



County of Greenville

" . . . At Your Service"

John J. Brausch
Interim County Administrator
Phone: (864) 467-7105

September 25, 2003

Dear Chairman and Members of County Council:

It is my pleasure to present to you the approved biennium budget for Greenville County for fiscal years 2004 and 2005. This is the third biennium budget for the County and it continues to follow sound financial and business practices. The biennium budget embraces the following tenets that over the years have contributed to the financial strength of the County:

- The budget *requires no additional tax millage*.
- The budget *maintains the County's strong general fund reserves*.
- The budget *provides adequate contingency reserves*.
- The budget *provides sufficient maintenance and replacement dollars* to ensure capital facilities and equipment are properly maintained;

Budget in Brief

The first year of the proposed biennium budget is \$161,230,041, which is a 8.12% increase over the current FY2003 operating budget. The second year of the biennium is \$169,898,438, which represents a 5.38% increase over FY2004.

FUNDS	ADOPTED BUDGET FY2001-2002	ADOPTED BUDGET FY2002-2003	APPROVED BUDGET FY2003-2004	APPROVED BUDGET FY2004-2005
GENERAL FUND	\$ 97,324,492	\$ 100,270,295	\$ 106,182,092	\$ 118,463,012
SPECIAL REVENUE	\$ 14,399,352	\$ 21,139,881	\$ 18,253,694	\$ 19,526,375
DEBT SERVICE	\$ 17,302,570	\$ 17,246,567	\$ 17,868,528	\$ 13,435,298
ENTERPRISE	\$ 13,575,105	\$ 10,462,895	\$ 18,925,727	\$ 18,473,753
TOTAL BUDGET	\$ 142,601,519	\$ 149,119,638	\$ 161,230,041	\$ 169,898,438
Percent Change			8.12%	5.38%

Several factors have contributed to these increases in the budget from the previous biennium budget.

- **Insurance Benefit Costs.** Current market costs for health care are projected to increase 30% in FY2004 and 20% annually thereafter. The County must keep pace with this growth rate to maintain employee benefits at the current level.
- **Increased Enterprise Fund Costs.** Another portion of the budget's increase is attributable to the inclusion of the Stormwater Enterprise Fund and increases in Solid Waste expenses. Solid Waste Enterprise Fund increases include post closure costs of the Enoree Landfill and the installation of waterlines due to the opening of the Southern Greenville County Landfill.
- **Capital Project Costs.** Both years of the biennium budget also include a general fund transfer to capital projects for the pay-as-you-go detention center addition project.

The following pages highlight some of the major initiatives included in the budget. These and other initiatives are discussed more fully in the Budget Highlights section and in the various department sections of this budget document. They represent a strong affirmation that the services provided are for the benefit of the citizens of Greenville County.

John J. Brausch
Interim County Administrator

John Hansley
Deputy County Administrator

Budget Highlights

The approved biennium budget for FY2004 and FY2005 includes the following initiatives.

- **Aggregate Salary Adjustment of 2.0% for the Biennium.** The budget anticipates an average 1.0% increase for both FY2004 and FY2005. These salary adjustments reflect the County's commitment to pay for performance.
- **Employee Benefits.** The budget includes funding for health and dental insurance to keep pace with the rising cost of health care. A thirty percent (30%) increase is included for FY2004; a twenty percent (20%) increase is included for FY2005. The budget includes a fifty percent (50%) increase for FY2004 for worker's compensation. A four percent (4%) increase for worker's compensation has been included for FY2005.
- **Changes in Full-Time Equivalent Positions for the General Fund.** The biennium budget includes a decrease in General Fund full-time equivalent positions of 11.06 positions from 1,555.60 to 1,544.54 positions. This decrease includes the transfer of 6.00 positions from the General Fund to the Stormwater Enterprise Fund and the elimination of 5.00 vacant positions from various departments. The budget also includes a 1.5% reduction in workforce for each of the fiscal years to be implemented on October 1, 2003 and July 1, 2004. The plans are to be developed subsequent to the budget approval process.
- **Operating Expenditures.** The first year of the biennium includes a three percent (3%) reduction in operating expenditure levels for each department and agency. The second year of the biennium then includes a two percent (2%) growth for operating expenditures in order to meet the rising costs of consumer prices.
- **Grants.** The approved budget includes \$60,000 per year to provide for lobbying assistance with federal appropriations and grants. Funding for matching grants is included for both years of the biennium in the amount of \$350,000 per year.
- **Emergency Medical Services.** The budget provides funding for integrated cardiac monitors to equip emergency vehicles. The first year of the biennium also includes \$122,000 for the acquisition of an ambulance for the northern area of Greenville County.
- **Tax Remittance Processing System.** The budget includes funding for the acquisition of a remittance processing system for the Tax Collector's Office. This system will allow the Office to automate the processing of tax payments by mail and thereby alleviate the need for additional part-time personnel. This automated system will allow tax payments to be invested more quickly because of reduced processing time.
- **Indigent Defense Contract Attorney Increase.** The budget includes \$55,000 for contractual increases for the Indigent Defense office, based on a request by the Circuit Court Judge and Circuit Solicitor.
- **Economic Development Funding.** The budget includes \$1,158,107 for the biennium to be appropriated for the County's economic development programs. This includes \$100,000 in funding for Upstate Alliance for the two-year budget. The remaining funds are allocated to the Greenville Area Development Corporation (GADC) for the biennium. Funds for the programs will come from

Budget Highlights

the County's Infrastructure Bank. This level of funding will maximize the amount available for economic development from the Infrastructure Bank.

