

Ordinance No. ----
COUNTY OF GREENVILLE
FISCAL YEAR 2026 BUDGET ORDINANCE

SECTION 1: The following funds are hereby appropriated for the operations of county government for the fiscal year beginning July 1, 2025 and ending June 30, 2026.

SCHEDULE A: GENERAL FUND

Administrative Services		\$ 3,905,561
Department of Administration		43,519,688
Department of General Services		8,864,407
Department of Public Works		26,595,450
Department of Planning and Development		5,960,845
Department of Public Safety		42,150,624
Elected & Appointed Offices/Judicial		28,792,234
Elected & Appointed Offices/Fiscal		4,533,505
Elected & Appointed Offices/Law Enforcement		83,777,465
Other Services		15,861,432
Other Financing Uses		8,252,046
TOTAL GENERAL FUND		<u>\$ 272,213,257</u>

SCHEDULE B: SPECIAL REVENUE FUND

State Accommodations Tax		
Expenditures	\$ 1,300,000	
Other Financing Uses	<u>75,000</u>	\$ 1,375,000
Local Accommodations Tax		
Expenditures		500,000
Affordable Housing		
Expenditures		1,000,000
E911		
Expenditures		3,585,443
Hospitality Tax		
Expenditures	\$ 440,000	
Other Financing Uses	<u>12,464,744</u>	12,904,744
Infrastructure Bank		
Economic Development Expenditures	\$ 3,107,975	
Other Financing Uses	<u>45,388,650</u>	48,496,625
Medical Charities		
Expenditures		9,745,734
Natural Resources		
Expenditures		1,500,000
Parks and Recreation		
Expenditures	\$ 17,475,148	
Other Financing Uses	<u>5,035,024</u>	22,510,172
Public Safety Interoperable Communications		
Expenditures		2,898,172
Road Program		
Road Projects	\$ 40,000,000	
Other Financing Uses	<u>3,096,350</u>	43,096,350
Victim's Rights		
Expenditures		<u>549,927</u>
TOTAL SPECIAL REVENUE FUND		<u>\$ 148,162,167</u>

SCHEDULE C: DEBT SERVICE FUND

General Obligation Bonds		
Debt Service	\$ 7,861,413	
Service Charges	<u>10,000</u>	\$ 7,871,413
Certificates of Participation		
Debt Service		7,739,404
Special Source Revenue Bonds		
Debt Service	\$ 11,212,868	
Service Charges	<u>10,000</u>	11,222,868
Capital Leases		
Debt Service		<u>8,052,049</u>
TOTAL DEBT SERVICE FUND		<u>\$ 34,885,734</u>

SCHEDULE D: CAPITAL PROJECTS FUND

Technological Improvements		\$ 7,358,000
Equipment Projects		10,061,000
Facility/Construction Projects		3,481,000
Parks, Recreation, Tourism Projects		<u>4,550,000</u>
TOTAL CAPITAL PROJECTS FUND		<u>\$ 25,450,000</u>

SCHEDULE E: INTERNAL SERVICE FUND

Fleet Management		
Expenditures		\$ 11,798,961
Health and Dental Insurance		
Expenditures		40,369,124
Workers Compensation Insurance		
Expenditures	\$ 2,100,000	
Other Financing Uses	<u>2,500,000</u>	4,600,000
Building Services		
Expenditures		<u>201,510</u>
TOTAL INTERNAL SERVICE FUND		<u>\$ 56,969,595</u>

SCHEDULE F: ENTERPRISE FUND

Solid Waste		
Expenditures	\$ 17,266,429	
Other Financing Uses	<u>2,812,000</u>	\$ 20,078,429
Stormwater Management		
Expenditures		<u>13,144,168</u>
TOTAL ENTERPRISE FUND		<u>\$ 33,222,597</u>

SECTION 2: Revenues available in FY2026 are estimated according to the following schedules.

