BUDGET SUMMARIES

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

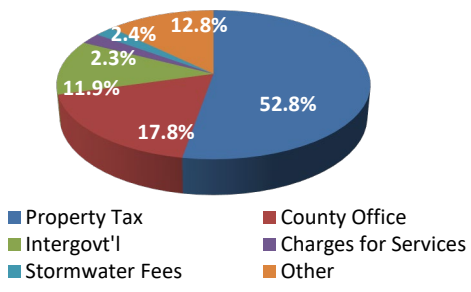
COUNTY OF GREENVILLE BUDGET EXPENDITURE OVERVIEW			
	ADOPTED BUDGET FY2025	ADOPTED BUDGET FY2026	PROPOSED BUDGET FY2027
GENERAL FUND BUDGET			
Administrative Services	$ 3,976,269	$ 3,905,561	$ 4,113,045
Department of Administration	40,207,133	44,035,256	46,000,764
Department of General Services	8,349,329	8,864,407	9,177,233
Department of Public Works	24,173,243	26,595,450	27,169,098
Department of Planning and Development	5,615,891	5,960,845	6,117,355
Public Safety	39,731,554	42,917,200	44,682,119
Elected & Appointed Offices/ Judicial	26,726,217	28,792,234	30,231,209
Elected & Appointed Offices/ Fiscal	4,156,789	4,533,505	4,683,091
Elected & Appointed Offices/Law Enforcement	74,249,970	84,673,198	88,531,398
Other Services	14,463,161	16,361,432	17,006,528
TOTAL OPERATING BUDGET	**$ 241,649,556**	**$ 266,639,088**	**$ 277,711,840**
Interfund Transfers	9,782,907	8,502,046	10,782,254
TOTAL GENERAL FUND BUDGET	**$ 251,432,463**	**$ 275,141,134**	**$ 288,494,094**
SPECIAL REVENUE FUND			
State Accommodations Tax	$ 1,070,000	$ 1,375,000	$ 1,375,000
Local Accommodations Tax	500,000	500,000	500,000
Affordable Housing	3,000,000	2,000,000	1,000,000
E911	3,209,118	3,585,443	4,780,513
Hospitality Tax *	9,649,066	12,904,744	12,991,009
Infrastructure Bank *	16,432,419	39,996,625	29,858,825
Medical Charities	8,776,270	9,905,559	10,088,645
Natural Resources	4,500,000	1,500,000	1,500,000
Parks, Recreation, and Tourism *	20,475,260	22,510,172	22,025,613
Public Safety Interoperable Communications	2,000,000	2,898,172	2,974,256
Road Program *	15,950,000	36,258,648	30,594,350
Victim's Rights	528,412	549,927	567,798
TOTAL SPECIAL REVENUE FUND	**$ 86,090,545**	**$ 133,984,290**	**$ 118,256,009**
DEBT SERVICE FUND			
General Obligation Bonds	$ 5,956,695	$ 7,871,413	$ 7,011,273
Certificates of Participation	8,000,000	7,739,404	7,310,700
Special Source Revenue Bonds	11,557,769	11,222,868	11,197,288
Capital Leases	7,049,052	8,052,049	8,342,253
TOTAL DEBT SERVICE FUND	**$ 32,563,516**	**$ 34,885,734**	**$ 33,861,514**
ENTERPRISE FUND			
Solid Waste *	$ 14,781,496	$ 20,078,429	$ 20,408,990
Stormwater Management	14,448,795	13,144,168	14,887,490
TOTAL ENTERPRISE FUND	**$ 29,230,291**	**$ 33,222,597**	**$ 35,296,480**
TOTAL BUDGET	**$ 399,316,815**	**$ 477,233,755**	**$ 475,908,097**
** Expenditures include transfers out to other funds*			
INTERNAL SERVICE FUND			
Fleet Management	$ 9,907,493	$ 11,798,961	$ 11,866,450
Health/Dental Insurance Program	33,975,810	40,369,124	42,268,836
Workers Compensation *	4,335,000	4,600,000	4,600,000
Building Services	188,252	201,510	207,800
TOTAL INTERNAL SERVICE FUND	**$ 48,406,555**	**$ 56,969,595**	**$ 58,943,086**

CONSOLIDATED FUND SUMMARY FY2027

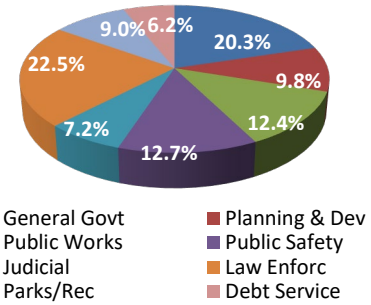
The following chart presents a consolidated summary for Fiscal Year 2027 of all funds, including revenue sources and expenditures on a comparative basis.

	General Fund	Special Revenue Fund	Debt Service Fund	Capital Projects Fund	Enterprise Funds	Total Budget	Internal Service Funds
Financial Sources							
Property Taxes	$ 170,191,141	$ 49,134,626	$ 5,771,296	$ -	$ 5,771,296	$ 230,868,359	$ -
County Offices/Fees	57,007,951	21,699,089	-	-	-	78,707,040	-
Intergovernmental	32,880,486	19,061,382	175,464	-	-	52,117,332	-
Charges for Services	-	-	-	-	10,511,237	10,511,237	11,628,352
Premiums	-	-	-	-	-	-	51,619,146
Stormwater Fees	-	-	-	-	9,960,533	9,960,533	-
Capital Projects Reserve	-	-	-	-	-	-	-
Other	6,895,056	17,258,169	30,640,833	-	605,151	55,399,209	218,529
Total Estimated Financial Sources	$ 266,974,634	$ 107,153,266	$ 36,587,593	$ -	$ 26,848,217	$ 437,563,710	$ 63,466,027
Expenditures							
Administrative Services	$ 4,113,045	$ -	$ -	$ -	$ -	$ 4,113,045	$ -
Department of Administration	46,000,764	2,974,256	-	2,447,000	-	51,422,020	207,800
Department of General Services	9,177,233	-	-	9,530,000	-	18,707,233	11,866,450
Department of Planning & Development	27,169,098	-	-	-	14,887,490	42,056,588	-
Department of Public Works	6,117,355	27,500,000	-	2,010,000	17,612,080	53,239,435	
Department of Public Safety	44,682,119	10,088,645	-	-	-	54,770,764	-
Judicial Services	30,231,209	567,798	-	-	-	30,799,007	-
Fiscal Services	4,683,091	-	-	350,000	-	5,033,091	-
Law Enforcement Services	88,531,398	4,780,513	-	3,600,000	-	96,911,911	-
Parks, Recreation & Tourism	17,006,528	17,840,529	-	4,000,000	-	38,847,057	-
Boards, Commissions & Others	-	7,914,975	-	-	-	7,914,975	-
Workers Compensation	-	-	-	-	-	-	2,100,000
Health and Dental	-	-	-	-	-	-	42,268,836
Capital Outlay	-	-	-	-	-	-	-
Principal Retirement	-	-	20,664,461		-	20,664,461	-
Interest and Fiscal Charges	-	-	5,886,353	-	-	5,886,353	-
	$ 277,711,840	$ 71,666,716	$ 26,550,814	$ 21,937,000	$ 32,499,570	$ 430,365,940	$ 56,443,086
Excess (deficiency) of revenues over(under) expenditures	$ (10,737,206)	$ 35,486,550	$ 10,036,779	$ (21,937,000)	$ (5,651,353)	$ 7,197,770	$ 7,022,941
Other Financing Sources and Uses							
Sale of Property	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Capital Lease Issuance	-	-	-	7,000,000	-	7,000,000	-
Transfers In	15,345,221	10,134,784	25,397,189	14,937,000	-	65,814,194	-
Transfers Out	(10,782,254)	(46,589,293)	(7,310,700)	-	(2,796,910)	(67,479,157)	(2,500,000)
Total Other Sources (Uses)	$ 4,562,967	$ (36,454,509)	$ 18,086,489	$ 21,937,000	$ (2,796,910)	$ 5,335,037	$ (2,500,000)
Net Increase (Decrease) in Fund Balance	$ (6,174,239)	$ (967,959)	$ 28,123,268	$ -	$ (8,448,263)	$ 12,532,807	$ 4,522,941
Fund Balance July 1	$ 83,472,848	$ 45,041,148	$ 7,261,487	$ 5,120,035	$ 20,099,574	$ 160,995,092	$ (15,570,862)
Fund Balance June 30	$ 77,298,609	$ 44,073,189	$ 35,384,755	$ 5,120,035	$ 11,651,311	$ 173,527,899	$ (11,047,921)

