COUNTY OF GREENVILLE
STATISTICAL INFORMATION

DEMOGRAPHIC INFORMATION

Population Growth

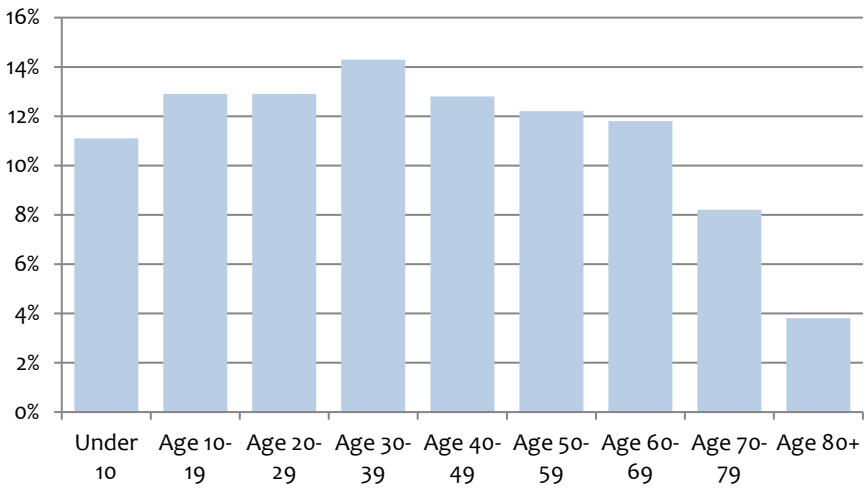
The population of the County is estimated to be 583,125 for 2026. Greenville County is the largest county in population in South Carolina. Growth rates have averaged 1.6% per year since 2021.

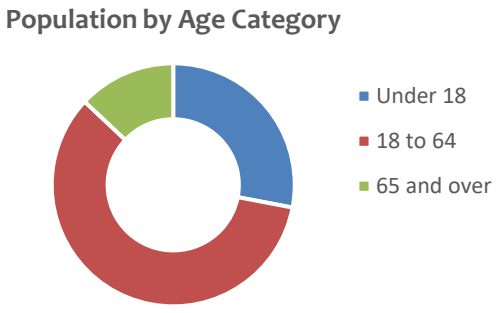
Total Population	2010	2021	2026	Projected Annual Growth Rate
Greenville County	451,225	534,675	583,125	1.60%
South Carolina	4,625,364	5,194,274	5,570,274	1.46%

Source: Greenville Area Development Corporation

Population by Age

The following chart depicts the age distribution of the population of Greenville County. The median age of the Greenville population is 38.5.





Population by Race and Ethnicity

Race/Ethnicity	2010	2021	2026
White	73.8%	72.4%	76.2%
Black	18.1%	17.4%	17.7%
American Indian/Alaska Native	0.3%	0.3%	0.7%
Asian	2.0%	2.8%	2.9%
Hawaiian/Pacific Islander	0.1%	0.1%	0.1%
Two or More Races	1.9%	2.5%	2.4%
Hispanic Origin	8.1%	9.6%	12.4%

Source: Greenville Area Development Corporation

ECONOMIC INFORMATION

Per Capita Income and Median Household Income

The per capita personal income for Greenville County in 2026 is $64,100. The estimated median household income for the County is $82,531. The household income for Greenville County is shown in the chart below.



Capital Investment

Over the past five years, Greenville has attracted more than $2.815 billion in new business investments and 8,291 new jobs. This growth has allowed for more businesses to be created per capita than any other region in the southeastern United States. This table sets forth the total capital investment for new and expanded industry within the County for the last five years.

Year	Total Investment	Jobs Created
2021	$ 142 Million	1,836
2022	$ 470 Million	2,326
2023	$ 596 Million	1,500
2024	$ 885 Million	1,336
2025	$ 725 Million	1,293
Five Year Total	$ 2.818 Billion	8,291

Source: Greenville Area Development Corporation

Labor Force and Employment

The labor force for Greenville County is 304,575, with an unemployment rate of 3.4%. The table below displays employment by industry within the County.

Employment by Industry		2026
Professional and Business Services	18.5%	56,322
Trade, Transporation, and Utilities	18.2%	55,525
Education and Health Services	13.9%	42,216
Leisure and Hospitality	10.9%	33,158
Manufacturing	10.3%	31,239
Construction	5.5%	16,780
Financial Activities	5.4%	16,573
Other	17.3%	52,762
Total	100.0%	304,575

Source: Greenville Aread Development Corporation

Major Employers

The following table shows the ten largest employers located within the County, the type of business and their approximate number of employees.

Company Name	Type of Business	Employment
Prisma Health	Health Services	10,000+
Greenville County Schools	Public Education	10,000+
Michelin North America, Inc.	Headquarters/R&D/Mfg (radial tires)	4,001-5,000
Bon Secours St. Francis Health System	Health Services	4,001-5,000
GE Vernova	Turbines	2,501-3,000
Greenville County Government	Local Government	2,501-3,000
State of South Carolina	State Government	2,501-3,000
TD Bank	Financial Services	2,001-2,500
Lockheed Martin	Aircraft manufacturing	1,501-2,000
Fluor Corporation	Engineering/Construction Services	1,501-2,000

Source: Greenville Area Development Corporation

Assessed Value of Taxable Property

The assessed value of all taxable property in the County for the last five fiscal years is set forth below:

	Assessed Value in County		Total Assessed
Fiscal Year	Real Property	Personal Property	Value
2022	$ 2,337,545,000	$ 593,401,000	$ 2,930,946,000
2023	$ 2,472,253,000	$ 598,680,000	$ 3,070,933,000
2024	$ 2,659,591,000	$ 647,297,000	$ 3,306,888,000
2025	$ 2,820,736,000	$ 693,618,000	$ 3,514,354,000
2026	$ 3,308,484,000	$ 741,890,000	$ 4,050,374,000

Source: County Records

Tax Collections

The following table shows taxes levied (adjusted to include additions, abatements) for the County, taxes collected as of June 30 of the year following the year in which the levy was made, the amount of delinquent taxes (which include taxes levied in prior years but collected in the year shown), and the percentage of taxes collected.

