REQUIRED SUPPLEMENTARY INFORMATION

GREENVILLE COUNTY, SOUTH CAROLINA
GENERAL FUND

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL (BUDGET BASIS)
FOR THE FISCAL YEAR ENDED JUNE 30, 2025

	Budgeted Amounts			Variance
	Original	Final	Actual	with Final Budget
Revenues:				
Property taxes	$ 144,586,031	$ 144,586,031	$ 149,469,411	$ 4,883,380
County offices	47,142,074	47,142,074	51,935,864	4,793,790
Intergovernmental	24,732,495	24,732,495	29,814,439	5,081,944
Franchise fees	3,859,303	3,859,303	2,375,354	(1,483,949)
Interest revenue	675,000	675,000	4,048,386	3,373,386
Other miscellaneous revenues	2,769,366	2,769,366	9,227,671	6,458,305
Total revenues	223,764,269	223,764,269	246,871,125	23,106,856
Expenditures:				
Current:				
Administrative services	3,976,269	3,971,679	3,534,807	436,872
General services	20,934,911	20,221,793	20,302,796	(81,003)
Emergency medical services	29,440,186	29,440,137	31,391,629	(1,951,492)
Community development and planning	29,656,241	29,653,358	29,009,783	643,575
Public safety	40,705,359	40,881,866	40,943,035	(61,169)
Judicial services	26,703,178	26,629,961	26,986,166	(356,205)
Fiscal services	4,165,789	4,172,895	4,097,046	75,849
Law enforcement services	74,249,970	74,208,199	80,509,371	(6,301,172)
Boards, commissions and others	11,661,721	11,334,985	13,149,328	(1,814,343)
Capital outlay	155,932	1,134,683	972,008	162,675
Debt service:				
Principal	-	-	824,428	(824,428)
Total expenditures	241,649,556	241,649,556	251,720,397	(10,070,841)
Deficiency of revenues under expenditures	(17,885,287)	(17,885,287)	(4,849,272)	13,036,015
Other financing sources (uses):				
Transfers in	15,250,093	15,250,093	15,417,995	167,902
Transfers out	(9,782,907)	(9,782,907)	(9,644,608)	138,299
Total other financing sources, net	5,467,186	5,467,186	5,773,387	306,201
Net change in fund balances	(12,418,101)	(12,418,101)	924,115	13,342,216
Fund balance, beginning of year	80,621,229	80,621,229	80,621,229	-
Fund balance, end of year	$ 68,203,128	$ 68,203,128	$ 81,545,344	$ 13,342,216

GREENVILLE COUNTY, SOUTH CAROLINA
MISCELLANEOUS OTHER GRANTS FUND

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL (BUDGET BASIS)
FOR THE FISCAL YEAR ENDED JUNE 30, 2025

	Budgeted Amounts			Variance with Final
	Original	Final	Actual	Budget
Revenues:				
Intergovernmental	$ 79,671,683	$ 84,645,154	$ 42,062,681	$ (42,582,473)
Fees	141,522	283,029	312,731	29,702
Other miscellaneous revenues	90,561	371,994	1,080,003	708,009
Total revenues	79,903,766	85,300,177	43,455,415	(41,844,762)
Expenditures:				
Current:				
General services	108,675	208,675	172,966	35,709
Emergency medical services	53,569	53,569	35,131	18,438
Community development and planning	29,791,310	22,510,530	7,882,626	14,627,904
Judicial services	6,832,707	10,474,041	9,600,529	873,512
Law enforcement services	3,359,833	47,110,900	48,101,545	(990,645)
Parks, recreation and tourism	1,131,760	1,158,632	291,508	867,124
Boards, commissions and others	2,896,858	4,183,949	2,725,541	1,458,408
Capital outlay	413,554	466,415	252,811	213,604
Total expenditures	44,588,266	86,166,711	69,062,657	17,104,054
Excess (deficiency) of revenues over (under) expenditures	35,315,500	(866,534)	(25,607,242)	(24,740,708)
Other financing sources (uses):				
Transfers in	4,805,558	4,832,430	1,111,461	(3,720,969)
Transfers out	(55)	(555)	(500)	55
Total other financing sources, net	4,805,503	4,831,875	1,110,961	(3,720,914)
Net change in fund balances	40,121,003	3,965,341	(24,496,281)	(28,461,622)
Fund balance, beginning of year	5,005,163	5,005,163	5,005,163	-
Adjustment: Budget to GAAP basis	-	-	1,353,781	-
Fund balance (deficit), end of year	$ 45,126,166	$ 8,970,504	$ (18,137,337)	$ (28,461,622)

GREENVILLE COUNTY, SOUTH CAROLINA

REQUIRED SUPPLEMENTARY INFORMATION
SCHEDULE OF CHANGES IN THE COUNTY'S TOTAL OTHER POSTEMPLOYMENT BENEFITS LIABILITY AND RELATED RATIOS
FOR THE FISCAL YEARS ENDED JUNE 30,

	2025	2024	2023	2022	2021	2020	2019	2018
Total OPEB liability								
Service cost	$ 1,317,381	$ 1,274,519	$ 2,473,248	$ 2,381,048	$ 1,884,861	$ 1,687,966	$ 841,099	$ 948,706
Interest on total OPEB liability	1,086,440	997,441	1,131,108	1,104,576	1,307,728	1,290,904	652,076	548,115
Difference between actual and expected experience	5,304,314	2,198,783	(21,810,737)	763,170	5,594,705	1,530,657	268,190	2,098,403
Assumption changes	(458,562)	(188,622)	(3,236,986)	313,157	5,526,550	1,382,334	15,332,493	(1,282,083)
Benefit payments	(2,389,626)	(2,991,668)	(2,513,812)	(1,842,853)	(1,547,307)	(2,214,738)	(1,897,521)	(2,512,818)
Net change in total OPEB liability	4,859,947	1,290,453	(23,957,179)	2,719,098	12,766,537	3,677,123	15,196,337	(199,677)
Total OPEB liability - beginning	30,949,573	29,659,120	53,616,299	50,897,201	38,130,664	34,453,541	19,257,204	19,456,881
Total OPEB liability - ending	$ 35,809,520	$ 30,949,573	$ 29,659,120	$ 53,616,299	$ 50,897,201	$ 38,130,664	$ 34,453,541	$ 19,257,204
Covered-employee payroll	$144,322,222	$112,743,598	$112,743,598	$117,689,153	$117,689,153	$106,426,132	$106,426,132	$ 94,387,536
Total OPEB liability as a percentage of covered-employee payroll	24.81%	27.45%	26.31%	45.56%	43.25%	35.83%	32.37%	20.40%

Notes to the Schedule:

The assumptions used in the preparation of the above schedule are disclosed in Note 9 to the financial statements.

The schedule will present 10 years of information once it is accumulated.

The discount rate changed from 3.56% at the June 30, 2017 measurement date to 3.87% at the June 30, 2018 measurement date; to 3.50 at the June 30, 2019 measurement date; to 2.21% at the June 30, 2020 measurement date; to 2.16% at the June 30, 2021 measurement date; to 3.54% at the June 30, 2022 measurement date; to 3.65% at the June 30, 2023 measurement date; and to 3.93% at the June 30, 2024 measurement date.

The County is not accumulating assets in a trust fund that meets the criteria in paragraph 4 of GASB Statement No. 75 for payment of future OPEB benefits.

GREENVILLE COUNTY, SOUTH CAROLINA

REQUIRED SUPPLEMENTARY INFORMATION
SCHEDULE OF COUNTY'S PROPORTIONATE SHARE
OF THE NET PENSION LIABILITY
FOR THE PLAN YEAR ENDED JUNE 30,

South Carolina Retirement System

(amounts expressed in thousands)

Plan Year Ended June 30,	County's proportion of the net pension liability	County's proportionate share of the net pension liability	County's covered payroll	County's share of the net pension liability as a percentage of its covered payroll	Plan fiduciary net position as a percentage of the total pension liability
2024	0.65%	$ 153,361	$ 89,909	170.6%	61.8%
2023	0.68%	164,707	86,170	191.1%	58.6%
2022	0.78%	189,818	76,916	246.8%	57.1%
2021	0.52%	112,553	76,284	147.5%	60.7%
2020	0.66%	169,774	74,058	229.2%	50.7%
2019	0.66%	149,626	69,143	216.4%	54.4%
2018	0.65%	146,022	67,529	216.2%	54.1%
2017	0.66%	147,006	65,914	223.0%	53.3%
2016	0.66%	140,113	63,528	220.6%	52.9%
2015	0.66%	124,498	61,528	202.3%	57.0%

South Carolina Police Officers Retirement System

(amounts expressed in thousands)

Plan Year Ended June 30,	County's proportion of the net pension liability	County's proportionate share of the net pension liability	County's covered payroll	County's share of the net pension liability as a percentage of its covered payroll	Plan fiduciary net position as a percentage of the total pension liability
2024	3.22%	$ 96,611	$ 63,535	152.1%	70.5%
2023	3.49%	106,128	61,202	173.4%	67.8%
2022	4.22%	126,504	55,166	229.3%	66.4%
2021	2.69%	69,278	52,669	131.5%	70.4%
2020	3.25%	107,921	49,219	219.3%	58.8%
2019	2.89%	82,879	41,983	204.8%	62.7%
2018	2.98%	84,365	41,199	204.8%	61.7%
2017	2.98%	81,760	40,183	203.5%	60.9%
2016	3.04%	77,179	38,792	199.0%	60.4%
2015	3.05%	66,478	37,786	175.9%	64.6%

GREENVILLE COUNTY, SOUTH CAROLINA

REQUIRED SUPPLEMENTARY INFORMATION
SCHEDULE OF COUNTY PENSION CONTRIBUTIONS
FOR THE FISCAL YEARS ENDED JUNE 30,

South Carolina Retirement System

(amounts expressed in thousands)

Fiscal Year Ended June 30,	Statutorily required contribution	Contributions in relation to the statutorily required contribution	Contribution deficiency (excess)	County's covered payroll	Contributions as a percentage of covered payroll
2025	$ 17,772	$ 17,772	$ -	$ 95,753	18.56%
2024	16,687	16,687	-	89,909	18.56%
2023	15,131	15,131	-	86,170	17.56%
2022	12,737	12,737	-	76,916	16.56%
2021	11,870	11,870	-	76,284	15.56%
2020	11,523	11,523	-	74,058	15.56%
2019	10,067	10,067	-	69,143	14.56%
2018	9,154	9,154	-	67,529	13.56%
2017	7,620	7,620	-	65,914	11.56%
2016	7,025	7,025	-	63,528	11.06%

South Carolina Police Officers Retirement System

(amounts expressed in thousands)

Fiscal Year Ended June 30,	Statutorily required contribution	Contributions in relation to the statutorily required contribution	Contribution deficiency (excess)	County's covered payroll	Contributions as a percentage of covered payroll
2025	$ 14,369	$ 14,369	$ -	$ 67,651	21.24%
2024	13,495	13,495	-	63,535	21.24%
2023	12,387	12,387	-	61,202	20.24%
2022	10,614	10,614	-	55,166	19.24%
2021	9,606	9,606	-	52,669	18.24%
2020	8,978	8,978	-	49,219	18.24%
2019	7,238	7,238	-	41,983	17.24%
2018	6,608	6,608	-	41,199	16.04%
2017	5,722	5,722	-	40,183	14.24%
2016	5,330	5,330	-	38,792	13.74%

GREENVILLE COUNTY, SOUTH CAROLINA

REQUIRED SUPPLEMENTARY INFORMATION
SCHEDULE OF COUNTY PENSION CONTRIBUTIONS
FOR THE FISCAL YEARS ENDED JUNE 30,

Notes to the schedule:

Actuarial assumptions used in determining the statutorily required contribution are as follows:

System	SCRS	PORS
Calculation date	July 1, 2022	July 1, 2022
Actuarial cost method	Entry Age Normal	Entry Age Normal
Asset valuation method	5-year Smoothed	5-year Smoothed
Amortization method	Level % of pay	Level % of pay
Amortization period	25 years maximum, closed period	25 years maximum, closed period
Investment return	7.00%	7.00%
Inflation	2.25%	2.25%
Salary increases	3.00% plus step-rate increases for members with less than 21 years of service.	3.50% plus step-rate increases for members with less than 21 years of service.
Mortality	2020 Public Retirees of South Carolina Mortality Tables for Males and Females, both projected at Scale UMP from the year 2020. Male rates are multiplied by 97% for non-educators and 95% for educators. Female rates multiplied by 107% for non-educators and 94% for educators.	The 2020 Public Retirees of South Carolina Mortality Tables for Males and Females, both projected at Scale UMP from the year 2020. Male rates are multiplied by 95% and female rates are multiplied by 107%.

