

**CITY OF CLEMSON SOUTH CAROLINA  
ORDINANCE TO RAISE REVENUE AND ADOPT A BUDGET  
FISCAL YEAR ENDING JUNE 30, 2017**

WHEREAS, Section 47-55(3) of the South Carolina Code of Laws requires that a Municipal Governing Body shall act by ordinance to adopt budgets and levy taxes pursuant to public notice, and,

WHEREAS, the Accommodations Tax Act requires that certain funds be used for tourism promotion or in support of tourism related public services.

NOW, THEREFORE, BE IT ORDAINED by the Governing Body of the City of Clemson, South Carolina, duly assembled and by the authority of same that:

**Section 1.** The prepared budget and the estimated revenue for payment of same is hereby adopted and is hereby made a part hereof as fully as if incorporated herein and a copy thereof is attached hereto.

**Section 2.** A tax to cover the period from July 1, 2016 to June 30, 2017, both inclusive, for the sums and in the manner hereinafter mentioned, is and shall be levied, collected and paid into the Operations Account of the City of Clemson for the use and service thereof; i.e., a total tax of 84.20 mills on the total assessed value of real estate and personal property of every description owned and used in the City of Clemson, South Carolina, except such as is exempt from taxation under the Constitution and laws of the State of South Carolina. Said taxes shall be paid into the City's Operations Account for the credit to the City of Clemson for the corporate purposes, permanent improvements and for the purpose of paying current expenses of said municipality; and further that:

- a. Eighty one point eighty mills (81.80 mills) of said tax shall be for the operations of the General Fund;
- b. Point fifty mills (.50 mills) of said tax is hereby designated for the purpose of park land acquisition and development in the said municipality, and held in the Park Land Fund;
- c. One point ninety mills (1.90 mills) of said tax is hereby designated for debt service, and therefore, held in the Debt Service Fund;

Therefore, such tax is levied on such property as is assessed for taxation for County and State purposes.

**Section 3.** The Utility Rate Schedule prescribing rates, fees, and conditions of service for the General Fund, Water Fund, Stormwater Fund, Wastewater Fund, and Commercial Sanitation Fund is hereby made a part of this ordinance as fully as incorporated herein.

Said rates and fees shall be assessed, collected, and paid into the Operations Account of the City of Clemson.

**Section 4.** The billing dates, the penalty dates, and the amount of the penalty which shall be levied for the delinquent taxes shall be according to those observed by Pickens County.

**Section 5.** The Pickens County Delinquent Tax Collector shall be responsible for the collection of delinquent property taxes.

**Section 6.** The Director of Finance shall be responsible for the collection of delinquent utility accounts (water, stormwater, wastewater, and sanitation).

**Section 7.** The City's updated Classification & Compensation Plan shall become effective July 1, 2016.

**Section 8.** The City Administrator shall administer the budget and authorize the expenditure of appropriated funds by departments as necessary to achieve the goals of the budget. Checks in excess of \$100,000 must be approved by resolution of the City's Governing Body, except in instances where the capital acquisition or project has already been presented by City staff and approved by the Governing Body.

**Section 9.** Budget amendments affecting department totals must be approved by resolution of the City's Governing Body. Amendments within department totals may be approved by the City Administrator. The City's fiscal year 2015-16 budget is amended to reflect forecasted revenue and expenditure estimates reviewed and approved by the Governing Body.

**Section 10.** If for any reason any sentence, clause or provision of this Ordinance shall be declared invalid, such shall not affect the remaining provisions thereof.

DONE and ORDAINED this \_\_\_\_\_ day of June 2016.

\_\_\_\_\_  
*James C. Cook III, Mayor*

\_\_\_\_\_  
*Attest: Beverly A. Coleman, Municipal Clerk*

Ordinance No. CC-2016-??

First Reading \_\_\_\_\_

Final Reading \_\_\_\_\_

CITY OF CLEMSON  
 ASSESSED VALUATIONS & PROPERTY TAX WORKSHEET  
 FISCAL YEAR 2016-17

(calculations reflect current ad valorem tax millage of 84.20)

ASSESSED VALUATIONS (1)