FY2027 Estimated Financial Sources
$437.563 Million



FY2027 Estimated Expenditures
$430.365 MIllion



GOVERNMENTAL FUNDS

The following graphs and charts represent a summary of the County's governmental funds, including revenue sources and expenditures on a comparative basis. The Governmental Funds of the County include the General Fund, Special Revenue Funds, the Debt Service Fund, and the Capital Projects Fund.

GENERAL FUND

FY2025-FY2027 SUMMARY OF ESTIMATED FINANCIAL SOURCES AND USES

(FOR BUDGETARY PURPOSES ONLY)

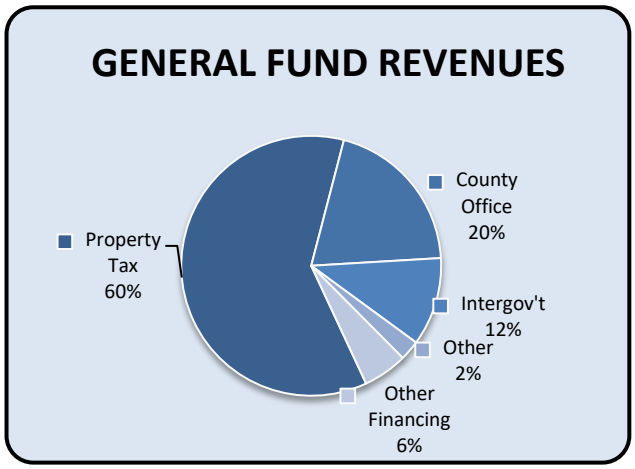
	GENERAL FUND		
	FY2025 ACTUAL	FY2026 ACTUAL *	FY2027 BUDGET
Financial Sources			
Property Taxes	$ 149,469,411	$ 159,805,405	$ 170,191,141
County Offices	51,182,367	55,955,272	57,007,951
Intergovernmental	30,609,361	31,931,328	32,880,486
Other	15,609,986	12,171,284	6,895,056
Total Estimated Financial Sources	$ 246,871,125	$ 259,863,289	$ 266,974,634
Expenditures			
Administrative Services	$ 3,534,807	$ 3,268,933	$ 4,113,045
Department of Administration	42,183,571	46,772,391	46,000,764
Department of General Services	7,955,926	8,747,419	9,177,233
Department of Planning & Development	23,659,865	25,393,173	27,169,098
Department of Public Works	5,416,323	5,719,210	6,117,355
Department of Public Safety	39,866,104	42,986,696	44,682,119
Judicial Services	26,986,165	28,556,418	30,231,209
Fiscal Services	4,097,045	4,396,002	4,683,091
Law Enforcement Services	80,593,887	86,374,832	88,531,398
Boards, Commissions & Others	16,602,279	17,809,905	17,006,528
Capital Outlay	-	-	-
Principal Retirement	-	-	-
Interest and Fiscal Charges	-	-	-
Total Expenditures	$ 250,895,972	$ 270,024,979	$ 277,711,840
Excess (deficiency) of revenues over(under) expenditures	$ (4,024,847)	$ (10,161,690)	$ (10,737,206)
Other Financing Sources and Uses			
Sale of Property	$ -	$ -	$ -
Capital Lease Issuance	-	-	-
Bonded Sale/Debt Security issuance	-	-	-
Proceeds of land held for resale	-	-	-
Transfers In	15,417,995	21,631,310	15,345,221
Principal Retirement	(824,430)	(1,130,088)	
Transfers out	(9,644,608)	(8,412,028)	(10,782,254)
Total Other Sources (Uses)	$ 4,948,957	$ 12,089,194	$ 4,562,967
Net Increase (Decrease) in Fund Balance	$ 924,110	$ 1,927,504	$ (6,174,239)
Fund Balance July 1	$ 80,621,234	$ 81,545,344	$ 83,472,848
Fund Balance June 30	$ 81,545,344	$ 83,472,848	$ 77,298,609

** FY2026 actual revenues/expenditures are unaudited as of the printing date of this document.*

The General Fund operating budget for FY2027 (including salaries, operating, contractual, and capital line items) totals $288,494,094. This represents an increase of $13,352,960 or 4.85% from FY2026. The increase is attributed to salary adjustments and funding for various departmental expansions.

GENERAL FUND REVENUES

General Fund revenues in FY2027 are projected to be $282,319,855. Revenues are separated into five major categories: property tax, county office revenue, intergovernmental revenue, other revenue, and other financing sources.



Property Tax

Property tax revenue is expected to be $170,191,141 for FY2027. Property taxes are the County's largest single revenue source, comprising 60% of all General Fund revenues. Budgeted net collections are based on $3.95 billion estimated assessed valuation and a 98% collection rate.

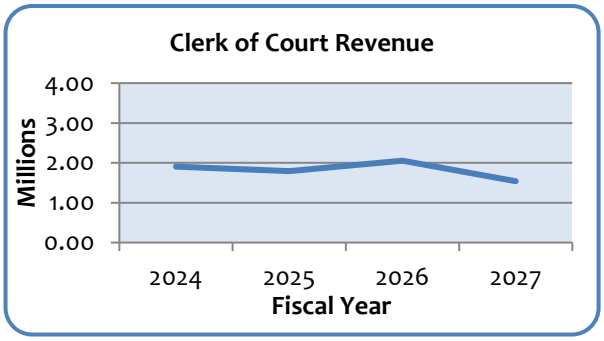
The tax millage for the General Fund will be 40.2 mills in FY2027. The tax levy on a piece of property is determined by market value, assessment ratio, and millage rate. Market value is determined by the Greenville County Real Property Services Division using a variety factors such as size, condition, location, and recent selling prices of comparable properties. Assessment ratio is a percentage which is multiplied by the appraised market value of a property to determine the assessed value. Owner-occupied residences are assessed at 4%; commercial properties and personal motor vehicles at 6%; personal property, industrial, and utilities at 10.5%.

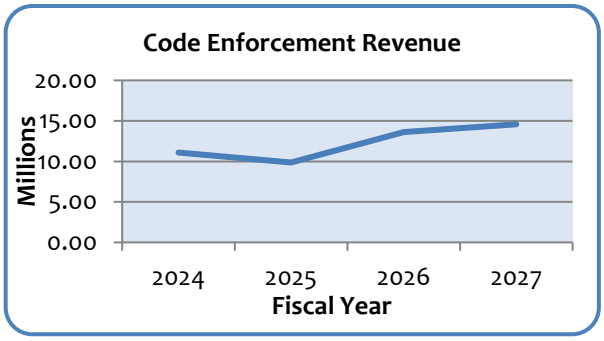
County Office Revenue

County Office Revenue represents the second largest revenue source for the County, comprising 20% of all General Fund revenues. This category of revenue includes fees and fines collected by various County offices. Some of the most significant sources are from the Magistrate offices, Code Enforcement, Register of Deeds, Clerk of Court, and Emergency Medical Services.