- **Vehicle Replacement.** The budget includes funding to continue vehicle replacements for both fiscal years. The nature of the County's fleet makes it unwise to skip a year to replace vehicles and equipment. During the FY2002/FY2003 biennium budget, the fleet was reduced by 29 vehicles. The Fleet Management Division continues to review the need for vehicles and potential cost savings. During FY2004, the Sheriff's Office and Fleet Management Division have decided to purchase 15 Chevrolet Impala cruisers for a savings of \$51,705 for the FY2004 replacement schedule.
- **Capital Lease Payoff.** The budget includes the payoff of Master Leases 1-5. Paying off the older leases will reduce the funding needed to maintain leases for vehicle and equipment replacement.
- **Detention Center Addition.** The biennium budget includes a general fund transfer to capital projects for the pay-as-you-go detention center expansion project. The FY2004 budget includes a transfer of \$6,000,000. The FY2005 budget includes a transfer of \$16,000,000. The current facility is operating at 125% of its rated bed capacity for general population adult inmates. This capital project will fund an addition to the Detention Center and related space needs at the Detention Center. The new pod would increase the capacity of the facility to 1591 rated beds, an increase of 672 beds.
- **Matrix Business Park.** A total of \$500,000 is included for each fiscal year of the biennium for infrastructure for the Matrix Park. Funding will come from a general fund transfer for this capital project.
- **County Square Renovations.** A total of \$1,000,000 is included in the Capital Improvement Program for the biennium for renovations to County Square, which includes the renovation of space for Council committee rooms and the relocation of several County departments.
- **Enhanced Technology.** A total of \$2,085,000 million is included in the Capital Improvement Program to support technology enhancements and the capital portion of the GIS project for the biennium.
- **Waterlines for Southern Greenville County.** The budget includes \$500,000 for each year of the biennium for the installation of waterlines for the southern portion of Greenville County.
- **Road Program.** The budget continues the County's commitment to the road program. In accordance with the "Prescription for Progress," \$20,751,000 is programmed for the biennium - \$9,650,000 for FY2004 and \$11,101,000 for FY2005. During the biennium 46.31 road miles are scheduled to be paved. Funds are also included for sidewalks, bridge replacements, road improvements, and traffic calming. The County's local government revenue sharing program is also proposed to continue at the current level of \$700,000.
- **Stormwater Utility Fee.** The budget provides for a five percent (5%) reduction in the stormwater utility fee that Council was required to impose in order to comply with an unfunded federal mandate. The fee will support the NPDES permit, as well as the "425" task force projects for FY2004 and FY2005 and other capital projects.

PRIORITIES

As in previous fiscal years, budget development directives from County Council called for the continuation of the current streamlining government focus. As defined by the financial policies, the budget should be a balanced fiscal plan, focusing on ensuring the financial stability of the government now and in the future. During County's Council's priority setting session on February 6-7, 2003, the Council affirmed its commitment to maintenance of the current tax levies and planning for long term fiscal viability and promotion of community livability. For the upcoming biennium, the following issues represent the County Council's list of long-term priorities:

- Financial Planning and Management
- Economic Development
- Organizational Development
- Public Safety
- Infrastructure
- Quality of Life

FINANCIAL PLANNING AND MANAGEMENT

Implement programs and projects to improve financial planning and management

Maintain AAA bond rating. Provide for long-term fiscal viability and fiscal management of fund balance reserves through operating efficiencies, cost savings, and revenue enhancement.

Develop Revenue Enhancements. Develop user fees where appropriate and effective to enhance revenues.

Review Service Levels. Review services provided by County departments, their current level, any mandated levels, and opportunities for streamlining.

Capital Planning. Provide funding for planned capital projects to meet infrastructure needs, facility needs, and technological needs.

ECONOMIC DEVELOPMENT

Improve economic development climate within County to promote long term financial stability

Create Targeted Incentive Program. This program would be used to encourage location in certain areas. The program would be linked to transportation needs, job training initiatives and the possible uses of vacant buildings.

Develop Economic Development Ties. Continue to support the economic development arm of the County, the Greenville Area Development Corporation; increase ties with other key stakeholders in economic development, such as the chambers of commerce, Department of Commerce, schools, and Upstate Alliance.

Review Grant Funding. Receive and review information on how Community Development Block Grants are being used by the Greenville County Redevelopment Authority.

ORGANIZATIONAL MANAGEMENT

Provide for delivery of services with emphasis on the customer perspective

Measure quality of services provided. Consider expanding use of drop-box service card system. Continue to track service requests from citizens.

Enhance public image of County government. Develop and maintain good relations with the local media. Communicate the services provided by the County and the policies of the County.

Improve relations with other governing bodies. Develop and establish teamwork among governing bodies on the local and state level. Provide for more effective communication among different groups.

PUBLIC SAFETY

Provide a safe community for citizens

Provide for Detention Center Space Needs. Provide for detention center expansion to alleviate jail overcrowding. Facilitate coordination between magistrates and jail regarding bond hearings. Review alternatives to incarceration.

Provide for Public Safety Resources. Provide funding necessary to maintain public safety functions of Emergency Medical Services, Detention Center, and Sheriff's Office.

