COUNTY OF GREENVILLE
SOUTH CAROLINA

BUDGET

Fiscal Year 2027

County of Greenville
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Greenville, SC 29601
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GOVERNMENT FINANCE OFFICERS ASSOCIATION

Distinguished Budget Presentation Award

PRESENTED TO

County of Greenville
South Carolina

For the Fiscal Year Beginning

July 01, 2025

Christopher P. Morrill

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 for its annual budget for the fiscal year beginning July 1, 2025. In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as a financial plan, as an operations guide, and as a communications device. This award is valid for a period of one year only.

COUNTY OF GREENVILLE

VISION

The vision of the government of Greenville County, South Carolina is to be recognized for exceptional quality of life, purposeful growth that balances the needs of the community and preserves green space, superior infrastructure, and abundant and diverse economic opportunities for our residents and businesses.

MISSION STATEMENT

The mission of the government of Greenville, South Carolina is to provide superior public services for our residents, businesses, and visitors in a fiscally responsible manner, so they experience a safe and thriving community. We are strategic in planning for the County's future.

READER'S GUIDE TO THE BUDGET DOCUMENT

The budget document contains the FY2027 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 FY2027 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, and 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 FY2025 through FY2027.

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 ordinance for FY2027.