Clerk of Court Fines and Fees

Revenue from fines and fees collected by the elected office of Clerk of Court are a major source of County Office revenue. Clerk of Court revenue is projected to be $1.54 million for FY2027. The projection for FY2027 is trending based on historical data from previous years.

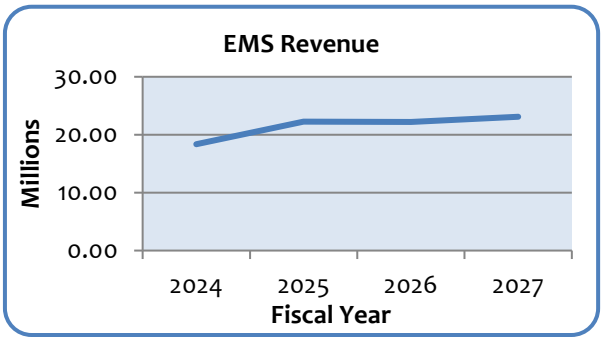


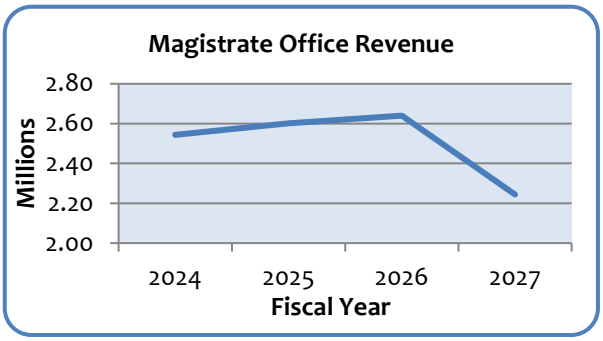


Code Enforcement Revenue

Code Enforcement Revenue from fees for building permits and inspections is projected to be approximately $14.58 million for FY2027. This represents a substantial increase due to a change in FY2026 in fees collected by this department. Fee changes will allow the fee schedule to be more in line with area permitting fees.

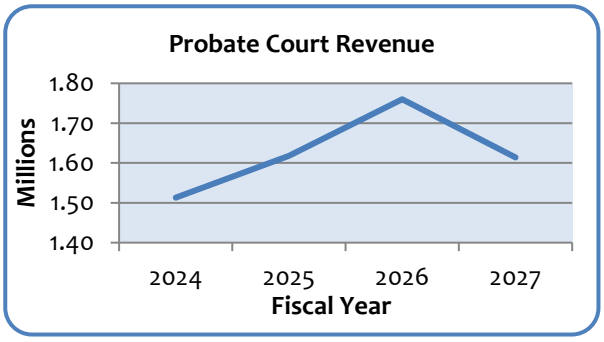
Emergency Medical Services Revenue
County Office revenue for Emergency Medical Services is projected to be $23.09 million by FY2027. The County utilizes the national fee schedule and contracts billing services with a management and consultant firm. Projections for the future are based on the current fee schedule and billing services.

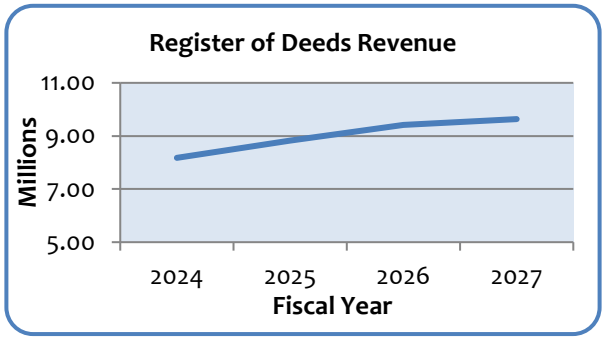




Magistrate Office Fines and Fees
Revenue for Magistrate Office Fines and Fees is projected to be $2.24 million for FY2027. Projections for the future are based on current fee and cost schedules. Current projections for future years include a decrease in revenue.

Probate Court Revenue
Probate Court revenue is projected to be $1.62 million for FY2027. Probate Court revenue is derived from fees collected by the Probate court regarding wills and estates and guardianships, as well as fees collected regarding marriage licenses. Projections for the fiscal year are based on historical trends from previous years.





Register of Deeds Revenue
County Office revenue for the Register of Deeds Office is also a major source of revenue for the General Fund. Revenues for this office experienced a substantial increase beginning in FY2022 due to increased property development. Register of Deeds revenue is projected to be $9.64 million in FY2027.

Intergovernmental Revenue

Intergovernmental revenue includes state-shared revenues and any funds received from other governmental entities and accounts for 12% of General Fund current revenue. State-shared revenue is generally distributed on a pro-rata basis according to population or other set formula. The single largest source is the State Aid to Subdivision, distributed quarterly from the Local Government Fund and funded by a transfer of state general fund revenues.

Other Revenue

Other revenue includes interest earnings, rent and fees charged to various entities and accounts for 2% of General Fund current revenue. Interest income and cable franchise fees are the major parts of the revenue category.

Other Financing Sources

Interfund transfers from other sources to the General Fund total $15,345,221 for FY2027.The budget includes transfers from special revenue funds, such as the Infrastructure Bank and Hospitality Tax, and from the Workers Compensation internal service fund. Other financing sources account for 6% of the General Fund revenue.

GENERAL FUND APPROPRIATIONS

Total general fund appropriations for FY2027 are $277,711,840 (exclusive of $10,782,254 for interfund transfers). Funding and staffing at these levels allow for a continuation of current services, plus enhancements as noted in the individual department summaries of the General Fund Section.

Personnel Services

Personnel Services (wages, salaries, pensions, and benefits) represent the largest single category of expenditures in the budget and are generally the predominant expense of the department budgets. The General Fund personnel services budget (including salaries and related costs falling under employee benefits) for FY2027 totals $227,907,659 and equates to 79.0% of the General Fund budget.

Operating Expenses and Contractual Charges

Operating expenses for FY2027 total $41,850,004. General Fund Contractual Charges total $7,837,685 for FY2027.

Capital Outlay

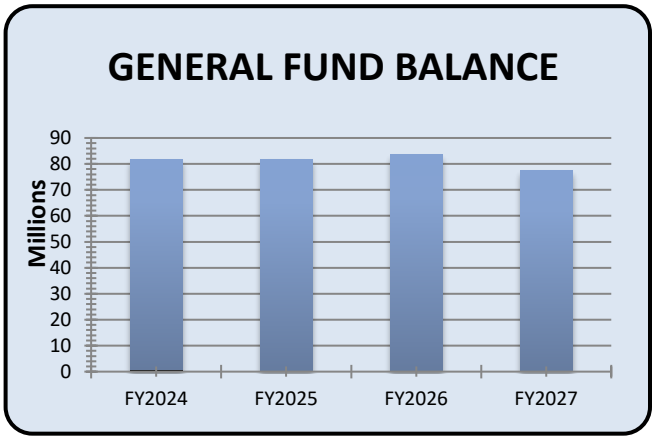
The General Fund Capital Line Item budget totals $116,492 for FY2027. These capital items will have no direct impact on future operating budgets, with the impact of maintenance costs absorbed through redirection of a portion of the capital funds programmed in the five-year financial forecast. All other capital requirements are funded and approved through the Capital Improvement Program that is presented simultaneously to County Council with the budget. Detailed explanations of capital projects within the Capital Improvement Program can be found in the Capital Projects section of this document.