Fiscal Year	Total Tax Levy	Total Tax Collections To Date	Percent Collected
2021	$ 703,978,715	$ 703,978,715	100.0%
2022	$ 746,042,835	$ 746,042,835	100.0%
2023	$ 792,048,647	$ 792,048,647	100.0%
2024	$ 895,592,190	$ 891,146,861	99.5%
2025	$ 949,965,337	$ 934,415,685	98.4%

Source: Greenville County Records

Ten Largest Taxpayers

The ten largest taxpayers for Fiscal Year 2025 (tax year 2024) in the County are set forth below:

Taxpayer	Type of Business	Taxable Assessed Value (000's omitted)	Percentage of Total Taxable Assessed Value
Duke Energy Corporation	Electric Utility	$ 70,342	2.13%
Piedmont Natural Gas	Utility	15,621	0.47%
Cellco Partnership/Verizon Wireless	Communications	10,704	0.32%
Greenridge Shops, Inc	Property Management	6,952	0.21%
Laurens Electric Coop Inc	Utility	6,630	0.20%
Simon Haywood LLC & Bellwether	Property Management	5,699	0.17%
Raia FL Exhange Group III	Real Estate Investment	5,601	0.17%
Magnolia Park Greenville	Real Estate Investment	5,063	0.15%
Disaster Management Group	Real Estate Investment	4,920	0.15%
NHE Inc	Real Estate Investment	4,536	0.14%
Total		$ 136,068	4.11%

Source: County Records

EDUCATION AND TRAINING

Higher Education

Greenville County has several higher education facilities that enroll students at the college level in private or technical schools. The following table shows these institutions.

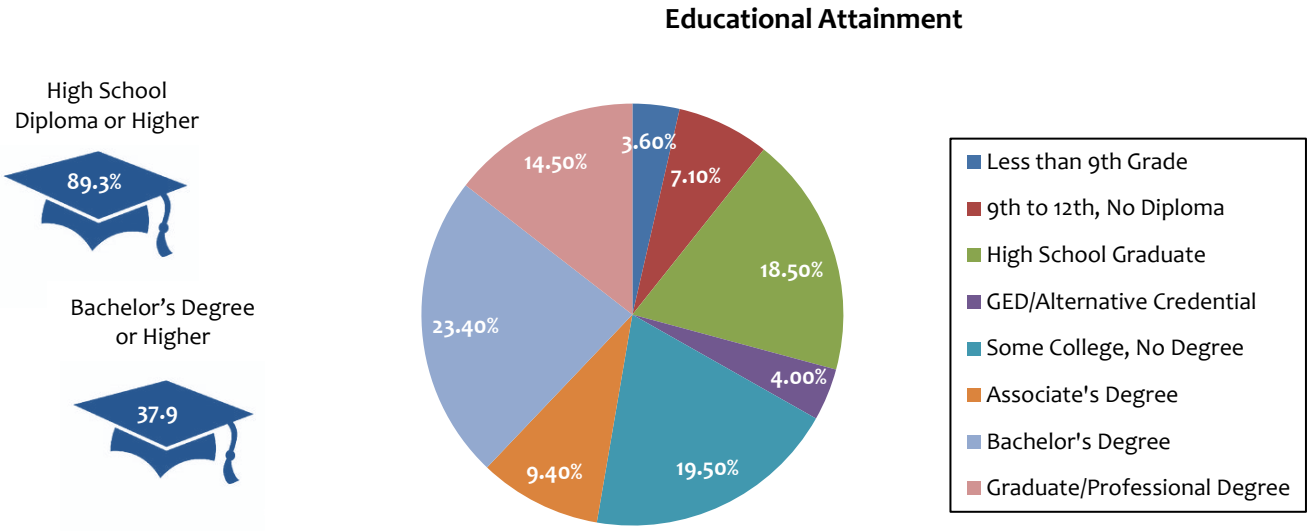
Institution	Type
Bob Jones University	4 Year Private
Furman University	4 Year Private
Greenville Technical College	Technical College
North Greenville University	4 Year Private
The University Center	Consortium *

Source: South Carolina Commission on Higher Education

** Students attending The University Center are enrolled in one of seven participating colleges or universities.*

Greenville County Public Schools/Private Schools

Greenville County is served by one school district, which serves more than 77,000 students each year. It is the largest school district in South Carolina, and the 42nd largest in the nation. Greenville's school district offers diversified learning opportunities, including magnet schools that offer special learning opportunities, International Baccalaureate (IB) Program, and unique learning experiences at the Roper Mountain Science Center. There are approximately 31 private schools within Greenville County. The table below indicates the level of education for persons 25 years and older for the County.