INFRASTRUCTURE

Establish adequate funding and management systems to provide for County infrastructure

Provide for roads/infrastructure needs. Support infrastructure to meet the community's growth. Develop an effective road network for the county.

Resolve drainage problems. Provide funding for "425" drainage projects and stormwater. Develop a plan to take advantage of grants to buy out flood-prone properties.

Establish a long-range plan for traffic and growth.

Establish zoning in unincorporated areas.

Provide for Solid Waste needs. Include in the budget adequate funding for landfill and transfer station capital needs.

QUALITY OF LIFE

Provide a livable community for citizens

Maintain current quality of life. Current quality of life provides for a safe, livable community with traditional family values. Continue programs and services to enhance this effort.

FISCAL POLICIES IN BRIEF

The County of Greenville's Financial Policies address revenues, cash management, expenditures, debt management, risk management, capital needs, and budgeting and management. These policies are designed to ensure the financial stability of the Greenville County Government while providing for the adequate funding of the services desired by the public and the maintenance of public facilities. The development of this fiscal year's budget was guided by the applicable financial policies. A brief synopsis of these policies is provided below. A complete set of the County's financial policies is found on page 150.

REVENUE POLICIES	<p>The budget shall provide for an anticipated undesignated fund balance between 25% and 35% for general government and enterprise fund types, of estimated annual recurring revenues.</p> <p>The County will strive to maintain a diversified and stable revenue system to shelter the government from short-run fluctuations in any one-revenue source and ensure its ability to provide ongoing service.</p> <p>All fees established by Greenville County for licenses, permits, fines and other miscellaneous charges shall be set to recover the County's expense in providing the attendant service.</p> <p>The County shall aggressively pursue all grant opportunities; however, before accepting grants, the County will consider the current and future implications of both accepting and rejecting the monies.</p> <p>General Fund transfer to other funds shall be defined as payments intended for the support of specific programs or services.</p>
OPERATING BUDGET POLICIES	<p>The County shall attempt to conduct its operations on a pay-as-you-go basis from existing or foreseeable revenue sources.</p> <p>The County budget shall balance operating expenditures with operating revenues. The General Fund shall not be balanced with appropriations from the General Fund balance if to do so would drop the fund balance below 25% of operating revenue.</p> <p>The budget should provide sufficient funds for the regular repair and maintenance of all Greenville County capital assets.</p> <p>Greenville County shall strive to pay market rates of pay to its employees.</p> <p>The County's workforce, measured in FTE (full time equivalent) shall not increase more than 1% annually without corresponding changes in service levels or scope.</p>
CAPITAL IMPROVEMENT	<p>A five year Capital Improvement Plan shall be developed and presented annually by staff in accordance with the Capital Improvement Program Policies, and approved by the County Council. This plan shall contain all capital improvements from all funds and departments of County government.</p>

BUDGET PROCESS AND PREPARATION

BUDGET PROCESS

Greenville County's budgeting process is designed to provide a vision of direction, communication and accountability for the fiscal year and in the future. In the development of the budget, Greenville County uses long-range policy and financial planning to guide its decision-making. The intent of the financial planning concept is to maintain stable service levels by accumulating cash reserves in growth periods and utilizing those reserves when revenue declines. To assist in financial planning, Greenville County utilizes long-range business planning. The County's Operating and Capital Budgets (FY2004 and FY2005) place in motion via local ordinance the financial plan to achieve the County's vision, goals and objectives. The budget also serves an instrument to communicate these plans to the public. The different phases of the budget process and the timeframe in which budget preparation takes place is outlined below.

BUDGET PLANNING PHASE

The budget planning phase is the foundation of assessing the County's current financial conditions and the needs of County departments and agencies. Financial trend analysis is an integral part of the County's decision-making process which includes both short and long range economic and financial forecasts. The Office of Management and Budget conducts an assessment and evaluation of these trends beginning in November. These preliminary assumptions result in the County's forecasted fiscal capacity and provide a financial framework upon which operating and capital budget targets can be developed.

BUDGET DEVELOPMENT PHASE

Based upon the developed operating targets, departments develop their budget requests. Each Department is responsible for analyzing, planning and budgeting for their department. This phase begins in late November with departments being asked to re-examine their unit's mission statement; summarize the services provided by their department; establish goals and objectives for the upcoming budget year; review target levels of the budget in accordance with services provided; and develop any expansion requests for funds needed above and beyond the target budget assigned. Departmental proposed budgets for FY2004 and FY2005 were submitted to the Office of Management and Budget by January 3, 2003.

Concurrent to the department budget development is the annual accommodation tax allocation process. The Accommodations Tax Advisory Committee, which consists of seven representatives from various travel-tourism businesses and organizations within the county, convene to prepare a recommendation to County Council for the accommodations tax funding award.

POLICY DEVELOPMENT PHASE

The Council meets during January or February to discuss priorities and set goals and directives for the budget. The Council uses a retreat to facilitate this process. A retreat was held on February 6-7, 2003 to discuss the Council priorities.

BUDGET REVIEW AND MODIFICATION PHASE

The review process, from January to April, involves analyzing budget requests by the Office of Management and Budget and the County Administrator and modifying the budget to meet the priorities and policies of Council. Department directors and division managers are consulted throughout the process to answer any questions and provide information. Target budgets are reviewed for valid justification and to ensure that the amount requested was within the base funding

level. Expansion budget requests are culled based on need assessments. Any revisions are made to the budget recommendation during this time.