SCHEDULE A: GENERAL FUND

Property Tax	\$ 158,487,600
County Office Revenue	52,972,537
State Shared Taxes	29,444,643
Other Revenue	6,772,089
Other Financing Sources	<u>18,737,116</u>
TOTAL GENERAL FUND	<u>\$ 266,413,985</u>

SCHEDULE B: SPECIAL REVENUE FUND

State Accommodations Tax		\$ 1,310,989
Local Accommodations Tax		611,268
Affordable Housing		1,000,000
Eg11		3,806,629
Hospitality Tax		15,121,300
Infrastructure Bank		
FILOT Revenues	\$ 40,121,440	
Other	338,350	
		40,459,790
Medical Charities		
Property Tax	\$ 9,125,600	
Intergovernmental	238,092	
Other	24,500	
		9,388,192
Natural Resources		
Property Tax	1,050,600	
Intergovernmental	31,755	
Other	12,000	
		1,094,355
Parks and Recreation		
Property Tax	\$ 6,364,800	
Other	7,044,603	
Other Financing Sources	6,134,784	
		19,544,187
Public Safety Interoperable Communications		
Property Tax	\$ 2,451,400	
Intergovernmental	61,627	
Other	14,380	
		2,527,407
Road Program		
Road Maintenance Fees and Other	\$ 25,396,695	
Other Financing Sources	17,000,000	
		42,396,695
Victim's Rights		658,576
TOTAL SPECIAL REVENUE FUND		\$ 137,919,388

SCHEDULE C: DEBT SERVICE FUND

General Obligation Bonds		
Property Tax	\$ 1,400,800	
Intergovernmental	51,086	
Other	42,620	
Other Financing Sources	6,727,738	
		\$ 8,222,244
Certificates of Participation		
Property Tax	\$ 4,202,400	
Other	5,531,640	
		\$ 9,734,040
Special Source Revenue Bonds		
Other/Interest Income	\$ 185,000	
Other Financing Sources	11,212,868	
		11,397,868
Capital Leases		
Other Financing Sources		8,052,049
TOTAL DEBT SERVICE FUND		\$ 37,406,201

SCHEDULE D: CAPITAL PROJECTS FUND

Other Financing Sources		\$ 15,450,000
State Contribution		3,000,000
Capital Lease Proceeds		7,000,000
TOTAL CAPITAL PROJECTS FUND		\$ 25,450,000

SCHEDULE E: INTERNAL SERVICE FUND

Fleet Management		
Reimbursements	\$	11,135,537
Health and Dental		
Premiums		46,451,810
Workers Compensation		
Premiums		4,505,860
Building Services		
Reimbursements		201,510
TOTAL INTERNAL SERVICE FUND	\$	62,294,717

SCHEDULE F: ENTERPRISE FUND

Solid Waste			
Property Tax	\$	5,603,200	
Tipping Fees		9,486,100	
Other		1,264,117	
Other Financing Sources		10,000,000	\$ 26,353,417
Stormwater			
Fees			9,652,794
TOTAL ENTERPRISE FUND	\$		36,006,211

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, 2025 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 \$3.6 billion and an estimated current collection rate of ninety-eight percent (98%). The ad valorem property tax millage rate imposed by this Ordinance is based on 2025 millage rates and is subject to reassessment year calculations. Pursuant to S.C. Code § 12-37-251(E), the number of mills levied for each reassessment year must be revenue neutral. The millage rate set forth herein, which includes operating millage allowable pursuant to SC Code 6-1-320(A), is subject to reassessment year adjustments pursuant to S.C. Code § 12-37-251(E) by the County Auditor. The Auditor and Tax Collector of Greenville County are hereby directed to levy and collect the millage rates authorized by this Ordinance.

	TAX RATES
General Fund	45.7
Special Revenue Fund	
Charity Hospitalization	2.6
Parks, Recreation, Tourism	1.8
Public Safety Interoperable Communications	0.7
Natural Resources Fund	0.3
Debt Service Funds	
G. O. Bonds	0.4
Certificate of Participation	1.2
Enterprise Fund	
Solid Waste	<u>1.6</u>
TOTAL	54.3

SECTION 4: LINE ITEM ACCOUNTS ESTABLISHED. All line item accounts as set forth in the FY2026 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.

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 budgets, 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 FY2026 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 “worst 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 2026 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: 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 2025 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, 2025.

ADOPTED IN REGULAR MEETING THIS ____ Day of ____, 2025.

GREENVILLE COUNTY, SOUTH CAROLINA

By: _____
Benton Blount, Chairman of County Council
Greenville County, South Carolina

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

ATTEST:

By: _____
Regina McCaskill, Clerk to County Council
Greenville County, South Carolina