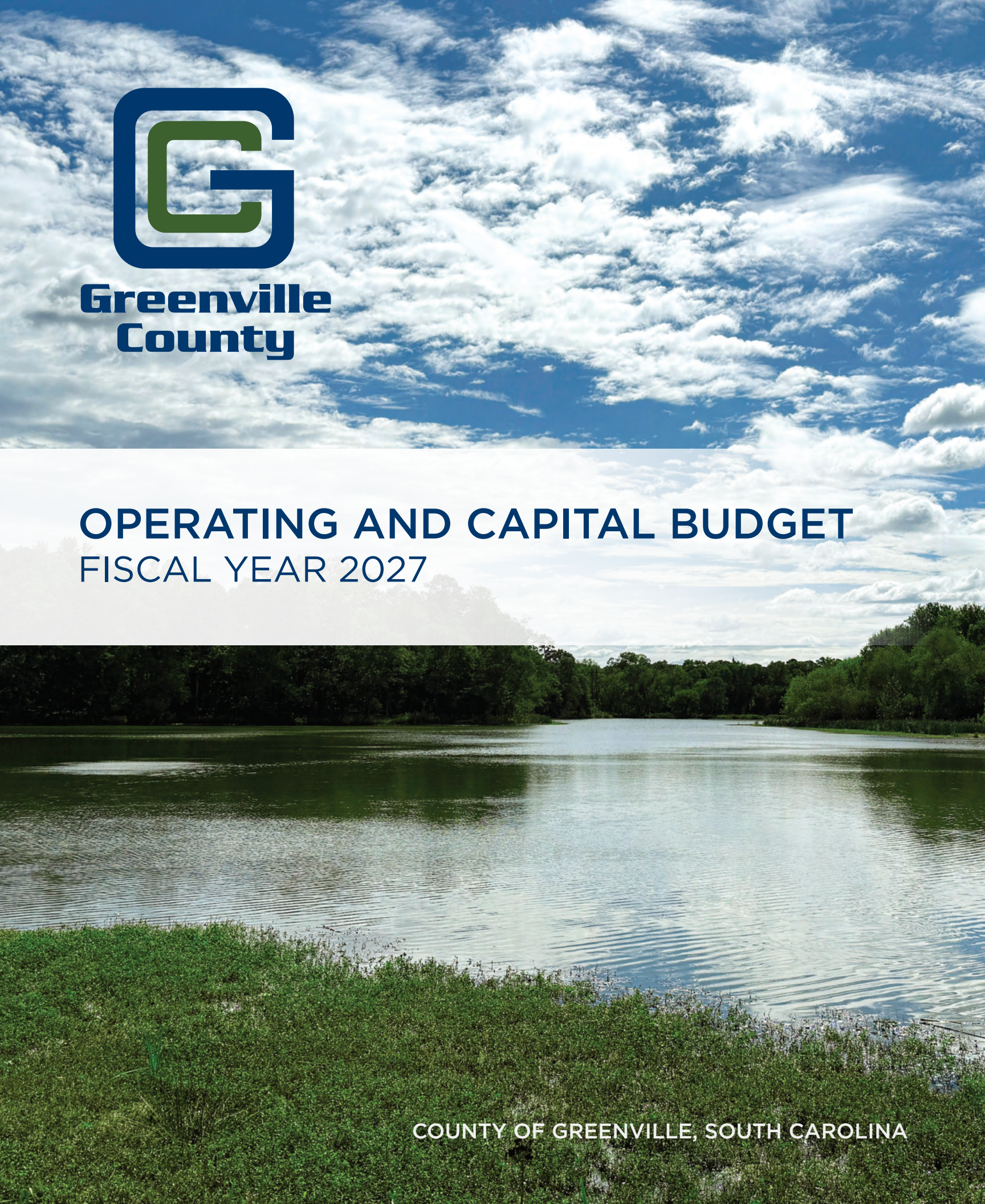


OPERATING AND CAPITAL BUDGET

FISCAL YEAR 2027

COUNTY OF GREENVILLE, SOUTH CAROLINA

COUNTY OF GREENVILLE
SOUTH CAROLINA

BUDGET

Fiscal Year 2027

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

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GOVERNMENT FINANCE OFFICERS ASSOCIATION

Distinguished Budget Presentation Award

PRESENTED TO

County of Greenville
South Carolina

For the Fiscal Year Beginning

July 01, 2025

Christopher P. Morrill

Executive Director

The Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to the County of Greenville for its annual budget for the fiscal year beginning July 1, 2025. In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as a financial plan, as an operations guide, and as a communications device. This award is valid for a period of one year only.

COUNTY OF GREENVILLE

VISION

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

MISSION STATEMENT

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

READER'S GUIDE TO THE BUDGET DOCUMENT

The budget document contains the FY2027 Budget for Greenville County and describes how the County government plans to meet the community's needs. This document is not only an assembly of information required for making policy and resource decisions; it is also a resource for citizens in learning more about the operation of their county government.

The County of Greenville's budget document is divided into the following major sections: Budget Message, Introduction, Budget Summaries, Fund Overview, and Appendix. These sections contain information useful to the administration of the County and are cross-referenced throughout the program document. Financial data, for example, is presented in two sections: (1) the budget summaries section presents actual revenues and expenditures, as well as projected future year revenues and expenditures; and (2) the fund overviews present the budgets by department to demonstrate the connection between resources, programs, and services.

BUDGET MESSAGE

This section contains the County Administrator's budget message which outlines key features of the FY2027 budget and a discussion of past and future challenges in budgeting. The message also discusses underlying administrative practices that support the County's budget goals.

INTRODUCTION

The Introduction section provides an overview of the organizational and fund structure, an overview of the budget process and fund types, and a discussion of the budgetary and financial management systems utilized by the County, and the County's financial policies.

BUDGET SUMMARIES

The Budget Summaries section contains a comprehensive analysis of revenues and appropriations for all funds. This section summarizes the overall financial condition of the County's major funds.

GENERAL FUND/SPECIAL REVENUE FUND/PROPRIETARY FUNDS

The Fund Sections include an overview of departmental budgets. Information about each department, including a description, budget, and performance measures, is also presented. To provide a comparison, data is provided for FY2025 through FY2027.

CAPITAL PROJECTS

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

DEBT SERVICE FUND

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

APPENDIX

The Appendix Section contains statistical information about Greenville County and a glossary for the budget document. This section also includes the approved budget ordinance for FY2027.

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.

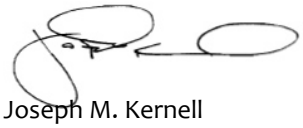
Strategic Growth and Land Management

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

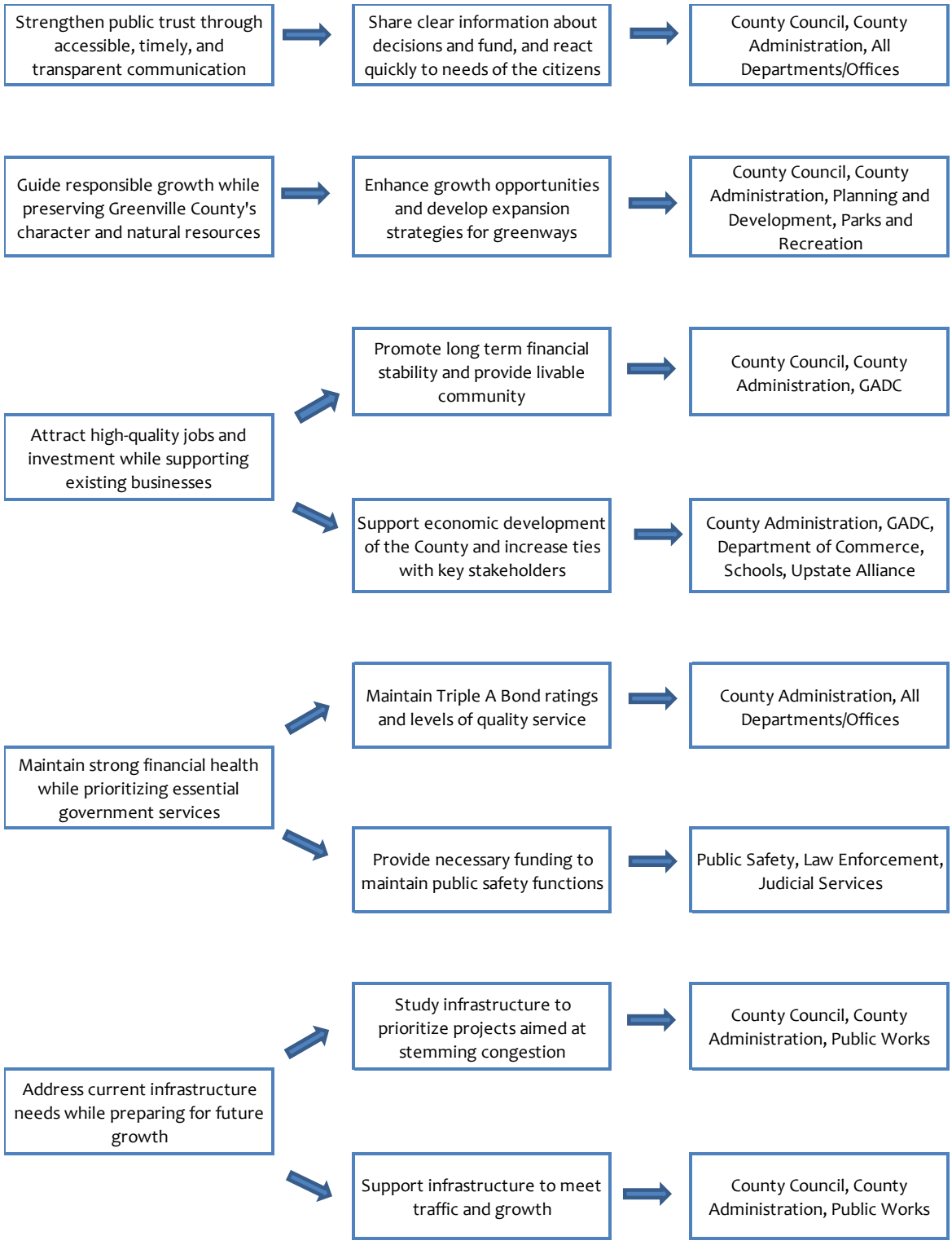
Maintain Triple A Bond Ratings and provide for long-term fiscal viability and fiscal management of fund balance reserves through operating efficiencies, cost savings, and revenue enhancement. Maintain fiscally responsible framework by reviewing service levels and services provided by County departments, 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



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HISTORY OF GREENVILLE COUNTY



The origins of the name Greenville County are uncertain, but the county was probably named for Revolutionary War general Nathanael Greene (1742-1786) or for an early resident, Isaac Green. This area of the state was the territory of the Cherokee Indians until 1777. Scott-Irish and English settlers began moving into the area soon after the Cherokee ceded the lands to the state. The first white settler was Richard Pearis, an Irishman, who came from Virginia about 1765 as a trader. The county was created by the State's General Assembly on March 22, 1786. The Greenville District was part of the larger Washington District from 1791 to 1800. The county seat was originally named Pleasantburg, but in 1831 the name was changed to Greenville. The village of Greenville was chartered by state law on December 17, 1831. On February 14, 1907, the city surrendered its charter and accepted incorporation under general law.

Because of its location in the foothills of the Blue Ridge Mountains, Greenville County became a popular summer retreat for lowcountry planters in the early 1800s. The area flourished as a resort, connected even in early days by what then were considered good roads leading toward western North Carolina and Tennessee, and toward Charleston and Atlanta. With abundant streams and rivers, Greenville County encouraged textile manufacturers to begin operating in the area as early as the 1820s. The falls of the Reedy River were soon utilized to furnish power for iron works, corn and cotton mills.

In 1853, the Atlanta and Charlotte Air-Line railway opened with a direct path through Greenville, thereby facilitating the movement of the textile industries from the North to the South. As a result, Greenville became known as the Textile Capital of the World, a distinction that prevailed through the last quarter of the twentieth century.



In more recent decades, the County has expanded on its reputation as an attractive site for corporate headquarters relocation and international business investment. Greenville County is known as a business and high technology manufacturing center, and as a regional center for industrial technology, engineering, health and commerce.



ORGANIZATIONAL FORM OF GOVERNMENT

Greenville County is organized as a Council-Administrator form of local government, which combines the political leadership of elected officials with the professional experience of an appointed local government administrator. Under the Council-Administrator form, power is concentrated in the elected Council, which hires a professional administrator to implement its policies. This appointee serves at the pleasure of the Council and has responsibility for preparing the budget, directing day-to-day operations, hiring and dismissing personnel, and serving as the Council's chief policy advisor. County Council is composed of twelve members, which are elected in single member districts to a four-year term.

ORGANIZATIONAL STRUCTURE

Greenville County government is organized into ten basic financial areas of service delivery. Each group is organized according to its functional area and services provided.

Administrative Services - This area of county government is comprised of the County Administrator's Office, County Council Office, and County Attorney's Office.

Department of Administration – This area of county government is responsible for Emergency Management, Emergency Medical Services, Information Technology and GIS services, and Human Resources.

Department of General Services – This area of county government is responsible for the financial management of County government including budget preparation. Also included in this area are property assessment, tax collection, procurement, financial operations, fleet management, and parks and recreation.

Department of Public Works – This area of county government is responsible for infrastructure related functions, including engineering and road maintenance, land development, animal care services, and county property maintenance.

Department of Planning and Development - This area of county government is responsible for code enforcement, planning, floodplain management, subdivision administration, and soil and water functions.

Department of Public Safety – This area of county government is comprised of several public safety related functions, including the detention center, the forensics division and crime lab, maintenance of criminal records, and indigent defense.

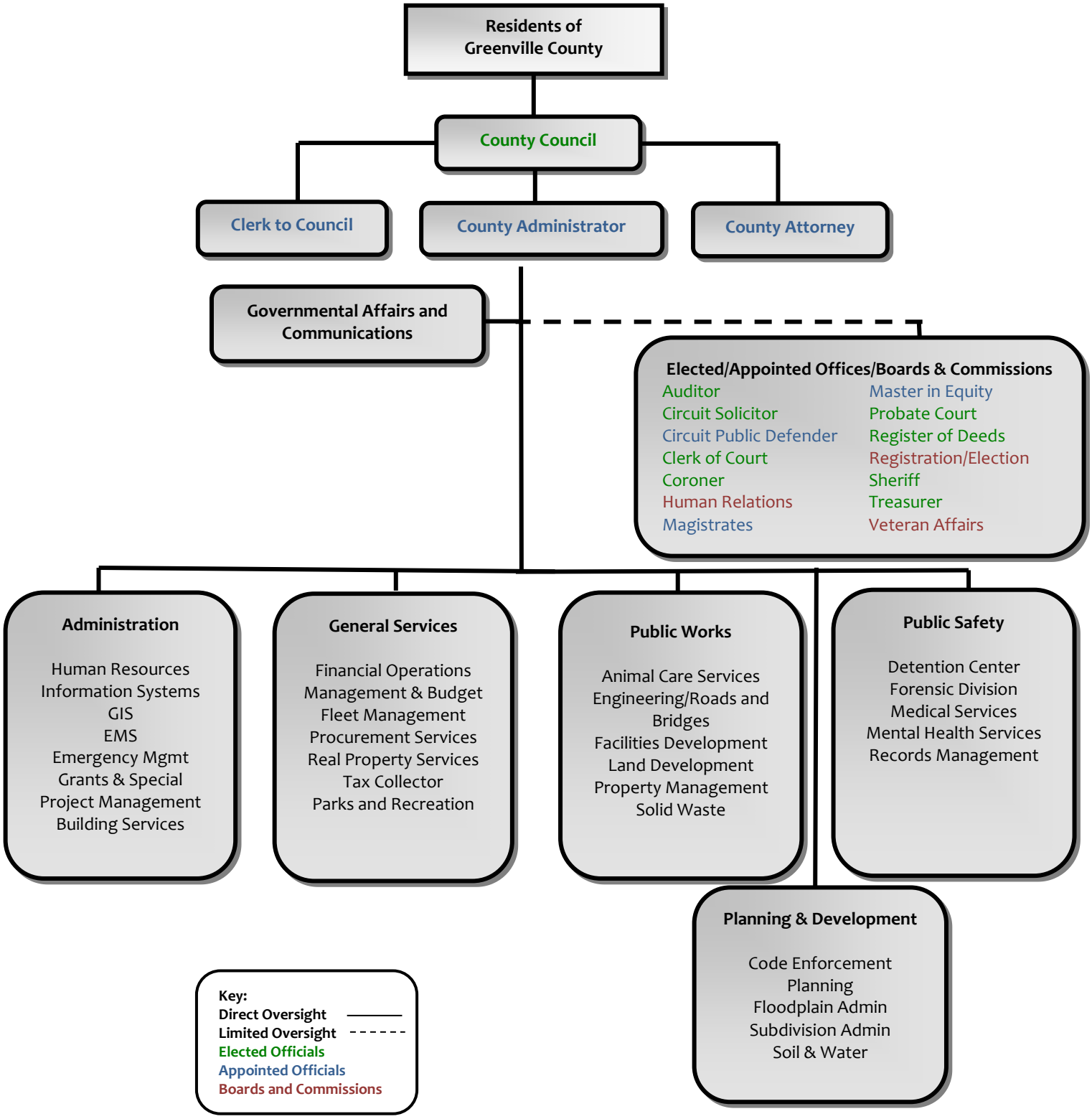
Judicial Services – This area of county government is comprised of elected and appointed officials whose function relates to the judicial or court system. Offices in this area include the Circuit Solicitor, Clerk of Court, Probate Court, Magistrates, Master in Equity, and Circuit Public Defender.

Fiscal Services – This area of county government is comprised of elected officials whose function relates to other fiscal areas of government not directly under the purview of the County Administrator. This includes the County Treasurer, County Auditor, and County Register of Deeds.

Law Enforcement Services – This area of county government is comprised of elected and appointed officials whose function is to provide basic law enforcement services. This includes the Sheriff, Coroner, and Medical Examiner.

Other Services – This area of county government includes offices who are governed by boards and/or commissions, such as Human Relations, Registration and Election, and Veteran Affairs. This area also includes contingency funds and outside agency funds.

COUNTY OF GREENVILLE ORGANIZATIONAL CHART



GREENVILLE COUNTY, SOUTH CAROLINA
COUNTY COUNCIL



Benton Blount
Chair
District 19



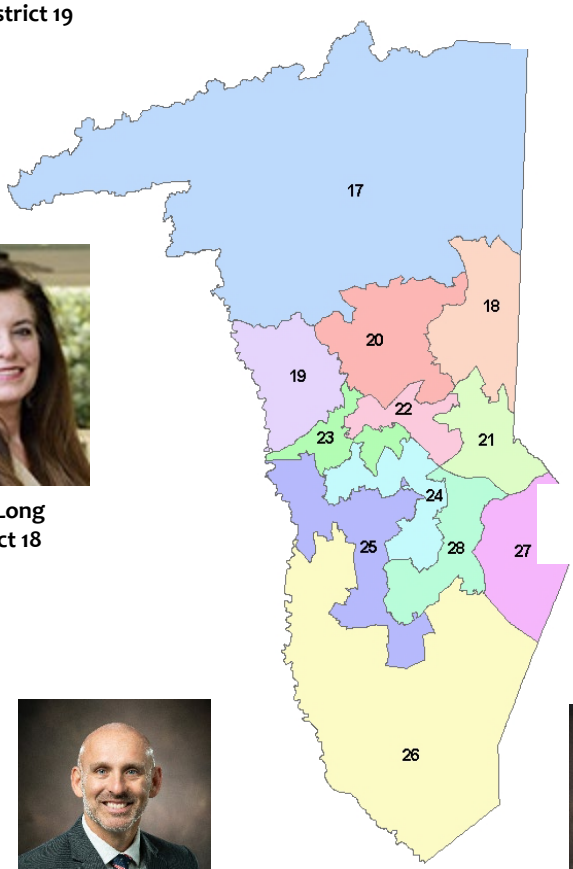
Rick Bradley
Vice Chair
District 26



Joey Russo
District 17



Alan Mitchell
District 23





Kelly Long
District 18



Liz Seman
District 24



Steve Shaw
District 20



Ennis Fant
District 25

Curt McGahhey
District 21



Garey Collins
District 27



Frank Farmer
District 22



Dan Tripp
District 28

COUNTY OF GREENVILLE
ADMINISTRATIVE AND APPOINTED STAFF

Joseph Kernell, County Administrator

Ted Lambrecht
Deputy County Administrator, General Services

Hesha Gamble
Assistant County Administrator, Engineering and Public Works

Israel Hollister
Assistant County Administrator, Public Safety

Jason Martin
Assistant County Administrator, Administration

Regina McCaskill, Clerk to Council
Mindy Lipinski, Circuit Public Defender
Charles Simmons, Master in Equity
Jonathan Anders, Chief Magistrate
Chris Antley, County Attorney

ELECTED OFFICIALS

Scott Case, Auditor
Cindy Crick, Circuit Solicitor
Mike Ellis, Coroner
Chadwicke Groover, Probate Judge
Allen Hodges, Treasurer
Hobart Lewis, Sheriff
Tim Nanney, Register of Deeds
Jay Gresham, Clerk of Court

DESCRIPTIONS OF FUNDS AND FUND TYPES

The accounts of the County are organized on the basis of funds or account groups, each of which is considered a separate accounting entity. Government resources are allocated to and accounted for in these funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled.

GOVERNMENTAL FUNDS

The ***General Fund*** is the general operating fund of the County and accounts for all financial resources except those required to be accounted for by another fund. This fund is used to account for most of the day-to-day operations of the County, which are financed from property taxes and other general revenues.

The ***Special Revenue Funds*** are used to account for revenues derived from specific taxes or other earmarked revenue sources which, by law, are designated to finance particular functions or activities of government.

The ***Debt Service Fund*** reports current financial resources restricted for the payment of principal and interest for long-term debt.

The ***Capital Projects Fund*** reports financial resources restricted for the acquisition and construction of major capital projects by the County except those financed by the Enterprise and Internal Service Funds.

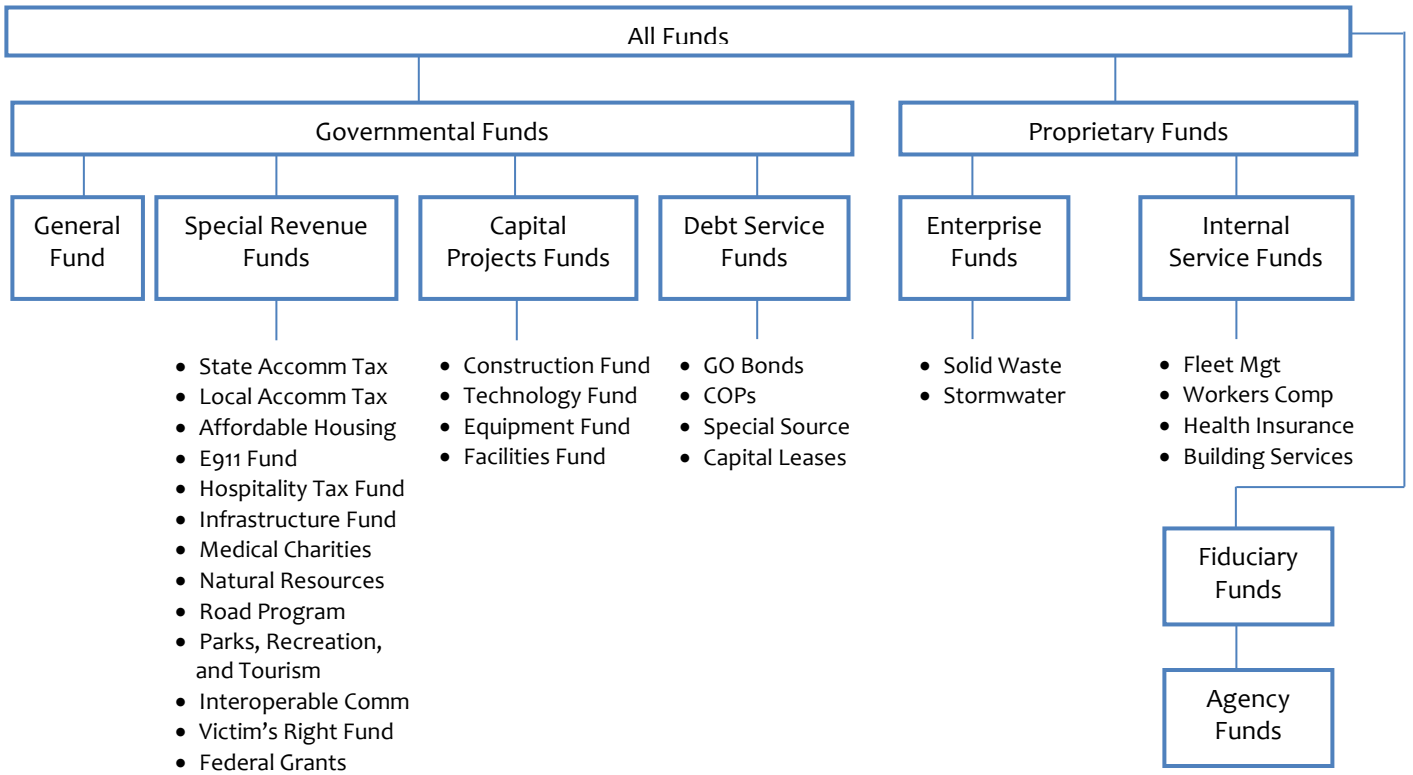
PROPRIETARY FUNDS

Proprietary funds are used to account for activities, which are similar to those found in the private sector. The County's proprietary fund types are its enterprise funds and internal service funds.

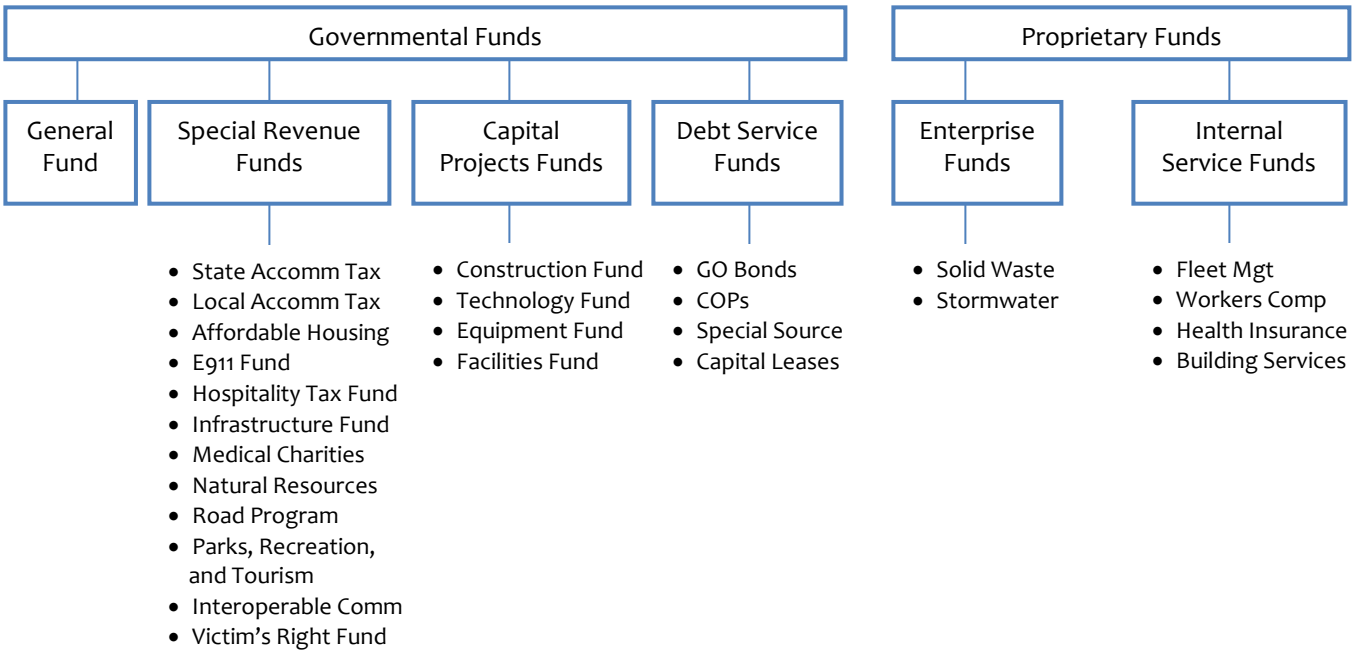
The ***Internal Service Funds*** account for the financing of goods and services provided by one department or agency to other departments or agencies of the County, or to other governments, on a cost-reimbursement basis.

The ***Enterprise Funds*** account for operations that are financed and operated in a manner similar to private business enterprises where the determination of net income is necessary or useful for sound financial administration and where the costs of providing such services are typically recovered to a varying extent through user charge.

FUND STRUCTURE



Adopted Budgets for the Following Funds



FUND/DEPARTMENT RELATIONSHIP

Department	General	Special Revenue Funds						Capital Projects Funds	Enterprise Funds		Internal Service Fund
		E911	Medical Charities	Parks & Recreation	Interoper Comm	Road Program	Victims Rights		Solid Waste	Stormwater	
County Council	X				X						
County Administrator	X				X						
County Attorney	X										
Department of Administration											
Information Systems	X							X			
Human Resources	X										
Emergency Management	X				X						
Emergency Medical Services	X				X						
Geographic Information Systems	X							X			
Department of General Services											
Financial Operations	X										
Management and Budget	X										
Fleet Management								X			X
Procurement Services	X										
Tax Collector	X										
Real Property Services	X										
Department of Planning and Development											
Code Enforcement	X										
Planning	X										
Floodplain Management										X	
Soil and Water										X	
Subdivision Administration										X	
Department of Public Works											
Animal Care Services	X										
Engineering	X				X	X		X			
Land Development								X		X	
Property Management	X										
Solid Waste					X			X	X		
Department of Public Safety											
Detention Center	X							X			
Forensics	X							X			
Indigent Defense	X										
Medical Charities			X								
Records	X							X			
Parks, Recreation, and Tourism				X				X			
Elected and Appointed Offices											
Auditor	X										
Circuit Solicitor	X										
Circuit Public Defender	X										
Clerk of Court	X										
Coroner	X				X						
Magistrates	X										
Master in Equity	X										
Probate Court	X										
Register of Deeds	X										
Sheriff	X	X									
Treasurer	X										
Human Relations	X										
Registration and Election	X										
Veterans Affairs	X										

BUDGETARY AND FINANCIAL MANAGEMENT SYSTEMS

Statutory Requirements of a Balanced Budget

Greenville County employs formal budgetary integration as a management control device during the year and generally adopts a budget for all fund types other than fiduciary types. The County follows the procedures identified in the "Budget Process" section to establish the budget for each fiscal year, which runs from July 1 through June 30 of the following year. State law requires that all political subdivisions of the State adopt balanced budgets. Further, each county council is required to adopt annually and prior to the beginning of the fiscal year operating and capital budgets for the operation of county government (South Carolina Code of Laws, Section 4-9-140).

Budget Amendments

Changes affecting the total appropriations in any fund must be ordained by County Council. Council may make amendments to the budget in the same manner as prescribed for enactment of ordinances. Supplemental appropriations may be made by Council to allocate funds to a department or agency for a specific purpose not anticipated when the original budget appropriation was approved.

Budgetary Control

Though the legal level of appropriation is the fund, budgetary controls are exercised at lower levels of detail as well. The Management and Budget Office is authorized to transfer amounts between line-item accounts within a department or non-department account for the purpose of providing continuing county services approved by Council in the budget ordinance. Department directors are authorized to allocate appropriations within and between object accounts and departmental activities, with the exception of personnel services and contracts, as they deem appropriate in order to meet the objectives of the budget. Interdepartmental transfers, involving funds from one department or non-department account to another department or non-department account, must be approved by County Council. Transfers of funds from the non-departmental personnel services accounts can be made by the Management and Budget Office to reflect merit increases and market adjustments as approved in the budget process by County Council without further action of Council.

All appropriations lapse at year-end, except those established for capital projects or grants that survive the fiscal year. These appropriations are made for the duration of the project acquisition or construction period or for the life of the grant. Grant activity is reported in a manner consistent with the single audit act.

Fund Accounting

Fund Accounting is a method of segregating accounts according to the purposes for which resources are expended and/or generated. The accounts of the County are organized on the basis of funds and account groups, each of which is considered to be a separate accounting entity. The operations of each fund are accounted for by providing a separate set of self-balancing accounts that comprise its assets, liabilities, fund balance/equity, revenues, expenditures/expenses, and transfers. The various funds are grouped into broad fund categories and generic fund types as discussed on the following pages.

BUDGET BASIS OF PREPARATION

BASIS OF ACCOUNTING AND MEASUREMENT FOCUS

The County prepares its budget on a basis of accounting in accordance with Generally Accepted Accounting Principles (GAAP), with the exception of encumbrances. The difference between the budgetary basis of accounting and GAAP is that encumbrances are recorded as the equivalent of expenditures (budget) as opposed to a reservation of fund balance (GAAP). However, when comparing the General Fund budget to prior years in the five-year general fund projection schedule, the conversion to GAAP for all preceding years is used.

All **Governmental Fund Types** (General Fund, Special Revenue Funds, Debt Service Funds, Capital Project Funds) are accounted for using the modified accrual basis of accounting. In the modified accrual basis of accounting, revenues are recorded when they become measurable and available as net current assets. Primary revenues, including property taxes, intergovernmental revenues, and interest are treated as susceptible to accrual under the modified accrual basis. Other revenue sources, such as licenses and permits, charges for services, fines and forfeitures, and miscellaneous revenues are not treated as susceptible to accrual and are recorded as revenue when received in cash because they are generally not measurable until actually received. Expenditures are generally recognized under the modified accrual basis of accounting when the related fund liability is incurred. Exceptions to this general rule include: (1) principal and interest on general long-term debt, which is recorded when due, and (2) the non-current portion of accrued compensated absences, which is recorded in the general long-term account group.

All **Proprietary Fund Types** (Internal Service Funds and Enterprise Funds) are accounted for using the accrual basis of accounting. Their revenues are recognized when they are earned and their expenses are recognized when they are incurred, if measurable.

RELATIONSHIP BETWEEN BUDGET AND ACCOUNTING

During the year, the accounting system is maintained on the same basis as the adopted budget. This enables departmental budgets to be easily monitored monthly via accounting system reports. Accounting adjustments are made at fiscal year-end to conform to GAAP.

The major differences between the adopted budget and GAAP for Governmental Fund Types are: (1) encumbrances are recorded as the equivalent of expenditures (budget) as opposed to a reservation of fund balance (GAAP); (2) certain revenues and expenditures, (i.e., compensated absences) not recognized for budgetary purposes are accrued (GAAP).

Enterprise Fund differences include (1) encumbrances are recorded as the equivalent of expenditures (budget) as opposed to a reservation of fund balance (GAAP); (2) certain items (i.e., principal expense and capital outlay) are recorded as expenditures for budgetary purposes as opposed to adjustment of the appropriate balance sheet accounts (GAAP).

FINANCIAL POLICIES

PURPOSE

Primary among the responsibilities of the government of Greenville County to its citizens is the care of public funds and wise management of county finances while providing for the adequate funding of the services desired by the public and the maintenance of public facilities. These financial management policies, designed to ensure the fiscal stability of the government of Greenville County, South Carolina, shall guide the development and administration of the annual operating and capital budgets. These financial policies address revenues, cash management, expenditures, debt management, risk management, capital needs, and budgeting and management.

OBJECTIVES

- To protect the policy-making ability of County Council by ensuring that important policy decisions are not controlled by financial problems or emergencies.
- To enhance the policy-making ability of County Council by providing accurate information on program costs.
- To assist sound management of County government by providing accurate and timely information on financial condition.
- To provide sound principles to guide the important decisions of the County Council and of management which have significant fiscal impact.
- To set forth operational principles which minimize the cost of government, to the extent consistent with services desired by the public, and which minimize financial risk.
- To employ policies which prevent undue or unbalanced reliance on certain revenues, which distribute the costs of county government services as fairly as possible, and which provide adequate funds to operate desired programs.
- To provide essential public facilities and prevent deterioration of the County's public facilities and its capital plant.
- To protect and enhance the County's credit rating and prevent default on any debts.
- To insure the legal use of all County funds through a good system of financial security and internal controls.

ACHIEVING THESE OBJECTIVES

To achieve and maintain the aforementioned objectives, the General Services Department's Division of Management and Budget, at the direction of the County Administrator's Office, working with the County Council, will conduct an annual analysis of projected financial condition and key financial indicators. It is the focus of this analysis to:

- Identify the areas where the county is already reasonably strong in terms of protecting its financial condition;
- Identify existing or emerging problems in revenue sources, management practices, infrastructures conditions, and future funding needs;
- Forecast expenditures and revenues for the next 5 years, taking care to consider such external factors as state and federal actions, the bond market, and management options being explored and used by other local governments, as well as internal management actions taken during the last budget cycle and being examined for application.

REVENUE POLICIES

Statements dealing with taxes and the means whereby the county raises revenue to fund operations.

Revenue Policy #1: Fund Balance

To maintain an "AAA" County credit rating and meet seasonal cash flow shortfalls, the budget shall provide for an anticipated undesignated fund balance between 25% and 35% for the general fund, of estimated

annual revenues. The fund balance shall be exclusive of all reserves not anticipated to be readily available for use in emergencies and contingencies.

- Should the fund balance fall below 25% of revenues, the County Administrator shall prepare and submit a plan for expenditure reductions and/or revenue increases to the County Council via the Finance Committee.
- In the event the fund balance is above 35%, the difference may be used to fund the following activities:
    - one-time capital expenditures which do not increase ongoing County costs;
    - other one-time costs; and
    - ongoing or new County programs, provided such action is considered in the context of council approved multi-year projections of revenue and expenditures.
- Generally, the fund balance levels are dictated by:
    - cash flow requirements to support operating expenses;
    - susceptibility to emergency or unanticipated expenditures;
    - credit worthiness and capacity to support debt service requirements;
    - legal or regulatory requirements affecting revenues, disbursements, and fund balances; and
    - reliability of outside revenues.
- If, at the end of a fiscal year, the fund balance falls below 25%, then the County shall rebuild the balance within one year.

Revenue Policy #2: Contingency

- The general fund budget shall provide for a contingency equivalent to 2% of estimated annual operating revenues. This contingency shall only be used when one of the following conditions arises and shall be restored in full within the next two fiscal years: (1) to mitigate damage caused by a natural disaster and (2) to address an urgent event that jeopardizes the safety of the public.
- Contingencies should be planned to avoid large tax rate increases from one year to the next. Where correction of a fund balance deficit causes the contingency to fall below 2% of operating revenue, a gradual correction of the problem over a two-year period is preferable to a one-time jump in tax rates.

Revenue Policy #3: Sources of Revenue

- The County will strive to maintain a diversified and stable revenue system to shelter the government from short-run fluctuations in any one-revenue source and ensure its ability to provide ongoing service.
- Restricted revenue shall only be used for the purpose intended and in a fiscally responsible manner. Programs and services funded by restricted revenue will be clearly designated as such.
- Intergovernmental assistance shall be used to finance only those capital improvements that are consistent with the capital improvement plan and County Council priorities, and whose operation and maintenance costs have been included in operating budget forecasts.
- A balance will be sought in the revenue structure between the proportions of elastic and inelastic revenues. All sources of revenue authorized by the South Carolina Code of Laws will be sought to achieve the desirable balance.
- Revenue Sources will be examined during the biennial budget process. A five (5) year proforma will be developed to ensure that projected future revenues meet projected future expenditures.
- Each time a new revenue source or a change in the rate of an existing source is considered, the effect of this change on the balance of elastic and inelastic revenue will be thoroughly examined by the Department of General Services prior to inclusion in the proposed budget.
- In preparing the proposed budget, the Management and Budget Division shall make recommendations to the County Administrator regarding options to reduce the County's reliance on property tax revenue.

Revenue Policy #4: Revenue Collection

- The County shall strive to achieve a current property tax collection rate of not less than 98%.

Revenue Policy #5: Fees-Licenses, Permits, Misc. Items

- All fees established by Greenville County for licenses, permits, fines, and other miscellaneous charges shall be set to recover the County's expense in providing the attendant service. These fees shall be reviewed biennially and shared with the Council's Finance Committee every other November in order that a biennial adjustment to reflect changes in the Municipal Cost Index, as reported by American City & County, may occur by the first of March following. A revenue manual listing all such fees and charges of the county shall be maintained by the Management and Budget Division and updated concurrent with the biennial adjustment.
- A fee shall be charged, unless otherwise directed by County Council, for any service that benefits limited interests within the community, except for human needs type services to persons with limited ability to pay.
- When hazardous materials are spilled and the assistance of Emergency Medical Services and/or Emergency Preparedness or the Sheriff is required to deal with the situation, the County shall require reimbursement for expenses incurred.

Revenue Policy #6: Fees-Utilities (Stormwater)

- Utility user charges for Stormwater management shall be segregated from the General Fund in a Stormwater Utility (enterprise) Fund and will be cost of service based (i.e., set to fully support the total direct, indirect, and capital costs) and established so that the operating revenues for the management of Stormwater are at least equal to its operating expenditures and annual debt service obligations. The user rates shall be designed so that a portion covers replacement cost for any stormwater facilities. The amount charged above and beyond the operational budget must be reviewed by the Committee on Finance prior to mailing.

Revenue Policy #7-a: Building Inspections Fees

As a multi-year goal, the Building Standards Division will strive to recover 100% of the Division's direct and indirect costs by generating revenues through special programs, special levies, fees, charges, donations and/or designated use of County-operated facilities and special equipment.

- The Building Standards and Management and Budget Divisions shall conduct a biennial comprehensive review of rates and through the County Administrator's Office recommend to the County Council any alterations or adjustments necessary in specific fees and/or charges to reflect service demand changes, the ability of users to support the demand, and concerns for other County operations. Every effort shall be made to index/limit rate increases to, but not exceed, the rate of inflation and new construction.

Revenue Policy #7-b: Emergency Medical Services

- The Emergency Medical Services and Management and Budget Divisions shall conduct a biennial comprehensive review of rates and through the County Administrator's recommendation to the County Council via the Finance Committee any alterations or adjustments necessary in specific fees and/or charges to reflect service demand changes, the ability of users to support the demand, and concerns for other County operations. Every effort shall be made to index/limit rate increases to, but not exceed, the rate of inflation.
- Through an aggressive volunteer recruitment program, the Division shall seek to minimize the cost to the county.
- Solicitation of funds through non-traditional sources, and various other modes shall be encouraged. Funds collected for any special purpose shall be earmarked for that purpose.

Revenue Policy #8: Grants/Intergovernmental Funds

- The County shall aggressively pursue all grant opportunities; however, before accepting grants, the County will consider the current and future implications of both accepting and rejecting the monies.

Revenue Policy #9: Gifts, Donations and Bequests

- Prior to acceptance, all gifts, donations and/or bequests given to the County for the use of any of its departments or divisions will be evaluated by the appropriate parties to determine what, if any, obligations are to be placed upon the County. Gifts and bequests will be considered as "over and above" basic County appropriations.
- Gifts and donations shall be used solely for the purpose intended by the donor. Unrestricted gifts will be expended in the manner and for the purposes authorized by County Council.
- "Gift Fund" expenditures shall carry the approval of the County Council before execution by County staff.

Revenue Policy #10: Operating Transfers

- To the maximum extent feasible and appropriate, General Fund transfers to other funds shall be defined as payments intended for the support of specific programs or services. Amounts not needed to support such specific program or service expenses shall revert to the General Fund's fund balance, unless Council direction establishing the transfer for other items is enacted.
- Where it is necessary to make a one-time advance of General Funds to another operating fund, this action shall occur under the following conditions:
    - The advance is reviewed, prior to the transfer of funds, by the Finance Committee.
    - All excess cash balances in the fund shall be invested for the benefit of the General Fund, not contrary to applicable Federal and State law and regulations, as long as the advance is outstanding.
    - Should the fund accumulate an unexpected unencumbered balance, this excess shall be used first to repay the advance.
    - At the time of closing out the fund, all assets of the fund revert to the General Fund, not contrary to any other applicable Federal, State or local law.
- For short-term cash deficits in non-General Fund operating funds during the course of the year, short-term loans are preferred to advances, except in cases where the receiving fund is legally precluded from paying interest on loans, or where loan transactions would be too numerous and costly to be cost effective.

OPERATING BUDGET POLICIES

Statements dealing with the expenditures of the operating budget

Operating Budget Policy #1: Operating Budget – Pay-As-You-Go

- The County shall attempt to conduct its operations on a pay-as-you-go basis from existing or foreseeable revenue sources. The control of costs will be emphasized. Achieving pay-as-you-go requires the following practices: current operations, maintenance and depreciation costs to be funded with current revenues, direct and indirect costs of services must be fully identified, and sound expenditures forecasts must be prepared.
- The County Administrator, through the General Services Department shall biennially prepare a full cost allocation plan to provide accurate, complete estimates of service costs.
- Notations as to costs attributable to mandates of other governmental agencies shall be clearly shown in the annual budget.

Operating Budget Policy #2: Budget Balance

- The County budget shall balance operating expenditures with operating revenues. The General Fund shall not be balanced with appropriations from the General Fund fund balance if to do so would drop the fund balance below 25% of operating revenue.
- Management and Budget will conduct a Service Evaluation Inventory in conjunction with the biennial budget process to determine whether service areas should be sunset or enhanced. Services must directly serve and/or benefit citizens or facilitate direct service delivery of activities or functions. Mandated services will be funded at mandated levels. Levels in excess of mandated services will be

eliminated or reduced unless there is a clear human service need. The County Administrator will present all recommendations during the budget process for council's consideration.

Operating Budget Policy #3: Budget Performance Reporting

- The County Administrator shall submit a quarterly report comparing actual revenues and expenditures with budgeted revenue and expenditures.
- Where practical, County Departments shall develop and employ performance measures and/or benchmarks with selected counties to be included in the budget.

Operating Budget Policy #4: Maintenance, Repair & Replacement

- All equipment replacement and maintenance needs for the next five years will be projected and the projection will be updated each year. A maintenance and replacement schedule based on this projection will be developed and followed.
- Replacement of capital outlay items shall be timed at fairly stable intervals so as not to spend excessively in one year and restrictively in the next.

Operating Budget Policy #5: Maintenance of Capital Assets

- The budget should provide sufficient funds for the regular repair and maintenance of all County of Greenville capital assets. The budget should not be balanced by deferring these expenditures.
- Future maintenance needs for all new capital facilities will be fully costed out.

Operating Budget Policy #6: Personnel Services

- Greenville County shall strive to pay prevailing market rates of pay to its employees. Prevailing market rate is defined to include both salary and fringe benefit levels.
- When establishing pay rates, such rates should not exceed the normal percentage increase in General Fund revenue.
- In conjunction with the biennium, the County shall conduct a comprehensive total compensation survey of both private and public sector employers, including Greenville County municipalities and other area local governments and state and federal agencies approved by County Council. This survey shall be the basis for determining prevailing market rates.
- The County's work force, measured in FTE (full time equivalent) shall not increase more than 1% annually without corresponding changes in service levels or scope.
- In establishing pay rates, a cost analysis or rate increase will be conducted and shall include the effect of such increases on the County's share of related fringe benefits and unfunded liabilities (including non-salary related benefits).
- Long-term costs of changes in benefit packages shall be estimated and fully disclosed to the Council before implementation and annual wage adjustments are affirmed.
- In conjunction with the biennium budget salaries of Greenville County Council shall be adjusted by the average performance increase received by the regular County employees for the preceding twenty-four month period. Annual wage adjustments shall be awarded through a "pay for performance" system. The percentage increase shall be recommended by the County Administrator during the budget process and approved by County Council before implementation.

CAPITAL IMPROVEMENT POLICIES

Policies relating to the five-year capital improvement program and special funds necessary to address particular needs of the Greenville County community

Capital Improvement Policy #1: Capital Improvement Program

- A five-year Capital Improvement Plan shall be developed and presented annually by staff in accordance with the Capital Improvement Program Policies, and approved by the County Council. This plan shall contain all capital improvements from all funds and departments of county government. The first year of the plan shall constitute the next year's capital budget.

- A high priority shall be placed on replacement of capital improvements when such improvements have deteriorated to the point of becoming hazardous, incur high maintenance costs, are negatively affecting property values, and/or are no longer functionally serving their intended purposes.
- Capital improvements constructed in the County shall be based on construction standards, which minimize construction costs, while assuring that accepted useful life minimum maintenance costs would result.