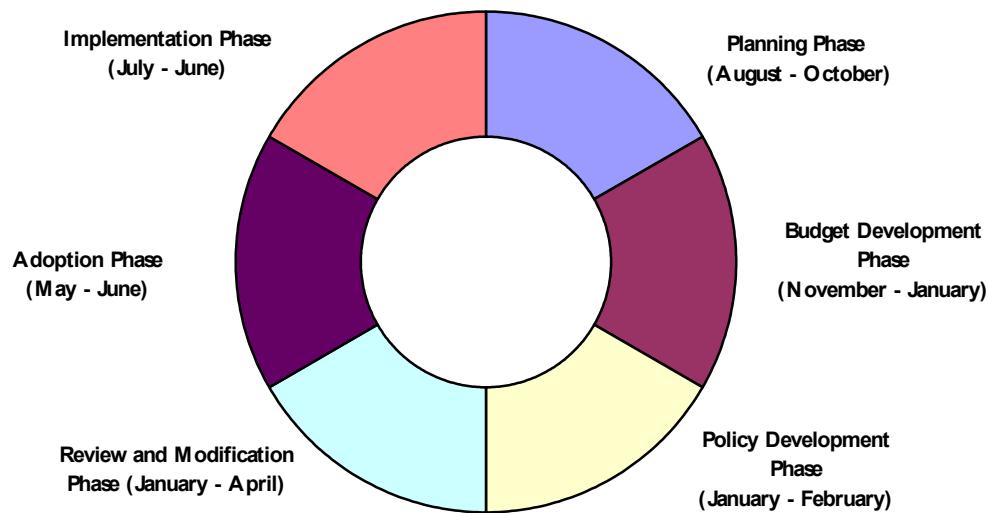
**BUDGET
ADOPTION
PHASE**

The County Administrator's budget recommendation was presented to the County Council on May 6, 2003. Budget ordinances for both years run concurrently through first reading and second reading. Budget workshop sessions with the Council are held. A formal public hearing for each fiscal year budget was held on the meeting of third reading of the budget ordinance to allow citizens the opportunity to address the Council regarding the recommended budget. Third reading for the FY2004 budget was held on June 17, 2003. Section 4-9-140 of the S.C. Code of Laws requires that "county council shall adopt annually and prior to the beginning of the fiscal year operating and capital budgets for the operation of county government..." Therefore, third reading of the FY2005 ordinance was held on August 5, 2003.

**BUDGET
IMPLEMENTATION
PHASE**

Departments are accountable for budgetary control throughout the fiscal year. The Office of Management and Budget monitors and analyzes revenues and expenditures throughout the year. Expenditure and revenue patterns are examined on a weekly basis. The Office of Management and Budget also provides quarterly financial reports disclosing the County's actual revenue, expenditure, and fund balance performance as compared to the budget plan.

BUDGET PHASES AND CALENDAR



BUDGET BASIS OF PREPARATION

The County prepares its budget on a basis of accounting that differs from generally accepted accounting principles (GAAP). The difference between the budgetary basis of accounting and GAAP is that encumbrances are recorded as the equivalent of expenditures (budget) as opposed to a reservation of fund balance (GAAP). However, when comparing the General Fund budget to prior years in the five year general fund projection schedule, the conversion to GAAP for all preceding years is used. A synopsis of the more significant accounting policies applicable to GAAP for regulated government entities is as follows:

Basis of Presentation: The accounts of the County are organized on the basis of funds or account groups, each of which is considered a separate accounting entity.

Basis of Accounting: The modified accrual basis of accounting is followed by governmental funds (General Fund, Special Revenue Funds, Debt Service Funds, Capital Project Funds) and agency funds. Under the modified accrual basis of accounting, revenues are recorded when they become measurable and available to pay liabilities of the current period. Revenues not considered available are recorded as deferred revenues. Expenditures are recorded when the liability is incurred except for (1) interest on general long-term debt, which is recorded when due, and (2) the noncurrent portion of accrued compensated absences, which is recorded in the general long-term account group. The full accrual basis of accounting is followed by proprietary funds (Internal Service Funds and Enterprise Funds). Under the full accrual basis, revenues are recognized when earned and measurable and expenses are recognized when incurred, if measurable.

Licenses and permits, charges for services, fines and forfeitures, and miscellaneous revenues are recorded as revenue when received in cash because they are generally not measurable until actually received. Interest earnings are recorded as earned.

Encumbrances: Encumbrances accounting, under which purchase orders, contracts, and other commitments for the expenditure of funds are recorded in order to reserve that portion of the applicable appropriation, are employed in governmental funds. Open encumbrances at year-end are reported as reservation of fund balance. Encumbrances do not constitute expenditures or liabilities.

Property Tax Recognition: Property tax revenue is recognized in compliance with the National Council on Governmental Accounting (NCGA) Interpretation 3 "Revenue Recognition – Property Taxes". This interpretation states that property tax revenue is recorded when it becomes available. Available means when due, or past due and receivable within the current period or expected to be collected soon enough thereafter, not to exceed 60 days, to be used to pay liabilities of the current period. Net receivables estimated to be collectible in more than 60 days subsequent to June 30 are reported as deferred revenues.

