

COUNTY OF GREENVILLE FISCAL YEAR 2013-2014 BUDGET ORDINANCE

SECTION 1: The following funds are hereby appropriated for the operations of county government for the fiscal year beginning July 1, 2013 and ending June 30, 2014.

SCHEDULE A: GENERAL FUND

Administrative Services	\$	2,361,967
General Services		13,337,681
Community Development and Planning		18,175,238
Public Safety		39,964,925
Elected & Appointed Offices/Judicial		16,826,687
Elected & Appointed Offices/Fiscal		2,662,974
Elected & Appointed Offices/Law Enforcement		39,058,042
Other Services		6,419,318
<i>Subtotal</i>	\$	138,806,832
Other Financing Uses		1,389,077
Fund Balance Contribution		264,136
TOTAL GENERAL FUND	\$	140,460,045

SCHEDULE B: SPECIAL REVENUE FUND

Road Program		
Road Projects	\$	4,500,000
Other Financing Uses		3,500,000
Fund Balance Contribution		1,532,251
		\$ 9,532,251
Accommodations Tax		732,856
Medical Charities		
Expenditures	4,749,739	
Other Financing Uses	500,000	
Fund Balance Contribution		57
		5,249,796
Infrastructure Bank		
Economic Development	\$	1,065,248
Other Financing Uses		5,765,824
		6,831,072
Victim's Rights		
Expenditures	\$	635,273
Fund Balance Contribution		39,727
		675,000
Hospitality Tax		
Projects	\$	1,347,876
Other Financing Uses		5,456,069
Fund Balance Contribution		96,055
		6,900,000
Emergency 911		
Expenditures	2,038,660	
Fund Balance Contribution		311,340
		2,350,000
Parks and Recreation		
Expenditures	\$	12,968,284
Debt Service		1,016,531
		13,984,815
TOTAL SPECIAL REVENUE FUND	\$	46,255,790

SCHEDULE C: DEBT SERVICE FUND

	G.O. BONDS	COPs, SSRBs, CAPITAL LEASES	
Principal	\$ 4,660,000	\$ 8,378,711	\$ 13,038,711
Interest	1,882,444	3,073,560	4,956,004
Service Charge	-	7,000	7,000
Other Financing Uses		500,000	\$ 500,000
Fund Balance Contribution	497,389	85,760	583,149
TOTAL DEBT SERVICE FUND	\$ 7,039,833	\$ 12,045,031	\$ 19,084,864

SCHEDULE D: CAPITAL PROJECTS FUND

Technological Improvements		\$	1,000,000
Equipment Projects			165,000
Facility Projects			4,705,000
Fund Balance Contribution			1,355,721
TOTAL CAPITAL PROJECTS FUND		\$	7,225,721

SCHEDULE E: INTERNAL SERVICE FUND

Fleet Management			
Expenditures	\$	7,430,331	
Fund Balance Contribution		29,369	\$ 7,459,700
Health and Dental Insurance			
Expenditures			25,074,314
Workers Compensation Insurance			
Expenditures	\$	1,903,497	
Other Financing Uses		1,000,000	2,903,497
TOTAL INTERNAL SERVICE FUND			\$ 35,437,511

SCHEDULE F: ENTERPRISE FUND

Solid Waste			
Expenditures		\$	10,734,462
Stormwater Management			11,268,870
TOTAL ENTERPRISE FUND		\$	22,003,332

SECTION 2: Revenue available in FY2014 are estimated according to the following schedules.

SCHEDULE A: GENERAL FUND

Property Tax (including delinquent taxes)		\$	78,226,747
County Office Revenue			28,942,163
State Shared Taxes			19,069,983
Other Revenue			7,655,858
Other Financing Sources			6,565,294
TOTAL GENERAL FUND		\$	140,460,045

SCHEDULE B: SPECIAL REVENUE FUND

Road Paving			
Road Maintenance Fees	\$	6,032,251	
Other Financing Sources		3,500,000	\$ 9,532,251
Accommodations Tax			732,856
Medical Charities			
Property Tax (including delinquent taxes)	\$	4,972,096	
State Shared Taxes (Merchants Inventory)		247,700	
Other		30,000	5,249,796
Infrastructure Bank			
FILOT Revenues	\$	6,261,906	
Other		70,000	
Fund Balance Usage		499,166	6,831,072
Victim's Rights			
Intergovernmental Revenue	\$	675,000	675,000
Hospitality Tax			6,900,000
E911 User Fees			2,350,000
Parks and Recreation			
Property Tax	\$	6,600,000	
Other		6,502,064	
Fund Balance Usage		882,751	13,984,815
TOTAL SPECIAL REVENUE FUND			\$ 46,255,790

SCHEDULE C: DEBT SERVICE FUND

	G.O. BONDS	COPs, SSRBs, CAPITAL LEASES	
Property Tax (including delinquent taxes)	\$ 2,888,124	\$ 2,055,996	\$ 4,944,120
Intergovernmental	3,651,609	2,467,389	6,118,998
Interest/Other	100	8,050	8,150
Other Financing Sources	500,000	7,345,676	7,845,676
Fund Balance Usage		167,920	167,920
TOTAL DEBT SERVICE FUND	<u>\$ 7,039,833</u>	<u>\$ 12,045,031</u>	<u>\$ 19,084,864</u>

SCHEDULE D: CAPITAL PROJECTS FUND

Capital Projects Reserve		\$ 4,225,721
Bond Proceeds		<u>3,000,000</u>
TOTAL CAPITAL PROJECTS FUND		<u>\$ 7,225,721</u>

