



County of Greenville

"... At Your Service"

Joseph M. Kernell
County Administrator
Phone: (864) 467-7105
www.greenvillecounty.org

May 19, 2009

Dear Chairman Kirven and Members of County Council:

I am pleased to present Greenville County's biennium budget for Fiscal Year 2010 and Fiscal Year 2011. This document provides the financial structure for the programs and services which Greenville County government will be undertaking over the next two years. The budget provides the resources needed to ensure the delivery of governmental services in a fiscally responsible manner. This budget is a continuation of the financially sound practices Greenville County government has established and embraced.

BUDGET PROCESS

The two-year budget process will be similar to the process in prior years. Budget workshops are proposed to review the budget with County Council. The proposed dates are May 21, 2009 and May 28, 2009. In order to comply with section 4-9-140 of the State Code, a staggered ordinance adoption process will be followed. As in previous years, the budget ordinances will be reviewed concurrently. First reading is scheduled for May 19, 2009 and second reading for June 2, 2009. The public hearing for both budget ordinances is scheduled for June 16, 2009. The third reading for the fiscal year 2010 budget is scheduled for June 16, 2009. The third reading for the fiscal year 2011 budget is scheduled for August 4, 2009.

HIGHLIGHTS

- No Tax Increase
- Maintains Triple A bond ratings
- Maintains Adequate Contingency Reserves
- Provides Adequate Compensation and Benefits Package

COUNTY FINANCIAL OVERVIEW

A variety of issues made the preparation of the biennium budget more challenging this year. Most counties in South Carolina are facing significant budgetary challenges as a result of a declining national and state economy. Although Greenville County is certainly not immune to the resulting fiscal pressure, the County is positioned to deal with the impact of the economic slowdown due to solid fiscal planning, strong financial management and conservative budgeting during the past several years. Due to the current economic uncertainty, it is imperative to follow our established financial policies and maintain sufficient fund balances which is reflected in the County's General Fund Balance of \$47 million.

The County has been faced with responding to several revenue issues due to the economic downturn in the country. Fees collected by areas related to property development, such as building permits, subdivision reviews, and recording of deeds, have declined throughout the current fiscal year. In addition, the State of South Carolina, facing a budget crisis of its own, cut funding to the municipalities

and counties as a means to solve the fiscal dilemma. The State General Assembly is currently proposing a \$50 million reduction in the Local Government Fund (LGF), thus creating a significant impact on Greenville County's intergovernmental revenue used to fund state mandated operations. The County has also faced pressure responding to increases in health care costs; providing reasonable pay to employees; escalating utility costs; and fluctuating fuel costs.

As a result of these issues, the staff has spent many hours reviewing current service levels and budgets, with an emphasis on streamlining governmental services, reducing unnecessary expenses, and realigning resources. In the current fiscal year, positions have been eliminated or consolidated, the vehicle fleet has been reduced, energy saving measures have been instituted and operating expenditures have been reduced. Additional efforts to improve efficiency and reduce costs are being reviewed and will be implemented if feasible. Due to the uncertainty of today's economic environment at both the national and state level, Greenville County's budget reflects minimal increases in operating expenditures in the General Fund. The FY2010/FY2011 biennium budget still allows us to provide and meet our current level of services that are of deserved importance to the citizens of Greenville County.

MAJOR BUDGET INITIATIVES

The recommended budget seeks to maintain the Council's priorities:

1. Public Safety: reduce crime; maintain a manageable jail population; reduce EMS response time
2. Infrastructure: reduce traffic congestion; establish a stormwater management system that allows for growth
3. Fiscal Condition: maintain triple A bond ratings; maintain levels in quality of services
4. Public Transit: increase public transportation; provide for transit oriented economic development
5. Economic Development: increase workforce quality; increase number of jobs/high paying jobs; reduce illegal immigration
6. Comprehensive Planning: complete the comprehensive plan
7. Diversity in Employment

The budget provides the necessary resources to address the ongoing needs of our citizens and the delivery of public services.

BUDGET IN BRIEF

Greenville County's biennium budget for FY2010 and FY2011 totals \$396,130,098. The FY2010 budget totals \$197,338,668, which is 6.77% greater than the current FY2009 budget of \$184,834,330. The FY2011 budget totals \$198,791,430, which is a 0.74% increase from FY2010. The following chart provides an overview of the County's overall biennium budget for Fiscal Years 2010 and 2011 with comparison to the last biennium budget. The County's total budget includes the General Fund, selected Special Revenue Funds, Debt Service, and Enterprise Funds.

