

Ordinance No. ----
COUNTY OF GREENVILLE
FISCAL YEAR 2027 BUDGET ORDINANCE

SECTION 1: The following funds are hereby appropriated for the operations of county government for the fiscal year beginning July 1, 2026 and ending June 30, 2027.

SCHEDULE A: GENERAL FUND

Administrative Services		\$ 4,113,045
Department of Administration		46,000,764
Department of General Services		9,177,233
Department of Public Works		27,169,098
Department of Planning and Development		6,117,355
Department of Public Safety		44,682,119
Elected & Appointed Offices/Judicial		30,231,209
Elected & Appointed Offices/Fiscal		4,683,091
Elected & Appointed Offices/Law Enforcement		88,531,398
Other Services		16,806,528
Other Financing Uses		<u>10,782,254</u>
TOTAL GENERAL FUND		<u>\$ 288,294,094</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		4,780,513
Hospitality Tax		
Expenditures	\$ 440,000	
Other Financing Uses	<u>12,551,009</u>	12,991,009
Infrastructure Bank		
Economic Development Expenditures	\$ 3,174,975	
Other Financing Uses	<u>26,683,850</u>	29,858,825
Medical Charities		
Expenditures		10,088,645
Natural Resources		
Expenditures		1,500,000
Parks and Recreation		
Expenditures	\$ 17,840,529	
Other Financing Uses	<u>4,185,084</u>	22,025,613
Public Safety Interoperable Communications		
Expenditures		2,974,256
Road Program		
Road Projects	\$ 27,500,000	
Other Financing Uses	<u>3,094,350</u>	30,594,350
Victim's Rights		
Expenditures		<u>567,798</u>
TOTAL SPECIAL REVENUE FUND		<u>\$ 118,256,009</u>

SCHEDULE C: DEBT SERVICE FUND

General Obligation Bonds		
Debt Service	\$ 7,001,273	
Service Charges	10,000	\$ 7,011,273
Certificates of Participation		
Other Financing Uses		7,310,700
Special Source Revenue Bonds		
Debt Service	\$ 11,187,288	
Service Charges	10,000	11,197,288
Capital Leases		
Debt Service		8,342,253
TOTAL DEBT SERVICE FUND		\$ 33,861,514

SCHEDULE D: CAPITAL PROJECTS FUND

Technological Improvements		\$ 6,480,000
Equipment Projects		10,347,000
Facility/Construction Projects		1,110,000
Parks, Recreation, Tourism Projects		4,000,000
TOTAL CAPITAL PROJECTS FUND		\$ 21,937,000

SCHEDULE E: INTERNAL SERVICE FUND

Fleet Management		
Expenditures		\$ 11,866,450
Health and Dental Insurance		
Expenditures		42,268,836
Workers Compensation Insurance		
Expenditures	\$ 2,100,000	
Other Financing Uses	2,500,000	4,600,000
Building Services		
Expenditures		207,800
TOTAL INTERNAL SERVICE FUND		\$ 58,943,086

SCHEDULE F: ENTERPRISE FUND

Solid Waste		
Expenditures	\$ 17,612,080	
Other Financing Uses	2,796,910	\$ 20,408,990
Stormwater Management		
Expenditures		14,887,490
TOTAL ENTERPRISE FUND		\$ 35,296,480

SECTION 2: Revenues available in FY2027 are estimated according to the following schedules.

SCHEDULE A: GENERAL FUND

Property Tax	\$ 170,191,141
County Office Revenue	57,007,951
State Shared Taxes	32,880,486
Other Revenue	6,895,056
Other Financing Sources	15,345,221
TOTAL GENERAL FUND	\$ 282,319,855

SCHEDULE B: SPECIAL REVENUE FUND

State Accommodations Tax		\$	1,324,099	
Local Accommodations Tax			623,493	
Affordable Housing			1,000,000	
Eg11			3,806,629	
Hospitality Tax			15,849,077	
Infrastructure Bank				
FILOT Revenues	\$	29,875,825		
Other		359,000		30,234,825
Medical Charities				
Property Tax	\$	9,417,052		
Intergovernmental		294,425		
Other		25,500		\$ 9,736,977
Natural Resources				
Property Tax		1,082,118		
Intergovernmental		32,390		
Other		12,500		1,127,008
Parks and Recreation				
Property Tax	\$	6,619,392		
Other		7,249,193		
Other Financing Sources		6,134,784		20,003,369
Public Safety Interoperable Communications				
Property Tax		2,140,239		
Intergovernmental		61,749		
Other		14,451		2,216,439
Road Program				
Road Maintenance Fees and Other	\$	26,674,629		
Other Financing Sources		4,000,000		30,674,629
Victim's Rights				691,505
TOTAL SPECIAL REVENUE FUND				\$ 117,288,050

SCHEDULE C: DEBT SERVICE FUND

General Obligation Bonds				
Property Tax	\$	1,442,824		
Intergovernmental		51,139		
Other		42,833		
Other Financing Sources		5,867,648		\$ 7,404,444
Certificates of Participation				
Property Tax	\$	4,328,472		
Other		30,532,325		34,860,797
Special Source Revenue Bonds				
Other/Interest Income	\$	190,000		
Other Financing Sources		11,187,288		11,377,288
Capital Leases				
Other Financing Sources				8,342,253
TOTAL DEBT SERVICE FUND				\$ 61,984,782

SCHEDULE D: CAPITAL PROJECTS FUND

Other Financing Sources			\$	14,937,000
Capital Lease Proceeds				7,000,000
TOTAL CAPITAL PROJECTS FUND			\$	21,937,000

SCHEDULE E: INTERNAL SERVICE FUND

Fleet Management		
Reimbursements		\$ 11,468,158
Health and Dental		
Premiums		47,150,636
Workers Compensation		
Premiums		4,641,010
Building Services		
Reimbursements		<u>206,223</u>
TOTAL INTERNAL SERVICE FUND		<u>\$ 63,466,027</u>

SCHEDULE F: ENTERPRISE FUND

Solid Waste			
Property Tax	\$	5,771,296	
Tipping Fees		9,670,822	
Other		<u>1,275,662</u>	\$ 16,717,780
Stormwater			
Fees			<u>10,130,437</u>
TOTAL ENTERPRISE FUND			<u>\$ 26,848,217</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, 2026 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 \$3.9 billion and an estimated current collection rate of ninety-eight percent (98%). 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	40.2
Special Revenue Fund	
Charity Hospitalization	2.2
Parks, Recreation, Tourism	1.6
Public Safety Interoperable Communications	0.5
Natural Resources Fund	0.3
Debt Service Funds	
G. O. Bonds	0.4
Certificate of Participation	1.1
Enterprise Fund	
Solid Waste	<u>1.4</u>
TOTAL	47.7

SECTION 4: LINE ITEM ACCOUNTS ESTABLISHED. All line item accounts as set forth in the FY2027 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 FY2027 road program, a total of \$700,000 shall be designated to assist the six 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 2027 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 2026 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, 2026.

ADOPTED IN REGULAR MEETING THIS ____ Day of ____, 2026.

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