DESCRIPTION OF FUNDS AND FUND TYPES

GOVERNMENTAL FUNDS

Governmental funds are used to account for the County's expendable financial resources and related liabilities (except those accounted for in proprietary funds). This includes the general fund, special revenue funds, debt service fund, and capital projects fund.

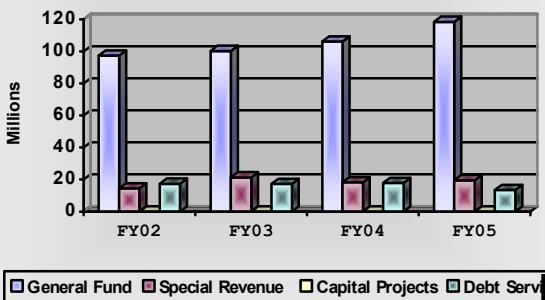
The **General Fund** is the general operating fund of the County and accounts for all financial resources except those required to be accounted for by another fund. This fund is used to account for most of the day-to-day operations of the County, which are financed from property taxes and other general revenues.

The **Special Revenue Funds** are used to account for revenues derived from specific taxes or other earmarked revenue sources which, by law, are designated to finance particular functions or activities of government.

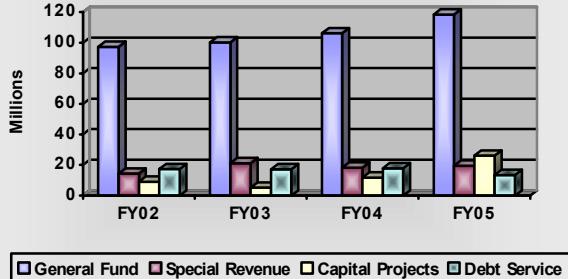
The **Debt Service Fund** reports current financial resources restricted for the payment of principal and interest for long-term debt.

The **Capital Projects Fund** reports financial resources restricted for the acquisition and construction of major capital projects by the County except those financed by the Enterprise and Internal Service Funds.

GOVERNMENTAL FUND REVENUES



GOVERNMENTAL FUNDS EXPENDITURES

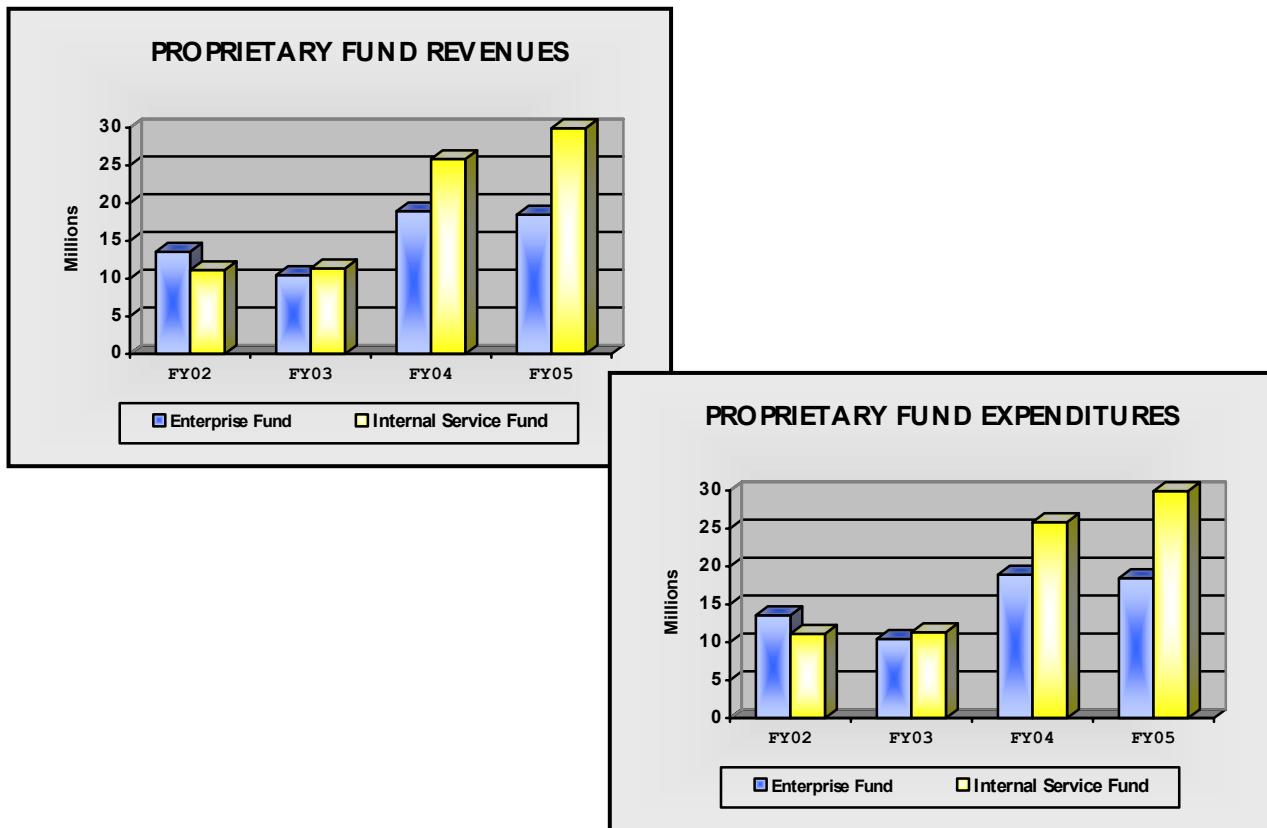


PROPRIETARY FUNDS

Proprietary funds are used to account for activities, which are similar to those found in the private sector. The County's proprietary fund types are its enterprise fund and internal service fund.