Capital Improvement Policy #2: Intergovernmental Assistance

- Intergovernmental assistance shall be used to finance only those capital improvements that are consistent with the capital improvement plan and local government priorities, and whose operations and maintenance costs have been included in operating budget forecasts.

Capital Improvement Policy #3: Capital Improvement Financing

- Within the limitation of existing law, various funding sources may be utilized for capital improvements. Capital projects shall not be dictated by the nature of funding available except to the extent that the projects meet an initial test of being required to achieve County goals and to the extent that projects must be placed in priority dictated by the nature of funds available.
- Upon completion of capital projects, General Services shall certify any unspent funds from the project, and such funds shall revert to the Capital Project Reserve as appropriate. Unspent capital project funds shall be reported to the County Council through the Quarterly Operating Report. The County Administrator shall include in the biennial budget and capital improvement program recommendations to dispose of unspent capital project funds. In no case shall projects incur a funding deficit without the express approval of the County Council.
- Interest earnings from capital improvement financing sources shall be separately accounted for and attributed to each active capital improvement project on a monthly basis, unless otherwise governed by the bond documents.

ACCOUNTING POLICIES

Policies relating to the procedures that the County utilizes in accounting for its financial transactions

Accounting Policy #1: Accounting System and Standards

- The County's accounting and reporting system shall demonstrate the following characteristics:
    - Reliability
    - Accuracy
    - Consistency
    - Readability
    - Timeliness
    - Responsiveness, and
    - Conformity with all legal requirements
- The County's accounting system shall be maintained in such a way so as to conform with the generally accepted accounting principles established by the Governmental Accounting Standards Board, State of South Carolina and Federal laws, and result in an unqualified opinion by the County's independent auditor.
- The County shall annually prepare and publish, no later than December 30 of each year, a comprehensive annual financial report prepared in conformity with generally accepted accounting principles. The report shall include but not be limited to:
    - The introductory section that provides general information on the government's structure and personnel as well as information useful in assessing the government's financial condition
    - The financial section that contains the basic financial statements and RSI (including management's discussion and analysis) as well as the independent auditor's report. In addition, the financial section provides information on each individual fund and component unit for

which data are not provided separately within the basic financial statements. The financial section also may include supplementary information useful to financial users.
    - The statistical section that provides a broad range of trend data covering key financial indicators from the past 10 fiscal years (for instance, general government revenues and expenditures, property tax collections, debt burden). It also contains a demographic and miscellaneous data useful in assessing a government's financial condition.
- The Government Finance Officers Association Certificate of Achievement for Excellence in Financial Reporting shall be pursued annually.

Accounting Policy #2: Bank Account Reconciliations

Policies relating to the maintenance of bank accounts not under the jurisdiction of the County Treasurer.

- Various offices of the County maintain bank accounts not under the jurisdiction of the County Treasurer. To assure accuracy of the records maintained for these accounts and to protect assets of the County, each account not under the jurisdiction of and reconciled by the Treasurer's Office shall be reconciled on a monthly basis. A copy of the bank statements and the reconciliation signed by the department head, elected, or appointed official must be forwarded to the Office of Management and Budget by the 15th of the following month. The Financial Committee shall be updated quarterly of any findings.
- If an account has not been reconciled for a period of three (3) months or longer, the County Administrator or his designee may request a SLED investigation through the appropriate oversight agency or position.

DEBT POLICIES

Policies relating to the long-term financing of the County's Capital Improvement Program

Debt Policy #1: Use of Debt Financing

- The government of Greenville County, South Carolina shall only use long-term debt for capital projects that cannot be financed out of current revenues within the Revenue Policy guidelines for rate increases. Further debt financing shall generally be limited to one-time capital improvements projects and only under the following circumstances:
    - when the project's useful life will exceed the term of the financing;
    - when project revenue or specific resources will be sufficient to service the debt; and,
    - when the project will benefit the citizens of Greenville County.
- Debt financing shall not be considered appropriate for:
    - current operating and maintenance expenses; and
    - any recurring purpose.

Debt Policy #2: Limits on Issuance of Debt

- Outstanding general obligation indebtedness of the County, other than enterprise revenue backed bonds, shall not exceed the percentage of the assessed value of the taxable property within Greenville County as permitted by the South Carolina Constitution.

Debt Policy #3: Self-Imposed/Council Limits on Issuance of Debt

- Except for the enterprise funds, debt service for long-term issues (greater than five years) shall not exceed 15% of the combined operating and capital budgets.
- Refunding bonds may be authorized by the County Council provided such refunding does not result in an increase in the interest rate and does result in a savings over the life of the bonds.
- All bonds will be sold in such a fashion as to achieve lowest overall borrowing cost upon consultation by and between Greenville County and its financial advisor.

Debt Policy #4: Leasing

- Lease purchase shall be considered only when the useful life of the item is equal to or greater than the length of the lease. If the item may become technologically obsolete or is likely to require major repair during the lease purchase period, then the item should be either purchased or placed on a straight lease.

Debt Policy #5: Rating Agency Relationship

- The County shall maintain good communication with bond rating agencies about its financial condition. The County will follow a policy of full disclosure on bond prospectus.

Debt Policy #6: Debt Management Plan

- A Comprehensive Debt Management Plan shall be developed and presented annually by staff, encompassing all debt of the County and including, but not limited to:
    - a detailing of the sources of funding for all debt,
    - current and future debt capacity analysis,
    - issues to be addressed for sound debt management, and
    - reporting as to the County's compliance with its debt policies.
- The Finance Committee shall annually review the Comprehensive Debt Management Plan and any recommendations made therein.

Debt Policy #7: Economic Development Bonds

The County shall strive to promote the economic welfare of the citizens of Greenville County by providing employment opportunities and a diverse industrial base. The County shall utilize the following financing methods for industrial development:

- Industrial Revenue Bonds and Tax Exempt Aviation Bonds as allowed via state statute and the Jobs – Economic Development Authority Act.
- Fee in Lieu of Tax agreements for programs which meet the criteria for industrial revenue bonds as set forth in state statutes.
- Special Source Revenue Bonds for multi-jurisdiction industrial/business parks or fee in lieu of taxes transaction for the acquisitions of land, buildings, and improvements or the expansion of an existing project with a minimum investment as allowed under state statute or deemed to have a positive impact on the community.
- Regular Reports from the Greenville Area Development Corporation will be provided to the Committee on Finance to keep the members abreast of opportunities facing Greenville County.

RISK MANAGEMENT POLICIES

Policies related to managing the financial risks of the County

Risk Management Policy #1: Evaluation and Management of Risks

- The County Administrator shall annually prepare a Comprehensive Risk Management Report, including but not limited to:
    - a summary of organizational compliance with administrative policies to manage the County's risks,
    - an identification of current and potential liability risks or activities potentially impacting the County's finances, and
    - Specific strategies to address the risks identified.
- The Public Safety Committee and the Finance Committee shall annually review the Comprehensive Risk Management Report and any recommendations made therein preparatory to the County Council's consideration of the Biennium Budget.

BUDGET PROCESS

Greenville County's budgeting process is designed to provide a vision of direction, communication and accountability for the fiscal year and the future. In the development of the budget, Greenville County uses long-range policy and financial planning to guide its decision-making. The intent of the financial planning concept is to maintain stable service levels by accumulating cash reserves in growth periods and utilizing those reserves when revenue declines. To assist in financial planning, Greenville County utilizes long-range business planning. The County's Operating and Capital Budget for FY2027 places in motion, via local ordinance, the financial plan to achieve the County's vision, goals and objectives. The budget also serves as an instrument to communicate these plans to the public. The different phases of the budget process and the timeframe in which budget preparation takes place is outlined below.

BUDGET PLANNING PHASE

The budget planning phase is the foundation of assessing the County's current financial conditions and the needs of County departments and agencies. Financial trend analysis is an integral part of the County's decision-making process which includes both short and long range economic and financial forecasts. The Management and Budget Office conducts an assessment and evaluation of these trends beginning in August. These preliminary assumptions result in the County's forecasted fiscal capacity and provide a financial framework upon which operating and capital budget targets can be developed.

BUDGET DEVELOPMENT PHASE

Based upon the developed operating targets, departments develop their budget requests. Each Department is responsible for analyzing, planning and budgeting for their department. This phase begins in October with departments being asked to establish goals and objectives for the upcoming budget year; provide performance indicators for objectives; review target levels of the budget in accordance with services provided; and develop any expansion requests for funds needed above and beyond the target budget assigned. Departmental proposed budgets for FY2027 were submitted to the Management and Budget Office by December 11, 2024.

POLICY DEVELOPMENT PHASE

The Council meets with the County Administrator to discuss priorities and set goals and directives for the budget.

BUDGET REVIEW PHASE

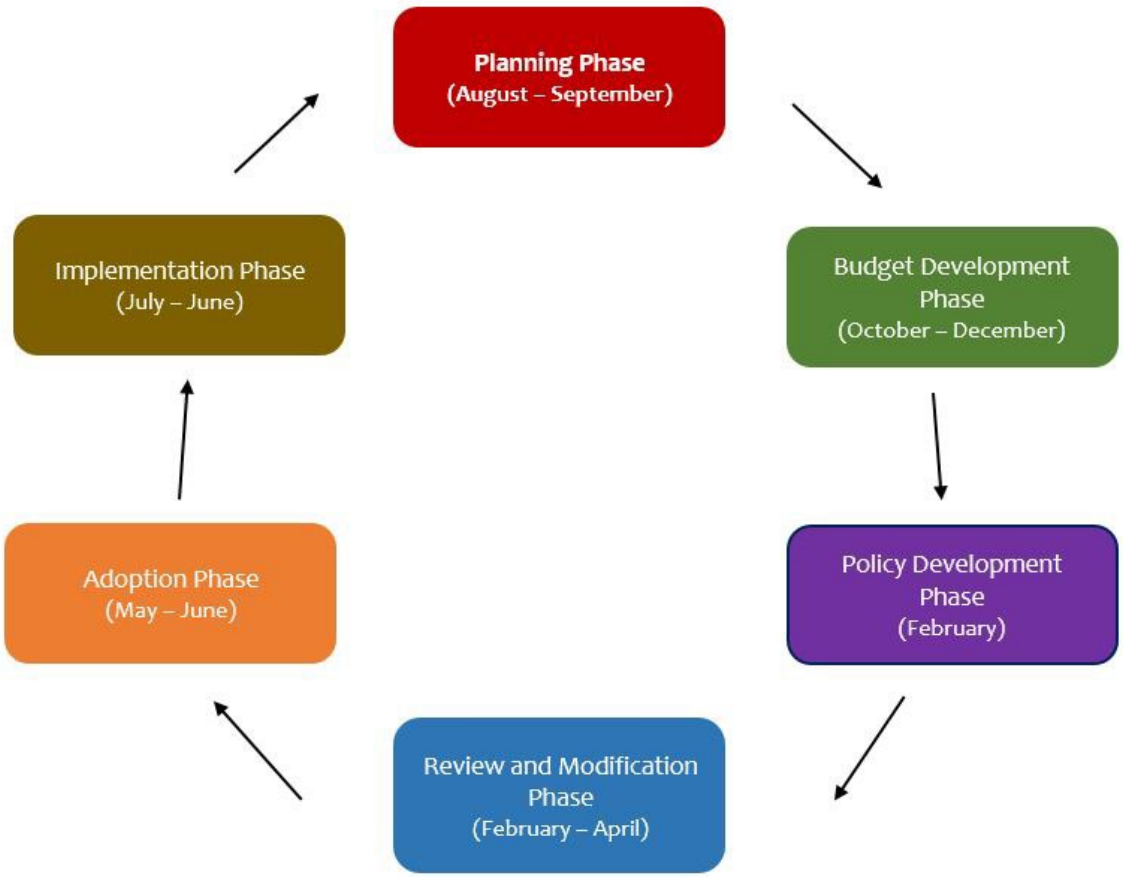
The review process, from February to April, involves analyzing budget requests by the Office of Management and Budget and the County Administrator and modifying the budget to meet the priorities of the organization. Department directors and division managers are consulted throughout the process to answer any questions and provide information. Target budgets are reviewed for valid justification and to ensure that the amount requested was within the base funding level. Expansion budget requests are culled based on need assessments.

BUDGET ADOPTION PHASE

The County Administrator's budget recommendation was presented to the County Council in May. The budget ordinance requires three readings by County Council. A formal public hearing is held prior to third reading to allow citizens the opportunity to address the Council regarding the recommended budget. Third reading for the FY2027 budget was held in June 2026.

BUDGET IMPLEMENT PHASE

Departments are accountable for budgetary control throughout the fiscal year. The Office of Management and Budget monitors and analyzes revenues and expenditures throughout the year. Expenditure and revenue patterns are examined on a weekly basis. The Office of Management and Budget also provides quarterly financial reports disclosing the County's actual revenue, expenditures, and fund balance performance as compared to the budget plan.



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.

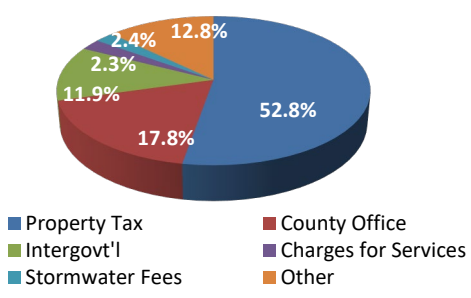
COUNTY OF GREENVILLE BUDGET EXPENDITURE OVERVIEW	ADOPTED BUDGET FY2025	ADOPTED BUDGET FY2026	PROPOSED BUDGET FY2027
GENERAL FUND BUDGET			
Administrative Services	$ 3,976,269	$ 3,905,561	$ 4,113,045
Department of Administration	40,207,133	44,035,256	46,000,764
Department of General Services	8,349,329	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

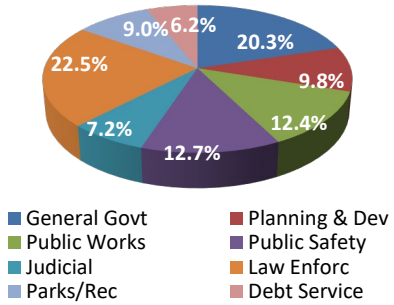
The following chart presents a consolidated summary for Fiscal Year 2027 of all funds, including revenue sources and expenditures on a comparative basis.

	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)

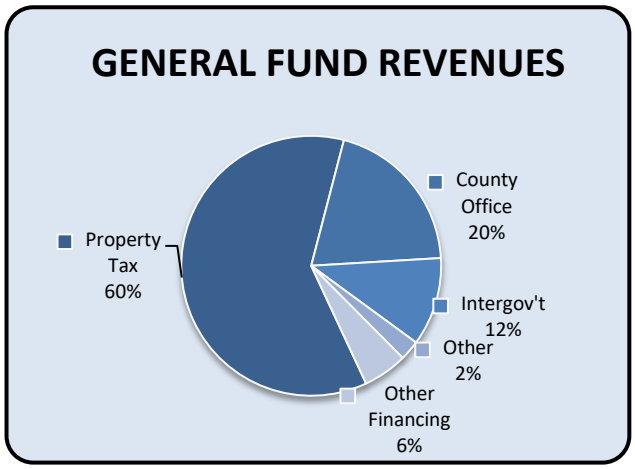
	GENERAL FUND		
	FY2025 ACTUAL	FY2026 ACTUAL *	FY2027 BUDGET
Financial Sources			
Property Taxes	$ 149,469,411	$ 159,805,405	$ 170,191,141
County Offices	51,182,367	55,955,272	57,007,951
Intergovernmental	30,609,361	31,931,328	32,880,486
Other	15,609,986	12,171,284	6,895,056
Total Estimated Financial 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.

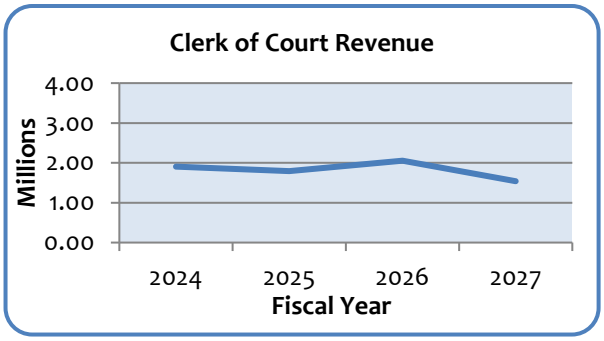
The tax millage for the General Fund will be 40.2 mills in FY2027. The tax levy on a piece of property is determined by market value, assessment ratio, and millage rate. Market value is determined by the Greenville County Real Property Services Division using a variety factors such as size, condition, 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%.

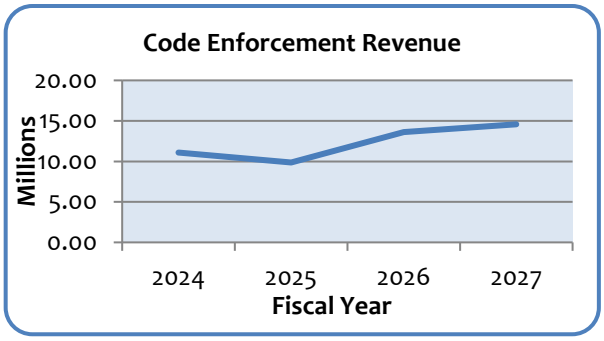
County Office Revenue

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.

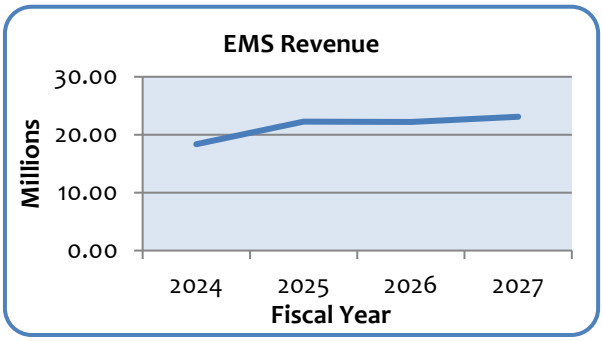


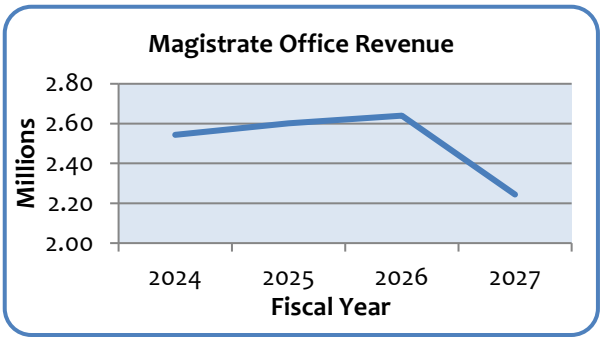


Code Enforcement Revenue

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.

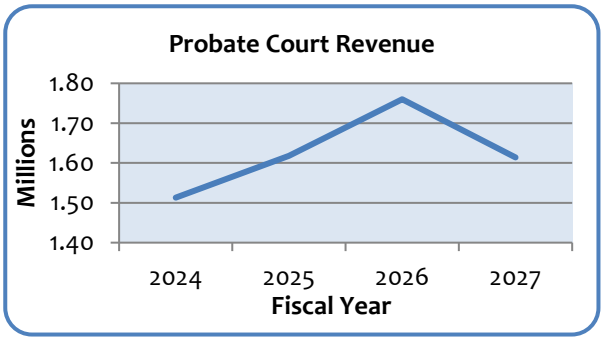
Emergency Medical Services Revenue
County Office revenue for Emergency Medical Services is projected to be $23.09 million by FY2027. The County utilizes the national fee schedule and contracts billing services with a management and consultant firm. Projections for the future are based on the current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

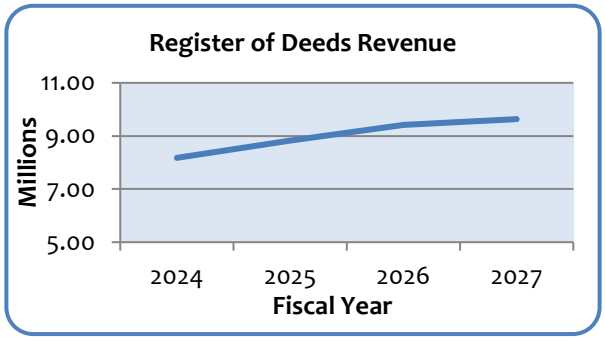




Magistrate Office Fines and Fees
Revenue for Magistrate Office Fines and Fees is projected to be $2.24 million for FY2027. Projections for the future are based on current fee and cost schedules. Current projections for future years include a decrease in revenue.

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.

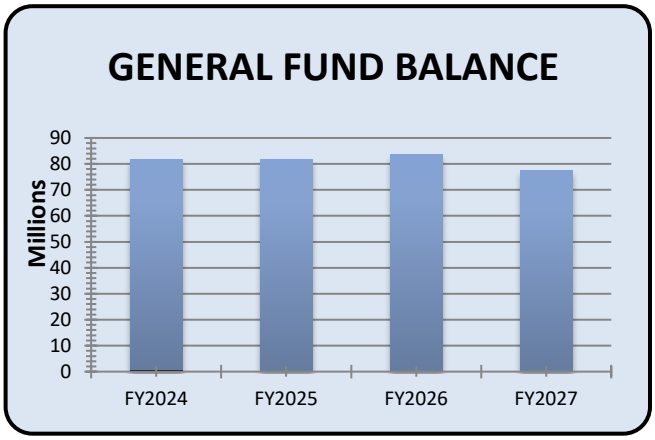
Personnel Services
Personnel Services (wages, salaries, pensions, and benefits) represent the largest single category of expenditures in the budget and are generally the predominant expense of the department budgets. The General Fund personnel services budget (including salaries and related costs falling 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.*

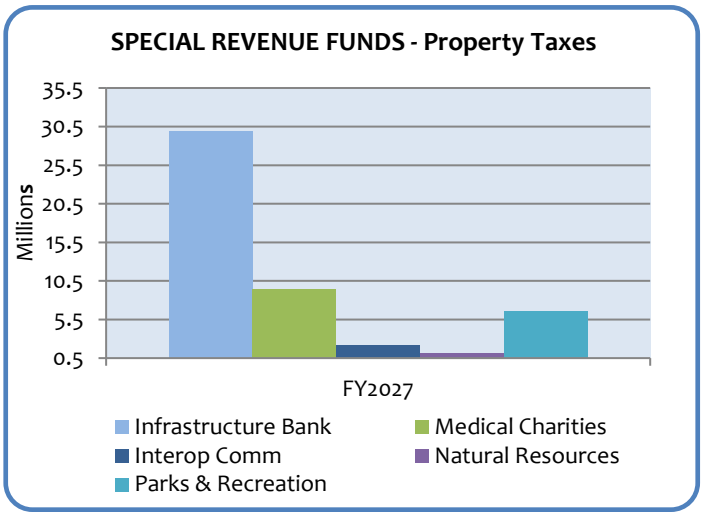
SPECIAL REVENUE FUNDS – REVENUE

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.

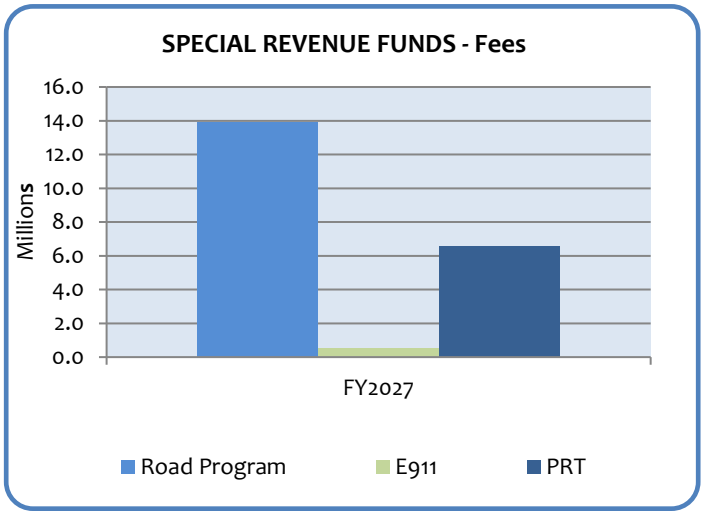


- Property taxes provide 96.56% of the revenue for the Public Safety Interoperable Communications Fund and 96.02% for the Natural Resources Fund. This revenue is derived from 0.5 mills levied for Interoperable Communications and 0.3 mills levied for Natural Resources.

Revenues from Fees

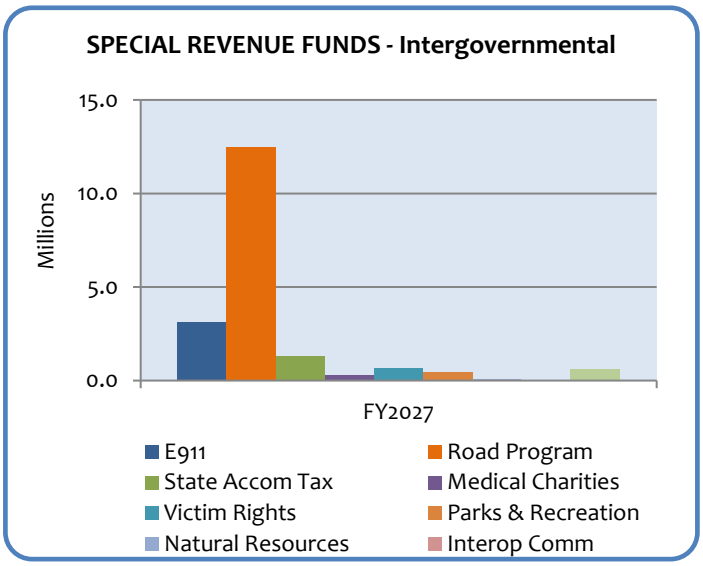
Fees collected for the Selected Special Revenue Funds will be $21,699,089 for FY2027. The following Special Revenue Funds derive a portion of their revenue from fees.

- 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

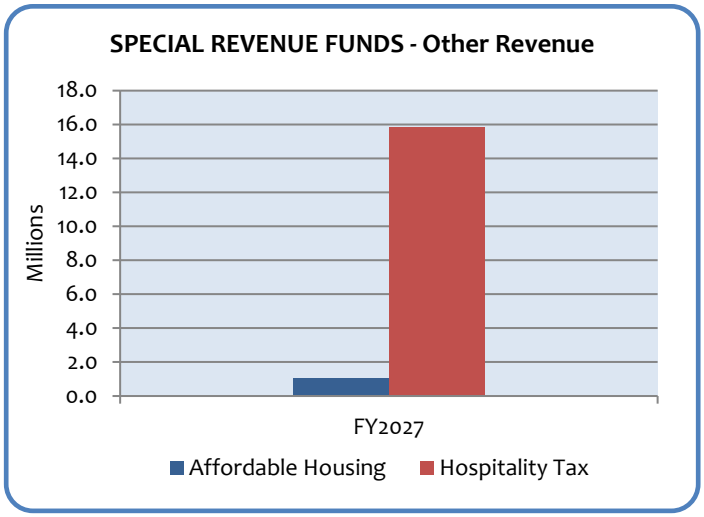
Intergovernmental revenues for the selected Special Revenue Funds will be $19,061,382 for FY2027. The following Special Revenue Funds derive a portion of their revenue from intergovernmental sources:



- 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

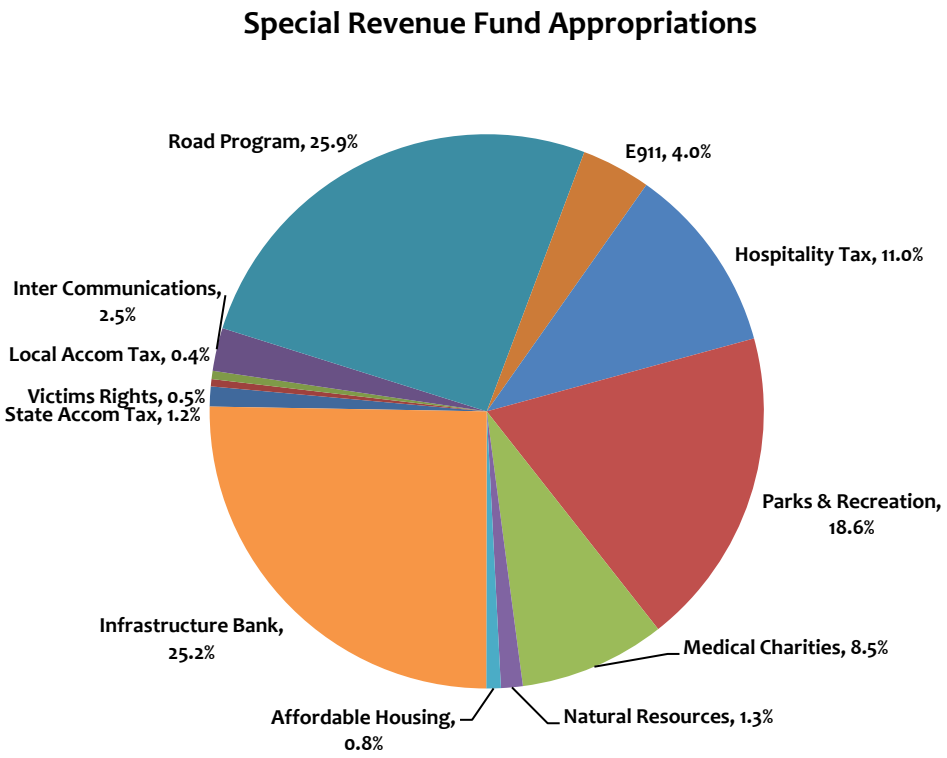
The Other Revenue category for the selected Special Revenue Funds comprises 16.77% of total revenue.



- 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.

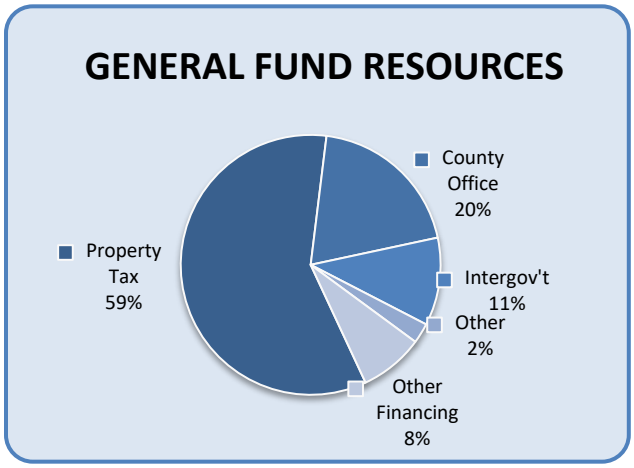
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GENERAL FUND

The General Fund FY2027 operating budget (including personnel, operating, contractual, and capital line items) totals $288,494,094. This represents an increase of $13,352,960, or 4.85% from FY2026 and is attributed to the inclusion of merit increases, health insurance increases, cost of living adjustments, and various departmental budget enhancements.

RESOURCES

General Fund revenue available for appropriation in FY2027 totals $282,319,855. Current revenues are derived from property taxes, county office revenue, intergovernmental revenues, and other revenue (which includes interest, rent, and fees charged to various entities).



Property Tax Revenue is expected to be $170,191,141 for FY2027. Property taxes are the County's largest single revenue source, comprising 59% of all General Fund current revenues.

County Office Revenue represents the second largest revenue source for the County, comprising approximately 20% of all General Fund revenues. This category of revenue includes fees and fines collected by various County offices.

Intergovernmental Revenue includes state-shared revenues and any funds received from other governmental entities and accounts for approximately 11% of General Fund revenues. State-shared revenue is generally distributed on a pro-rata basis according to population or other set formulas. 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 includes interest earnings, rent, and fees charged to various entities and accounts for approximately 2% of General Fund revenue. Interest income and cable franchise fees are the major parts of this revenue category.

Other Financing Sources for the General Fund total $15,345,221 for FY2027. These sources represent (1) an interfund transfer from the Hospitality Tax Special Revenue Fund to fund a portion of public safety related expenditures; (2) an interfund transfer from the Infrastructure Bank Special Revenue Fund; (3) an interfund transfer from the Workers Compensation Internal Service Fund; and (4) an interfund transfer from the State Accommodations Tax Special Revenue Fund. This revenue category comprises 8% of General Fund revenue.

The chart on the following page provides a financial summary of General Fund revenues.

GENERAL FUND REVENUE SUMMARY

	ACTUAL FY2025	ACTUAL FY2026	BUDGET FY2027	FY2027 $ CHANGE OVER FY2026	FY2027 % CHANGE OVER FY2026
PROPERTY TAXES	**$ 149,469,411**	**$ 159,805,405**	**$ 170,191,141**	**10,385,736**	**6.50%**
COUNTY OFFICES					
Clerk of Court	$ 1,794,108	$ 2,054,619	$ 1,539,525	$ (515,094)	-25.07%
Register of Deeds	8,822,674	9,411,052	9,635,681	224,629	2.39%
Probate Court	1,618,060	1,770,350	1,614,948	(155,402)	-8.78%
Master in Equity	197,536	294,547	247,236	(47,311)	-16.06%
Detention Center	66,047	54,684	53,019	(1,665)	-3.04%
Sheriff	191,643	192,057	193,821	1,764	0.92%
Coroner's Office	76,189	35,373	106,079	70,706	199.89%
Animal Care Services	640,480	730,111	656,057	(74,054)	-10.14%
Magistrates	2,601,023	2,640,821	2,244,450	(396,371)	-15.01%
Solicitor	6,929	2,542	7,000	4,458	175.37%
Information Systems	-	-	-	-	
General Services	768,662	469,859	665,000	195,141	41.53%
Code Enforcement	9,863,147	13,619,284	14,577,146	957,862	7.03%
Grading/Land Development	1,479,870	1,357,671	1,529,106	171,435	12.63%
Emergency Medical Services	22,284,937	22,218,912	23,099,212	880,300	3.96%
Planning	51,702	29,704	61,443	31,739	106.85%
Law Enforcement Support	583,357	557,675	641,881	84,206	15.10%
Engineering	115,750	88,449	126,347	37,898	42.85%
Real Property Services	20,253	427,562	10,000	(417,562)	-97.66%
TOTAL COUNTY OFFICES	**$ 51,182,367**	**$ 55,955,272**	**$ 57,007,951**	**$ 1,052,679**	**1.88%**
INTERGOVERNMENTAL REVENUES					
Detention Center	$ 835,494	$ 1,391,103	$ 1,236,026	$ (155,077)	-11.15%
Motor Carrier Fee-in-Lieu	525,379	425,750	613,299	187,549	44.05%
Heavy Equipment Rental	182,237	208,314	189,000	(19,314)	-9.27%
Property Valuation Exemption	885,146	1,427,674	350,000	(1,077,674)	-75.48%
Manufacturing Depreciation	1,893,484	1,840,755	1,507,000	(333,755)	-18.13%
Countywide Utilities	698,972	352,332	350,000	(2,332)	-0.66%
SC Local Option Permits	132,695	337,200	165,000	(172,200)	-51.07%
State Allocation	23,627,116	24,506,140	27,200,000	2,693,860	10.99%
Veterans Affairs	13,161	13,424	13,161	(263)	-1.96%
Other Revenue	798,586	499,276	250,000	(249,276)	-49.93%
Merchants Inventory	666,570	595,676	667,000	71,324	11.97%
Multi-County Parks	237,291	229,510	225,000	(4,510)	-1.97%
DSS Rent	113,230	104,174	115,000	10,826	10.39%
TOTAL INTERGOVERNMENTAL	**$ 30,609,361**	**$ 31,931,328**	**$ 32,880,486**	**$ 949,158**	**2.97%**
OTHER REVENUE					
Railroad Right-of-Way	$ 2,423	$ 2,499	$ 2,500	$ 1	0.04%
Interest	2,999,250	2,857,463	1,362,706	(1,494,757)	-52.31%
Unrealized Gain/Loss in Investment	-	-	-	-	0.00%
Indirect Cost	36,352	39,238	165,000	125,762	320.51%
Miscellaneous Revenue	7,039,028	2,520,596	275,000	(2,245,596)	-89.09%
Tax Sale Revenue	8,000	2,510,000			
Cable Franchise Fees	2,375,354	2,153,200	2,961,917	808,717	37.56%
Administrative Cost	1,244,608	1,244,608	1,244,608	-	0.00%
County Health Retirees	730,704	715,019	765,000	-	0.00%
Rents	125,131	128,661	118,325	(10,336)	-8.03%
TOTAL OTHER REVENUE	**$ 14,560,850**	**$ 12,171,284**	**$ 6,895,056**	**$ (2,816,210)**	**-23.14%**
OPERATING TRANSFERS					
Other Financing Sources	**$ 15,417,995**	**$ 21,631,310**	**$ 15,345,221**	**$ (6,286,089)**	**-29.06%**
TOTAL GENERAL FUND REVENUE	**$ 261,239,984**	**$ 281,494,599**	**$ 282,319,855**	**$ 3,285,274**	**1.17%**

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

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 with cost of living adjustments, plus any enhancements as noted in the individual departmental budget section. The chart on the following page provides a financial summary of General Fund appropriations.

GENERAL FUND APPROPRIATIONS SUMMARY

	ACTUAL FY2025	ACTUAL FY2026	BUDGET FY2027	FY2027 $ CHANGE OVER FY2026	FY2027 % CHANGE OVER FY2026
APPOINTED OFFICIALS/ADMINISTRATIVE SERVICES					
County Council	$ 1,319,004	$ 1,287,234	$ 1,512,608	$ 225,374	17.51%
Council Administrator	1,022,648	933,122	1,160,863	227,741	24.41%
County Attorney	1,193,155	1,048,577	1,439,574	390,997	37.29%
TOTAL ADMINISTRATIVE SERVICES	**$ 3,534,807**	**$ 3,268,933**	**$ 4,113,045**	**$ 844,112**	**25.82%**
DEPARTMENT OF ADMINISTRATION					
Human Resources	$ 1,448,450	$ 1,500,626	$ 1,602,426	101,800	6.78%
Information Sytems	7,432,755	7,601,202	$ 7,779,607	178,405	2.35%
Geographic Information Systems	833,758	923,720	903,850	(19,870)	-2.15%
Emergency Management	1,076,930	1,267,314	$ 1,281,041	$ 13,727	1.08%
Emergency Medical Services	31,391,677	35,479,529	34,433,840	(1,045,689)	-2.95%
TOTAL DEPT OF ADMINISTRATION	**$ 42,183,571**	**$ 46,772,391**	**$ 46,000,764**	**$ (1,031,962)**	-2.21%
DEPARTMENT OF GENERAL SERVICES					
Financial Operations	$ 1,894,536	$ 1,840,970	$ 1,892,008	$ 51,038	2.77%
Procurement Services	673,135	758,711	773,801	15,090	1.99%
Tax Services	5,388,255	6,147,738	6,504,424	356,686	5.80%
Board of Appeals	-	-	7,000	7,000	
TOTAL GENERAL SERVICES	**$ 7,955,926**	**$ 8,747,419**	**$ 9,177,233**	**$ 429,814**	**4.91%**
DEPARTMENT OF PUBLIC WORKS					
Animal Care Services	$ 6,481,017	$ 7,305,633	$ 7,731,616	$ 425,983	5.83%
Public Works Administration	727,893	609,876	910,096	300,220	49.23%
Engineering and Road Bureaus	6,932,617	7,373,520	8,058,270	684,750	9.29%
Property Management	9,518,338	10,104,144	10,469,116	364,972	3.61%
TOTAL PUBLIC WORKS	**$ 23,659,865**	**$ 25,393,173**	**$ 27,169,098**	**$ 1,775,925**	**6.99%**
DEPARTMENT OF PLANNING AND DEVELOPMENT					
Code Enforcement	$ 3,972,930	$ 4,223,759	**$ 4,560,432**	$ 336,673	7.97%
Planning	1,443,394	1,495,451	**1,556,923**	$ 61,472	4.11%
TOTAL PLANNING AND DEVELOPMENT	**$ 5,416,323**	**$ 5,719,210**	**$ 6,117,355**	**$ 398,145**	6.96%
DEPARTMENT OF PUBLIC SAFETY					
Detention Center	$ 33,196,991	$ 35,747,126	$ 36,816,133	$ 1,069,007	2.99%
Forensics	3,800,191	4,358,600	4,654,060	295,460	6.78%
Indigent Defense	265,859	280,196	289,268	9,072	3.24%
Records	2,603,063	2,600,774	2,922,658	321,884	12.38%
TOTAL PUBLIC SAFETY	**$ 39,866,104**	**$ 42,986,696**	**$ 44,682,119**	**$ 1,695,423**	**3.94%**
ELECTED & APPOINTED OFFICES/JUDICIAL					
Circuit Solicitor	$ 8,869,940	$ 9,235,673	$ 10,186,272	$ 950,599	10.29%
Clerk of Court	4,529,064	4,890,335	5,513,446	623,111	12.74%
Master in Equity	714,535	757,076	943,394	186,318	24.61%
Magistrates	7,826,468	8,138,662	7,670,648	(468,014)	-5.75%
Probate Court	2,898,628	3,143,952	3,303,203	159,251	5.07%
Public Defender	2,147,531	2,390,720	2,614,246	223,526	9.35%
TOTAL JUDICIAL SERVICES	**$ 26,986,165**	**$ 28,556,418**	**$ 30,231,209**	**$ 1,674,791**	**5.86%**
ELECTED AND APPOINTED OFFICES/FISCAL					
Auditor	$ 1,852,108	$ 1,929,450	$ 2,048,436	$ 118,986	6.17%
Register of Deeds	1,528,654	1,763,225	1,863,892	100,667	5.71%
Treasurer	716,284	703,327	770,763	67,436	9.59%
TOTAL FISCAL SERVICES	**$ 4,097,045**	**$ 4,396,002**	**$ 4,683,091**	**$ 287,089**	**6.53%**
ELECT. & APPTD. OFFICES/ LAW ENFORCE.					
Coroner	$ 3,003,764	$ 3,443,778	$ 3,329,980	$ (113,798)	-3.30%
Medical Examiner	1,013,872	970,571	1,183,015	212,444	21.89%
Sheriff	76,576,250	81,960,483	84,018,403	2,057,920	2.51%
TOTAL LAW ENFORCEMENT	**$ 80,593,887**	**$ 86,374,832**	**$ 88,531,398**	**$ 2,156,566**	**2.50%**
OTHER SERVICES					
Human Relations	$ 312,164	$ 320,767	$ 339,407	$ 18,640	5.81%
Registration and Election	2,637,706	2,578,556	2,120,814	(457,742)	-17.75%
Veterans Affairs	440,291	513,236	559,243	46,007	8.96%
Employee Benefit Fund	125,250	256,807	386,263	129,456	50.41%
Legislative Delegation	94,374	95,697	99,514	3,817	3.99%
Non-Departmental Funds	8,121,636	9,173,984	8,630,429	(543,555)	-5.92%
Outside Agencies	4,870,858	4,870,858	4,870,858	-	0.00%
TOTAL OTHER SERVICES	**$ 16,602,279**	**$ 17,809,905**	**$ 17,006,528**	**$ (803,377)**	**-4.51%**
OTHER FINANCING USES					
Matching Funds/Grants	$ 76,699	$ 109,982	$ 200,000	$ 90,018	81.85%
Other Financing Uses/Capital Projects	2,344,855	-	2,240,000	2,240,000	
Other Financing Uses/Special Revenue	-	250,000	-		
Other Financing Uses/Debt Service	7,223,054	8,052,046	8,342,254	290,208	3.60%
Other Financing Uses/Internal Services	-	-	-	-	
FMV Adjustment	-	-	-	-	0.00%
Debt Service Lease Principal GASB	824,428	1,130,081	-		
TOTAL OTHER FINANCING USES	**$ 10,469,036**	**$ 9,542,109**	**$ 10,782,254**	**$ 2,620,226**	**27.46%**
TOTAL GENERAL FUND EXPENDITURES	**$ 261,365,010**	**$ 279,567,088**	**$ 288,494,094**	**$ 8,927,006**	**3.19%**

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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 total $227,907,659. This equates to 79.0% of the General Fund budget.

Position Summary
For FY2027, General Fund full-time equivalent positions will increase an additional 13.00 positions to 2,219.07 due to additional judicial services and law enforcement positions.

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**

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 approved 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 Sources/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, capital projects, 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
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.

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*

The following pages provide a detail of services provided, mission and goals, performance measures, and a financial overview of each general fund department.

ADMINISTRATIVE SERVICES

MISSION

The mission of Greenville County Government is to provide quality public services to all citizens of Greenville County.

SERVICES

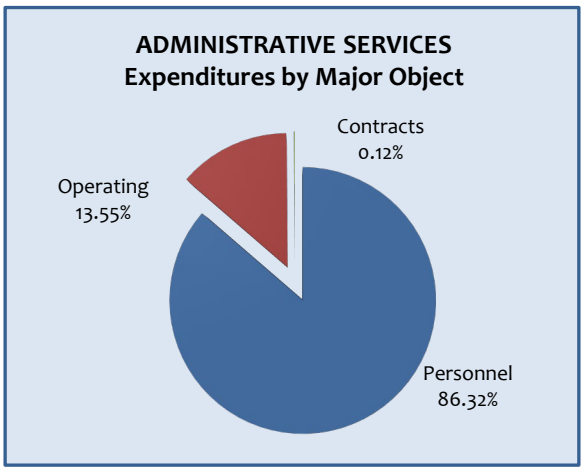
The Departments within the Administrative Services financial area include the County Administrator's Office, County Attorney's Office, and the County Council Office.

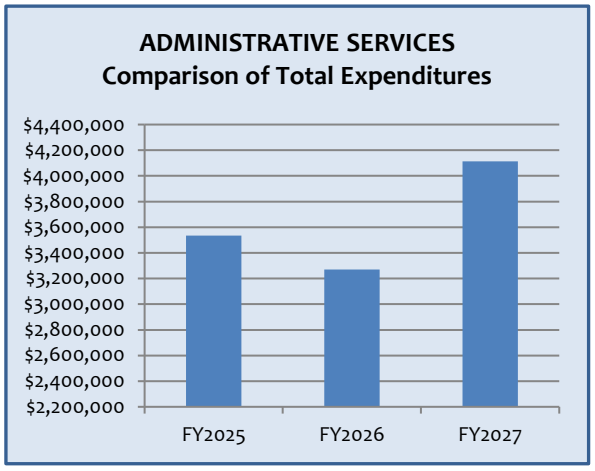
BUDGET

The Administrative Services budget comprises 1.43% of the total General Fund Budget. The FY2027 budget for Administrative Services is $4,113,045.

ADMINISTRATIVE SERVICES OPERATING BUDGET					
EXPENSES:	**FY2025 Budget**	**FY2025 Actual**	**FY2026 Budget**	**FY2026 Actual**	**FY2027 Budget**
County Council	$ 1,423,288	$ 1,319,004	$ 1,479,395	$ 1,287,234	$ 1,512,608
County Administrator	1,222,000	1,022,648	1,034,601	933,122	1,160,863
County Attorney	1,330,981	1,193,155	1,391,565	1,048,577	1,439,574
Total by Division	**$ 3,976,269**	**$ 3,534,807**	**$ 3,905,561**	**$ 3,268,933**	**$ 4,113,045**
EXPENSES					
Personnel Services	$ 3,418,773	$ 3,093,870	$ 3,343,065	$ 2,909,518	$ 3,550,549
Operating Expenses	552,496	389,536	557,496	355,156	557,496
Contractual Services	5,000	51,401	5,000	4,259	5,000
Capital Outlay	-	-	-	-	-
Total By Expenses	**$ 3,976,269**	**$ 3,534,807**	**$ 3,905,561**	**$ 3,268,933**	**$ 4,113,045**
Position Summary	**29.00**	**29.00**	**29.00**	**29.00**	**30.00**
FTE Summary	**28.50**	**28.75**	**28.75**	**28.75**	**29.75**

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COUNTY COUNCIL

Description



Greenville County Council has twelve members, each elected in single member district contests with four year staggered terms. County Council meets the 1st and 3rd Tuesday of each month in Council Chambers. Services of this department include, but are not limited to, holding public meetings to consider ordinances, resolutions, bids, contracts, zoning changes, road maintenance, and to review any and all matters relating to County business; levying taxes and raising/lowering tax millage/adopting an annual County budget; setting policies and procedures; classifying and storing legislative materials for reference and review; responding to citizens' questions, requests and need for information.

Financial Data

The budget for the County Council office for FY2027 is $1,512,608. The budget includes funding for 15.00 full-time equivalent positions.