FUNDS	ADOPTED BUDGET FY2008	AMENDED BUDGET FY2009	PROPOSED BUDGET FY2010	PROPOSED BUDGET FY2011
GENERAL FUND	\$ 120,232,737	\$ 124,495,244	\$ 130,569,661	\$ 132,663,396
SPECIAL REVENUE	\$ 26,209,905	\$ 26,404,815	\$ 25,359,914	\$ 25,168,127
DEBT SERVICE	\$ 18,717,961	\$ 15,917,107	\$ 19,839,615	\$ 20,040,184
ENTERPRISE	\$ 20,098,966	\$ 18,017,164	\$ 21,569,478	\$ 20,919,723
TOTAL BUDGET	\$ 185,259,569	\$ 184,834,330	\$ 197,338,668	\$ 198,791,430
Percent Change			6.77%	0.74%

The General Fund operating and capital budget for the two-year period of FY2010 and FY2011 totals \$263,233,057. The General Fund operating budget for FY2010 (including salaries, operating, contractual and capital line items) totals \$130,569,661. This represents an increase of \$6,074,417 or 4.88% from the FY2009 budget. The primary reason for the increase is attributed to funding for salary and merit increases and additional positions for public safety areas. The General Fund operating budget for FY2011 (including salaries, operating, contractual, and capital line items) totals \$132,663,396. This represents an increase of \$2,093,735 or 1.60% as compared to the FY2010 budget. The increase is attributed to salary increases and funding for additional public safety positions.

Revenue Assumptions

Ad Valorem Taxes- The County's base property valuation is estimated to be \$1.682 billion, reflecting a growth in the base of about 1.0% over the prior year. In Fiscal Year 2010, one mil will be transferred from the Debt Service Fund to the General Fund. This transfer will be accomplished due to reduction in the debt service obligations in the Certificates of Participation. Over 55% of Greenville County's budgeted revenue is derived from local ad valorem property taxes.

Intergovernmental – The proposed budget takes into consideration a \$50 million reduction in the Local Government Fund (LGF) beginning in FY2010. The State of South Carolina General Assembly is currently proposing the suspension of the LGF formula and a \$50 million reduction in the funds remitted to counties and cites throughout the state. This action is in addition to reductions already made by the State in FY2009. Overall, Greenville County's portion of the local government fund has decreased by 15.68% from FY2008.

Expenditure Highlights

The County's expenditures are divided across several major service areas. The total County budget is projected to increase by 6.77%, with the General Fund increasing by 4.88%. Noteworthy changes to expenditures include:

- **Maintenance of Current Operating Expenditures – Goal 3: Fiscal Condition**

As part of the budget development process, staff conducted a line item review of departmental operations and service delivery. Through this review, it was determined that a majority of operating expenditures could be held at current levels for the biennium. In addition, many departments reduced certain line items for the biennium. Increases for fuel, vehicle, and utility costs were included in the budget as these areas have increased substantially throughout the current biennium. Any other increases in operating expenditures are a result of the inclusion of expansion packages for enhanced services.

- **Aggregate Salary Adjustment of 6.0% for the Biennium – Goal 3: Fiscal Condition**

The proposed budget anticipates an average 3.0% increase for FY2010 and FY2011. These salary adjustments reflect the County's commitment to pay for performance of our employees, our most valuable resource.

- **Employee Benefits – Goal 3: Fiscal Condition**

The budget includes funding for health and dental insurance to keep pace with the rising cost of health care. Health and dental insurance rates for FY2010 and FY2011 have been projected to remain at the FY2009 level.

- **Sheriff's Office – Goal 1: Public Safety**

Funding is included in the biennium budget for additional deputy positions. The budget adds five positions for FY2010 and five positions for FY2011 to respond to the increased volume of calls.

- **Detention Center – Goal 1: Public Safety**

The budget includes the necessary funding to provide for five additional detention officer positions for each year of the biennium. These positions will enable the division to address shift shortages at the Detention Center.

- **Emergency Medical Services - Goal 1: Public Safety**

Funding is included in the biennium budget for an additional eight full-time positions for Emergency Medical Services. Currently, these positions are currently being funded using part-time and overtime funds. Overtime funds have been reduced in the amount of \$300,000. Each of the four shifts has a deficit of two full-time positions. These eight positions will correct this deficit.