QUALITY OF LIFE

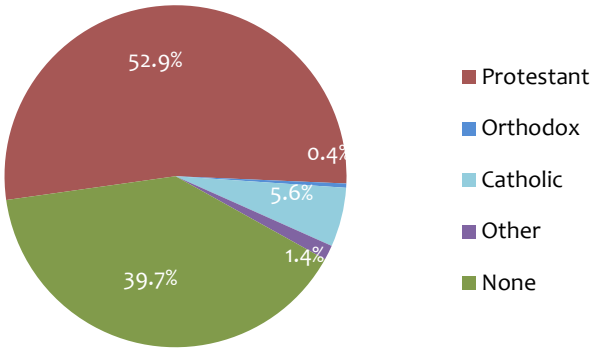
Health Care

Greenville County is served by two major health systems: Prisma Health System and Bon Secours Health System. The Prisma Health System is the state's largest provider and one of the Southeast's leading medical facilities. Bon Secours is a private, non-profit system.

Facility	Type of Facility	# Beds
Prisma Health Greenville Memorial Hospital	General Medical & Surgical	812
Prisma Health Patewood Memorial Hospital	General Medical & Surgical	64
Shriners Hospital for Children	Orthopedic	50
Bon Secours St. Francis Downtown	General Medical & Surgical	349

Religion

A large variety of religious practices are found in the Greenville area. The section of the population affiliated with a religious congregation is approximately 61%. The chart below displays the percentage of individuals associated with various religions and/or denominations.



The Arts

Much of the artistic and cultural activity of the county is centered around The Peace Center, a 6-acre performing arts and cultural hub in Greenville. The Peace Center offers a 2,115-seat concert hall, a 400-seat theatre, a pavilion, and other event spaces. The Center brings a wide variety of performances, including Broadway shows, classical and opera performances, dance, and drama. Greenville features several theatre and ballet groups, such as the Carolina Ballet Theatre, Greenville Chorale, Greenville Symphony, International Ballet, and South Carolina Children's Theater.



Greenville also features several museums and art galleries. The Greenville County Museum of Art is counted among the country's premier American Art museums, drawing visitors from around the world to see installations of work by two of the nation's greatest contemporary artists, Andrew Wyeth and Jasper Johns. The Bob Jones Museum and Gallery is recognized as one of America's finest collections of European Old Masters paintings in America. The Children's Museum of the Upstate offers 80,000 square feet for fun, learning, and play. It is one of the nation's largest children's museum and one of the first to become Smithsonian affiliated. Greenville is also home to the Upcountry History Museum which works to promote, present and preserve the history of Upcountry South Carolina.

Arena Facilities

The Bon Secours Wellness Arena is used for concerts, hockey, and other events. It is a 15,000 seat multi-purpose entertainment venue that is recognized as one of the top 50 venues in the world. Greenville also has the Greenville Convention Center, with 280,000 square feet of exhibit space. Currently, the County and the Arena District are working on a master plan to transform the arena campus into a modern entertainment district, featuring a 6,500 to 7,000 seat outdoor amphitheater, a major concourse expansion, and a new western lobby entrance.



Climate

The table below depicts the average climate for Greenville County based on information from the National Climatic Data Center.

Yearly Average Temperature	61.7 degrees F
Yearly Average High Temperature	90.1 degrees F
Yearly Average Low Temperature	33.3 degrees F
Yearly Average Precipiation	51"
Snowfall:Average Total Inches	3"

Source: SC Department of Natural Resources

Recreation

Greenville County Recreation
Greenville County government (through the Parks, Recreation and Tourism Department) operates over 48 parks, trails, and recreation facilities including, the Pavilion (ice skating venue), Greenville County Aquatics Complex (50-meter public indoor swimming facility), and several water parks.

City of Greenville Recreation
The City of Greenville Recreation and Parks Department operates 39 parks occupying more than 500 acres of land. The largest park features The Greenville Zoo, an exotic animal kingdom featuring exhibits which represent Asia, Africa, and Australia.

State Recreation Areas
Various state parks can also be found in Greenville, including Paris Mountain State Park, Table Rock State Park, Jones Gap and Caesar's Head State Parks and other facilities.

Greenville County Library
Greenville has a countywide library system with one main library facility, 11 branches, 1 bookmobile, and a website that provides much information, materials, and services.

Sports
Professional baseball has been a part of Greenville for more than a century. From the Spinners, Mets, Red Sox, Braves, Bombers and now the Drive, Greenville has hosted a series of professional teams. Greenville is currently home to the Greenville Drive, a Red Sox affiliate.



Greenville is also home to the Greenville Swamp Rabbits hockey team, Greenville Triumph soccer team, and the Greenville Liberty women's soccer team.

COUNTY SERVICES PROVIDED

Tax Supported Services

The County provides various local services that are funded primarily from the County's ad valorem tax levy and County office fees. These services include public works, public safety and law enforcement, and various administrative services.

Revenue-Supported Services

The County's Department of Public Works operates a system of solid waste collection, solid waste transfer, and various recycling programs. The fee structure is set at rates that are low to moderate in comparison with

local private providers. The system is supported largely from fees charged for services as well as ad valorem tax levy for Solid Waste services. The Department of Planning and Development operates the Stormwater program from a fee charged to property owners. Revenues are used to fund expenses related to the NPDES MS4 permit, County drainage projects, and floodplain projects.