EXPENSES:	FY2025 Budget	FY2025 Actual	FY2026 Budget	FY2026 Actual	FY2027 Budget
Personnel Services	$ 966,743	$ 971,812	$ 1,022,850	$ 1,029,480	$ 1,056,063
Operating Expenses	451,545	340,086	451,545	253,495	451,545
Contractual Services	5,000	7,106	5,000	4,259	5,000
Capital Outlay	-	-	-	-	-
Total Expenses	**$ 1,423,288**	**$ 1,319,004**	**$ 1,479,395**	**$ 1,287,234**	**$ 1,512,608**
Position Summary	**15.00**	**15.00**	**15.00**	**15.00**	**15.00**
FTE Summary	**15.00**	**15.00**	**15.00**	**15.00**	**15.00**

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Goals and Performance Measures

Supports Long-Term Goal(s): All Long-Term Goals

Performance Indicators	Actual 2024	Projected 2025	Target 2026	Target 2027
Program Goal 1: To provide prompt and courteous service to Council members, the public and staff by providing accurate information that is useable and understandable.				
Objective 1(a): To ensure accuracy in the preparation of agenda packets.				
# meetings with department head/standing committee liaisons	24	24	24	24
# Council actions tracked from previous meetings	100	100	100	100
Objective 1(b): To comply with all state statutes and local ordinances and policies regarding documentation and maintenance of county records				
% up-to-date with changes in State Code	100%	100%	100%	100%
% documents recorded as they occur	100%	100%	100%	100%
% records housed in protective environment	100%	100%	100%	100%
% response to requests within statutory timeframe	100%	100%	100%	100%
Objective 1(c): To utilize technology in the storage and dissemination of information.				
# public documents posted on website	52	52	52	52
% records digitized with file bank of images	100%	100%	100%	100%

Accomplishments and Other Activities

During the past fiscal year, the County Council Office digitized County Council minutes from present to 1975. For FY2027, the office plans to implement new agenda building and minute production software.

COUNTY ADMINISTRATOR

Description

The County Administrator's Office provides services in the following areas: community relations, special projects/assignments, and administration of day-to-day operational activities.

Financial Data

The budget for the County Administrator's Office FY2027 is $1,160,863. The budget includes funding for 6.00 full-time equivalent positions.

EXPENSES:	FY2025 Budget	FY2025 Actual	FY2026 Budget	FY2026 Actual	FY2027 Budget
Personnel Services	$ 1,193,920	$ 993,329	$ 1,001,521	$ 903,330	$ 1,127,783
Operating Expenses	28,080	29,319	33,080	29,792	33,080
Contractual Services	-	-	-	-	-
Capital Outlay	-	-	-	-	-
Total Expenses	**$ 1,222,000**	**$ 1,022,648**	**$ 1,034,601**	**$ 933,122**	**$ 1,160,863**
Position Summary	**5.00**	**5.00**	**5.00**	**5.00**	**6.00**
FTE Summary	**5.00**	**5.00**	**5.00**	**5.00**	**6.00**

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Goals and Performance Measures

Supports Long-Term Goal(s): All Long-Term Goals

Performance Indicators	Actual 2024	Projected 2025	Target 2026	Target 2027
Program Goal 1: To provide quality customer service to the citizens of Greenville County.				
Objective 1(a): To assign 99% of E-service requests to appropriate departments/agencies within 24 hours of receipt and inform citizens regarding action taken on all requests within 7 business days.				
# requests received	1,090	1,090	1,090	1,090
% requests processed within 24 hours of receipt	99%	99%	99%	99%
# responses forwarded to citizens	1,090	1,090	1,090	1,090
% responses forwarded within 7 business days	99%	99%	99%	99%

Accomplishments and Other Activities

Greenville County Administration offices moved from the County Square building to a new 250,000 square foot administration building home to over 500 employees as well as a new parking garage. New facilities for Emergency Medical Services and Emergency Management were acquired at McAllister Square allowing for more space in a centralized location. All public utilities were relocated for the redevelopment of 33 acres of County property in downtown Greenville. During this time, the County successfully maintained its Triple A ratings with Moody's, S&P, and Fitch.

During the past budget, the County Administrator's Office received and successfully implemented a county-wide opioid program with funding received from the South Carolina Opioid Recovery Fund. The County will receive approximately $28 million over the next fifteen years as part of a national settlement to resolve all opioid litigation brought by states and local political subdivisions. This program is in partnership with the Phoenix Center, Emergency Medical Services, and Greenville Detention Center. In March 2024, the County Administrator's Office kicked off the inaugural Citizen's Academy. This academy is set up for 24 citizens nominated by Council members to participate in a 7-month program, which offers them a more in-depth understanding and access to County operations. The academy heard from staff and elected officials about the budget, planning and development, infrastructure, the court system, and County Council. In addition, the group toured the landfill, animal care, detention center, Pleasant Ridge, Vehicle Service Center, Halton Road campus, EMS and the Sheriff's Office Advanced Training Center.

COUNTY ATTORNEY

Description

The County Attorney's Office provides professional legal representation and administrative support for the County as an entity, members of County Council, elected officials and County employees in litigation either brought against the County or initiated by the County. The office reviews, approves as to form, and drafts legal documents which include deeds, contracts, leases, dedication instruments, security and performance bonds, various pleadings, bond issue documents, resolutions, ordinances, and acts. Services include, but are not limited to, the delivery and coordination of legal services for the County; processing and managing all tort claims; handling all County litigation through direct representation or coordination of insured matters; prosecution of code and zoning violations and vehicle forfeitures; representation before regulatory agencies, processing public finance, and economic development tax issues; and monitoring new legislation and compliance requirements.

Financial Data

The budget for the County Attorney's Office for FY2027 is $1,439,574. The budget includes funding for 8.75 full-time equivalent positions.

EXPENSES:	FY2025 Budget	FY2025 Actual	FY2026 Budget	FY2026 Actual	FY2027 Budget
Personnel Services	$ 1,258,110	$ 1,128,729	$ 1,318,694	$ 976,708	$ 1,366,703
Operating Expenses	72,871	20,131	72,871	71,869	72,871
Contractual Services	-	44,295	-	-	-
Capital Outlay	-	-	-	-	-
Total Expenses	**$ 1,330,981**	**$ 1,193,155**	**$ 1,391,565**	**$ 1,048,577**	**$ 1,439,574**
Position Summary	**9.00**	**9.00**	**9.00**	**9.00**	**9.00**
FTE Summary	**8.50**	**8.75**	**8.75**	**8.75**	**8.75**

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Goals and Performance Measures

Supports Long-Term Goal(s): Fiscal Stewardship and Core Services; Infrastructure and Capital Planning; Targeted Economic Development

Performance Indicators	Actual 2024	Projected 2025	Target 2026	Target 2027
Program Goal 1: To provide legal representation and administrative support for the County as an entity, elected officials and County employees, and to citizens on County-related matters.				
Objective 1(a): To process 100% of tort property damage claims within 30 days.				
# claims received	60	100	100	100
% claims responded to within 30 days	100%	100%	100%	100%
Objective 1(b): To respond to 100% of Freedom of Information Act requests within the time allotted pursuant to the Freedom of Information Act.				
# Freedom of Information Requests	289	300	300	300
% requests responded to within 10-20 working days	100%	100%	100%	100%
Objective 1(c): To maximize collection of monies owed to the County and minimize County costs associated with County system by actively seeking appropriate reimbursements, payments and unpaid taxes.				
annual collections	$115,000	$120,000	$120,000	$120,000

County Attorney - continued

Accomplishments and Other Activities

The County Attorney's Office collected or assisted in the collection of over $23,500 for demolition and environmental liens, EMS service fees, and tax collections in bankruptcy matters on behalf of the Public Safety Department, Community Development and Planning Department, Sheriff's Office and Tax Collector. They processed and/or evaluated eighty-seven civil actions, one probate claims, one vehicle forfeiture matters, ninety-six environmental liens, two demolition liens, and fifty-three property damage claims. The Office advised and assisted in the response to 338 Freedom of Information Acts requests in 2022 and 289 requests in 2023 and four subpoena requests on behalf of County Departments and officials.



In addition, the office provided legal support and assistance for special tax districts, special purpose districts, the Code Enforcement Division, Risk Management, and Human Resources. The County Attorney's Office also consulted with Human Resources on employment issues and EEOC referrals; provided legal support in major zoning matters, planning cases and appeals; and directed outside legal counsel on assigned cases. The Office worked with economic development partners in the review and execution of legal issues and documents associated with tax incentives. During FY2027, the County Attorney's Office plans to research, review, acquire, and implement electronic filing system software and Freedom of Information Act tracking software.

DEPARTMENT OF ADMINISTRATION

MISSION

The mission of the Department of Administration is to support the community and staff by providing excellent public service through human and technological resource management, emergency response and interagency coordination.

SERVICES

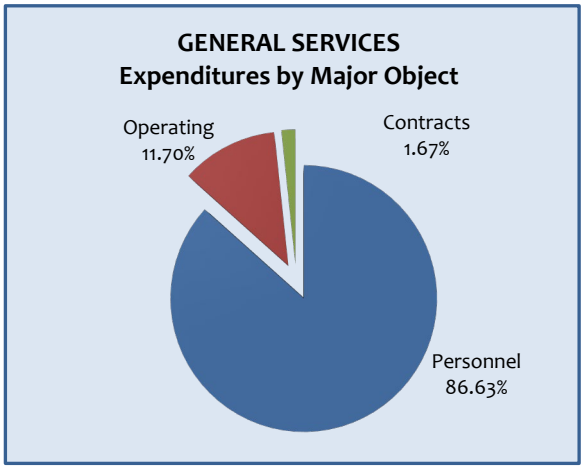
The services of this department include Emergency Medical Services, Emergency Management, GIS, Information Systems, and Human Resources.

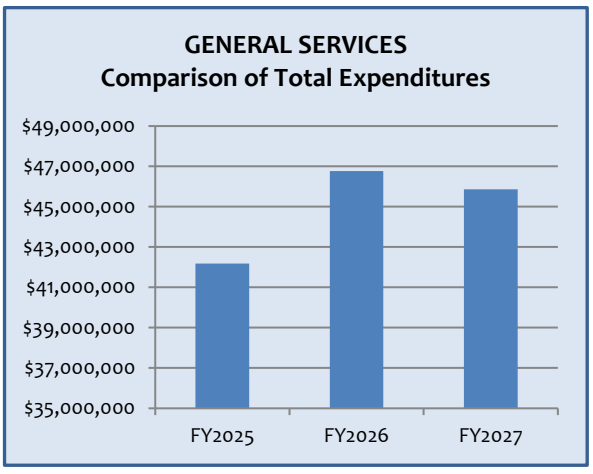
BUDGET

The Department of Administration budget comprises 15.95% of the total General Fund Budget. The FY2027 budget for the Department of Administration is $46,000,764.

DEPARTMENT OF ADMINISTRATION OPERATING BUDGET					
DIVISIONS	**FY2025 Budget**	**FY2025 Actual**	**FY2026 Budget**	**FY2026 Actual**	**FY2027 Budget**
Human Resources	$ 1,408,423	$ 1,448,450	$ 1,548,552	$ 1,500,626	$ 1,602,426
Information Systems	7,528,794	7,432,755	7,581,628	7,601,202	7,779,607
Geographic Information Systems	855,925	833,758	876,529	923,720	903,850
Emergency Management	973,805	1,076,930	1,245,454	1,267,314	1,281,041
Emergency Medical Services	29,440,186	31,391,677	32,783,093	35,479,529	34,433,840
Total by Division	**$ 40,207,133**	**$ 42,183,571**	**$ 44,035,256**	**$ 46,772,391**	**$ 46,000,764**
EXPENSES					
Personnel Services	$ 34,382,194	$ 36,335,674	$ 38,236,317	$ 40,154,096	$ 39,851,825
Operating Expenses	5,116,081	5,261,679	5,031,581	5,711,125	5,381,581
Contractual Services	708,858	570,414	767,358	818,974	767,358
Capital Outlay	-	15,804	-	88,196	-
Total By Expenses	**$ 40,207,133**	**$ 42,183,571**	**$ 44,035,256**	**$ 46,772,391**	**$ 46,000,764**
Position Summary	**373.00**	**373.00**	**379.00**	**379.00**	**379.00**
FTE Summary	**372.18**	**372.38**	**378.38**	**378.38**	**378.38**

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HUMAN RESOURCES

Description

The mission of Human Resources is to support Greenville County by providing unparalleled human resource services, policies, practices, and systems to attract, develop and retain a highly competent and diverse workforce while championing safety and health. The Division accomplishes this mission through recruiting, onboarding, maintaining employee records, training and development, employee relations, compliance, compensation, performance management, benefits, retiree services, workers' compensation administration, payroll administration, diversity and EEO oversight, safety, health, wellness and risk management.

Financial Data

The budget for Human Resources for FY2027 is $1,602,426. A total of 12.00 full-time equivalent positions are included for the budget.

EXPENSES:	FY2025 Budget	FY2025 Actual	FY2026 Budget	FY2026 Actual	FY2027 Budget
Personnel Services	$ 1,364,928	$ 1,458,264	$ 1,505,057	$ 1,463,053	$ 1,558,931
Operating Expenses	37,495	37,219	37,495	33,250	37,495
Contractual Services	6,000	(47,033)	6,000	4,323	6,000
Capital Outlay	-	-	-	-	-
Total Expenses	**$ 1,408,423**	**$ 1,448,450**	**$ 1,548,552**	**$ 1,500,626**	**$ 1,602,426**
Position Summary	**12.00**	**12.00**	**12.00**	**12.00**	**12.00**
FTE Summary	**11.80**	**12.00**	**12.00**	**12.00**	**12.00**

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Goals and Performance Measures

Supports Long-Term Goal(s): Fiscal Stewardship and Core Services

Performance Indicators	Actual 2024	Projected 2025	Target 2026	Target 2027
Program Goal 1: To maintain benefits that are above average in the work force at a cost that is reasonable				
Objective 1(a): To maintain the cost of health care benefits at an affordable rate				
The average cost of health care will not exceed the avg for the market (per employee per month)	$120.40	$293.05	$332.32	$375.94
Program Goal 2: To have adequately trained managers and employees				
Objective 2(a): To provide employee enhancement training on a monthly basis				
# trained employees	340	300	300	300
Objective 2(a): To provide supervisory training on a monthly basis				
# supervisory personnel trained	784	800	800	800
Program Goal 3: To process human resource related transactions in a timely manner				
Objective 3(a): To process 100% of personnel transaction forms within 3 days of receiving appropriate document,100% of applications received within 5 days, and to process 100% of compensation transactions by established deadline				
# of personnel transactions processed in Munis	3,392	4,000	4,500	4,500
# online applications received	8,471	10,800	10,000	10,000
# paper applications received	17	20	10	10
% applications processed within 5 days	100%	100%	100%	100%
# compensation related inquiries	6,047	10,000	8,000	8,000
% compensation inquiries resolved	100%	100%	100%	100%
# employee performance evaluations	3,599	3,600	3,700	3,700
% evaluations processed by 1st payroll in July	100%	100%	100%	100%

Human Resources - continued

Performance Indicators	Actual 2024	Projected 2025	Target 2026	Target 2027
Program Goal 4: To promote a healthy productive workforce				
Objective 4(a): To reduce the severity and frequency of workers comp accidents by 5% through improvements by audits and training				
% reduction in frequency of workers comp accidents	-20%	-6%	-5%	-5%
Objective 4(b): To maintain 100% compliance with OSHA standards to insure a safe work environment				
# OSHA noncompliance issues	0	0	0	0
Objective 4(c): To encourage a healthy lifestyle for all employees by offering at least 5 wellness initiatives annually				
# wellness initiatives annually	23	18	20	20
Program Goal 5: To reduce exposure to the County of Greenville by maintaining a risk transfer program that adequately covers property and liability exposures through the placement of insurance as appropriate				
Objective 5(a): To maintain appropriate amounts of property and liability coverages so that the total cost of risk is less than $6.50 (total cost of risk = total of all premiums/total revenue)				
Total cost of risk	$19.82	$19.90	$19.80	$19.80

Accomplishments and Other Activities

During the past year, the Human Resources Division implemented a High School Intern program, which placed 16 students in various departments. There was 19 employees who graduated from the Leadership Development class in December 2023 and 12 employees who successfully completed the Greenville County Management Academy in December 2024. In the areas of safety and risk management, Human Resources developed and posted emergency response instructions, maps, and forms for new county buildings, the Halton Road Facilities, and the downtown courthouse. In the area of compensation, the division completed a new Compensation Plan and submitted for review and approval. In the benefits/wellness area, there has been 3,484 episodic and preventative care visits with the Nurse Practitioner in the Employee Wellness Clinic, resulting in potential healthcare savings of $139,360.

During FY2027, the Division will ensure appropriate risk management strategies are in place to reduce or eliminate risks with new County properties. The Division will ensure compliance with healthcare legislation with a focus on cost reduction. The Division plans to implement a new Manager Development program.

INFORMATION SYSTEMS

Description

The Information Systems Division assists departments in creating innovative solutions to meet both public and internal needs. The Division is responsible for supporting the primary information resources for the County and maintaining the network and workstation architecture needed to provide access to use these information assets. Information Systems serves as a consultant and strategic partner to all County departments to develop technical solutions in support of business functions.

Financial Data

The budget for Information Systems for FY2027 is $7,779,607 and includes funding for 51.00 full-time equivalent positions.

EXPENSES:	FY2025 Budget	FY2025 Actual	FY2026 Budget	FY2026 Actual	FY2027 Budget
Personnel Services	$ 5,522,294	$ 5,547,135	$ 5,675,128	$ 5,786,174	$ 5,873,107
Operating Expenses	2,006,500	1,846,990	1,906,500	1,758,699	1,906,500
Contractual Services	-	22,875	-	56,329	-
Capital Outlay	-	15,755	-	-	-
Total Expenses	**$ 7,528,794**	**$ 7,432,755**	**$ 7,581,628**	**$ 7,601,202**	**$ 7,779,607**
Position Summary	**51.00**	**51.00**	**51.00**	**51.00**	**51.00**
FTE Summary	**51.00**	**51.00**	**51.00**	**51.00**	**51.00**

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Goals and Performance Measures

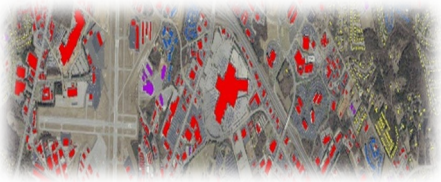
Supports Long-Term Goal(s): Fiscal Stewardship and Core Services

Performance Indicators	Actual 2024	Projected 2025	Target 2026	Target 2027
Program Goal 1: To provide a state-of-the-art County integrated web page.				
Objective 1(a): To provide for increasing user demand and usage of the County's web page and increase web page hits annually by at least 1% annually.				
# web page hits received per month	117,411	20,130,308	22,000,000	240,000,000
% annual increase (decrease)		17045.11%	9.29%	990.91%
Program Goal 2: To provide an excellent system reliability and customer service for using departments.				
Objective 2(a): To resolve 85% of Help Desk calls within 24 hours, 90% of calls within 2 days, and 95% of calls within 3 days.				
# of Customer Support Tickets Created	20,866	21,000	20,000	20,000
% calls resolved within 2 day	85%	85%	85%	85%
% calls resolved within 3 days	99%	99%	100%	100%
Objective 2(b): To minimize scheduled system downtime & maintain percentage uptime at 100% during scheduled available hours.				
# of unplanned system restarts	0	0	0	0
% system uptime during scheduled available hours	100%	100%	100%	100%

Accomplishments and Other Activities

The Information Systems Division coordinated and implemented technology for new county sites, which includes coordination, installation, and configuration for UPS, equipment cooling, card access, cameras, network connectivity and security, audio/video, conference rooms, and PC's. The Division added cost saving and enhanced cyber security features to the on-premise email solution, virtual voices services, internet connectivity, web server platform, and backup/disaster recover solutions. During FY2027, the Division will improve and enhance video series internally and externally using cataloging and web services. They will implement data encryption and intrusion protection services, as well as software solutions, including Tyler Technology, CityWorks, CAD, and Avigilion solutions. They also will publish county developed applications and the county website in a mobile friendly version.

GEOGRAPHIC INFORMATION SYSTEMS



Description

The Geographic Information System (GIS) Division is responsible for database development, management, maintenance, access, distribution of geographic information and related services. Geographic information (data) includes roads, real estate parcels, topographic contours, buildings, water bodies, landmarks, and railroads. Other principal functions of the Division include system coordination, project management, technical assistance to other County departments, and software development.

Financial Data

The budget for GIS for FY2027 is $903,850. A total of 6.00 full-time equivalent positions are included in the budget. Enhancements to the budget include funding for GAMA user licenses.

EXPENSES:	FY2025 Budget	FY2025 Actual	FY2026 Budget	FY2026 Actual	FY2027 Budget
Personnel Services	$ 755,275	$ 739,194	$ 771,879	$ 830,967	$ 799,200
Operating Expenses	33,441	24,918	28,941	14,706	28,941
Contractual Services	67,209	69,646	75,709	78,047	75,709
Capital Outlay		-			
Total Expenses	**$ 855,925**	**$ 833,758**	**$ 876,529**	**$ 923,720**	**$ 903,850**
Position Summary	**6.00**	**6.00**	**6.00**	**6.00**	**6.00**
FTE Summary	**6.00**	**6.00**	**6.00**	**6.00**	**6.00**

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Goals and Performance Measures

Supports Long-Term Goal(s): Infrastructure and Capital Planning ; Targeted Economic Development

Performance Indicators	Actual 2024	Projected 2025	Target 2026	Target 2027
Program Goal 1: To provide accurate and timely geographic information to the user community.				
Objective 1(a): To increase data availability through a reduction in maintenance turnaround time to 1 day.				
Average data maintenance turnaround time	1 day	1 day	1 day	1 day
Objective 1(b): To process 98% of data changes within five days of recording.				
% changes processed within five days of recording	90%	95%	95%	95%
Program Goal 2: To provide state-of-the-art web tools for system access.				
Objective 2(a): To accommodate the growing number of website and web tool users and increase the daily website hits by 3% annually.				
Average daily website hits	2,725,000	2,750,000	2,775,000	2,800,000
Average website response time (seconds)	0.70	0.60	0.60	0.60
Objective 2(b): To have continuous improvement through software enhancement and data update interval reduction.				
# customer driven software and data improvements	2	2	2	2

Accomplishments and Other Activities

In the past fiscal year, the GIS Division updated all zoning classifications for the city of Greenville and Greer per new ordinances. Map content and technical support was provided to Emergency Management for Helene response teams. The Division completed the annual planimetric/impervious surface updates and storm water fee calculations. A credit card payment option was implemented for GIS data services. Support was also provided for the permitting system and the new GAMA system in Real Property. During FY2027, the Division plans to integrate GIS with the new mass appraisal system implemented by Real Property Services. They will migrate GIS operations from ArcGIS Desktop to the new platform. They plan to integrate GIS capability with the new building permits/code enforcement management system. The Division will also integrate portal for ArcGIS in to the system architecture. In addition, a new public GIS website will be developed and implemented.

EMERGENCY MANAGEMENT

Mission and Description

The Emergency Management Division is tasked with planning, integrating, and implementing all emergency management related activities for Greenville County. The division coordinates the community's efforts to prepare for, respond to, and recover from large-scale emergencies and disasters. The division works to craft a harmonized community-wide effort through the joint collaboration of both public and private organizations responsible for providing services to the community. The division also maintains and coordinates the activities of the County's Emergency Operations Center (EOC) during a large-scale emergency or disaster. The EOC is the central location where representatives of local government and private sector agencies assemble during disaster situations to make decisions, set priorities and allocate resources for response and recovery efforts.

Financial Data

The budget for Emergency Management for FY2027 is $1,281,041. Funding is provided for 8.69 full-time equivalent positions.

EXPENSES:	FY2025 Budget	FY2025 Actual	FY2026 Budget	FY2026 Actual	FY2027 Budget
Personnel Services	$ 821,585	$ 860,659	$ 1,023,234	$ 957,011	$ 1,058,821
Operating Expenses	152,220	216,271	172,220	253,102	172,220
Contractual Services	-	-	50,000	38,126	50,000
Capital Outlay	-	-	-	19,075	-
Total Expenses	**$ 973,805**	**$ 1,076,930**	**$ 1,245,454**	**$ 1,267,314**	**$ 1,281,041**
Position Summary	**8.00**	**8.00**	**9.00**	**9.00**	**9.00**
FTE Summary	**7.69**	**7.69**	**8.69**	**8.69**	**8.69**

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Goals and Performance Measures

Supports Long-Term Goal(s): Fiscal Stewardship and Core Services

Performance Indicators	Actual 2024	Projected 2025	Target 2026	Target 2027
Program Goal 1: To enhance organizational management by aligning processes and procedures that translate leadership vision into action, providing clear direction through strategic planning				
Objective 1(a): Ensure that internal policies, procedures and processes are in place to support the mission and vision of the department				
Program Goal 2: To develop a multi-year strategic plan with input from stakeholders that includes an identified mission, vision statement, goals, objectives and method.				
Objective 2(a): Coordinate input from stakeholders to assist in the preparation, implementation, evaluation, and revision of programs to more effectively serve the community.				
Program Goal 3: To cultivate a comprehensive planning strategy using an all hazards approach that engages the whole community.				
Objective 3(a): Develop a recovery plan that addresses short and long-term recovery priorities				
Program Goal 4: To improve the ability of agencies and organizations within Greenville County to plan for, respond to, and recover from an accident, regardless of cause, size, or complexity.				
Objective 4(a): Establish a training program that enhances local capabilities and minimizes the impact of emergencies in the community by building the capacities of emergency responders				
Program Goal 5: To enable, empower, and support community resilience through outreach, education, and service.				
Objective 5(a): To ensure that senior officials understand their roles and responsibilities in emergency management and during incidents				

Accomplishments and Other Activities

During the past year, Emergency Management held the 6th Get Ready Greenville County community disaster preparedness event. The department activated the Emergency Operations Center for Hurricane Helene, the largest disaster the county has experienced. During FY2027, the Division will create County Storm-Mode Plan, update and exercise COOP/COG Plan, complete and install new radio template, and replace all non-TDMA radios. They will also establish replacement plan for special operations equipment.

EMERGENCY MEDICAL SERVICES

Mission and Description

The Emergency Medical Services Division provides emergency services, concentrating on treating patients who are acutely ill or severely sick or injured and transporting patients to hospital emergency rooms. EMS maintains a high performance emergency communications and dispatch center. In addition, EMS provides the following special rescue services: vehicle and machinery extrication, hazardous materials response, confined space rescue, high angle rescue, trench rescue, helicopter rescue, dive rescue, and search services. The Division covers approximately 790 square miles of topographically diverse rural, urban, and suburban areas, and protects over 583,000 residents and visitors within the county.

Financial Data

The budget for Emergency Medical Services for FY2027 is $34,433,840. Funding is provided for 300.69 full-time equivalent positions for FY2027.

EXPENSES:	FY2025 Budget	FY2025 Actual	FY2026 Budget	FY2026 Actual	FY2027 Budget
Personnel Services	$ 25,918,112	$ 27,730,422	$ 29,261,019	$ 31,116,891	$ 30,561,766
Operating Expenses	2,886,425	3,136,281	2,886,425	3,651,368	3,236,425
Contractual Services	635,649	524,926	635,649	642,149	635,649
Capital Outlay	-	48	-	69,121	-
Total Expenses	**$ 29,440,186**	**$ 31,391,677**	**$ 32,783,093**	**$ 35,479,529**	**$ 34,433,840**
Position Summary	**296.00**	**296.00**	**301.00**	**301.00**	**301.00**
FTE Summary	**295.69**	**295.69**	**300.69**	**300.69**	**300.69**

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Goals and Performance Measures

Supports Long-Term Goal(s): Fiscal Stewardship and Core Services; Targeted Economic Development

Performance Indicators	Actual 2024	Projected 2025	Target 2026	Target 2027
Program Goal 1: GCEMS will be a leader in innovative, evidence-based clinical practice that improves the lives of those we serve. We will accomplish this through continuous quality improvement, education and training.				
Objective 1(a): STEMI/Acute Coronary Syndrome (ACS) Care				
% patients with non-traumatic chest pain/ACS symptoms of suspected cardiac origin, in patients >35 years, treated and transported by EMS who receive pre-hospital 12 lead ECG	>75%	>75%	>75%	>75%
% hospital notifications or 12 lead ECG transmissions suggesting STEMI alert (or Cath Lab Activation), that are performed within 10 minutes of first STEMI positive 12 lead ECG	>75%	>75%	>75%	>75%
% patients treated and transported directly to STEMI Receiving Center, with EMS First Medical Contact to device time < 90 minutes	>75%	>75%	>75%	>75%
% patients with non-traumatic chest pain/ACS symptoms age >35 years, treated and transported by EMS who receive Aspirin in the field, either by EMS or self-administration	>75%	>75%	>75%	>75%
Patients identified as having acute STEMI will have a scene time <15 minutes per Clinical Operating Guidelines	15	15	15	15
Objective 1(b): Stroke Care				
% patients with suspected stroke for whom advanced notification was provided to hospital	>75%	>75%	>75%	>75%
% patients with suspected stroke, treated and transported, who had documented last known well (LKW) time	>75%	>75%	>75%	>75%
% suspected stroke patients will have blood glucose level checked	100%	100%	100%	100%
% suspected stroke patients will have Cincinnati Stroke Screen performed and documented per Clinical Operating Guidelines	100%	100%	100%	100%

Emergency Medical Services – continued

Performance Indicators	Actual 2024	Projected 2025	Target 2026	Target 2027
% suspected stroke patients with positive Cincinnati Stroke Screen will have R.A.C.E. stroke severity screen performed per Clinical Operating Guidelines	100%	100%	100%	100%
Suspected stroke patients will have scene time <15 minutes per Clinical Operating Guidelines	15	15	15	15
Objective 1(c): Cardiac Arrest				
Overall cardiac arrest survival rate	>10%	>10%	>10%	>10%
Cardiac arrest survival rate on witnessed ventricular fibrillation/ventricular tachycardia (VF/VT)	>30%	>30%	>30%	>30%
Objective 1(d): Trauma Care				
Trauma scene time (minutes)	10	10	10	10
Program Goal 2: To improve the financial performance of Greenville County EMS				
Objective 2(a): To continue to facilitate claim submission and/or patient invoicing with improved collection rates				
# billable calls	56,003	57,683	59,413	61,195
% billable calls to total reports	>73%	>73%	>73%	>73%
total amount billed, net allowances (000 omitted)	$26,621,512	$28,218,802	$29,911,930	$31,706,646
total amount received, net allowances (000 omitted)	$18,427,451	$20,085,922	$22,094,514	$24,303,966
% collectibles	55.0%	57.0%	60.0%	60.0%
Program Goal 3: To integrate more fully and collaborate more effectively with allied agencies (to include Greenville County Sheriff's Office, Emergency Management and the Greenville County Fire Chiefs' Association) and other external stakeholders to improve the				
Objective 3(a): To continue to build partnerships with allied agencies to meet the emergent medical needs of the community				
# Emergency Response Team Activations by GCEMS field providers	>5	>5	>5	>5
# participation in development of High Risk Environment (active shooter) planning and training	10	10	10	10
Program Goal 4: To continue to work collaboratively with community and healthcare partners to find opportunities to "bend the curve" of the demand on resources through alternate response and provision of prehospital care.				
Objective 4(a): To continue to collaborate with healthcare partners in community health initiatives				
# Community Paramedic Interventions	350	350	350	350

Accomplishments and Other Activities



During the past fiscal year, EMS staff responded with exemplary care to the community in the aftermath of Hurricane Helene. In the first four days following the storm, Greenville County EMS, in partnership with South Carolina County EMS services from Berkeley, Charleston, Dorchester, and Lancaster, along with private services from Thorne Ambulance and Prisma Health Ambulance, responded to 1,448 emergency calls and transported 925 patients. One of the key factors that enabled Greenville County EMS to excel was the strategic location of the new headquarters facility, which allowed for optimal deployment of resources and ensured the necessary infrastructure to manage such a large-scale disaster.

EMS was awarded $87,000 grant from the Upstate Healthcare Coalition to organize and conduct an Advanced Hazardous Materials Life Support (AHLS) Course across South Carolina. The purpose of this course is to increase the number of AHLS-certified paramedics to become TOXMedics which is an important solution that addresses a lack of board-certified toxicologists in the State. The Division also implemented the FirstWatch/FirstPass Continuous Quality Improvement (CQI) system. This system has reduced the time and effort of traditional manual chart review, allowing the CQI team to focus on targeted improvement areas

Emergency Medical Services - continued

and proactive intervention. EMS was also awarded a $50,000 grant from the South Carolina Opioid Recovery Fund Board allowing community paramedics to directly engage with individuals affected by addiction, as well as their families through the purchase of critical medications and supplies. During the past fiscal year, EMS also hosted the 874th Forward Resuscitative Surgical Detachment (FRSD) from Ft. Jackson to participate in combat medical training.



During FY2027, the Division will continue to refine and improve the EMS System by evaluating and implementing EMS resource utilization, as well as response and coordination improvements designed to maximize the functional capacity and efficiency of a tiered EMS Delivery Model. The division will continue to refine field collection and transmission of patient and medical care data to receiving families and billing vendors. EMS will cultivate mutually beneficial business relationships and build partnerships with allied agencies, other healthcare providers and area health systems to streamline emergency response and efficient patient referral patterns. They will prepare for a community wide all hazards response and continuity of operations plan. EMS will link key performance indicators to measurable clinical outcomes for high acuity patients. They will continue to improve the performance of field medical providers and communications staff through an effective quality improvement process.

DEPARTMENT OF GENERAL SERVICES

MISSION

The mission of the General Services Department is to support our citizens, customers, businesses, and local government operations by providing comprehensive services in a courteous manner which are responsive and convenient to those we serve and instill confidence in Greenville County government.

SERVICES

Departments under the General Services financial area include, but are not limited to, financial operations, budgeting, procurement of goods and services, real property services, and tax collection. The Department also includes services from one internal service fund – Fleet Management. In addition, this Department provides oversight to the Parks, Recreation, and Tourism special revenue fund.

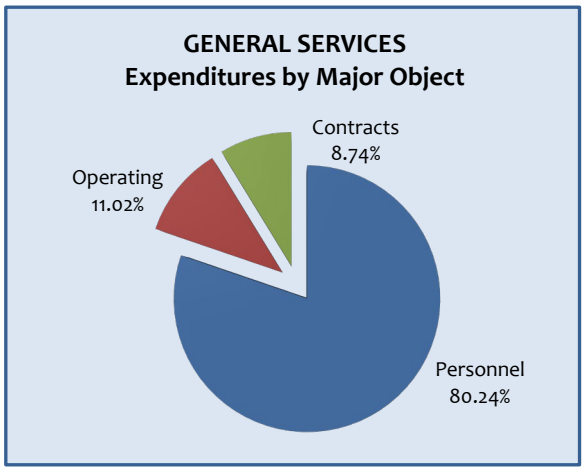
BUDGET

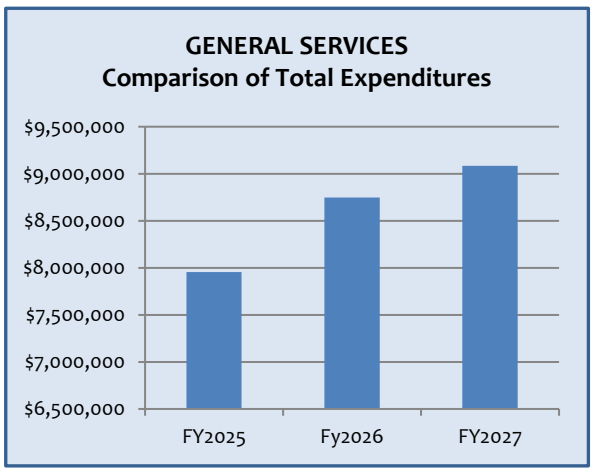
The General Services budget comprises 3.18% of the total General Fund Budget. The FY2027 budget for General Services is $9,177,233.

DEPARTMENT OF GENERAL SERVICES
OPERATING BUDGET

DIVISIONS	FY2025 Budget	FY2025 Actual	FY2026 Budget	FY2026 Actual	FY2027 Budget
Financial Operations	$ 1,998,568	$ 1,894,536	$ 1,820,207	$ 1,840,970	$ 1,892,008
Procurement Services	731,183	673,135	749,131	758,711	773,801
Tax Services	5,610,578	5,388,255	6,288,069	6,147,738	6,504,424
Board of Appeals	9,000	-	7,000	-	7,000
Total by Division	**$ 8,349,329**	**$ 7,955,926**	**$ 8,864,407**	**$ 8,747,419**	**$ 9,177,233**
EXPENSES					
Personnel Services	$ 6,998,777	$ 6,377,366	$ 7,112,640	$ 6,872,396	$ 7,364,515
Operating Expenses	620,961	791,273	1,009,882	1,146,761	1,011,007
Contractual Services	729,591	44,788	741,885	728,262	801,711
Capital Outlay	-	742,500	-	-	-
Total By Expenses	**8,349,329**	**7,955,926**	**8,864,407**	**8,747,419**	**9,177,233**
Position Summary	**74.00**	**72.00**	**72.00**	**72.00**	**72.00**
FTE Summary	**74.00**	**72.00**	**72.00**	**72.00**	**72.00**

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





FINANCIAL OPERATIONS and BUDGET OFFICE

Description

This function comprises two divisions: Financial Operations and the Budget Office. The Financial Operations Division is responsible for maintaining the fiscal integrity of the County's accounting records and reports the results of its operations in financial position. Principal functions include timely processing of claims and payments to creditors; maintaining all accounting records as accurately as possible; and preparing the Annual Comprehensive Financial Report. The Budget Office is responsible for analyzing, compiling, administering, and monitoring the County's operating and capital budget. The budget office also performs internal audit functions and grant administration for the County.

Financial Data

The budget for the Financial Operations Division and the Budget Office for FY2027 is $1,892,008. The budget includes funding for 14.00 full-time equivalent positions for these two divisions.

EXPENSES:	FY2025 Budget	FY2025 Actual	FY2026 Budget	FY2026 Actual	FY2027 Budget
Personnel Services	$ 1,959,262	$ 1,871,325	$ 1,780,901	$ 1,780,394	$ 1,852,702
Operating Expenses	39,306	23,211	39,306	60,576	39,306
Contractual Services	-	-	-	-	-
Capital Outlay	-	-	-	-	-
Total Expenses	**$ 1,998,568**	**$ 1,894,536**	**$ 1,820,207**	**$ 1,840,970**	**$ 1,892,008**
Position Summary	**15.00**	**14.00**	**14.00**	**14.00**	**14.00**
FTE Summary	**15.00**	**14.00**	**14.00**	**14.00**	**14.00**

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Goals and Performance Measures

Supports Long-Term Goal(s): Fiscal Stewardship and Core Services

Performance Indicators	Actual 2024	Projected 2025	Target 2026	Target 2027
Budget				
Program Goal 1: To effectively communicate budget information and reports to interested parties				
Objective 1(a): To be recognized nationally by the Government Finance Officers Association (GFOA) for the budget presentation and receive at least proficient ratings in each of the rated categories. The award is submitted in even years.				
Receipt of Distinguished Budget Award	Awarded	N/A	Anticipated	N/A
Rating (all four categories)	Proficient	N/A	Proficient	N/A
Objective 1(b): To respond to budget information requests within 24 hours 99% of the time and to provide information to citizens, council members, and staff in a timely and effective manner.				
% quarterly operating reports prepared by due date	100%	100%	100%	100%
% accuracy in compiling budget/financial reports	100%	100%	100%	100%
# information requests	915	927	930	930
% requests answered within 24 hours	99%	99%	99%	99%
# budget transfer requests	275	325	300	300
% budget transfers completed within 24 hours	100%	100%	100%	100%
Program Goal 2: To provide conservative and accurate estimates regarding revenue and expenditures				
Objective 2(a): To maintain a variance of 2% or less between estimated and actual revenues and expenditures				
% of actual vs projected revenues	2.00%	2.00%	2.00%	2.00%
% of actual vs projected expenditures	2.00%	2.00%	2.00%	2.00%
Program Goal 3: To administer grants for Greenville County departments.				
Objective 3(a): To complete 100% of grant financial reports by the specified deadline.				
# grant financial reports completed	180	190	190	190
% grant financial reports completed by deadline	100.0%	100%	100%	100%
Objective 3(b): To ensure 100% reimbursement of grant expenses.				
% grant reimbursements received for expenses	100%	100%	100%	100%

Financial Operations - continued

Performance Indicators	Actual 2024	Projected 2025	Target 2026	Target 2027
Finance				
Program Goal 1: To effectively communicate financial data and reports to interested parties.				
Objective 1(a): To be recognized nationally by the Government Finance Officers Association (GFOA)				
Certificate of Achievement for Excellence in Financial Reporting	Awarded	Anticipated	Anticipated	Anticipated
Award for Outstanding Achievement in Popular Annual Financial	Awarded	Anticipated	Anticipated	Anticipated
Program Goal 2: To effectively and efficiently provide financial services to vendors and internal departments.				
Objective 2(a): To image 100% of invoice billings within 14 days of invoice date.				
# accounts payable checks processed	62,094	63,000	64,000	65,000
% invoices imaged within 14 days of date	100%	100%	100%	100%

Accomplishments and Other Activities

During the past fiscal year, the Finance Division was awarded the GFOA Certificate of Achievement for Excellence in Financial Reporting and the Popular Annual Financial Reporting Award. The Budget Office was awarded the GFOA Distinguished Budget Presentation Award. During the past budget, the County also implemented GASB Statement No. 87, Leases. During FY2027, the County will convert to electronic payments for all County vendors. In addition, GASB Statement No. 101, Compensated Absences and GASB Statement No. 100, Accounting Changes and Error Corrections—an amendment of GASB Statement No. 62 will be implemented.

PROCUREMENT SERVICES

Description

The County of Greenville operates a centralized procurement system administered by the County's Procurement Services Division. This Division purchases all supplies, equipment, materials, and services in compliance with applicable laws, regulations, and County policies. Principle functions include processing departmental requisitions, preparing and issuing purchase orders, and preparing, negotiating and awarding bids, proposals and contracts.

Financial Data

The budget for Procurement Services for FY2027 is $773,801. A total of 8.00 full-time equivalent positions are included in the budget. Enhancements to the budget include additions for operational increases.

EXPENSES:	FY2025 Budget	FY2025 Actual	FY2026 Budget	FY2026 Actual	FY2027 Budget
Personnel Services	$ 688,343	$ 624,727	$ 692,850	$ 698,887	$ 716,395
Operating Expenses	42,440	48,034	56,161	59,824	57,286
Contractual Services	400	375	120	-	120
Capital Outlay	-	-	-	-	-
Total Expenses	**$ 731,183**	**$ 673,135**	**$ 749,131**	**$ 758,711**	**$ 773,801**
Position Summary	**8.00**	**8.00**	**8.00**	**8.00**	**8.00**
FTE Summary	**8.00**	**8.00**	**8.00**	**8.00**	**8.00**

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Goals and Performance Measures

Supports Long-Term Goal(s): Fiscal Stewardship and Core Services

Performance Indicators	Actual 2024	Projected 2025	Target 2026	Target 2027
Program Goal 1: To increase the overall efficiency of the procurement process for the County.				
Objective 1(a): To increase the number of County employee participants using the procurement card by 5% annually.				
# employee participants using procurement card	405	425	425	425
% annual increase (decrease)		4.94%	0.00%	0.00%
Objective 1(b): To reduce the number of purchase orders under $1,500 by 5% annually.				
# purchase orders under $1,500 issued	214	202	190	180
% annual increase (decrease)		-5.61%	-5.94%	-5.26%
Objective 1(c): To prepare appropriate formal bids/proposals in accordance with ordinance and directives 100% of the time.				
# formal bids/proposals solicited	70	100	100	100
% formal bids/proposals solicited in accordance with directives	100%	100%	100%	100%
Program Goal 2: To prepare, negotiate, administer and monitor County contracts.				
Objective 2(a): To maintain electronic files on all contracts including all related information and renewal dates.				
# contracts in the database	319	320	320	320

Accomplishments and Other Activities

Procurement Services sold surplus property through govdeals.com totaling $687,423.62 for FY2024. In addition, Procurement received a FY2023 rebate from Bank of America for use of procurement card for $85,078.89. The Division joined a Lowes Home Improvement Rebate Program and anticipate over $4,000 and a Home Depot rebate program which they will receive a 5% rebate at the end of the program year.

During FY2027, the Division will provide procurement training for County employees annually; continue to prepare, negotiate, and administer contracts; and prepare and process electronic requisitions, quotes, solicitations, and purchase orders.

TAX SERVICES (REAL PROPERTY SERVICES and TAX COLLECTOR'S OFFICE)

Description

The Tax Services function is comprised of two divisions: Real Property Services and the Tax Collector's Office. The Real Property Services Division is responsible for locating, appraising, and listing all real property; appraising all licensed mobile homes in the county; receiving and qualifying applications for special assessment ratios; and producing an annual certified pool for ad valorem taxation of all properties within the jurisdiction of the County. Real Property Services also performs all necessary functions to conduct a reassessment program, which assesses and reappraises real property within the county every five years as mandated by state law. The collection function is conducted by the Tax Collector's Office. Real, personal, motor vehicle, and other taxes are collected. The Tax Collector's Office is also responsible for oversight of the disbursement to all county, municipal, school, and special service districts.

Financial Data

The budget for Tax Services for FY2027 is $6,504,424. A total of 50.00 full-time equivalent positions are included in the budget.

EXPENSES:	FY2025 Budget	FY2025 Actual	FY2026 Budget	FY2026 Actual	FY2027 Budget
Personnel Services	$ 4,351,172	$ 3,881,314	$ 4,638,889	$ 4,393,115	$ 4,795,418
Operating Expenses	530,215	720,028	907,415	1,026,361	907,415
Contractual Services	729,191	44,413	741,765	728,262	801,591
Capital Outlay	-	742,500	-	-	-
Total Expenses	**$ 5,610,578**	**$ 5,388,255**	**$ 6,288,069**	**$ 6,147,738**	**$ 6,504,424**
Position Summary	**51.00**	**50.00**	**50.00**	**50.00**	**50.00**
FTE Summary	**51.00**	**50.00**	**50.00**	**50.00**	**50.00**

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Goals and Performance Measures

Supports Long-Term Goal(s): Fiscal Stewardship and Core Services

Performance Indicators	Actual 2024	Projected 2025	Target 2026	Target 2027
Tax Assessment				
Program Goal 1: Implement 2025 Reassessment				
Objective 1(a): To mass appraise all 237,000 plus parcels and approximately 15,000 mobile homes				
# of appeals under 10,000	500	10,000	1,000	1,000
Program Goal 2: To implement new GAMA Computer System				
Objective 2(a): To implement and get everyone trained on new GAMA system				
# of deeds, plats, permits, and new construction in new system	20,000	30,000	40,000	50,000
Program Goal 3: To work toward full staffing for appraiser function				
Tax Collection				
Program Goal 1: Improve payment process for customers in tax collection				
Objective 1(a): Seek improved methods to provide accurate and timely payment processing				
# training sessions per year	12	12	10	10
Program Goal 2: Increase collect rate of delinquent taxes				
Objective 2(a): To implement debt setoff collection program for processing delinquent accounts				
complete qualifications for implementation	Completed	Completed	Completed	Completed
% completion of collection of delinquent boast and airplanes	100%	100%	100%	100%

Tax Services – continued

Accomplishments and Other Activities

During the past budget, the Tax Services area answered 72,000 telephone calls and processed over 329,000 internet payments while face-to-face customer interaction has remained the same. A majority of state statues reducing overturned tax sales were compiled despite having incomplete or late title reviews. Real Property Services will be implementing the new GAMA computer system in the next year. During FY2027, the Division will design and implement a tax sale software program that is fully functional and compatible with the County's current AS400 server and be ready to operate under Windows 11 protocols.

BOARD OF ASSESSMENT APPEALS

Description

The Board of Assessment Appeals is a 12-member board appointed by Council which performs a quasi-judicial function. It adjudicates disputes between property owners and the Tax Services Division concerning real property valuation, assessment, and taxation issues.

Financial Data

The budget for the Board of Appeals for FY2027 is $7,000. Funds are used to complete property tax assessment appeals and general operations of the board.

EXPENSES:	FY2025 Budget	FY2025 Actual	FY2026 Budget	FY2026 Actual	FY2027 Budget
Personnel Services	$ -	$ -	$ -	$ -	$ -
Operating Expenses	9,000	-	7,000	-	7,000
Contractual Services	-	-	-	-	-
Capital Outlay	-	-	-	-	-
Total Expenses	**$ 9,000**	**$ -**	**$ 7,000**	**$ -**	**$ 7,000**

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Accomplishments and Other Activities

The Board of Appeals schedules hearings on an as-needed basis. Taxpayers and assessors have an opportunity to present their cases before the Board in a predetermined format which allows both parties equal time.