OTHER SUPPLEMENTARY INFORMATION

GREENVILLE COUNTY, SOUTH CAROLINA
GENERAL FUND

SCHEDULE OF REVENUES AND EXPENDITURES
BUDGET AND ACTUAL (BUDGET BASIS)
FOR THE FISCAL YEAR ENDED JUNE 30, 2025

	Budgeted Amounts			Variance with Final Budget
	Original	Final	Actual	
Revenues:				
Property taxes				
Current and delinquent	$ 144,586,031	$ 144,586,031	$ 149,469,411	$ 4,883,380
County offices				
Clerk of court	1,875,388	1,875,388	1,794,108	(81,280)
Register of deeds	10,647,919	10,647,919	8,822,674	(1,825,245)
Probate court	1,426,745	1,426,745	1,456,441	29,696
Master in equity	282,887	282,887	197,536	(85,351)
Detention center	977,635	977,635	820,328	(157,307)
Sheriff	185,447	185,447	191,643	6,196
Animal care services	951,911	951,911	640,480	(311,431)
Magistrates	2,326,365	2,326,365	2,607,952	281,587
Information systems	104,149	104,149	28,140	(76,009)
General services	328,228	328,228	778,415	450,187
Building standards	8,729,950	8,729,950	11,225,611	2,495,661
Emergency medical services	17,744,052	17,744,052	22,284,937	4,540,885
Law enforcement support	800,405	800,405	659,546	(140,859)
Engineering, roads and bridges	93,937	93,937	115,750	21,813
Tax services	284,958	284,958	143,195	(141,763)
Planning and code enforcement	382,098	382,098	169,108	(212,990)
Total county offices	47,142,074	47,142,074	51,935,864	4,793,790
Intergovernmental				
State of South Carolina:				
State allocations	23,780,043	23,780,043	27,985,601	4,205,558
Veterans affairs	12,552	12,552	13,161	609
Multi-county park	272,900	272,900	350,521	77,621
Merchants inventory tax	567,000	567,000	666,570	99,570
Other	100,000	100,000	798,586	698,586
Total intergovernmental	24,732,495	24,732,495	29,814,439	5,081,944
Other revenues				
Interest income	675,000	675,000	4,048,386	3,373,386
Rents	152,702	152,702	83,288	(69,414)
Indirect costs	1,409,608	1,409,608	1,280,960	(128,648)
Franchise fees	3,859,303	3,859,303	2,375,354	(1,483,949)
Retiree insurance premiums	765,000	765,000	730,704	(34,296)
Other	442,056	442,056	7,132,719	6,690,663
Total other revenues	7,303,669	7,303,669	15,651,411	8,347,742
Total revenues	223,764,269	223,764,269	246,871,125	23,106,856

(Continued)

GREENVILLE COUNTY, SOUTH CAROLINA
GENERAL FUND

SCHEDULE OF REVENUES AND EXPENDITURES
BUDGET AND ACTUAL (BUDGET BASIS)
FOR THE FISCAL YEAR ENDED JUNE 30, 2025

	Budgeted Amounts			Variance
	Original	Final	Actual	with Final Budget
Expenditures:				
Administrative services:				
County administrator				
Salaries	$ 1,193,920	$ 1,184,116	$ 993,328	$ 190,788
Operations	28,080	35,486	29,320	6,166
Total county administrator	1,222,000	1,219,602	1,022,648	196,954
County attorney				
Salaries	1,258,110	1,258,110	1,128,729	129,381
Operations	32,500	26,642	20,131	6,511
Contractual agreements	40,371	46,229	44,295	1,934
Total county attorney	1,330,981	1,330,981	1,193,155	137,826
County council				
Salaries	966,743	971,816	971,812	4
Operations	450,545	438,366	340,086	98,280
Contractual agreements	6,000	10,914	7,106	3,808
Total county council	1,423,288	1,421,096	1,319,004	102,092
Total administrative services	3,976,269	3,971,679	3,534,807	436,872
General services:				
Procurement services				
Salaries	688,343	681,167	624,727	56,440
Operations	42,440	48,752	48,034	718
Contractual agreements	400	400	375	25
Total procurement services	731,183	730,319	673,136	57,183
Financial operations				
Salaries	1,959,262	1,952,156	1,871,325	80,831
Operations	39,306	43,965	23,211	20,754
Total financial operations	1,998,568	1,996,121	1,894,536	101,585
Information systems				
Salaries	5,522,294	5,547,140	5,547,135	5
Operations	2,006,500	1,866,432	1,846,990	19,442
Contractual agreements	-	22,875	22,875	-
Capital outlay	-	15,756	15,755	1
Total information systems	7,528,794	7,452,203	7,432,755	19,448
Tax services				
Salaries	4,351,172	4,100,498	3,881,314	219,184
Operations	530,215	758,223	720,028	38,195
Contractual agreements	729,191	106,392	44,413	61,979
Capital outlay	-	742,500	742,500	-
Total tax services	5,610,578	5,707,613	5,388,255	319,358

(Continued)

GREENVILLE COUNTY, SOUTH CAROLINA
GENERAL FUND

SCHEDULE OF REVENUES AND EXPENDITURES
BUDGET AND ACTUAL (BUDGET BASIS)
FOR THE FISCAL YEAR ENDED JUNE 30, 2025

	Budgeted Amounts			Variance with Final
	Original	Final	Actual	Budget
Expenditures (Continued):				
General services (continued):				
Geographical information systems				
Salaries	$ 755,275	$ 748,169	$ 739,194	$ 8,975
Operations	33,441	38,047	24,918	13,129
Contractual agreements	67,209	69,709	69,646	63
Total geographical information systems	855,925	855,925	833,758	22,167
Human resources				
Salaries	1,364,928	1,458,267	1,458,264	3
Operations	37,495	37,222	37,219	3
Contractual agreements	6,000	4,427	(47,033)	51,460
Total human resources	1,408,423	1,499,916	1,448,450	51,466
Registration and election				
Salaries	1,476,084	1,502,518	2,154,745	(652,227)
Operations	170,443	154,112	154,107	5
Contractual agreements	338,689	328,856	328,854	2
Total registration and election	1,985,216	1,985,486	2,637,706	(652,220)
Human relations				
Salaries	290,575	303,966	303,962	4
Operations	5,296	8,204	8,202	2
Contractual agreements	4,370	-	-	-
Total human relations	300,241	312,170	312,164	6
Veterans affairs				
Salaries	492,843	427,615	427,612	3
Operations	21,540	11,804	11,802	2
Contractual agreements	1,600	877	877	-
Total veterans affairs	515,983	440,296	440,291	5
Total general services	20,934,911	20,980,049	21,061,051	(81,002)
Community development and planning:				
Engineering, roads and bridges				
Salaries	6,555,198	6,558,762	6,122,005	436,757
Operations	1,509,793	1,564,741	1,474,646	90,095
Contractual agreements	90,529	95,529	63,858	31,671
Capital outlay	132,893	69,381	-	69,381
Total engineering, roads and bridges	8,288,413	8,288,413	7,660,509	627,904
Property maintenance				
Salaries	2,406,630	1,870,353	2,418,979	(548,626)
Operations	4,481,920	4,718,404	5,081,784	(363,380)
Contractual agreements	2,129,363	2,383,206	1,971,625	411,581
Capital outlay	-	45,950	45,950	-
Total property maintenance	9,017,913	9,017,913	9,518,338	(500,425)

(Continued)

GREENVILLE COUNTY, SOUTH CAROLINA
GENERAL FUND

SCHEDULE OF REVENUES AND EXPENDITURES
BUDGET AND ACTUAL (BUDGET BASIS)
FOR THE FISCAL YEAR ENDED JUNE 30, 2025

	Budgeted Amounts			Variance with Final
	Original	Final	Actual	Budget
Expenditures (Continued):				
Community development and planning (continued):				
Planning and code enforcement				
Salaries	$ 4,831,763	$ 4,770,777	$ 4,755,640	$ 15,137
Operations	646,628	707,625	576,684	130,941
Contractual agreements	137,500	137,500	84,000	53,500
Total planning and code enforcement	5,615,891	5,615,902	5,416,324	199,578
Animal care services				
Salaries	5,454,030	5,329,030	5,173,243	155,787
Operations	1,412,887	1,517,431	1,287,319	230,112
Capital outlay	-	20,456	20,456	-
Total animal care services	6,866,917	6,866,917	6,481,018	385,899
Total community development and planning	29,789,134	29,789,145	29,076,189	712,956
Public safety:				
Records management services division				
Salaries	2,503,178	2,487,182	2,487,178	4
Operations	34,475	98,475	98,293	182
Contractual agreements	22,441	17,594	17,593	1
Total records management services division	2,560,094	2,603,251	2,603,064	187
Detention division				
Salaries	30,105,142	29,601,124	29,601,120	4
Operations	2,177,166	3,222,001	3,213,726	8,275
Contractual agreements	426,902	384,402	382,145	2,257
Total detention division	32,709,210	33,207,527	33,196,991	10,536
Emergency Management division				
Salaries	821,585	755,385	860,659	(105,274)
Operations	192,220	245,420	216,271	29,149
Total emergency management division	1,013,805	1,000,805	1,076,930	(76,125)
Forensic division				
Salaries	3,751,609	3,401,624	3,401,619	5
Operations	262,797	207,331	203,112	4,219
Contractual agreements	141,975	195,459	195,459	-
Total forensic division	4,156,381	3,804,414	3,800,190	4,224
Indigent defense				
Salaries	263,278	263,648	263,644	4
Operations	2,591	2,221	2,216	5
Total Indigent defense	265,869	265,869	265,860	9
Total public safety	40,705,359	40,881,866	40,943,035	(61,169)
Emergency medical services				
Salaries	25,918,112	25,805,825	27,730,422	(1,924,597)
Operations	2,886,425	3,078,663	3,136,281	(57,618)
Contractual agreements	635,649	555,649	524,926	30,723
Capital outlay	-	49	48	1
Total emergency medical services	29,440,186	29,440,186	31,391,677	(1,951,491)

(Continued)

GREENVILLE COUNTY, SOUTH CAROLINA
GENERAL FUND

SCHEDULE OF REVENUES AND EXPENDITURES
BUDGET AND ACTUAL (BUDGET BASIS)
FOR THE FISCAL YEAR ENDED JUNE 30, 2025

	Budgeted Amounts			Variance with Final
	Original	Final	Actual	Budget
Expenditures (Continued):				
Elected officials - judicial services:				
Circuit solicitor				
Salaries	$ 9,007,435	$ 8,438,697	$ 8,424,706	$ 13,991
Operations	184,077	392,645	371,163	21,482
Contractual agreements	124,583	81,083	74,071	7,012
Total circuit solicitor	9,316,095	8,912,425	8,869,940	42,485
Clerk of court				
Salaries	4,469,806	4,469,806	4,209,414	260,392
Operations	357,639	333,494	274,923	58,571
Contractual agreements	88,350	88,350	44,727	43,623
Capital outlay	23,039	47,184	-	47,184
Total clerk of court	4,938,834	4,938,834	4,529,064	409,770
Probate court				
Salaries	2,181,045	2,629,769	2,629,765	4
Operations	74,967	121,903	189,543	(67,640)
Contractual agreements	122,000	80,759	79,320	1,439
Total probate court	2,378,012	2,832,431	2,898,628	(66,197)
Master in equity				
Salaries	799,736	747,576	707,749	39,827
Operations	8,645	10,645	6,786	3,859
Contractual agreements	3,000	1,000	-	1,000
Total master in equity	811,381	759,221	714,535	44,686
Magistrates				
Salaries	6,719,109	6,664,203	7,435,985	(771,782)
Operations	375,612	387,325	362,157	25,168
Contractual agreements	37,600	33,132	28,326	4,806
Capital outlay	-	46,106	-	46,106
Total magistrates	7,132,321	7,130,766	7,826,468	(695,702)
Public defender				
Salaries	1,573,329	2,013,329	2,013,329	-
Operations	136,245	136,245	134,202	2,043
Contractual agreements	440,000	-	-	-
Total public defender	2,149,574	2,149,574	2,147,531	2,043
Total elected officials - judicial services	26,726,217	26,723,251	26,986,166	(262,915)
Elected officials - fiscal services:				
Treasurer				
Salaries	619,998	700,000	699,997	3
Operations	20,576	27,582	15,378	12,204
Contractual agreements	900	1,000	909	91
Total treasurer	641,474	728,582	716,284	12,298