OTHER FACILITIES SERVING THE COUNTY

Ground Transportation

Greenville County has 1,465 miles of state-maintained highways and 1,670 miles of roadway maintained by Greenville County. Interstate 85 is the backbone of the manufacturing region. Greenville also connects with I-26 to the south, enabling direct access to South Carolina ports, and to I-85 to the southwest from I-385.



Air Transportation

The Greenville-Spartanburg International Airport (GSP) serves the Upstate of South Carolina. More than 3 million passengers per year are served by 7 major airlines.



Public Transit

GreenLink (aka Greenville Transit Authority) offers twelve fixed routes to destinations across the county, with over 750,000 rides per year.



Ordinance No. 5790
COUNTY OF GREENVILLE
FISCAL YEAR 2027 BUDGET ORDINANCE

SECTION 1: The following funds are hereby appropriated for the operations of county government for the fiscal year beginning July 1, 2026 and ending June 30, 2027.

SCHEDULE A: GENERAL FUND		
Administrative Services		$ 4,113,045
Department of Administration		46,000,764
Department of General Services		9,177,233
Department of Public Works		27,169,098
Department of Planning and Development		6,117,355
Department of Public Safety		44,682,119
Elected & Appointed Offices/Judicial		30,231,209
Elected & Appointed Offices/Fiscal		4,683,091
Elected & Appointed Offices/Law Enforcement		88,531,398
Other Services		17,006,528
Other Financing Uses		10,782,254
TOTAL GENERAL FUND		**$ 288,494,094**
SCHEDULE B: SPECIAL REVENUE FUND		
State Accommodations Tax		
Expenditures	$ 1,300,000	
Other Financing Uses	75,000	$ 1,375,000
Local Accommodations Tax		
Expenditures		500,000
Affordable Housing		
Expenditures		1,000,000
E911		
Expenditures		4,780,513
Hospitality Tax		
Expenditures	$ 440,000	
Other Financing Uses	12,551,009	12,991,009
Infrastructure Bank		
Economic Development Expenditures	$ 3,174,975	
Other Financing Uses	26,683,850	29,858,825
Medical Charities		
Expenditures		10,088,645
Natural Resources		
Expenditures		1,500,000
Parks and Recreation		
Expenditures	$ 17,840,529	
Other Financing Uses	4,185,084	22,025,613
Public Safety Interoperable Communications		
Expenditures		2,974,256
Road Program		
Road Projects	$ 27,500,000	
Other Financing Uses	3,094,350	30,594,350
Victim's Rights		
Expenditures		567,798
TOTAL SPECIAL REVENUE FUND		**$ 118,256,009**

SCHEDULE C: DEBT SERVICE FUND		
General Obligation Bonds		
Debt Service	$ 7,001,273	
Service Charges	10,000	$ 7,011,273
Certificates of Participation		
Other Financing Uses		7,310,700
Special Source Revenue Bonds		
Debt Service	$ 11,187,288	
Service Charges	10,000	11,197,288
Capital Leases		
Debt Service		8,342,253
TOTAL DEBT SERVICE FUND		**$ 33,861,514**
SCHEDULE D: CAPITAL PROJECTS FUND		
Technological Improvements		$ 6,480,000
Equipment Projects		10,347,000
Facility/Construction Projects		1,110,000
Parks, Recreation, Tourism Projects		4,000,000
TOTAL CAPITAL PROJECTS FUND		**$ 21,937,000**
SCHEDULE E: INTERNAL SERVICE FUND		
Fleet Management		
Expenditures		$ 11,866,450
Health and Dental Insurance		
Expenditures		42,268,836
Workers Compensation Insurance		
Expenditures	$ 2,100,000	
Other Financing Uses	2,500,000	4,600,000
Building Services		
Expenditures		207,800
TOTAL INTERNAL SERVICE FUND		**$ 58,943,086**
SCHEDULE F: ENTERPRISE FUND		
Solid Waste		
Expenditures	$ 17,612,080	
Other Financing Uses	2,796,910	$ 20,408,990
Stormwater Management		
Expenditures		14,887,490
TOTAL ENTERPRISE FUND		**$ 35,296,480**

SECTION 2: Revenues available in FY2027 are estimated according to the following schedules.

SCHEDULE A: GENERAL FUND	
Property Tax	$ 170,191,141
County Office Revenue	57,007,951
State Shared Taxes	32,880,486
Other Revenue	6,895,056
Other Financing Sources	15,345,221
TOTAL GENERAL FUND	**$ 282,319,855**

SCHEDULE B: SPECIAL REVENUE FUND		
State Accommodations Tax		$ 1,324,099
Local Accommodations Tax		623,493
Affordable Housing		1,000,000
E911		3,806,629
Hospitality Tax		15,849,077
Infrastructure Bank		
FILOT Revenues	$ 29,875,825	
Other	359,000	30,234,825
Medical Charities		
Property Tax	$ 9,417,052	
Intergovernmental	294,425	
Other	25,500	$ 9,736,977
Natural Resources		
Property Tax	1,082,118	
Intergovernmental	32,390	
Other	12,500	1,127,008
Parks and Recreation		
Property Tax	$ 6,619,392	
Other	7,249,193	
Other Financing Sources	6,134,784	20,003,369
Public Safety Interoperable Communications		
Property Tax	2,140,239	
Intergovernmental	61,749	
Other	14,451	2,216,439
Road Program		
Road Maintenance Fees and Other	$ 26,674,629	
Other Financing Sources	4,000,000	30,674,629
Victim's Rights		691,505
TOTAL SPECIAL REVENUE FUND		**$ 117,288,050**
SCHEDULE C: DEBT SERVICE FUND		
General Obligation Bonds		
Property Tax	$ 1,442,824	
Intergovernmental	51,139	
Other	42,833	
Other Financing Sources	5,867,648	$ 7,404,444
Certificates of Participation		
Property Tax	$ 4,328,472	
Other	30,532,325	34,860,797
Special Source Revenue Bonds		
Other/Interest Income	$ 190,000	
Other Financing Sources	11,187,288	11,377,288
Capital Leases		
Other Financing Sources		8,342,253
TOTAL DEBT SERVICE FUND		**$ 61,984,782**
SCHEDULE D: CAPITAL PROJECTS FUND		
Other Financing Sources		$ 14,937,000
Capital Lease Proceeds		7,000,000
TOTAL CAPITAL PROJECTS FUND		**$ 21,937,000**

