County Administrator

Joseph Kernell
jkernell@greenvillecounty.org
(864) 467-7105
www.greenvillecounty.org

Chairman Blount and Members of County Council:

I am pleased to present Greenville County's budget for Fiscal Year 2027. This document provides the financial structure for Greenville County's programs and services and encompasses a fiscally responsible allocation plan for the resources and services necessary to maintain our County's acclaimed quality of life. The budget allows for a continuation of the sound management and financial practices Greenville County government has established and maintained over the years, which have resulted in the County's retention of triple A bond ratings for the past 23 years.

DEVELOPMENT PHILOSPHY

The recommended budget aligns the County's resources with the Council's priorities that promote transparency, responsible growth, economic vitality, fiscal stewardship, and infrastructure excellence.

Priority 1 – Transparent and Responsive Government	Strengthen public trust through accessible, timely, and transparent communication.
Priority 2 – Strategic Growth and Land Use Planning	Guide responsible growth while preserving Greenville County's character and natural resources.
Priority 3 – Targeted Economic Development	Attract high-quality jobs and investment while supporting existing businesses.
Priority 4 – Fiscal Stewardship and Core Services, including Public Safety	Maintain strong financial health while prioritizing essential government services.
Priority 5 – Infrastructure and Capital Planning	Address current infrastructure needs while preparing for future growth.

Short Term Factors and Budget Guidelines

The budgets provide the necessary resources to address the ongoing needs of our citizens and the delivery of public services. To reach the desired level of services with minimal growth in revenues while making progress towards implementing the County's long-term goals, the following factors and guidelines were considered:

- **Conservative, but realistic projections of revenues and expenditures**. Conservative projections help ensure that adequate resources will be available to meet budgeted obligations.
- **Maintenance of target fund balances to preserve financial integrity.**
- **Review of all significant fees.** Major fees are reviewed along with the budget preparation to see if any adjustments are needed.

- **Wage adjustments**. Maintaining a competitive workforce is tantamount to quality service provision.
- **Employee benefits**. The cost of employee benefits increases for the budget.

OVERVIEW

The preparation of the budget has been focused on addressing Council priorities. Greenville County has worked diligently to develop solid fiscal planning, strong financial management, and conservative budgeting principles which have demonstrated financial vitality and excellent government performance in the past, and exhibit the aptitude for continued success.

County-wide, staff has worked together to review levels of service and budgets in order to streamline services, reduce unnecessary expenses and best realign resources. Savings measures have been instituted and operating expenditures reduced; and, continued emphasis will be placed on additional improvements to efficiency and cost reductions as feasible. This budget reflects minimal increases in General Fund operating expenditures.

The following are some of the major accomplishments of the FY2027 budget:

- ***General Fund Balance of $77.2 Million.*** Due to the current economic uncertainty, it is imperative to follow our established financial policies and maintain sufficient fund balances, which is reflected in the County's General Fund Balance of $77.2 million.

- ***Expenditures reflect the top governing priorities of Greenville County Council.*** Expenditures in the budget invest largely in public safety personnel and resources. Expenditures will continue to improve the quality of life in Greenville County, responsibly grow the tax base, and maintain the County's sound fiscal condition today and for the foreseeable future.

- ***One of the Leanest Counties in staffing per capita within the State.*** Greenville County, the most populous County in the State of South Carolina, ranks second lowest in full-time employees per 1,000 residents when compared to the other 46 counties. We offer quality and innovative services to our residents and have nationally recognized tourism and economic development draws while maintaining this lean staff presence. In this vein, these budgets emphasize streamlined services and continual realignment of resources to improve efficiency and minimize operational costs. Revenue per capita is the second lowest of all counties in the state.

BUDGET IN BRIEF

Greenville County's budget for FY2027 totals $475,908,097 which is 0.28% less than the FY2026 budget. The following chart provides an overview of the County's overall budget for Fiscal Year 2027 with comparison to the last two budget years. The County's total budget includes the General Fund, selected Special Revenue Funds, Debt Service, and Enterprise Funds.