(Continued)

GREENVILLE COUNTY, SOUTH CAROLINA
GENERAL FUND

SCHEDULE OF REVENUES AND EXPENDITURES
BUDGET AND ACTUAL (BUDGET BASIS)
FOR THE FISCAL YEAR ENDED JUNE 30, 2025

	Budgeted Amounts			Variance with Final
	Original	Final	Actual	Budget
Expenditures (Continued):				
Elected officials - fiscal services (continued):				
Register of deeds				
Salaries	$ 1,595,377	$ 1,435,131	$ 1,422,032	$ 13,099
Operations	109,848	121,995	95,226	26,769
Contractual agreements	26,000	26,000	11,396	14,604
Total register of deeds	1,731,225	1,583,126	1,528,654	54,472
Auditor				
Salaries	1,754,719	1,815,309	1,815,305	4
Operations	29,371	36,878	36,803	75
Total auditor	1,784,090	1,852,187	1,852,108	79
Board of appeals				
Operations	9,000	9,000	-	9,000
Total board of appeals	9,000	9,000	-	9,000
Total elected officials - fiscal services	4,165,789	4,172,895	4,097,046	75,849
Elected officials - law enforcement:				
Sheriff				
Salaries	65,376,722	65,348,488	68,377,246	(3,028,758)
Operations	4,897,465	4,593,434	7,255,688	(2,662,254)
Contractual agreements	640,268	881,442	858,801	22,641
Capital outlay	-	84,511	84,509	2
Total sheriff	70,914,455	70,907,875	76,576,244	(5,668,369)
Coroner				
Salaries	2,053,241	2,041,374	2,740,421	(699,047)
Operations	309,057	309,057	251,476	57,581
Contractual agreements	-	11,867	11,867	-
Total coroner	2,362,298	2,362,298	3,003,764	(641,466)
County medical examiner				
Operations	913,267	960,087	952,161	7,926
Contractual agreements	59,950	62,450	61,711	739
Total county medical examiner	973,217	1,022,537	1,013,872	8,665
Total elected officials - law enforcement	74,249,970	74,292,710	80,593,880	(6,301,170)

(Continued)

GREENVILLE COUNTY, SOUTH CAROLINA
GENERAL FUND

SCHEDULE OF REVENUES AND EXPENDITURES
BUDGET AND ACTUAL (BUDGET BASIS)
FOR THE FISCAL YEAR ENDED JUNE 30, 2025

	Budgeted Amounts			Variance with Final
	Original	Final	Actual	Budget
Expenditures (Continued):				
Boards, commissions and others				
Legislative delegation				
Salaries	$ 84,638	$ 85,393	$ 85,388	$ 5
Operations	7,306	12,246	8,986	3,260
Total legislative delegation	91,944	97,639	94,374	3,265
Agencies and social service agencies				
Lump sum appropriations	4,870,858	4,870,858	4,870,858	-
Total agencies and social service agencies	4,870,858	4,870,858	4,870,858	-
Nondepartmental				
Retiree claims	22,912	-	2,092,137	(2,092,137)
Operations	6,112,956	5,507,972	4,953,297	554,675
Contractual agreements	250,000	337,338	1,013,412	(676,074)
Capital outlay	-	62,790	62,790	-
Total nondepartmental	6,385,868	5,908,100	8,121,636	(2,213,536)
Employee benefits				
Salaries	228,421	395,928	-	395,928
Operations	84,630	125,250	125,250	-
Total employee benefits	313,051	521,178	125,250	395,928
Total boards, commissions and others	11,661,721	11,397,775	13,212,118	(1,814,343)
Debt service				
Principal	-	-	824,428	(824,428)
Total debt service	-	-	824,428	(824,428)
Total expenditures	241,649,556	241,649,556	251,720,397	(10,070,841)
Deficiency of revenues under expenditures	(17,885,287)	(17,885,287)	(4,849,272)	13,036,015
Other financing sources (uses):				
Transfers in	15,250,093	15,250,093	15,417,995	167,902
Transfers out	(9,782,907)	(9,782,907)	(9,644,608)	138,299
Total other financing sources, net	5,467,186	5,467,186	5,773,387	306,201
Net change in fund balances	(12,418,101)	(12,418,101)	924,115	13,342,216
Fund balance, beginning of year	80,621,229	80,621,229	80,621,229	-
Fund balance, end of year	$ 68,203,128	$ 68,203,128	$ 81,545,344	$ 13,342,216

NONMAJOR GOVERNMENTAL FUNDS

GREENVILLE COUNTY, SOUTH CAROLINA

COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
JUNE 30, 2025

ASSETS	Special Revenue Funds	Debt Service Funds	Total Nonmajor Governmental Funds
Cash and cash equivalents	$ 27,416,562	$ 4,358,845	$ 31,775,407
Investments	57,949,869	11,724,748	69,674,617
Taxes receivable, net of allowance	2,557,000	237,000	2,794,000
Other receivables	1,070,860	-	1,070,860
Due from other governments	642,150	-	642,150
Restricted assets:			
Cash and cash equivalents	-	2,190,076	2,190,076
Equity investment	107,299	-	107,299
Total assets	$ 89,743,740	$ 18,510,669	$ 108,254,409
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES			
LIABILITIES			
Accounts payable	$ 2,505,796	$ -	$ 2,505,796
Accrued liabilities	386,688	-	386,688
Due to other funds	-	612,932	612,932
Total liabilities	2,892,484	612,932	3,505,416
DEFERRED INFLOWS OF RESOURCES			
Unavailable revenue - property taxes	2,380,000	218,000	2,598,000
Total deferred inflows of resources	2,380,000	218,000	2,598,000
FUND BALANCES (DEFICITS)			
Restricted for:			
Administrative services	8,512,082	-	8,512,082
Court support services	595,053	-	595,053
Sheriff	5,682,541	-	5,682,541
Infrastructure	17,312,431	-	17,312,431
Public safety	4,020,947	-	4,020,947
Recreation and tourism	35,982,428	-	35,982,428
Court fee funds	958,229	-	958,229
Rescue services	1,603,929	-	1,603,929
Debt service	-	17,855,429	17,855,429
Committed to:			
Sheriff	4,266,420	-	4,266,420
Animal care	404,555	-	404,555
Public works	2,767,467	-	2,767,467
Affordable housing	166,916	-	166,916
Community development and planning	2,198,258	-	2,198,258
Unassigned	-	(175,692)	(175,692)
Total fund balances	84,471,256	17,679,737	102,150,993
Total liabilities, deferred inflows of resources and fund balances	$ 89,743,740	$ 18,510,669	$ 108,254,409

GREENVILLE COUNTY, SOUTH CAROLINA

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES NONMAJOR GOVERNMENTAL FUNDS FOR THE FISCAL YEAR ENDED JUNE 30, 2025

	Special Revenue Funds	Debt Service Funds	Total Nonmajor Governmental Funds
Revenues:			
Property taxes	$ 95,319,988	$ 5,465,251	$ 100,785,239
County offices	514,956	-	514,956
Intergovernmental	18,385,056	228,867	18,613,923
Hospitality taxes	14,048,255	-	14,048,255
Fees	21,172,136	-	21,172,136
Interest revenue	3,617,945	813,943	4,431,888
Other miscellaneous revenues	2,336,114	-	2,336,114
Total revenues	155,394,450	6,508,061	161,902,511
Expenditures:			
Current:			
Administrative services	18,664,598	-	18,664,598
General services	2,506,548	-	2,506,548
Community development and planning	9,530,059	-	9,530,059
Public safety	36,574,591	-	36,574,591
Judicial services	686,967	-	686,967
Law enforcement services	5,074,372	-	5,074,372
Parks, recreation and tourism	15,170,942	-	15,170,942
Boards, commissions and others	2,767,733	-	2,767,733
Capital outlay	17,263,484	-	17,263,484
Debt service:			
Principal	2,161,738	20,615,563	22,777,301
Interest	714,520	6,196,869	6,911,389
Fiscal agent fees	-	21,017	21,017
Bond issuance cost	45,425	-	45,425
Total expenditures	111,160,977	26,833,449	137,994,426
Excess (deficiency) of revenues over (under) expenditures	44,233,473	(20,325,388)	23,908,085
Other financing sources (uses):			
Issuance of bonds	2,300,000	-	2,300,000
Transfers in	4,135,284	23,295,881	27,431,165
Transfers out	(36,675,747)	(195,498)	(36,871,245)
Total other financing sources (uses)	(30,240,463)	23,100,383	(7,140,080)
Net change in fund balances	13,993,010	2,774,995	16,768,005
Fund balances, beginning of year, as previously reported	73,551,012	13,095,705	86,646,717
Adjustment - change within reporting entity	(3,072,766)	1,809,037	(1,263,729)
Fund balances, beginning of year, as adjusted	70,478,246	14,904,742	85,382,988
Fund balances, end of year	$ 84,471,256	$ 17,679,737	$ 102,150,993

SPECIAL REVENUE FUNDS

Special revenue funds are used to account for specific revenues that are legally restricted, committed, or assigned for expenditures of particular purposes.

Infrastructure Bank Fund This fund was created as a result of a master ordinance and policy adopted regarding use of revenues from the various fee-in-lieu-of-tax and multi-county park agreements and transactions between the County and new industry. Infrastructure bank funds are used to fund capital needs as a result of economic development.

Charity Hospitalization Fund The millage collected for Charity Hospitalization (Medical Charities) is dedicated to the medical operations of the Detention Center with remaining funds allocated to the State of South Carolina for indigent health care. The funds provide for the care of the County's medically indigent and incarcerated prisoners within the Detention Center.

Hospitality Tax Fund This fund is used to account for the collection and allocation of the County's two percent tax on prepared foods and beverages.

Interoperable Communications Fund This fund is used to account for activity related to the countywide upgrade of the Public Safety communications services.

Fire Service Areas Fund This fund is used to account for activity related to fire service areas covered by contractual agreements between the County and various cities.

Greenville County Business Park Fund This fund is used to account for activity related to the Augusta Grove business park.

COVID Relief Fund This fund is used to account for the proceeds directed to the County by the U.S. Department of the Treasury under the CARES Act and the American Rescue Plan.

Solicitor Expungement Fund This fund is used to account for fees collected in exchange for criminal record expungement. The funds are to be used for drug treatment court programs.

Solicitor Estreatment Fund This fund is used to account for bonds forfeited for failure to appear for a court date.

Circuit Solicitor Seized Funds This fund is used to account for the solicitor's portion of proceeds from drug seizures.

Sheriff Federal Sharing Fund This fund is used to account for the sheriff's portion of federal agency seizures in which the county has provided assistance.

Sheriff Narcotics Fund This fund is used to account for the sheriff's portion of proceeds from drug seizures.

SPECIAL REVENUE FUNDS
(CONTINUED)

Road Maintenance Program This fund is used to account for the proceeds from the County's $25 per vehicle road maintenance fee and other certain revenues that are legally restricted or committed for use on road maintenance programs.

E-911 Fund This fund is used to account for a tariff placed on phone bills to support the implementation and operation of a telephone emergency network.

Detention Center Inmate Fund This fund is used to account for funds received from inmates for canteen sales and telephone charges.

Second Chance Fund This fund is used to account for activity related to donations received for animal care.

Public Works Programs Fund This fund is used to account for revenue received from fines and fees for resource remediation and encroachment.

State Accommodations Tax Fund This fund is used to account for the County's portion of the 2% statewide tax on lodging allocated by the State. The funds are to be used on tourism related expenses.

Local Accommodations Tax Fund This fund is used to account for the county's portion of the 3% local tax imposed on lodging. The funds are to be used on tourism related expenses.

Victims Bill of Rights Fund This fund is used to account for conviction surcharges and assessments. The funds are to be used to provide victim services.

Parks, Recreation and Tourism Fund This fund is used to account for the operations of parks, recreation and tourism related activities. It is funded primarily through property taxes and fees charged for the use of facilities.

Art Museum Fund This fund is used to account for the operations of art museum related activities. It is funded primarily through property taxes.

Greenville Technical College Fund This fund is used to account for the operations of Greenville Technical College related activities. It is funded primarily through property taxes.

Affordable Housing Fund This fund is used to account for the operations related to the County's affordable housing activities and initiatives. It is funded primarily through property taxes.

Natural Resources Fund This fund is used to account for the operations of natural resources related activities. It is funded primarily through property taxes.