SCHEDULE E: INTERNAL SERVICE FUND		
Fleet Management		
Reimbursements		$ 11,468,158
Health and Dental		
Premiums		47,150,636
Workers Compensation		
Premiums		4,641,010
Building Services		
Reimbursements		206,223
TOTAL INTERNAL SERVICE FUND		**$ 63,466,027**

SCHEDULE F: ENTERPRISE FUND		
Solid Waste		
Property Tax	$ 5,771,296	
Tipping Fees	9,670,822	
Other	1,275,662	$ 16,717,780
Stormwater		
Fees		10,130,437
TOTAL ENTERPRISE FUND		**$ 26,848,217**

SECTION 3: TAX RATES. Tax rates are authorized to be levied on each dollar valuation of taxable property as listed for taxes on January 1, 2026 for the purpose of raising revenue from property taxes as set forth in aforementioned estimates of revenue and in order to finance the aforementioned appropriations. Such rates of tax shall be based on an estimated net assessed valuation of property for the purpose of taxation of $3.9 billion and an estimated current collection rate of ninety-eight percent (98%). The Auditor and Tax Collector of Greenville County are hereby directed to levy and collect the millage rates authorized by this Ordinance.

	TAX RATES
General Fund	40.2
Special Revenue Fund	
Charity Hospitalization	2.2
Parks, Recreation, Tourism	1.6
Public Safety Interoperable Communications	0.5
Natural Resources Fund	0.3
Debt Service Funds	
G. O. Bonds	0.4
Certificate of Participation	1.1
Enterprise Fund	
Solid Waste	1.4
TOTAL	47.7

SECTION 4: LINE ITEM ACCOUNTS ESTABLISHED. All line item accounts as set forth in the FY2027 Budget Proposal, as adjusted and established by the aforementioned appropriation, are herein established and incorporated as if fully set forth and shall be expended, transferred, or supplemented pursuant to the Greenville County Code. The County Administrator is authorized to transfer funds between departments to make necessary changes and adjustments to reflect Council amendments to the proposed budget.

SECTION 5: REVERSION. Upon the expiration of this ordinance all unencumbered balances remaining in the funds listed in Section 1 shall revert to their respective funds.

SECTION 6: ACCOUNTING. All County Offices, Departments, Agencies, Commissions, or Boards funded wholly or in part by County Council shall submit copies of annual operating budgets, financial statements and quarterly reports of revenue and expense to the Finance Department for appropriate evaluation and Council Review.

SECTION 7: MUNICIPAL PAVING ASSISTANCE. From the FY2027 road program, a total of $700,000 shall be designated to assist the six municipal road improvement programs. The allotment to any municipality shall be capped at 50% of the total amount allocated to municipalities in the County of Greenville Road Improvement Program. Each municipality prior to any future funding from Greenville County Road Improvement funds shall provide official documentation that road improvements have been appropriately made with the funding. The County shall utilize the formula used in FY2001 to determine allocations. The road assistance money set aside for municipalities in this section shall not be made available to any municipality that owes an outstanding balance to Greenville County.

SECTION 8: ROAD PAVING DISTRIBUTION. Road Improvement Funding distribution is based on "percentage of road miles per district" and "worst roads first" as hereafter described. Staff will base initial selections on Overall Condition Index (OCI) data collected every four years. Worst roads first shall be based on a road's assigned pavement condition (OCI) and verified by a preliminary field assessment. Roads will be selected for improvement from each district using the "worst roads first county-wide" policy, ensuring that roads are paved from each district. No one district shall receive an allocation exceeding 15% of the total funds allocated for road improvements.

SECTION 9: INFRASTRUCTURE BANK. Five percent (5%) of Infrastructure Bank funding from future FILOT transactions, following compliance with the master ordinance, shall be used for economic development purposes.

SECTION 10: USER FEES. The County Administrator is hereby given authority to set user fees designed to cover the costs of programs approved for operation in the fiscal year 2027 budget. Additionally, the County Administrator is given authority to charge an administrative fee to non-county governed entities to cover the cost of processing charges levied and collected on real property tax notices.

SECTION 11: LEVY AUTHORIZED. A copy of this ordinance shall be furnished to the County Auditor and the Auditor is hereby authorized and directed to levy in the year 2026 on all taxable property in Greenville County a tax as determined in Section 3.

SECTION 12: All ordinances in conflict are hereby repealed.

SECTION 13: This ordinance shall take effect July 1, 2026.

ADOPTED IN REGULAR MEETING THIS 16th Day of June, 2026.