DEPARTMENT OF PUBLIC WORKS

MISSION

The mission of the Public Works Department is to provide customers with quality public services and facilities through innovative technology while meeting future challenges, protecting the environment, and conserving county resources.

SERVICES

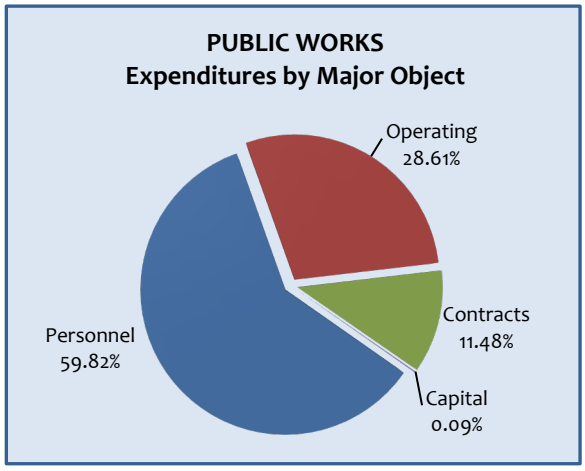
The services of this department include road, bridge, and sign maintenance; pavement management; building maintenance and janitorial services; and animal care. The Department also includes services from two enterprise funds – Stormwater Management and Solid Waste. The services of these divisions include landfill operations, convenience center operations, recycling, stormwater and sediment control, and NPDES stormwater permit management. Information concerning these areas is contained in the Proprietary Funds section of this budget document.

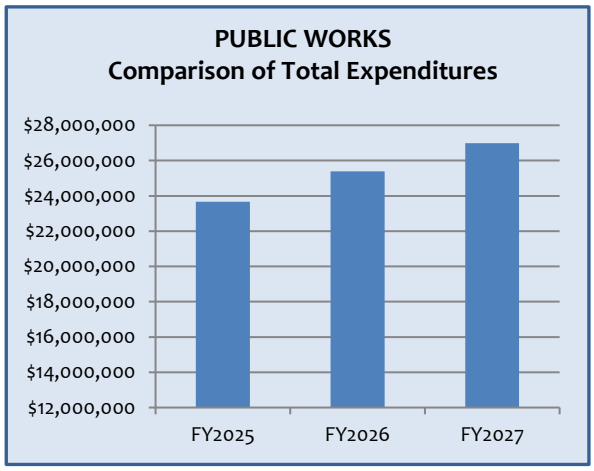
BUDGET

The Public Works budget comprises 9.42% of the total General Fund Budget. The FY2027 budget for Public Works is $27,169,098.

DEPARTMENT OF PUBLIC WORKS OPERATING BUDGET					
DIVISIONS	**FY2025 Budget**	**FY2025 Actual**	**FY2026 Budget**	**FY2026 Actual**	**FY2027 Budget**
Animal Care Services	$ 6,866,917	$ 6,481,017	$ 7,522,214	$ 7,305,633	$ 7,731,616
Public Works Administration	735,800	727,893	881,045	609,876	910,096
Engineering & All Bureaus	7,552,613	6,932,617	7,868,053	7,373,520	8,058,270
Property Management	9,017,913	9,518,338	10,324,138	10,104,144	10,469,116
Total by Division	**$ 24,173,243**	**$ 23,659,865**	**$ 26,595,450**	**$ 25,393,173**	**$ 27,169,098**
EXPENSES					
Personnel Services	$ 14,415,858	$ 13,714,225	$ 15,731,040	$ 14,757,288	$ 16,253,475
Operating Expenses	7,358,600	7,784,109	7,746,802	8,381,910	7,774,378
Contractual Services	2,278,785	2,095,126	3,079,965	2,230,579	3,117,792
Capital Outlay	120,000	66,406	37,643	23,396	23,453
Total by Expenses	**$ 24,173,243**	**$ 23,659,865**	**$ 26,595,450**	**$ 25,393,173**	**$ 27,169,098**
Position Summary	**184.00**	**185.00**	**185.00**	**185.00**	**185.00**
FTE Summary	**177.00**	**178.00**	**178.00**	**178.00**	**178.00**

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ANIMAL CARE SERVICES

Description

The Animal Care Services Division operates a full service, open-admission animal shelter facility for the purpose of impounding and quarantining dogs and cats. The Division provides adequate humane care, pet reclamation assistance, adoption, animal rescue, and spay/neuter services, benefiting county residents and more than 17,500 stray and unwanted animals each year. The division is also dedicated to protecting public health and welfare by keeping stray, dangerous and potentially diseased animals in a safe and controlled environment.

Financial Data

The budget for the Animal Care Services Division for FY2027 is $7,731,616. Funding is provided for 64.00 full-time equivalent positions.

EXPENSES:	FY2025 Budget	FY2025 Actual	FY2026 Budget	FY2026 Actual	FY2027 Budget
Personnel Services	$ 5,454,030	$ 5,173,243	$ 6,079,327	$ 5,860,976	$ 6,288,729
Operating Expenses	1,366,887	1,227,675	1,387,887	1,361,772	1,387,887
Contractual Services	46,000	59,643	55,000	67,739	55,000
Capital Outlay	-	20,456	-	15,146	-
Total Expenses	**$ 6,866,917**	**$ 6,481,017**	**$ 7,522,214**	**$ 7,305,633**	**$ 7,731,616**
Position Summary	**71.00**	**71.00**	**71.00**	**71.00**	**71.00**
FTE Summary	**64.00**	**64.00**	**64.00**	**64.00**	**64.00**

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Goals and Performance Measures

Supports Long-Term Goal(s): Targeted Economic Development

Performance Indicators	Actual 2024	Projected 2025	Target 2026	Target 2027
Program Goal 1: Enhance community engagement and support				
Objective 1(a): Organize 2+ employee volunteer service days or student service learning projects				
# service days/projects	12	16	24	28
Objective 1(b): Hold 2+ offsite adoption events				
# adoption events held	12	14	24	28
Objective 1(c): Boost annual donations by 10%				
$ donations received	167,670	175,000	192,500	211,750
Program Goal 2: Reduce shelter overcrowding				
Objective 2(a): Meet target goal of 8 day average length of stay for dogs				
# days average length of stay	8	10	8	8
Objective 2(b): To increase the foster placements of dogs by 25%				
# dog foster placements	834	575	720	900
Objective 2(c): Perform 10,000+ spay/neuter surgeries				
# spay/neuter surgeries performed	9,408	9,605	10,000	10,000
Program Goal 3: Improve animal outcomes				
Objective 3(a): Achieve a combined save rate of 90% or higher for dogs and cats				
% save rate	84%	83%	88%	90%
Objective 3(b): Reduce animal intake by 10%				
# animal intakes	7370	7550	6795	6115
Objective 3(c): Reach 37.5 daily volunteer hours, equivalent to 7 FTE's				
# average hours worked	20.5	29.5	34.0	37.5

Animal Care Services - continued

Performance Indicators	Actual 2024	Projected 2025	Target 2026	Target 2027
Program Goal 4: Strengthen organizational efficiency				
Objective 4(a): Conduct annual staff surveys with 85%+ satisfaction				
% survey satisfaction	no data	75%	80%	85%
Objective 4(b): Maintain a shelter capacity turnover (intake vs. outcome) of 100% every 30 days				
% monthly capacity turnover	100%	100%	100%	100%
Objective 4(c): Deliver 1 actionable report monthly with department specific goals and achievements				
# reports completed	4	6	12	12
Program Goal 5: Expand community-based pet support services				
Objective 5(a): Assist 500+ pets through the pet food pantry				
# pets assisted	no data	500	550	600
Objective 5(b): Host 4+ free pet vaccine clinics				
# clinics hosted	3	3	4	4
Objective 5(c): Distribute 5,000+ Pethub ID tags yearly to improve return rates for lost pets				
# ID tags distributed	0	5000	5100	5200

Accomplishments and Other Activities

During the past budget, Animal Care established an Animal Care Advocates Group that meets regularly to provide valuable input on the future of animal care, animal control, welfare initiatives, fostering transparency and collaboration. The Division maintained vital operations and supported the community during Hurricane Helene. They introduced responder support services to provide critical mental health resources and support for staff. Animal Care established a strategic partnership with Clemson University Veterinary program, which will enhance educational opportunities and support for shelter animals. Greenville County Animal Care made significant progress in reducing Spartanburg County's reliance on their shelter, while continuing to provide transitional support as they build a new facility, anticipated for completion in 2025.



During FY2027, Animal Care Services plans to strengthen relationships with local animal welfare organizations, spay/neuter services, and pet support programs in underserved areas. The Division plans to launch regular, strategically located free or low-cost preventive care clinics that will offer vaccinations, microchipping and basic wellness services to keep pets healthy and reduce preventable shelter surrenders. They will invest in technology to streamline operations, such as appointment-based intake systems, enhanced medical record management and improved communication tools for staff, volunteers and the public. They will introduce specialized training tracks for volunteers to take on expanded roles in fostering, pet support, adoption counseling and community outreach, reducing the workload on staff and improving service quality. The Division will also create initiatives focused on staff and volunteer well-being, including recognition programs, training opportunities and support resources to reduce turnover and maintain morale. The Division will implement community education campaigns that highlight the shelter's needs, such as foster families, adopters and donations, while promoting understanding of the challenges and benefits of open-admission sheltering.

ENGINEERING/ROADS AND BRIDGES

Description

The Engineering Division provides services related to road, bridge, and sign maintenance; capital improvements; pavement management; and subdivision construction activity. The Division is divided into four sections: Engineering, Northern Bureau – Travelers Rest, Northern Bureau - Oneal, and Southern Bureau.

Financial Data

The budget for the Engineering Division for FY2027 is $8,058,270. The Engineering budget provides for 78.00 full-time equivalent positions.

EXPENSES:	FY2025 Budget	FY2025 Actual	FY2026 Budget	FY2026 Actual	FY2027 Budget
Personnel Services	$ 5,900,057	$ 5,460,841	$ 6,250,747	$ 5,893,594	$ 6,455,154
Operating Expenses	1,442,027	1,407,919	1,437,706	1,345,989	1,437,706
Contractual Services	90,529	63,858	154,850	133,937	154,850
Capital Outlay	120,000	-	24,750	-	10,560
Total Expenses	**$ 7,552,613**	**$ 6,932,617**	**$ 7,868,053**	**$ 7,373,520**	**$ 8,058,270**
Position Summary	***78.00***	***78.00***	***78.00***	***78.00***	***78.00***
FTE Summary	***78.00***	***78.00***	***78.00***	***78.00***	***78.00***

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Goals and Performance Measures

Supports Long-Term Goal(s): Strategic Growth and Land Use Planning; Infrastructure and Capital Planning; Targeted Economic Development

Performance Indicators	Actual 2024	Projected 2025	Target 2026	Target 2027
Program Goal 1: To maximize life expectancy of roads and their riding surface condition by ensuring that the road infrastructure within the County's inventory is built and maintained to acceptable industry standards				
Objective 1(a): To complete County's annual paving program and implement future paving program				
# County maintained miles paved	17.4	31.7	20	20
average OCI of county paved roads in paving program	61	60	58	56
# special projects built	2	1	2	2
# sidewalk projects constructed	0	0	2	2
linear feet of sidewalk repaired	800	850	900	1,000
Objective 1(b): To assist contractors and utility agencies with the local permitting process and to ensure quality control of encroachments within the County's right-of-way by performing inspections in a timely manner				
# inspections made	1,400	2,200	2,800	3,000
% inspections performed within 9 months	95%	90%	95%	95%
# encroachment permits	1,458	2,500	2,800	3,000
% encroachment permits processed within 48 hours	15%	20%	25%	25%
Program Goal 2: To anticipate customer service needs, eliminating the need to be reactionary to all complaints by providing a uniform level of service countywide for routine maintenance				
Objective 2(a): To effectively maintain County paved roads by clearing roads and bridges from snow/ice within 24 hours of event and removing fallen trees within 1 business day				
# miles of County paved road	1,760	1,770	1,780	1,790
% roads/bridges cleared of snow within 24 hours	100%	100%	100%	100%
% fallen trees removed within 1 business day	75%	75%	80%	80%
tonnage of potholes repaired	13,000	13,000	13,000	13,000
% potholes repaired within 24 hours	80%	85%	90%	90%
# bridges replaced or repaired	9	8	8	8
linear feet of guardrail repaired or replaced	75	50	100	100

Engineering – continued

Performance Indicators	Actual 2024	Projected 2025	Target 2026	Target 2027
Objective 2(b): Effectively maintain County dirt and gravel roads by inspecting and maintaining these roads on a quarterly basis				
# miles non-paved roads	60	55	50	45
% dirt roads requiring maintenance quarterly	25%	25%	25%	25%
Objective 2(c): To maintain Greenville County's sign inventory to ensure vehicular safety and to install 100% traffic control and street name signs within 30 days of request				
# street signs produced	2,300	2,600	2,800	2,800
# traffic control/street signs installed/repaired	2,300	3,000	3,000	3,000
Program Goal 3: To provide road/bridge and engineering services in a timely and efficient manner				
Objective 3(a): To respond to citizen requests for road-related services by (1) installing 85% of driveway pipes within 10 working days of request; (2) processing road relinquishments applications within 120 days of request; and (3) processing 100% of private road inspections within 2 weeks of request				
# service requests received (not including ice storm)	2,325	2,975	3,000	3,000
# driveway pipes installed	54	40	40	40
% driveway pipes installed within 10 days	75%	75%	80%	80%
# road relinquishment requests	0	2	2	3
# private road inspections requested	1	2	2	2
% private road inspections within 2 weeks	100%	100%	100%	100%
# work orders received	4590	5500	5000	5000
Objective 3(b): To correct drainage problems on citizen properties by completing 50% of off-right-of-way drainage projects within 120 days of request and responding to citizens in a timely manner				
# total off-right-of-way projects	78	85	80	80
% off-right-of-way projects completed 120 days	65%	70%	75%	75%
% property owners contacted within 10 days	100%	100%	100%	100%
# neighborhood drainage improvements	3	6	5	6
% neighborhood drainage projects on time	100%	100%	100%	100%
Objective 3(c): To implement the County's traffic calming program				
# traffic calming requests	82	75	80	80
# speed hump petition issues (# returned)	7 (5)	2 (2)	5 (5)	5 (5)
# new speed humps installed	8	6	8	8
# traffic counts taken	87	100	105	110

Accomplishments and Other Activities



During the past budget, the Engineering Division implemented a new online encroachment permit system that will save the County from having to purchase third party software. They completed a Pavement Treatment Pilot Project to introduce/test new and high value means of preserving pavement. The Division paved 55+ miles of County maintained roads; paved new portions and restored an old bridge on the Swamp Rabbit Trail; replaced/installed 11 bridges or bridge decks; replaced 7 large pipes; collected over 1.2 million pounds of litter, and processed 1500 encroachment permits.

During FY2027, the Division will deploy CityWorks mobile for field staff. The Division is working toward APWA accreditation and plans to have this completed by the first quarter of FY2027. The Division will work on establishing a new maintenance camp in the Enoree /Five Forks area and preparing for implementing a future stormwater infrastructure asset management program. They will finish repairs/improvements to infrastructure damaged by Hurricane Helene.

PUBLIC WORKS ADMINISTRATION

Description

The Public Works Administration Division is responsible for the oversight of all divisions falling under the Public Works Department.

Financial Data

The budget for the Public Works Administration Division for FY2027 is $910,096. Funding is provided for 5.00 full-time equivalent positions.

EXPENSES:	FY2025 Budget	FY2025 Actual	FY2026 Budget	FY2026 Actual	FY2027 Budget
Personnel Services	$ 655,141	$ 661,162	$ 800,386	$ 569,223	$ 829,437
Operating Expenses	67,766	66,731	67,766	40,653	67,766
Contractual Services	12,893	-	-	-	-
Capital Outlay	-	-	12,893	-	12,893
Total Expenses	**$ 735,800**	**$ 727,893**	**$ 881,045**	**$ 609,876**	**$ 910,096**
Position Summary	**4.00**	**5.00**	**5.00**	**5.00**	**5.00**
FTE Summary	**4.00**	**5.00**	**5.00**	**5.00**	**5.00**

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

Goals and Performance Measures

Supports Long-Term Goal(s): Strategic Growth and Land Use Planning; Infrastructure and Capital Planning

Performance Indicators	Actual 2024	Projected 2025	Target 2026	Target 2027
Program Goal 1: To provide leadership, coordination, and customer service to all divisions as well as citizens and council members.				
Objective 1(a): To increase customer service by reducing the turnaround and response time to within 8 hours of a request				
# service requests	75	75	75	75
Objective 1(b): To maintain open communication, coordination, and collaborative approach to solving problems, ordinance updates, and customer service				
Program Goal 2: To act as staff liaison to Council committees, Planning and Development, Public Works and Infrastructure, and Planning Commission and attend community meetings with council members and staff				
Objective 2(a): To provide up-to-date information and staff support, collaborative discussions, and workshops; to provide up-to-date information that is factual, timely and in accordance with the committee and commission rules and guidelines; and to provide staff support, collaborative discussions and informational workshops in support of the committee and commission work				
# meetings attended	175	175	175	175
Program Goal 3: To ensure that budgets are maintained and expenses held at a minimum				
Objective 3(a): To monitor budgets on a weekly basis to ensure spending is within limits and at a minimum				
budgets within limits	weekly	weekly	weekly	weekly
Objective 3(b): To work collaboratively in developing budgets and finding alternative solutions to funding projects through collaborative ventures that reduce costs, increase service, and save taxpayers money				
# partnerships and collaborative approaches developed	125	125	125	125

Accomplishments and Other Activities

During the past year, the Administration Division exceeded the number of service requests and increased customer service response, ensuring that all were contacted within an 8-hour period. The Division oversaw construction of the new Sheriff's office training center and the new Simpsonville municipal complex. They also oversaw Hurricane Helene recovery and debris collection. For FY2027, the division plans to streamline permitting processes; work with other departments to find alternative customer service experiences; collaborate with Parks and Recreation in facility landscaping maintenance, project oversight, and trail upgrades; and coordinate storm related issues with utility providers, emergency management, and other departments. The Division will also work with the Reedy River Water Quality Group to improve water quality in the Reedy River.

PROPERTY MANAGEMENT

Description

The Property Management Division is responsible for ensuring that all county facilities are maintained and operated at an optimum level in a cost effective manner while providing needed services, safety and comfort to tenants, County, State, Federal and City agencies.

Financial Data

The budget for the Property Management Division for FY2027 is $10,469,116. Funding is provided for 31.00 full-time equivalent positions. Budget enhancements include additional operational funding for increased utility costs and planned maintenance.

EXPENSES:	FY2025 Budget	FY2025 Actual	FY2026 Budget	FY2026 Actual	FY2027 Budget
Personnel Services	$ 2,406,630	$ 2,418,979	$ 2,600,580	$ 2,433,495	$ 2,680,155
Operating Expenses	4,481,920	5,081,784	4,853,443	5,633,496	4,881,019
Contractual Services	2,129,363	1,971,625	2,870,115	2,028,903	2,907,942
Capital Outlay	-	45,950		8,250	
Total Expenses	**$ 9,017,913**	**$ 9,518,338**	**$ 10,324,138**	**$ 10,104,144**	**$ 10,469,116**
Position Summary	**31.00**	**31.00**	**31.00**	**31.00**	**31.00**
FTE Summary	**31.00**	**31.00**	**31.00**	**31.00**	**31.00**

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Goals and Performance Measures

Supports Long-Term Goal(s): Infrastructure and Capital Planning

Performance Indicators	Actual 2024	Projected 2025	Target 2026	Target 2027
Program Goal 1: To keep all County owned/operated facilities open and operating to meet the needs of the County government and citizens of Greenville County				
Objective 1(a): To maintain facilities which are code compliant, safe, and operated at reasonable cost per square foot				
% requests responded to within 48 business hours	98%	98%	98%	98%
% routine facility inspections for maintenance & safety issues	100%	100%	100%	100%
% planned maintenance activities on time and within budget	100%	100%	100%	100%
% scheduled renovations based on need/priority	100%	100%	100%	100%
# work orders completed - all facilities	4,300	4,500	4,550	4,600
Program Goal 2: To expand, enhance, and maintain security systems in county owned/operated facilities				
Objective 2(a): Continue in-house security effort, minimize outsource involvement from security companies				
% audits of all security systems and user IDs conducted	100%	100%	100%	100%
Program Goal 3: To expand energy conservation programs in all county facilities				
Objective 3(a): To reduce energy consumption, stabilize cost, and project a positive image through progressive energy management programs				
$ electrical cost	1,860,386	1,921,905	2,205,881	2,316,175
$ heat cost	431,106	452,661	356,430	374,251
$ water cost	627,573	658,952	741,332	778,398
Program Goal 4: Enhance training for employees in area of hazardous materials and programs associated with these issues				
Objective 4(a): Provide in-house training and specialized training with trained professionals				
% training provided on asbestos inspections, reporting and record keeping; hazardous waste removal and containment	100%	100%	100%	100%

Accomplishments and Other Activities

During the past fiscal year, the Property Management Division oversaw the demolition and asbestos removal of the old County Square location. The Division completed a fire alarm panel upgrade in building #4 and

Property Management – continued

completely rebuilt the cooling tower basins at the Detention Center. They installed new boiler systems at the Law Enforcement Center and the Detention Center. In addition, the Division replaced the oil line for the Department of Social Services on 350 Halton Road; replaced the condenser coil on the HVAC mechanical equipment; completed major roof repairs at the Courthouse; repaired the main water line at the Juvenile facility; and replaced 3-ton HVAC mechanical equipment at the Animal Control building.

During FY2027, Property Management plans to replace the roofs at Animal Care, Travelers Rest Maintenance facility and the Central Records facility. The Division will rebuild the cooling towers at the Courthouse and Law Enforcement Center. They also plan to replace worn carpet and tile throughout various County facilities; repair damaged floor in the kitchen at the Detention Center; replace fire alarm panel at the Juvenile facility; and replace the generator control panel at the Courthouse.

DEPARTMENT OF PLANNING AND DEVELOPMENT

MISSION

The mission of the Community Planning and Development Department is to provide customers with quality public services and facilities through innovative technology while meeting future challenges, protecting the environment, and conserving county resources.

SERVICES

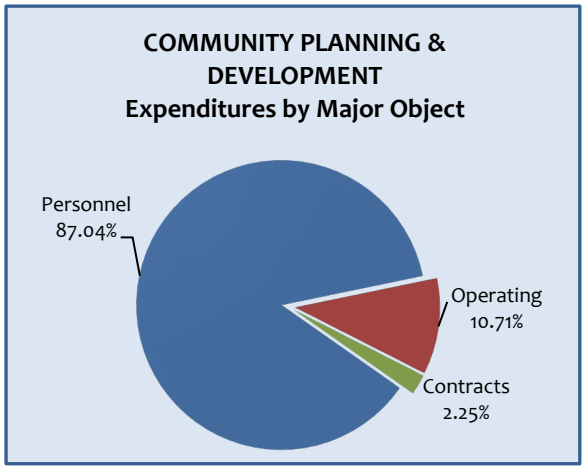
The services of this department include codes and zoning enforcement and planning services. The Department also includes services from the Stormwater Enterprise Fund, which include floodplain management, subdivision administration, and soil water conservation. Information concerning these areas is contained in the Proprietary Funds section of this budget document.

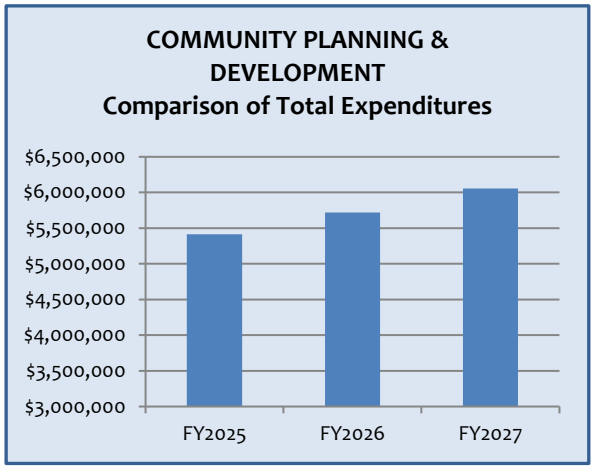
BUDGET

The Department of Planning and Development budget comprises 2.12% of the total General Fund Budget. The FY2027 budget for Planning and Development is $6,117,355.

DEPARTMENT OF PLANNING AND DEVELOPMENT OPERATING BUDGET					
DIVISIONS	**FY2025 Budget**	**FY2025 Actual**	**FY2026 Budget**	**FY2026 Actual**	**FY2027 Budget**
Code Enforcement	4,157,368	3,972,930	4,449,003	4,223,759	4,560,432
Planning	1,458,523	1,443,394	1,511,842	1,495,451	1,556,923
Total by Division	**$ 5,615,891**	**$ 5,416,323**	**$ 5,960,845**	**$ 5,719,210**	**$ 6,117,355**
EXPENSES					
Personnel Services	$ 4,831,763	$ 4,755,639	$ 5,154,817	$ 4,972,430	$ 5,324,427
Operating Expenses	646,628	576,684	668,528	676,780	655,428
Contractual Services	137,500	84,000	137,500	70,000	137,500
Capital Outlay	-	-	-	-	-
Total by Expenses	**$ 5,615,891**	**$ 5,416,323**	**$ 5,960,845**	**$ 5,719,210**	**$ 6,117,355**
Position Summary	**58.00**	**59.00**	**59.00**	**59.00**	**59.00**
FTE Summary	**58.00**	**59.00**	**59.00**	**59.00**	**59.00**

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CODE ENFORCEMENT

Description

The Code Enforcement Division is responsible for the administration and enforcement of several County ordinances and adopted codes, including the Zoning, Environment, Sign, Junkyard, and Adult Entertainment ordinances and the Property Maintenance code. The division is dedicated to the enforcement of building codes to safeguard the public health, safety and general welfare to life and property from fire and other hazards attributed to the built environment.

Financial Data

The budget for the Code Enforcement Division for FY2027 is $4,560,432. Funding is provided for 44.00 full-time equivalent positions.

EXPENSES:	FY2025 Budget	FY2025 Actual	FY2026 Budget	FY2026 Actual	FY2027 Budget
Personnel Services	$ 3,435,863	$ 3,439,669	$ 3,705,598	$ 3,542,686	$ 3,830,127
Operating Expenses	584,005	449,260	605,905	611,073	592,805
Contractual Services	137,500	84,000	137,500	70,000	137,500
Capital Outlay	-	-	-	-	-
Total Expenses	**$ 4,157,368**	**$ 3,972,930**	**$ 4,449,003**	**$ 4,223,759**	**$ 4,560,432**
Position Summary	**43.00**	**44.00**	**44.00**	**44.00**	**44.00**
FTE Summary	**43.00**	**44.00**	**44.00**	**44.00**	**44.00**

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Goals and Performance Measures

Supports Long-Term Goal(s): Strategic Growth and Land Use Planning; Infrastructure and Capital Planning

Performance Indicators	Actual 2024	Projected 2025	Target 2026	Target 2027
Program Goal 1: To provide building safety services in the best possible manner in the areas of general and manufactured housing permitting, commercial plan review projects, and inspection services of residential and commercial projects				
Objective 1(a): To reduce the percentage of re-inspections to 25% or less				
# inspections	95,000	94,000	96,000	96,000
# failed inspections	28,500	27,000	28,000	27,000
Objective 1(b): To provide training for the inspection staff in excess of the 15-hour state mandated training				
# base hours of training	345	345	375	400
#additional training hours	52	52	52	52
Objective 1(c): To reduce the average plan review first review to 14 days or less				
# calendar days projects in system until 1st review	14	14	14	14
Objective 1(e): To provide preliminary reviews to reduce the number of revisions submitted				
% of preliminary reviews per project	40%	40%	55%	70%
preliminary review meetings conducted	200	200	600	675
Program Goal 2: To provide timely and efficient investigations of request of nuisance, quality of life, zoning, signage, building code violations and adult business regulations in the unincorporated areas of the county				
Objective 2(a): To respond to possible code violations in a timely manner and gain compliance on 95% of cases prior to legal action				
# cases (cases may have multiple violations)	5,500	5,500	5,500	5,500
# violations	10,000	10,000	14,000	14,000
Objective 2(b): To identify, process through the unfit structure program, remove uninhabitable and dangerous structures from the community				
# new cases	50	50	50	50
# cases demolished by county	10	10	10	10
# cases demolished by citizens	20	20	20	20
# pending cases pending demolition	8	8	16	16
# structures secured by County in lieu of demolition	25	25	30	30

Code Enforcement – continued

Performance Indicators	Actual 2024	Projected 2025	Target 2026	Target 2027
Objective 2(c): To provide a minimum regulatory program for uncontrolled growth and to decrease force-cut properties by the County to less than 10% of the total cases. Number cut by County is dependent on funding.				
# cases	1,600	1,600	1,600	1,600
# cases cut by owner	1,050	1,050	1,050	1,050
# cases cut by County	170	170	170	170
Objective 2(d): To provide education for the community regarding code enforcement				
# community meetings attending/participating	56	56	40	40

Accomplishments and Other Activities

The Code Enforcement Division separates operations within several categories: building safety, plan review, and code enforcement. In the building safety area, permit staff processed and issued over 12,500 permits and building inspection staff conducted over 95,000 inspections for all types of construction throughout the county. The Division now has three ICC certified permit technicians and the inspections and plan review departments are fully staffed. In the plan review area, staff had over 450 submittals of commercial projects for review; increased the number of preliminary reviews and have improved the first review approval times; and continued to build relationships with Upper State Code Enforcement Association and SC Fire Marshals Association. In the code enforcement area, the damage assessment team provided services for assessment of over 1,270 structures damaged in the aftermath of Hurricane Helene, and they conducted over 13,500 inspections on properties.

During FY2027, the Division will provide for 2024 SC Adopted Building Codes and 2009 Energy Conservation Code; improve in-house education of inspectors and cross training for residential and commercial inspectors; begin implementation of updated standard operating procedures for all code enforcement officers; continue to work on the Unfit Structure Program with the Redevelopment Authority; continue to train staff on the damage assessment program; and continue education of inspectors and investigative activities.



PLANNING

Description

The Planning Division handles planning services and serves the County of Greenville, the cities of Fountain Inn, Greenville, Greer, Mauldin, Simpsonville, Travelers Rest, the County Transportation Committee, the local planning commissions, and the Board of Appeals.

Financial Data

The budget for the Planning Division for FY2027 is $1,556,923. Funding is provided for 15.00 full-time equivalent positions.

EXPENSES:	FY2025 Budget	FY2025 Actual	FY2026 Budget	FY2026 Actual	FY2027 Budget
Personnel Services	$ 1,395,900	$ 1,315,970	$ 1,449,219	$ 1,429,744	$ 1,494,300
Operating Expenses	62,623	127,424	62,623	65,707	62,623
Contractual Services	-		-	-	-
Capital Outlay	-	-	-	-	-
Total Expenses	**$ 1,458,523**	**$ 1,443,394**	**$ 1,511,842**	**$ 1,495,451**	**$ 1,556,923**
Position Summary	**15.00**	**15.00**	**15.00**	**15.00**	**15.00**
FTE SUMMARY	**15.00**	**15.00**	**15.00**	**15.00**	**15.00**

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Goals and Performance Measures

Supports Long-Term Goal(s): Strategic Growth and Land Use Planning; Infrastructure and Capital Planning

Performance Indicators	Actual 2024	Projected 2025	Target 2026	Target 2027
Program Goal 1: To develop a long rang planning program to implement the 2019 Comprehensive Plan: Plan Greenville County				
Objective 1(a): To continue to implement the goals and objectives outlined in the Comprehensive Plan				
# plans	4	4	1	1
# of community meetings and outreach events	18	18	18	18
# of stakeholder workshops to prepare special studies/reports	2	2	1	1
# of Advisory Committee meetings to address objectives	2	2	1	1
Objective 1(b): Begin implementation of County's Unified Development Ordinance				
# of studies/projects completed	0	0	0	0
# of overlays/ordinances completed	2	2	1	1
# of mapping/tracking plans developed	4	4	1	1
Objective 1(c): To coordinate with public service agencies and partners on the development of local and regional plans				
# plans	4	4	1	1
# funding mechanisms identified and prioritized	1	1	1	1
# infrastructure projects identified and prioritized	4	4	2	2
# entities involved with long range planning	4	4	2	2
# of assists with implementation of plans	0	0	0	1
Objective 1(d): To continue to support County's committees, boards and commissions				
# staff to support Planning Commission/Zoning/Planning & Dev. Comm.	30	30	30	30
# staff to support Historic Preservation Commission	12	12	12	12
# staff to support Keep Greenville County Beautiful Board	6	6	6	6
# meetings assisting GC Soil & Water District Commission	6	6	6	6
Program Goal 2: To streamline current planning activities based on workflow analyses				
Objective 2(a): To guide and process rezonings in a timely, professional manner and maintain/update official zoning map				
# rezoning cases	76	80	75	75
Objective 2(b): To participate in monthly meetings of Subdivision Advisory Committee to comment on subdivision requests, understand infrastructure issues and broaden the division's utility				
# meetings attended	12	12	12	12
# subdivision researched and commented on	36	30	33	33

Planning – continued

Performance Indicators	Actual 2024	Projected 2025	Target 2026	Target 2027
Objective 2(c): To process/streamline residential and commercial requests generating from other departments				
# anticipated LDD requests	345	350	350	350
# anticipated building permit requests	425	450	450	450
# workflow streamline opportunities	5	5	5	5
Objective 2(d): To process final development plans administratively and seek other processes/methods to streamline customer requests				
# Final Department Plan's processed	68	70	70	70
Program Goal 3: To provide effective transportation planning services in order to maintain and enhance roads in the county and throughout the regional Greenville Pickens Area Transportation Study area				
Objective 3(a): To update and implement GPATS 25-year long range transportation plan (Horizon 2040)				
# updates to plan	0	0	1	0
# amendments due to evaluation and process of LRTP	2	2	2	2
# of meetings with GPATS members	20	20	20	20
# of implementations with SCDOT, FHWA, and FTA on new state and federal regulations	4	4	4	4
Objective 3(b): To update and implement the GPATS 5-year Transportation Improvement program				
# of TIP documents developed	1	0	1	0
# of status presentations for GPATS Policy Coordinating Committee	8	8	8	8
# of grants with Transportation Improvement plan to implement	2	1	2	2
# of FTA Section 53 formula funding processed	1	1	1	1
# of grants with FTA Section 5310 to implement	1	1	2	3
Objective 3(c): To update and implement GPATS annual Unified Planning Work Program in order and administer grant funding				
# of documents developed	0	1	0	1
# of plans	1	3	3	3
# of certification reviews	0	1	0	0
Objective 3(d): To support Council, Administration, and County departments with assistance in transportation matters				
# of new development projects evaluated	100	100	100	100
# of citizen queries	60	65	70	75
# assists to develop/implement UDO	1	1	1	1
# oversights to develop/implement the Mobility & Thoroughfare Plan	1	1	1	1
# oversights of the Transit-Oriented Development Grant	1	0	0	0

Accomplishments and Other Activities

During the past fiscal year, the Planning Division developed the biennial GPATS Transportation Improvement Program (TIP); completed the GPATS Congestion Management Process; launched Cloud based software Monday.com; and digitized all rezoning review district case files and initial zoning historic maps. They attended numerous meetings and workshops. The Division also processed 116 rezoning requests, 4 cases to the Board of Zoning Appeals, 103 final development plans, and 235 FOIA requests. The Division reviewed 525 land development permit requests, 774 zoning verification requests, and 650 building permits.



During FY2027, the Division will continue to implement the goals and objectives outlined in the 2020 Greenville County Comprehensive Plan and complete a 5-year review. The Division will establish procedures to track, map, and report on construction activity, rezoning, and subdivision approvals. They will create an online mapping application for internal use to track, research and streamline the review and amendment of approved review districts. They will complete the GPATS Horizon 2050 Long Range Transportation Plan, Mobility and Thoroughfare Plan, Woodruff Parallel Area Plan, and GPATS Bike/Pedestrian Plan.

DEPARTMENT OF PUBLIC SAFETY

MISSION

The mission of the Public Safety Department is to provide inmate detention, and law enforcement support services in a manner prescribed by set standards and customer input for Greenville County.

SERVICES

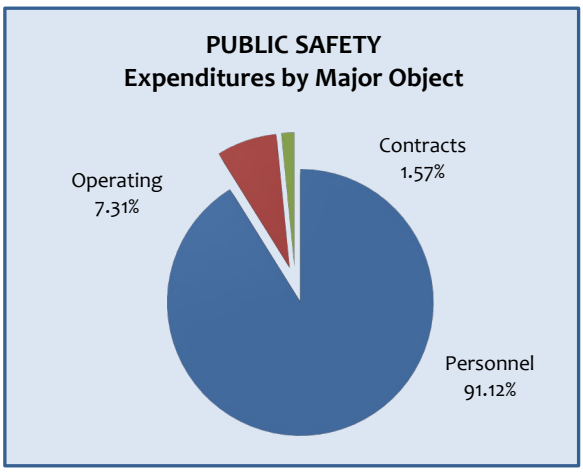
Divisions under the Public Safety Department include, but are not limited to, inmate detention and incarceration, forensic science and crime scene coverage for law enforcement agencies, central repository for the receipt, storage, release and disposition of found property, recovered stolen property and evidence, records, law enforcement records, and emergency medical service records.

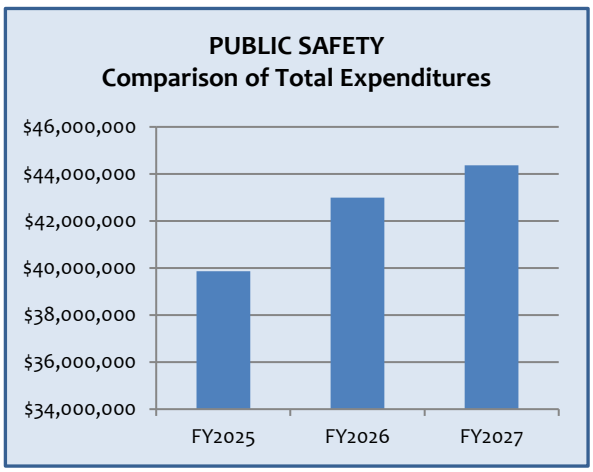
BUDGET

The Public Safety budget comprises 15.49% of the total General Fund Budget. The FY2027 budget for Public Safety is $44,682,119.

DEPARTMENT OF PUBLIC SAFETY OPERATING BUDGET					
DIVISIONS	**FY2025 Budget**	**FY2025 Actual**	**FY2026 Budget**	**FY2026 Actual**	**FY2027 Budget**
Detention Center	$ 32,749,210	$ 33,196,991	$ 35,342,906	$ 35,747,126	$ 36,816,133
Forensics	4,156,381	3,800,191	4,513,424	4,358,600	4,654,060
Records	2,560,094	2,603,063	2,780,920	2,600,774	2,922,658
Indigent Defense	265,869	265,859	279,950	280,196	289,268
Total by Division	**$ 39,731,554**	**$ 39,866,104**	**$ 42,917,200**	**$ 42,986,696**	**$ 44,682,119**
EXPENSES					
Personnel Services	$ 36,623,207	$ 35,753,562	$ 38,949,853	$ 38,495,978	$ 40,714,772
Operating Expenses	2,517,029	3,517,345	3,267,029	3,579,289	3,267,029
Contractual Services	591,318	595,197	700,318	911,429	700,318
Capital Outlay	-	-	-	-	-
Total by Expenses	**$ 39,731,554**	**$ 39,866,104**	**$ 42,917,200**	**$ 42,986,696**	**$ 44,682,119**
Position Summary	**433.00**	**433.00**	**435.00**	**435.00**	**435.00**
FTE Summary	**431.15**	**431.15**	**433.15**	**433.15**	**433.15**

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





DETENTION CENTER

Description

The Greenville County Detention Center houses detainees for Greenville County and several municipalities.

Financial Data

The budget for the Detention Center Division for FY2027 $36,816,133. The budget includes funding for 355.63 full-time equivalent positions.

EXPENSES:	FY2025 Budget	FY2025 Actual	FY2026 Budget	FY2026 Actual	FY2027 Budget
Personnel Services	$ 30,105,142	$ 29,601,119	$ 31,948,838	$ 31,778,960	$ 33,422,065
Operating Expenses	2,217,166	3,213,726	2,967,166	3,239,589	2,967,166
Contractual Services	426,902	382,145	426,902	728,577	426,902
Capital Outlay	-	-	-	-	-
Total Expenses	**$ 32,749,210**	**$ 33,196,991**	**$ 35,342,906**	**$ 35,747,126**	**$ 36,816,133**
Position Summary	**356.00**	**356.00**	**356.00**	**356.00**	**356.00**
FTE Summary	**355.63**	**355.63**	**355.63**	**355.63**	**355.63**

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Goals and Performance Measures

Supports Long-Term Goal(s): Fiscal Stewardship and Core Services

Performance Indicators	Actual 2024	Projected 2025	Target 2026	Target 2027
Program Goal 1: To fill all vacant positions and maintain adequate staffing				
Objective 1(a): To employ aggressive recruiting strategy, focusing on leadership and development for mid-level supervisors				
Ensure mgmt communicates clear vision of recruiting, development and retention	N/A	July 2024	Ongoing	Ongoing
Employ a diverse recruiting team	N/A	July 2024	Ongoing	Ongoing
Use social media, outside recruiting agencies and current employees to support recruiting efforts	N/A	July 2024	Ongoing	Ongoing
Ensure newly hired employees receive required training/support	N/A	July 2024	Ongoing	Ongoing
Review employee profile for proper placement with long-term mentor	N/A	N/A	August 2025	Ongoing
Review and update Field Training Officer program	N/A	N/A	July 2025	Ongoing
Program Goal 2: To increase the safety and security of the facility				
Objective 2(a): To address incidents that are gang and contraband related				
Compile statistical info about gang and contraband related incidents	N/A	July 2024	Ongoing	Ongoing
Develop multidisciplinary work group to review incidents	N/A	N/A	July 2025	Ongoing
Address issues involving staff appropriation and policy reform	N/A	July 2024	Ongoing	Ongoing
Select staff member to have investigations as primary responsibility and send to Criminal Justice Academy for Class 3 police certification	N/A	N/A	August 2025	Ongoing
Select staff member to receive gang related training and develop gang related training for all security staff	N/A	February 2025	Ongoing	Ongoing
Objective 2(b): To confront needs and challenges associated with special population inmates				
Address the needs of inmates house in single cells	N/A	N/A	July 2025	Ongoing
Continue multi-disciplinary meetings to ensure policy conformance	N/A	N/A	August 2025	Ongoing
Assess physical plant needs to manage special population	N/A	N/A	August 2025	Ongoing
Seek advanced mental health training for staff assigned to special population inmates	N/A	N/A	August 2025	Ongoing

Detention Center – continued

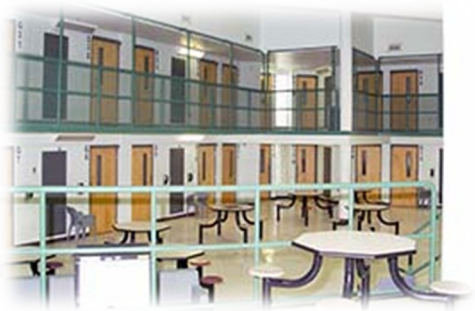
Performance Indicators	Actual 2024	Projected 2025	Target 2026	Target 2027
Program Goal 3: To create a succession plan for all levels of hierarchy				
Objective 3(a): To ensure competency at all levels and prepare staff members for career advancement				
Assemble work group consisting of Management, Training staff, Population Mgmt Supervisor and all Lieutenants	July 2023	Ongoing	Ongoing	Ongoing
Develop core competency list for all positions and submit through established policy approval process to standardize	July 2023	Ongoing	Ongoing	Ongoing
Develop training program for all levels based on competency expectations and submit through established policy approval process to standardize	January 2024	Ongoing	Ongoing	Ongoing
Create mentoring program for all levels to provide long-term support and development structure	N/A	July 2024	Ongoing	Ongoing
Create leadership training to standardize organizational philosophy in accordance with mission and vision of Management	N/A	October 2024	Ongoing	Ongoing

Accomplishments and Other Activities



During the past budget, the Detention Center was able to purchase a body scanner utilizing federal grant funds secured through DHEC. Detention Management developed supervisory training for mid-level supervisors in a continued effort to improve succession planning and retention. Detention Center Management implemented a full-service Medication-Assisted Treatment (MAT) program for inmates with substance abuse disorders in December 2024. Three staff members completed the Class 3 Law Enforcement Certification course at the SC Criminal Justice Academy to increase the number of staff members who can conduct investigations and handle internal criminal matters. Management reassigned two staff members to provide administrative support to the Training/Hiring and Recruitment staff, making the hiring process more efficient and allowing other employees to focus on staff development.

During FY2027, the Detention Center plans to continue the aggressive recruiting and hiring practices to fill vacant positions and develop a sustainable retention strategy. They will continue to evaluate options for dealing with the special populations in the Detention Center. Proposals for more intense supervision and more effective housing options are being developed. They plan to incorporate the MAT program into daily operations. The department plans to upgrade the outdated two-way radio infrastructure for all buildings and install card readers leading into Building 4 to reduce emergency response times to this building.





FORENSICS

Description

The Forensics Division is responsible for the documentation, collection and analysis of forensic evidence within Greenville County. Consisting of the Crime Scene Section, the Latent Fingerprint Section, and the Crime Laboratory, the Division uses cutting-edge criminal detection technology to solve crimes.

Financial Data

The budget for the Forensics Division for FY2027 is $4,654,060. The budget includes funding for 42.00 full-time equivalent positions.

EXPENSES:	FY2025 Budget	FY2025 Actual	FY2026 Budget	FY2026 Actual	FY2027 Budget
Personnel Services	$ 3,751,609	$ 3,401,620	$ 3,999,652	$ 3,889,091	$ 4,140,288
Operating Expenses	262,797	203,112	262,797	305,469	262,797
Contractual Services	141,975	195,459	250,975	164,040	250,975
Capital Outlay	-	-	-	-	-
Total Expenses	**$ 4,156,381**	**$ 3,800,191**	**$ 4,513,424**	**$ 4,358,600**	**$ 4,654,060**
Position Summary	**41.00**	**41.00**	**42.00**	**42.00**	**42.00**
FTE Summary	**41.00**	**41.00**	**42.00**	**42.00**	**42.00**

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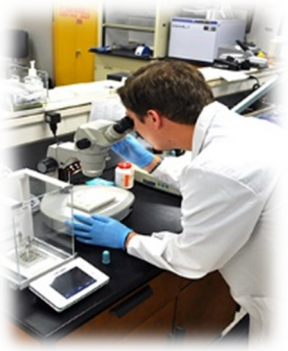
Goals and Performance Measures

Supports Long-Term Goal(s): Fiscal Stewardship and Core Services

Performance Indicators	Actual 2024	Projected 2025	Target 2026	Target 2027
Program Goal 1: To improve the quality of services offered by the Latent Print Section through the use of technology, employee development, and experience				
Objective 1(a): To utilize the AFIS system and the experience of the latent print examiners to reexamine cold cases to create investigative leads.				
# cold cases reexamined	11	15	20	20
# latent fingerprints searched on AFIS and NGI	37	40	50	50
# new individuals identified	10	12	15	15
Program Goal 2: To improve the clearance rate of firearm related crimes by completing cases in a timely manner				
Objective 2(a): To have each analyst complete at least 50 cases per month on average				
total # cases completed each year	258	500	700	900
Program Goal 3: To aid in solving crimes requiring DNA analysis and to complete cases in a timely manner with conclusive results				
Objective 3(a): To have each analyst complete 4 cases per month, depending on the complexity of cases				
# cases completed	92	150	180	180
# cases completed within 90 days	18	26	31	31
average # cases completed by each analyst per month	1.7	2.5	2.5	2.5
Program Goal 4: To enhance accountability of evidence and management of inventory through digital auditing of Property/Evidence cases currently in Barcode System				
Objective 4(a): To have each Property Specialist audit 1,000 items per month using digital auditing tool in Barcode System				
# items audited	28,932	31,246	33,745	36,444
Program Goal 5: To improve consistency of crime scene processing techniques and overall performance of each technician				
Objective 5(a): To ensure proper application of techniques from prior training and provide for real-time feedback in the field				
# random field assessments per month; Sergeants will conduct minimum of 2 on assigned technicians and written observations will be documented and reviewed with technician and lieutenant	35	48	48	48

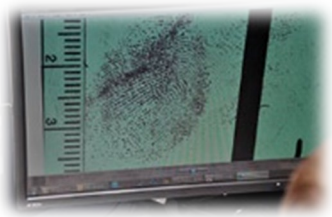
Forensics - continued

Accomplishments and Other Activities



During the past budget, the Forensics Division applied for and received funding for several federal grants. Funding was used to purchase seven professional grade metal detectors with headphones for the Crime Scene Section. Funding is being used to provide operational support of the Forensic Division to include supplies and equipment and of the Property and Evidence Section to include a two-door large capacity freezer and a large commercial grade refrigeration unit to store evidence. Forensic Division personnel were able to obtain required training. Through grant funding, the DNA Laboratory has provided services to process forensic biology/DNA cases and entry into CODIS for all regional upstate SC agencies at a no-cost basis since January 2013. The DNA Laboratory is able to reduce the current backlog of DNA cases and meet the ISO/IEC 17025 accreditation standards. The DNA Lab successfully underwent a full reaccreditation audit through ANAB that occurs every 4 years with no negative findings. This is the first time since the Lab was accredited in 2011 to have an audit with no findings. The Forensics Division purchased a Virtual Comparison Microscope for the Firearms Lab to provide a more efficient workflow of analysis of firearm evidence.