Opioid Grant Fund This fund is used to account for funds received from the South Carolina Opioid Recover Fund in order to help address and remediate the impact of the opioid epidemic in South Carolina.

GREENVILLE COUNTY, SOUTH CAROLINA

COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS
JUNE 30, 2025

ASSETS	Infrastructure Bank	Charity Hospitalization	Hospitality Tax	Interoperable Communications	Fire Service Areas	Greenville County Business Park
Cash and cash equivalents	$ 3,971,892	$ 211,182	$ 5,864,505	$ 478,979	$ 430,619	$ 1,395,279
Investments	10,683,893	568,055	15,774,787	1,288,395	1,158,310	3,753,125
Taxes receivable, net of allowance	-	345,000	-	41,000	691,000	-
Other receivables	-	-	-	-	-	-
Due from other governments	-	-	-	-	-	-
Restricted assets:						
Equity investment	-	-	-	-	-	107,299
Total assets	$ 14,655,785	$ 1,124,237	$ 21,639,292	$ 1,808,374	$ 2,279,929	$ 5,255,703
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES						
LIABILITIES						
Accounts payable	$ 1,188,055	$ 271,260	$ 685	$ 178,612	$ -	$ -
Accrued liabilities	-	116,383	-	3,281	-	-
Total liabilities	1,188,055	387,643	685	181,893	-	-
DEFERRED INFLOWS OF RESOURCES						
Unavailable revenue - property taxes	-	313,000	-	32,000	676,000	-
Total deferred inflows of resources	-	313,000	-	32,000	676,000	-
FUND BALANCES						
Restricted for:						
Administrative services	-	-	-	-	-	5,255,703
Court support services	-	-	-	-	-	-
Sheriff	-	-	-	-	-	-
Infrastructure	13,467,730	-	-	-	-	-
Public safety	-	-	-	1,594,481	-	-
Recreation and tourism	-	-	21,638,607	-	-	-
Court fee funds	-	-	-	-	-	-
Rescue services	-	-	-	-	1,603,929	-
Committed to:						
Sheriff	-	-	-	-	-	-
Animal care	-	-	-	-	-	-
Public works	-	423,594	-	-	-	-
Affordable housing	-	-	-	-	-	-
Community development and planning	-	-	-	-	-	-
Total fund balances	13,467,730	423,594	21,638,607	1,594,481	1,603,929	5,255,703
Total liabilities, deferred inflows of resources and fund balances	$ 14,655,785	$ 1,124,237	$ 21,639,292	$ 1,808,374	$ 2,279,929	$ 5,255,703

(Previously major) **COVID Relief**	**Solicitor Expungement**	**Solicitor Estreatment**	**Circuit Solicitor Seized Funds**	**Sheriff Federal Sharing**	**Sheriff Narcotics**	**Road Maintenance Program**	**Opioid Grant**
$ 578,944	$ 105,963	$ 158,142	$ 164,564	$ 86,195	$ 103,344	$ 1,041,960	$ 456,909
1,557,287	285,027	425,382	442,655	231,852	277,982	2,802,741	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
$ 2,136,231	$ 390,990	$ 583,524	$ 607,219	$ 318,047	$ 381,326	$ 3,844,701	$ 456,909
$ -	$ -	$ 16,285	$ 12,166	$ 12,000	$ 3,937	$ -	$ 448,891
-	-	-	-	-	-	-	8,018
-	-	16,285	12,166	12,000	3,937	-	456,909
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	595,053	-	-	-	-
-	-	-	-	306,047	377,389	-	-
-	-	-	-	-	-	3,844,701	-
2,136,231	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	390,990	567,239	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
2,136,231	390,990	567,239	595,053	306,047	377,389	3,844,701	-
$ 2,136,231	$ 390,990	$ 583,524	$ 607,219	$ 318,047	$ 381,326	$ 3,844,701	$ 456,909

GREENVILLE COUNTY, SOUTH CAROLINA

COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS
JUNE 30, 2025

ASSETS	E-911	Detention Center Inmate	Second Chance	Public Works Programs	State Accommodations Tax	Local Accommodations Tax
Cash and cash equivalents	$ 1,373,974	$ 1,160,445	$ 428,383	$ 2,374,772	$ 67,855	$ 2,544,938
Investments	3,695,818	3,121,451	-	-	-	-
Taxes receivable, net of allowance	-	-	-	-	-	-
Other receivables	-	-	-	-	-	-
Due from other governments	-	-	-	-	593,400	-
Restricted assets:						
Equity investment	-	-	-	-	-	-
Total assets	$ 5,069,792	$ 4,281,896	$ 428,383	$ 2,374,772	$ 661,255	$ 2,544,938
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES						
LIABILITIES						
Accounts payable	$ 56,846	$ 9,412	$ 23,828	$ 30,899	$ 1,646	$ -
Accrued liabilities	13,841	6,064	-	-	-	-
Total liabilities	70,687	15,476	23,828	30,899	1,646	-
DEFERRED INFLOWS OF RESOURCES						
Unavailable revenue - property taxes	-	-	-	-	-	-
Total deferred inflows of resources	-	-	-	-	-	-
FUND BALANCES						
Restricted for:						
Administrative services	-	-	-	-	-	-
Court support services	-	-	-	-	-	-
Sheriff	4,999,105	-	-	-	-	-
Infrastructure	-	-	-	-	-	-
Public safety	-	-	-	-	-	-
Recreation and tourism	-	-	-	-	659,609	2,544,938
Court fee funds	-	-	-	-	-	-
Rescue services	-	-	-	-	-	-
Committed to:						
Sheriff	-	4,266,420	-	-	-	-
Animal care	-	-	404,555	-	-	-
Public works	-	-	-	2,343,873	-	-
Affordable housing	-	-	-	-	-	-
Community development and planning	-	-	-	-	-	-
Total fund balances	4,999,105	4,266,420	404,555	2,343,873	659,609	2,544,938
Total liabilities, deferred inflows of resources and fund balances	$ 5,069,792	$ 4,281,896	$ 428,383	$ 2,374,772	$ 661,255	$ 2,544,938

Victims Bill of Rights	Parks, Recreation, and Tourism	Art Museum	Greenville Technical College	*(Previously non-major)* Miscellaneous Other Grants	*(Previously non-major)* Library	Affordable Housing	Natural Resources	Total Nonmajor Special Revenue Funds
$ 67,604	$ 2,848,287	$ 87,766	$ 779,033	$ -	$ -	$ 44,152	$ 590,876	$ 27,416,562
181,846	7,661,537	236,079	2,095,501	-	-	118,764	1,589,382	57,949,869
-	493,000	189,000	692,000	-	-	18,000	88,000	2,557,000
-	1,070,860	-	-	-	-	-	-	1,070,860
48,750	-	-	-	-	-	-	-	642,150
-	-	-	-	-	-	-	-	107,299
$ 298,200	$ 12,073,684	$ 512,845	$ 3,566,534	$ -	$ -	$ 180,916	$ 2,268,258	$ 89,743,740
$ -	$ 251,274	$ -	$ -	$ -	$ -	$ -	$ -	$ 2,505,796
7,965	231,136	-	-	-	-	-	-	386,688
7,965	482,410	-	-	-	-	-	-	2,892,484
-	452,000	176,000	647,000	-	-	14,000	70,000	2,380,000
-	452,000	176,000	647,000	-	-	14,000	70,000	2,380,000
-	-	336,845	2,919,534	-	-	-	-	8,512,082
-	-	-	-	-	-	-	-	595,053
-	-	-	-	-	-	-	-	5,682,541
-	-	-	-	-	-	-	-	17,312,431
290,235	-	-	-	-	-	-	-	4,020,947
-	11,139,274	-	-	-	-	-	-	35,982,428
-	-	-	-	-	-	-	-	958,229
-	-	-	-	-	-	-	-	1,603,929
-	-	-	-	-	-	-	-	4,266,420
-	-	-	-	-	-	-	-	404,555
-	-	-	-	-	-	-	-	2,767,467
-	-	-	-	-	-	166,916	-	166,916
-	-	-	-	-	-	-	2,198,258	2,198,258
290,235	11,139,274	336,845	2,919,534	-	-	166,916	2,198,258	84,471,256
$ 298,200	$ 12,073,684	$ 512,845	$ 3,566,534	$ -	$ -	$ 180,916	$ 2,268,258	$ 89,743,740

GREENVILLE COUNTY, SOUTH CAROLINA

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES NONMAJOR SPECIAL REVENUE FUNDS FOR THE YEAR FISCAL ENDED JUNE 30, 2025

	Infrastructure Bank	Charity Hospitalization	Hospitality Tax	Interoperable Communications	Fire Service Areas	Greenville County Business Park
Revenues:						
Property taxes	$ 20,655,885	$ 9,572,663	$ -	$ 2,393,229	$ 20,883,213	$ -
County offices	-	-	-	-	-	-
Intergovernmental	-	395,632	-	98,243	1,444,863	-
Hospitality tax	-	-	14,048,255	-	-	-
Fees	-	25,202	-	-	-	-
Interest income	549,798	48,010	821,347	42,762	66,282	232,004
Other miscellaneous revenues	-	-	-	-	130,000	-
Total revenues	21,205,683	10,041,507	14,869,602	2,534,234	22,524,358	232,004
Expenditures:						
Current:						
Administrative services	-	-	-	-	-	-
General services	-	-	-	-	-	-
Community development and planning	3,092,111	-	-	-	-	-
Public safety	-	9,559,543	-	1,621,024	22,307,168	-
Judicial services	-	-	-	-	-	-
Law enforcement services	-	-	-	-	-	-
Parks, recreation and tourism	-	-	-	-	-	-
Boards, commissions and others	-	-	440,000	-	-	-
Capital outlay	-	-	-	103,693	-	-
Debt service:						
Principal	-	-	-	-	1,825,000	-
Interest	-	-	-	-	657,645	-
Bond issuance cost	-	-	-	-	45,425	-
Total expenditures	3,092,111	9,559,543	440,000	1,724,717	24,835,238	-
Excess (deficiency) of revenues over (under) expenditures	18,113,572	481,964	14,429,602	809,517	(2,310,880)	232,004
Other financing sources (uses):						
Issuance of bonds	-	-	-	-	2,300,000	-
Transfers in	-	-	-	-	-	-
Transfers out	(13,387,050)	-	(9,209,066)	-	-	-
Total other financing sources (uses)	(13,387,050)	-	(9,209,066)	-	2,300,000	-
Net change in fund balances	4,726,522	481,964	5,220,536	809,517	(10,880)	232,004
Fund balances (deficit), beginning of year, as previously reported	8,741,208	(58,370)	16,418,071	784,964	1,614,809	5,023,699
Adjustment - change to reporting entity	-	-	-	-	-	-
Fund balances (deficit), beginning of year, as adjusted	8,741,208	(58,370)	16,418,071	784,964	1,614,809	5,023,699
Fund balances, end of year	$ 13,467,730	$ 423,594	$ 21,638,607	$ 1,594,481	$ 1,603,929	$ 5,255,703

(Previously major) COVID Relief	Solicitor Expungement	Solicitor Estreatment	Circuit Solicitor Seized Funds	Sheriff Federal Sharing	Sheriff Narcotics	Road Maintenance Program	Opioid Grant
$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
-	-	-	-	-	-	-	-
2,636,015	-	-	-	62,953	-	3,800,000	3,086,856
-	-	-	-	-	-	-	-
-	147,000	19,902	-	-	-	13,409,511	-
203,834	19,715	28,775	24,136	13,983	22,174	399,627	-
-	-	-	155,007	-	273,512	-	-
2,839,849	166,715	48,677	179,143	76,936	295,686	17,609,138	3,086,856
-	-	-	-	-	-	-	-
2,506,548	-	-	-	-	-	-	-
-	-	-	-	-	-	530,452	-
-	-	-	-	-	-	-	3,086,856
-	80,310	62,748	18,896	-	-	-	-
-	-	-	-	28,983	331,722	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	64,979	16,444,675	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
2,506,548	80,310	62,748	18,896	28,983	396,701	16,975,127	3,086,856
333,301	86,405	(14,071)	160,247	47,953	(101,015)	634,011	-
-	-	-	-	-	-	-	-
-	500	-	-	-	-	-	-
(129,467)	-	-	-	-	-	(4,950,000)	-
(129,467)	500	-	-	-	-	(4,950,000)	-
203,834	86,905	(14,071)	160,247	47,953	(101,015)	(4,315,989)	-
-	304,085	581,310	434,806	258,094	478,404	8,160,690	-
1,932,397	-	-	-	-	-	-	-
1,932,397	304,085	581,310	434,806	258,094	478,404	8,160,690	-
$ 2,136,231	$ 390,990	$ 567,239	$ 595,053	$ 306,047	$ 377,389	$ 3,844,701	$ -