The **Internal Service Funds** account for the financing of goods and services provided by one department or agency to other departments or agencies of the County, or to other governments, on a cost-reimbursement basis.

The **Enterprise Funds** account for operations that are financed and operated in a manner similar to private business enterprises where the determination of net income is necessary or useful for sound financial administration and where the costs of providing such services are typically recovered to a varying extent through user charges.



**COUNTY OF GREENVILLE
FISCAL YEAR 2003-2004 BUDGET ORDINANCE
Ordinance No. 3701**

SECTION 1: The following funds are hereby appropriated for the operations of county government for the fiscal year beginning July 1, 2003 and ending June 30, 2004.

SCHEDULE A: GENERAL FUND

Administrative Services	1,550,534
General Services	7,020,983
Human Resources	1,200,838
Public Works	11,597,167
Public Safety	20,975,740
Elected & Appointed Offices/ Judicial	9,890,943
Elected & Appointed Offices/ Fiscal	1,530,019
Elected & Appointed Offices/ Law Enforcement	18,323,378
Other Services	24,423,353
<i>Subtotal</i>	<i>\$ 96,512,955</i>
Other Financing Uses	9,669,137
TOTAL GENERAL FUND	<u>106,182,092</u>

SCHEDULE B: SPECIAL REVENUE FUND

Road Program			
Road Projects	\$ 9,650,000		
Fund Balance Contribution for future projects	3,190,000	\$ 12,840,000	
Accommodations Tax			283,883
Public Safety	3,876,939		
Transfer to General Fund	1,000,000		
Total Charity Hospitalization			4,876,939
Transfer to Debt Service	\$ 2,817,746		
Economic Development	570,096		
Fund Balance Contribution	1,114,631		
Total Infrastructure Bank			4,502,473
Victim's Rights			1,630,488
Home Incarceration Program			37,776
Emergency 911			2,242,288
TOTAL SPECIAL REVENUE FUND			<u>\$ 26,413,847</u>

SCHEDULE C: DEBT SERVICE FUND

	G.O. BONDS	COPs, SSREBs, CAPITAL LEASES	
Principal	\$ 2,480,000	\$ 9,276,164	11,756,164
Interest	2,839,506	4,752,238	7,591,744
Service Charge	5,000	25,000	30,000
Fund Balance Contribution	146,406	-	-
TOTAL DEBT SERVICE FUND	\$ 5,470,912	\$ 14,053,402	<u>19,377,908</u>

SCHEDULE D: CAPITAL PROJECTS FUND

Information Technology	1,085,000
Detention Center Addition	6,000,000
HVAC Systems	74,000
Carpet Replacement	260,000
County Square Renovations	1,000,000
Parking Lot Renovations	87,500
Security Enhancements	200,000
Energy Projects (HVAC Controls)	298,000
Matrix Business Park	500,000
Waterlines	500,000
Automobile Replacement Program	2,291,500
TOTAL CAPITAL PROJECTS FUND	<u>\$ 12,296,000</u>

SCHEDULE E: INTERNAL SERVICE FUND

Fleet Management	4,464,282
Health and Dental	2,292,897
Workers Compensation	19,083,293
TOTAL INTERNAL SERVICE FUND	<u>\$ 25,840,472</u>

*County of Greenville
Operating and Capital Budget
Fiscal Years 2004 and 2005*

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SCHEDULE F: ENTERPRISE FUND

Solid Waste	14,075,727
Stormwater Management	4,850,000
TOTAL ENTERPRISE FUND	\$ 18,925,727

SECTION 2: Revenues available in FY2004 are estimated according to the following schedules.

SCHEDULE A: GENERAL FUND

Property Tax (including delinquent taxes)	56,248,207
County Office Revenue	19,371,262
State Shared Taxes	17,434,585
Other Revenue	6,706,245
Transfer from Charity Hospitalization	1,000,000
Transfers In	-
Fund Balance Usage	5,421,793
TOTAL GENERAL FUND	\$ 106,182,092

SCHEDULE B: SPECIAL REVENUE FUND

Road Paving		
Road Maintenance Fees	\$ 4,300,000	
Special Source Revenue Bonds	8,540,000	12,840,000
Accommodations Tax		283,883
Property Tax (including delinquent taxes)	\$ 3,768,529	
State Shared Taxes (Merchants Inventory)	108,410	
Fund Balance Contribution	1,000,000	
Total Charity Hospitalization		4,876,939
Infrastructure Bank		4,502,473
Victim's Rights		1,630,488
Home Incarceration Program		37,776
E911 User Fees		2,242,288
TOTAL SPECIAL REVENUE FUND		\$ 26,413,847

SCHEDULE C: DEBT SERVICE FUND

G.O. BONDS	COPs, SSRBs	
	CAPITAL LEASES	
\$ 2,762,462	\$ 3,867,446	5,248,677
2,542,804	2,620,463	5,163,267
Fees	50,000	50,000
Interest	115,646	211,178
Interfund Transfers	-	3,472,607
Fund Balance Contribution	-	3,881,708
TOTAL DEBT SERVICE FUND	\$ 5,470,912	\$ 14,053,402
		19,377,908