	BUDGET FY2025	BUDGET FY2026	BUDGET FY2027
GENERAL FUND	$ 251,432,463	$ 275,141,134	$ 288,494,094
SPECIAL REVENUE FUNDS	$ 86,090,545	$ 133,984,290	$ 118,256,009
DEBT SERVICE FUND	$ 32,563,516	$ 34,885,734	$ 33,861,514
ENTERPRISE FUND	$ 29,230,291	$ 33,222,597	$ 35,296,480
TOTAL BUDGET	**$ 399,316,815**	**$ 477,233,755**	**$ 475,908,097**
Percent Change			**-0.28%**

The General Fund operating and capital budget for FY2027 totals $288,494,094. This represents an increase of $13,352,960 or 4.85% as compared to the FY2026 budget. These increases are attributed to salary increases, increases for health insurance, and the addition of public safety positions.

HIGHLIGHTS

REVENUE ASSUMPTIONS

- Ad Valorem Taxes – The County's base property valuation is estimated to be $3.95 billion, reflecting a growth in the base of 3%. Approximately 60% of Greenville County's budgeted revenue is derived from local ad valorem property taxes.

- County Office Revenue – Fees related to property development have stabilized throughout the current fiscal year. Overall, county office revenue is projected to experience minimal growth.

- Intergovernmental Revenues – State shared revenues for the Fiscal Year 2027 budget is projected to account for 12% of General Fund revenue.

EXPENDITURES

The County's expenditures are divided across several major service areas. The total County budget is projected to decrease by 0.28% in FY2027, with the General Fund increasing by 4.85% in FY2027. Noteworthy changes to expenditures include:

Public Safety

Sheriff's Office – Funding is included in the budget for six additional deputy positions in FY2027. Funding for operational accounts associated with the new positions is included.

Sheriff's Office – Funding is included in capital projects for the replacement of body-worn and in-car cameras and associated costs, as well as funding for MDT leases.

Coroner's Office – Funding is included in the budget for two additional deputy coroner positions in FY2027.

Emergency Medical Services – Funding is included for increased cost of medical supplies. Capital project funding is also included for replacement of stretchers and computers.

Circuit Public Defender – Funding is included to support attorney positions in FY2027 for personnel services within the Public Defender's Office.

Clerk of Court – Funding is included for four additional administrative positions to assist with increased caseload.

Probate Court – The budget includes capital funding for digitization of estate records.

Fiscal Responsibility Transparency

Maintenance of Current Operating Expenditures - As part of the budget development process, staff conducted a line item review of departmental operations and service delivery. Through this review, it was determined that a majority of operating expenditures could be held at current levels for FY2027. Any increases in operating expenditures are a result of the inclusion of expansion packages for enhanced services.

Employee Benefits – The budget includes funding for health and dental insurance to keep pace with the rising costs of health care.

Salary Adjustment – The budget includes an average 4.0% increase for FY2027. These salary adjustments reflect the County's commitment to pay for performance for our employees, our most valuable resource.

Vehicle Replacements/Additions – The budget includes funding to continue vehicle replacements for FY2027. A total of $7 million for vehicles and equipment is scheduled utilizing the master lease program.

Grants – Funding for matching grants in the amount of $200,000 for FY2027 is included in the budget.

Capital Projects – A total of $21.937 million for FY2027 is included in the Capital Improvement Program to support technological enhancements, equipment replacement, facility improvements, and Parks and Recreation projects.

Infrastructure

Stormwater – The budget includes funding for neighborhood drainage improvement projects in the amount of $600,000 for FY2027. Funding for water quality retrofit projects in the amount of $4,050,000 for FY2027 is also included. Funding will be provided from the current stormwater utility fee.