GREENVILLE COUNTY, SOUTH CAROLINA

By: 
Benton Blount, Chairman of County Council
Greenville County, South Carolina

By: 
Joseph M. Kernell, County Administrator
Greenville County, South Carolina

ATTEST:

By: 
Regina McCaskill, Clerk to County Council
Greenville County, South Carolina

COUNTY OF GREENVILLE
GLOSSARY

The following list provides terms commonly referred to in this document. Acronyms that may not be identified within the text are also included.

ACCOUNT GROUPS	Account groups are used to establish accounting control and accountability for the County's general fixed assets and general long-term debt. The following are the County's account groups: (1) General Fixed Assets Account Group – This account group is used to account for all fixed assets of the County, other than those accounted for in the proprietary fund. (2) General Long-Term Debt Account Group – This account group is used to account for all long-term obligations of the County, other than those accounted for in the proprietary fund.
ACCRUED	Revenues are recorded (accrued) as earned when measurable if they will be available and they will be received within 60 days of the end of the fiscal year. Salary related expenditures are recorded (accrued) when earned rather than paid.
ADOPTED BUDGET	The financial plan of revenues and expenditures for a fiscal year as approved by the Greenville County Council.
AD VALOREM TAX	A tax levied on all real and certain personal property, tangible and intangible, according to the property's assessed valuation.
AGENCY FUNDS	Assets held by the county as an agent for other tax entities within the county. These funds are custodial in nature and do not involve measurements of results of operation.
AMENDMENT	A change to an adopted budget that has been approved by the Greenville County Council which may increase or decrease a fund total.
AMORTIZATION	The gradual elimination of a liability in regular payments over a specified period of time.
APPROPRIATION	A legal authorization granted by a legislative body to make expenditures and to incur obligations for specific purposes. An appropriation is usually limited in amount and as to the time when it may be expended.
ASSESSED VALUATION	The Real Property Services Appraiser's estimation of the Fair Market Value of real estate or other property. This valuation is used to determine taxes levied upon the property.
BALANCED BUDGET	A budget in which the estimated revenues equal the estimated expenditures.

BASIS OF BUDGETING	Refers to the conventions for recognition of costs and revenues in budget development and in establishing and reporting appropriations, which are the legal authority to spend or to collect revenues.
BOND	A written promise to pay a specified sum of money (called the face value or principal amount) at a specified date together with periodic interest at a specified rate.
BUDGET	A financial plan for a definite period of time based on estimates of expenditures during the period and estimated sources for financing them.
BUDGET AUTHORITY	Authority provided by law to enter into obligations that will result in immediate or future outlay of government funds. The basic forms of budget authority are appropriations, borrowing authority and contract authority.
BUDGET CALENDAR	The schedule of key dates involved in the process of adopting and executing an adopted budget.
BUDGET DOCUMENT	The official written statement of the fiscal year financial plan for the County as presented by the County Administrator.
BUDGET MESSAGE	A written statement presented by the County Administrator to explain principal budget issues and to provide recommendations to the Greenville County Council.
BUDGET YEAR	The fiscal year for which the budget is being considered: the fiscal year or years following the current year.
CAPITAL	Capital can refer to physical such as plant property or equipment or to financial resources required to acquire physical resources.
CAPTIAL BUDGET	That part of the Capital Improvement plan involving capital expenditures or borrowing for the period covered by the operating budget.
CAPITAL IMPROVEMENT PLAN (CIP)	A planned schedule of major capital improvements. Capital improvements are defined as a project involving property acquisition, construction, and/or expansion of permanent physical facilities, and the purchase and/or replacement of major pieces of equipment.
CAPITAL LEASES	Leases for assets which the government is buying or is leasing for all of their useful lives. The county utilizes capital leases for the purchase of vehicles.
CAPITAL PROJECT FUNDS	Capital project funds are used to account for financial resources to be used for the acquisition or construction of major capital facilities (other than those financed by proprietary funds).
CAPITAL OUTLAY	Expenditures which result in the replacement of or an addition to fixed assets. These expenditures must be over $5,000.
COMPENSATED ABSENCES	Annual leave vested with employees up to the maximum allowed is treated as an expenditure in the period earned rather than in the period the benefit is paid.

CONTINGENCY FUNDS	Monies set aside, consistent with financial policies, which subsequently can be appropriated to meet unexpected needs.
CONTRACTUAL	Category of costs which are paid under a formal agreement with third parties.
CPI	Consumer Price Index. The measure of average change in prices over time in a fixed market basket of goods and services.
DEBT	A government credit obligation.
DEBT SERVICE FUNDS	Debt service funds are used to account for the accumulation of resources for, and the payment of, general long-term debt principal, interest and related costs.
DEFICIT	The excess of expenditures over revenues.
DEPARTMENT	An organizational unit of the County responsible for carrying out a major governmental function.
DEPRECIATION	(1) Expiration in the service life of fixed assets attributable to wear and tear, deterioration, action of the physical elements, inadequacy or obsolescence. (2) The portion of the cost of a fixed asset which is charged as an expense during a particular period. In accounting, the cost of an asset, less any salvage value, is pro-rated over the estimated service life of such an asset, and each period charged with a portion of such cost. Through this process, the entire cost of the asset is ultimately charged off as an expense.
DIVISION	A major unit of organization which groups departments into classes by the service they provide.
EFFECTIVENESS	Results (including quality) of the program.
EFFICIENCY	Cost (whether in dollars or employee hours) per unit of output.
EMPLOYEE BENEFITS	These include social security, retirement, group health, dental and life insurance.
EMS	Emergency Medical Services. EMS is responsible for the health, welfare and safety of the citizens of and visitors to Greenville County from the effects of natural, technological, and manmade disasters.
ENCUMBRANCE	A financial commitment related to an unperformed contract for goods or services.
ENTERPRISE FUND	The fund established to account for operations that are financed and operated in a manner similar to private business enterprises. The intent of the governing body is that the costs of providing goods and services to the general public, on a continuing basis, are financed or recovered primarily through user fees/charges; and for which preparation of an income statement is desirable.