- **Stormwater - Goal 2: Infrastructure**

The budget includes funding for neighborhood drainage improvement projects in the amount of \$600,000 in each year of the two year biennium budget. In addition, \$4,800,000 has been appropriated in each year for funding flood projects as part of the flood hazard mitigation program. Funding will be provided from the current stormwater utility fee.

- **Road Program - Goal 2: Infrastructure**

In accordance with the "Prescription for Progress," \$18,800,000 is programmed for the biennium -- \$9,400,000 for each year. During the biennium, approximately 64 miles of road 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 with municipalities is proposed to continue at the current level of \$700,000 annually.

- **Vehicle Replacement - Goal 3: Fiscal Condition**

The budget includes funding to continue vehicle replacements for both fiscal years. A total of \$750,000 of vehicles and equipment is scheduled in FY2010 and \$1,000,000 in FY 2011 utilizing the master lease program.

- **Grants - Goal 3: Fiscal Condition**

Funding for matching grants in the amount of \$200,000 for each of the fiscal years is included in the budget.

- **Planning - Goal 6: Comprehensive Planning**

Funding is included in the biennium budget for an additional Principal Planner. The position will act as a liaison with the School District to assist with future planning. Total FTE's have been reduced in this department.

- **Greenlink - Goal 4: Public Transit**

The biennium budget includes an increase in funding to Greenlink from \$288,662 to \$355,000, equaling the appropriation planned by the City of Greenville.

- **Economic Development Funding - Goal 5: Economic Development**

The proposed budget includes \$1,543,269 for the biennium to be appropriated for the County's economic development programs. This includes \$100,000 for the Upstate Alliance for the two-year

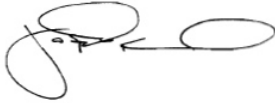
budget. The remaining funds are allocated to the Greenville Area Development Corporation (GADC) for the biennium.

- **Enhanced Technology - Goal 3: Fiscal Condition**

A total of \$6 million for FY2010 and FY2011 is included in the Capital Improvement Program to support technology enhancements.

As we bring to a close yet another budget development process, it has been a pleasure for me to work with the County Council to allocate the public resources in accomplishing the County's goals. Also, it is a privilege serving with the professionals that make up the entire County organization as we strive to provide the level of services needed and desired by our citizens. I sincerely appreciate the commitment of our staff in serving our citizens and conducting the County's business.

Sincerely,

A handwritten signature in black ink, appearing to read 'Joseph M. Kernell', with a stylized flourish at the end.

Joseph M. Kernell
County Administrator

**COUNTY OF GREENVILLE
 FISCAL YEAR 2009-2010 BUDGET ORDINANCE**

SECTION 1: The following funds are hereby appropriated for the operations of county government for the fiscal year beginning July 1, 2009 and ending June 30, 2010.

SCHEDULE A: GENERAL FUND

Administrative Services		\$	2,265,364
General Services			10,191,283
Human Resources			2,063,344
Public Works			15,723,933
Public Safety			35,973,852
Elected & Appointed Offices/Judicial			15,035,077
Elected & Appointed Offices/Fiscal			2,402,658
Elected & Appointed Offices/Law Enforcement			34,479,222
Other Services			5,372,672
<i>Subtotal</i>		\$	<u>123,507,405</u>
Other Financing Uses			7,062,256
TOTAL GENERAL FUND		\$	<u><u>130,569,661</u></u>

SCHEDULE B: SPECIAL REVENUE FUND

Road Program			
Road Projects	\$	9,400,000	
Other Financing Uses		<u>6,000,000</u>	\$ 15,400,000
Accommodations Tax			772,610
Medical Charities			
Expenditures		5,121,029	
Fund Balance Contribution		<u>114,980</u>	5,236,009
Infrastructure Bank			
Economic Development	\$	760,970	
Other Financing Uses		<u>6,775,733</u>	7,536,703
Victim's Rights			845,009
Home Incarceration Program			62,256
Hospitality Tax			
Projects	\$	2,685,031	
Other Financing Uses		<u>4,014,969</u>	6,700,000
Emergency 911			
Expenditures		1,645,316	
Fund Balance Contribution		<u>74,684</u>	1,720,000
TOTAL SPECIAL REVENUE FUND			<u><u>\$ 38,272,587</u></u>