Road Program - A total of $27.5 million is programmed in FY2027. Funds will be used for road paving, sidewalks, bridge replacement, road improvements and traffic calming. The County's local government revenue sharing program with municipalities is proposed to continue at the current level of $700,000 annually.

Public Safety Interoperable Communications – Funding is included in capital projects for the replacement of legacy radios due to South Carolina's transition to TDMA (Time Division Multiple Access). Radios for the Sheriff's Office, EMS, Special Operations, Forensics, Coroner's Office and Emergency Management will be replaced over a three-year period.

Economic Development

Economic Development – The proposed budgets include funding for economic development programs in the amount of $3,174,975 for FY2027.

Affordable Housing – A total of $1,000,000 for FY2027 is included to induce the creation of workforce and affordable housing within the County.

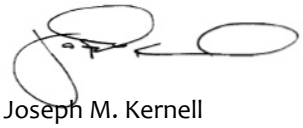
Strategic Growth and Land Management

Parks, Recreation, and Tourism – A total of $4,000,000 for FY2027 is incl Capital Improvement Program for parks, recreation, and tourism projects.

Natural Resources Funds – A total of $1,500,000 for FY2027 is allocated in the budget for support of the Historic and Natural Resources Trust and to match state funds to build a new dam 10 feet downstream from the existing Conestee dam.

It has been my honor to work with the County Council in allocating public resources to accomplish the County's goals. It has also been a great privilege serving with the professionals who comprise the entire County organization as we strive to provide the level of services needed and desired by our citizens. I genuinely appreciate the commitment of our staff in serving our citizens and conducting the County's business.

Sincerely,



Joseph M. Kernell

LONG-TERM GOALS AND PRIORITIES

Budget development is consistent with the County's financial policies of providing a financially stable fiscal plan. Organizational goals and priorities are based on transparency, quality of life and are data-driven and taxpayer focused. Greenville County Council is committed to advancing policies that promote transparency, responsible growth, economic vitality, fiscal stewardship, and infrastructure excellence. The five long-term goals that have shaped budgetary decisions for the upcoming budget include:

PRIORITY AREA I: TRANSPARENT AND RESPONSIVE GOVERNMENT

Strengthen public trust through accessible, timely, and transparent communication

Provide an atmosphere where government officials operate openly, share clear information about decisions and funds, and react quickly to the needs of the citizens.

PRIORITY AREA II: STRATEGIC GROWTH AND LAND USE PLANNING

Guide responsible growth while preserving Greenville County's character and natural resources

Enhance strategic growth opportunities and preserve green space.

PRIORITY AREA III: TARGETED ECONOMIC DEVELOPMENT

Attract high-quality jobs and investment while supporting existing businesses

Promote long term financial stability and provide a livable community for citizens. Continue to support the economic development arm of the County, the Greenville Area Development Corporation and increase ties with other key stakeholders in economic development, such as the chambers of commerce, Department of Commerce, schools, and Upstate Alliance.

PRIORITY AREA IV: FISCAL STEWARDSHIP AND CORE SERVICES, INCLUDING PUBLIC SAFETY

Maintain strong financial health while prioritizing essential government services