During FY2027, the Forensics Division plans to modify and improve firearms testing and analysis through the full implementation of the NIBIN System. They will improve both DNA recovery and casework as a whole by expanding quality assurance system through formal accreditation. The Division plans to complete data entry of existing archive cases as they are being reassigned to the permanent warehouse storage property and evidence facility. Upon completion, they plan to transition to digital auditing and inventory of active cases for mandated reviews by client enforcement agencies.





RECORDS

Description

The Records Division is the central repository for the receipt, storage, release, and disposition of found property, recovered stolen property and evidence, records, law enforcement records and emergency medical service records. In addition, the Division provides local criminal background checks and copies of accident and incident reports generated by the Sheriff's Office and City Police Department.

Financial Data

The budget for the Records Division for FY2027 is $2,922,658. A total of 32.52 full-time equivalent positions are provided in the budget.

EXPENSES:	FY2025 Budget	FY2025 Actual	FY2026 Budget	FY2026 Actual	FY2027 Budget
Personnel Services	$ 2,503,178	$ 2,487,178	$ 2,724,004	$ 2,550,290	$ 2,865,742
Operating Expenses	34,475	98,292	34,475	31,672	34,475
Contractual Services	22,441	17,593	22,441	18,812	22,441
Capital Outlay	-	-	-	-	-
Total Expenses	**$ 2,560,094**	**$ 2,603,063**	**$ 2,780,920**	**$ 2,600,774**	**$ 2,922,658**
Position Summary	**33.00**	**33.00**	**34.00**	**34.00**	**34.00**
FTE Summary	**31.52**	**31.52**	**32.52**	**32.52**	**32.52**

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Goals and Performance Measures

Supports Long-Term Goal(s): Fiscal Stewardship and Core Services

Performance Indicators	Actual 2024	Projected 2025	Target 2026	Target 2027
Program Goal 1: To provide maximum efficiency in managing law enforcement records and allow quick access of electronic and digital records to authorized staff				
Objective 1(a): To process, complete data entry, and scan and index 90% of all reports received from law enforcement agencies within the designated time frame				
# Law Enforcement reports processed	147,134	147,870	148,609	149,352
% Law Enforcement reports processed within 24 hours	89.75%	89.75%	90.00%	90.00%
# Law Enforcement Copy Over reports from E Code 5 into system	88,615	89,058	89,503	89,951
Objective 1(b): To improve access to records by allowing citizens, private companies and law enforcement agencies to submit requests electronically.				
% Continued development of criteria of records accessible online	88%	88.5%	89%	89.5%
Objective 1(c): To efficiently scan law enforcement documents, ensure quality assurance and review scanned documents to improve management and accuracy.				
# Law Enforcement documents scanned	1,440,143	1,447,344	1,454,581	1,461,854
# Law Enforcement documents quality controlled for accuracy	1,555,023	1,556,578	1,558,135	1,559,693
Objective 1(d): Processing of court ordered expungements				
# Offenses (charges) sealed per court ordered expungements	6,625	6,658	6,691	6,724
# Offenses (charges) expunged per court order	4,357	4,379	4,401	4,423
Program Goal 2: To provide maximum efficiency in managing the County and department records center storage facilities				
Objective 2(a): To review, identify storage, retrieval, and retention needs of County departments and to continue the inventory of current records stored.				
# total records stored (boxes, books, maps)	39,280	39,280	39,280	39,280
# records inventoried (boxes and books)	970	974	979	985
% records inventoried	2.5%	3.5%	4.5%	5.5%
Objective 2(b): To work with Information Systems and county departments to identify potential record series/documents for electronic management and/or imaging applications in order to reduce stored records				
Review current record documents, retention schedules from departments to change to electronic/digital system for data management	2.5%	3.0%	4.0%	5.0%

Records - continued

Accomplishments and Other Activities

During the past budget, the Records Division reviewed 178,960 law enforcement reports (copy-over); processed and entered 300,455 law enforcement reports (paper and electronic) and 13,289 internal Detention reports. The Division completed FBI Quality Assurance of 83,258 reports for FBI NIBRS coding and data entry accuracy. They processed 26,823 court order expungements; 11,105 identification pack records; The Division also completed 150,983 customer service transactions for law enforcement agencies, courts, attorneys, and the public, as well as processing, scanning, and indexing 2,647,445 law enforcement and detention documents (including medical) into the imaging system. Quality control was performed on 3,233,705 scanned documents from Records and Detention. The Records Division also processed and completed 24,735 Archive Records Center Facility transactions for departments, conducted 8 purges and oversaw the destruction of 2,522 boxes of records that met their retention date.

During FY2027, the Records Division plans to identify needs for continued enhancement of the Records Management System to expand capabilities, increase automation of record data and improve overall efficiency and accuracy of data. The Division will enhance the capability of the Records website link for public access to submit requests for an automated five-year local criminal history search. The Division will implement the preservation of old ID log books by technology or other means and create electronic ID Pack Log Book.



INDIGENT DEFENSE

Description

The Indigent Defense Office is responsible for screening defendants to determine eligibility for court appointed counsel.

Financial Data

The budget for Indigent Defense for FY2027 is $289,268. The budget includes funding for 3.00 full-time equivalent positions.

EXPENSES:	FY2025 Budget	FY2025 Actual	FY2026 Budget	FY2026 Actual	FY2027 Budget
Personnel Services	$ 263,278	$ 263,644	$ 277,359	$ 277,637	$ 286,677
Operating Expenses	2,591	2,215	2,591	2,559	2,591
Contractual Services	-	-	-	-	-
Capital Outlay	-	-	-	-	-
Total Expenses	**$ 265,869**	**$ 265,859**	**$ 279,950**	**$ 280,196**	**$ 289,268**
Position Summary	**3.00**	**3.00**	**3.00**	**3.00**	**3.00**
FTE Summary	**3.00**	**3.00**	**3.00**	**3.00**	**3.00**

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Goals and Performance Measures

Supports Long-Term Goal(s): Fiscal Stewardship and Core Services

Performance Indicators	Actual 2024	Projected 2025	Target 2026	Target 2027
Program Goal 1: To maximize efficiency in the screening of criminal defendants to determine their eligibility to receive court appointed counsel and then appointing counsel when appropriate				
Objective 1(a): To assign court appointed counsel to financially eligible defendants				
# attorney assignments made	5,822	6,200	6,700	7,200

Accomplishments and Other Activities

During the past budget, the Indigent Defense Office assumed control of screening indigent defendants for all the municipal courts in Greenville County. During FY2027, Indigent Defense will establish new procedures to coordinate with the Solicitor's Office since regaining control of First Appearance.

ELECTED AND APPOINTED OFFICES JUDICIAL SERVICES



SERVICES

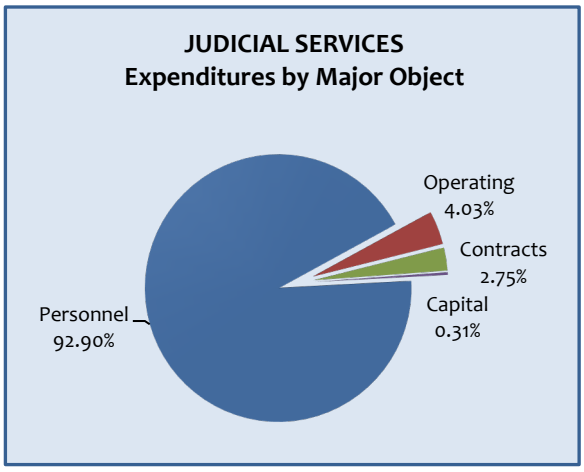
The Judicial Services financial area includes the Circuit Solicitor's Office, the Clerk of Court's Office, the Magistrate Offices, the Master in Equity's Office, the Probate Court Office, and the Public Defender's Office.

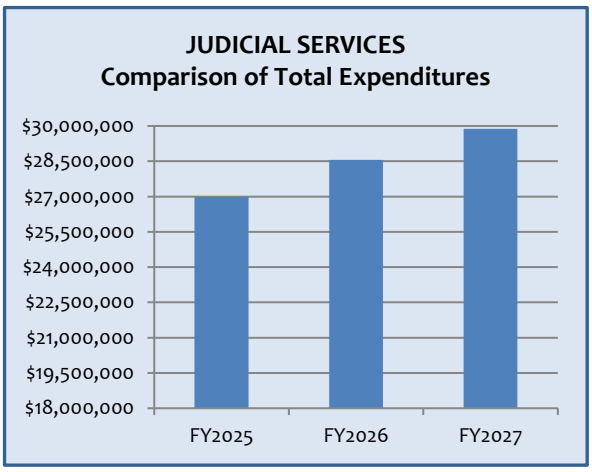
BUDGET

The Judicial Services budget comprises 10.48% of the total General Fund Budget. The FY2027 budget for Judicial Services is $30,231,209.

ELECTED AND APPOINTED OFFICES/JUDICIAL SERVICES OPERATING BUDGET					
DIVISIONS	**FY2025 Budget**	**FY2025 Actual**	**FY2026 Budget**	**FY2026 Actual**	**FY2027 Budget**
Circuit Solicitor	$ 9,316,095	$ 8,869,940	$ 9,853,070	$ 9,235,673	$ 10,186,272
Clerk of Court	4,938,834	4,529,064	5,061,424	4,890,335	5,513,446
Master in Equity	811,381	714,535	911,546	757,076	943,394
Magistrates	7,132,321	7,826,468	7,355,632	8,138,662	7,670,648
Probate Court	2,378,012	2,898,628	3,218,260	3,143,952	3,303,203
Public Defender	2,149,574	2,147,531	2,392,302	2,390,720	2,614,246
Total by Division	**$ 26,726,217**	**$ 26,986,165**	**$ 28,792,234**	**$ 28,556,418**	**$ 30,231,209**
EXPENSES					
Personnel Services	$ 24,750,460	$ 25,420,948	$ 26,661,477	$ 26,926,369	$ 28,110,452
Operating Expenses	1,137,185	1,338,773	1,215,573	1,322,196	1,205,573
Contractual Services	815,533	226,444	822,145	279,135	822,145
Capital Outlay	23,039	-	93,039	28,718	93,039
Total Expenses	**$ 26,726,217**	**$ 26,986,165**	**$ 28,792,234**	**$ 28,556,418**	**$ 30,231,209**
Position Summary	**273.00**	**273.00**	**275.00**	**275.00**	**279.00**
FTE Summary	**264.10**	**264.10**	**266.46**	**266.46**	**270.46**

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CIRCUIT SOLICITOR

Description

The mission of the Circuit Solicitor's Office is to serve Greenville County through fair, vigorous and effective representation of the people in all criminal matters and by preserving and protecting the rights of citizens while bringing those persons accused of crimes to justice. Services include prosecution of adults or juveniles waived as adults, pretrial intervention, preliminary hearings, civil forfeitures, extradition, estreatment, detainers, expungements, sentence violators, crisis intervention, crime-to-court assistance, domestic violence assistance, bond hearings, family court prosecution, and magistrate court prosecution.

Financial Data

The budget for the Solicitor's Office for FY2027 is $10,186,272. Funding is included in the budget for 87.00 positions.

EXPENSES:	FY2025 Budget	FY2025 Actual	FY2026 Budget	FY2026 Actual	FY2027 Budget
Personnel Services	$ 9,007,435	$ 8,424,706	$ 9,544,410	$ 8,892,417	$ 9,877,612
Operating Expenses	184,077	371,163	191,077	266,924	191,077
Contractual Services	124,583	74,071	117,583	76,332	117,583
Capital Outlay	-	-	-	-	-
Total Expenses	**$ 9,316,095**	**$ 8,869,940**	**$ 9,853,070**	**$ 9,235,673**	**$ 10,186,272**
Position Summary	**87.00**	**87.00**	**87.00**	**87.00**	**87.00**
FTE Summary	**87.00**	**87.00**	**87.00**	**87.00**	**87.00**

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Goals and Performance Measures

Supports Long-Term Goal(s): Fiscal Stewardship and Core Services

Performance Indicators	Actual 2024	Projected 2025	Target 2026	Target 2027
Program Goal 1: To expand training/development of Prosecutors and staff in order to continue improving docket management, specifically trial resolution practices.				
Objective 1(a): To further develop on-boarding process and training offerings to create a cohesive office with efficient well-trained prosecutors with the best outcome for victims and community				
Maintain or improve the number of pending cases over 3 years old	2%	2%	2%	2%
Program Goal 2: To implement the Matrix case management system to work cohesively with the Clerk of Court's case management system				
Objective 2(a): To improve the efficiency of preparing and prosecuting criminal cases and provide a better record keeping system				
Fully implement Matrix system	70%	100%	100%	100%
Program Goal 3: To increase our office's ability to manage the current and future case load efficiently and justly by reallocating existing resources and manpower while also increasing prosecution capacity.				
Objective 3(a): With approval of new Attorney II position and slight restructuring of existing positions, will provide the ability to effectively manage case load and processes				
Show a reduction of case load per prosecutor to comply with ABA standards	over 400	less than 400	less than 400	less than 400

Accomplishments and Other Activities

During the past budget, the Solicitor's Office became a statewide leader in docket management and maintained a low percentage of cases over three years old, resulting in just results for crime victims, the general public and criminal defendants. In addition, the Solicitor's Office is continuing to expand diversion services to assist in the rehabilitative needs of our community. The office is developing and implementing a juvenile violent crime-focused program for at-risk youth to reduce the increasing amount of violent crime committed by juveniles and provide resources to the entire family.

Circuit Solicitor's Office - continued

During FY2027, the Solicitor's Office plans to structure and fully staff the office to best utilize the resources provided in resolving a growing docket of criminal cases. They will continue to improve the on-boarding process for all new employees and streamline the training process to be more effective and informative. The newly implemented dual team structure within the office is a great environment to use each team's assets in seeking justice for victims and providing defendants with a more efficient and speedy process. The continued creation and implementation of a new docket management system is going to provide significant benefits. The department will continue to work with IT to write the program to fully implement our case management system with that of the Clerk of Court's office in order to ensure seamless integration and efficiency.

CLERK OF COURT

Description

The Clerk of Court's mission is to assist the Circuit and Family Courts and Master in Equity Court. Services of the Office include facilitation of court matters in the areas of civil records, criminal records, court support and accounting for three resident Circuit Court judges, two at-large Circuit Court judges and one county Master; and administration of Family Court in the areas of record maintenance, court-ordered support payments enforcement, coordination of dockets, and accounting.

Financial Data

The budget for the Clerk of Court's Office for FY2027 is $5,513,446. Funding is included for 65.00 full-time equivalent positions. Budget enhancements include funding for four additional administrative positions.

EXPENSES:	FY2025 Budget	FY2025 Actual	FY2026 Budget	FY2026 Actual	FY2027 Budget
Personnel Services	$ 4,469,806	$ 4,209,414	$ 4,592,396	$ 4,487,774	$ 5,044,418
Operating Expenses	357,639	274,923	357,639	329,195	357,639
Contractual Services	88,350	44,727	88,350	52,833	88,350
Capital Outlay	23,039	-	23,039	20,533	23,039
Total Expenses	**$ 4,938,834**	**$ 4,529,064**	**$ 5,061,424**	**$ 4,890,335**	**$ 5,513,446**
Position Summary	**68.00**	**68.00**	**68.00**	**68.00**	**72.00**
FTE Summary	**61.00**	**61.00**	**61.00**	**61.00**	**65.00**

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Goals and Performance Measures

Supports Long-Term Goal(s): Fiscal Stewardship and Core Services

Performance Indicators	Actual 2024	Projected 2025	Target 2026	Target 2027
Program Goal 1: To process all new civil, criminal, domestic, and juvenile cases and additional documents presented for filing in the Clerk of Court's office				
Objective 1(a): To process 99% of new civil cases and enter data into the case management system within 1 business day and to process 95% of additional documents for filing within 7 business days				
# common pleas cases filed, as of 10/14/24	7,155	7,300	7,400	7,500
# common pleas cases filed within 1 day	7,100	7,250	7,350	7,450
% cases entered within 1 day	99%	99%	100%	100%
# additional documents filed, as of 10/14/24	87,859	90,000	100,000	100,000
# additional documents processed within 7 days	87,859	90,000	100,000	100,000
% additional documents processed within 7 days	100.0%	100%	100%	100%
Objective 1(b): To process and enter 98% of new warrants within 2 days and 95% of additional court filings within 7 business days				
# new warrants, as of 10/24/24	13,572	15,000	16,000	17,000
# new warrants processed within 2 days	13,572	15,000	16,000	17,000
% new warrants processed within 2 days	100%	100%	100%	100%
# additional court documents, as of 10/24/24	93,860	100,000	110,000	120,000
# additional court documents processed within 7 days	93,860	100,000	110,000	120,000
% additional documents processed within 7 days	100%	100%	100%	100%
Objective 1(c): To process 98% of all new domestic and juvenile cases and enter the data into the system within 1 business day of filing and ensure processing of images for current year files and 2 previous years				
# new cases filed	5,457	6,000	6,500	7,000
# new cases processed within 1 day	5,457	6,000	6,500	7,000
% cases entered within 1 day	100%	100%	100%	100%
# current files imaged (JU files not imaged)	3,785	4,200	4,400	4,600
# loose documents imaged (individual pages)	442,683	450,000	500,000	550,000
Program Goal 2: To file, set hearings on motions and notify submitting parties in Circuit and Family Court in a timely manner				
Objective 2(a): To collect fees, file motions, set hearings and notify submitting party of hearing date on 100% motions within 2 business days in Circuit Court				
# motions filed, as of 10/24/24	3,278	3,500	3,500	3,600

Clerk of Court – continued

Performance Indicators	Actual 2024	Projected 2025	Target 2026	Target 2027
# motions set for a hearing in Circuit Court, as of 10/24/24	3,278	3,500	3,500	3,600
% motions set for hearing within 2 days	100%	100%	100%	100%
$ collected on motions, as of 10/15/24	$130,306	$132,500	$135,000	$135,000
Objective 2(b): To collect fees, file motions, set hearings and notify submitting party on 100% of motions filed within 2 business days in Family Court				
# motions filed	3,675	3,000	3,300	3,700
% motions set for hearing within 2 days in Family Court	99%	100%	100%	100%
$ collected on motions	$66,875	$75,000	$82,500	$92,500
Program Goal 3: To attend all courts and perform courtroom functions as prescribed by law and directed by the presiding judge and the State Supreme Court				
Objective 3(a): To provide staffing, resources and jurors for 100% of court terms and trials (all figures for Actual 2024 are as of 10/24/24)				
# guilty pleas taken	4,469	5,000	6,000	6,500
# Common Pleas jury trials held	8	15	20	25
# General Sessions jury trials held	57	65	70	80
# non-jury trials held	13	20	25	25
# jurors summoned	5,309	6,000	6,000	6,000
# jurors appeared for service	1,531	1,650	1,600	1,600
% court terms supported	99%	100%	100%	100%
Program Goal 4: To collect and disburse all monies collected in Circuit Court and Family Court				
Objective 4(a): To collect 100% payments presented to the Circuit Court and to disburse monies for fines and fees				
# payments collected in Circuit Court, as of 10/24/24	21,775	23,000	23,500	24,000
$ amount of collections ($000 omitted)	$2,644	$3,000	$3,000	$3,000
$ disbursed to Greenville County ($000 omitted)	$854	$875	$875	$900
$ disbursed to State of SC ($000 omitted)	$1,303	$1,400	$1,450	$1,450
% reports to Treasurer's Office by 5th day of the month	100%	100%	100%	100%
Objective 4(b): To collect payments presented to the Family Court and to disburse monies for child support, alimony, restitution, fines and fees				
# payments collected in Family Court (in-house only as most support payments now paid to SDU)	7,833	9,449	11,065	12,681
$ disbursed to Greenville County from Family Court	$875,918	$877,000	$879,000	$881,000
$ disbursed to State of SC from Family Court	$965,077	$965,077	$977,000	$977,000
% reports to Treasurer's Office by 5th day of the month in Family Court	100%	100%	100%	100%

Accomplishments and Other Activities

During the past budget, the Clerk of Court's Office installed digital signs on the 1st, 2nd and 3rd floor to inform the public of courtroom assignments and directories in the lobby, elevators and floor waiting areas. They completed window tint on the first floor and updated the paint color in the judges' offices. A monitor was installed outside courtroom 8 along with a document camera with transmitter and receiver. New cushions for all jury box and clerk's chairs were purchased, along with new chairs for employees in Accounting, Civil and Criminal Records office and new chairs and writing/computer tables in public areas of Civil and Criminal Records for public use. The 2nd floor breakroom and bathrooms were updated and new scanners purchased for offices. Family Court was selected to pilot the SC State Disbursement Unit Payment Kiosk.

During FY2027, the Clerk of Court's Office will make many updates to the buildings including the following: painting, replacing carpet, re-striping parking lot, getting new cubicles, updating Grand Jury room in Circuit Court, upgrading all staff computers, adding digital signage in Family Court, and installing barriers at customer service windows to provide privacy when discussing confidential information along with installing glass enclosure for safety.

MAGISTRATES



Description

The twenty Greenville County Summary Court Judges (Magistrates) serve in courts throughout Greenville County. Magistrates are appointed to four-year terms by the Governor and have Senate approval. All summary courts are under the guidance of South Carolina Court Administration. Magistrates issue warrants, set bonds and hear criminal, traffic, and civil cases, as well as preliminary hearings and transfer cases for Greenville County. Generally, the criminal jurisdiction involves cases with a maximum fine of $500 and/or 30 days in jail. Civil jurisdiction is limited to amounts less than $7,500 and may include such matters as summons and complaint, landlord/tenant actions, trespass, sales of abandoned property and claim and delivery.

Financial Data

The budget for the Magistrate Courts for FY2027 is $7,670,648. The budget includes funding for 82.06 full-time equivalent positions in FY2027.

EXPENSES:	FY2025 Budget	FY2025 Actual	FY2026 Budget	FY2026 Actual	FY2027 Budget
Personnel Services	$ 6,719,109	$ 7,435,985	$ 6,942,420	$ 7,730,079	$ 7,257,436
Operating Expenses	375,612	362,157	368,500	378,304	368,500
Contractual Services	37,600	28,326	44,712	30,279	44,712
Capital Outlay	-	-	-	-	-
Total Expenses	**$ 7,132,321**	**$ 7,826,468**	**$ 7,355,632**	**$ 8,138,662**	**$ 7,670,648**
Position Summary	**82.00**	**82.00**	**83.00**	**83.00**	**83.00**
FTE Summary	**80.70**	**80.70**	**82.06**	**82.06**	**82.06**

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Goals and Performance Measures

Supports Long-Term Goal(s): Fiscal Stewardship and Core Services

Performance Indicators	Actual 2024	Projected 2025	Target 2026	Target 2027
Program Goal 1: To dispose of traffic, criminal, and civil cases in a timely manner				
Objective 1(a): To dispose of 95% of traffic, criminal, and civil cases on an annual basis				
# cases filed annually	94,845	94,845	96,200	96,200
# cases disposed annually	92,000	92,000	93,314	93,314
% cases disposed annually	97%	97%	97%	97%

Accomplishments and Other Activities

The Magistrate Courts are committed to the timely and professional disposition of cases. Courts continually reevaluate the efficiency of service of civil papers, clear civil cases and dispose of criminal cases in a timely manner. During the past budget, the Magistrate Courts merged two courts to form the new South Greenville Summary Court and added a part-time constable position for this court to better service the community. In addition, they realized a cost-saving opportunity for the office printers, cartridges and cell phones by partnering with vendors that buy back their products through a recycling program. In FY2027, the Magistrate Offices plan to set up all defendant court notifications.

MASTER IN EQUITY

Description

The Master in Equity Court hears cases referred or transferred by consent of attorneys or by Order of the Chief Administrative Judge of the Circuit Court. The mission of the court is to hear a broad range of non-jury civil lawsuits with a high degree of efficiency and professionalism. Services of the Master in Equity's Office include hearing cases referred or transferred by consent of attorneys or by Order of the Chief Administrative Judge of the Circuit Court; scheduling pre-trial conferences and hearing pre-trial motions; researching applicable law, issuing written Orders, advertising foreclosure properties, coordinating and performing the monthly Master's Sale, handling all post-trial motions, and coordinating and implementing any and all administrative matters necessary to the proper function of the office.

Financial Data

The budget for the Master in Equity's Office for FY2027 is $943,394. Funding is included for 7.40 full-time equivalent positions.

EXPENSES:	FY2025 Budget	FY2025 Actual	FY2026 Budget	FY2026 Actual	FY2027 Budget
Personnel Services	$ 799,736	$ 707,749	$ 899,901	$ 745,224	$ 931,749
Operating Expenses	8,645	6,786	10,145	11,852	10,145
Contractual Services	3,000	-	1,500	-	1,500
Capital Outlay	-	-	-	-	-
Total Expenses	**$ 811,381**	**$ 714,535**	**$ 911,546**	**$ 757,076**	**$ 943,394**
Position Summary	**8.00**	**8.00**	**8.00**	**8.00**	**8.00**
FTE Summary	**7.40**	**7.40**	**7.40**	**7.40**	**7.40**

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Goals and Performance Measures

Supports Long-Term Goal(s): Fiscal Stewardship and Core Services; Targeted Economic Development

Performance Indicators	Actual 2024	Projected 2025	Target 2026	Target 2027
Program Goal 1: To effectively, efficiently and timely schedule, hear and dispose of non-jury cases of the South Carolina Circuit Court				
Objective 1(a): To hear and dispose of 100% of all foreclosure cases within the required timeframe by law				
% cases disposed within timeframe	100%	100%	100%	100%

Accomplishments and Other Activities

During the past budget, the Master in Equity Office disposed of a large number of cases per South Carolina Court Administration Report. The Office had previously implemented an in-the-courtroom system by which court personnel can update the public within a matter of minutes of the results of the monthly Master's sales. This has received very positive feedback from attorneys, investors, and the public. In addition, the Office continued online hearing rosters for both regular and deficiency sales. The judge also presides over the 13th Circuit Adult Drug Court Program and the 13th Circuit Veterans Treatment Court. The Office continued to use and update the e-filing system on a daily basis and provide the Judge with all e-filed documents on his courtroom computer.

During FY2027, the Master in Equity Office will continue hearing and disposing of cases in a timely manner. They will work with the Clerk of Court's Office to move documents in a timely manner between the two offices. They will continue improving the use of the new e-filing system and working with court administration and the Clerk of Court's Office to further enhance and compliment the system into the Master in Equity's system.

PROBATE COURT

Description

The mission of the Probate Court is to provide professional and compassionate service to the public through teamwork. Services of the Probate Court include the appointment of personal representatives and supervision of decedent estates, both testate and intestate; the appointment of conservators and guardians and the supervision of the estates and care of protected persons; the involuntary commitment of the mentally ill, chemically dependent, and mentally retarded; the approval of wrongful death settlements; the approval of minor settlements; litigation of estate and trust matters; litigation of matters concerning incompetent persons and minors; the issuance of marriage licenses; and the custodian of archival records of the foregoing.

Financial Data

The budget for the Probate Court Office for FY2027 is $3,303,203. Funding is included in the budget for 29.00 full-time equivalent positions. Budget enhancements include capital funding for digitization of estate files.

EXPENSES:	FY2025 Budget	FY2025 Actual	FY2026 Budget	FY2026 Actual	FY2027 Budget
Personnel Services	$ 2,181,045	$ 2,629,765	$ 2,866,293	$ 2,814,818	$ 2,961,236
Operating Expenses	74,967	189,543	151,967	201,258	141,967
Contractual Services	122,000	79,320	130,000	119,691	130,000
Capital Outlay	-	-	70,000	8,185	70,000
Total Expenses	**$ 2,378,012**	**$ 2,898,628**	**$ 3,218,260**	**$ 3,143,952**	**$ 3,303,203**
Position Summary	**28.00**	**28.00**	**29.00**	**29.00**	**29.00**
FTE Summary	**28.00**	**28.00**	**29.00**	**29.00**	**29.00**

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Goals and Performance Measures

Supports Long-Term Goal(s): Fiscal Stewardship and Core Services; Targeted Economic Development

Performance Indicators	Actual 2024	Projected 2025	Target 2026	Target 2027
Program Goal 1: To streamline and increase the efficiency of Probate Court				
Objective 1(a): To implement electronic case filing system				
Objective 1(b): To improve workflow in Marriage License Division by making all remaining manual processes accessible online				
Objective 1(c): To expand responsibilities of Records Office to include Marriage License and Protected Persons Division				
Program Goal 2: To implement training programs for internal/external customers and the public				
Objective 2(a): To provide training internal for Probate Court employees				
% of ex parte communications recognized and avoided	N/A	N/A	100%	100%
% of development and adjustments made to training manuals	N/A	N/A	100%	100%
% of employees cross-trained where needed	N/A	N/A	100%	100%
Objective 2(b): To develop training for external customers and professionals				
% of personal representatives trained to administer estates in Probate Court	N/A	N/A	100%	100%
% workshops related to civil commitment processes for hospitals provided	0%	50%	100%	100%
% annual Zoom trainings implemented and continued for guardians, conservators and guardians ad litem	50%	100%	100%	100%
% annual CLE for attorneys and staff sponsored	90%	100%	100%	100%
Objective 2(c): To develop reputation for excellence and enhance community relationships				
Program Goal 3: To expand partnerships with area universities and law schools				
Objective 3(a): To identify qualified law school graduate for law clerk position in the Court				
Objective 3(b): To identify qualified students to fill internship positions in the Court				
Program Goal 4: To continue restoration, preservation and digitization of Court records				
Objective 4(a): To digitize microfilm and microfiche records				
Objective 4(b): To transfer pre-1970 records to state archives				
Objective 4(c): To identify more secure storage for Court records				

Probate Court – continued

Accomplishments and Other Activities

The Probate Court Office provides services through marriage licenses, civil commitment, mental health court, and estates. During 2024, a total of 3,204 estates were opened. In the marriage license area, a total of 4,829 applications were filed for FY23/24. In the Court Visitor Program, volunteers and court personnel visited 82 privately housed protected persons in 2023 and 201 in 2024. In Mental Health Court in 2024 there were 20 referrals to Pre Plea Court, with 6 participants accepted and 2 graduated. As of November 30, 2024, the cases under court supervision included 431 Guardianships and 343 Conservatorships. During the past budget, Probate Court was given approval to increase Probate Fees so that the fee structure is in-line with what surrounding counties charge. The Department implemented Zoom training for guardian conservatorship families and the staff participated in Involuntary commitment training sessions for private psychiatric hospitals. The Probate Court paired with Greenville Tech to secure an intern to help with visits to Protected Persons under the Court Guardianship Program. The Associate Probate Judge participated in the Oconee Mental Health Summit as a speaker. The Probate Court presented the 2024 CLE to Probate Attorneys and their staff. Since July 2023, the Court Information Specialist and Marriage License are now using the County-issued Kiosk.

For FY2027, Probate Court plans to establish training for all employees to enhance customer service throughout all divisions. They will continue to develop annual continuing legal education for attorneys and staff as well as expand partnerships with area universities to fill internship positions. The department will identify a more secure storage solution for records. They will complete the imaging project and upload those images to Automated Case Management System, ensuring older records comply to SC Archives standards.

PUBLIC DEFENDER



Description

The mission of the Circuit Public Defender is to serve Greenville County through representation of indigent citizens in criminal matters, to bring meaning to our laws, and to promote respect through equality of justice in our courts. The service of the 13th Judicial Circuit Public Defender Office provides legal representation to indigent adult and juvenile clients charged with offenses heard in the criminal courts within Greenville County, including General Sessions Court, Magistrates Court, Municipal Court, and Family Court.

Financial Data

The budget for the Public Defender's Office for FY2027 is $2,614,246. Budget enhancements include additional funding for personnel services.

EXPENSES:	FY2025 Budget	FY2025 Actual	FY2026 Budget	FY2026 Actual	FY2027 Budget
Personnel Services	$ 1,573,329	$ 2,013,329	$ 1,816,057	$ 2,256,057	$ 2,038,001
Operating Expenses	136,245	134,202	136,245	134,663	136,245
Contractual Services	440,000	-	440,000	-	440,000
Capital Outlay	-	-	-	-	-
Total Expenses	**$ 2,149,574**	**$ 2,147,531**	**$ 2,392,302**	**$ 2,390,720**	**$ 2,614,246**
Position Summary	-	-	-	-	-
FTE Summary	-	-	-	-	-

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Goals and Performance Measures

Supports Long-Term Goal(s): Fiscal Stewardship and Core Services

Performance Indicators	Actual 2024	Projected 2025	Target 2026	Target 2027
Program Goal 1: To meet the workload demands of new adult and juvenile cases added annually in the Public Defender's Office				
Objective 1(a): To meet the workload demands in adult and juvenile client caseload volume				
# adult clients added	5,000	5,250	5,500	5,750
% change in new adult clients	9%	10%	10%	10%
Program Goal 2: To use a fully functioning Team Structure to meet workload demands of increase in new adult cases and stabilize adult clients carried forward each FY.				
Objective 2(a): To add lawyers needed to meet workload demands of increased adult cases and to stabilize adult-client carried forward				
# adult clients added	5,000	5,250	5,500	5,750
# lawyers at current staffing	25	27	29	30
# lawyers needed based on Case Complexity Analysis	30	31	34	35
# juvenile clients added	600	675	700	725
# lawyers at current staffing	2	2	3	3
# lawyers needed based on Case Complexity Analysis	25	27	37	37
Objective 2(b): To add the support staff needed for fully-functioning teams				
# teams	7	7	8	9
# lawyers	34	35	37	37
# assistants	10	12	14	15
# social workers	2	3	3	3
# investigators	4	5	5	5

Accomplishments and Other Activities

During the past budget, the 13th Circuit Public Defender's Office has expanded their range of services and access. There is a dedicated jail team comprised of three senior public defenders who identify, target, and expedite the resolution of jail cases. The department assigned administrative staff to the Halton Rd Office to remove barriers for screening for services to allow juvenile and magistrate clients more centralized location.

Public Defender – continued

There has been a dramatic increase in the number and timeliness of appointments in both juvenile and magistrate cases, allowing them to be resolved more expeditiously. The department worked cooperatively with the Solicitor's Office to reduce the COVID backlog of cases. The 13th Circuit, despite being the largest in volume of cases across the state, has one of the lowest 3-year backlogs at just 2%. While the backlog of complex trials continues, the department has targeted key resources to address the backlog. Numerous Circuit Court Judges, both local and those from outside the Circuit, have remarked that it is one of the most efficient in the state and the volume and low backlog illustrate the veracity of these accolades.

For FY2027, the Public Defender's Office plans to maintain and increase the experience of the attorneys in the office by increasing senior public defender pay in order to retain these critical staff members. The department will target more clients to the existing diversion programs, such as Drug Court, Veterans Court, Mental Health Court and Pre-Trial Intervention. A greater network of non-governmental organizations, faith-based organizations and other grant resources is needed to allow more participation in these programs. The department will develop an early intervention program with Opioid funds to offer clients greater access to substance abuse programs and testing ahead of resolution charges. They plan to work cooperatively with the Detention Center, Department of Mental Health, and Department of Disabilities and Special Needs to manage the local mental health and homeless community. Too many clients are not criminals, but mentally ill citizens. By increasing social worker interactions with the clients outside of their charges, this can address recidivism and the drain placed on the Detention Center. The Public Defender's Office plans to work with the Solicitor to elevate the Homeless Court Program to include those low-level crimes often committed by the homeless such as seeking shelter and stealing for food and necessities to help combat homelessness within the community while also driving recidivism.

ELECTED AND APPOINTED OFFICES
FISCAL SERVICES

SERVICES

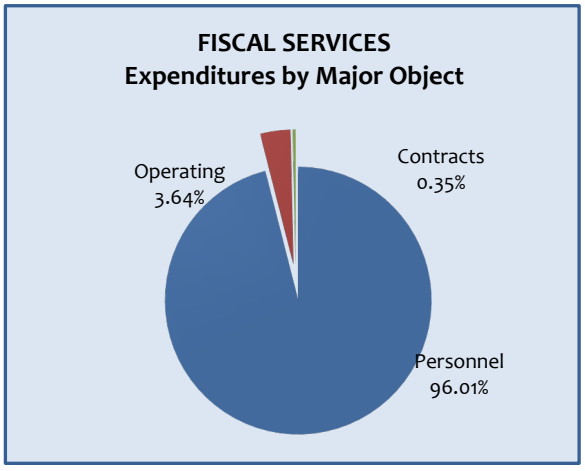
The Fiscal Services financial area includes three elected offices: The Auditor's Office, the Register of Deeds Office, and the Treasurer's Office.

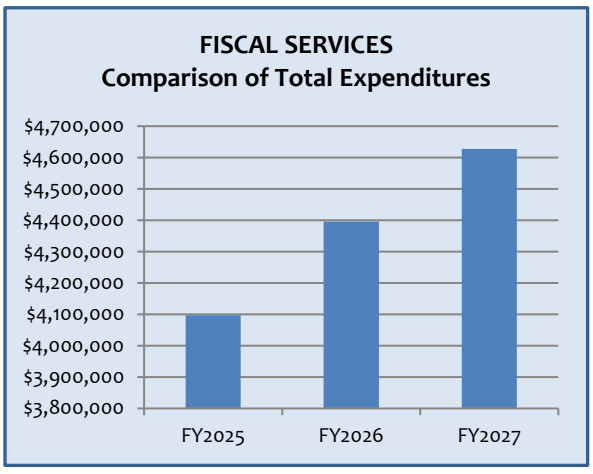
BUDGET

The Fiscal Services budget comprises 1.62% of the total General Fund Budget. The FY2027 budget for Fiscal Services is $4,683,091.

ELECTED AND APPOINTED OFFICES/FISCAL SERVICES OPERATING BUDGET					
DIVISIONS	**FY2025 Budget**	**FY2025 Actual**	**FY2026 Budget**	**FY2026 Actual**	**FY2027 Budget**
Auditor	$ 1,784,090	$ 1,852,108	$ 1,981,601	$ 1,929,450	$ 2,048,436
Register of Deeds	1,731,225	1,528,654	1,806,542	1,763,225	1,863,892
Treasurer	641,474	716,284	745,362	703,327	770,763
Total by Division	**$ 4,156,789**	**$ 4,097,045**	**$ 4,533,505**	**$ 4,396,002**	**$ 4,683,091**
EXPENSES					
Personnel Services	**$ 3,961,094**	$ 3,937,334	$ 4,346,810	$ 4,209,763	$ 4,496,396
Operating Expenses	**168,795**	147,407	170,695	173,959	170,695
Contractual Services	**26,900**	12,305	16,000	12,280	16,000
Capital Outlay	**-**	-	-	-	-
Total Expenses	**$ 4,156,789**	**$ 4,097,045**	**$ 4,533,505**	**$ 4,396,002**	**$ 4,683,091**
Position Summary	**47.00**	**47.00**	**47.00**	**47.00**	**47.00**
FTE Summary	**46.48**	**46.48**	**46.48**	**46.48**	**46.48**

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AUDITOR

Description

The mission of the Auditor's Office is to provide a complete listing and description of taxable and exempt real and personal property in the county by owner, type of property, location and assessed value. Services include setting millage for bond indebtedness, compiling millage sheets, authorization of additions, discoveries, omissions, abatements to the tax roll, accumulation and verification of manufacturing abatements.

Financial Data

The budget for the Auditor's Office for FY2027 is $2,048,436. The budget provides funding for 20.00 full-time equivalent positions.

EXPENSES:	FY2025 Budget	FY2025 Actual	FY2026 Budget	FY2026 Actual	FY2027 Budget
Personnel Services	$ 1,754,719	$ 1,815,305	$ 1,952,230	$ 1,897,013	$ 2,019,065
Operating Expenses	29,371	36,803	29,371	32,437	29,371
Contractual Services	-	-	-	-	-
Capital Outlay	-	-	-	-	-
Total Expenses	**$ 1,784,090**	**$ 1,852,108**	**$ 1,981,601**	**$ 1,929,450**	**$ 2,048,436**
Position Summary	**20.00**	**20.00**	**20.00**	**20.00**	**20.00**
FTE Summary	**20.00**	**20.00**	**20.00**	**20.00**	**20.00**

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Goals and Performance Measures

Supports Long-Term Goal(s): Fiscal Stewardship and Core Services

Performance Indicators	Actual 2024	Projected 2025	Target 2026	Target 2027
Program Goal 1: To provide services of the Auditor's office in a timely and efficient manner				
Objective 1(a): To allocate and manage resources within the office in a manner which ensures acceptable wait time for taxpayers and other customers (tax authorities, bond attorneys, accountants, etc.)				
Objective 1(b): To utilize technology to improve business processes within the Auditor's Office and allow for increased performance improvement measurability				

Accomplishments and Other Activities

The Auditor's Office has continued customer service improvement initiatives including updating online information and services, increasing customer phone service staffing, and continuing staff technical and customer service training. During the past year, the Office redesigned all property tax bill types to be compatible with newer software and hardware printing systems and to improve readability. Additionally, the Auditor's Office held several public sessions for taxpayers and tax authorities regarding property tax processes and reassessment.

During FY2027, the Auditor's Office will continue working to improve the property tax billing process and transaction auditing procedures. The Office will continue improving customer service and the technical knowledge of employees.

REGISTER OF DEEDS



Description

The Register of Deeds was established by State Law to record and maintain land titles, liens and other documents relating to property transactions in Greenville County. The mission of the Office is to provide for the recordation, maintenance and availability of county records pertaining to real and personal property, such as deeds, plats, power of attorneys, and leases, in an efficient, economical manner. Services include providing and maintaining records dating back to the late 1700's; ensuring all documents meet requirements of SC Code of Laws; and recording documents, indexing, proofreading for errors, microfilming, processing and duplicating.

Financial Data

The budget for the Register of Deeds Office for FY2027 is $1,863,892. The budget includes funding for 20.48 full-time equivalent positions.

EXPENSES:	FY2025 Budget	FY2025 Actual	FY2026 Budget	FY2026 Actual	FY2027 Budget
Personnel Services	$ 1,586,377	$ 1,422,032	$ 1,670,694	$ 1,625,358	$ 1,728,044
Operating Expenses	118,848	95,226	120,848	126,742	120,848
Contractual Services	26,000	11,396	15,000	11,125	15,000
Capital Outlay		-	-	-	
Total Expenses	**$ 1,731,225**	**$ 1,528,654**	**$ 1,806,542**	**$ 1,763,225**	**$ 1,863,892**
Position Summary	**21.00**	**21.00**	**21.00**	**21.00**	**21.00**
FTE Summary	**20.48**	**20.48**	**20.48**	**20.48**	**20.48**

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Goals and Performance Measures

Supports Long-Term Goal(s): Fiscal Stewardship and Core Services

Performance Indicators	Actual 2024	Projected 2025	Target 2026	Target 2027
Program Goal 1: To provide outstanding customer service in the Register of Deeds office for Greenville County citizens				
Objective 1(a): To achieve a customer satisfaction rating of 5 (extremely satisfied) on a scale of 1 to 5 through the County's customer satisfaction survey with a yearly average of 95%				
% customer surveys with rating of 5	97%	97%	97%	97%
Program Goal 2: To educate and increase awareness of new electronic recording capabilities				
Objective 2(a): To increase percentage of e-recorded documents by 30% as of June 30, 2017				
% e-recorded documents	78%	80%	80%	80%
Program Goal 3: To increase the percentage of documents scanned and immediately returned to attorneys				
Objective 3(a): To increase the percentage of documents scanned and immediately returned by 48% by June 30, 2017				
% documents scanned and immediately returned	48%	48%	48%	48%
Program Goal 4: To increase volume of intradepartmental imaging and indexing services				
Objective 4(a): To increase volume of imaging services for various departments				
# of pages imaged for Property Management	8,000	8,200	8,200	8,200
# of pages imaged for Public Works	12,000	12,500	12,500	12,500
Objective 4(b): Continue ROD backing and scanning of old documents for availability online				
# of pages imaged	90,000	92,000	95,000	95,000
Increase years of backfiled documents to ROD public search site	80 years	100 years	100 years	100 years
Program Goal 5: Reduce the number of walk-in and via mail requests for certified copies				
Objective 5(a): To use website, social media, and customer service to promote this new serviced offered				
# of online requests	30	40	45	50

Register of Deeds – continued

Accomplishments and Other Activities



During the prior budget, the Register of Deeds Office created a new e-certification tool, moved to a new location, and re-established PREP meeting for office stakeholders. The Office completed 20 years of back file data entry, hosted SCPRA regional workshop, and continued scanning dd214's for Veteran Affairs. During FY2027, the Office plans to begin a 5-year project to restore and protect historical documents.

TREASURER

Description

The Treasurer's Office was established by State Law to collect and disburse taxes, manage bond proceeds and debt service requirements, invest funds unnecessary for current expenses, receive various funds collected for County purposes, and file reports and summaries for various governmental entities. The mission of the Treasurer's Office is to receive and disburse all county government funds accurately, efficiently, and effectively. Services of the Treasurer's Office include money processing, fee collections, transaction recording for general ledger, disbursement of allocation of taxes, and management of debt payments for county and political subdivisions.

Financial Data

The budget for the Treasurer's Office for FY2027 is $770,763. Funding is included for 6.00 full-time equivalent positions.

EXPENSES:	FY2025 Budget	FY2025 Actual	FY2026 Budget	FY2026 Actual	FY2027 Budget
Personnel Services	$ 619,998	$ 699,997	$ 723,886	$ 687,392	$ 749,287
Operating Expenses	20,576	15,378	20,476	14,780	20,476
Contractual Services	900	909	1,000	1,155	1,000
Capital Outlay		-	-	-	
Total Expenses	**$ 641,474**	**$ 716,284**	**$ 745,362**	**$ 703,327**	**$ 770,763**
Position Summary	**6.00**	**6.00**	**6.00**	**6.00**	**6.00**
FTE Summary	**6.00**	**6.00**	**6.00**	**6.00**	**6.00**

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

Goals and Performance Measures

Supports Long-Term Goal(s): Fiscal Stewardship and Core Services

Performance Indicators	Actual 2024	Projected 2025	Target 2026	Target 2027
Program Goal 1: To effectively manage revenues for Greenville County				
Objective 1(a): To provide daily monitoring of cash and daily posting of revenues and expenditures with reconciliations by the 15th of month for previous month activity				
% months with reconciliations by 15th	0%	75%	100%	100%
daily monitoring of cash needs	Yes	Yes	Yes	Yes
daily posting of revenues and expenditures	Yes	Yes	Yes	Yes
Objective 1(b): To disburse allocations by appointed time each month 100% of the time				
$ tax allocation to tax districts ($000 omitted)	$376,188	$400,000	$410,000	$420,000
$ tax allocation to municipalities ($000 omitted)	$122,265	$130,000	$133,000	$136,000
% disbursements on 15th of month	100%	100%	100%	100%
$ local accommodations ($000 omitted)	$2,204	$2,200	$2,200	$2,200
% local accommodations by 5th of month	100%	100%	100%	100%
$ deed stamp disbursements ($000 omitted)	$15,216	$15,000	$15,100	$15,200
% deed stamp disbursements by 20th of month	100%	100%	100%	100%
$ school district disbursements ($000 omitted)	$476,473	$500,000	$520,000	$540,000
% school district disbursements within 24 hours	100%	100%	100%	100%
Objective 1(c): To achieve maximum interest rate for investments of excess funds				
Interest - State Treasurer's Investment Pool	5.50%	4.80%	4.20%	3.80%
Interest - Treasurer's Portfolio < 5 years	2.85%	3.50%	3.50%	3.25%
Objective 1(d): To make debt retirement payments no more than 12 hours prior to date due without incurring late fees				
% debt retirement payments no more than 12 hrs prior	100%	100%	100%	100%
# late fees incurred	0	0	0	0
Objective 1(e): To process 100% of hospitality tax payments within 24 hours				
% hospitality tax payments processed in 1 day	100%	100%	100%	100%

Treasurer - continued

Accomplishments and Other Activities

In the past year, the Treasurer's Office created job description books for all positions and expanded some of the bond investment options to get better returns while staying within state mandated guidelines. The Office renegotiated bank agreement for checking account to improve interest earnings by about $300,000 and negotiated a lower merchant card services fee reducing fees by about $21,000 per year. During FY2027, the Office will continue to offer great customer service, create and maintain an organized filing system, and ensure all positions are cross-trained.