ESTIMATED REVENUES	Projections of funds to be received during the fiscal year and legally budgeted for a given fund for a given budget period.
EXPENDITURE	The incurring of an actual liability as the cost of goods delivered or services rendered including operating expenses, capital outlays and debt service pursuant to the authority granted in an appropriation ordinance.
FEES	A charge by government associated with providing a service, permitting an activity, or imposing a fine or penalty.
FIDUCIARY FUNDS	The County's only fiduciary fund type is its Agency Fund. Agency funds are used to account for assets held by the County as an agent for individuals, private organizations, other governments and/or other funds. Agency funds are custodial in nature and do not involve measurements of results of operations.
FINANCIAL POLICIES	The County government's policies with respect to taxes, spending and debt management as these relate to government services, programs, and capital investment.
FISCAL YEAR (FY)	An accounting period of 12 successive calendar months to which the annual budget applies. The County's fiscal year begins July 1 and ends June 30.
FIXED ASSETS	Assets of long-term character with value of $5,000 or more which are intended to be held or used for an extended period of time, such as land, buildings, machinery, and equipment.
FRANCHISE FEES	Fees levied on a business corporation in return for granting a privilege sanctioning a monopoly, or permitting the use of public property, usually subject to regulation.
FULL TIME EQUIVALENT (FTE)	The calculation of the number of employees required to complete the tasks scheduled within each department. This is calculated by dividing the total number of scheduled hours by the normal hours scheduled for one employee.
FUND	A fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities and residual equities or balances, and changes therein. Funds are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions, or limitations.
FUND ACCOUNTING	The accounts of the County are organized on the basis of funds or account groups, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund balance, revenues and expenditures. The various funds are summarized by type in the financial statements. The following fund types and account groups are used by the County: governmental funds, proprietary funds, and fiduciary funds.
FUND BALANCE	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.

GAAP	(Generally Accepted Accounting Principles) Accounting rules and procedures established by authoritative bodies or conventions that have evolved through custom and common usage.
GASB	(Governmental Accounting Standards Board) The highest source of accounting and financial reporting guidance for state and local governments.
GENERAL FUND	The general fund is the general operating fund of the County. It is used to account for all financial resources except those required to be accounted for in another fund.
GENERAL OBLIGATION BONDS (GO)	Bonds payable from ad valorem taxes upon all the property assessable by the issuing municipality and from other general revenues.
GFOA	(Government Finance Officers Association) The professional association of state and local finance officers in the United States who are dedicated to the sound management of government financial resources.
GIS	Geographic Information System
GOAL	The long-term financial and programmatic public policy outcomes or results that the County expects from the efforts of departments.
GOVERNMENTAL FUNDS	Governmental funds are used to account for the County's expendable financial resources and related liabilities (except those accounted for in proprietary funds). The measurement focus is upon determination of changes in financial position. The following are the County's governmental fund types; general fund, special revenue fund, debt service fund, capital project fund.
GRANTS	A financial contribution by Federal or State governmental units. Grants may be for specific purposes, for a category, or a block of related users.
INFRASTRUCTURE	Long-lived assets that normally are stationary in nature and can be preserved a significantly greater number of years than most capital assets. Examples include roads, bridges, tunnels, and drainage systems.
INDIRECT COST	Costs associated with, but not directly attributable to, the providing of a product or service. These are usually costs incurred by service departments in support of operating departments.
INTERFUND	Budgeted amounts transferred from one governmental accounting fund to another for work or service provided.
INTERGOVERNMENTAL REVENUE	Revenue received from another government unit for a specific purpose.
INTERNAL SERVICE FUND	Internal service funds are proprietary funds and are used to account for goods services provided by one department or agency to other departments or agencies of the County, or to other governmental units, on a cost-reimbursement basis.
IT	Information Technology