Other Financing Uses

Other Financing Uses for the General Fund total $10,782,254 for FY2027. Transfers to other funds include funding for master lease debt service and matching funds for grants. In accordance with the County's Financial Policies, general fund transfers have been made only as payments for the intended support of specific programs or services.

FUND BALANCE FOR GENERAL FUND

The fund balance for the General Fund as of June 30, 2024 was $80,621,234. The fund balance as of June 30, 2025 was $81,545,344. As of June 30, 2026, the fund balance for the General Fund is $83,472,848. As of June 30, 2027, the fund balance for the General Fund is projected at $77,298,609. The following chart provides a projection of the General Fund.



COMPREHENSIVE LONG RANGE FINANCIAL OUTLOOK

The County uses a long-range financial outlook to provide a forward-looking view of the General Fund operating budget. This outlook allows County officials and others to evaluate the long-term sustainability of the operating budget. In addition, it provides a starting point for future decision-making regarding the budget by identifying the balance between potential spending needs and projected revenue stock.

The long-range financial forecast provides a key tool for financial planning. The County, as part of its business plan, uses a variety of efforts, such as streamlining and cost-benefit analysis of services and programs in an effort to increase its fund balance for future use. The intent of this financial planning concept is to maintain stable service levels by accumulating cash reserves in growth periods and utilizing those reserves in revenue declines.

Currently, the projections for the General Fund continue to show strong balances. The County is committed to maintaining fund balance at a level above 25% of current operating revenues in accordance with its financial policies. The following chart outlines the County's forecast of General Fund revenues and expenditures through FY2029.

GENERAL FUND PROJECTION

	FY2024 ACTUAL	FY2025 ACTUAL	FY2026 ACTUAL *	FY2027 BUDGET	FY2028 PROJECTED	FY2029 PROJECTED
BEGINNING FUND BALANCE	**$ 82,615,331**	**$ 80,621,234**	**$ 81,545,344**	**$ 83,472,848**	**$ 77,298,609**	**$ 78,016,724**
REVENUES						
Property Tax	$ 139,788,304	$ 149,469,411	$ 159,805,405	$ 170,191,141	$ 180,402,609	$ 191,226,766
County Office Revenue	48,730,046	51,182,367	55,955,272	57,007,951	57,578,031	58,153,811
Intergovernmental	26,264,678	30,609,361	31,931,328	32,880,486	33,044,888	33,210,113
Other	11,409,756	15,609,986	12,171,284	6,895,056	6,929,531	6,964,179
Total Revenues	**$ 226,192,784**	**$ 246,871,125**	**$ 259,863,289**	**$ 266,974,634**	**$ 277,955,060**	**$ 289,554,869**
OTHER FINANCING SOURCES						
Transfers In from Other Funds	16,547,576	15,417,995	21,631,310	15,345,221	15,958,733	17,077,919
TOTAL REVENUE AND SOURCES	**$ 242,740,360**	**$ 262,289,120**	**$ 281,494,599**	**$ 282,319,855**	**$ 293,913,793**	**$ 306,632,788**
EXPENDITURES						
Salaries	$ 132,757,327	$ 139,898,646	$ 148,683,039	$ 153,037,787	$ 157,628,921	$ 162,357,788
Benefits	60,058,957	63,579,354	70,407,660	74,869,872	76,547,633	78,214,553
Operating	37,563,033	40,490,769	44,022,710	41,850,004	42,687,004	43,540,744
Contractual	5,493,751	5,955,197	6,569,963	7,837,685	7,916,062	7,995,222
Capital	-	972,008	341,607	116,492	250,000	250,000
FMV Adjustment	-	-				
TOTAL RECURRING EXPENDITURES	**$ 235,873,068**	**$ 250,895,974**	**$ 270,024,979**	**$ 277,711,840**	**$ 285,029,620**	**$ 292,358,308**
OTHER FINANCING USES - NonRecurring						
Transfers Out to Other Funds	$ 8,861,389	$ 10,469,036	$ 9,542,116	$ 10,782,254	$ 8,166,058	$ 8,296,139
Debt Service Lease Principal GASB	-	824,428	1,130,088			
TOTAL EXPENDITURE AND USES	**$ 244,734,457**	**$ 261,365,010**	**$ 279,567,095**	**$ 288,494,094**	**$ 293,195,678**	**$ 300,654,447**
EXCESS (DEFICIT)	(1,994,097)	924,110	1,927,504	(6,174,239)	718,115	5,978,340
ENDING FUND BALANCE	**$ 80,621,234**	**$ 81,545,344**	**$ 83,472,848**	**$ 77,298,609**	**$ 78,016,724**	**$ 83,995,064**

** FY2026 actual revenues/expenditures are unaudited as of the printing date of this document*

SPECIAL REVENUE FUNDS

The Special Revenue Funds in this budget document include State Accommodations Tax; Local Accommodations Tax; Affordable Housing; E-911; Hospitality Tax; Infrastructure Bank; Medical Charities; Natural Resources; Road Program; Parks, Recreation and Tourism; Public Safety Interoperable Communications; and Victim's Rights. There are many types of other special revenue programs that are approved throughout the year, but these are required to have individual County Council approval during the annual budget process. A more detailed explanation of each fund is presented in the Special Revenue Section of this document.

FY2025-FY2027 SUMMARY OF ESTIMATED FINANCIAL SOURCES AND USES
(FOR BUDGETARY PURPOSES ONLY)

	SPECIAL REVENUE FUNDS		
	FY2025 ACTUAL	FY2026 ACTUAL *	FY2027 BUDGET
Financial Sources			
Property Taxes	$ 51,088,516	$ 42,054,115	$ 49,134,626
Intergovernmental	10,942,865	15,347,521	19,061,382
Fees	20,772,653	21,171,699	21,699,089
Other	17,095,875	17,999,688	17,258,169
Total Estimated Financial Sources	$ 99,899,909	$ 96,573,023	$ 107,153,266
Expenditures			
Administrative Services	$ -	$ -	$ -
Department of Administration	1,724,718	3,320,129	2,974,256
Department of General Services	-	-	-
Department of Planning & Development	-	-	-
Department of Public Works	16,975,127	24,912,217	27,500,000
Department of Public Safety	9,559,543	9,588,662	10,088,645
Judicial Services	525,013	554,298	567,798
Fiscal Services	-	-	-
Law Enforcement Services	3,677,966	3,211,989	4,780,513
Parks, Recreation & Tourism	15,545,391	16,567,059	17,840,529
Boards, Commissions & Others	11,099,492	10,458,383	7,914,975
Capital Outlay	-	-	-
Interest and Fiscal Charges	-	-	-
Principal Retirement	-	-	-
Total Expenditures	$ 59,107,250	$ 68,612,737	$ 71,666,716
Excess(deficiency) of revenues over(under) expenditures	$ 40,792,659	$ 27,960,286	$ 35,486,550
Other Financing Sources and Uses			
Sale of Property	$ -	$ -	$ -
Capital Lease Proceeds	-	-	-
Transfers In	4,134,784	7,384,784	10,134,784
Transfers Out	(33,326,642)	(53,271,370)	(46,589,293)
Total Other Sources (Uses)	$ (29,191,858)	$ (45,886,586)	$ (36,454,509)
Net Increase (Decrease)in Fund Balance	$ 11,600,801	$ (17,926,300)	$ (967,959)
Fund Balance July 1	$ 51,366,647	$ 62,967,448	$ 45,041,148
Fund Balance - June 30	$ 62,967,448	$ 45,041,148	$ 44,073,189