SCHEDULE C: DEBT SERVICE FUND

	G.O. BONDS	COPs, SSRBs, CAPITAL LEASES	
Principal	\$ 4,095,000	\$ 8,330,000	\$ 12,425,000
Interest	2,993,364	4,401,251	7,394,615
Service Charge	7,000	13,000	20,000
Other Financing Uses		4,403,748	\$ 4,403,748
Fund Balance Contribution		3,591,677	3,591,677
TOTAL DEBT SERVICE FUND	<u>\$ 7,095,364</u>	<u>\$ 20,739,676</u>	<u>\$ 27,835,040</u>

SCHEDULE D: CAPITAL PROJECTS FUND

Information Technology		\$	3,093,070
Geographic Information System			100,000
Facility Projects			250,000
TOTAL CAPITAL PROJECTS FUND		\$	<u><u>3,443,070</u></u>

SCHEDULE E: INTERNAL SERVICE FUND

Fleet Management			
Expenditures	\$	6,200,000	
Fund Balance Contribution		<u>25,000</u>	\$ 6,225,000
Health and Dental Insurance			
Expenditures		20,297,732	
Fund Balance Contribution		<u>1,519,999</u>	21,817,731
Workers Compensation Insurance			
Expenditures		1,800,000	
Fund Balance Contribution		933,420	2,733,420
TOTAL INTERNAL SERVICE FUND			<u><u>\$ 30,776,151</u></u>

SCHEDULE F: ENTERPRISE FUND

Solid Waste		\$	11,359,292
Stormwater Management			10,210,186
TOTAL ENTERPRISE FUND		\$	21,569,478

SECTION 2: Revenues available in FY2010 are estimated according to the following schedules.

SCHEDULE A: GENERAL FUND

Property Tax (including delinquent taxes)		\$	72,561,716
County Office Revenue			24,220,208
State Shared Taxes			20,429,373
Other Revenue			5,925,975
Transfers In			7,224,000
Fund Balance Usage			208,389
TOTAL GENERAL FUND		\$	130,569,661

SCHEDULE B: SPECIAL REVENUE FUND

Road Paving			
Road Maintenance Fees	\$	6,367,395	
Other Financing Sources		-	
Other		4,060,000	
Fund Balance Usage		4,972,605	\$ 15,400,000
Accommodations Tax			772,610
Medical Charities			
Property Tax (including delinquent taxes)	\$	4,233,287	
State Shared Taxes (Merchants Inventory)		179,520	
Other		23,202	
Other Financing Sources		800,000	5,236,009
Infrastructure Bank			
FILOT Revenues	\$	5,475,618	
Other		274,733	
Fund Balance Usage		1,786,352	7,536,703
Victim's Rights			
Intergovernmental Revenue	\$	833,250	
Fund Balance Usage		11,759	845,009
Home Incarceration Program			62,256
Hospitality Tax			6,700,000
E911 User Fees			1,720,000
TOTAL SPECIAL REVENUE FUND		\$	38,272,587

SCHEDULE C: DEBT SERVICE FUND

	G.O. BONDS	COPs, SSRBs, CAPITAL LEASES	
Property Tax (including delinquent taxes)	\$ 1,763,870	\$ 2,769,507	\$ 4,533,377
Intergovernmental	3,491,430	2,543,753	6,035,183
Interest	300,000	150,000	450,000
Other Financing Sources		10,270,450	10,270,450
Fund Balance Usage	1,540,064	5,005,966	6,546,030
TOTAL DEBT SERVICE FUND	\$ 7,095,364	\$ 20,739,676	\$ 27,835,040

SCHEDULE D: CAPITAL PROJECTS FUND

General Fund Transfer		\$	3,443,070
TOTAL CAPITAL PROJECTS FUND		\$	3,443,070

SCHEDULE E: INTERNAL SERVICE FUND

Fleet Management Reimbursement		\$	6,225,000
Health and Dental Premiums			21,817,731
Workers Compensation			2,733,420
TOTAL INTERNAL SERVICE FUND		\$	30,776,151

SCHEDULE F: ENTERPRISE FUND

Solid Waste			
Property Tax	\$	3,880,513	
Solid Waste Tipping Fees		3,412,232	
Other		880,000	
Fund Balance Usage		3,186,547	\$ 11,359,292
Stormwater			
Fees	\$	8,247,107	
Fund Balance Usage		1,963,079	10,210,186
TOTAL ENTERPRISE FUND		\$	21,569,478

SECTION 3: TAX RATES. Tax rates are authorized to be levied on each dollar valuation of taxable property as listed for taxes on January 1, 2009 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 \$1,682,300,000 and an estimated current collection rate of ninety-five percent (95%).