SCHEDULE D: CAPITAL PROJECTS FUND

General Fund Transfer	8,621,500
Special Revenue from Grady Hipp Funds	1,085,000
State Conservation Loan	298,000
Master Lease Proceeds	2,291,500
TOTAL CAPITAL PROJECTS FUND	\$ 12,296,000

SCHEDULE E: INTERNAL SERVICE FUND

Fleet Management Reimbursements	4,464,282
Health and Dental Premiums	19,083,293
Workers Compensation Premiums	2,292,897
TOTAL INTERNAL SERVICE FUND	\$ 25,840,472

SCHEDULE F: ENTERPRISE FUND

Property Tax	3,176,771
Solid Waste Tipping Fees	3,800,000
Other	1,200,000
Stormwater Fees	4,850,000
Fund Balance Contribution	5,898,956
TOTAL ENTERPRISE FUND	\$ 18,925,727

SECTION 3: Tax rates are authorized to be levied on each dollar valuation of taxable property as listed for taxes on January 1, 2003 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 \$1,197,250,821 and an estimated current collection rate of ninety-five percent (95%).

TAX RATES FY2003-2004	
General Fund	40.8
Special Revenue Fund	
Charity Hospitalization	3.0
Debt Service Funds	
G. O. Bonds	1.0
Certificates of	2.8
Participation	
Enterprise Fund	
Solid Waste	2.3
TOTAL	49.9

SECTION 4: LINE ITEM ACCOUNTS ESTABLISHED. All line item accounts as set forth in the FY2004 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: PRESCRIPTION FOR PROGRESS. From the FY2003-2004 capital projects, \$700,000 of the FY2004 Prescription for Progress \$9.65 million road program 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 Prescription for Progress 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 IMPROVEMENT FUNDING. Road Improvement Funding distribution based on "percentage of road miles per district" and "worse roads first" as hereafter described. Staff will calculate the total miles of roads in the County's Official Countywide Road Inventory (OCRI) and the total miles of roads in the OCRI broken down by district (OCRI-D). Staff shall divide each district's OCRI-D by the OCRI to determine the "percentage allocation" of road miles by district and this ratio shall be applied to

the total dollars allocated for road improvements; however, no district shall receive a "percentage allocation" greater than 15% and this ratio shall be applied to the total dollars allocated for road improvements. Within each district's "percentage allocation," roads shall be designated for improvement on the basis of "worst roads first." Worst roads first shall be based on a road's assigned pavement condition. After determining the "percentage allocation," it is possible that excess "percentage allocation" may exist. Any excess "percentage allocation" shall be distributed on a "worst roads first" basis; however, such distribution shall not cause a district's allocation to exceed 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: 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 2003 on all taxable property in Greenville County a tax as determined in Section 3.

SECTION 11: All ordinances in conflict are hereby repealed.

SECTION 12: This ordinance shall take effect July 1, 2003.

ADOPTED IN REGULAR MEETING THIS 17th Day of June, 2003.

GREENVILLE COUNTY, SOUTH CAROLINA

By: _____
Phyllis Henderson, Chairman of County Council
Greenville County, South Carolina

ATTEST:

By: _____
Steven E. Stewart, County Administrator
Greenville County, South Carolina

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

First Reading: May 6, 2003
Second Reading: May 20, 2003
Public Hearing: June 17, 2003
Third Reading: June 17, 2003

**COUNTY OF GREENVILLE
FISCAL YEAR 2004-2005 BUDGET ORDINANCE
Ordinance No. 3714**

SECTION 1: The following funds are hereby appropriated for the operations of county government for the fiscal year beginning July 1, 2004 and ending June 30, 2005.

SCHEDULE A: GENERAL FUND

Administrative Services	\$ 1,577,970
General Services	7,022,894
Human Resources	1,213,843
Public Works	11,763,388
Public Safety	21,198,871
Elected & Appointed Offices/ Judicial	9,989,578
Elected & Appointed Offices/ Fiscal	1,541,354
Elected & Appointed Offices/ Law Enforcement	18,529,082
Other Services	25,644,267
<i>Subtotal</i>	<u>\$ 98,481,247</u>
Other Financing Uses	19,981,765
TOTAL GENERAL FUND	<u>\$ 118,463,012</u>

SCHEDULE B: SPECIAL REVENUE FUND

Road Program			
Road Projects	\$ 11,101,000		
Fund Balance Contribution for future projects	<u>1,553,969</u>	\$ 12,654,969	
Accommodations Tax		283,883	
Charity Hospitalization		3,942,174	
Transfer to Debt Service	\$ 3,045,935		
Economic Development	588,011		
Fund Balance Contribution	<u>1,049,285</u>		
Total Infrastructure Bank		4,683,231	
Victim's Rights		1,355,079	
Home Incarceration Program		37,776	
Emergency 911		2,256,228	
TOTAL SPECIAL REVENUE FUND		<u>\$ 25,213,340</u>	