(Continued)

GREENVILLE COUNTY, SOUTH CAROLINA

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES NONMAJOR SPECIAL REVENUE FUNDS FOR THE YEAR FISCAL ENDED JUNE 30, 2025

	E-911	Detention Center Inmate	Second Chance	Public Works Programs	State Accommodations Tax	Local Accommodations Tax
Revenues:						
Property taxes	$ -	$ -	$ -	$ -	$ -	$ -
County offices	-	-	-	-	-	-
Intergovernmental	3,306,061	-	-	-	1,204,700	762,640
Hospitality tax	-	-	-	-	-	-
Fees	504,960	1,416,904	-	126,778	-	-
Interest income	232,690	208,742	-	-	-	-
Other miscellaneous revenues	-	-	554,553	-	-	-
Total revenues	4,043,711	1,625,646	554,553	126,778	1,204,700	762,640
Expenditures:						
Current:						
Administrative services	-	-	-	-	-	-
General services	-	-	-	-	-	-
Community development and planning	-	-	-	35,258	-	-
Public safety	-	-	-	-	-	-
Judicial services	-	-	-	-	-	-
Law enforcement services	3,677,966	1,035,701	-	-	-	-
Parks, recreation and tourism	-	-	-	-	-	-
Boards, commissions and others	-	-	632,591	-	1,535,142	160,000
Capital outlay	-	437,426	-	-	-	-
Debt service:						
Principal	-	-	-	-	-	-
Interest	-	-	-	-	-	-
Bond issuance cost	-	-	-	-	-	-
Total expenditures	3,677,966	1,473,127	632,591	35,258	1,535,142	160,000
Excess (deficiency) of revenues over (under) expenditures	365,745	152,519	(78,038)	91,520	(330,442)	602,640
Other financing sources (uses):						
Issuance of bonds	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	(113,435)	-
Total other financing sources (uses)	-	-	-	-	(113,435)	-
Net change in fund balances	365,745	152,519	(78,038)	91,520	(443,877)	602,640
Fund balances (deficit), beginning of year, as previously reported	4,633,360	4,113,901	482,593	2,252,353	1,103,486	1,942,298
Adjustment - change to reporting entity	-	-	-	-	-	-
Fund balances (deficit), beginning of year, as adjusted	4,633,360	4,113,901	482,593	2,252,353	1,103,486	1,942,298
Fund balances, end of year	$ 4,999,105	$ 4,266,420	$ 404,555	$ 2,343,873	$ 659,609	$ 2,544,938

Victims Bill of Rights	Parks, Recreation, and Tourism	Art Museum	Greenville Technical College	*(Previously non-major)* Miscellaneous Other Grants	*(Previously non-major)* Library	Affordable Housing	Natural Resources	Total Nonmajor Special Revenue Funds
$ -	$ 12,312,243	$ 5,365,521	$ 17,982,739	$ -	$ -	1,024,190	5,130,305	$ 95,319,988
-	514,956	-	-	-	-	-	-	514,956
612,963	509,982	10,141	201,364	-	-	42,111	210,532	18,385,056
-	-	-	-	-	-	-	-	14,048,255
-	5,521,879	-	-	-	-	-	-	21,172,136
9,308	378,174	37,168	140,409	-	-	28,747	110,260	3,617,945
-	223,042	-	-	-	-	1,000,000	-	2,336,114
622,271	19,460,276	5,412,830	18,324,512	-	-	2,095,048	5,451,097	155,394,450
-	-	5,007,117	13,657,481	-	-	-	-	18,664,598
-	-	-	-	-	-	-	-	2,506,548
-	-	-	-	-	-	3,000,000	2,872,238	9,530,059
-	-	-	-	-	-	-	-	36,574,591
525,013	-	-	-	-	-	-	-	686,967
-	-	-	-	-	-	-	-	5,074,372
-	15,170,942	-	-	-	-	-	-	15,170,942
-	-	-	-	-	-	-	-	2,767,733
-	212,711	-	-	-	-	-	-	17,263,484
-	161,738	175,000	-	-	-	-	-	2,161,738
-	-	56,875	-	-	-	-	-	714,520
-	-	-	-	-	-	-	-	45,425
525,013	15,545,391	5,238,992	13,657,481	-	-	3,000,000	2,872,238	111,160,977
97,258	3,914,885	173,838	4,667,031	-	-	(904,952)	2,578,859	44,233,473
-	-	-	-	-	-	-	-	2,300,000
-	3,134,784	-	-	-	-	1,000,000	-	4,135,284
-	(3,667,091)	-	(3,219,638)	-	-	-	(2,000,000)	(36,675,747)
-	(532,307)	-	(3,219,638)	-	-	1,000,000	(2,000,000)	(30,240,463)
97,258	3,382,578	173,838	1,447,393	-	-	95,048	578,859	13,993,010
192,977	7,756,696	163,007	1,472,141	5,005,163	-	71,868	1,619,399	73,551,012
-	-	-	-	(5,005,163)	-	-	-	(3,072,766)
192,977	7,756,696	163,007	1,472,141	-	-	71,868	1,619,399	70,478,246
$ 290,235	$ 11,139,274	$ 336,845	$ 2,919,534	$ -	$ -	$ 166,916	$ 2,198,258	$ 84,471,256

GREENVILLE COUNTY, SOUTH CAROLINA

SPECIAL REVENUE FUND - INFRASTRUCTURE BANK
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL (BUDGET BASIS)
FOR THE FISCAL YEAR ENDED JUNE 30, 2025

	Original Budget	Final Budget	Actual	Variance
Revenues:				
Property taxes	$ 16,050,780	$ 16,050,780	$ 20,655,885	$ 4,605,105
Interest income	23,000	23,000	549,798	526,798
Total revenues	16,073,780	16,073,780	21,205,683	5,131,903
Expenditures:				
Current				
Community development and planning	3,045,369	3,045,369	3,092,111	(46,742)
Total expenditures	3,045,369	3,045,369	3,092,111	(46,742)
Excess of revenues over expenditures	13,028,411	13,028,411	18,113,572	5,085,161
Other financing uses:				
Transfers out	(13,387,050)	(13,387,050)	(13,387,050)	-
Total other financing uses	(13,387,050)	(13,387,050)	(13,387,050)	-
Net change in fund balance	(358,639)	(358,639)	4,726,522	5,085,161
Fund balance, beginning of year	8,741,208	8,741,208	8,741,208	-
Fund balance, end of year	$ 8,382,569	$ 8,382,569	$ 13,467,730	$ 5,085,161

GREENVILLE COUNTY, SOUTH CAROLINA

SPECIAL REVENUE FUND - CHARITY HOSPITALIZATION
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL (BUDGET BASIS)
FOR THE FISCAL YEAR ENDED JUNE 30, 2025

	Original Budget	Final Budget	Actual	Variance
Revenues:				
Property taxes	$ 8,617,736	$ 8,617,736	$ 9,572,663	$ 954,927
Fees	24,500	24,500	25,202	702
Intergovernmental	253,500	253,500	395,632	142,132
Interest income	-	-	48,010	48,010
Total revenues	8,895,736	8,895,736	10,041,507	1,145,771
Expenditures:				
Current				
Public safety	8,776,270	8,778,291	9,559,543	(781,252)
Total expenditures	8,776,270	8,778,291	9,559,543	(781,252)
Net change in fund balance	119,466	117,445	481,964	364,519
Fund deficit, beginning of year	(58,370)	(58,370)	(58,370)	-
Fund balance, end of year	$ 61,096	$ 59,075	$ 423,594	$ 364,519

GREENVILLE COUNTY, SOUTH CAROLINA

SPECIAL REVENUE FUND - HOSPITALITY TAX
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL (BUDGET BASIS)
FOR THE FISCAL YEAR ENDED JUNE 30, 2025

	Original Budget	Final Budget	Actual	Variance
Revenues:				
Hospitality taxes	$ 12,786,951	$ 12,786,951	$ 14,048,255	$ 1,261,304
Interest income	47,000	47,000	821,347	774,347
Total revenues	12,833,951	12,833,951	14,869,602	2,035,651
Expenditures:				
Current				
Boards, commissions and others	440,000	440,000	440,000	-
Total expenditures	440,000	440,000	440,000	-
Excess of revenues over expenditures	12,393,951	12,393,951	14,429,602	2,035,651
Other financing uses:				
Transfers out	(9,209,066)	(9,209,066)	(9,209,066)	-
Total other financing uses	(9,209,066)	(9,209,066)	(9,209,066)	-
Net change in fund balance	3,184,885	3,184,885	5,220,536	2,035,651
Fund balance, beginning of year	16,418,071	16,418,071	16,418,071	-
Fund balance, end of year	$ 19,602,956	$ 19,602,956	$ 21,638,607	$ 2,035,651

GREENVILLE COUNTY, SOUTH CAROLINA

SPECIAL REVENUE FUND - INTEROPERABLE COMMUNICATIONS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL (BUDGET BASIS)
FOR THE FISCAL YEAR ENDED JUNE 30, 2025

	Original Budget	Final Budget	Actual	Variance
Revenues:				
Property taxes	$ 2,187,044	$ 2,187,044	$ 2,393,229	$ 206,185
Intergovernmental	-	-	98,243	98,243
Interest income	-	-	42,762	42,762
Total revenues	2,187,044	2,187,044	2,534,234	347,190
Expenditures:				
Current				
Public safety	2,000,000	1,975,993	1,550,983	425,010
Capital outlay	-	531,626	103,033	428,593
Total expenditures	2,000,000	2,507,619	1,654,016	853,603
Net change in fund balance	187,044	(320,575)	880,218	1,200,793
Fund balance, beginning of year	784,964	784,964	784,964	-
Adjustment: Budget to GAAP basis	-	-	(70,701)	(70,701)
Fund balance, end of year	$ 972,008	$ 464,389	$ 1,594,481	$ 1,130,092

GREENVILLE COUNTY, SOUTH CAROLINA

SPECIAL REVENUE FUND - LOCAL ACCOMMODATIONS TAX
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL (BUDGET BASIS)
FOR THE FISCAL YEAR ENDED JUNE 30, 2025

	Original Budget	Final Budget	Actual	Variance
Revenues:				
Intergovernmental	$ 517,164	$ 517,164	$ 762,640	$ 245,476
Total revenues	517,164	517,164	762,640	245,476
Expenditures:				
Current				
Boards, commissions and others	500,000	500,000	160,000	340,000
Total expenditures	500,000	500,000	160,000	340,000
Net change in fund balance	17,164	17,164	602,640	585,476
Fund balance, beginning of year	1,942,298	1,942,298	1,942,298	-
Fund balance, end of year	$ 1,959,462	$ 1,959,462	$ 2,544,938	$ 585,476

GREENVILLE COUNTY, SOUTH CAROLINA

SPECIAL REVENUE FUND - VICTIM'S BILL OF RIGHTS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL (BUDGET BASIS)
FOR THE FISCAL YEAR ENDED JUNE 30, 2025

	Original Budget	Final Budget	Actual	Variance
Revenues:				
Intergovernmental	$ 510,244	$ 510,244	$ 612,963	$ 102,719
Interest income	-	-	9,308	9,308
Total revenues	510,244	510,244	622,271	112,027
Expenditures:				
Current				
Judicial services	528,412	528,412	525,013	3,399
Total expenditures	528,412	528,412	525,013	3,399
Net change in fund balance	(18,168)	(18,168)	97,258	115,426
Fund balance, beginning of year	192,977	192,977	192,977	-
Fund balance, end of year	$ 174,809	$ 174,809	$ 290,235	$ 115,426

GREENVILLE COUNTY, SOUTH CAROLINA

SPECIAL REVENUE FUND - E911
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL (BUDGET BASIS)
FOR THE FISCAL YEAR ENDED JUNE 30, 2025

	Original Budget	Final Budget	Actual	Variance
Revenues:				
Fees	$ 809,574	$ 809,574	$ 504,960	$ (304,614)
Intergovernmental	2,463,087	2,463,087	3,306,061	842,974
Interest income	40,000	40,000	232,690	192,690
Total revenues	3,312,661	3,312,661	4,043,711	731,050
Expenditures:				
Current				
Law enforcement services	3,209,118	4,445,930	3,575,496	870,434
Capital outlay	-	4,000	-	4,000
Total expenditures	3,209,118	4,449,930	3,575,496	874,434
Net change in fund balance	103,543	(1,137,269)	468,215	1,605,484
Fund balance, beginning of year	4,633,360	4,633,360	4,633,360	-
Adjustment: Budget to GAAP basis	-	-	(102,470)	(102,470)
Fund balance, end of year	$ 4,736,903	$ 3,496,091	$ 4,999,105	$ 1,503,014