	TAX RATES FY2010
General Fund	40.5
Special Revenue Fund	
Charity Hospitalization	2.4
Debt Service Funds	
G. O. Bonds	1.0
Certificates of Participation	1.5
Enterprise Fund	
Solid Waste	<u>2.2</u>
TOTAL	47.6

SECTION 4: LINE ITEM ACCOUNTS ESTABLISHED. All line item accounts as set forth in the FY2010 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 FY2009-2010 capital projects, \$700,000 of the FY2010 Prescription for Progress \$9,400,000 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: 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 2010 budget.

SECTION 11: 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 2009 on all taxable property in Greenville County a tax as determined in Section 3.

SECTION 12: All ordinances in conflict are hereby repealed.

SECTION 13: This ordinance shall take effect July 1, 2009.

ADOPTED IN REGULAR MEETING THIS 16th Day of June, 2009.

GREENVILLE COUNTY, SOUTH CAROLINA

By: 

Herman G. Kirven, Jr., Chairman of County Council
Greenville County, South Carolina

By: 

Joseph M. Kerney, County Administrator
Greenville County, South Carolina

ATTEST:

By: 

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

**COUNTY OF GREENVILLE
 FISCAL YEAR 2010-2011 BUDGET ORDINANCE**

SECTION 1: The following funds are hereby appropriated for the operations of county government for the fiscal year beginning July 1, 2010 and ending June 30, 2011.

SCHEDULE A: GENERAL FUND

Administrative Services		\$	2,311,646
General Services			10,365,640
Human Resources			2,109,063
Public Works			15,961,651
Public Safety			37,002,637
Elected & Appointed Offices/Judicial			15,391,058
Elected & Appointed Offices/Fiscal			2,459,124
Elected & Appointed Offices/Law Enforcement			35,665,021
Other Services			5,483,787
<i>Subtotal</i>		\$	<u>126,749,627</u>
Other Financing Uses			5,913,769
Fund Balance Contribution			6,037
TOTAL GENERAL FUND		\$	<u>132,669,433</u>

SCHEDULE B: SPECIAL REVENUE FUND

Road Program			
Road Projects	\$	9,400,000	
Other Financing Uses		<u>6,000,000</u>	\$ 15,400,000
Accommodations Tax			772,610
Medical Charities			5,180,876
Infrastructure Bank			
Economic Development	\$	782,299	
Other Financing Uses		<u>6,720,634</u>	7,502,933
Victim's Rights			866,037
Home Incarceration Program			63,769
Hospitality Tax			
Projects	\$	2,685,031	
Other Financing Uses		<u>4,014,969</u>	6,700,000
Emergency 911			
Expenditures	\$	1,466,305	
Fund Balance Contribution		<u>253,695</u>	1,720,000
TOTAL SPECIAL REVENUE FUND			<u>38,206,225</u>

SCHEDULE C: DEBT SERVICE FUND

	G.O. BONDS	COPs, SSRBs, CAPITAL LEASES	TOTAL
Principal	\$ 4,230,000	\$ 8,887,415	\$ 13,117,415
Interest	2,814,833	4,087,936	6,902,769
Service Charge	7,000	13,000	20,000
Other Financing Uses	-	1,077,415	1,077,415
Fund Balance Contribution	-	-	-
TOTAL DEBT SERVICE FUND	<u>\$ 7,051,833</u>	<u>\$ 14,065,766</u>	<u>\$ 21,117,599</u>

SCHEDULE D: CAPITAL PROJECTS FUND

Information Technology	\$	2,760,825
Geographic Information Systems		100,000
Facility Projects		250,000
TOTAL CAPITAL PROJECTS FUND	\$	<u>3,110,825</u>

SCHEDULE E: INTERNAL SERVICE FUND

Fleet Management			
Expenditures	\$	6,200,000	
Fund Balance Contribution		25,000	\$ 6,225,000
Health and Dental			
Expenditures	\$	21,896,596	
Fund Balance Contribution		-	21,896,596
Workers Compensation			
Expenditures	\$	1,700,000	
Fund Balance Contribution		1,119,842	2,819,842
TOTAL INTERNAL SERVICE FUND			\$ 30,941,438

SCHEDULE F: ENTERPRISE FUND

Solid Waste			\$ 10,685,808
Stormwater Management Program			10,233,915
TOTAL ENTERPRISE FUND			\$ 20,919,723

SECTION 2: Revenues available in FY2011 are estimated according to the following schedules.