** FY2026 actual revenues/expenditures are unaudited as of the printing date of this document.*

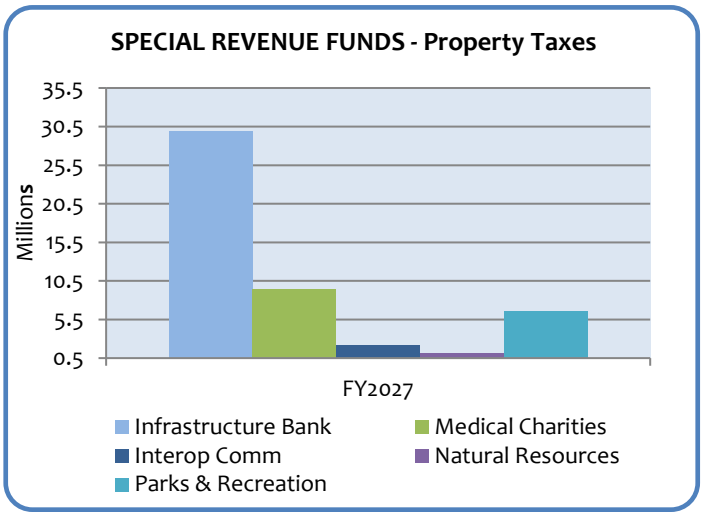
SPECIAL REVENUE FUNDS – REVENUE

Revenues for the selected special revenue funds presented in this document are projected to be $117,288,050 for FY2027. Revenue comes from four major categories: property taxes, fees, Intergovernmental revenue, and other.

Property Taxes

The majority of taxes for the Selected Special Revenue Funds come from the property tax category. Property taxes will provide 45.85% of revenue for Special Revenue Funds. The following Special Revenue Funds derive a portion of their revenue from property taxes:

- Property taxes provide 98.81% of Infrastructure Bank revenue. Infrastructure bank revenues are derived from fee-in-lieu-tax payments made by companies as a result of transactions between the County and new industry.
- Property taxes provide 96.71% of Medical Charities revenue. This revenue is derived from 2.2 mills levied on all taxable property for the purpose of the Charity Hospitalization Fund.
- Property taxes provide 47.73% of Parks, Recreation, and Tourism revenue. This revenue is derived from 1.6 mills levied on all taxable property for the Parks, Recreation, and Tourism Fund.

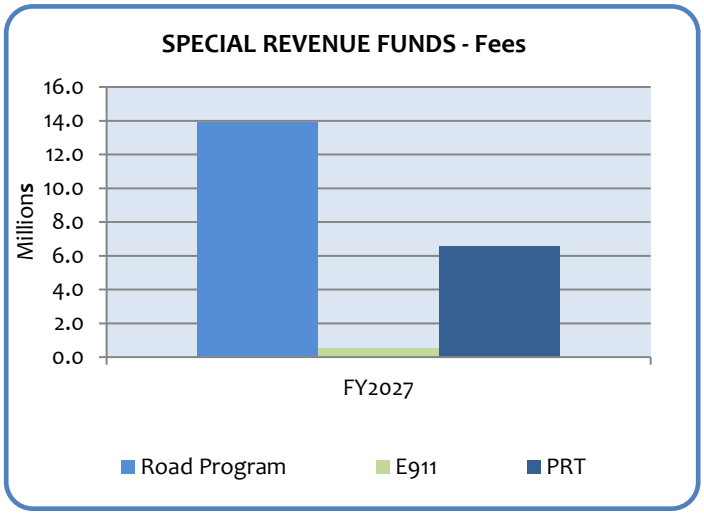


- Property taxes provide 96.56% of the revenue for the Public Safety Interoperable Communications Fund and 96.02% for the Natural Resources Fund. This revenue is derived from 0.5 mills levied for Interoperable Communications and 0.3 mills levied for Natural Resources.

Revenues from Fees

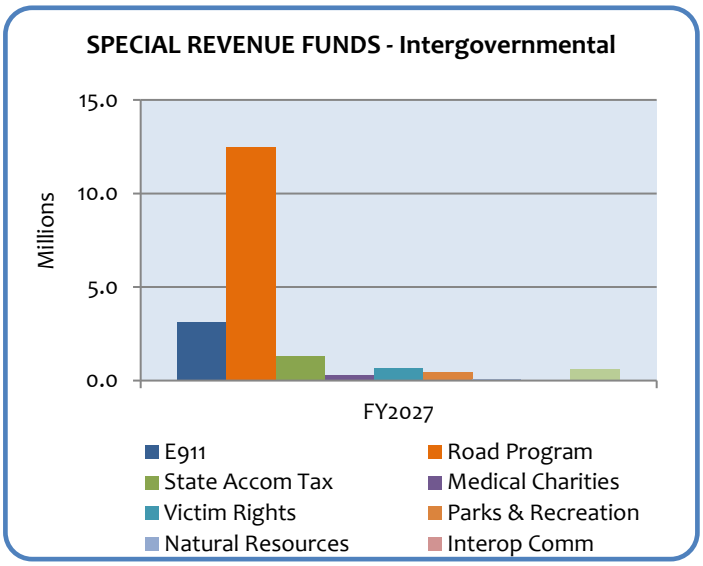
Fees collected for the Selected Special Revenue Funds will be $21,699,089 for FY2027. The following Special Revenue Funds derive a portion of their revenue from fees.

- This source comprises 52.09% of the Road Program revenue. This revenue is derived from the road maintenance fee that is charged to the owners of every vehicle required to be registered and licensed in Greenville County by the South Carolina Department of Revenue.
- This source provides 13.14% of E911 revenue, which comes from a tariff placed on the phone lines of Greenville residents and businesses for the support and operations of the local E-911 office.
- This source comprises fees that are charged by the Parks, Recreation, and Tourism Division and provides for 47.52% of revenue for the fund.



Intergovernmental Revenues

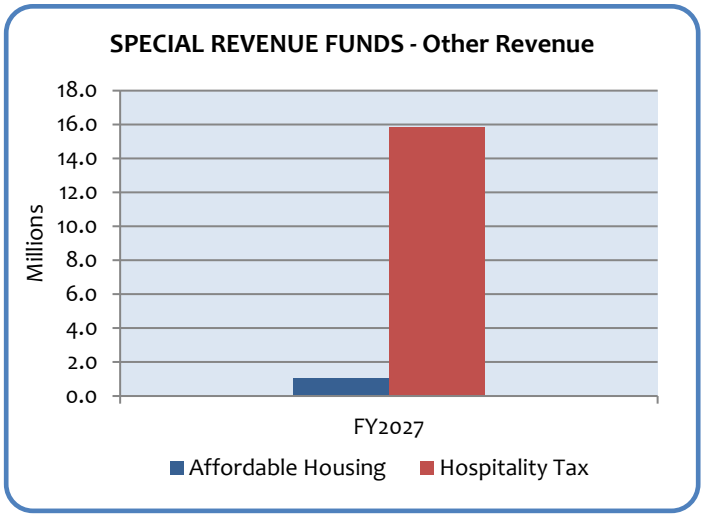
Intergovernmental revenues for the selected Special Revenue Funds will be $19,061,382 for FY2027. The following Special Revenue Funds derive a portion of their revenue from intergovernmental sources:



- Intergovernmental revenues comprise 81.60% of E911 revenue, which comes from the State of South Carolina.
- Intergovernmental revenues for Medical Charities (3.02%), Public Safety Interoperable Communications (2.79%), Natural Resources (2.87%), and Parks, Recreation and Tourism (3.08%) are the portion of state-shared revenue allocated for these funds.
- Intergovernmental revenue provides 100% of Victim's Rights revenue. The revenue for the Victim Rights Funds comes from the State of South Carolina for the exclusive funding of victim services, provided for by state law.
- Intergovernmental revenue provides 100% of State and Local Accommodations Tax revenue.
- Intergovernmental revenue in the form of C-Funds from the State of South Carolina provide 46.86% of road program revenue.