GREENVILLE COUNTY, SOUTH CAROLINA

SPECIAL REVENUE FUND - STATE ACCOMMODATIONS TAX
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL (BUDGET BASIS)
FOR THE FISCAL YEAR ENDED JUNE 30, 2025

	Original Budget	Final Budget	Actual	Variance
Revenues:				
Intergovernmental	$ 1,135,661	$ 1,135,661	$ 1,204,700	$ 69,039
Total revenues	1,135,661	1,135,661	1,204,700	69,039
Expenditures:				
Current				
Boards, commissions and others	-	2,412,703	1,535,142	877,561
Total expenditures	-	2,412,703	1,535,142	877,561
Excess (deficiency) of revenues over (under) expenditures	1,135,661	(1,277,042)	(330,442)	946,600
Other financing uses:				
Transfers out	(75,000)	(75,000)	(113,435)	(38,435)
Total other financing uses	(75,000)	(75,000)	(113,435)	(38,435)
Net change in fund balance	1,060,661	(1,352,042)	(443,877)	908,165
Fund balance, beginning of year	1,103,486	1,103,486	1,103,486	-
Fund balance, end of year	$ 2,164,147	$ (248,556)	$ 659,609	$ 908,165

GREENVILLE COUNTY, SOUTH CAROLINA

CAPITAL PROJECTS FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL (BUDGET BASIS)
FOR THE FISCAL YEAR ENDED JUNE 30, 2025

	Original Budget	Final Budget	Actual	Variance
Revenues:				
Interest income	$ -	$ -	$ 149,780	$ 149,780
Other miscellaneous revenues	-	-	394,437	394,437
Total revenues	-	-	544,217	544,217
Expenditures:				
Current				
General services	2,130,855	2,130,855	2,023,704	107,151
Community development and planning	-	-	40,685	(40,685)
Public safety	394,000	394,000	593,481	(199,481)
Public works	1,211,000	1,211,000	-	1,211,000
Parks, recreation and tourism	2,700,000	2,700,000	1,401,742	1,298,258
Boards, commissions & others	7,000,000	7,000,000	-	7,000,000
Capital outlay	-	-	21,040,265	(21,040,265)
Total expenditures	13,435,855	13,435,855	25,099,877	(11,664,022)
Deficiency of revenues under expenditures	(13,435,855)	(13,435,855)	(24,555,660)	(11,119,805)
Other financing sources (uses):				
Issuance of financed purchase obligation	7,000,000	7,000,000	7,000,000	-
Sale of assets	-	-	112,500	112,500
Transfers in	6,435,855	6,435,855	14,948,057	8,512,202
Transfers out	-	-	(5,625)	(5,625)
Total other financing sources, net	13,435,855	13,435,855	22,054,932	8,619,077
Net change in fund balance	-	-	(2,500,728)	(2,500,728)
Fund deficit, beginning of year	(2,873,642)	(2,873,642)	(2,873,642)	-
Adjustment: Budget to GAAP basis	-	-	4,636,839	4,636,839
Fund deficit, end of year	$ (2,873,642)	$ (2,873,642)	$ (737,531)	$ 2,136,111

GREENVILLE COUNTY, SOUTH CAROLINA
ROAD MAINTENANCE PROGRAM

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL (BUDGET BASIS) FOR THE FISCAL YEAR ENDED JUNE 30, 2025

	Budgeted Amounts			Variance with Final
	Original	Final	Actual	Budget
Revenues:				
Intergovernmental	$ 2,300,000	$ 2,300,000	$ 3,800,000	$ 1,500,000
Fees	12,337,000	12,337,000	13,409,511	1,072,511
Interest revenue	70,000	70,000	399,627	329,627
Total revenues	14,707,000	14,707,000	17,609,138	2,902,138
Expenditures:				
Current:				
Community development and planning	700,000	898,626	331,826	566,800
Capital outlay	10,300,000	22,524,310	11,786,834	10,737,476
Total expenditures	11,000,000	23,422,936	12,118,660	11,304,276
Excess (deficiency) of revenues over (under) expenditures	3,707,000	(8,715,936)	5,490,478	14,206,414
Other financing uses:				
Transfers out	(4,950,000)	(4,950,000)	(4,950,000)	-
Total other financing uses	(4,950,000)	(4,950,000)	(4,950,000)	-
Net change in fund balances	(1,243,000)	(13,665,936)	540,478	14,206,414
Fund balance, beginning of year	8,160,690	8,160,690	8,160,690	-
Adjustment: Budget to GAAP basis	-	-	(4,856,467)	(4,856,467)
Fund balance (deficit), end of year	$ 6,917,690	$ (5,505,246)	$ 3,844,701	$ 9,349,947

GREENVILLE COUNTY, SOUTH CAROLINA
PARKS, RECREATION AND TOURISM FUND

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL (BUDGET BASIS) FOR THE FISCAL YEAR ENDED JUNE 30, 2025

	Budgeted Amounts			Variance with Final
	Original	Final	Actual	Budget
Revenues:				
Property taxes	$ 11,980,730	$ 11,980,730	$ 12,312,243	$ 331,513
County offices	589,711	589,711	514,956	(74,755)
Intergovernmental	446,500	446,500	509,982	63,482
Fees	5,362,625	5,362,625	5,521,879	159,254
Interest revenue	15,000	15,000	378,174	363,174
Other miscellaneous revenues	214,600	214,600	223,042	8,442
Total revenues	18,609,166	18,609,166	19,460,276	851,110
Expenditures:				
Current:				
Parks, recreation and tourism	16,708,730	16,614,628	15,169,442	1,445,186
Capital outlay	250,000	218,540	212,711	5,829
Debt service:				
Principal	-	-	161,738	(161,738)
Total expenditures	16,958,730	16,833,168	15,543,891	1,289,277
Excess of revenues over expenditures	1,650,436	1,775,998	3,916,385	2,140,387
Other financing sources (uses):				
Transfers in	3,134,784	3,134,784	3,134,784	-
Transfers out	(3,516,530)	(3,642,092)	(3,667,091)	(24,999)
Total other financing uses, net	(381,746)	(507,308)	(532,307)	(24,999)
Net change in fund balances	1,268,690	1,268,690	3,384,078	2,115,388
Fund balance, beginning of year	7,756,696	7,756,696	7,756,696	-
Adjustment: Budget to GAAP basis	-	-	(1,500)	(1,500)
Fund balance, end of year	$ 9,025,386	$ 9,025,386	$ 11,139,274	$ 2,113,888

GREENVILLE COUNTY, SOUTH CAROLINA
AFFORDABLE HOUSING FUND

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL (BUDGET BASIS)
FOR THE FISCAL YEAR ENDED JUNE 30, 2025

	Budgeted Amounts			Variance with Final
	Original	Final	Actual	Budget
Revenues:				
Property taxes	$ 1,030,000	$ 1,030,000	$ 1,024,190	$ (5,810)
Intergovernmental	-	-	42,111	42,111
Interest revenue	-	-	28,747	28,747
Other miscellaneous revenues	1,000,000	1,000,000	1,000,000	-
Total revenues	2,030,000	2,030,000	2,095,048	65,048
Expenditures:				
Current:				
Community development and planning	3,000,000	3,000,000	3,000,000	-
Total expenditures	3,000,000	3,000,000	3,000,000	-
Deficiency of revenues under expenditures	(970,000)	(970,000)	(904,952)	65,048
Other financing sources:				
Transfers in	1,000,000	1,000,000	1,000,000	-
Total other financing sources	1,000,000	1,000,000	1,000,000	-
Net change in fund balances	30,000	30,000	95,048	65,048
Fund balance, beginning of year	-	-	71,868	-
Fund balance, end of year	$ 30,000	$ 30,000	$ 166,916	$ 65,048

GREENVILLE COUNTY, SOUTH CAROLINA
NATURAL RESOURCES FUND

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL (BUDGET BASIS)
FOR THE FISCAL YEAR ENDED JUNE 30, 2025

	Budgeted Amounts			
	Original	**Final**	**Actual**	**Variance with Final Budget**
Revenues:				
Property taxes	$ 4,635,000	$ 4,635,000	$ 5,130,305	$ 495,305
Intergovernmental	-	-	210,532	210,532
Interest revenue	-	-	110,260	110,260
Total revenues	4,635,000	4,635,000	5,451,097	816,097
Expenditures:				
Current:				
Community development and planning	2,000,000	2,500,000	2,872,238	(372,238)
Capital outlay	500,000	-	-	-
Total expenditures	2,500,000	2,500,000	2,872,238	(372,238)
Excess of revenues over expenditures	2,135,000	2,135,000	2,578,859	443,859
Other financing uses:				
Transfers out	(2,000,000)	(2,000,000)	(2,000,000)	-
Total other financing uses	(2,000,000)	(2,000,000)	(2,000,000)	-
Net change in fund balances	135,000	135,000	578,859	443,859
Fund balance, beginning of year	-	-	1,619,399	-
Fund balance, end of year	$ 135,000	$ 135,000	$ 2,198,258	$ 443,859

GREENVILLE COUNTY, SOUTH CAROLINA
COVID RELIEF FUND

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL (BUDGET BASIS)
FOR THE FISCAL YEAR ENDED JUNE 30, 2025

	Budgeted Amounts			Variance with Final
	Original	Final	Actual	Budget
Revenues:				
Intergovernmental	$ 2,653,274	$ 2,653,274	$ 2,636,015	$ (17,259)
Interest revenue	(1,540,555)	(1,540,555)	203,834	1,744,389
Total revenues	1,112,719	1,112,719	2,839,849	1,727,130
Expenditures:				
Current:				
General services	2,323,915	2,323,915	2,506,548	(182,633)
Total expenditures	2,323,915	2,323,915	2,506,548	(182,633)
Excess (deficiency) of revenues over (under) expenditures	(1,211,196)	(1,211,196)	333,301	1,544,497
Other financing uses:				
Transfers out	-	-	(129,467)	(129,467)
Total other financing uses	-	-	(129,467)	(129,467)
Net change in fund balances	(1,211,196)	(1,211,196)	203,834	1,415,030
Fund balance, beginning of year	-	-	1,932,397	-
Fund balance (deficit), end of year	$ (1,211,196)	$ (1,211,196)	$ 2,136,231	$ 1,415,030

GREENVILLE COUNTY, SOUTH CAROLINA
OPIOID GRANT FUND

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL (BUDGET BASIS)
FOR THE FISCAL YEAR ENDED JUNE 30, 2025

	Budgeted Amounts			Variance with Final
	Original	Final	Actual	Budget
Revenues:				
Intergovernmental	$ 3,110,151	$ 3,086,856	$ 3,086,856	$ -
Total revenues	3,110,151	3,086,856	3,086,856	-
Expenditures:				
Current:				
Administrative services				
General services	3,110,151	3,086,856	3,086,856	-
Total expenditures	3,110,151	3,086,856	3,086,856	-
Net change in fund balances	-	-	-	-
Fund balance, beginning of year	-	-	-	-
Fund balance, end of year	$ -	$ -	$ -	$ -

DEBT SERVICE FUNDS

General Obligation Bonds Fund This fund is used to account for principal and interest payments on the County's general obligation bonds.

Certificates of Participation Fund This fund is used to account for principal and interest payments on the County's certificates of participation.

Capital Leases Fund This fund is used to account for principal and interest payments on the County's leases of equipment, vehicles and real estate.

Revenue Bonds Fund This fund is used to account for principal and interest payments on the County's special source revenue bonds and recreation revenue bonds.

