



**Greenville  
County**

**COUNTY OF GREENVILLE  
SOUTH CAROLINA**

## BIENNIUM BUDGET

Fiscal Year 2014  
Fiscal Year 2015

County of Greenville  
301 University Ridge  
Greenville, SC 29601  
[www.greenvillecounty.org](http://www.greenvillecounty.org)

## TABLE OF CONTENTS

Government Finance Officers Association Award	5
Greenville County Mission Statement	6
Reader's Guide to the Budget Document	7
<b>Budget Message</b>	
County Administrator's Budget Message	9
Long-Term Goals and Priorities	13
Linking Long- and Short-term Goals	15
<b>Introduction</b>	
History of Greenville County	17
Organizational Form of Government	18
Organizational Structure	18
Organizational Chart	19
County Council Members	20
Administrative and Appointed Staff	21
Fund Description and Structure	22
Budgetary and Financial Management Systems	25
Basis of Budgeting	26
Budget Process	27
Financial Policies	29
<b>Budget Summaries</b>	
Budget Overview	37
Consolidated Funds Summary FY2014	38
Consolidated Funds Summary FY2015	39
Governmental Funds Summary	40
General Fund Revenues and Appropriations	42
Position Summary	47
Special Revenue Funds	48
Debt Service Fund	51
Capital Projects Funds	51
Proprietary Funds Summary	52
Internal Service Funds	56
Enterprise Funds	56
<b>General Fund</b>	
General Fund Revenue Summary	57
General Fund Expenditure Summary	59
General Fund Position Summary	60
General Fund Projection	61
<i>Administrative Services</i>	62
County Council	63
County Administrator	64
County Attorney	65
<i>General Services</i>	67

---

Financial Operations	68
Geographic Information Systems (GIS)	69
Information Systems	70
Office of Management and Budget	72
Procurement Services	74
Real Property Services	75
Board of Assessment Appeals	76
Tax Collector's Office	77
Human Relations	78
Human Resources	79
Registration and Election	81
Veterans Affairs	82
<i>Community Development and Planning</i>	84
Animal Care Services	85
Engineering	87
Planning and Code Compliance	90
Property Management	92
<i>Public Safety</i>	94
Detention Center	95
Emergency Medical Services	97
Forensics	99
Indigent Defense	101
Records	102
<i>Judicial Services</i>	104
Circuit Solicitor	105
Clerk of Court	107
Magistrates	110
Master in Equity	111
Probate Court	112
Public Defender	114
<i>Fiscal Services</i>	115
Auditor	116
Register of Deeds	117
Treasurer	119
<i>Law Enforcement Services</i>	121
Coroner	122
Medical Examiner	123
Sheriff	124
<i>Other</i>	126
Employee Benefit Fund	127
Legislative Delegation	127
Non-Departmental Funds	127
Planning	128
Agencies	130
<i>Interfund Transfers</i>	131

## Special Revenue Funds

Special Revenue Funds Summary	133
Accommodations Tax	134
E-911 Office	135
Hospitality Tax	137
Infrastructure Bank	138
Medical Charities	139
Parks, Recreation and Tourism	141
Road Program	142
Victim Rights	143

## Proprietary Funds

<i>Internal Service Funds</i>	145
Fleet Management	146
Workers Compensation	147
Health and Dental Fund	147
<i>Enterprise Funds</i>	148
Solid Waste	149
Stormwater Management	151
Floodplain Management	151
Land Development	153
Soil and Water	155

## Capital Projects Fund

Capital Improvement Program Process	157
Capital Improvement Financing Summary	159
Relationship Between Operating and Capital Budgets	160
Capital Project Summaries	162

## Debt Service Fund

General Obligation Bonds	173
Certificates of Participation	175
Special Source Revenue Bonds	176
Capital Leases	176

## Appendix

County Statistical Information	179
FY2014 Ordinance	187
FY2015 Ordinance	192
Glossary	197
Acronyms	204



The Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to the County of Greenville, South Carolina for its biennial budget for the biennium beginning July 1, 2011. In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as an operations guide, as a financial plan, and as a communications device.

This award is valid for a period of two years only. We believe our current budget continues to conform to program requirements, and we are submitting it to GFOA to determine its eligibility for another award.

## **COUNTY OF GREENVILLE**

### **VISION**

The vision of the government of Greenville County, South Carolina is to be a thriving, vibrant, diverse community with abundant opportunities for unmatched quality of life that blends tradition and innovation.

### **MISSION STATEMENT**

The mission of the government of Greenville, South Carolina is to provide quality public services to all citizens of Greenville County.

Greenville County values shall include:

Spiritual growth in a family environment  
Excellence through teamwork  
Responsible focus on community needs  
Visible commitment to citizens  
Integrity in all that we do  
Courageous adherence to open and honest communication  
Encouragement of knowledge and competence



Greenville County  
is  
“... at your service.”

## **READER'S GUIDE TO THE BUDGET DOCUMENT**

The budget document contains the FY2014/FY2015 biennium budget for Greenville County and describes how the County government plans to meet the community's needs. This document is not only an assembly of information required for making policy and resource decisions; it is also a resource for citizens in learning more about the operation of their county government.

The County of Greenville's budget document is divided into the following major sections: Budget Message, Introduction, Budget Summaries, Fund Overview, and Appendix. These sections contain information useful to the administration of the County and are cross-referenced throughout the program document. Financial data, for example, is presented in two sections: (1) the budget summaries section presents actual revenues and expenditures, as well as projected future year revenues and expenditures; and (2) the fund overviews present the budgets by department to demonstrate the connection between resources, programs, and services.

### **BUDGET MESSAGE**

This section contains the County Administrator's budget message which outlines key features of the FY2014/FY2015 biennium budget and a discussion of past and future challenges in budgeting. The message also discusses underlying administrative practices that support the County's budget goals.

### **INTRODUCTION**

The Introduction section provides an overview of the organizational and fund structure, an overview of the budget process and fund types, a discussion of the budgetary and financial management systems utilized by the County, and the County's financial policies.

### **BUDGET SUMMARIES**

The Budget Summaries section contains a comprehensive analysis of revenues and appropriations for all funds. This section summarizes the overall financial condition of the County's major funds.

### **FUND OVERVIEW SECTIONS**

The Fund Overview Sections provide information concerning the different financial funds of the County: General Fund, Special Revenue Funds, Proprietary Funds, Capital Projects Fund, and Debt Service Fund. The overview of the General Fund, Special Revenue Funds, and Proprietary Funds provides budget information by specific department.

### **APPENDIX**

The Appendix Section contains statistical information about Greenville County, a glossary and an index for the budget document. This section also includes the approved budget ordinances for both years of the biennium.

THIS PAGE INTENTIONALLY LEFT BLANK