Other Revenue

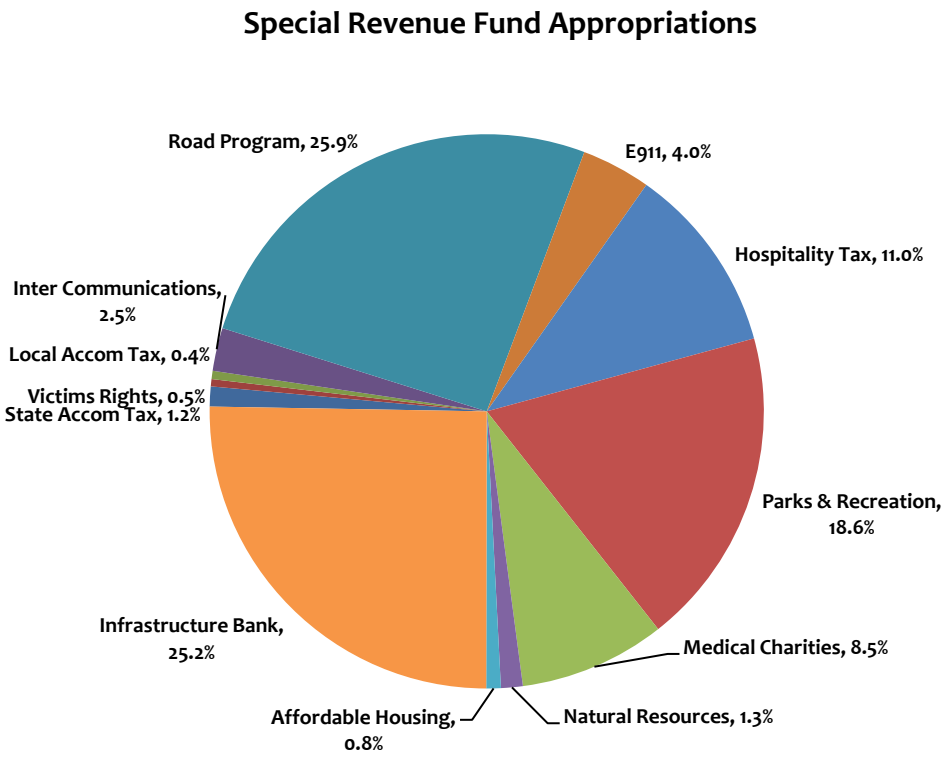
The Other Revenue category for the selected Special Revenue Funds comprises 16.77% of total revenue.



- This source provides 100% of Hospitality Tax revenue. Greenville County charges a hospitality tax to all establishments that sell prepared meals and beverages located in the unincorporated areas of Greenville County.
- This source provides 100% of Affordable Housing revenue.
- This source also provides interest and/or miscellaneous revenues collected through the Infrastructure Bank, Medical Charities, E911, Parks, Recreation, and Tourism, Interoperable Communications, Natural Resources, and Road Program.

SPECIAL REVENUE FUNDS – APPROPRIATIONS

Total appropriations for the selected Special Revenue Funds total $118,256,009 for FY2027. Appropriations are directly related to the funding of each individual special revenue fund. The Special Revenue Funds section of this document provides a more detailed explanation of appropriations for each individual fund.



SPECIAL REVENUE FUNDS – OTHER FINANCING SOURCES/USES

These selected Special Revenue Funds include the following Other Financing Sources/Uses:

Sources

- The budget includes a transfer in the amount of $4,000,000 from the Infrastructure Bank Special Revenue Fund to the Road Program Special Revenue Fund and a transfer of $6,134,784 from the Hospitality Tax Special Revenue fund to the Parks, Recreation, and Tourism Special Revenue Fund for FY2026.

Uses

- There will be a transfer from the State Accommodations Tax Special Revenue Fund to the General Fund in the amount of $75,000 in FY2027 for the County's portion of the accommodations tax revenue.
- There will be a transfer of $10,500,000 for FY2027 from the Infrastructure Bank Special Revenue Fund to the General Fund; a transfer of $4,386,850 in FY2027 to the Debt Service Fund to assist with debt payments on bond issues for road paving; a transfer of $4,000,000 to the road program; and a transfer of $7,797,000 to the Capital Projects Fund.
- For FY2027, there will be a transfer from the Hospitality Tax Special Revenue Fund to the General Fund in the amount of $2,270,221 to fund a portion of public safety related expenditures in accordance with the hospitality tax ordinance; a transfer to the Parks, Recreation, and Tourism Fund in the amount of $6,134,784 for tourism-related projects; and a transfer to Debt Service in the amount of $4,146,004.
- In FY2027, there will be a transfer of $2,194,350 from the Road Program Special Revenue Fund to the Debt Service Fund to fund a portion of debt payments on bond issues for road paving and a transfer of $900,000 to the Capital Projects Fund for public works equipment replacement.
- There will be a transfer from the Parks, Recreation, and Tourism Special Revenue Fund to the Capital Projects Fund for $3,700,000 for capital projects, a transfer of $460,084 to the Debt Service Fund for debt service payments related to the recreation revenue bonds; and transfer of $25,000 for matching grants.

DEBT SERVICE FUND

The Debt Service Fund reports current financial resources restructured for the payment of principal and interest for long-term debt. The following chart shows the estimated financial sources and uses for the Debt Service Fund. A more detailed explanation of the Debt Service Fund is presented in the Debt Service Fund Section of this document.

FY2025-FY2027 SUMMARY OF ESTIMATED FINANCIAL SOURCES AND USES
(FOR BUDGETARY PURPOSES ONLY)

	DEBT SERVICE FUND		
	FY2025 ACTUAL	FY2026 ACTUAL *	FY2027 BUDGET
Financial Sources			
Property Taxes	$ 5,465,252	$ 5,941,193	$ 5,771,296
County Offices	-	-	-
Intergovernmental	228,866	232,032	175,464
Other	813,943	531,736	30,640,833
Total Estimated Financial Sources	$ 6,508,061	$ 6,704,961	$ 36,587,593
Expenditures			
Administrative Services	$ -	$ -	$ -
Department of Administration	-	-	-
Department of General Services	-	-	-
Department of Planning & Development	-	-	-
Department of Public Works	-	-	-
Department of Public Safety	-	-	-
Judicial Services	-	-	-
Fiscal Services	-	-	-
Law Enforcement Services	-	-	-
Parks, Recreation & Tourism	-	-	-
Boards, Commissions & Others	-	-	-
Capital Outlay	-	-	-
Principal Retirement	20,615,563	21,335,822	20,664,461
Interest and Fiscal Charges	6,217,886	6,208,945	5,886,353
Total Expenditures	$ 26,833,449	$ 27,544,767	$ 26,550,814
Excess (deficiency) of revenues over(under) expenditures	$ (20,325,388)	$ (20,839,806)	$ 10,036,779
Other Financing Sources and Uses			
Sale of Property	$ -	$ -	$ -
Capital Lease Issuance	-	-	-
Bonded Issuances/Premiums/Discounts	-	10,628,909	-
Transfers In	23,295,881	25,532,051	25,397,189
Transfers Out	(195,498)	(25,739,404)	(7,310,700)
Total Other Sources (Uses)	$ 23,100,383	$ 10,421,556	$ 18,086,489
Net Increase (Decrease) in Fund Balance	$ 2,774,995	$ (10,418,250)	$ 28,123,268
Fund Balance July 1	$ 14,904,742	$ 17,679,737	$ 7,261,487
Fund Balance June 30	$ 17,679,737	$ 7,261,487	$ 35,384,755