SCHEDULE A: GENERAL FUND

Property Tax (including delinquent taxes)			\$ 74,212,818
County Office Revenue			24,817,835
State Shared Taxes			20,437,509
Other Revenue			5,952,791
Transfers In			7,248,480
TOTAL GENERAL FUND			\$ 132,669,433

SCHEDULE B: SPECIAL REVENUE FUND

Road Paving			
Road Maintenance Fees	\$	6,558,623	
Other		332,962	
Other Financing Sources		7,150,000	
Fund Balance Usage		1,358,415	\$ 15,400,000
Accommodations Tax			772,610
Medical Charities			
Property Tax (including delinquent taxes)	\$	4,317,953	
State Shared Taxes (Merchants Inventory)		179,520	
Other		25,453	
Other Financing Sources		650,000	
Fund Balance Usage		7,950	5,180,876
Infrastructure Bank			
FILOT Revenues	\$	5,530,374	
Other		221,142	
Fund Balance Usage		1,751,417	7,502,933
Victim's Right			
Intergovernmental Revenue	\$	841,583	
Fund Balance Usage		24,454	866,037
Home Incarceration Program			63,769
Hospitality Tax			6,700,000
E911 User Fees			1,720,000
TOTAL SPECIAL REVENUE FUND			\$ 38,206,225

SCHEDULE C: DEBT SERVICE FUND

	G.O. BONDS	COPs, SSRBs, CAPITAL LEASES	TOTAL
Property Tax (including delinquent taxes)	\$ 1,799,147	\$ 2,698,721	\$ 4,497,868
Intergovernmental	3,434,767	2,538,688	5,973,455
Interest	300,000	150,000	450,000
Other Financing Sources		6,940,018	6,940,018
Fund Balance Usage	1,517,919	1,738,339	3,256,258
TOTAL DEBT SERVICE FUND	\$ 7,051,833	\$ 14,065,766	\$ 21,117,599

SCHEDULE D: CAPITAL PROJECTS FUND

General Fund Transfer		\$ 3,110,825
TOTAL CAPITAL PROJECTS FUND		<u>\$ 3,110,825</u>

SCHEDULE E: INTERNAL SERVICE FUND

Fleet Management Reimbursements		\$ 6,225,000
Health and Dental Premiums		
Premiums	\$ 21,893,080	
Fund Balance Usage	<u>3,516</u>	21,896,596
Workers Compensation Premiums		<u>2,819,842</u>
TOTAL INTERNAL SERVICE FUND		<u>\$ 30,941,438</u>

SCHEDULE F: ENTERPRISE FUND

Solid Waste		
Property Tax	\$ 3,958,124	
Solid Waste Tipping Fees	3,772,232	
Other	880,000	
Fund Balance Usage	<u>2,075,452</u>	10,685,808
Stormwater		
Fees	\$ 8,361,065	
Fund Balance Usage	<u>1,872,850</u>	<u>10,233,915</u>
TOTAL ENTERPRISE FUND		<u>\$ 20,919,723</u>

SECTION 3: TAX RATES. Tax rates are authorized to be levied on each dollar valuation of taxable property as listed for taxes on January 1, 2010 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 \$1,699,100,000 and an estimated current collection rate of ninety-five percent (95%).

	TAX RATES FY2011
General Fund	40.5
Special Revenue Fund	
Charity Hospitalization	2.4
Debt Service Funds	
G. O. Bonds	1.0
Certificate of Participation	1.5
Enterprise Fund	
Solid Waste	<u>2.2</u>
TOTAL	47.6

SECTION 4: LINE ITEM ACCOUNTS ESTABLISHED. All line item accounts as set forth in the FY2011 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 FY2010-2011 capital projects, \$700,000 of the FY2011 Prescription for Progress \$9,400,000 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.

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: 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 2011 budget.

SECTION 11 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 2010 on all taxable property in Greenville County a tax as determined in Section 3.

SECTION 12 All ordinances in conflict are hereby repealed.

SECTION 13 This ordinance shall take effect July 1, 2010.

ADOPTED IN REGULAR MEETING THIS 4th Day of August, 2009.

GREENVILLE COUNTY, SOUTH CAROLINA


By: 

Herman G. Kirven, Jr. Chairman of County Council
Greenville County, South Carolina

ATTEST:

By: 

Joseph M. Kerney, County Administrator
Greenville County, South Carolina

By: 

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