ELECTED AND APPOINTED OFFICES
LAW ENFORCEMENT SERVICES

SERVICES

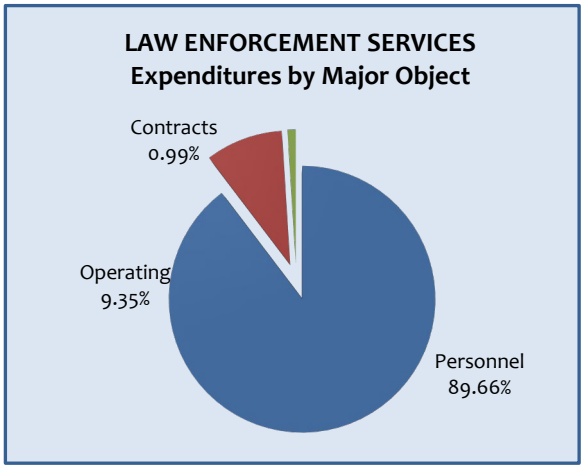
The Law Enforcement Services financial area includes the following elected offices: the Coroner's Office, the Medical Examiner's Office and the Sheriff's Office.

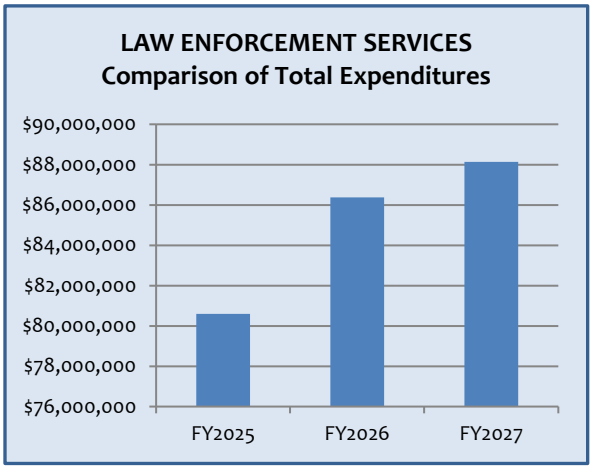
BUDGET

The Law Enforcement Services budget comprises 30.69% of the total General Fund Budget. The FY2027 budget for Law Enforcement Services is $88,531,398.

ELECTED AND APPOINTED OFFICES/LAW ENFORCEMENT SERVICES OPERATING BUDGET					
DIVISIONS	**FY2025 Budget**	**FY2025 Actual**	**FY2026 Budget**	**FY2026 Actual**	**FY2027 Budget**
Coroner	$ 2,362,298	$ 3,003,764	$ 3,083,060	$ 3,443,778	$ 3,329,980
Medical Examiner	973,217	1,013,872	1,183,015	970,571	1,183,015
Sheriff	70,914,455	76,576,250	80,407,123	81,960,483	84,018,403
Total by Division	**$ 74,249,970**	**$ 80,593,887**	**$ 84,673,198**	**$ 86,374,832**	**$ 88,531,398**
EXPENSES					
Personnel Services	$ 67,429,963	$ 71,117,674	$ 75,396,443	$ 76,970,347	$ 79,380,013
Operating Expenses	6,119,789	8,459,324	8,091,115	8,290,922	8,274,520
Contractual Services	700,218	932,380	876,865	962,676	876,865
Capital Outlay	-	84,509	308,775	150,887	-
Total Expenses	**$ 74,249,970**	**$ 80,593,887**	**$ 84,673,198**	**$ 86,374,832**	**$ 88,531,398**
Position Summary	**819.00**	**819.00**	**802.00**	**802.00**	**810.00**
FTE Summary	**721.71**	**722.60**	**720.85**	**720.85**	**728.85**

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





CORONER

Description

The Coroner's Office investigates all deaths of a violent nature occurring in Greenville County and all natural deaths unattended by a physician. The mission of the Office is to provide the best possible death investigation for all deaths that are Coroner/Medical Examiner cases.

Financial Data

The budget for the Coroner's Office for FY2027 is $3,329,980. The budget includes funding for 27.00 full-time equivalent positions for FY2027. Budget enhancements include the addition of two deputy coroner positions.

EXPENSES:	FY2025 Budget	FY2025 Actual	FY2026 Budget	FY2026 Actual	FY2027 Budget
Personnel Services	$ 2,053,241	$ 2,740,421	$ 2,609,503	$ 3,180,330	$ 2,856,423
Operating Expenses	309,057	251,476	459,057	249,208	459,057
Contractual Services	-	11,867	14,500	14,240	14,500
Capital Outlay	-	-	-	-	-
Total Expenses	**$ 2,362,298**	**$ 3,003,764**	**$ 3,083,060**	**$ 3,443,778**	**$ 3,329,980**
Position Summary	**23.00**	**23.00**	**25.00**	**25.00**	**27.00**
FTE Summary	**23.00**	**23.00**	**25.00**	**25.00**	**27.00**

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Goals and Performance Measures

Supports Long-Term Goal(s): Fiscal Stewardship and Core Services

Performance Indicators	Actual 2024	Projected 2025	Target 2026	Target 2027
Program Goal 1: To develop staffing plan to handle the growing number of deaths related to population increase and overdose crisis				
Objective 1(a): To recruit, select, equip and train deputy coroners				
% full staff to provide 24-hour 7-day a week coverage	100%	100%	100%	100%
Program Goal 2: To develop career path and training initiatives				
Objective 2(b): To develop advanced training curriculum for staff				
% completion of staff evaluation	100%	100%	100%	100%
% matrix developed for staff based on skill level, experience	75%	75%	100%	100%
% assessment of current skill level, experience, performance	100%	100%	100%	100%
% development multilevel career path opportunities	75%	75%	100%	100%
Program Goal 3: To assess space needs in preparation of future growth				
Objective 3(b): To plan with administration the needs for increase in office space and storage				
% planning completed for increased space needs	100%	100%	100%	100%
% plan developed for increased office space	75%	75%	100%	100%
Program Goal 4: To provide necessary equipment for staff				
Objective 4(b): To provide adequate personal protective equipment for each deputy coroner				
% assessment complete for ongoing requirements	90%	100%	100%	100%
% completion in obtaining adequate PPE	75%	75%	100%	100%
Objective 5(b): To inspect and maintain appropriate investigative equipment in all vehicles				
% completion regular vehicle and equipment inspections	100%	100%	100%	100%
% procurement of needed equipment and supplies	100%	100%	100%	100%

Accomplishments and Other Activities

During the past year, the Coroner's Office maintained accreditation by the International Association of Coroners and Medical Examiners. The Coroner's Office assisted multiple other agencies in death

Coroner - continued

investigations, drone flights for scene documentation, and multiple speaking engagements. In partnership with the Phoenix Center, the Coroner's Office has been able to educate thousands of people with the office's mobile substance abuse education unit regarding the effects and risks of substance abuse. The Coroner's Office has established an overdose fatality review committee. During the past budget, the office secured grant funding for an in-house rapid toxicology machine and the design of an interoperability program that allows for automatic reporting of overdose fatalities.

During FY2027, the Office is committed to providing the best possible death investigation for all deaths that fall under the purview of their cases. In addition, the Office will provide universal precautions for all death investigations performed by staff members. Also, the office is committed to providing shift coverage to decrease the amount of overtime used.

MEDICAL EXAMINER

Description

The mission of the Medical Examiner's Office is to determine cause and manner of all deaths due to trauma, suicide, a suspicious nature or without a physician in attendance in Greenville County. Services include determining cause and manner of all deaths in Greenville County, of a violent, unnatural, or suspicious nature or those occurring without a physician in attendance; and providing forensic expertise to law enforcement, the coroner, the judicial process and the citizens of Greenville County.

Financial Data

The budget for the Medical Examiner's Office for FY2027 $1,183,015.

EXPENSES:	FY2025 Budget	FY2025 Actual	FY2026 Budget	FY2026 Actual	FY2027 Budget
Personnel Services	$ -	$ -	$ -	$ -	$ -
Operating Expenses	913,267	952,161	1,123,065	910,621	1,123,065
Contractual Services	59,950	61,711	59,950	59,950	59,950
Capital Outlay	-	-	-	-	-
Total Expenses	**$ 973,217**	**$ 1,013,872**	**$ 1,183,015**	**$ 970,571**	**$ 1,183,015**
Position Summary	-	-	-	-	-
FTE Summary	-	-	-	-	-

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Goals and Performance Measures

Supports Long-Term Goal(s): Fiscal Stewardship and Core Services

Performance Indicators	Actual 2024	Projected 2025	Target 2026	Target 2027
Program Goal 1: To investigate deaths within Greenville County, including homicides, suicides, accidents, suspicious deaths, and natural deaths without a physician in attendance, and perform external examinations and autopsies to determine cause and manner of death in a timely manner				
Objective 1(a): To complete 95% of routine autopsies within 60 working days				
# medicolegal autopsies	635	635	650	650
# medicolegal autopsies completed in 60 days	604	609	617	617
% completed in 60 days	95%	95%	95%	95%

Accomplishments and Other Activities

Following accreditation of the Medical Examiner's Office in 2016, the Office has been fully re-certified during reviews of 2020 and 2021. During the past year, the office completed an ever-increasing number of autopsies, driven by a large increase in drug use and drug-associated deaths in Greenville County.

For FY2027, the Medical Examiner's Office will work with the Coroner's Office and Prisma Health to renovate autopsy spaces. Additionally, to address the critical shortage of pathologists and forensic pathologists, the Office will work with Clemson University and the University of South Carolina School of Medicine Greenville to provide educational opportunities to undergraduate and graduate students.

SHERIFF

Description

The Sheriff's Office provides direct law enforcement services to the citizens of Greenville County. The mission is to provide services to the citizens which meet or exceed the standards established for professionally accredited law enforcement agencies; to provide equal enforcement and protection of the law, without prejudice or favor; to establish goals in partnership with the community, and to prioritize problems based on community concerns; and to contribute to the preservation and improvement of the quality of life in Greenville County. Services include responding to and directing or dispatching E911 calls for the Sheriff's Office, EMS, Highway Patrol and fire departments; providing court security, prisoner transportation, apprehension and extradition of fugitives, service of criminal and civil process, and environmental enforcement and services; maintaining order, preventing crime, responding to emergency and routine calls for service, investigating crimes and apprehending violators; providing specialized criminal investigations; coordinating the E911 telephone communications system.

Financial Data

The budget for the Sheriff's Office for FY2027 is $84,018,403. Funding is included for 701.85 full-time equivalent positions for FY2027. Budget enhancements include the addition of six Deputy positions for FY2027, as well as operational increases associated with the new positions.

EXPENSES:	FY2025 Budget	FY2025 Actual	FY2026 Budget	FY2026 Actual	FY2027 Budget
Personnel Services	$ 65,376,722	$ 68,377,253	$ 72,786,940	$ 73,790,017	$ 76,523,590
Operating Expenses	4,897,465	7,255,687	6,508,993	7,131,093	6,692,398
Contractual Services	640,268	858,801	802,415	888,486	802,415
Capital Outlay	-	84,509	308,775	150,887	-
Total Expenses	**$ 70,914,455**	**$ 76,576,250**	**$ 80,407,123**	**$ 81,960,483**	**$ 84,018,403**
Position Summary	**796.00**	**796.00**	**777.00**	**777.00**	**783.00**
FTE Summary	**698.71**	**699.60**	**695.85**	**695.85**	**701.85**

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Goals and Performance Measures

Supports Long-Term Goal(s): Fiscal Stewardship and Core Services

Performance Indicators	Actual 2024	Projected 2025	Target 2026	Target 2027
Program Goal 1: To reduce homelessness by implementing a comprehensive law enforcement initiative that prioritizes deflection, collaboration, and access to supportive resources				
Objective 1(a): To expand access to resources, collaborate with local courts to create a deflection initiative to divert non-violent homeless individuals from criminal justice system to community-based services				
Objective 1(b): To partner with local government, social services, nonprofit organizations and community stakeholders to establish a coordinated approach to addressing homelessness				
Program Goal 2: To increase investigative reach through more Flock camera systems				
Program Goal 3: To better support the connection of deputies throughout the agency to mental and behavioral health sources				
Program Goal 4: To replace current GETAC body camera and end-of-life Panasonic car camera system with the Axon Body and In-Car Systems				
Program Goal 5: To reduce the amount of crime occurring in the county by non-documented immigrants				
Objective 5(a): To develop an immigration enforcement division to apprehend and deport illegals involved in criminal activity				
Objective 5(b): To train investigators who can collaborate with gang/drug investigators to gather intelligence on crime				

Accomplishments and Other Activities

During the past budget, the Sheriff's Office streamlined the hiring process for deputy positions to consolidate the process to eight weeks. The Office spearheaded a new security team of deputies to manage and oversee the County Administration Building complex. Additionally, they improved the physical

Sheriff - continued



workspace and productivity for the growing school enforcement division in order to increase collaboration with the district's safety/security department. The Sheriff's Office also created a sixth "Fox" platoon to maximize effectiveness of manpower, reduce complaints, increase conformity and improve service.

During FY2027, the Sheriff's Office plans to maximize manpower in uniform patrol to have forty deputies per platoon. This will assist in separating the beat areas, with a greater focus on community service and minimizing call response times.



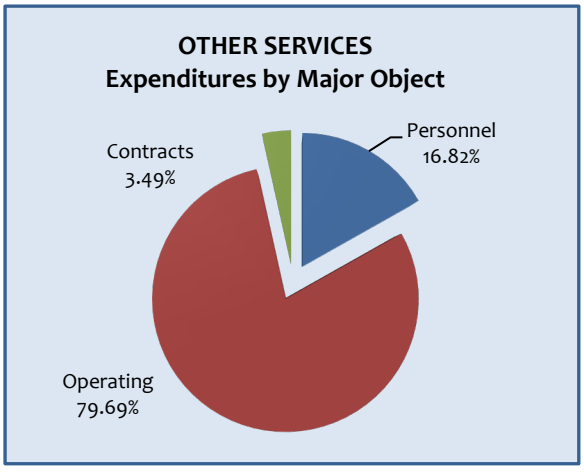


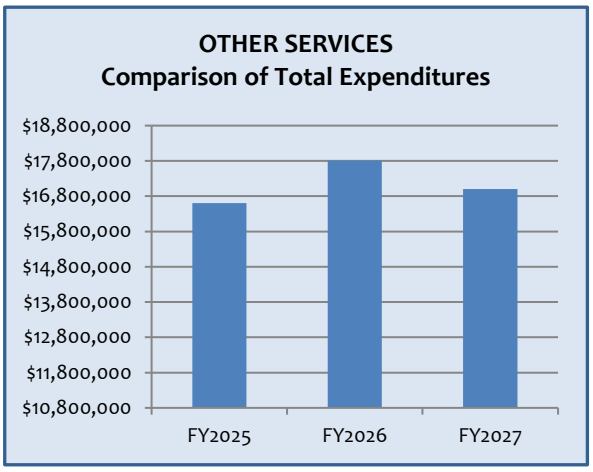
ELECTED AND APPOINTED OFFICES
OTHER SERVICES

The Other Services budget includes funding for the Human Relations Commission, Registration and Election, Veterans Affairs, Legislative Delegation, Employee Benefit Fund, Non-Departmental accounts, and Outside Agencies. The Other Services budget comprises 5.89% of the total General Fund Budget. The FY2027 budget for Other Services is $17,006,528.

OTHER SERVICES OPERATING BUDGET					
DIVISIONS	**FY2025 Budget**	**FY2025 Actual**	**FY2026 Budget**	**FY2026 Actual**	**FY2027 Budget**
Human Relations Commission	$ 300,241	$ 312,164	$ 328,433	$ 320,767	$ 339,407
Registration and Election	1,985,216	2,637,706	2,049,491	2,578,556	2,120,814
Veteran Affairs	515,983	440,291	547,489	513,236	559,243
Legislative Delegation	91,944	94,374	96,538	95,697	99,514
Employee Benefit Fund	313,051	125,250	386,004	256,807	386,263
Non Departmental	6,385,868	8,121,636	8,082,619	9,173,984	8,630,429
Outside Agencies	4,870,858	4,870,858	4,870,858	4,870,858	4,870,858
Total by Division	**$ 14,463,161**	**$ 16,602,279**	**$ 16,361,432**	**$ 17,809,905**	**$ 17,006,528**
EXPENSES					
Personnel Services	$ 2,595,473	$ 2,971,707	$ 2,557,721	$ 2,822,514	$ 2,861,235
Operating Expenses	11,273,029	12,224,639	13,210,722	14,384,612	13,552,297
Contractual Services	594,659	1,343,143	592,989	552,369	592,996
Capital Outlay	-	62,790	-	50,410	-
Total Expenses	**$ 14,463,161**	**$ 16,602,279**	**$ 16,361,432**	**$ 17,809,905**	**$ 17,006,528**
Position Summary	**23.00**	**23.00**	**23.00**	**23.00**	**23.00**
FTE Summary	**23.00**	**23.00**	**23.00**	**23.00**	**23.00**

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HUMAN RELATIONS

Description

The Human Relations Commission is the local governmental body established to promote positive human and community relations, and equal opportunity by encouraging local resolution to local problems. The Board of Commissioners is composed of County citizens who serve voluntarily to establish policy and govern the activities of the Commission. Commissioners are appointed by County Council. The mission of the Human Relations Commission is to improve the quality of life in Greenville County by promoting harmonious relationships among diverse citizens in our community by promoting tolerance, understanding, and equitable treatment; identifying actual and potential areas of conflict; proposing and implementing solutions that promote harmony; and assessing the effectiveness of our services for our changing community.

Financial Data

The budget for Human Relations for FY2027 is $339,407. The budget includes funding for 3.00 full-time equivalent positions.

EXPENSES:	FY2025 Budget	FY2025 Actual	FY2026 Budget	FY2026 Actual	FY2027 Budget
Personnel Services	$ 290,575	$ 303,962	$ 318,767	$ 311,415	$ 329,741
Operating Expenses	5,296	8,202	7,666	9,352	7,666
Contractual Services	4,370	-	2,000	-	2,000
Capital Outlay	-	-	-	-	-
Total Expenses	**$ 300,241**	**$ 312,164**	**$ 328,433**	**$ 320,767**	**$ 339,407**
Position Summary	**3.00**	**3.00**	**3.00**	**3.00**	**3.00**
FTE Summary	**3.00**	**3.00**	**3.00**	**3.00**	**3.00**

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Goals and Performance Measures

Supports Long-Term Goal(s): Targeted Economic Development

Performance Indicators	Actual 2024	Projected 2025	Target 2026	Target 2027
Program Goal 1: To enhance public awareness of rights and responsibilities under federal, state, and local housing laws which impact accessibility, safety, and affordability				
Objective 1(a): To conduct 75 community awareness programs throughout the county on an annual basis.				
# educational workshops conducted annually	72	82	92	102
% increase in workshops conducted	10.0%	10.0%	15.0%	20.0%
Program Goal 2: To resolve complaint and compliance issues in a timely manners				
Objective 2(a): To resolve 99% of complaint and compliance issues within 10 working days				
# complaints received	230	240	260	270
# complaints resolved within 10 working days	1,800	1,800	1,800	1,800
% complaints resolved within 10 working days	100%	100%	100%	100%
Program Goal 3: To increase public awareness of human relations programs and services				
Objective 3(a): To disseminate information through media, literature, and website resulting in a 10% increase in persons assisted				
# persons assisted through division	685	691	700	710
% increase in persons assisted	10%	1%	10%	10%

Accomplishments and Other Activities

The Human Relations Division participated in 48+ outreach programs for the community, assisted 268 families to avoid eviction, and received a Proclamation from Greenville County. The Division received a grant to provide financial services to workforce development clients and provide counseling to 400 clients. During FY2027, the division plans to provide internal and external training for staff development, create a dependable volunteer workforce, and maintain a healthy client-counselor ratio.

REGISTRATION AND ELECTION

Description

The Registration and Election Division is responsible for registering all voters in Greenville County and placing them in the proper precinct, Senate, House, School, and Public Service Districts, special taxing districts, and City Council districts and/or municipalities. This division is also responsible for conducting local, state, and federal elections.

Financial Data

The budget for the Registration and Election Office for FY2027 is $2,120,814. A total of 12.00 full-time equivalent positions are provided for in the budget.

EXPENSES:	FY2025 Budget	FY2025 Actual	FY2026 Budget	FY2026 Actual	FY2027 Budget
Personnel Services	$ 1,476,084	$ 2,154,745	$ 1,340,359	$ 1,925,120	$ 1,611,682
Operating Expenses	170,443	154,107	370,443	332,906	170,443
Contractual Services	338,689	328,854	338,689	320,530	338,689
Capital Outlay	-	-			
Total Expenses	**$ 1,985,216**	**$ 2,637,706**	**$ 2,049,491**	**$ 2,578,556**	**$ 2,120,814**
Position Summary	**12.00**	**12.00**	**12.00**	**12.00**	**12.00**
FTE Summary	**12.00**	**12.00**	**12.00**	**12.00**	**12.00**

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Goals and Performance Measures

Supports Long-Term Goal(s): Targeted Economic Development

Performance Indicators	Actual 2024	Projected 2025	Target 2026	Target 2027
Program Goal 1: To ensure the integrity of the electoral process by maintaining accurate voter registration rolls				
Objective 1(a): To conduct a proactive public information process that increases the total number of registered voters by 3% annually				
# registered voters	393,000	410,000	430,000	440,000
% increase in number of registered voters	--	4.33%	4.88%	2.33%
# changes in voter registration records	15,000	7,000	15,000	7,000
Objective 2(a): To record changes and make corrections to voter registration records and provide proper precinct assignments with 95% accuracy within 1 week of notification of Registration and Election Office				
Program Goal 2: To ensure the integrity of the electoral process by administering efficient elections				
Objective 2(a): To plan, organize, and execute elections within 150 days				
# precincts supported	151	190	190	190
# elections held (including runoff & special)	8	28	6	28
Average time to execute an election	120 days	120 days	120 days	120 days

Accomplishments and Other Activities

In the past fiscal year, the Registration and Election office conducted elections with changes to voting processes, voter's insecurity of the voting system, and poll workers apprehensions to working in fear of physical violence. The Office implemented a new early voting process as required by State Law.

During FY2027, the Office will review expansion and consolidate facilities that have been relocated to other buildings. They will review and verify security measures for Homeland Security. The department will refine early voting procedures, places, and staff and work to reduce paper dependency and provide more services for votes with disabilities.



VETERAN AFFAIRS

Description

The Veteran Affairs Office assists ex-service personnel, their families, widows, orphans, and parents in securing benefits to which they are entitled under the provision of federal legislation and the code of laws of South Carolina. In addition, the Office files and prosecutes all claims which have compensation, hospitalization, education, training and insurance benefits due under federal legislation. The Office takes an active stance in informing the public of veteran history by providing ceremonies during Veterans Day and Memorial Day to honor veterans for their sacrifices and by educating children of veteran accomplishments and history through school visits.

Financial Data

The budget for the Veteran Affairs Office for FY2027 is $559,243. The budget includes funding for 7.00 full-time equivalent positions.

EXPENSES:	FY2025 Budget	FY2025 Actual	FY2026 Budget	FY2026 Actual	FY2027 Budget
Personnel Services	$ 492,843	$ 427,612	$ 517,756	$ 496,511	$ 535,503
Operating Expenses	21,540	11,802	27,433	15,953	21,433
Contractual Services	1,600	877	2,300	772	2,307
Capital Outlay	-	-	-	-	-
Total Expenses	**$ 515,983**	**$ 440,291**	**$ 547,489**	**$ 513,236**	**$ 559,243**
Position Summary	**7.00**	**7.00**	**7.00**	**7.00**	**7.00**
FTE Summary	**7.00**	**7.00**	**7.00**	**7.00**	**7.00**

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

Goals and Performance Measures

Supports Long-Term Goal(s): Targeted Economic Development

Performance Indicators	Actual 2024	Projected 2025	Target 2026	Target 2027
Program Goal 1: To assist veterans and their dependents with benefits and provide information on eligibility of programs				
Objective 1(a): To provide timely, accurate, efficient services with high quality efforts.				
# Claims	6,779	7,000	7,200	7,500
# Claim Consults	9,635	9,800	10,000	10,500
Objective 1(b): Increase Economic Impact for Greenville County				
Compensation and Pension	247,314,000	250,000,000	252,000,000	254,000,000
Medical	103,081,000	105,000,000	106,000,000	107,000,000
Educational (Colleges, Universities, and Vocational)	17,169,000	17,300,000	17,500,000	17,650,000
Program Goal 2: To maintain public awareness of Veterans contributions and honor past and present Veterans				
Objective 2(a): To host, support, or participate in local veterans Events				
Program Goal 2: To promote awareness of services and resources of community partners and maintain close relationships with agencies assisting Veterans.				
Objective 3(a) Develop community partners engagement				
# veteran programs	65	70	70	70

Accomplishments and Other Activities

In the past year, the Greenville County Veterans Affair Office continued to hold South Carolina's Korean War Veteran Armistice Day and Welcome Home Vietnam Veterans event. The Office served on UVAN Steering Committee and Upstate Salute Committee. They conducted "Stuff the Duffle" campaign contributing over $2,500 in clothing and hygiene items to Veterans in need. During FY2027, the Office plans to continue to grow community partner networks, conduct two free legal clinics per year, and hold a Veteran Recreation Opportunity Fair. They also plan to improve and expand their yearly programs.

LEGISLATIVE DELEGATION

Financial Data

The budget for the Legislative Delegation for FY2027 is $99,514. Funding is included for 1.00 full-time equivalent position.

EXPENSES:	FY2025 Budget	FY2025 Actual	FY2026 Budget	FY2026 Actual	FY2027 Budget
Personnel Services	$ 84,638	$ 85,388	$ 89,232	$ 89,468	$ 92,208
Operating Expenses	7,306	8,986	7,306	6,229	7,306
Contractual Services	-	-	-	-	-
Capital Outlay	-	-	-	-	-
Total Expenses	**$ 91,944**	**$ 94,374**	**$ 96,538**	**$ 95,697**	**$ 99,514**
Position Summary	**1.00**	**1.00**	**1.00**	**1.00**	**1.00**
FTE Summary	**1.00**	**1.00**	**1.00**	**1.00**	**1.00**

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EMPLOYEE BENEFIT FUND

Description and Financial Data

Employee benefits account for approximately 26.96% of the General Fund operating budget. Employee benefits, including insurance, FICA, retirement, worker's compensation, and unemployment, are budgeted in each department. Funds for reclassifications and operational expenses related to health insurance are budgeted in this Employee Benefit Fund. The budget for the Employee Benefit Fund for FY2027 is $386,263.

EXPENSES:	FY2025 Budget	FY2025 Actual	FY2026 Budget	FY2026 Actual	FY2027 Budget
Personnel Services	$ 228,421	$ -	$ 270,004	$ -	$ 270,263
Operating Expenses	84,630	125,250	116,000	256,807	116,000
Contractual Services	-	-	-	-	-
Capital Outlay	-	-	-	-	-
Total Expenses	**$ 313,051**	**$ 125,250**	**$ 386,004**	**$ 256,807**	**$ 386,263**
Position Summary	**-**	**-**	**-**	**-**	**-**
FTE Summary	**-**	**-**	**-**	**-**	**-**

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NONDEPARTMENTAL

Financial Data

The budget for Non-Departmental for FY2027 is $8,630,429.

EXPENSES:	FY2025 Budget	FY2025 Actual	FY2026 Budget	FY2026 Actual	FY2027 Budget
Personnel Services	$ 22,912	$ -	$ 21,603	$ -	$ 21,838
Operating Expenses	6,112,956	7,045,434	7,811,016	8,892,507	8,358,591
Contractual Services	250,000	1,013,412	250,000	231,067	250,000
Capital Outlay	-	62,790	-	50,410	-
Total Expenses	**$ 6,385,868**	**$ 8,121,636**	**$ 8,082,619**	**$ 9,173,984**	**$ 8,630,429**

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

OUTSIDE AGENCIES

Description and Financial Data

The budget for outside agencies is $4,870,858 for FY2027.

EXPENSES:	FY2025 Budget	FY2025 Actual	FY2026 Budget	FY2026 Actual	FY2027 Budget
Personnel Services	$ -	$ -	$ -	$ -	$ -
Operating Expenses	4,870,858	4,870,858	4,870,858	4,870,858	4,870,858
Appalachian Council of Governments	224,093	224,093	224,093	224,093	224,093
Civil Air Patrol	4,500	4,500	4,500	4,500	4,500
Clemson Extension	50,200	50,200	50,200	50,200	50,200
Phoenix Center	784,000	784,000	784,000	784,000	784,000
Upstate Mediation	20,000	20,000	20,000	20,000	20,000
Greenville Area Mental Health	153,258	153,258	153,258	153,258	153,258
Greenville Transit Authority	3,500,000	3,500,000	3,500,000	3,500,000	3,500,000
Health Department	109,807	109,807	109,807	109,807	109,807
Redevelopment Authority	25,000	25,000	25,000	25,000	25,000
Contractual Services	-	-	-	-	-
Capital Outlay	-	-	-	-	-
Total Expenses	**$ 4,870,858**	**$ 4,870,858**	**$ 4,870,858**	**$ 4,870,858**	**$ 4,870,858**

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INTERFUND TRANSFERS

Interfund transfers (Other Financing Sources/Uses) are an integral part of budgeting and necessary accounting practice to properly allocate costs and revenue for services to the various funds. The County has made a concerted effort to reduce unnecessary transfers so as to not unduly inflate the budget. In compliance with Revenue Policy #10, general fund transfers have been made only as payment for the intended support of specific programs or services.

The FY2027 budget provides for $10,782,254 to be transferred to the Debt Service Fund, Capital Projects Fund, and various Grants. The budget also includes transfers to the General Fund from Special Revenue Funds and Internal Service Funds in the amounts of $15,345,221 for FY2027.

GENERAL FUND TRANSFERS TO:	FY2025 Budget	FY2025 Actual	FY2026 Budget	FY2026 Actual	FY2027 Budget
DEBT SERVICE FUND					
Debt Service (Leases, etc.)	$ 7,049,052	$ 7,223,054	$ 8,052,046	$ 8,052,046	$ 8,342,254
Principal Retirement	-	-	-	-	-
TOTAL DEBT SERVICE	**$ 7,049,052**	**$ 7,223,054**	**$ 8,052,046**	**$ 8,052,046**	**$ 8,342,254**
MATCHING GRANTS					
Annual Matching Grants	$ 200,000	$ 76,699	$ 200,000	$ 109,982	$ 200,000
TOTAL MATCHING GRANTS	**$ 200,000**	**$ 76,699**	**$ 200,000**	**$ 109,982**	**$ 200,000**
SPECIAL REVENUE FUNDS					
Affordable Housing Fund	$ -	$ -	$ 250,000	$ 250,000	$ -
TOTAL SPECIAL REVENUE FUNDS	**$ -**	**$ -**	**$ 250,000**	**$ 250,000**	**$ -**
CAPITAL PROJECTS					
Capital Projects	$ 2,344,855	$ 2,344,855	$ -	$ -	$ 2,240,000
TOTAL CAPITAL PROJECTS	**$ 2,344,855**	**$ 2,344,855**	**$ -**	**$ -**	**$ 2,240,000**
INTERNAL SERVICE FUNDS					
Internal Service Funds	$ 189,000	$ -	$ -	$ -	$ -
TOTAL INTERNAL SERVICE FUNDS	**$ 189,000**	**$ -**	**$ -**	**$ -**	**$ -**
TOTAL TRANSFERS TO OTHER FUNDS	**$ 9,782,907**	**$ 9,644,608**	**$ 8,502,046**	**$ 8,412,028**	**$ 10,782,254**
GENERAL FUND TRANSFERS FROM:					
SPECIAL REVENUE FUNDS					
Hospitality Tax	$ 1,925,093	$ 1,925,093	$ 2,162,116	$ 2,162,116	$ 2,270,221
Accommodations Tax	75,000	113,435	75,000	75,000	75,000
Road Maintenance Fee	2,000,000	2,000,000	-	-	-
Natural Resources	-	-	-	-	-
Infrastructure Bank	9,000,000	9,000,000	16,677,877	16,677,877	10,500,000
OTHER FUNDS	$ -	$ -	$ -	$ -	$ -
INTERNAL SERVICE FUNDS					
Workers Compensation	$ 2,250,000	$ 2,250,000	$ 2,500,000	$ 2,500,000	$ 2,500,000
ARPA REVENUE REPLACEMENT					
Revenue Replacement	$ -	$ 129,468	$ -	$ -	$ -
TOTAL TRANSFERS FROM OTHER FUNDS	**$ 15,250,093**	**$ 15,417,996**	**$ 21,414,993**	**$ 21,414,993**	**$ 15,345,221**
GRAND TOTAL	**$ (5,467,186)**	**$ (5,773,387)**	**$ (12,912,947)**	**$(13,002,965)**	**$ (4,562,967)**

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

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SPECIAL REVENUE FUNDS

The Special Revenue Funds in this budget document include Accommodations Tax; Affordable Housing; E911; Hospitality Tax; Infrastructure Bank; Medical Charities; Natural Resources; Parks, Recreation and Tourism; Public Safety Interoperable Communications; Road Program; and Victim 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. The following chart shows the expenditure summary for these Special Revenue Funds.

	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

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STATE ACCOMMODATIONS TAX

Description and Financial Data

The accommodations tax is based on annual hotel/motel gross receipts in the County. A two (2%) percent tax on hotel/motel rentals is collected by the State and remitted on a quarterly basis to the municipality or county in which it was collected. Funds are to be spent on tourism-related expenditures. The budget for Accommodations Tax Special Revenue Fund for FY2027 is shown below.

	STATE ACCOMMODATIONS TAX		
	FY2025 ACTUAL	FY2026 ACTUAL *	FY2027 BUDGET
Financial Sources			
Property Taxes	$ -	$ -	$ -
Intergovernmental	1,204,700	1,442,696	1,324,099
Fees	-	-	-
Other	-	-	-
Total Estimated Financial Sources	$ 1,204,700	$ 1,442,696	$ 1,324,099
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	1,535,142	1,643,777	1,300,000
Capital Outlay	-	-	-
Interest and Fiscal Charges	-	-	-
Principal Retirement	-	-	-
Total Expenditures	$ 1,535,142	$ 1,643,777	$ 1,300,000
Excess(deficiency) of revenues over(under) expenditures	$ (330,442)	$ (201,081)	$ 24,099
Other Financing Sources and Uses			
Sale of Property	$ -	$ -	$ -
Capital Lease Proceeds	-	-	-
Transfers In	-	-	-
Transfers Out	(113,435)	(131,492)	(75,000)
Total Other Sources (Uses)	$ (113,435)	$ (131,492)	$ (75,000)
Net Increase (Decrease)in Fund Balance	$ (443,877)	$ (332,573)	$ (50,901)
Fund Balance July 1	$ 1,103,486	$ 659,609	$ 327,036
Fund Balance - June 30	$ 659,609	$ 327,036	$ 276,135

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LOCAL ACCOMMODATIONS TAX

Description and Financial Data

The local accommodations tax special revenue will fund tourism projects as well as the arena district debt service. The budget for Local Accommodations Tax Special Revenue Fund for FY2027 is shown below.

	LOCAL ACCOMMODATIONS TAX		
	FY2025 ACTUAL	FY2026 ACTUAL *	FY2027 BUDGET
Financial Sources			
Property Taxes	$ -	$ -	$ -
Intergovernmental	762,640	965,472	623,493
Fees	-	-	-
Other	-	-	-
Total Estimated Financial Sources	$ 762,640	$ 965,472	$ 623,493
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	160,000	121,001	500,000
Capital Outlay	-	-	-
Interest and Fiscal Charges	-	-	-
Principal Retirement	-	-	-
Total Expenditures	$ 160,000	$ 121,001	$ 500,000
Excess(deficiency) of revenues over(under) expenditures	$ 602,640	$ 844,471	$ 123,493
Other Financing Sources and Uses			
Sale of Property	$ -	$ -	$ -
Capital Lease Proceeds	-	-	-
Transfers In	-	-	-
Transfers Out	-	-	-
Total Other Sources (Uses)	$ -	$ -	$ -
Net Increase (Decrease)in Fund Balance	$ 602,640	$ 844,471	$ 123,493
Fund Balance July 1	$ 1,942,298	$ 2,544,938	$ 3,389,409
Fund Balance - June 30	$ 2,544,938	$ 3,389,409	$ 3,512,902

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AFFORDABLE HOUSING

Description and Financial Data

The Affordable Housing Special Revenue Fund allows the County to implement strategies to promote the creation of affordable housing within the County. The budget for the Affordable Housing Special Revenue Fund for FY2027 is shown below.

	AFFORDABLE HOUSING		
	FY2025 ACTUAL	FY2026 ACTUAL *	FY2027 BUDGET
Financial Sources			
Property Taxes	$ 1,024,190	$ 75,875	$ -
Intergovernmental	42,111	7,853	-
Fees	-	-	-
Other	1,028,747	1,756,823	1,000,000
Total Estimated Financial Sources	$ 2,095,048	$ 1,840,551	$ 1,000,000
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	3,000,000	2,200,000	1,000,000
Capital Outlay	-	-	-
Interest and Fiscal Charges	-	-	-
Principal Retirement	-	-	-
Total Expenditures	$ 3,000,000	$ 2,200,000	$ 1,000,000
Excess(deficiency) of revenues over(under) expenditures	$ (904,952)	$ (359,449)	$ -
Other Financing Sources and Uses			
Sale of Property	$ -	$ -	$ -
Capital Lease Proceeds	-	-	-
Transfers In	1,000,000	250,000	-
Transfers Out	-	-	-
Total Other Sources (Uses)	$ 1,000,000	$ 250,000	$ -
Net Increase (Decrease)in Fund Balance	$ 95,048	$ (109,449)	$ -
Fund Balance July 1	$ 71,868	$ 166,916	$ 57,467
Fund Balance - June 30	$ 166,916	$ 57,467	$ 57,467

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E911

Description

The E-911 Division is part of the Greenville County Sheriff's office, although its funding is allocated in Special Revenue. This service is set up to provide an easily recognizable telephone number in emergency situations that will function county-wide to connect all municipal, special service districts, and EMS services. A tariff is placed on the phone bills of Greenville County residents to support this service.

Financial Data

The budget for E-911 for FY2027 is $4,780,513. Budget enhancements include additional funding for operational expenses and user licenses. The budget provides for 9.00 full-time equivalent positions.

	E911 FY2025 ACTUAL	FY2026 ACTUAL *	FY2027 BUDGET
Financial Sources			
Property Taxes	$ -	$ -	$ -
Intergovernmental	3,306,061	3,382,513	3,106,263
Fees	504,960	465,971	500,366
Other	232,690	180,539	200,000
Total Estimated Financial Sources	$ 4,043,711	$ 4,029,023	$ 3,806,629
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	3,677,966	3,211,989	4,780,513
Parks, Recreation & Tourism	-	-	-
Boards, Commissions & Others	-	-	-
Capital Outlay	-	-	-
Interest and Fiscal Charges	-	-	-
Principal Retirement	-	-	-
Total Expenditures	$ 3,677,966	$ 3,211,989	$ 4,780,513
Excess(deficiency) of revenues over(under) expenditures	$ 365,745	$ 817,034	$ (973,884)
Other Financing Sources and Uses			
Sale of Property	$ -	$ -	$ -
Capital Lease Proceeds	-	-	-
Transfers In	-	-	-
Transfers Out	-	-	-
Total Other Sources (Uses)	$ -	$ -	$ -
Net Increase (Decrease)in Fund Balance	$ 365,745	$ 817,034	$ (973,884)
Fund Balance July 1	$ 4,633,360	$ 4,999,105	$ 5,816,139
Fund Balance - June 30	$ 4,999,105	$ 5,816,139	$ 4,842,255

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

E911 - continued

EXPENSES:	FY2025 Budget	FY2025 Actual	FY2026 Budget	FY2026 Actual	FY2027 Budget
Personnel Services	$ 962,539	$ 871,479	$ 931,248	$ 895,180	$ 963,199
Operating Expenses	1,156,145	1,910,955	1,274,770	1,028,984	1,512,889
Contractual Services	1,090,434	895,532	1,379,425	1,287,825	1,379,425
Capital Outlay	-	-	-	-	925,000
Other Financing Uses	-	-	-	-	-
Total Expenses	**$ 3,209,118**	**$ 3,677,966**	**$ 3,585,443**	**$ 3,211,989**	**$ 4,780,513**
Position Summary	**9.00**	**9.00**	**9.00**	**9.00**	**9.00**
FTE Summary	**9.00**	**9.00**	**9.00**	**9.00**	**9.00**

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Goals and Performance Measures

Supports Long-Term Goal(s): Fiscal Stewardship and Core Services

Performance Indicators	Actual 2024	Projected 2025	Target 2026	Target 2027
Program Goal 1: To refresh and upgrade Equature Recording and Logging System				
Objective 1(a): To replace 911 recording equipment at each PSAP in the county				
% installation complete	0%	50%	TBD	TBD
Program Goal 2: To implement intra-agency messaging using Rapid Deploy				
Objective 2(a): To enable and verify programs, permissions, and policies for each agency				
% completion of testing	0%	75%	TBD	TBD
Program Goal 3: To incorporate school district CRG mapping in all 911 centers				
Objective 3(a): To implement school district mapping				
% verification of locations within the schools	0%	75%	TBD	TBD

Accomplishments and Other Activities

During the past fiscal year, the E-911 Office relocated EMS, Hotsite, Greenville Police Department and Simpsonville police department into new facilities. One-half of the 911 system was relocated to new facility. A new cybersecurity program on 911 system has also been implemented. Additionally, the Office replaced computer hardware for positions at dispatch centers. For FY2027, E911 plans to replace hardware and implement current software; ensure policies and procedures and adequate training are in place for all agencies participating inside and outside the county; and enable and train 911 personnel to utilize school district detailed maps.

HOSPITALITY TAX

Description

In FY2007, County Council adopted an ordinance establishing a local hospitality tax applicable to all establishments which sell prepared meals and beverages located in the unincorporated areas of Greenville County. These funds are distributed to projects based on Article 7, Chapter 1 of Title 6 of the South Carolina Code of Laws. The purpose of this tax is to provide funds for tourism-related capital projects and provide support of tourism and tourist services.

Financial Data

The budget for the Hospitality Tax Special Revenue Fund for FY2027 is $12,991,009. The budget includes a transfer to the Special Sources Revenue Bonds Debt Service Fund for principal and interest payments for issues related to refunding Hospitality COPs, a transfer to the General Fund to fund a portion of public safety related expenditures in accordance with the hospitality tax ordinance, and a transfer to the Parks, Recreation, and Tourism Special Revenue Fund.

	HOSPITALITY TAX		
	FY2025 ACTUAL	FY2026 ACTUAL *	FY2027 BUDGET
Financial Sources			
Property Taxes	$ -	$ -	$ -
Intergovernmental	-	-	-
Fees	821,347	848,915	714,267
Other	14,048,255	14,513,302	15,134,810
Total Estimated Financial Sources	$ 14,869,602	$ 15,362,217	$ 15,849,077
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	440,000	440,000	440,000
Capital Outlay	-	-	-
Interest and Fiscal Charges	-	-	-
Principal Retirement	-	-	-
Total Expenditures	$ 440,000	$ 440,000	$ 440,000
Excess(deficiency) of revenues over(under) expenditures	$ 14,429,602	$ 14,922,217	$ 15,409,077
Other Financing Sources and Uses			
Sale of Property	$ -	$ -	$ -
Capital Lease Proceeds	-	-	-
Transfers In	-	-	-
Transfers Out	(9,209,066)	(12,464,744)	(12,551,009)
Total Other Sources (Uses)	$ (9,209,066)	$ (12,464,744)	$ (12,551,009)
Net Increase (Decrease)in Fund Balance	$ 5,220,536	$ 2,457,473	$ 2,858,068
Fund Balance July 1	$ 16,418,071	$ 21,638,607	$ 24,096,080
Fund Balance - June 30	$ 21,638,607	$ 24,096,080	$ 26,954,148

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

INFRASTRUCTURE BANK

Description

The Infrastructure Bank was created in FY1997 as a result of a master ordinance and policy adopted in October 1996 regarding use of revenues from the various fee-in-lieu-of-tax and multi-county park agreements and transactions between the County and new industry. Infrastructure Bank funds are used for economic development programs and to fund capital needs as a result of economic development. Through the issuance of special source revenue bonds, the County has the ability to fund infrastructure improvement projects. Several bonds have been issued to date for road improvements and various County projects.

Financial Data

The budget for the Infrastructure Bank Special Revenue Fund for FY2027 is $29,858,825. The budget includes agency funding for the Greenville Area Development Corporation, Upstate Alliance, and NEXT. The budget also includes a transfer to the Special Source Revenue Bonds Debt Service Fund for principal and interest payments on bonds issued for road improvements, a transfer to the road program, a transfer to capital projects, and a transfer to the General Fund.

	INFRASTRUCTURE BANK		
	FY2025 ACTUAL	FY2026 ACTUAL *	FY2027 BUDGET
Financial Sources			
Property Taxes	$ 20,655,885	$ 22,777,637	$ 29,875,825
Intergovernmental	-	-	-
Fees	-	-	-
Other	549,798	475,121	359,000
Total Estimated Financial Sources	$ 21,205,683	$ 23,252,758	$ 30,234,825
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	3,092,111	3,046,015	3,174,975
Capital Outlay	-	-	-
Interest and Fiscal Charges	-	-	-
Principal Retirement	-	-	-
Total Expenditures	$ 3,092,111	$ 3,046,015	$ 3,174,975
Excess(deficiency) of revenues over(under) expenditures	$ 18,113,572	$ 20,206,743	$ 27,059,850
Other Financing Sources and Uses			
Sale of Property	$ -	$ -	$ -
Capital Lease Proceeds	-	-	-
Transfers In	-	-	-
Transfers Out	(13,387,050)	(32,226,352)	(26,683,850)
Total Other Sources (Uses)	$ (13,387,050)	$ (32,226,352)	$ (26,683,850)
Net Increase (Decrease)in Fund Balance	$ 4,726,522	$ (12,019,609)	$ 376,000
Fund Balance July 1	$ 8,741,208	$ 13,467,730	$ 1,448,121
Fund Balance - June 30	$ 13,467,730	$ 1,448,121	$ 1,824,121

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

MEDICAL CHARITIES

Description

The millage collected for Charity Hospitalization (Medical Charities) is dedicated to the medical operations of the Detention Center with remaining funds allocated to the State of South Carolina for indigent health care. The funds provide for the care of the county's medically indigent and incarcerated prisoners within the Detention Center.

Financial Data

The budget for Medical Charities for FY2027 is $10,088,645 The budget includes funding for 54.90 full-time equivalent positions.