** FY2026 actual revenues/expenditures are unaudited as of the printing date of this document.*

CAPITAL PROJECTS FUND

The FY2026-FY2030 Capital Improvement Plan totals $280.428 million. The FY2027 Capital Improvement Program budget totals $61.737 million. Of this total, $21.937 million is reported through the Capital Projects Fund. The remaining $39.800 million is financed by the stormwater enterprise fund, solid waste enterprise fund, and the road program special revenue fund. Major projects and initiatives in the Capital Improvement Plan include infrastructure improvements in the area of road maintenance and drainage improvements, technological improvements, and facility improvements. Funding sources, as detailed in the Plan, vary depending on each project's nature.

FY2025-FY2027 SUMMARY OF ESTIMATED FINANCIAL SOURCES AND USES
(FOR BUDGETARY PURPOSES ONLY)

	CAPITAL PROJECTS		
	FY2025 ACTUAL	FY2026 ACTUAL *	FY2027 BUDGET
Financial Sources			
Property Taxes	$ -	$ -	$ -
County Offices	-	-	-
Capital Projects Reserve	-	-	-
Intergovernmental	-	-	-
Other	544,217	268,995	-
Total Estimated Financial Sources	$ 544,217	$ 268,995	$ -
Expenditures			
Administrative Services	$ -	$ -	$ -
Department of Administration	-	-	2,447,000
Department of General Services	2,023,704	1,630,592	9,530,000
Department of Planning & Development	40,685	3,174	-
Department of Public Works	593,481	573,757	2,010,000
Department of Public Safety	-	-	-
Judicial Services	-	-	-
Fiscal Services	-	-	350,000
Law Enforcement Services	-	-	3,600,000
Parks, Recreation & Tourism	1,401,742	3,865,543	4,000,000
Boards, Commissions & Others	-	-	-
Capital Outlay	16,403,426	31,347,053	-
Principal Retirement	-	2,358,256	-
Interest and Fiscal Charges	-	-	-
	$ 20,463,038	$ 39,778,375	$ 21,937,000
Excess (deficiency) of revenues			
over(under) expenditures	$ (19,918,821)	$ (39,509,380)	$ (21,937,000)
Other Financing Sources and Uses			
Sale of Property/Bond Issuance	112,500	23,107,780	-
Capital Lease Issuance	7,000,000	7,000,000	7,000,000
Transfers In	14,948,057	15,750,000	14,937,000
Transfers Out	(5,625)	(490,834)	-
Bond Issuance	-	-	
Bond Premium	-	-	
Revenue from Donations	-	-	-
Total Other Sources (Uses)	$ 22,054,932	$ 45,366,946	$ 21,937,000
Net Increase (Decrease) in Fund Balance	$ 2,136,111	$ 5,857,566	$ -
Fund Balance July 1	$ (2,873,642)	$ (737,531)	$ 5,120,035
Fund Balance June 30	$ (737,531)	$ 5,120,035	$ 5,120,035

** FY2026 actual revenues/expenditures are unaudited as of the printing date of this document.*

PROPRIETARY FUNDS

The following charts present a summary of the County's Proprietary funds, including revenue sources and expenditure types on a comparative basis. The Proprietary Funds of the County include the Internal Service Funds and Enterprise Funds.

INTERNAL SERVICE FUNDS

The Internal Service Fund includes four departments: Fleet Management, Health and Dental Insurance, Workers Compensation, and Building Services. The FY2027 Internal Service Fund expenditures total $58,943,086 (including other financing uses).

FY2025-FY2027 SUMMARY OF ESTIMATED FINANCIAL SOURCES AND USES
(FOR BUDGETARY PURPOSES)

	TOTAL INTERNAL SERVICE FUNDS		
	FY2025 ACTUAL	FY2026 ACTUAL *	FY2027 BUDGET
Financial Sources			
Intergovernmental	$ -	$ -	$ -
Charges for Services	11,981,056	12,453,655	11,628,352
Premiums	43,544,246	48,396,158	51,619,146
Other	265,432	214,192	218,529
Total Estimated Financial Sources	$ 55,790,734	$ 61,064,005	$ 63,466,027
Expenses			
Administrative Services	$ -	$ -	$ -
Department of Administration	195,422	153,549	207,800
Department of General Services	11,810,667	12,451,774	11,866,450
Department of Planning & Development	-	-	-
Department of Public Works	-	-	-
Department of Public Safety	-	-	-
Judicial Services	-	-	-
Fiscal Services	-	-	-
Law Enforcement Services	-	-	-
Parks, Recreation & Tourism	-	-	-
Boards, Commissions & Others	-	-	-
Workers Compensation	2,549,524	2,889,826	2,100,000
Health and Dental	43,075,489	46,296,820	42,268,836
	$ 57,631,102	$ 61,791,969	$ 56,443,086
Excess(deficiency) of revenues over(under) expenses	$ (1,840,368)	$ (727,964)	$ 7,022,941
Other Financing Sources and Uses			
Sale of Property	$ -	$ -	$ -
Capital Lease Issuance	-	-	-
State Conservation Loan	-	-	-
Transfers In	-	-	-
Transfers Out	(2,250,000)	(2,500,000)	(2,500,000)
Total Other Sources (Uses)	(2,250,000)	(2,500,000)	(2,500,000)
Net Increase (Decrease)in Net Assets	$ (4,090,368)	$ (3,227,964)	$ 4,522,941
Fund Balance - Beginning	$ (8,252,530)	$ (12,342,898)	$ (15,570,862)
Fund Balance - Ending	$ (12,342,898)	$ (15,570,862)	$ (11,047,921)

** FY2026 actual revenues/expenditures are unaudited as of the printing date of this document.*

ENTERPRISE FUNDS

Greenville County has two Enterprise funds: Solid Waste and Stormwater Management. The Stormwater Management Enterprise Fund is comprised of four divisions: Floodplain Management Division, Land Development Division, Subdivision Administration Division, and the Soil and Water Division.

Current revenue for the Solid Waste Enterprise Fund is derived from three major source categories: tipping fees, property tax, and other revenue. Solid Waste revenue is anticipated to be $16,717,780 in FY2027. The property tax millage for Solid Waste will be 1.4 mills. Revenue for the Stormwater Enterprise Fund is derived from a stormwater fee and other revenue and is estimated to be $10,130,437 in FY2027. Enterprise Fund expenditures (including other financing uses) for Solid Waste total $20,408,990 in FY2027. Solid Waste expenditures are classified as: landfill operations, convenience center operations, recycling and post closure activities. Expenditures for the Stormwater Enterprise Fund total $14,887,490 for FY2027.