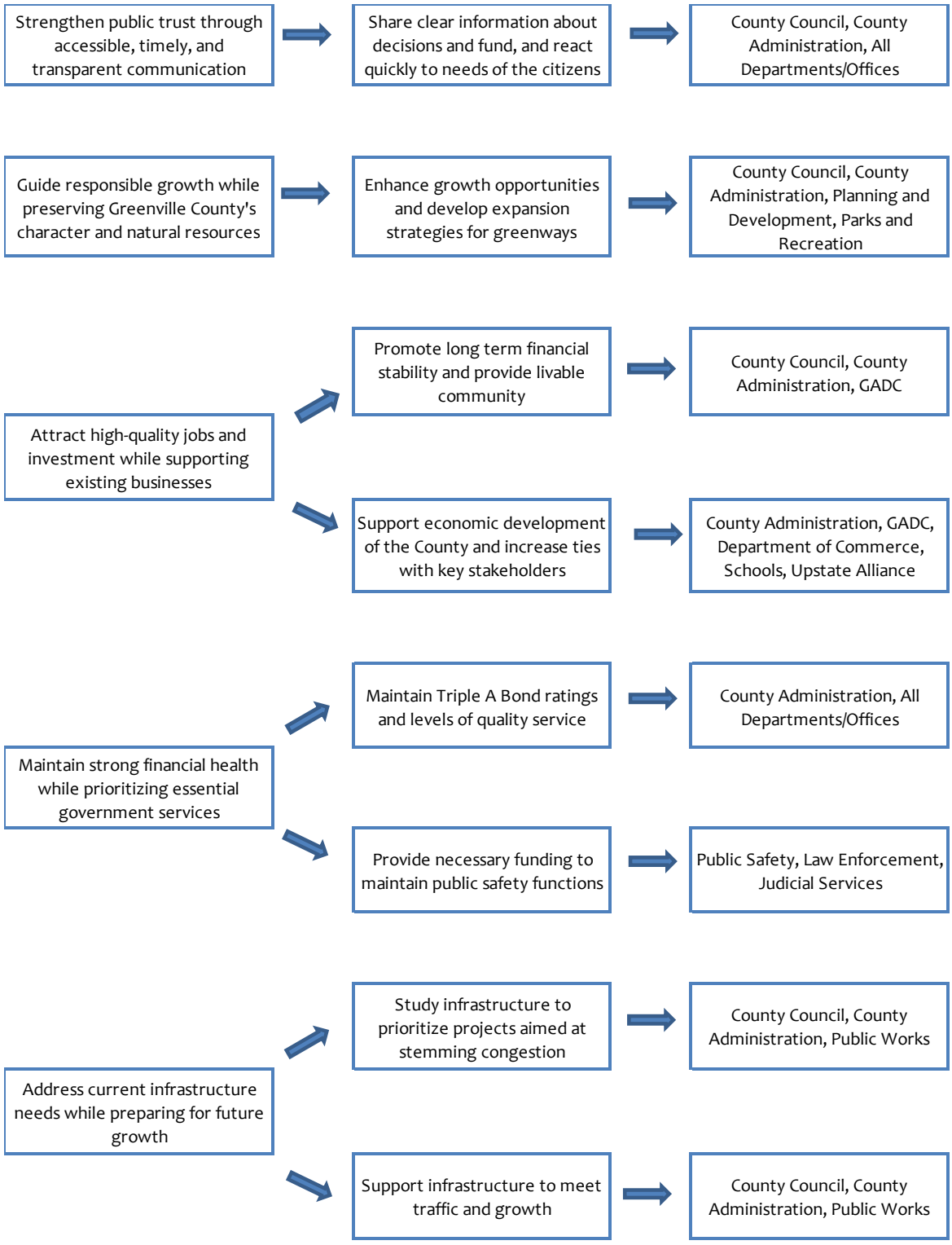
Maintain Triple A Bond Ratings and provide for long-term fiscal viability and fiscal management of fund balance reserves through operating efficiencies, cost savings, and revenue enhancement. Maintain fiscally responsible framework by reviewing service levels and services provided by County departments, their current levels, any mandated levels, and opportunities for streamlining. Provide funding necessary to maintain public safety functions of Emergency Medical Services, Detention Center, and Sheriff's Office.

PRIORITY AREA V: INFRASTRUCUTRE AND CAPITAL PLANNING

Address current infrastructure needs while preparing for future growth

Study public infrastructure and appraise current infrastructure to prioritize projects aimed at stemming congestion and expanding utility services into underserved areas. Support infrastructure to meet the community's traffic and growth.

STRATEGIC GOALS AND ACTIONS PLANS



THIS PAGE INTENTIONALLY LEFT BLANK