	MEDICAL CHARITIES		
	FY2025 ACTUAL	FY2026 ACTUAL *	FY2027 BUDGET
Financial Sources			
Property Taxes	$ 9,572,663	$ 8,839,568	$ 9,417,052
Intergovernmental	395,632	351,043	294,425
Fees	-	-	-
Other	73,212	58,050	25,500
Total Estimated Financial Sources	$ 10,041,507	$ 9,248,661	$ 9,736,977
Expenditures			
Administrative Services	$ -	$ -	$ -
Department of Administration	-	-	-
Department of General Services	-	-	-
Department of Planning & Development	-	-	-
Department of Public Works	-	-	-
Department of Public Safety	9,559,543	9,588,662	10,088,645
Judicial Services	-	-	-
Fiscal Services	-	-	-
Law Enforcement Services	-	-	-
Parks, Recreation & Tourism	-	-	-
Boards, Commissions & Others	-	-	-
Capital Outlay	-	-	-
Interest and Fiscal Charges	-	-	-
Principal Retirement	-	-	-
Total Expenditures	$ 9,559,543	$ 9,588,662	$ 10,088,645
Excess(deficiency) of revenues over(under) expenditures	$ 481,964	$ (340,001)	$ (351,668)
Other Financing Sources and Uses			
Sale of Property	$ -	$ -	$ -
Capital Lease Proceeds	-	-	-
Transfers In	-	-	-
Transfers Out	-	-	-
Total Other Sources (Uses)	$ -	$ -	$ -
Net Increase (Decrease)in Fund Balance	$ 481,964	$ (340,001)	$ (351,668)
Fund Balance July 1	$ (58,370)	$ 423,594	$ 83,593
Fund Balance - June 30	$ 423,594	$ 83,593	$ (268,075)

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

Medical Charities - continued

EXPENSES:	FY2025 Budget	FY2025 Actual	FY2026 Budget	FY2026 Actual	FY2027 Budget
Personnel Services	$ 6,036,459	$ 6,064,508	$ 7,165,748	$ 6,460,831	$ 7,596,976
Operating Expenses	2,695,541	3,259,369	2,698,142	3,076,836	2,450,000
Contractual Services	44,270	235,666	41,669	50,996	41,669
Capital Outlay	-		-	-	-
Total Expenses	**$ 8,776,270**	**$ 9,559,543**	**$ 9,905,559**	**$ 9,588,663**	**$ 10,088,645**
Position Summary	**55.00**	**55.00**	**57.00**	**57.00**	**57.00**
FTE Summary	**52.90**	**52.90**	**54.90**	**54.90**	**54.90**

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

Goals and Performance Measures

Supports Long-Term Goal(s): Fiscal Stewardship and Core Services

Performance Indicators	Actual 2024	Projected 2025	Target 2026	Target 2027
Program Goal 1: To ensure adequate healthcare is being provided to inmate patients in accordance with applicable laws and related standards.				
Objective 1(a): To co ntinue Quality Improvement (CQI) program to design policies and/or procedures to promote best possible inmate patient outcomes				
Objective 1(b): To update guidelines to match current standard of care				
Conduct a review of all guidelines by June annually	June 2024	June 2025	June 2026	June 2027
Revise guidelines as needed by July annually	July 2023	July 2024	July 2025	July 2026
Publish revised guidelines by end of September annually	September 2023	September 2024	September 2025	September 2026
Provide staff education/training as needed annually	August 2023	August 2024	August 2025	August 2026
Objective 1(c): To maintain partnership with Prisma Health to provide continuity of care to inmate patients being provided care in both facilities				
# Users in EpiCare Link	20	27	30	30
# Referrals for use of Prisma Health resident services	574	900	1000	1000
Program Goal 2: To offer continuing education to staff to meet needs of certification/licensure and to supplement knowledge				
Objective 2(a): To promote and encourage in-house, conference, internal, external presentations and other methods of training to allow staff to remain consistent with correctional diseases, diagnosis and treatments				
Objective 2(b): To seek online and publication topics for review by staff				
Objective 2(c): To maintain consortium membership with AHEC				
Program Goal 3: To enhance on-site psychiatric services to increase provider visits and facilitate rapid medication management				
Objective 3(a): To advertise and hire a second FT Psychiatric Nurse Practitioner to reduce inmate patient wait times				
Objective 3(b): To develop and implement a forced medication policy in order to treat serious mental illness onsite				
Objective 3(c): To recruit a Registered Nurse with extensive psychiatric experience to assist with care and treatment of seriously mentally ill population				

Accomplishments and Other Activities

During the last budget cycle, the Medical Charities Division provided obstetrical care in-house to the pregnant population through Prisma Family Medicine residents. Health Services participated in the DHEC Vaccine Initiative to provide Hepatitis A vaccine to any inmate without a documented vaccination history. Treatment and counseling has been provided to over 25 Hepatitis C patients since 2021. A rigorous worker clearance program has been maintained, including the 14-day H&P and mandated Hepatitis A vaccination or verification of immunization history. Through funding acquired from the SC Opioid Recovery Fund, the division was able to develop and implement a Medication-Assisted Treatment Program. This program will decrease the county's post-release overdose death rates and recidivism rates through medication, counseling, social work, and linkage to care through community partners. All registered nurses in the facility were certified in ACLS, improving the quality of care provided during critical medical emergencies.

Medical Charities - continued

For FY2027, the Medical Charities Division will continue to administer adequate and appropriate medical/mental health treatment to the inmate patients of the Detention Center. The Division will ensure that all medical/mental health services are congruent with county, state, and federal laws and/or policies governing medical and pharmacy practices. They will monitor the SC DHEC Licensed Substance Abuse program to ensure timely service to the inmate population and expand programming to include anger management, dual diagnosis and support groups to reduce recidivism rates and unproductive time spent in the correctional environment. Collaborative efforts with courts and mental health agencies will be continued in order to provide more comprehensive access to community care and alternative sentencing that will assist the inmates in becoming productive members of society after release. Also, collaboration efforts with private vendors will be continued for the electronic health record to ensure appropriate documentation methods and streamlining in addressing requests for the patient population.

NATURAL RESOURCES

Description and Financial Data

The Natural Resources Special Revenue Fund allows the County to meet a priority of the Comprehensive Plan to protect lands with significant natural, cultural and/or historic resources in Greenville County. The budget for the Natural Resources Fund for FY2027 is $1,500,000 and includes funding to match state funds for the Conestee dam.

	NATURAL RESOURCES		
	FY2025 ACTUAL	FY2026 ACTUAL *	FY2027 BUDGET
Financial Sources			
Property Taxes	$ 5,130,306	$ 1,489,304	$ 1,082,118
Intergovernmental	210,532	74,360	32,390
Fees	-	-	-
Other	110,260	224,084	12,500
Total Estimated Financial Sources	$ 5,451,098	$ 1,787,748	$ 1,127,008
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	2,872,239	3,007,590	1,500,000
Capital Outlay	-	-	-
Interest and Fiscal Charges	-	-	-
Principal Retirement	-	-	-
Total Expenditures	$ 2,872,239	$ 3,007,590	$ 1,500,000
Excess(deficiency) of revenues over(under) expenditures	$ 2,578,859	$ (1,219,842)	$ (372,992)
Other Financing Sources and Uses			
Sale of Property	$ -	$ -	$ -
Capital Lease Proceeds	-	-	-
Transfers In	-	-	-
Transfers Out	(2,000,000)	-	-
Total Other Sources (Uses)	$ (2,000,000)	$ -	$ -
Net Increase (Decrease)in Fund Balance	$ 578,859	$ (1,219,842)	$ (372,992)
Fund Balance July 1	$ 1,619,399	$ 2,198,258	$ 978,416
Fund Balance - June 30	$ 2,198,258	$ 978,416	$ 605,424

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

PARKS, RECREATION AND TOURISM

Description

The mission of the Parks, Recreation, and Tourism Department is to be a leader in providing diverse, dynamic, ever-improving recreational opportunities in a sustainable manner.

Financial Data

The budget for Parks, Recreation and Tourism for FY2027 is $22,025,613. The budget includes funding for 88.15 full-time equivalent positions. Budget enhancements include funding HVAC replacements and sod for field repairs. Funding is also included for capital projects, including athletic lighting at Southside, Lakeside, and Northside parks; playground replacements at Pittman Park; and park master plan for Oakland Plantation and Lakeside Park.

	PARKS, RECREATION, AND TOURISM		
	FY2025 ACTUAL	FY2026 ACTUAL *	FY2027 BUDGET
Financial Sources			
Property Taxes	$ 12,312,243	$ 6,853,565	$ 6,619,392
Intergovernmental	509,982	292,344	427,458
Fees	6,036,835	6,332,894	6,590,735
Other	601,216	623,490	231,000
Total Estimated Financial Sources	$ 19,460,276	$ 14,102,293	$ 13,868,585
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	15,545,391	16,567,059	17,840,529
Boards, Commissions & Others	-	-	-
Capital Outlay	-	-	-
Interest and Fiscal Charges	-	-	-
Principal Retirement	-	-	-
Total Expenditures	$ 15,545,391	$ 16,567,059	$ 17,840,529
Excess(deficiency) of revenues over(under) expenditures	$ 3,914,885	$ (2,464,766)	$ (3,971,944)
Other Financing Sources and Uses			
Sale of Property	$ -	$ -	$ -
Capital Lease Proceeds	-	-	-
Transfers In	3,134,784	6,134,784	6,134,784
Transfers Out	(3,667,091)	(5,352,432)	(4,185,084)
Total Other Sources (Uses)	$ (532,307)	$ 782,352	$ 1,949,700
Net Increase (Decrease)in Fund Balance	$ 3,382,578	$ (1,682,414)	$ (2,022,244)
Fund Balance July 1	$ 7,756,696	$ 11,139,274	$ 9,456,860
Fund Balance - June 30	$ 11,139,274	$ 9,456,860	$ 7,434,616

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

Parks, Recreation, and Tourism - continued

EXPENSES:	FY2025 Budget	FY2025 Actual	FY2026 Budget	FY2026 Actual	FY2027 Budget
Personnel Services	$ 10,366,368	$ 9,294,694	$ 10,607,786	$ 9,946,207	$ 10,638,514
Operating Expenses	5,112,862	4,646,792	5,339,862	4,709,585	5,339,862
Contractual Services	1,229,500	1,405,357	1,127,500	1,487,585	1,462,153
Capital Outlay	250,000	212,711	400,000	423,682	400,000
Other Financing Uses	3,516,530	3,667,091	5,035,024	5,352,432	4,185,084
Total Expenses	**$ 20,475,260**	**$ 19,226,645**	**$ 22,510,172**	**$ 21,919,491**	**$ 22,025,613**
Position Summary	**108.00**	**109.00**	**101.00**	**101.00**	**101.00**
FTE Summary	**93.04**	**94.04**	**88.15**	**88.15**	**88.15**

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

Goals and Performance Measures

Supports Long-Term Goal(s): Strategic Growth and Land Use Planning; Targeted Economic Development

Performance Indicators	Actual 2024	Projected 2025	Target 2026	Target 2027
Program Goal 1: To provide recreation and parks services to enhance the quality of life in Greenville County by nurturing the health and well-being of our people, our community, our environment, and our economy				
Objective 1(a): To expand the Swamp Rabbit trail system				
# new communities connected to the trail		2 communities	1 community	
Objective 2(b): To enhance recreational and educational at community centers				
# educational opportunities at community centers	1	1	1	1
Objective 3(a): To continue implementing ADA transition plan				
# parks/facilities with improved accessibility	2	2	1	1
Objective 4(a): To maintain a balanced operating budget				
% increase based on analysis of fees and charges for rate of return	3%	3%	3%	3%
$ increase in fund balance	$ 2 million	$ 2 million	$ 2 million	$ 2 million
Objective 5(a): To improve park and recreation facilities				
# parks renovated with repaved roadways and sidewalks	1	1	1	1
# athletic courts lighting replaced	2	2	2	1
# playgrounds replaced	1	1	0	1

Accomplishments and Other Activities

In the past budget, the Parks, Recreation, and Tourism Department significantly enhanced recreation facilities across Greenville County. East Riverside Park now features 18 newly constructed pickleball courts, establishing the largest set of public courts in South Carolina. The Pavilion Recreation Complex underwent extensive outdoor improvements, including accessible walkways to all amenities, upgraded lighting for fields and courts, resurfaced tennis courts, and an expanded programming plaza. Additionally, a replacement playground installed at Southside Park transformed it into a destination play area designed for children of all ages. Beyond these major achievements, the department also installed new playgrounds and basketball courts at Lincoln Park and Piney Mountain Park, replaced the picnic shelter at Lakeside Park, added athletic field lighting at Loretta C. Wood Park, and repaved walking paths at Loretta C. Wood Park, Gary L. Pittman Park, and Mt. Pleasant Community Center.

The County continues to manage several historic properties of cultural significance. Renovations are underway at Slater Hall Community Center, a central landmark of Slater-Marietta's textile heritage, with plans to reopen the second floor for community programming. Additionally, the Oakland Plantation property in Five Forks was acquired to preserve open space for future generations. The Swamp Rabbit Trail continued expansion, extending the trail to the Travelers Rest YMCA and through ReWa's Mauldin Road Treatment

Parks, Recreation, and Tourism - continued

Plant toward the Augusta Road Corridor. The department's recreation programs provided affordable, high-quality out-of-school activities, special events, and learning opportunities, including Camp Spearhead and programming at Community Centers. Participation in sports leagues and tourism events reached record levels, supporting community well-being and contributing to Greenville County's tourism economy.

During FY2027, the Department plans to expand the Swamp Rabbit Trail system to CU-ICAR; expand community center programming through partnerships and collaborations with various agencies; implement recommendations of the ADA transition plan during the renovation process at Southside Park and Northside Park; and benchmark against similar programs and facilities. In addition, the Department plans to provide roadway and access improvements at Southside Park and Northside Park; replace athletic court lighting at Lakeside Park, Southside Park and Northside Park; replace playground at Gary L. Pittman Park; and prepare site designs and construction documents for Lakeside Park and Oakland Plantation.







PUBLIC SAFETY INTEROPERABLE COMMUNICATIONS

Description and Financial Data

This special revenue fund provides for the upgrade countywide of the Public Safety communications services. These funds allow public safety communications to move to a single network platform and modernization of current public safety telecommunications infrastructure. The budget for Interoperable Communications for FY2027 is $2,974,256. The budget includes funding for 4.0 full-time equivalent positions.

	INTEROPERABLE COMMUNICATIONS		
	FY2025 ACTUAL	FY2026 ACTUAL *	FY2027 BUDGET
Financial Sources			
Property Taxes	$ 2,393,229	$ 2,018,166	$ 2,140,239
Intergovernmental	98,244	81,288	61,749
Fees	-	-	-
Other	42,762	32,265	14,451
Total Estimated Financial Sources	$ 2,534,235	$ 2,131,719	$ 2,216,439
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	-	-	-
Department of Public Safety	-	-	-
Judicial Services	-	-	-
Fiscal Services	-	-	-
Law Enforcement Services	-	-	-
Parks, Recreation & Tourism	-	-	-
Boards, Commissions & Others	-	-	-
Capital Outlay	-	-	-
Interest and Fiscal Charges	-	-	-
Principal Retirement	-	-	-
Total Expenditures	$ 1,724,718	$ 3,320,129	$ 2,974,256
Excess(deficiency) of revenues over(under) expenditures	$ 809,517	$ (1,188,410)	$ (757,817)
Other Financing Sources and Uses			
Sale of Property	$ -	$ -	$ -
Capital Lease Proceeds	-	-	-
Transfers In	-	-	-
Transfers Out	-	-	-
Total Other Sources (Uses)	$ -	$ -	$ -
Net Increase (Decrease)in Fund Balance	$ 809,517	$ (1,188,410)	$ (757,817)
Fund Balance July 1	$ 784,964	$ 1,594,481	$ 406,071
Fund Balance - June 30	$ 1,594,481	$ 406,071	$ (351,746)

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

Public Safety Interoperable Communications - continued

EXPENSES:	FY2025 Budget	FY2025 Actual	FY2026 Budget	FY2026 Actual	FY2027 Budget
Personnel Services	$ -	$ 96,683	$ 238,172	$ 284,865	$ 329,256
Operating Expenses	*800,000*	887,246	970,000	702,059	970,000
Contractual Services	*1,200,000*	637,096	1,390,000	1,309,470	1,375,000
Capital Outlay	-	103,693	300,000	1,023,735	300,000
Total Expenses	**$ 2,000,000**	**$ 1,724,718**	**$ 2,898,172**	**$ 3,320,129**	**$ 2,974,256**
Position Summary	**-**	**2.00**	**4.00**	**4.00**	**4.00**
FTE Summary	**-**	**2.00**	**4.00**	**4.00**	**4.00**

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

Goals and Performance Measures

Supports Long-Term Goal(s): Fiscal Stewardship and Core Services

Performance Indicators	Actual 2024	Projected 2025	Target 2026	Target 2027
Program Goal 1: To upgrade and replace all radios for TDMA compliance before June 2027				
Objective 1(a): To upgrade radios to TDMA compliance				
% current radios upgraded			60%	40%
Program Goal 2: To install new radio templates in all county radios				
Objective 2(b): To create a plan and install radio template in all county radios				
% new radio templates installed			90%	10%

Accomplishments and Other Activities

During FY2027, the Interoperable Communications special revenue funds will install new templates in all County radios, upgrade radios to TDMA (Time Division Multiple Access) compliance, and replace legacy radios.

ROAD PROGRAM

Description and Financial Data

Road paving funds for the budget are provided through a road maintenance fee, state intergovernmental funds, and a transfer from the Infrastructure Bank. A total of $30.59 million is programmed for FY2027. Of the total amount, $27.5 million is to be used for road paving, sidewalks, bridge replacement, road improvements, and traffic calming. In addition, the Road Program budget includes a transfer to the Special Source Revenue Bonds Debt Service Fund and a transfer to the Capital Projects Fund. The Debt Service Fund transfer will be used to fund the debt service on bonds issued for road maintenance. The Capital Projects transfer will be used to fund equipment replacement related to road expenditures.

	ROAD PROGRAM		
	FY2025 ACTUAL	FY2026 ACTUAL *	FY2027 BUDGET
Financial Sources			
Property Taxes	$ -	$ -	$ -
Intergovernmental	3,800,000	8,100,000	12,500,000
Fees	13,409,511	13,523,919	13,893,721
Other	399,627	126,056	280,908
Total Estimated Financial Sources	$ 17,609,138	$ 21,749,975	$ 26,674,629
Expenditures			
Administrative Services	$ -	$ -	$ -
Department of Administration	-	-	-
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	-	-	-
Judicial Services	-	-	-
Fiscal Services	-	-	-
Law Enforcement Services	-	-	-
Parks, Recreation & Tourism	-	-	-
Boards, Commissions & Others	-	-	-
Capital Outlay	-	-	-
Interest and Fiscal Charges	-	-	-
Principal Retirement	-	-	-
Total Expenditures	$ 16,975,127	$ 24,912,217	$ 27,500,000
Excess(deficiency) of revenues over(under) expenditures	$ 634,011	$ (3,162,242)	$ (825,371)
Other Financing Sources and Uses			
Sale of Property	$ -	$ -	$ -
Capital Lease Proceeds	-	-	-
Transfers In	-	1,000,000	4,000,000
Transfers Out	(4,950,000)	(3,096,350)	(3,094,350)
Total Other Sources (Uses)	$ (4,950,000)	$ (2,096,350)	$ 905,650
Net Increase (Decrease)in Fund Balance	$ (4,315,989)	$ (5,258,592)	$ 80,279
Fund Balance July 1	$ 8,160,690	$ 3,844,701	$ (1,413,891)
Fund Balance - June 30	$ 3,844,701	$ (1,413,891)	$ (1,333,612)

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VICTIM RIGHTS

Description and Financial Data

Funds are allocated from the state for this function. These funds are to be used exclusively for victim services, such as notification of trial and notification of jail release. The budget for Victim Rights for FY2027 is $567,798. A total of 7.00 positions are funded through the Victim's Rights special revenue fund.

	VICTIM BILL OF RIGHTS		
	FY2025 ACTUAL	FY2026 ACTUAL *	FY2027 BUDGET
Financial Sources			
Property Taxes	$ -	$ -	$ -
Intergovernmental	612,963	649,952	691,505
Fees	-	-	-
Other	9,308	9,958	-
Total Estimated Financial Sources	$ 622,271	$ 659,910	$ 691,505
Expenditures			
Administrative Services	$ -	$ -	$ -
Department of Administration	-	-	-
Department of General Services	-	-	-
Department of Planning & Development	-	-	-
Department of Public Works	-	-	-
Department of Public Safety	-	-	-
Judicial Services	525,013	554,298	567,798
Fiscal Services	-	-	-
Law Enforcement Services	-	-	-
Parks, Recreation & Tourism	-	-	-
Boards, Commissions & Others	-	-	-
Capital Outlay	-	-	-
Interest and Fiscal Charges	-	-	-
Principal Retirement	-	-	-
Total Expenditures	$ 525,013	$ 554,298	$ 567,798
Excess(deficiency) of revenues over(under) expenditures	$ 97,258	$ 105,612	$ 123,707
Other Financing Sources and Uses			
Sale of Property	$ -	$ -	$ -
Capital Lease Proceeds	-	-	-
Transfers In	-	-	-
Transfers Out	-	-	-
Total Other Sources (Uses)	$ -	$ -	$ -
Net Increase (Decrease)in Fund Balance	$ 97,258	$ 105,612	$ 123,707
Fund Balance July 1	$ 192,977	$ 290,235	$ 395,847
Fund Balance - June 30	$ 290,235	$ 395,847	$ 519,554

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

EXPENSES:	FY2025 Budget	FY2025 Actual	FY2026 Budget	FY2026 Actual	FY2027 Budget
Personnel Services	$ 528,412	$ 525,015	$ 549,927	$ 554,298	$ 567,798
Operating Expenses	-	-	-	-	-
Contractual Services	-	-	-	-	-
Capital Outlay	-	-	-	-	-
Total Expenses	**$ 528,412**	**$ 525,015**	**$ 549,927**	**$ 554,298**	**$ 567,798**
Position Summary	**7.00**	**7.00**	**7.00**	**7.00**	**7.00**
FTE Summary	**7.00**	**7.00**	**7.00**	**7.00**	**7.00**

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PROPRIETARY FUNDS

Proprietary funds are used to account for activities, which are similar to those found in the private sector. The County's proprietary fund types are its internal service funds and its enterprise funds.

INTERNAL SERVICE FUNDS

Greenville County operates four internal service funds: Fleet Management, the Workers Compensation Fund, the Health and Dental Fund, and the Building Services Fund. The Fleet Management Division is responsible for maintenance and repair on the County's vehicles (including heavy equipment). The Workers Compensation Fund, in contrast to the medical self-insurance program, serves only those personnel on Greenville County's payroll. The Health and Dental Fund is maintained to account for the County's self-insurance program for health. Coverage in the medical/dental self-insurance program is extended to include various Greenville County agencies. The Building Services Fund is responsible for services related to the new administration building.

INTERNAL SERVICE FUNDS
OPERATING BUDGETS

REVENUES	FY2025 Budget	FY2025 Actual	FY2026 Budget	FY2026 Actual	FY2027 Budget
Fleet Management					
Charges for Services	$ 9,851,026	$ 11,831,466	$ 11,135,537	$ 12,316,139	$ 11,468,158
Fund Balance Usage (Contribution)	56,467	(20,799)	663,424	135,635	398,292
Total Fleet Management	$ 9,907,493	$ 11,810,667	$ 11,798,961	$ 12,451,774	11,866,450
Health and Dental Insurance					
Health Insurance Premiums	$ 31,402,840	$ 39,242,644	$ 46,451,810	$ 43,804,747	$ 47,150,636
Other Financing Sources	-	-	-	-	-
Fund Balance Usage (Contribution)	2,572,970	3,832,845	(6,082,686)	2,492,073	(4,881,800)
Total Health and Dental	$ 33,975,810	$ 43,075,489	$ 40,369,124	$ 46,296,820	$ 42,268,836
Workers Compenstion					
Workers Compensation	$ 3,622,907	$ 4,477,951	$ 4,505,860	$ 4,787,099	$ 4,641,010
Fund Balance Usage (Contribution)	712,093	321,573	94,140	602,727	(41,010)
Total Workers Compensation	$ 4,335,000	$ 4,799,524	$ 4,600,000	$ 5,389,826	$ 4,600,000
Building Services					
Charges for Services	$ -	$ 195,422	$ 201,510	$ 156,020	$ 206,223
Other Financing Sources	189,000	-	-	-	-
Fund Balance Usage (Contribution)	(748)	-	-	(2,471)	1,577
Total Building Services	$ 188,252	$ 195,422	$ 201,510	$ 153,549	$ 207,800
TOTAL FUNDS	**$ 48,406,555**	**$ 59,881,102**	**$ 56,969,595**	**$ 64,291,969**	**$ 58,943,086**
EXPENSES					
Fleet Management	$ 9,907,493	$ 11,810,666	$ 11,798,961	$ 12,451,774	$ 11,866,450
Health and Dental Insurance	33,975,810	43,075,489	40,369,124	46,296,820	42,268,836
Workers Compensation	4,335,000	4,799,524	4,600,000	5,389,826	4,600,000
Building Services	188,252	195,422	201,510	153,549	207,800
Total Expenses	**$ 48,406,555**	**$ 59,881,101**	**$ 56,969,595**	**$ 64,291,969**	**$ 58,943,086**
Position Summary	**27.00**	**27.00**	**28.00**	**28.00**	**28.00**
FTE Summary	**26.75**	**26.75**	**27.75**	**27.75**	**27.75**

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FLEET MANAGEMENT

Description

Although the Fleet Management Division operates as an internal service fund, it is also a division of the General Services Department, and thereby operates under the Department's mission statement. The Fleet Management Division provides cost efficient and timely routine maintenance, minor and major repairs and fuel distribution at the County's fueling locations for the county's vehicle and equipment fleet. Services are provided to all internal County departments and are offered to several outside agencies.

Financial Data

The budget for the Fleet Management Division for FY2027 is $11,866,450. The budget allows for 23.75 full-time equivalent positions.

EXPENSES:	FY2025 Budget	FY2025 Actual	FY2026 Budget	FY2026 Actual	FY2027 Budget
Personnel Services	$ 1,762,716	$ 1,751,910	$ 1,897,760	$ 1,931,244	$ 2,013,549
Operating Expenses	8,136,159	10,053,496	9,809,659	10,477,288	9,809,659
Contractual Services	8,618	5,260	43,242	43,242	43,242
Capital Outlay	-	-	48,300	-	-
Other Financing Uses	-	-	-	-	-
Total Expenses	**9,907,493**	**$ 11,810,666**	**$ 11,798,961**	**$ 12,451,774**	**$ 11,866,450**
Position Summary	**23.00**	**23.00**	**24.00**	**24.00**	**24.00**
FTE Summary	**22.75**	**22.75**	**23.75**	**23.75**	**23.75**

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Goals and Performance Measures

Supports Long-Term Goal(s): Fiscal Stewardship and Core Services

Performance Indicators	Actual 2024	Projected 2025	Target 2026	Target 2027
Program Goal 1: To assist risk management to provide for overall safety and driver efficiency				
Objective 1(a): To reduce the number of County vehicle accidents by 5% annually				
% annual reduction in accidents	5%	5%	5%	5%
Objective 1(b): To evaluate equipment inventory values annually in order to obtain lowest premium rate				
% inventory evaluated annually	100%	100%	100%	100%

Accomplishments and Other Activities

During the past fiscal year, the Fleet Management Division provided services for all County vehicles and equipment as well as services for sixteen agencies. Each fiscal year, the division uses the Master Lease Program for replacement and additions of vehicles and equipment. The safe driver-training program was continued through all County departments. In addition, the Division continued to provide a secure storage area to accommodate the Sheriff's Office specialty vehicles. During FY2027, Fleet Management will reorganize and maintain the confiscated vehicles lot, as well as install engines in-house to reduce costs.

BUILDING SERVICES

Description and Financial Data

The Building Services Fund is maintained to account for administrative services related to the operation of the County administration building. The budget for the Building Services Fund for FY2027 is $207,800.

EXPENSES:	FY2025 Budget	FY2025 Actual	FY2026 Budget	FY2026 Actual	FY2027 Budget
Personnel Services	$ 188,252	$ 195,422	$ 201,510	$ 153,549	$ 207,800
Operating Expenses	-	-	-	-	-
Contractual Services	-	-	-	-	-
Capital Outlay	-	-	-	-	-
Other Financing Uses	-	-	-	-	-
Total Expenses	**188,252**	**$ 195,422**	**$ 201,510**	**$ 153,549**	**$ 207,800**
Position Summary	**3.00**	**3.00**	**3.00**	**3.00**	**3.00**
FTE Summary	**3.00**	**3.00**	**3.00**	**3.00**	**3.00**

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HEALTH AND DENTAL FUND

Description and Financial Data

The Health and Dental fund is maintained to account for the County's self-insurance program for health. Funding is based on the history of the past four quarters to determine a new annualized amount to fund the program. The payment of claims is handled through Planned Administrators. The budget for the Health and Dental Fund for FY2027 is $42,268,836.

EXPENSES:	FY2025 Budget	FY2025 Actual	FY2026 Budget	FY2026 Actual	FY2027 Budget
Personnel Services	$ 167,310	$ 183,475	$ 185,129	$ 196,905	$ 204,173
Operating Expenses	33,776,000	42,883,330	40,175,607	46,096,937	42,056,275
Contractual Services	32,500	8,684	8,388	2,978	8,388
Capital Outlay	-	-	-	-	-
Other Financing Uses	-	-	-	-	-
Total Expenses	**33,975,810**	**$ 43,075,489**	**$ 40,369,124**	**$ 46,296,820**	**$ 42,268,836**
Position Summary	**1.00**	**1.00**	**1.00**	**1.00**	**1.00**
FTE Summary	**1.00**	**1.00**	**1.00**	**1.00**	**1.00**

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WORKERS COMPENSATION FUND

Description and Financial Data

The Workers Compensation Fund serves personnel on Greenville County's payroll. The budget for the Workers Compensation Fund for FY2027 is $4,600,000.

EXPENSES:	FY2025 Budget	FY2025 Actual	FY2026 Budget	FY2026 Actual	FY2027 Budget
Personnel Services	$ -	$ -	$ -	$ -	$ -
Operating Expenses	2,085,000	2,549,524	2,100,000	2,889,826	2,100,000
Contractual Services	-	-			
Capital Outlay	-	-			
Other Financing Uses	2,250,000	2,250,000	2,500,000	2,500,000	2,500,000
Total Expenses	**$ 4,335,000**	**$ 4,799,524**	**$ 4,600,000**	**$ 5,389,826**	**$ 4,600,000**
Position Summary	**N/A**	**N/A**	**N/A**	**N/A**	**N/A**
FTE Summary	**N/A**	**N/A**	**N/A**	**N/A**	**N/A**

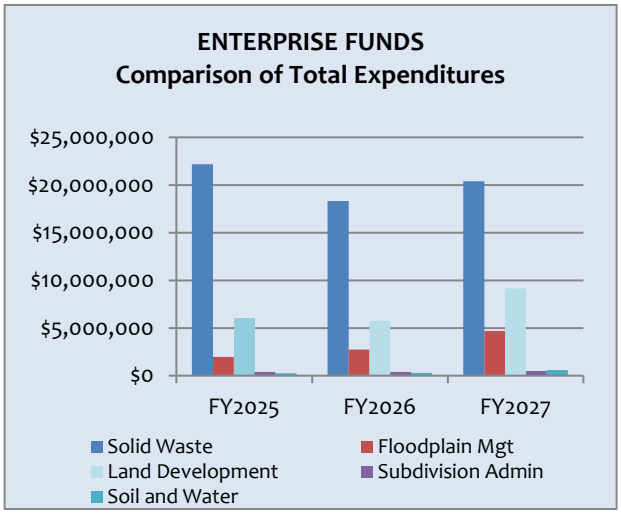
** FY2026 actual revenues/expenditures are unaudited as of the printing date of this document*

ENTERPRISE FUNDS

Greenville County currently operates two enterprise funds: Solid Waste and Stormwater. The Solid Waste Fund accounts for operations of the County's waste disposal and landfill. The Stormwater Fund accounts for the Soil and Water Division, Land Development Division, the Subdivision Administration Division, and the Floodplain Management Division. The following chart reflects a summary of revenues and expenditures for the Enterprise Funds.

ENTERPRISE FUNDS OPERATING BUDGETS					
REVENUES	**FY2025 Budget**	**FY2025 Actual**	**FY2026 Budget**	**FY2026 Actual**	**FY2027 Budget**
Solid Waste					
Property Taxes	$ 5,346,499	$ 5,465,862	$ 5,603,200	$ 5,587,069	$ 5,771,296
Charges for Services	10,228,194	10,210,877	10,316,275	10,443,418	10,511,237
Other Revenue	186,678	558,766	433,942	543,978	435,247
Other Financing Sources	-	-	10,000,000	10,000,000	-
Fund Balance Usage (Contribution)	(979,875)	5,931,171	(6,274,988)	(8,249,183)	3,691,210
Total Solid Waste	$ 14,781,496	$ 22,166,676	$ 20,078,429	$ 18,325,282	$ 20,408,990
Stormwater					
Stomwater Fees	$ 8,499,150	$ 8,375,290	$ 9,486,222	$ 8,555,931	$ 9,960,533
Other Revenue	-	261,855	166,572	168,281	169,904
Fund Balance Usage (Contribution)	5,949,645	22,901	3,491,674	456,786	4,757,053
Total Stormwater	$ 14,448,795	$ 8,660,046	$ 13,144,468	$ 9,180,998	$ 14,887,490
Total Revenues	**$ 29,230,291**	**$ 30,826,722**	**$ 33,222,897**	**$ 27,506,280**	**$ 35,296,480**
EXPENSES					
Solid Waste	$ 14,781,496	$ 22,166,676	$ 20,078,429	$ 18,325,282	$ 20,408,990
Stormwater					
Floodplain Management	$ 4,581,003	$ 1,979,540	$ 4,608,392	$ 2,739,898	$ 4,684,340
Land Development	8,871,431	6,027,804	7,510,038	5,752,570	9,142,493
Soil and Water	574,655	269,165	568,167	290,828	579,558
Subdivision Administration	421,706	383,537	457,571	397,702	481,099
Total Stormwater	$ 14,448,795	$ 8,660,046	$ 13,144,168	$ 9,180,998	$ 14,887,490
Total Expenses	**$ 29,230,291**	**$ 30,826,722**	**$ 33,222,597**	**$ 27,506,280**	**$ 35,296,480**
Position Summary	**98.00**	**98.00**	**98.00**	**98.00**	**98.00**
FTE Summary	**91.25**	**91.25**	**91.25**	**91.25**	**91.25**

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SOLID WASTE

Description

Although the Solid Waste Division operates as an enterprise fund, it is also a division of the Public Works Department. The Solid Waste Division provides disposal, recycling, and collection and post closure services. Elements within these services include disposal operations, collection operations, recycling, and closed landfill maintenance. The mission of the Solid Waste Division is to provide customers with quality public services and facilities through innovative technology while meeting future challenges, protecting the environment, and conserving county resources.

Financial Data

The budget for the Solid Waste Division for FY2027 is $20,408,990. The number of full-time equivalent positions is 46.25. Budget enhancements include funding for cell construction and equipment.

EXPENSES:	FY2025 Budget	FY2025 Actual	FY2026 Budget	FY2026 Actual	FY2027 Budget
Personnel Services	$ 3,112,536	$ 3,704,235	$ 3,323,469	$ 3,707,193	$ 3,469,120
Operating Expenses	8,225,931	14,208,848	9,733,405	7,539,854	9,933,405
Contractual Services	3,233,029	4,193,635	3,999,555	4,023,835	3,999,555
Capital Outlay	210,000	59,958	210,000	-	210,000
Other Financing Uses	-	-	2,812,000	3,054,400	2,796,910
Total Expenses	**$ 14,781,496**	**$ 22,166,676**	**$ 20,078,429**	**$ 18,325,282**	**$ 20,408,990**
Position Summary	**53.00**	**53.00**	**53.00**	**53.00**	**53.00**
FTE Summary	**46.25**	**46.25**	**46.25**	**46.25**	**46.25**

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Goals and Performance Measures

Supports Long-Term Goal(s): Infrastructure and Capital Planning

Performance Indicators	Actual 2024	Projected 2025	Target 2026	Target 2027
Program Goal 1: To inspect, identify and manage Greenville Municipal Solid Waste (MSW) stream				
Objective 1(a): To effectively manage the MSW stream and provide proper disposal for additional waste due to increases in population by FY2025 with no increase in full-time heavy equipment operator positions				
# tons of MSW disposed in Class III	312,589	325,000	330,000	330,000
# tons of inert waste disposed of in Class II	177,735	120,000	120,000	125,000
# tons of yard waste processed into mulch	3,692	4,000	5,000	5,500
# tons of banned materials managed	9,161	9,500	10,000	10,500
# total tons managed	442,196	445,000	450,000	460,000
# full-time heavy equipment operator positions	13	13	13	13
# tons managed per employee	34,015	34,230	34,615	35,385
Objective 1(b): To provide qualified personnel to ensure compliance with federal, state, and local regulations as outlined in applicable permits with no violations or fines				
# facilities monitored for DHEC compliance	7	7	7	7
% employees maintaining DHEC certification	45%	45%	45%	45%
% compliance with DHEC permits/procedures	100%	100%	100%	100%
$ fines for non-compliance with DHEC	$0	$0	$0	$0
Program Goal 2: To improve safety within the division				
Objective 2(a): To provide adequate training and mitigate risk so as to decrease the number of vehicle accidents and injuries by FY2025				
# risk assessments conducted annually	4	8	8	8
% employees attending compliance training	100%	90%	90%	90%
% employees attending weekly safety training	75%	80%	100%	100%
# vehicle accidents (on and off road)	1	0	0	0
# injuries	1	0	0	0

Solid Waste - continued

Performance Indicators	Actual 2024	Projected 2025	Target 2026	Target 2027
Program Goal 3: Meet the demands of increased convenience center usage created due to growth and changes in municipal collection policies				
Objective 3(a): To provide efficient collection of increasing MSW, recyclables and construction debris collected at the residential waste and recycling centers without additional capital or budget				
# tons generated at all six residential waste and recycling facilities	62,122	62,500	63,000	63,500
# loads transported from the residential waste and recycling facilities	9,126	9,200	9,250	9,300
current transportation cost per load	$243	$245	$250	$255
# FTE's to transport waste	3	3	3	3
Objective 3(b): To maintain current customer service levels at the waste and recycling facilities with part time employees				
# continuing education units per employee (minimum 6)	3.50	5	6	6
Program Goal 4: To provide efficient collection of recyclables in the unincorporated area of the county				
Objective 4(a): To improve the access and parking area around the containers to house additional containers				
# containers located at convenience centers and landfill	20	17	17	17
Program Goal 5: Address new landfill ban on the disposal of electronic waste				
Objective 5(a): To provide convenient recycling locations for electronic waste within current budget				
total tons managed	198	190	180	170
loads transported from residential waste and recycling centers	189	180	180	180
Program Goal 6: Manage waste tires from citizens, one time clean ups and generators				
Objective 6(a): Establish collection sites at convenience centers				
# tons collected	3116	3,200	3,400	3,600
Program Goal 7: To control facility/recycling litter using standards that minimizes complaints and meets environmental compliance				
Objective 7(a): Keep recycling/landfill locations litter free				
% of time standards met	100%	100%	100%	100%
Program Goal 8: Manage the post closure and remediation of Log Ford, Simpsonville, Piedmont, Blackberry Valley and Enoree Landfills				
Objective 8(a): Provide groundwater and methane monitoring, remediation system maintenance and reporting, and biannual mowing				
% maintaining SC DHEC compliance - inspections and qtr reporting	100%	100%	100%	100%
# compliance hearings and administrative fines	0	0	0	0

Accomplishments and Other Activities

During the past budget, the Solid Waste Division worked with SCDES to release their obligation to operate the Blackberry and Enoree Landfill gas collection systems. They rebuilt a retaining wall at Oneal and installed a self-contained compactor; built a structure at Blackberry Valley to house the cardboard baler that was relocated from County Square; earned $122,500 per year from the sale of landfill gas and $160,000 from the sale of timber. They made significant revisions to the Solid Waste Management and Landfill Operations Plans to incorporate leachate evaporation, renewable natural gas, changes in grade control equipment and revised soil balance studies. They received a $115,000 grant to establish a food waste composting facility and a $490,000 EECBG grant from the Department of Energy to purchase recycling collection equipment that will significantly reduce transportation costs from collection sites to the material recovery facility. The division also completed a waste characterization study that helped them target specific types of contamination in their recyclables.



During FY2027, Solid Waste will begin the planning and implementation to construct a citizen drop-off facility for construction waste and yard debris. They will add fifteen additional gas extraction wells to maintain compliance with the air permit. The division plans to reduce contractor costs by installing more compactor compatible systems for fiber at the recycling centers. They also plan to implement education and actions to reduce contamination in the commingle containers. A permanent location for a drop-off recycling center on the east side of the County will be established. Litter fencing along stormwater ponds near the active portions of the landfill will be installed.

STORMWATER MANAGEMENT

The Stormwater Management Enterprise Fund is responsible for expenses related to the NPDES MS4 permit and Stormwater Taskforce recommendations. This enterprise fund is supported by a stormwater utility fee and consists of four divisions: Floodplain Management, Land Development, Subdivision Administration, and Soil and Water. The Stormwater Management Fund helps citizens conserve, improve and sustain natural resources in Greenville County.

FLOODPLAIN MANAGEMENT

Description

The Floodplain Management Division was developed in FY2012. The Division was developed from portions of other areas of the Planning and Development Department. This Division is responsible for floodplain management, watershed studies, floodplain buyouts and floodplain remediation to include bridge and culvert replacement in the various watersheds on county road crossing, stream banks, and floodplain restoration. In addition, the Division oversees the hazard mitigation plan and floodplain permitting.

Financial Data

The budget for Floodplain Management Division for FY2027 is $4,684,340. The number of full-time equivalent positions is 12.00.

EXPENSES:	FY2025 Budget	FY2025 Actual	FY2026 Budget	FY2026 Actual	FY2027 Budget
Personnel Services	$ 1,060,943	$ 1,043,358	$ 1,088,332	$ 1,032,327	$ 1,164,280
Operating Expenses	560,060	413,759	560,060	391,607	560,060
Contractual Services	10,000	3,335	10,000	7,194	10,000
Capital Outlay	2,950,000	438,371	2,950,000	1,218,792	2,950,000
Other Financing Uses	-	80,717	-	89,978	-
Total Expenses	**$ 4,581,003**	**$ 1,979,540**	**$ 4,608,392**	**$ 2,739,898**	**$ 4,684,340**
Position Summary	**12.00**	**12.00**	**12.00**	**12.00**	**12.00**
FTE Summary	**12.00**	**12.00**	**12.00**	**12.00**	**12.00**

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Goals and Performance Measures

Supports Long-Term Goal(s): Strategic Growth and Land Management; Infrastructure; Economic Development

Performance Indicators	Actual 2024	Projected 2025	Target 2026	Target 2027
Program Goal 1: To effectively administer and enforce regulations and programs that ensure any actions that would be detrimental to public safety and well being as it relates to development in the floodplain				
Objective 1(a): To limit variances issued in the areas of Special Flood Hazard				
total variances	0	0	0	0
# approved variances	0	0	0	0
# denied variances	0	0	0	0
# variances that have detrimental effect on floodplain	0	0	0	0
Objective 1(b): To continue the effective flood mitigation program through acquisitions and structural projects				
# proposed acquisitions	5	5	5	5
# successful acquisitions	5	5	5	5
# structural projects	10	10	10	10
Objective 1(c): To maintain continuing education hours for Certified Floodplain Managers within the division				
# hours (16 hours bi-annual required - 5 certified floodplain managers) 40 hrs/year 80 hrs/2 yrs	96	96	96	98
Objective 1(d): To review all development activity in the County				
# projects reviewed	2500	2500	2600	2600
# projects in the floodplain	25	25	25	25

Floodplain Management - continued

Performance Indicators	Actual 2024	Projected 2025	Target 2026	Target 2027
Objective 1(e): To review and make any general floodplain determinations received from the general public, realtors, banks, insurance companies, internal County departments, etc.				
# inquiries resulting in a review and determination of any flood zone	700	700	700	700

Accomplishments and Other Activities

During the past budget, the Floodplain Management Division conducted over 2500 plan reviews for development of properties on both residential and commercial projects. The staff participated in damage assessment of flooded structures that were a result of Hurricane Helene. The division was also awarded an Enoree River Basin Study grant. They continued an annual review and update of the multi-hazard mitigation program, and acquired and mitigated two properties through the flood mitigation program. The Division participated in the development of data for the annual County Water Quality Analysis Plan, as well as the development and maintenance of the countywide rain gauge and stream monitoring network.



During FY2027, the Division will continue to implement the multi-hazard mitigation plan; participate in the community rating system program to maintain the new and improved Class 7 rating; review all proposed development projects; and conduct field inspections and investigations of development and activity in the floodplain. The Division will also continue to implement structural repairs and initiatives throughout all watersheds in the county and the neighborhood drainage improvement programs. They also will continue to review and update floodplain/stormwater basin studies and recommend improvements/repairs of county owned infrastructure subject to flooding, such as bridges, culverts, and road crossings.

LAND DEVELOPMENT

Description

Services of the Land Development Division include reviewing the engineering plans for all land disturbing activities in the county prior to the issuance of a grading permit and inspecting sites to ensure that plans are implemented as part of the Stormwater Management and Sediment Control Ordinance. The Division also handles tasks related to the NPDES permit. NPDES stands for National Pollutant Discharge Elimination System, which is the compliance system for the Clean Water Act. NPDES requires that all stormwater discharges that enter waters of the United States meet minimum federal water quality requirement.

Financial Data

The budget for the Land Development Division for FY2027 is $9,142,493. The budget includes funding for 24.00 full-time equivalent positions. Budget enhancements include funding for water quality retrofits.

EXPENSES:	FY2025 Budget	FY2025 Actual	FY2026 Budget	FY2026 Actual	FY2027 Budget
Personnel Services	$ 2,046,552	$ 1,859,498	$ 2,160,224	$ 1,992,559	$ 2,233,679
Operating Expenses	538,313	765,700	534,814	698,947	538,814
Contractual Services	3,349,440	2,044,838	2,290,000	2,867,364	2,320,000
Capital Outlay	2,937,126	559,909	2,525,000	-	4,050,000
Other Financing Uses	-	797,859	-	193,700	-
Total Expenses	**$ 8,871,431**	**$ 6,027,804**	**$ 7,510,038**	**$ 5,752,570**	**$ 9,142,493**
Position Summary	**24.00**	**24.00**	**24.00**	**24.00**	**24.00**
FTE Summary	**24.00**	**24.00**	**24.00**	**24.00**	**24.00**

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Goals and Performance Measures

Supports Long-Term Goal(s): Strategic Growth and Land Use Planning; Infrastructure and Capital Planning; Targeted Economic Development

Performance Indicators	Actual 2024	Projected 2025	Target 2026	Target 2027
Program Goal 1: To maximize life expectancy of roads and their riding surface condition by ensuring that the road infrastructure within the County's inventory is designed and built to the Land Development regulations				
Objective 1(a): To provide Inspection and plan review				
# subdivision road plans reviewed	11	15	16	16
% plans reviewed within 30 days	100%	100%	100%	100%
# subdivision inspections conducted	686	675	675	675
# subdivisions accepted	40	38	38	38
# bond expirations checked	100	110	110	110
Program Goal 2: To protect and strengthen the general water quality through effectual storm water management strategies				
Objective 2(a): To ensure stormwater discharges from construction activity does not contribute pollutants to surface waters of the state				
# pre-design meetings held	435	450	450	450
# land disturbance permits issued	206	200	200	200
# stormwater/erosion control inspections made	5,759	5,892	6,000	6,000
# violations issued	68	75	75	75
# citations/consent orders issued	1	2	2	2
# land disturbance permits closed	199	200	200	200
Objective 2(b): To ensure existing stormwater management facilities are functioning as designed				
# inspections performed	1,810	2,300	2,300	2,300
# non-compliant inspections	448	700	700	700
# violation notices to property owners	251	475	475	475
# stormwater facilities violations corrected within 90 days of notice	163	325	325	325
Objective 2(c): To eliminate reported illicit discharges from the county's MS4				
# complaints received from public	29	30	30	30
# complaints verified and found to be illicit discharge	19	20	20	20
# illicit discharges found during routine detection	2	5	5	5
# enforcement visits made	37	38	38	38
# NOVs issued	17	20	20	20

Land Development - continued

Performance Indicators	Actual 2024	Projected 2025	Target 2026	Target 2027
Program Goal 3: To provide a prominent level of customer service and communication to the public on water quality issues				
Objective 3(a): To respond in a timely and effective manner to citizen concerns and complaints				
# complaint calls	161	145	145	145
# calls responded to within 24 hours	128	115	115	115
# complaints resolved in 14 days	151	136	136	136
# complaint inspections	507	440	440	440
Objective 3(b): To maintain open communication and education to the development community				
# training classes held for engineers	0	0	0	0
# co-sponsored training events offered to the development community	0	1	1	1
# co-permittee training events held	1	1	1	1

Accomplishments and Other Activities

During the past budget, the Land Development Division implemented new buffer requirements and septic tank subdivision as a part of the LDR, which will lead to better water quality. They set up a system for residents to upload self-report residential LID inspections. The division also completed the design for the steam stabilization projects. They began developing a Best Management Plan for the e-coli TMDL watershed and completed the load allocations from the Reedy River Nutrient 5R.



