



**Greenville
County**

**COUNTY OF GREENVILLE
SOUTH CAROLINA**

BIENNIUM BUDGET

Fiscal Year 2020

Fiscal Year 2021

County of Greenville
301 University Ridge
Greenville, SC 29601
www.greenvillecounty.org

TABLE OF CONTENTS

PAGE		PAGE	
4	GFOA Award	56	Changes in Ending Fund Balances
5	Greenville County Mission Statement	57	Position Summary
6	Reader's Guide		
Budget Message		General Fund	
<i>Provides an overview of the overriding themes reflected in the budget, FY2020-FY2021 highlights, and long-term and short-term goals and initiatives</i>		<i>Summaries of the resources and expenditures for the General Fund, as well as expenditures detail, position summaries, and goals and performance measures for each department</i>	
7	Budget Message	60	General Fund Revenue Summary
13	Long-Term Goals and Priorities	61	General Fund Expenditures Summary
15	Linking Long- and Short-Term Goals	63	General Fund Projection
Introduction		64	Administrative Services
<i>Provides a history of the County from its origins to present, a description of the form and structure of the County and its funds, a description of the budgetary processes, and a set of the county's financial policies</i>		65	County Council
17	History of Greenville County	66	County Administrator
18	Organizational Form of Government	67	County Attorney
19	Organizational Chart	69	General Services
20	County Council Members	70	Financial Operations
21	Administrative and Appointed Staff	72	Geographic Information System (GIS)
22	Fund Description and Structure	73	Information Systems
25	Budgetary Management System	74	Procurement Services
26	Basis of Budgeting	75	Tax Services
27	Budget Process	77	Board of Assessment Appeals
29	Financial Policies	78	Human Relations
		79	Human Resources
		81	Registration and Election
		82	Veterans Affairs
		83	Community Development and Planning
		84	Animal Care Services
		86	Engineering
		89	Public Works Administration
		91	Code Enforcement
		93	Property Management
		95	Planning
		97	Public Safety
		98	Detention Center
		100	Forensics
		102	Indigent Defense
		103	Records
		105	Emergency Medical Services
		107	Emergency Management
Budget Summaries			
<i>Resources and expenditures of all funds within the County's budget</i>			
37	Budget Overview		
38	Consolidated Fund Summary, FY2020		
39	Consolidated Fund Summary, FY2021		
40	General Fund		
41	General Fund Revenues		
44	General Fund Appropriations		
45	Long Range Financial Outlook		
47	Special Revenue Funds		
52	Debt Service Fund		
53	Capital Projects Fund		
54	Internal Service Funds		
55	Enterprise Funds		

PAGE

108	<i>Judicial Services</i>
109	Circuit Solicitor
111	Clerk of Court
113	Magistrates
114	Master in Equity
115	Probate Court
117	Public Defender
118	<i>Fiscal Services</i>
119	Auditor
120	Register of Deeds
122	Treasurer
124	<i>Law Enforcement Services</i>
125	Coroner
126	Medical Examiner
127	Sheriff
129	<i>Other</i>
130	Employee Benefit Fund
130	Legislative Delegation
130	Non-Departmental Funds
131	Outside Agencies
132	Interfund Transfers

Special Revenue Funds

Summaries of the resources and expenditures for special revenue funds included in the budget

133	Special Revenues Funds Summary
134	State Accommodations Tax
135	Local Accommodations Tax
136	E-911
138	Hospitality Tax
139	Infrastructure Bank
140	Medical Charities
143	Parks, Recreation, and Tourism
145	Interoperable Communications
146	Road Program
147	Victim Rights

PAGE**Proprietary Funds**

Summaries of the resources and expenditures for proprietary funds included in the budget

149	<i>Internal Service Funds</i>
151	Fleet Management
152	Health and Dental Insurance
152	Workers Compensation
153	<i>Enterprise Funds</i>
155	Solid Waste
157	Stormwater Management
157	Floodplain Management
159	Land Development
161	Soil and Water

Capital Projects Fund

Summaries of the County's 5-year capital improvement program

163	Capital Improvement Program Process
165	Financing Summary
166	Relationship Between Operating and Capital Budgets
168	Capital Project Summaries

Debt Service Fund

Description of the County's debt obligation and debt limit

175	General Obligation Bonds
177	Certificates of Participation
177	Special Source Revenue Bonds
178	Capital Leases

Appendix

Includes demographic, economic, educational, and quality of life statistics; budget ordinances for both years of the biennium; and a glossary of terms widely used within the document

179	County Statistical Information
187	FY2020 Ordinance
193	FY2021 Ordinance
199	Glossary
206	Acronyms



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**County of Greenville
South Carolina**

For the Biennium Beginning

July 1, 2017

Christopher P. Morill

Executive Director

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, 2017. 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 FY2020/FY2021 biennium budget for Greenville County and describes how the County government plans to meet the community's needs. The 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 FY2020/FY2021 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.

GENERAL FUND/SPECIAL REVENUE FUND/PROPRIETARY FUNDS

The Fund Sections include an overview of departmental budgets. Information about each department, including a description, budget, and performance measures, is also presented. To provide a comparison, data is provided for FY2018 through FY2021.

CAPITAL PROJECTS

The Capital Projects section includes information on the County's Capital Improvement Program and provides a summary of expenditures. There is an overview of the County's five-year capital plan, along with a description of each capital project approved for the biennium budget period.

DEBT SERVICE FUND

This section provides a discussion on the subject of debt financing that has been used for various capital projects.

APPENDIX

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