SCHEDULE E: INTERNAL SERVICE FUND

Fleet Management Reimbursement		\$ 7,459,700
Health and Dental		
Premiums	\$ 24,757,295	
Fund Balance Usage	<u>317,019</u>	25,074,314
Workers Compensation		
Premiums	\$ 2,348,180	
Fund Balance Usage	<u>555,317</u>	2,903,497
TOTAL INTERNAL SERVICE FUND		<u>\$ 35,437,511</u>

SCHEDULE F: ENTERPRISE FUND

Solid Waste			
Property Tax	\$ 3,471,368		
Solid Waste Tipping Fees	4,600,000		
Other	805,000		SECTION 3:
Fund Balance Usage	<u>1,858,094</u>		10,734,462
Stormwater			
Fees	\$ 8,209,308		TAX
Fund Balance Usage	<u>3,059,562</u>		11,268,870
TOTAL ENTERPRISE FUND			<u>\$ 22,003,332</u>

RATES. Tax rates are authorized to be levied on each dollar valuation of taxable property as listed for taxes on January 1, 2013 for the purpose of raising revenue from property taxes as set forth in aforementioned estimates of revenue and in order to finance the aforementioned appropriations. Such rates of tax shall be based on an estimated net assessed valuation of property for the purpose of taxation of \$2.01 billion and an estimated current collection rate of ninety-eight percent (98%).

	TAX RATES
General Fund	40.6
Special Revenue Fund	
Charity Hospitalization	2.4
Debt Service Funds	
G. O. Bonds	1.6
Certificate of Participation	0.9
Enterprise Fund	
Solid Waste	<u>1.8</u>
TOTAL	47.3

SECTION 4: LINE ITEM ACCOUNTS ESTABLISHED. All line item accounts as set forth in the FY2014 Budget Proposal, as adjusted and established by the aforementioned appropriation, are herein established and incorporated as if fully set forth and shall be expended, transferred, or supplemented pursuant to the Greenville County Code. The County Administrator is authorized to transfer funds between departments to make necessary changes and adjustments to reflect Council amendments to the proposed budget.

SECTION 5: REVERSION. Upon the expiration of this ordinance all unencumbered balances remaining in the funds listed in Section 1 shall revert to their respective funds except Charity Hospitalization, which reverts to the General Fund.

SECTION 6: ACCOUNTING. All County Offices, Departments, Agencies, Commissions, or Boards funded wholly or in part by County Council shall submit copies of annual operating budget, financial statements and quarterly reports of revenue and expense to the Finance Department for appropriate evaluation and Council Review.

SECTION 7: MUNICIPAL PAVING ASSISTANCE. From the FY2014 road program, a total of \$700,000 shall be designated to assist the seven municipal road improvement programs. The allotment to any municipality shall be capped at 50% of the total amount allocated to municipalities in the County of Greenville Road Improvement Program. Each municipality prior to any future funding from Greenville County Road Improvement funds shall provide official documentation that road improvements have been appropriately made with the funding. The County shall utilize the formula used in FY2001 to determine allocations. The road assistance money set aside for municipalities in this section shall not be made available to any municipality that owes an outstanding balance to Greenville County.

SECTION 8: ROAD PAVING DISTRIBUTION. Road Improvement Funding distribution is based on "percentage of road miles per district" and "worse roads first" as hereafter described. Staff will base initial selections on Overall Condition Index (OCI) data collected every four years. Worst roads first shall be based on a road's assigned pavement condition (OCI) and verified by a preliminary field assessment. Roads will be selected for improvement from each district using the "worst roads first county-wide" policy, ensuring that roads are paved from each district. No one district shall receive an allocation exceeding 15% of the total funds allocated for road improvements.

SECTION 9: INFRASTRUCTURE BANK. Five percent (5%) of Infrastructure Bank funding from future FILOT transactions, following compliance with the master ordinance, shall be used for economic development purposes.

SECTION 10: USER FEES. The County Administrator is hereby given authority to set user fees designed to cover the costs of programs approved for operation in the fiscal year 2014 budget. Additionally, the County Administrator is given authority to charge an administrative fee to non-county governed entities to cover the cost of processing charges levied and collected on real property tax notices.

SECTION 11: COMMUNITY PROJECT ACCOUNT. The Community Project Account appropriation in an amount of \$245,472 is hereby transferred from Non-Departmental to the County Council Office and will be allocated within the County Council Office equally among the 12 council districts - \$20,456 per district. Community Project Account appropriations will continue to fund only small, de minimus public projects associated with special, non-recurring requests for infrastructure purposes such as: public buildings and grounds; infrastructure related studies; flooding; roads; lights; sewer and drainage; and contributions to taxing entities providing services in Greenville County for local projects. County Council members will serve as sponsors for any Community Project Account applications submitted. Project applications will be required to go to Finance Committee for review and be approved by County Council. Council Members, at their discretion, may transfer into their Community Project Account any unspent Council District Expense funds not required for business expenses used in the discharge of their public duties.

All ordinances, parts of ordinances, or policies in conflict with this amendment, or inconsistent with its provisions, are hereby repealed or superseded to the extent necessary to give this amendment full force and effect.

SECTION 12: LEVY AUTHORIZED. A copy of this ordinance shall be furnished to the County Auditor and the Auditor is hereby authorized and directed to levy in the year 2013 on all taxable property in Greenville County a tax as determined in Section 3.

SECTION 13: All ordinances in conflict are hereby repealed.

SECTION 14: This ordinance shall take effect July 1, 2013.

ADOPTED IN REGULAR MEETING THIS _____ Day of June, 2013.

GREENVILLE COUNTY, SOUTH CAROLINA

By: _____
Bob Taylor, Chairman of County Council
Greenville County, South Carolina

ATTEST:

By: _____
Joseph M. Kernell, County Administrator
Greenville County, South Carolina

By: _____
Theresa B. Kizer, Clerk to County Council
Greenville County, South Carolina