SCHEDULE C: DEBT SERVICE FUND

	G.O. BONDS	COPs, SSRBs, CAPITAL LEASES	TOTAL
Principal	\$ 2,450,000	\$ 5,639,699	\$ 8,089,699
Interest	2,141,315	4,593,013	6,734,328
Service Charge	5,000	25,000	30,000
Fund Balance (Reserved for Debt)	-	252,527	252,527
TOTAL DEBT SERVICE FUND	<u>\$ 4,596,315</u>	<u>\$ 10,510,239</u>	<u>\$ 15,106,554</u>

SCHEDULE D: CAPITAL PROJECTS FUND

Detention Center Addition	\$ 21,430,000
Expansion of Criminal Records Division	279,000
Forensics Technology	141,000
Property and Evidence Processing Station	150,000
Information Technology	700,000
Ortho Photography/ Land Base	300,000
Parking Lot Renovations	87,500
Security Enhancements	200,000
Matrix Business Park	500,000
Water Lines	500,000
Automobile Replacement Program	1,811,500
TOTAL CAPITAL PROJECTS FUND	<u>\$ 26,099,000</u>

SCHEDULE E: INTERNAL SERVICE FUND

Fleet Management	\$ 4,661,140
Health and Dental	2,384,610
Workers Compensation	22,899,951
TOTAL INTERNAL SERVICE FUND	\$ 29,945,701

SCHEDULE F: ENTERPRISE FUND

Solid Waste	\$ 13,623,753
Stormwater Management Program	\$ 4,850,000
TOTAL ENTERPRISE FUND	\$ 18,473,753

SECTION 2: Revenues available in FY2005 are estimated according to the following schedules.

SCHEDULE A: GENERAL FUND

Property Tax (including delinquent taxes)	\$ 57,110,872
County Office Revenue	19,912,343
State Shared Taxes	17,434,585
Other Revenue	6,706,245
Transfers In	435,000
Fund Balance Contribution	16,863,967
TOTAL GENERAL FUND	\$ 118,463,012

SCHEDULE B: SPECIAL REVENUE FUND

Road Paving	
Road Maintenance Fees	\$ 4,300,000
Fund Balance Contribution	8,354,969
Total Road Paving	
Accommodations Tax	
Property Tax (including delinquent taxes)	\$ 3,843,899
State Shared Taxes (Merchants Inventory)	98,275
Charity Hospitalization	
Infrastructure Bank	
Victim's Right	
Home Incarceration Program	
E911 User Fees	
TOTAL SPECIAL REVENUE FUND	\$ 25,213,340

SCHEDULE C: DEBT SERVICE FUND

	G.O. BONDS	COPs, SSRBs, CAPITAL LEASES	TOTAL
Property Tax (including delinquent taxes)	\$ 1,409,081	\$ 3,895,073	\$ 5,304,154
Intergovernmental	2,593,350	2,082,742	4,676,092
Fees	200,000	-	200,000
Interest	178,325	180,000	358,325
Interfund Transfers	-	4,352,424	4,352,424
Fund Balance Contribution	215,559	-	215,559
TOTAL DEBT SERVICE FUND	\$ 4,596,315	\$ 10,510,239	\$ 15,106,554

SCHEDULE D: CAPITAL PROJECTS FUND

General Fund Transfer	\$ 18,287,500
Master Lease Proceeds	1,811,500
Fund Balance Contribution	6,000,000
TOTAL CAPITAL PROJECTS FUND	\$ 26,099,000

SCHEDULE E: INTERNAL SERVICE FUND

Fleet Management Reimbursements	\$ 4,661,140
Health and Dental Premiums	2,384,610
Workers Compensation Premiums	22,899,951
TOTAL INTERNAL SERVICE FUND	\$ 29,945,701

SCHEDULE F: ENTERPRISE FUND

Property Tax	\$ 3,240,306
Solid Waste Tipping Fees	3,600,000
Other	1,000,000
Fund Balance Contribution	5,783,447
Stormwater Utility Fee	4,850,000
TOTAL ENTERPRISE FUND	\$ 18,473,753

SECTION 3: Tax rates are authorized to be levied on each dollar valuation of taxable property as listed for taxes on January 1, 2004 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 \$1,221,195,837 and an estimated current collection rate of ninety-five percent (95%).

TAX RATES FY2004-2005	
General Fund	40.8
Special Revenue Fund	
Charity Hospitalization	3.0
Debt Service Funds	
G. O. Bonds	1.0
Certificate of	2.8
Participation	
Enterprise Fund	
Solid Waste	<u>2.3</u>
TOTAL	49.9

SECTION 4: LINE ITEM ACCOUNTS ESTABLISHED. All line item accounts as set forth in the FY2005 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: PRESCRIPTION FOR PROGRESS. From the FY2004-2005 capital projects, \$700,000 of the FY2005 Prescription for Progress \$11.101 million road program 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 Prescription for Progress 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.

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SECTION 11: All ordinances in conflict are hereby repealed.

SECTION 12: This ordinance shall take effect July 1, 2004.

ADOPTED IN REGULAR MEETING THIS 5th Day of August, 2003.

GREENVILLE COUNTY, SOUTH CAROLINA

By: _____
Phyllis Henderson, Chairman of County Council
Greenville County, South Carolina

ATTEST:

By: _____
Steven E. Stewart, County Administrator
Greenville County, South Carolina

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

First Reading: May 6, 2003
Second Reading: May 20, 2003
Public Hearing: August 5, 2003
Third Reading: August 5, 2003