GREENVILLE COUNTY, SOUTH CAROLINA

COMBINING BALANCE SHEET
NONMAJOR DEBT SERVICE FUNDS
JUNE 30, 2025

ASSETS	General Obligation Bonds	Certificates of Participation	Capital Leases	*(Previously major)* Revenue Bonds	Total Nonmajor Debt Service Funds
Cash and cash equivalents	$ -	$ 4,358,143	$ 702	$ -	$ 4,358,845
Investments	-	11,722,859	1,889	-	11,724,748
Taxes receivable, net of allowance	115,000	122,000	-	-	237,000
Restricted cash and cash equivalents	-	-	-	2,190,076	2,190,076
Total assets	$ 115,000	$ 16,203,002	$ 2,591	$ 2,190,076	$ 18,510,669
LIABILITIES					
Due to other funds	$ 180,692	$ -	$ -	$ 432,240	$ 612,932
Total liabilities	$ 180,692	$ -	$ -	$ 432,240	$ 612,932
DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES					
DEFERRED INFLOWS OF RESOURCES					
Unavailable revenue - property taxes	$ 110,000	$ 108,000	$ -	$ -	$ 218,000
Total deferred inflows of resources	110,000	108,000	-	-	218,000
FUND BALANCES (DEFICIT)					
Restricted for:					
Debt service	-	16,095,002	2,591	1,757,836	17,855,429
Unassigned	(175,692)	-	-	-	(175,692)
Total fund balances (deficit)	(175,692)	16,095,002	2,591	1,757,836	17,679,737
Total deferred inflows of resources, and fund balances	$ 115,000	$ 16,203,002	$ 2,591	$ 2,190,076	$ 18,510,669

GREENVILLE COUNTY, SOUTH CAROLINA

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES NONMAJOR DEBT SERVICE FUNDS FOR THE FISCAL YEAR ENDED JUNE 30, 2025

	General Obligation Bonds	Certificates of Participation	Capital Leases	*(Previously major)* Revenue Bonds	Total Nonmajor Debt Service Funds
Revenues:					
Property taxes	$ 1,367,277	$ 4,097,974	$ -	$ -	$ 5,465,251
Intergovernmental	59,289	169,578	-	-	228,867
Interest revenue	64,628	592,266	3,084	153,965	813,943
Total revenues	1,491,194	4,859,818	3,084	153,965	6,508,061
Expenditures:					
Debt service:					
Principal	6,390,000	-	6,731,563	7,494,000	20,615,563
Interest	1,476,934	-	668,816	4,051,119	6,196,869
Fiscal agent fees	3,699	-	-	17,318	21,017
Total expenditures	7,870,633	-	7,400,379	11,562,437	26,833,449
Excess (deficiency) of revenues over (under) expenditures	(6,379,439)	4,859,818	(7,397,295)	(11,408,472)	(20,325,388)
Other financing sources (uses):					
Transfers in	4,520,058	-	7,223,054	11,552,769	23,295,881
Transfers out	-	-	-	(195,498)	(195,498)
Total other financing sources, net	4,520,058	-	7,223,054	11,357,271	23,100,383
Net change in fund balances	(1,859,381)	4,859,818	(174,241)	(51,201)	2,774,995
Fund balances, beginning of year, as previously reported	1,683,689	11,235,184	176,832	-	13,095,705
Adjustment - change to reporting entity	-	-	-	1,809,037	1,809,037
Fund balances, beginning of year, as adjusted	1,683,689	11,235,184	176,832	1,809,037	14,904,742
Fund balances (deficit), end of year	$ (175,692)	$ 16,095,002	$ 2,591	$ 1,757,836	$ 17,679,737

GREENVILLE COUNTY, SOUTH CAROLINA

DEBT SERVICE FUND - GENERAL OBLIGATION BONDS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL (BUDGET BASIS)
FOR THE FISCAL YEAR ENDED JUNE 30, 2025

	Original Budget	Final Budget	Actual	Variance
Revenues:				
Property taxes	$ 1,314,011	$ 1,314,011	$ 1,367,277	$ 53,266
Intergovernmental	126,900	126,900	59,289	(67,611)
Interest income	5,000	5,000	64,628	59,628
Total revenues	1,445,911	1,445,911	1,491,194	45,283
Expenditures:				
Debt service				
Principal	5,165,000	5,165,000	6,390,000	(1,225,000)
Interest	786,695	786,695	1,476,934	(690,239)
Fiscal agent fees	5,000	12,600	3,699	8,901
Total expenditures	5,956,695	5,964,295	7,870,633	(1,906,338)
Deficiency of revenues under expenditures	(4,510,784)	(4,518,384)	(6,379,439)	(1,861,055)
Other financing sources				
Transfers in	5,223,057	5,223,057	4,520,058	(702,999)
Total other financing sources	5,223,057	5,223,057	4,520,058	(702,999)
Net change in fund balances	712,273	704,673	(1,859,381)	(2,564,054)
Fund balance, beginning of year	1,683,689	1,683,689	1,683,689	-
Fund balance (deficit), end of year	$ 2,395,962	$ 2,388,362	$ (175,692)	$ (2,564,054)

GREENVILLE COUNTY, SOUTH CAROLINA

DEBT SERVICE FUND - CERTIFICATES OF PARTICIPATION
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL (BUDGET BASIS)
FOR THE FISCAL YEAR ENDED JUNE 30, 2025

	Original Budget	Final Budget	Actual	Variance
Revenues:				
Property taxes	$ 3,563,279	$ 3,563,279	$ 4,097,974	$ 534,695
Intergovernmental	-	-	169,578	169,578
Interest income	-	-	592,266	592,266
Total revenues	3,563,279	3,563,279	4,859,818	1,296,539
Other financing uses				
Transfers out	(8,000,000)	(8,000,000)	-	8,000,000
Total other financing uses	(8,000,000)	(8,000,000)	-	8,000,000
Net change in fund balances	(4,436,721)	(4,436,721)	4,859,818	9,296,539
Fund balance, beginning of year	11,235,184	11,235,184	11,235,184	-
Fund balance, end of year	$ 6,798,463	$ 6,798,463	$ 16,095,002	$ 9,296,539

GREENVILLE COUNTY, SOUTH CAROLINA

DEBT SERVICE FUND - REVENUE BONDS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL (BUDGET BASIS)
FOR THE FISCAL YEAR ENDED JUNE 30, 2025

	Original Budget	Final Budget	Actual	Variance
Revenues:				
Interest income	$ 52,000	$ 52,000	$ 153,965	$ 101,965
Total revenues	52,000	52,000	153,965	101,965
Expenditures:				
Debt service				
Principal	7,696,545	7,696,545	7,494,000	202,545
Interest	3,856,224	3,856,224	4,051,119	(194,895)
Fiscal agent fees	5,000	11,700	17,318	(5,618)
Total expenditures	11,557,769	11,564,469	11,562,437	2,032
Deficiency of revenues under expenditures	(11,505,769)	(11,512,469)	(11,408,472)	103,997
Other financing sources (uses):				
Transfers in	11,552,769	11,552,769	11,552,769	-
Transfers out	-	-	(195,498)	(195,498)
Total other financing sources, net	11,552,769	11,552,769	11,357,271	(195,498)
Net change in fund balances	47,000	40,300	(51,201)	(91,501)
Fund balance, beginning of year	1,809,037	1,809,037	1,809,037	-
Fund balance, end of year	$ 1,856,037	$ 1,849,337	$ 1,757,836	$ (91,501)

GREENVILLE COUNTY, SOUTH CAROLINA

DEBT SERVICE FUND - CAPITAL LEASES
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL (BUDGET BASIS)
FOR THE FISCAL YEAR ENDED JUNE 30, 2025

	Original Budget	Final Budget	Actual	Variance
Revenues:				
Interest income	$ -	$ -	$ 3,084	$ 3,084
Total revenues	-	-	3,084	3,084
Expenditures:				
Debt service				
Principal	6,676,453	6,508,917	6,731,563	(222,646)
Interest	372,599	540,135	668,816	(128,681)
Total expenditures	7,049,052	7,049,052	7,400,379	(351,327)
Deficiency of revenues under expenditures	(7,049,052)	(7,049,052)	(7,397,295)	(348,243)
Other financing sources				
Transfers in	7,049,052	7,049,052	7,223,054	174,002
Total other financing sources	7,049,052	7,049,052	7,223,054	174,002
Net change in fund balances	-	-	(174,241)	(174,241)
Fund balance, beginning of year	176,832	176,832	176,832	-
Fund balance, end of year	$ 176,832	$ 176,832	$ 2,591	$ (174,241)

INTERNAL SERVICE FUNDS

Vehicle Service Center Fund is used to account for the operation and maintenance of County vehicles. The Fund bills other County funds at amounts that will approximately recover all the cost of the services provided.

Workers Compensation Fund is used to account for the receipt and disbursements of workers compensation claims.

Health and Dental Fund is used to account for the receipt and disbursement of employee group health and dental insurance claims.

Building Services Fund is used to account for the maintenance and other services of County buildings. The Fund bills other County funds at amounts that will approximately recover all the cost of the services provided.

GREENVILLE COUNTY, SOUTH CAROLINA

COMBINING STATEMENT OF NET POSITION
INTERNAL SERVICE FUNDS
JUNE 30, 2025

	Vehicle Service Center	Workers' Compensation	Health and Dental	Building Services	Total Internal Service Funds
ASSETS					
CURRENT ASSETS					
Cash and cash equivalents	$ 386,919	$ 1,035,598	$ -	$ 14,181	$ 1,436,698
Investments	1,040,762	2,785,628	-	-	3,826,390
Other receivables	18,945	-	-	-	18,945
Inventory	471,271	-	-	-	471,271
Total current assets	1,917,897	3,821,226	-	14,181	5,753,304
NONCURRENT ASSETS					
Capital assets:					
Nondepreciable	136,620	-	-	-	136,620
Depreciable, net of accumulated depreciation	210,816	-	-	-	210,816
Total noncurrent assets	347,436	-	-	-	347,436
Total assets	2,265,333	3,821,226	-	14,181	6,100,740
LIABILITIES					
CURRENT LIABILITIES					
Accounts payable	398,922	-	56,959	-	455,881
Accrued expenses	27,364	-	3,013	2,782	33,159
Claims payable - current portion	-	1,950,000	3,528,000	-	5,478,000
Compensated absences - current portion	13,946	-	1,702	1,026	16,674
Total current liabilities	440,232	1,950,000	3,589,674	3,808	5,983,714
NONCURRENT LIABILITIES					
Advance from other funds	-	-	11,169,331	-	11,169,331
Claims payable - long term portion	-	1,050,000	72,000	-	1,122,000
Compensated absences - long term portion	141,010	-	17,210	10,373	168,593
Total long-term liabilities	141,010	1,050,000	11,258,541	10,373	12,459,924
Total liabilities	581,242	3,000,000	14,848,215	14,181	18,443,638
NET POSITION (DEFICIT)					
Investment in capital assets	347,436	-	-	-	347,436
Unrestricted	1,336,655	821,226	(14,848,215)	-	(12,690,334)
Total net position (deficit)	$ 1,684,091	$ 821,226	$ (14,848,215)	$ -	$ (12,342,898)

GREENVILLE COUNTY, SOUTH CAROLINA

COMBINING STATEMENT OF REVENUES, EXPENSES AND CHANGES IN FUND NET POSITION
INTERNAL SERVICE FUNDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2025

	Vehicle Service Center	Workers' Compensation	Health and Dental	Building Services	Total Internal Service Funds
OPERATING REVENUES					
Charges for services	$ 11,785,634	$ -	$ -	$ 195,422	$ 11,981,056
Premiums	-	4,313,352	39,242,645	-	43,555,997
Total operating revenues	11,785,634	4,313,352	39,242,645	195,422	55,537,053
OPERATING EXPENSES					
Cost of material used	9,752,502	-	-	-	9,752,502
Copy expense	48	-	-		48
Personnel services	1,751,911	-	-	195,422	1,947,333
Printing and binding	2,168	-	-	-	2,168
Gas, oil and tires	15,544	-	-	-	15,544
Tools	12,924	-	-	-	12,924
Operational support	8,621	-	-	-	8,621
Operational assets	43,831	-	-	-	43,831
Depreciation	23,992	-	-	-	23,992
Training, travel and conference	4,420	-	-	-	4,420
Office supplies and postage	571	-	-	-	571
Utilities	59,585	-	-	-	59,585
Equipment maintenance	9,485	-	-	-	9,485
Other maintenance	103,487	-	-	-	103,487
Technical and professional services	714	-	-	-	714
Uniforms	15,604	-	-	-	15,604
Contractual agreements	5,260	-	-	-	5,260
Administrative expenses	-	35,805	477,303	-	513,108
Claims	-	2,444,880	40,105,635	-	42,550,515
Reinsurance	-	68,840	2,492,553	-	2,561,393
Total operating expenses	11,810,667	2,549,525	43,075,491	195,422	57,631,105
Operating income (loss)	(25,033)	1,763,827	(3,832,846)	-	(2,094,052)
NONOPERATING REVENUES					
Interest income	51,363	202,320	-	-	253,683
Total nonoperating revenues	51,363	202,320	-	-	253,683
Income (loss) before transfers	26,330	1,966,147	(3,832,846)	-	(1,840,369)
TRANSFERS					
Transfers out	-	(2,250,000)	-	-	(2,250,000)
Total transfers	-	(2,250,000)	-	-	(2,250,000)
Change in net position	26,330	(283,853)	(3,832,846)	-	(4,090,369)
NET POSITION (DEFICIT), beginning of year,	1,657,761	1,105,079	(11,015,369)	-	(8,252,529)
NET POSITION (DEFICIT), end of year	$ 1,684,091	$ 821,226	$ (14,848,215)	$ -	$ (12,342,898)