LEVY	To impose taxes, special assessments, or service charges. Also, another term used for millage rate.
LONG-TERM DEBT	Debt with a maturity of more than one year after the date of issuance.
MILLAGE RATE	The amount of tax stated in terms of a unit of the tax base; for example, each mill generates $1 for every $1,000 of assessed valuation of taxable property.
MISSION	A broad statement of purpose that is derived from organizational and/or community values and goals.
MODIFIED ACCRUAL BASIS OF ACCOUNTING	A basis of accounting for governmental funds in which revenues are recognized when they become measurable and available as net current assets, and expenditures are recognized when the related fund liability is incurred.
MULTIYEAR BUDGET PLANNING	A budget process designed to make sure that the long-range consequences of budget decisions are identified and reflected in the budget totals.
NET ASSETS	Investment in capital assets, net of related debt. All assets and all liabilities are included. Considered a measure of expendable available financial resources.
NON-OPERATING EXPENDITURES	Expenditures of a type that do not represent direct operating costs to the fund and includes transfers out and reserves for contingency.
OBJECTIVE	Specific, measurable statements that support a particular goal, reflecting the amount of change expected as a result of the Key Action Steps and other program strategies.
OPERATING	Category of costs for the day-to-day functions of a department or unit of organization.
OPERATING BUDGET	A comprehensive plan, expressed in financial terms, by which an operating program is funded for a single fiscal year.
OPERATING TRANSFERS	Legally authorized transfers from a fund receiving revenue to the fund through which the resources are to be expended.
PRIOR YEAR	The year immediately preceding the current year.
PROPERTY TAX	Taxes computed as a percentage of the value of real or personal property expressed in mills.
PROPOSED BUDGET	The recommended County budget submitted by the County Administrator to the County Council for adoption.
PROPRIETARY FUNDS	Proprietary funds are used to account for activities that are similar to those often found in the private sector. The measurement focus is upon determination of net income. The County has two proprietary fund types: internal service fund and enterprise fund.
REAL PROPERTY	Land and buildings and/or other structures attached to it that are taxable under state law.

RESERVE	An account used to indicate that a portion of a fund's balance is legally restricted for a specific purpose and is, therefore, not available for general appropriation.
REVENUE	The yield of receipts of receivables that a governmental unit receives into the treasury for public use.
REVENUE BONDS	Bonds financed by a dedicated revenue source. The county uses revenue Bonds for infrastructure purposes and Fee-in lieu of taxes are used for financing.
REVENUE FORECASTING	The utilization of various approaches used by governments to determine the levels of revenue available for use in future years.
SALARIES	Gross earnings of all authorized positions.
SPECIAL REVENUE BONDS	Bonds that are not considered general obligations of the government, but are to be repaid through specific government resources.
SPECIAL REVENUE FUND	Special revenue funds are used to account for the proceeds of specific sources (other than major capital projects) that are legally restricted to specified purposes. The following activities are accounted for in the special revenue funds: federal revenue sharing, community development, charity hospitalization and other federal and state grants.
TAX YEAR	The calendar year in which ad valorem property taxes are levied to finance the ensuing fiscal year budget.
UNENCUMBERED BALANCE	The amount of an appropriation that is neither expended or encumbered.
USER FEE	Charges for specific services rendered only to those paying such charges as, for example, landfill services charges.

COUNTY OF GREENVILLE ACRONYMS

AAA	Bond Rating
ACFR	Annual Comprehensive Financial Report
ACOG	Appalachian Council of Governments
ACS	Acute Coronary Syndrome
ACLS	Advanced Cardiovascular Life Support
ADA	Americans with Disabilities Act
AFIS	Automated Fingerprint Identification System
AHLS	Advanced Hazardous Materials Life Support
ANAB	ANSI National Accreditation Board
APWA	American Public Works Association
CAD	Computer Aided Dispatch
CALEA	Commission for Accreditation of Law Enforcement Agencies
CIP	Capital Improvement Program
CLE	Continuing Legal Education
CODIS	Combined DNA Index System
COOP	Continuity of Operations
COG	Continuity of Government
COPs	Certificates of Participation
COVID	Coronavirus Disease
CQI	Continuous Quality Improvement
CRG	Collaborative Response Graphics
CU-ICAR	Clemson University International Center for Automotive Research
DES	Department of Environmental Services
DHEC	Department of Health and Environmental Control

DNA	Deoxyribonucleic Acid
DSS	Department of Social Services
EECBG	Energy Efficiency and Conservation Block Grant
EEOC	Equal Employment Opportunity Commission
EMS	Emergency Medical Services
EOC	Emergency Operations Center
EQIP	Environmental Quality Incentives Program
FBI	Federal Bureau of Investigation
FICA	Federal Insurance Contributions Act
FRSD	Forward Resuscitative Surgical Detachment
FTE	Full-Time Equivalent
GAAP	Generally Accepted Accounting Principles
GADC	Greenville Area Development Corporation
GAMA	Geographic Aided Mass Appraisal
GASB	Governmental Accounting Standards Board
GFOA	Government Finance Officers Association
GIS	Geographic Information System
GOB	General Obligation Bond
GPATS	Greenville-Pickens Area Transportation Study
HVAC	Heating, Ventilation, and Air Conditioning
IBNR	Incurred But Not Reported
ICC	International Code Council
IEC	International Electrotechnical Commission
IPRB	Installment Purchase Revenue Bonds
ISO	International Organization for Standardization
IT	Information Technology
LDR	Land Development Regulations

LEC	Law Enforcement Center
LID	Low Impact Development
MAT	Medication-Assisted Treatment
MDT	Mobile Data Terminal
MSW	Municipal Solid Waste
NCIC	National Crime Information Center
NGI	Next Generation Identification
NPDES	National Pollutant Discharge Elimination System
OCI	Overall Condition Index
OCRI	Official County Road Inventory
OCRI-D	Official County Road Inventory by District
PC	Personal Computer
PPE	Personal Protective Equipment
PSAP	Public Safety Answering Point
ROD	Register of Deeds
SCPRA	South Carolina Public Records Association
SLED	South Carolina Law Enforcement Division
SSRBs	Special Source Revenue Bonds
TDMA	Time Division Multiple Access
TIP	Transportation Improvement Program
TMDL	Total Maximum Daily Load
UPS	Uninterruptible Power Supply
UVAN	Upstate Veterans Alliance Network
YMCA	Young Men's Christian Association