	TAX YEAR	FISCAL YEAR	REAL PROPERTY	PERSONAL PROPERTY	TOTAL	\$ CHANGE FROM PRIOR YEAR	% CHANGE FROM PRIOR YEAR	VALUE OF 1 MILL
<i>revised</i>	2007	2007-08	40,786,939 (44,593,351)	3,825,427	44,612,366	864,155	1.98%	44,612
	2008	2008-09	43,395,496	4,138,150	47,533,646	2,921,280	6.55%	47,534
	2009	2009-10	44,033,107	3,908,990	47,942,097	408,451	0.86%	47,942
<i>reassessment</i>	2010	2010-11	49,874,198	3,511,244	53,385,442	5,443,345	11.35%	53,385
	2011	2011-12	49,281,730	3,050,252	52,331,982	(1,053,460)	-1.97%	52,332
	2012	2012-13	50,133,555	3,251,037	53,384,592	1,052,610	2.01%	53,385
	2013	2013-14	51,637,285	3,420,124	55,057,409	1,672,817	3.13%	55,057
	2014	2014-15	52,566,912	3,819,726	56,386,638	1,329,229	2.41%	56,387
	2015	2015-16	54,876,180	4,021,228	58,897,408	2,510,770	4.45%	58,897
<i>projected</i>	2016	2016-17	58,215,410	4,970,764	63,186,174	4,288,766	7.28%	63,186

Note: 1% local option sales tax implemented in May 1995 for fiscal year 1995-96.

PROPERTY TAX WORKSHEET

REAL PROPERTY

TAX ABSTRACT AS OF 03/31/16

Includes: tax increment finance district base assessment  
 excludes: tax increment finance district current assessment with growth  
 projected fiscal year 2016-17 growth factor (555,299,975 x 2.50%)

TAX YEAR

2016

ASSESSMENT

55,299,975

2.50%

1,382,499

CONSTRUCTION COMPLETED DURING  
 CALENDAR YEAR 2015 (SEE BELOW)

1,532,936

TOTAL REAL PROPERTY

58,215,410

CONSTRUCTION COMPLETED DURING CALENDAR YEAR 2015

TYPE	VALUE	RATIO	ASSESSMENT
RESIDENTIAL	10,334,998	4%	413,400
COMMERCIAL	18,658,927	6%	1,119,536
TOTAL	28,993,925		1,532,936

PERSONAL PROPERTY

JAN 1, 2015 - DEC 31, 2015 (6.00% with 16.50% growth - see worksheet)

TAX YEAR

2015

ASSESSMENT

4,954,815

JAN 1, 2016 - DEC 31, 2016 (6.00% with 17.25% growth - see worksheet)

2016

4,986,713

AVERAGE PERSONAL PROPERTY

4,970,764

**CITY OF CLEMSON  
 PROPERTY TAX REVENUE PROJECTIONS  
 FISCAL YEAR 2016-17**

*(calculations reflect current ad valorem tax millage of 84.20)*

<b>FUND DESCRIPTION</b>	<b>MILLAGE</b>	<b>(2) REAL PROPERTY</b>	<b>(3) PERSONAL PROPERTY</b>	<b>(4) DELINQUENT</b>	<b>TOTAL</b>	<b>MILLAGE PERCENT</b>
GENERAL FUND	81.80	4,762,021	406,608	119,051	5,287,680	97.14%
LOCAL OPTION CREDIT	(23.16)	(1,379,752)	(83,899)	-	(1,463,651)	
<b>GENERAL FUND</b>	<b>58.64</b>	<b>3,382,268</b>	<b>322,710</b>	<b>119,051</b>	<b>3,824,029</b>	
PARK LAND FUND	0.50	29,108	2,485	728	32,321	0.58%
LOCAL OPTION CREDIT	(0.14)	(8,180)	(497)	-	(8,678)	
<b>PARK LAND FUND</b>	<b>0.36</b>	<b>20,927</b>	<b>1,988</b>	<b>728</b>	<b>23,643</b>	
DEBT SERVICE FUND	1.90	110,609	9,444	2,765	122,819	2.28%
LOCAL OPTION CREDIT	(0.54)	(32,381)	(1,969)	-	(34,350)	
<b>DEBT SERVICE FUND</b>	<b>1.36</b>	<b>78,229</b>	<b>7,475</b>	<b>2,765</b>	<b>88,469</b>	
<b>GROSS ALL FUNDS</b>	<b>84.20</b>	<b>4,901,738</b>	<b>418,538</b>	<b>122,543</b>	<b>5,442,819</b>	<b>100.00%</b>
<b>TOTAL CREDITS</b>	<b>(23.84)</b>	<b>(1,420,313)</b>	<b>(86,365)</b>	<b>-</b>	<b>(1,506,678)</b>	
<b>NET ALL FUNDS</b>	<b>60.36</b>	<b>3,481,424</b>	<b>332,173</b>	<b>122,543</b>	<b>3,936,141</b>	

- (1) SOURCE: PICKENS COUNTY AUDITOR'S OFFICE
- (2) ESTIMATED 100% COLLECTION RATIO
- (3) ESTIMATED 100% COLLECTION RATIO
- (4) ESTIMATED 2.50% COLLECTION OF REAL PROPERTY ASSESSMENT