FY2025-FY2027 SUMMARY OF ESTIMATED FINANCIAL SOURCES AND USES
(FOR BUDGETARY PURPOSES ONLY)

	TOTAL ENTERPRISE FUNDS		
	FY2025 ACTUAL	FY2026 ACTUAL *	FY2027 BUDGET
Financial Sources			
Property Taxes	$ 5,465,862	$ 5,587,069	$ 5,771,296
Charges for Services	10,192,795	10,443,418	10,511,237
Stormwater Fees	8,375,290	8,555,931	9,960,533
Other	940,800	712,259	605,151
Total Estimated Financial Sources	$ 24,974,747	$ 25,298,677	$ 26,848,217
Expenses			
Administrative Services	$ -	$ -	$ -
Department of Administration	-	-	-
Department of General Services	-	-	-
Department of Planning & Development	7,781,470	8,897,320	14,887,490
Department of Public Works	22,166,676	15,270,882	17,612,080
Department of Public Safety	-	-	-
Judicial Services	-	-	-
Fiscal Services	-	-	-
Law Enforcement Services	-	-	-
Parks, Recreation & Tourism	-	-	-
Boards, Commissions & Others	-	-	-
Capital Outlay	-	-	-
	$ 29,948,146	$ 24,168,202	$ 32,499,570
Excess(deficiency) of revenues over(under) expenses	$ (4,973,399)	$ 1,130,475	$ (5,651,353)
Other Financing Sources and Uses			
Sale of Property	$ -	$ -	$ -
Capital Lease Issuance	-	-	-
Adjustment for Liability Posting	-	-	-
Transfers In	-	10,000,000	-
Transfers Out	(878,576)	(3,338,078)	(2,796,910)
Total Other Sources (Uses)	$ (878,576)	$ 6,661,922	$ (2,796,910)
Net Increase (Decrease)in Net Assets	$ (5,851,975)	$ 7,792,397	$ (8,448,263)
Fund Net Position - Beginning	$ 18,159,152	$ 12,307,177	$ 20,099,574
Fund Net Position - Ending	$ 12,307,177	$ 20,099,574	$ 11,651,311

** FY2026 actual revenues/expenditures are unaudited as of the printing date of this document.*

CHANGES IN ENDING FUND BALANCES

The following chart depicts the change in ending fund balance for all funds included in the budget. The County of Greenville defines fund balance as the fund equity for governmental funds and trust funds which reflects the accumulated excess of revenues and other financing sources over expenditures and other uses for governmental functions. An explanation of changes in fund balance greater than 10% follows.

	2025 Acutal Ending Fund Balance	2026 Actual Ending Fund Balance *	2027 Proposed Ending Fund Balance	Change in Fund Balance	% Change
General Fund	$ 81,545,344	$ 83,472,848	$ 77,298,609	$ (6,174,239)	-7.40%
Special Revenue Funds	62,967,448	45,041,148	44,073,189	(967,959)	-2.15%
Debt Service Fund	17,679,737	7,261,487	35,384,755	28,123,268	387.29%
Capital Projects Fund	(737,531)	5,120,035	5,120,035	-	0.00%
Fleet Management	1,684,091	1,548,456	1,150,164	(398,292)	-25.72%
Workers Compensation	821,226	218,499	259,509	41,010	18.77%
Health Insurance Fund	(14,848,215)	(17,340,288)	(12,458,488)	4,881,800	28.15%
Building Services Fund	-	2,471	894	(1,577)	-63.82%
Solid Waste Enterprise Fund	(4,054,296)	4,194,887	503,677	(3,691,210)	-87.99%
Stormwater Enterprise Fund	16,361,473	15,904,687	11,147,634	(4,757,053)	-29.91%

** FY2026 actual revenues/expenditures are unaudited as of the printing date of this document.*

Explanation of Changes in Fund Balance Greater than 10%

Debt Service Fund – The FY2027 ending fund balance is projected to be $28,123,268 greater than the FY2026 ending fund balance. This increase is due to anticipated land sales for the county redevelopment project to fund future bond issues.

Fleet Management Internal Service Fund – The FY2027 ending fund balance is projected to be $398,292 less than the FY2026 ending fund balance. This decrease is due to increased cost of goods sold.

Workers Compensation Internal Service Fund – The FY2027 ending fund balance is projected to be $41,010 greater than the FY2026 ending fund balance. This increase is due to anticipated reduction in expenses.

Health Insurance Internal Service Fund – The FY2027 ending fund balance is projected to be $4,881,800 more than the FY2026 ending fund balance. This change in fund balance is due to changes related to the health insurance plan.

Building Services Internal Service Fund – The FY2027 ending fund balance is projected to be $1,577 less than the FY2026 ending fund balance. This change in fund balance is due to projected personnel services increases.

Solid Waste Enterprise Fund – The FY2027 ending fund balance is projected to be $3,691,210 less than the FY2026 actual ending fund balance. These changes are due to the anticipated expenses and timing related to the construction at the landfill.

Stormwater Enterprise Fund – The FY2027 ending fund balance is projected to be $4,757,053 less than the FY2026 actual ending fund balance. These changes are due to the use of fund balance for one-time capital projects.

POSITION SUMMARY

The budget includes funding for 2,501.12 positions for FY2027 for all funds. A net total of 13.00 positions have been added for FY2027. These additions include positions in Law Enforcement Services, Judicial Services, and Administrative Services. The following chart displays the number of full-time equivalent positions by department.

DEPARTMENT	2025 ACTUAL	2026 ACTUAL	2027 BUDGET	Variance
GENERAL FUND				
Appointed Officials/Administrative Services	28.75	28.75	29.75	1.00
Department of Administration	372.38	378.38	378.38	-
Department of General Services	72.00	72.00	72.00	-
Department of Public Works	178.00	178.00	178.00	-
Department of Planning and Development	59.00	59.00	59.00	-
Department of Public Safety	431.15	433.15	433.15	-
Elected & Appointed/ Judicial Services	264.10	266.46	270.46	4.00
Elected & Appointed/ Fiscal Services	46.48	46.48	46.48	-
Elected & Appointed/Law Enforcement Services	722.60	720.85	728.85	8.00
Other Services	23.00	23.00	23.00	-
TOTAL GENERAL FUND	**2,197.46**	**2,206.07**	**2,219.07**	**13.00**
SPECIAL REVENUE FUND				
Medical Charities	52.90	54.90	54.90	-
E911	9.00	9.00	9.00	-
Parks, Recreation and Tourism	94.04	88.15	88.15	-
Interoperable Communications	2.00	4.00	4.00	-
Victims Rights	7.00	7.00	7.00	-
TOTAL SPECIAL REVENUE FUNDS (BUDGET)	**164.94**	**163.05**	**163.05**	**-**
INTERNAL SERVICE FUNDS				
Fleet Management	22.75	23.75	23.75	-
Health and Dental	1.00	1.00	1.00	-
Building Services	3.00	3.00	3.00	-
TOTAL INTERNAL SERVICE FUNDS	**26.75**	**27.75**	**27.75**	**-**
ENTERPRISE FUNDS				
Land Development	24.00	24.00	24.00	-
Soil and Water	4.00	4.00	4.00	-
Floodplain Administration	12.00	12.00	12.00	-
Subdivision Administration	5.00	5.00	5.00	-
Solid Waste	46.25	46.25	46.25	-
TOTAL ENTERPRISE FUNDS	**91.25**	**91.25**	**91.25**	**-**
TOTAL ALL FUNDS	**2,480.40**	**2,488.12**	**2,501.12**	**13.00**

Explanation of Variances

- In the Administrative Services area, one position was added to assist with intergovernmental affairs
- In the Judicial Services area, four administrative positions were added to the Clerk of Court's Office.
- In the Law Enforcement area, two Deputy Coroner positions were added in FY2027. Also, six Deputy positions were added to the Sheriff's Office.

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