GREENVILLE COUNTY, SOUTH CAROLINA

COMBINING STATEMENT OF CASH FLOWS
INTERNAL SERVICE FUNDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2025

	Vehicle Service Center	Workers' Compensation	Health and Dental	Building Services	Total Internal Service Funds
CASH FLOWS FROM OPERATING ACTIVITIES					
Receipts from customers and users	$ 11,794,375	$ 4,313,352	$ 42,666,271	$ 195,422	$ 58,969,420
Payments to suppliers	(385,173)	(2,049,525)	(42,534,668)	-	(44,969,366)
Payments to employees	(11,489,098)	-	(177,067)	(189,430)	(11,855,595)
Net cash provided by (used in) operating activities	(79,896)	2,263,827	(45,464)	5,992	2,144,459
CASH FLOWS FROM NONCAPITAL AND RELATED FINANCING ACTIVITIES					
Transfers out	-	(2,250,000)	-	-	(2,250,000)
Net cash used in noncapital and related financing activities	-	(2,250,000)	-	-	(2,250,000)
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES					
Acquisitions of capital assets	(12,880)	-	-	-	(12,880)
Net cash used in capital and related financing activities	(12,880)	-	-	-	(12,880)
CASH FLOWS FROM INVESTING ACTIVITIES					
Purchases of investments	(516,384)	(1,121,343)	-	-	(1,637,727)
Interest received	51,363	202,320	-	-	253,683
Net cash used in investing activities	(465,021)	(919,023)	-	-	(1,384,044)
Change in cash and cash equivalents	(557,797)	(905,196)	(45,464)	5,992	(1,502,465)
Cash and cash equivalents:					
Beginning of year	944,716	1,940,794	45,464	8,189	2,939,163
End of year	$ 386,919	$ 1,035,598	$ -	$ 14,181	$ 1,436,698
Classified as:					
Cash and cash equivalents	$ 386,919	$ 1,035,598	$ -	$ 14,181	$ 1,436,698
Reconciliation of operating income (loss) to net cash provided by (used in) operating activities:					
Operating income (loss)	$ (25,033)	$ 1,763,827	$ (3,832,846)	$ -	$ (2,094,052)
Adjustments to reconcile operating income (loss) to net cash provided by (used in) operating activities					
Depreciation	23,992	-	-	-	23,992
Change in assets and liabilities:					
Decrease in accounts receivable	8,741	-	-	-	8,741
Decrease in inventory	48,599	-	-		48,599
Decrease in due to other funds	-	-	(7,745,705)	-	(7,745,705)
Increase in advance from other funds	-	-	11,169,331	-	11,169,331
Increase (decrease) in accounts payable	(151,510)	-	56,612	-	(94,898)
Increase in accrued expenses	7,924	-	735	640	9,299
Increase in claims payable	-	500,000	300,000	-	800,000
Increase in compensated absences	7,391	-	6,409	5,352	19,152
Net cash provided by (used in) operating activities	$ (79,896)	$ 2,263,827	$ (45,464)	$ 5,992	$ 2,144,459

CUSTODIAL FUNDS

Property Tax Fund receives all the taxes collected that have been levied by the county and other taxing authorities.

Family Court Fund receives funds from child support payments.

Master in Equity Fund receives funds from foreclosure sales. It also holds surplus funds resulting from sale bids exceeding the debt due the Plaintiff.

Clerk of Court Fund receives funds per a court order. Most orders will refer to the power of eminent domain and S.C. Code Section 28-2-40 which allows the funds to be held in an interest bearing account. The Clerk of Court also collects certain fines.

Pretrial Intervention Fund is used to collect fees and fines related to pre-trial intervention, adult drug court, alcohol enforcement program, Pickens adult drug court, juvenile drug court, and traffic education.

Special Districts Fund accounts for 4 sources of collections. The first type is the unspent bond proceeds for other governments. The second type is the funds to pay debt service for which the County Treasurer acts as paying agent. The third type are funds held for various special purpose districts by the County Treasurer. The fourth type is the tax sales account. These funds represent the money from the last tax sale which occurred in 2019. Normally property owners have one year to redeem their property, but this has been extended an additional year due to the COVID protocols put in place by the state.

Public Defender Fund receives funds from the state on a quarterly basis and represent funding for the operations of the public defender's office. They are spent at the sole discretion of the public defender. Other funds are received from municipalities for services provided. These charges are based on the number of cases in each municipality and are also used at the discretion of the public defender.

Inmate Fund is used for monies collected at the time of arrest as well as received from friends and family members of incarcerated individuals. These funds are held until requested by the inmate for use in the commissary or after the inmate leaves the facility.

GREENVILLE COUNTY, SOUTH CAROLINA

COMBINING STATEMENT OF FIDUCIARY NET POSITION
CUSTODIAL FUNDS
JUNE 30, 2025

ASSETS	Property Tax	Family Court	Master in Equity	Clerk of Court	Pretrial Intervention	Special Districts	Public Defender	Inmate Fund	Total
Cash and cash equivalents	$ 1,702,856	$ 203,143	$ 4,121,208	$ 22,967,451	$ 2,707,785	$ 36,383,305	$ 4,730,423	$ 1,568,474	$ 74,384,645
Investments	4,580,471	-	-	-	-	97,866,553	-	-	102,447,024
Taxes receivable	36,712,857	-	-	-	-	-	-	-	36,712,857
Total assets	42,996,184	203,143	4,121,208	22,967,451	2,707,785	134,249,858	4,730,423	1,568,474	213,544,526
LIABILITIES									
Due to others	6,283,327	203,143	3,805,865	1,670,050	1,010,416	134,249,858	4,730,423	1,568,474	153,521,556
Uncollected taxes	36,712,857	-	-	-	-	-	-	-	36,712,857
Total liabilities	42,996,184	203,143	3,805,865	1,670,050	1,010,416	134,249,858	4,730,423	1,568,474	190,234,413
FIDUCIARY NET POSITION									
Restricted for individuals, organizations and other governments	-	-	315,343	21,297,401	1,697,369	-	-	-	23,310,113
Total fiduciary net position	$ -	$ -	$ 315,343	$ 21,297,401	$ 1,697,369	$ -	$ -	$ -	$ 23,310,113

GREENVILLE COUNTY, SOUTH CAROLINA

COMBINING STATEMENT OF CHANGES IN FIDUCIARY NET POSITION CUSTODIAL FUNDS FOR THE FISCAL YEAR ENDED JUNE 30, 2025

	Property Tax	Family Court	Master in Equity	Clerk of Court	Pretrial Intervention	Special Districts	Public Defender	Inmate Fund	Total
ADDITIONS									
Interest income	$ -	$ -	$ 5,968	$ 302,488	$ -	$ -	$ -	$ 1,428	$ 309,884
Taxes	1,295,244,226	-	-	-	-	1,073,297,224	-	-	2,368,541,450
Funds from state and municipalities	-	-	-	-	-	-	4,697,075	-	4,697,075
Fines and fees	-	7,108,329	-	-	-	-	-	-	7,108,329
Criminal and civil bonds	-	-	-	23,073,085	-	-	-	-	23,073,085
Funds from state and participants	-	-	-	-	2,348,071	-	-	-	2,348,071
Inmate funds collected	-	-	-	-	-	-	-	5,512,468	5,512,468
Funds from foreclosure sales	-	-	9,796,773	-	-	-	-	-	9,796,773
Total additions	1,295,244,226	7,108,329	9,802,741	23,375,573	2,348,071	1,073,297,224	4,697,075	5,513,896	2,421,387,135
DEDUCTIONS									
Taxes and fees paid to other governments	1,295,244,226	7,108,329	10,518,868	-	-	1,073,297,224	-	-	2,386,168,647
Funds disbursed per court order	-	-	-	7,604,521	3,022,991	-	-	-	10,627,512
Inmate funds disbursed	-	-	-	-	-	-	-	5,513,896	5,513,896
Disbursements by public defender's office	-	-	-	-	-	-	4,697,075	-	4,697,075
Total deductions	1,295,244,226	7,108,329	10,518,868	7,604,521	3,022,991	1,073,297,224	4,697,075	5,513,896	2,407,007,130
Change in fiduciary net position	-	-	(716,127)	15,771,052	(674,920)	-	-	-	14,380,005
Fiduciary net position, beginning of year	-	-	1,031,470	5,526,349	2,372,289	-	-	-	8,930,108
Fiduciary net position, end of year	$ -	$ -	$ 315,343	$ 21,297,401	$ 1,697,369	$ -	$ -	$ -	$ 23,310,113

SUPPLEMENTARY INFORMATION REQUIRED BY THE STATE OF SOUTH CAROLINA

GREENVILLE COUNTY, SOUTH CAROLINA
UNIFORM SCHEDULE OF COURT FINES, ASSESSMENTS AND SURCHARGES (per ACT 96)
FOR THE YEAR ENDED JUNE 30, 2025

FOR THE STATE TREASURER'S OFFICE:

COUNTY / MUNICIPAL FUNDS COLLECTED BY CLERK OF COURT	General Sessions	Magistrate Court	Municipal Court	Total
Court Fines and Assessments:				
Court fines and assessments collected	$ 1,317,919	$ 4,785,849	N/A	$ 6,103,768
Court fines and assessments remitted to State Treasurer	633,698	2,719,220	N/A	3,352,918
Total Court Fines and Assessments retained	**$ 684,221**	**$ 2,066,629**	**N/A**	$ 2,750,850
Surcharges and Assessments retained for victim services:				
Surcharges collected and retained	$ 215,149	$ 57,345	N/A	$ 272,494
Assessments retained	125,908	214,561	N/A	340,469
Total Surcharges and Assessments retained for victim services	**$ 341,057**	**$ 271,906**	**N/A**	**$ 612,963**

FOR THE DEPARTMENT OF CRIME VICTIM COMPENSATION (DCVC)

VICTIM SERVICE FUNDS COLLECTED	Municipal	County	Total
Carryforward from Previous Year – Beginning Balance	**N/A**	**$ 192,977**	**$ 192,977**
Victim Service Revenue:			
Victim Service Fines Retained by City/County Treasurer	N/A	-	-
Victim Service Assessments Retained by City/County Treasurer	N/A	340,469	340,469
Victim Service Surcharges Retained by City/County Treasurer	N/A	272,494	272,494
Interest Earned	N/A	9,308	9,308
Grant Funds Received			
Grant from:	N/A	-	-
General Funds Transferred to Victim Service Fund	N/A	-	-
Contribution Received from Victim Service Contracts:			
(1) City of	N/A	-	-
(2) Town of	N/A	-	-
(3) City of	N/A	-	-
Total Funds Allocated to Victim Service Fund + Beginning Balance (A)	**N/A**	**$ 815,248**	**$ 815,248**

GREENVILLE COUNTY, SOUTH CAROLINA
UNIFORM SCHEDULE OF COURT FINES, ASSESSMENTS AND SURCHARGES (per ACT 96)
FOR THE YEAR ENDED JUNE 30, 2025

Expenditures for Victim Service Program:	**Municipal**	**County**	**Total**
Salaries and Benefits	N/A	$ 525,013	$ 525,013
Operating Expenditures	N/A	-	-
Victim Service Contract(s):			
(1) Entity's Name:	N/A	-	-
(2) Entity's Name	N/A	-	-
Victim Service Donation(s):			
(1) Domestic Violence Shelter:	N/A	-	-
(2) Rape Crisis Center:	N/A	-	-
(3) Other local direct crime victims service agency:	N/A	-	-
Transferred to General Fund	N/A	-	-
Total Expenditures from Victim Service Fund/Program (B)	**N/A**	**525,013**	**525,013**
Total Victim Service Funds Retained by Municipal/County Treasurer (A-B)	N/A	290,235	290,235
Less: Prior Year Fund Deficit Repayment	N/A	-	-
Carryforward Funds – End of Year	**N/A**	**$ 290,235**	**$ 290,235**