**LOCAL OPTION SALES TAX CREDIT  
 FISCAL YEAR 2016-17**

	<b>TAXABLE MKT VALUATION</b>	<b>CREDIT TO BE GIVEN</b>
<b>Real Property</b> <i>(\$1,171,556,193 x 0% growth)</i>	1,171,556,193	1,420,313
<b>Personal Property</b> <i>(see worksheet)</i>	71,238,755	86,365
<b>Total</b>	<b>1,242,794,948</b>	<b>1,506,678</b>
<b>Projected sales tax collections</b> <i>(\$1,469,930 projected 2015-16 x 2.50% growth)</i>	1,506,678	
<b>Projected tax credit factor 2016-17</b>	0.001212	<i>(projected sales tax collections divided by taxable market valuation)</i>

CITY OF CLEMSON  
 COMBINED STATEMENT OF REVENUES, EXPENDITURES/EXPENSES  
 AND CHANGES IN FUND BALANCES & RETAINED EARNINGS  
 FISCAL YEAR ENDING JUNE 30, 2017

	GOVERNMENTAL FUNDS			PROPRIETARY FUNDS					TOTALS	
	GENERAL	SPECIAL REVENUE	DEBT SERVICE	WATER	STORM WATER	WASTE WATER	SANITATION	TRANSIT	PARKING DECK	(memo only)
<b>REVENUES</b>										
AD VALOREM TAXES	3,824,029	1,265,318	88,469	-	-	-	-	-	-	5,177,816
SALES FEES & TAXES	1,463,651	1,608,678	34,350	-	-	-	-	-	-	3,106,679
LICENSES & PERMITS	2,579,000	-	-	-	-	-	-	-	-	2,579,000
INTERGOVERNMENT	580,200	210,000	-	36,700	-	-	-	2,948,315	-	3,775,215
CHARGES FOR SERVICES	762,156	39,700	-	2,912,300	399,744	2,942,300	292,835	-	101,500	7,450,535
FINES & FORFEITURES	355,500	-	-	-	-	-	-	-	-	355,500
OTHER	546,620	35,775	1,500	113,700	6,460	118,580	6,079	18,000	5,800	852,514
<b>TOTAL</b>	<b>10,111,156</b>	<b>3,159,471</b>	<b>124,319</b>	<b>3,062,700</b>	<b>406,204</b>	<b>3,060,880</b>	<b>298,914</b>	<b>2,966,315</b>	<b>107,300</b>	<b>23,297,259</b>
<b>EXPENDITURES/EXPENSES</b>										
GENERAL GOVERNMENT	3,053,919	-	-	-	-	-	-	-	-	3,053,919
PUBLIC SAFETY	3,914,370	44,760	-	-	-	-	-	-	-	3,959,130
PUBLIC WORKS	1,955,362	178,500	-	-	-	-	-	-	-	2,133,862
RECREATION & HORTICULTURE	770,479	489,551	-	-	-	-	-	-	-	1,260,030
EQUIPMENT SERVICES	169,513	-	-	-	-	-	-	-	-	169,513
CAPITAL OUTLAY	976,300	69,500	-	195,500	54,000	248,520	-	11,422	35,500	1,590,742
OTHER	105,000	578,050	1,497,695	2,915,550	282,215	2,840,700	283,209	2,952,772	49,885	11,505,076
<b>TOTAL</b>	<b>10,944,943</b>	<b>1,360,361</b>	<b>1,497,695</b>	<b>3,111,050</b>	<b>336,215</b>	<b>3,089,220</b>	<b>283,209</b>	<b>2,964,194</b>	<b>85,385</b>	<b>23,672,272</b>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES/EXPENSES	(833,787)	1,799,110	(1,373,376)	(48,350)	69,989	(28,340)	15,705	2,121	21,915	(375,013)
OTHER FINANCING SOURCES (USES)										
TRANSFERS IN	284,800	94,500	1,394,675	15,000	35,000	-	-	-	-	1,823,975
PROCEEDS LONG TERM DEBT	284,000	-	-	-	-	-	-	-	-	284,000
TRANSFERS OUT	-	(1,848,975)	-	-	-	-	-	-	-	(1,848,975)
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES/ EXPENSES AND OTHER FINANCING USES	(264,987)	44,635	21,299	(33,350)	104,989	(28,340)	15,705	2,121	21,915	(116,013)
FUND BALANCE/RETAINED EARNINGS BEGINNING	3,961,745	3,271,052	15,695	1,499,701	77,311	3,059,811	260,200	1,805,305	497,454	14,448,274
FUND BALANCE/RETAINED EARNINGS ENDING	3,696,758	3,315,687	36,994	1,466,351	182,300	3,031,471	275,905	1,807,426	519,369	14,332,261

(reconciliation)  
79.