During FY2027, Land Development will develop a watershed improvement plan for nutrients in the Reedy River. They will design and construct steam stabilization projects within the Reedy Watershed. They will re-apply to SCDES for their National Pollutant Discharge Elimination System permit (MS4). The Division will also implement the Reedy River Nutrient 5R Watershed Improvement Plan and the e-coli TMDL Watershed Improvement Plan.

SUBDIVISION ADMINISTRATION

Description

The Subdivision Administration is part of the Planning and Development Division. The Division ensures compliance with the County's Land Development Regulations with respect to the subdivision of land and coordinates plan review among public utility/service providers and other state/county agencies, known as the Subdivision Advisory Committee, for specific requirements and conditions that must be met for project approval.

Financial Data

The budget for Subdivision Administration for FY2027 is $481,099. The number of full-time equivalent positions is 5.00.

EXPENSES:	FY2025 Budget	FY2025 Actual	FY2026 Budget	FY2026 Actual	FY2027 Budget
Personnel Services	$ 394,581	$ 351,603	$ 430,446	$ 372,731	$ 453,974
Operating Expenses	27,125	31,934	27,125	24,971	27,125
Contractual Services	-	-	-	-	-
Capital Outlay	-	-	-	-	-
Other Financing Uses	-	-	-	-	-
Total Expenses	**$ 421,706**	**$ 383,537**	**$ 457,571**	**$ 397,702**	**$ 481,099**
Position Summary	**5.00**	**5.00**	**5.00**	**5.00**	**5.00**
FTE Summary	**5.00**	**5.00**	**5.00**	**5.00**	**5.00**

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

Goals and Performance Measures

Supports Long-Term Goal(s): Infrastructure and Capital Planning

Performance Indicators	Actual 2024	Projected 2025	Target 2026	Target 2027
Program Goal 1: To maximize life expectancy of roads and their riding surface by ensuring that the road infrastructure with the County's inventory is designed and built to acceptable standards				
Objective 1(a): To ensure sufficient funds are secured to complete the road infrastructure and other required improvements by obtaining financial securities from developers				
# letters of security accepted	29	38	34	34
# 90-day renewal letters sent	140	331	236	236
# 30-day renewal letters sent	50	170	110	110
# escrows accepted	20	19	20	20
# financial security reductions processed	62	67	65	65
Program Goal 2: To ensure compliance with the Land Development Regulations pertaining to the creation of parcels and variance requests				
Objective 2(a): To assist developers with the creation of new subdivisions				
# subdivisions approved	40	31	36	36
# subdivisions denied	5	9	7	7
# subdivisions withdrawn	13	2	8	8
# subdivision applications processed	76	57	67	67
Objective 2(b): To facilitate requests for variance or easement abandonments				
# variances approved	25	19	22	22
# variances denied	3	3	3	3
# drainage easement abandonments approved	0	0	0	0
# drainage easement abandonments denied	0	0	0	0
Program Goal 3: To streamline current planning services to improve customer services				
Objective 3(a): To approve and process plats in a timely and effective manner for recording in the Register of Deeds				
# simple and exempt plats approved	335	270	303	303
# summary plats approved	142	91	117	117
# final plats approved	76	77	77	77
# summary plats processed	142	91	117	117

Subdivision Administration - continued

Accomplishments and Other Activities

During the past budget, the Subdivision Administration Division processed 69 preliminary plat applications and 187 summary plats. The Division also approved 470 simple and exempt plats; 55 preliminary plats; 114 final plats; 187 summary plats, 34 variances and denied 4 variances.

During FY2027, Subdivision Administration will continue to review staff processes to streamline customer service. The Division will fully implement Scribe software to create, document and regularly update comprehensive standard operating procedures for all positions in the office, ensuring consistency, efficiency and knowledge retention across operations. They will also continue to improve Cityworks workflow for subdivision application reviews including preliminary plans, summary plats, final plats, financial securities, and exempt/simple plats. They will customize Monday.com to track subdivision applications, streamline workflows, map active applications and generate reports to provide insights regarding development trends and coordinate pre-submittal meeting requests and public comments.



SOIL AND WATER

Description

Services of the Soil and Water Division include providing technical assistance to landowners who have soil erosion and water quantity and water quality problems. In addition, the Conservation district also carries out an education program for all ages.

Financial Data

The budget for Soil and Water for FY2027 is $579,558. The number of full-time equivalent positions is 4.00.

EXPENSES:	FY2025 Budget	FY2025 Actual	FY2026 Budget	FY2026 Actual	FY2027 Budget
Personnel Services	$ 350,172	$ 181,020	$ 343,684	$ 190,999	$ 355,075
Operating Expenses	224,483	88,145	224,483	99,829	224,483
Contractual Services	-	-	-	-	-
Capital Outlay	-	-	-	-	-
Other Financing Uses	-	-	-	-	-
Total Expenses	**$ 574,655**	**$ 269,165**	**$ 568,167**	**$ 290,828**	**$ 579,558**
Position Summary	**4.00**	**4.00**	**4.00**	**4.00**	**4.00**
FTE Summary	**4.00**	**4.00**	**4.00**	**4.00**	**4.00**

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

Goals and Performance Measures

Supports Long-Term Goal(s): Infrastructure and Capital Planning

Performance Indicators	Actual 2024	Projected 2025	Target 2026	Target 2027
Program Goal 1: To respond in a timely and effective manner to citizen requests for assistance				
Objective 1(a): To provide technical and financial support to the urban community to conserve and improve natural resources				
# contacts (stormwater/drainage/stream bank)	500	500	500	500
# projects	50	50	50	50
# contacts (water and sediment problems)	288	300	300	300
Objective 1(b): To work with the agricultural community and conservation groups on the importance of stormwater management, water quality and conservation				
# acres of conservation plans written	500	500	500	500
# acres cropland with conservation applied to improve water quality	400	400	400	400
# acres for grazing and forestland with conservation applied to project and improve the resource base	800	800	800	800
# EQIP/CSP contracts	79	85	90	90
# watershed dams inspected and maintained	9	9	9	9
# presentations workshops for farming groups	12	12	12	12
Program Goal 2: To educate the community on all facets of soil and water conservation and stormwater management				
Objective 2(a): To organize and initiate community awareness programs				
# workshops	9	12	12	12
# storm drains marked	10	500	500	500
# students reached	18,220	20,000	20,000	20,000
# media outreach efforts	110	110	110	110
# civic organization and homeowner association presentations	12	12	12	12

Accomplishments and Other Activities

During the past budget, the Soil and Water Division enabled conveyance of $2,200,000 in farm bill funding to local farm owners and landowners through an application process in a Natural Resources Conservation Service cost share program designed to stop soil erosion while improving and protecting water quality. They

Soil and Water- continued

distributed 800 pet waste bag dispensers to dog owners throughout Greenville County and purchased 7 pet waste disposal stations for apartment complexes and neighborhood associations. The division conducted several education outreach programs at the Roper Mountain Science Center, Greenville County community centers, HOA's and local events. They inspected and maintained all 9 watershed dams to ensure continued safety for downstream landowners and county roads.

During FY2027, Soil and Water will continue to strive to meet NPDES permit requirements for public education by implementing a new insecticide/herbicide/fertilizer program. They will continue to improve and enhance the water quality through free technical advice for county residents and cooperative efforts with NRCS, Land Development, and other conservation programs. They will continue to increase conservation awareness throughout Greenville County using enhanced educational programs and expand the use of soil erosion control methods through education and engineered solutions. The Division will also continue to provide for sustainable agriculture within the county through programs such as EQIP and CSP, and by promoting sustainable growth and enhanced urban and land use planning.

CAPITAL PROJECTS

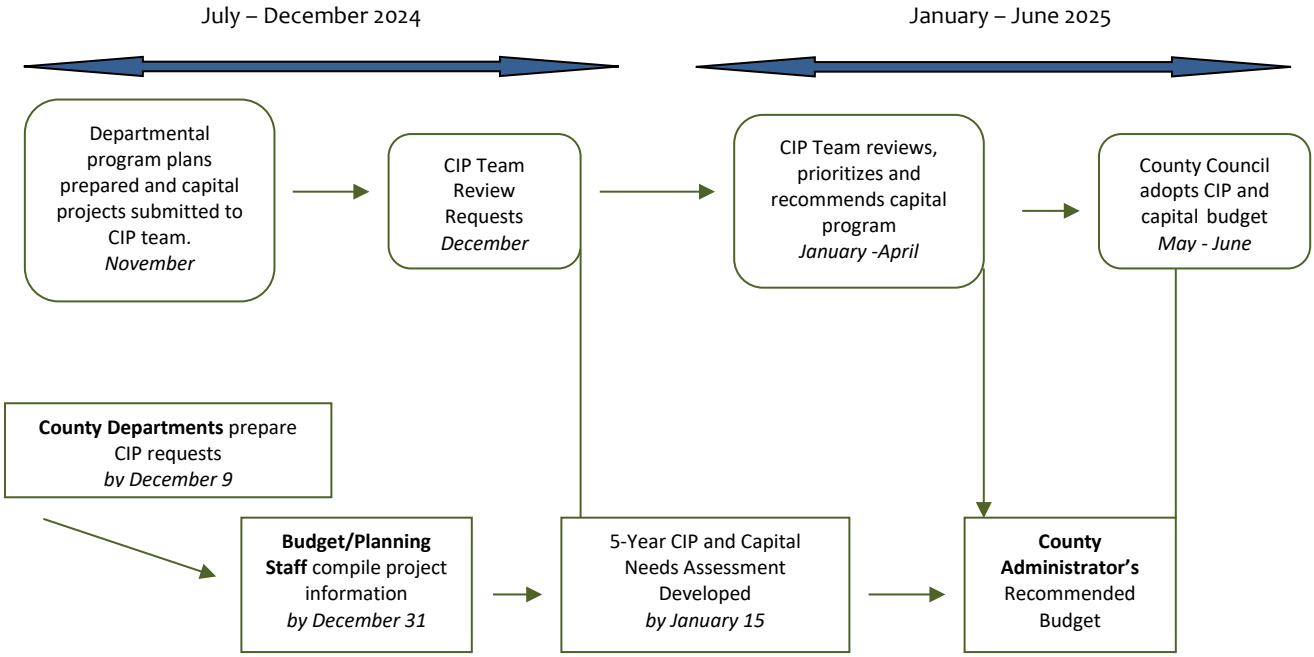
Capital projects are submitted and approved through the multi-year Capital Improvement Planning process. This section of the document provides information on the multi-year capital improvement program, the current program status, a summary of capital projects and a copy of the Capital Improvement Policies.

CAPITAL IMPROVEMENT PROGRAM

The County of Greenville's Capital Improvement Program is designed to identify major, infrequent and nonrecurring projects, which should be financed over a period of years. Greenville County has selected a programming period of 5 years. The development of a Capital Improvement Plan (CIP) involves a comprehensive evaluation of project planning, justification, coordination of needs, priorities and relationship to budgeting policies. Therefore, the capital improvement budget is considered with budget decisions. Capital improvement programming is a continuous process involving yearly adjustments. The CIP includes capital projects recommended for fiscal years 2026 through 2030. Each fiscal year's capital budget is submitted in conjunction with its respective operating budget. The CIP multi-year plan includes projects for which funding is currently available and for which future funding is reasonably assured.

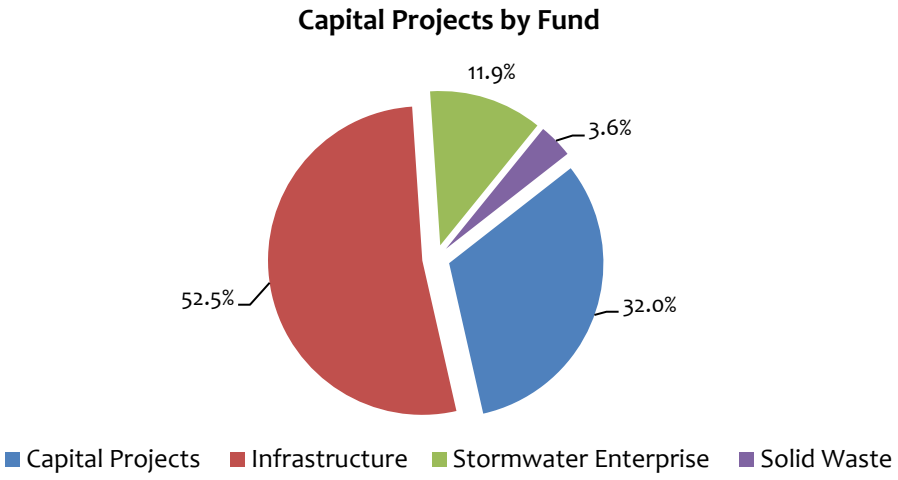
CAPITAL IMPROVEMENT PLANNING PROCESS

Shown below is a graphic depiction of the process followed for capital improvement planning.



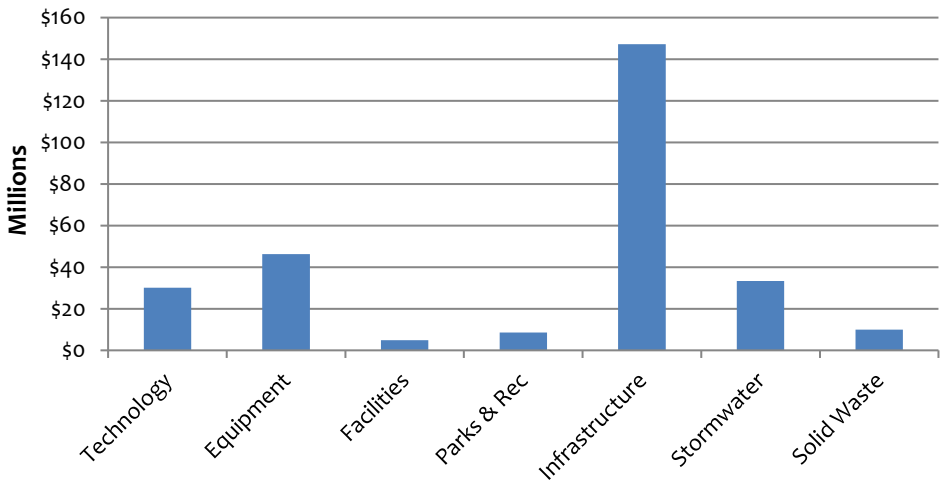
CURRENT PROGRAM STATUS

The FY2026-FY2030 Capital Improvement Program totals $280.428 million for projects in the areas of technological improvements, equipment, facilities, parks and recreation, infrastructure, stormwater, and solid waste. For the current budget, capital projects total $61.737 million for FY2027. Below are graphic comparisons of budgeted capital projects by fund and by type. The following page provides a detailed listing of capital projects and financing summary. In the capital projects fund, infrastructure expenditures are by far the greatest percentage. Capital projects funded by the County's enterprise funds are specific to each respective fund.



CAPITAL PROJECTS BY TYPE

Following is a graphic comparison of the capital improvements plan by type of improvements. The majority of improvements are for infrastructure improvements. Other major areas include stormwater, technology improvements, and equipment replacement.



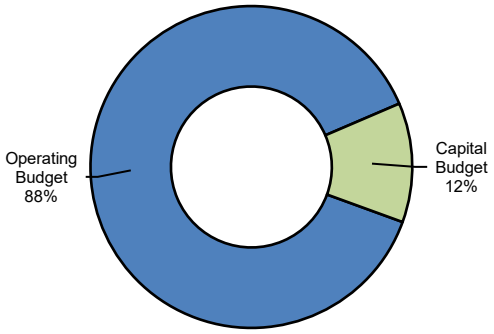
CIP FINANCING SUMMARY
FY2026-FY2030

CAPITAL PROJECTS ($000 omitted)	FUNDING SOURCE	FY2026 BUDGET	FY2027 BUDGET	FY2028 PROPOSED	FY2029 PROPOSED	FY2030 PROPOSED	TOTAL FUNDS
COUNTY GOVERNMENT DEPARTMENTS							
Technological Improvements							
Information Technology	Capital Projects Fund	$ 2.000	$ 2.500	$ 2.000	$ 2.000	$ 2.000	$ 10.500
GIS - Orthophotography and LIDAR Acquisition	Capital Projects Fund	0.030	0.030	0.019	0.051	0.053	0.183
Register of Deeds Records Preservation	Capital Projects Fund	0.150	0.350	0.300	0.300	0.300	1.400
GAMA Tax System	Capital Projects Fund	2.678	-	-	-	-	2.678
Body Cameras	Capital Projects Fund	2.500	2.500	2.500	2.500	2.500	12.500
Mobile Data Terminals	Capital Projects Fund	-	1.100	0.575	0.575	0.575	2.825
TOTAL		**$ 7.358**	**$ 6.480**	**$ 5.394**	**$ 5.426**	**$ 5.428**	**$ 30.086**
Facilities/Construction Projects							
Flooring Replacements	Capital Projects Fund	$ 0.150	$ 0.150	$ -	$ -	$ -	$ 0.300
Cooling Tower Rebuild LEC and Courthouse	Capital Projects Fund	0.141	-	-	-	-	0.141
Animal Care Roof Replacement	Capital Projects Fund	0.190	0.400	-	-	-	0.590
Central Records Roof Replacement	Capital Projects Fund	-	0.560	-	-	-	0.560
Oneal Rest Maintenance Roof Replacement	Capital Projects Fund	-	-	0.335	-	-	0.335
Courthouse Expansion and Security Upgrades	State Contribution	3.000	-	-	-	-	3.000
TOTAL		**$ 3.481**	**$ 1.110**	**$ 0.335**	**$ -**	**$ -**	**$ 4.926**
Equipment							
Vehicle Replacements/Additions	Debt Service - Lease	$ 7.000	$ 7.000	$ 7.000	$ 7.000	$ 7.000	$ 35.000
Public Works Equipment	Road Program Fund	0.900	0.900	0.900	0.900	0.900	4.500
EMS - Stretcher replacement	Capital Projects Fund	0.161	0.297	-	-	-	0.458
EMS - Computer Replacements	Capital Projects Fund	-	0.150	-	-	-	0.150
Interoperable Communications Radio Replacement	Capital Projects Fund	2.000	2.000	2.100	-	-	6.100
TOTAL		**$ 10.061**	**$ 10.347**	**$ 10.000**	**$ 7.900**	**$ 7.900**	**$ 46.208**
Parks, Recreation, and Tourism Projects							
Road Paving and Sidewalk - Southside, Northside Parks	Capital Projects Fund	$ 1.700	$ 1.500	$ -	$ -	$ -	$ 3.200
Court Lighting - Southside, Northside, Lakeside Parks	Capital Projects Fund	0.700	0.500	-	-	-	1.200
Playground Replacements	Capital Projects Fund	-	0.200	-	-	-	0.200
Park Master Plan - Oakland Plantation and Lakeside	Capital Projects Fund	-	0.300				0.300
Athletic Lighting - Southside, Northside	Capital Projects Fund	-	1.500	-	-	-	1.500
Trail Extension and Improvement	Capital Projects Fund	0.750	-	-	-	-	0.750
Herdklotz Park - Turf Soccer Field	Capital Projects Fund	1.400	-	-	-	-	1.400
TOTAL		**$ 4.550**	**$ 4.000**	**$ -**	**$ -**	**$ -**	**$ 8.550**
CAPITAL PROJECTS FUND TOTAL		**$ 25.450**	**$ 21.937**	**$ 15.729**	**$ 13.326**	**$ 13.328**	**$ 89.770**
SPECIAL REVENUE FUNDS							
Infrastructure							
Road Program	Road Program Fund	$ 36.258	$ 27.500	$ 27.500	$ 28.000	$ 28.000	$ 147.258
SPECIAL REVENUE FUNDS TOTAL		**$ 36.258**	**$ 27.500**	**$ 27.500**	**$ 28.000**	**$ 28.000**	**$ 147.258**
STORMWATER ENTERPRISE FUND							
Neighborhood Drainage Projects	Enterprise Fund	0.600	0.600	0.600	0.600	0.600	3.000
Flood Mitigation Program	Enterprise Fund	2.350	2.350	2.350	2.350	2.350	11.750
Water Quality Retrofit/Stream Stabilization	Enterprise Fund	2.525	4.050	4.025	4.025	4.025	18.650
STORMWATER ENTERPRISE FUND TOTAL		**$ 5.475**	**$ 7.000**	**$ 6.975**	**$ 6.975**	**$ 6.975**	**$ 33.400**
SOLID WASTE ENTERPRISE FUND							
Twin Chimneys Landfill Cell Construction Unit VI, Cell V	Bond Proceeds	3.300	4.300	-	-	-	7.600
Equipment Replacement	Bond Proceeds	1.400	1.000	-	-	-	2.400
SOLID WASTE ENTERPRISE FUND TOTAL		**$ 4.700**	**$ 5.300**	**$ -**	**$ -**	**$ -**	**$ 10.000**
TOTAL FOR ALL CAPITAL PROJECTS		**$ 71.883**	**$ 61.737**	**$ 50.204**	**$ 48.301**	**$ 48.303**	**$ 280.428**

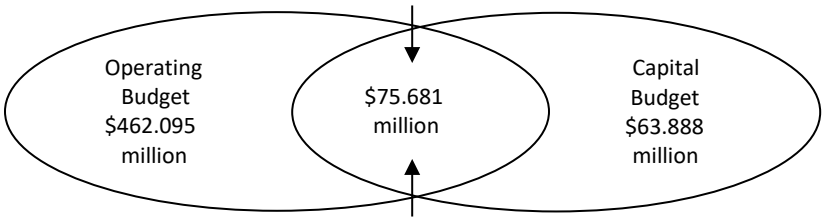
RELATIONSHIP BETWEEN OPERATING AND CAPITAL BUDGETS

Fiscal Year 2027

The chart below shows the relationship between the operating budget and capital expenditures for FY2027. Capital expenditures of $63.888 million include capital projects of $49.137 million, loan proceeds of $7.000 million, bond proceeds from FY2026 Solid Waste issue of $5.3 million, and other capital items totaling $2.451 million. The impact on the $462.095 million operating budget is $26.544 million, which is the debt service for capital projects. There are no estimated operational costs for new projects in FY2027. The $49.137 million for "pay-as-you-go" projects will come from fund balances in each respective fund and/or special revenue.



Operating Impact $26.544 million for FY2027
Debt Service $26.544 million (Principal and Interest)
Operations and Maintenance $0 million



"Pay-as-you-go" - $49.137 million

OPERATING IMPACTS

A project might have an operating budget impact if the project includes the need for additional staff, maintenance, or daily operational costs. The amount of operating budget impact for each project is referred to in the following terms:

OPERATING IMPACT	DESCRIPTION
Positive	The project will either generate some revenue to offset expenses or reduce operating costs.
No Impact	The project will cause no change in operating costs.
Negligible	The impact will be very small; it will generate less than $10,000 per year in increased operating expenditures.
Slight	The impact will be between $10,001 and $50,000 in increased operating expenditures.
Moderate	The impact will be between $50,001 and $100,000 in increased operating expenditures.
High	The impact will increase operating expenditures $100,001 or more.

FUNDING SOURCES

The Capital Improvement Program utilizes a variety of funding sources to fund capital projects. These sources include: transfers from other funds, general obligation bonds, special source revenue bonds, capital project reserve funds, pay-as-you-go basis either through ad valorem revenues or fees, and enterprise fund revenue. The chart below provides a description of funding sources.

FUNDING SOURCE	DESCRIPTION
Transfers	A major source of smaller capital projects is transfers from operating funds in the County.
General Obligation Bonds	General Obligation Bonds are used to finance a variety of public projects. Article X, Section 14 of the constitution of the State of South Carolina, 1895, as amended, provides that counties shall have the power to incur bonded indebtedness in such a manner and upon such terms and conditions as the General Assembly shall prescribe by general law. General obligation debt may be incurred only for public and corporate purpose in an amount not exceeding 8% of the assessed value of all taxable property of each county.
Special Source Revenue Bonds	The South Carolina Code of Laws, Section 4-1-175 and 4-29-68 provides that counties can issue Special Source Revenue Bonds for the purpose of building or acquiring infrastructure necessary to continue the economic development of a county. The portion of the CIP which provides for the building or acquiring of infrastructure necessary to continue the economic development of the County is included in the Infrastructure Bank and funded through Special Source Revenue Bonds. The County has pledged the County portion of the revenue stream from the multi-county parks, which includes fee-in-lieu-of-taxes (FILOT) revenues.
Capital Projects Reserve	Another source utilized in the CIP is the capital project reserve account. This account contains any unspent funds from previously completed capital projects. The County's Financial Policies allow the County Administrator to include recommendations in the budget to dispose of unspent capital project funds.
Pay-as-you-go Basis	Another source utilized in the CIP is the pay-as-you-go basis either through ad valorem revenues or fees. The CIP utilizes a road maintenance fee of $25 per vehicle to fund a portion of the road program.
Enterprise Fund Revenue	For the County's two enterprise funds, Solid Waste and Stormwater, improvements are funded through each fund's respective revenue.

CAPITAL IMPROVEMENT PROJECTS SUMMARY
CAPITAL PROJECTS FUND

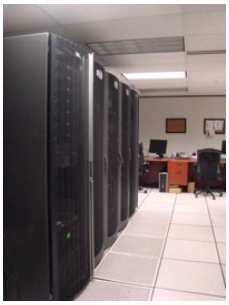
The Capital Projects Fund is used to account for financial resources to be used for the acquisition or construction of major capital projects, other than those financed by proprietary funds. The FY2026-FY2030 Capital Improvement Program includes a budget of $89.770 million for various capital projects in the areas of technological improvements, facility improvements, equipment, and parks and recreation projects. Each project is discussed in detail on the following pages.

TECHNOLOGICAL IMPROVEMENTS

No Impact on Operating Budget

PROJECT ITEMS	FY2026 BUDGET	FY2027 BUDGET	FY2028 PROPOSED	FY2029 PROPOSED	FY2030 PROPOSED	TOTAL PROJECT COST
Information Technology	$ 2.000	$ 2.500	$ 2.000	$ 2.000	$ 2.000	$ 10.500
GIS - Orthophotography and LiDAR Acquisition	0.030	0.030	0.019	0.051	0.053	0.183
Register of Deeds Records Preservation	0.150	0.350	0.300	0.300	0.300	1.400
GAMA Tax System	2.678	-	-	-	-	2.678
Body Cameras	2.500	2.500	2.500	2.500	2.500	12.500
MDT Leases	-	1.100	0.575	0.575	0.575	2.825
TOTAL PROJECT COST	**$ 7.358**	**$ 6.480**	**$ 5.394**	**$ 5.426**	**$ 5.428**	**$ 30.086**
PROJECT FUNDING SOURCES	**FY2026 BUDGET**	**FY2027 BUDGET**	**FY2028 PROPOSED**	**FY2029 PROPOSED**	**FY2030 PROPOSED**	**TOTAL PROJECT**
Capital Projects Fund	$ 7.358	$ 6.480	$ 5.394	$ 5.426	$ 5.428	$ 30.086
TOTAL PROJECT FUNDING	**$ 7.358**	**$ 6.480**	**$ 5.394**	**$ 5.426**	**$ 5.428**	**$ 30.086**
OPERATIONAL COSTS						
Operating Impact	$ -	$ -	$ -	$ -	$ -	$ -
Cumulative Operating Impact	-	-	-	-	-	-

Description of Projects



Technological improvements include funding for information technology, GIS, Register of Deeds, and the Sheriff's Office. Information Technology projects include upgrading various information technology projects, such as software package maintenance, AS400 maintenance, and new IT projects and upgrades. System upgrades are needed for increased reliability, speed and security. Funding is also proposed for the GIS Orthophotography and LiDAR Acquisition. This project involves the acquisition of the annual LiDAR data. This data will primarily be used to determine where ground features have changed in Greenville County. Change detection capability has proven to be an effective tool for targeting available resources to areas requiring data maintenance work. Funds are also proposed for the Register of Deeds record preservation project. This project will allow for the restoration and preservation of approximately 1,000 historical land record indexes and deed documents. All of these documents are considered permanent by South Carolina statute. Funding is also included for the Sheriff's Office to acquire body-worn and dash cameras, as well as annual leases for mobile data terminals. The body cameras provide reliable visual and audio evidence to verify events, document statements, and increase transparency with the community. The project includes the cost of cameras, cloud storage, routers, and other associated costs.

Impact on Operating Budget

(Discussion of recurring costs, savings that will be realized, benefit to the county and citizens)

Information technology improvements are budgeted in a capital project fund and financed with funds transferred from the Infrastructure Bank. The budget reflects the cost of purchasing necessary and/or contractual costs. There will be no operating budget impact due to any of these projects.

FACILITIES/CONSTRUCTION PROJECTS

No Impact on Operating Budget

PROJECT ITEMS	FY2026 BUDGET	FY2027 BUDGET	FY2028 PROPOSED	FY2029 PROPOSED	FY2030 PROPOSED	TOTAL PROJECT COST
Flooring Replacements	$ 0.150	$ 0.150	$ -	$ -	$ -	$ 0.300
Cooling Tower Rebuild LEC and Courthouse	0.141	-	-	-	-	0.141
Animal Care Roof Replacement	0.190	0.400	-	-	-	0.590
Central Records Roof Replacement	-	0.560	-	-	-	0.560
Oneal Maintenance Roof Replacement	-	-	0.335	-	-	0.335
Courthouse Expansion and Security Upgrades	3.000	-	-	-	-	3.000
TOTAL PROJECT COST	**$ 3.481**	**$ 1.110**	**$ 0.335**	**$ -**	**$ -**	**$ 4.926**
PROJECT FUNDING SOURCES	**FY2026 BUDGET**	**FY2027 BUDGET**	**FY2028 PROPOSED**	**FY2029 PROPOSED**	**FY2030 PROPOSED**	**TOTAL PROJECT FUNDING**
Capital Projects Fund	$ 0.481	$ 1.110	$ 0.335	$ -	$ -	$ 1.926
State Contribution	3.000	-	-	-	-	3.000
TOTAL PROJECT FUNDING	**$ 3.481**	**$ 1.110**	**$ 0.335**	**$ -**	**$ -**	**$ 4.926**
OPERATIONAL COSTS						
Operating Impact	$ -	$ -	$ -	$ -	$ -	$ -

Description of Projects

Facility/Construction projects include funding for renovations and maintenance of facilities. These projects include flooring replacements at various County facilities, including the Courthouse, Law Enforcement Center, and Detention Center. Carpet and tile will be replaced in offices and common space. Funds are also included for the replacement of existing roof at the Animal Care facility, which is over 22 years old. The current roof has experienced leaks and become dangerous to perform work on them. The budget includes funds for the replacement of the roof at the Central Records facility. This facility houses a majority of the County archived records. The current roof has been in place since 1994. Roof replacements for other facilities are programmed in the next five years. Roofs will be replaced at the Travelers Rest Maintenance Facility and the Oneal Maintenance Facility. The current roof at the Travelers Rest facility was installed in 1990. Roof consultants recommend full replacement of the low slope and steep slope roof. The Oneal building is close to 100 years old and the roof is in a constant state of disrepair.

Impact on Operating Budget

(*Discussion of recurring costs, savings that will be realized, benefit to the county and citizens*)
Facility/Construction projects are budgeted in a capital project fund. These projects are financed with funds transferred from the Infrastructure Bank and with contributions from the State of South Carolina for the courthouse expansion.

EQUIPMENT

High Impact on Operating Budget

PROJECT ITEMS	FY2026 BUDGET	FY2027 BUDGET	FY2028 PROPOSED	FY2029 PROPOSED	FY2030 PROPOSED	TOTAL PROJECT COST
Vehicle Replacements/Additions	$ 7.000	$ 7.000	$ 7.000	$ 7.000	$ 7.000	$ 35.000
Public Works Equipment	0.900	0.900	0.900	0.900	0.900	4.500
EMS - Stretcher Replacement	0.161	0.297	-	-	-	0.458
EMS - Computer Replacements	-	0.150	-	-	-	0.150
Radio Replacement	2.000	2.000	2.100	-	-	6.100
TOTAL PROJECT COST	**$ 10.061**	**$ 10.347**	**$ 10.000**	**$ 7.900**	**$ 7.900**	**$ 46.208**

PROJECT FUNDING SOURCES	FY2026 BUDGET	FY2027 BUDGET	FY2028 PROPOSED	FY2029 PROPOSED	FY2030 PROPOSED	TOTAL PROJECT FUNDING
Capital Lease	$ 7.000	$ 7.000	$ 7.000	$ 7.000	$ 7.000	$ 35.000
Capital Projects Fund	3.061	3.347	3.000	0.900	0.900	11.208
TOTAL PROJECT FUNDING	**$ 10.061**	**$ 10.347**	**$ 10.000**	**$ 7.900**	**$ 7.900**	**$ 46.208**
OPERATIONAL COSTS						
Operating Impact	$ 0.700	$ 0.700	$ 0.800	$ 0.800	$ 0.900	$ 3.900

Description of Projects

Equipment projects include vehicle/heavy equipment replacement and additions, the replacement of EMS equipment, and radio replacement. Various vehicles and equipment will be replaced and/or added as needed through the County's master lease program. Vehicle/equipment additions include heavy equipment for Public Works office, marked patrol cars, and other vehicles as needed.



Funds are also included for the replacement of sixteen stretchers for EMS over a two-year period. Stretchers have a lifespan of seven years. Replacement is recommended as these stretchers have reached the lifespan and the physical nature is in disrepair and poses a risk to patient care.

The budget also includes the replacement of legacy radios due to South Carolina's transition to TDMA (Time Division Multiple Access). Transition to TDMA allows for additional talk paths and increases the capacity of the system. Approximately 75% of the radios are for the Sheriff's Office. The remaining 25% are for other County departments, including EMS, Emergency Management, Special Operations, Forensics, and the Coroner's Office.

Impact on Operating Budget

(*Discussion of recurring costs, savings that will be realized, benefit to the county and citizens*)
Vehicle/equipment replacements and addition projects are budgeted in a capital project fund and financed with a capital lease. EMS equipment replacement and radio replacement are budgeted in a capital project fund and financed with a transfer from the Infrastructure Bank. Operating costs will include the debt service for the capital lease.

PARKS, RECREATION, AND TOURISM PROJECTS

Slight Impact on Operating Budget

PROJECT ITEMS	FY2026 BUDGET	FY2027 BUDGET	FY2028 PROPOSED	FY2029 PROPOSED	FY2030 PROPOSED	TOTAL PROJECT COST
Road Paving and Sidewalk Replacement	$ 1.700	$ 1.500	$ -	$ -	$ -	$ 3.200
Court Lighting Replacement	0.700	0.500	-	-	-	1.200
Playground Replacements	-	0.200	-	-	-	0.200
Park Master Plan for Oakland Plantation and Lakeside	-	0.300	-	-	-	0.300
Athletic Lighting - Southside, Northside	-	1.500	-	-	-	1.500
Trail Extension and Improvements	0.750	-	-	-	-	0.750
Herdklotz Park Turf Soccer Fields	1.400	-	-	-	-	1.400
TOTAL PROJECT COST	**$ 4.550**	**$ 4.000**	**$ -**	**$ -**	**$ -**	**$ 8.550**
PROJECT FUNDING SOURCES	**FY2026 BUDGET**	**FY2027 BUDGET**	**FY2028 PROPOSED**	**FY2029 PROPOSED**	**FY2030 PROPOSED**	**TOTAL PROJECT FUNDING**
Capital Projects Fund	$ 4.550	$ 4.000	$ -	$ -	$ -	$ 8.550
TOTAL PROJECT FUNDING	**$ 4.550**	**$ 4.000**	**$ -**	**$ -**	**$ -**	**$ 8.550**
OPERATIONAL COSTS						
Operating Impact	$ 0.030	$ 0.030	$ -			$ 0.060
Cumulative Operating Impact	-	-	-	-	-	-

Description of Projects

FY2027 projects for the Parks, Recreation, and Tourism Department include repaving of roadways, parking lots and sidewalks at Southside and Northside parks; replacement of court lighting systems at Southside and Northside tennis/pickleball courts and Lakeside basketball courts; replacement of existing playground equipment at Pittman Park; and development of master plan and construction documents for Oakland Plantation development and Lakeside Park renovations.

Impact on Operating Budget

(*Discussion of recurring costs, savings that will be realized, benefit to the county and citizens*)
Parks, Recreation, and Tourism capital projects are budgeted in a capital project fund. Projects will be funded through a transfer from the Parks, Recreation, and Tourism special revenue fund. A slight impact on the operating budget is projected due to increase utility costs for the new lighting at Southside and Northside parks.



CAPITAL IMPROVEMENTS PROJECTS SUMMARY
SPECIAL REVENUE FUNDS

The Road Program Special Revenue Fund is used to finance capital infrastructure improvements. The FY2026-FY2030 Capital Improvement Program includes a budget of $147.258 million for infrastructure capital projects.

INFRASTRUCTURE IMPROVEMENTS
No Impact on Operating Budget

PROJECT ITEMS	FY2026 BUDGET	FY2027 BUDGET	FY2028 PROPOSED	FY2029 PROPOSED	FY2030 PROPOSED	TOTAL PROJECT COST
Road Program	$ 36.258	$ 27.500	$ 27.500	$ 28.000	$ 28.000	$ 147.258
TOTAL PROJECT COST	**$ 36.258**	**$ 27.500**	**$ 27.500**	**$ 28.000**	**$ 28.000**	**$ 147.258**
PROJECT FUNDING SOURCES	**FY2026 BUDGET**	**FY2027 BUDGET**	**FY2028 PROPOSED**	**FY2029 PROPOSED**	**FY2030 PROPOSED**	**PROJECT FUNDING**
Special Revenue Fund - Road Program	$ 36.258	$ 27.500	$ 27.500	$ 28.000	$ 28.000	$ 147.258
TOTAL PROJECT FUNDING	**$ 36.258**	**$ 27.500**	**$ 27.500**	**$ 28.000**	**$ 28.000**	**$ 147.258**
OPERATIONAL COSTS						
Operating Impact	$ -	$ -	$ -	$ -	$ -	$ -
Cumulative Operating Impact	-	-	-	-	-	-

Description of Projects
Road improvements include rehabilitation and/or reconstruction of "worst roads" first on a countywide basis. Planned projects are consistent with Council approved programs to reduce risk to public safety and to improve deteriorating road structures. The road program also includes a contribution for local municipality road programs.

Impact on Operating Budget
(*Discussion of recurring costs, savings that will be realized, benefit to the county and citizens*)
Funding for the road program is included in the capital projects fund and is financed through road maintenance fees, a transfer from the Infrastructure Bank, and Road Program fund balances. This project provides direct benefit to citizens through road and bridge improvements. No additional impact on the operating budget is anticipated.

CAPITAL IMPROVEMENTS PROJECTS SUMMARY
PROPRIETARY FUNDS

The County operates two enterprise funds: Solid Waste and Stormwater. Capital projects within these funds are accounted for in the appropriate proprietary enterprise fund. The FY2026-FY2030 Capital Improvement Program includes a budget of $33.400 million for various capital projects in the area of Stormwater. The Program includes a budget of $10.000 million for projects in the area of Solid Waste.

STORMWATER ENTERPRISE FUND

No Impact on Operating Budget

PROJECT ITEMS	FY2026 BUDGET	FY2027 BUDGET	FY2028 PROPOSED	FY2029 PROPOSED	FY2030 PROPOSED	TOTAL PROJECT COST
Neighborhood Drainage Projects	$ 0.600	$ 0.600	$ 0.600	$ 0.600	$ 0.600	$ 3.000
Flood Mitigation Program	2.350	2.350	2.350	2.350	2.350	11.750
Water Quality Retrofits/Stream Stable	2.525	4.050	4.025	4.025	4.025	18.650
TOTAL PROJECT COST	**$ 5.475**	**$ 7.000**	**$ 6.975**	**$ 6.975**	**$ 6.975**	**$ 33.400**
PROJECT FUNDING SOURCES	**FY2026 BUDGET**	**FY2027 BUDGET**	**FY2028 PROPOSED**	**FY2029 PROPOSED**	**FY2030 PROPOSED**	**TOTAL PROJECT FUNDING**
Enterprise Fund Revenue	$ 5.475	$ 7.000	$ 6.975	$ 6.975	$ 6.975	$ 33.400
TOTAL PROJECT FUNDING	**$ 5.475**	**$ 7.000**	**$ 6.975**	**$ 6.975**	**$ 6.975**	**$ 33.400**
OPERATIONAL COSTS						
Operating Impact	$ -	$ -	$ -	$ -	$ -	$ -
Cumulative Operating Impact	-	-	-	-	-	-

Description of Projects

Capital projects for Stormwater include funding for neighborhood drainage projects, repair of structures at the August Grove SWM Pond River, NPDES/water quality retrofit projects, and flood mitigation program. These projects are consistent with County Council's goals for infrastructure which provide for funding to resolve drainage problems and for stormwater flood project.

Impact on Operating Budget

(*Discussion of recurring costs, savings that will be realized, benefit to the county and citizens*)
Funding for these projects is included in the stormwater enterprise fund and is funded through revenue received in that fund. No additional impact on the operating budget is anticipated.



SOLID WASTE ENTERPRISE FUND

No Impact on Operating Budget

PROJECT ITEMS	FY2026 BUDGET	FY2027 BUDGET	FY2028 PROPOSED	FY2029 PROPOSED	FY2030 PROPOSED	TOTAL PROJECT COST
Twin Chimneys Landfill Cell Construction	$ 3.300	$ 4.300	$ -			$ 7.600
Equipment Replacement	1.400	1.000	-			2.400
TOTAL PROJECT COST	**$ 4.700**	**$ 5.300**	**$ -**	**$ -**	**$ -**	**$ 10.000**
PROJECT FUNDING SOURCES	**FY2026 BUDGET**	**FY2027 BUDGET**	**FY2028 PROPOSED**	**FY2029 PROPOSED**	**FY2030 PROPOSED**	**TOTAL PROJECT FUNDING**
Bond Proceeds	$ 4.700	$ 5.300	$ -	$ -	$ -	$ 10.000
TOTAL PROJECT FUNDING	**$ 4.700**	**$ 5.300**	**$ -**	**$ -**	**$ -**	**$ 10.000**
OPERATIONAL COSTS						
Operating Impact	$ -	$ -	$ -	$ -	$ -	$ -
Cumulative Operating Impact	-	-	-	-	-	-

Description of Projects

Capital projects for Solid Waste include funding for landfill cell construction and heavy equipment replacement.

Impact on Operating Budget

(*Discussion of recurring costs, savings that will be realized, benefit to the county and citizens*)

Funding for the road program is included in the solid waste enterprise fund and is anticipate to be funded through a bond issue. No additional impact on the operating budget is anticipated.





DEBT SERVICE FUND

The Debt Service Fund reports current financial resources restricted for the payment of principal and interest for long-term debt. The Debt Service Fund is operated in accordance with the debt policy section of the County's financial policies.

LONG-TERM DEBT

The following is a summary of change in general long-term debt for the year ended June 30, 2026.

Governmental Activities	Balance at June 30, 2025	Additions	Reductions	Balance at June 30, 2026
General Obligation Bonds	$ 60,475,495	$ 18,428,909	$ (9,433,714)	$ 69,470,690
Special Source Revenue Bonds	96,885,000	-	(6,940,000)	89,945,000
Recreation Revenue Bonds	2,981,000	-	(401,000)	2,580,000
Installment Purchase Revenue Bonds	138,019,368	-	(5,064,639)	132,954,729
Financed Purchased	21,279,151	7,000,000	(7,284,790)	20,994,361
Leases	2,874,539	1,404,316	(1,429,721)	2,849,134
Subscription Liabilities	-	24,447,044	(2,567,066)	21,879,978
Compensated Absences	14,182,039	9,900,791	(9,594,215)	14,488,615
Claims IBNR Payable	6,600,000	45,701,316	(44,901,316)	7,400,000
Net Pension Liabilty	242,720,392	25,719,532	(45,248,334)	223,191,590
Other Postemployment Benefit Liability	35,809,520	6,304,841	(4,862,211)	37,252,150
Total	**$ 621,826,504**	**$ 138,906,749**	**$ (137,727,006)**	**$ 623,006,247**

Source Greenville County Annual Comprehensive Financial Report (FY2026) Unaudited

GENERAL OBLIGATION BONDS

General obligation bonds are used to finance a variety of public projects. The full faith and credit of the County backs these bonds. Article X, Section 14, of the constitution of the State of South Carolina, 1895, as amended (the "Constitution"), provides that counties shall have the power to incur bonded indebtedness in such a manner and upon such terms and conditions as the General Assembly shall prescribe by general law. General obligation debt may be incurred only for public and corporate purpose in an amount not exceeding 8% of the assessed value of all taxable property of such county. The County Bond Act provides that the governing bodies of the several counties of the State may issue general obligation bonds to defray the cost of any authorized purpose and for any amount not exceeding its applicable constitutional debt limit.

Under Article X, Section 14, of the Constitution, bonded indebtedness of the County existing on November 30, 1977, is not considered in determining the county's 8% debt limitation. General obligation debt authorized by a majority vote of the qualified electors of the county voting in a referendum may be incurred without limitation as to amount.

In addition, Article X, Section 12 and Section 13, of the Constitution provides that bonded indebtedness may be incurred by counties for sewage disposal or treatment, fire protection, street lighting, garbage collection and disposal, water service, or any other service or facility benefiting only a particular geographical section of a county, provided a special assessment, tax or service charge, in an amount designed to provide debt service on bonded indebtedness, incurred for such purpose, shall be imposed upon the area or persons receiving the benefit therefrom; and general obligation debt so incurred shall not be considered in computing the bonded indebtedness of counties under the 8% debt limitation. In addition to the state limitation that general obligation debt not exceed 8% of assessed valuation, the County Financial Policies require that annual debt service not exceed 15% of the combined operating and capital budgets.

COUNTY'S DEBT LIMITATION	
Assessed Value, FY2026	$ 4,050,374
Add Merchants Inventory Tax	$ 26,759
Less Manufacturer's Abatements and Properties Pledges for SSRB Security	$ (275,710)
Constitutional Debt Limit (8%) Valuation of Taxable Property	304,114
Outstanding Debt Subject to Limit	38,755
Net Amount of Debt Applicable to Limit	41,865
Debt Margin	$ 262,249

Note: Amounts expressed in thousands

The County's general obligation debt service payments total $7,030,188 for FY2027. These payments include the following issues:

- $25,000,000 issued in 2014 for Greenville Technical College project
- $8,880,000 issued in 2014 for the advanced refunding of Series 2006 and 2007
- $10,080,000 issued in 2016 for the advanced refunding of Series 2011A, 2013D, and 2008C
- $6,000,000 issued in 2023 for the construction and furnishing of a magistrate court facility
- $11,500,000 issued in 2024 for Solid Waste improvements and construction
- $10,000,000 issued in 2025 for Solid Waste liner construction

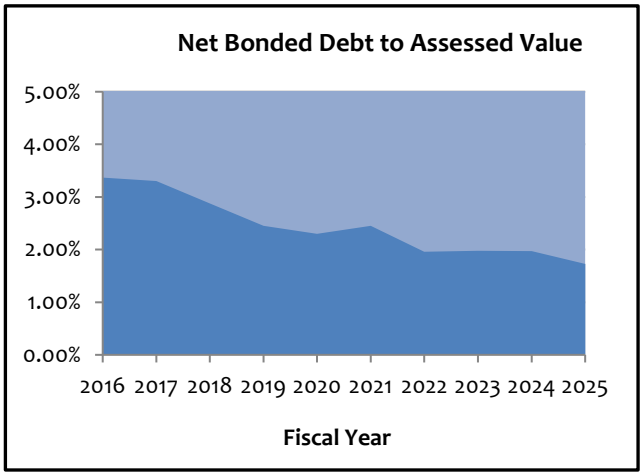
The following chart depicts the annual requirements to amortize the County's general obligation debt.

YEAR ENDING JUNE 30	PRINCIPAL	INTEREST/FISCAL CHARGES	TOTAL
2027	$ 5,570,000	$ 1,460,188	$ 7,030,188
2028	$ 5,060,000	$ 1,270,338	$ 6,330,338
2029	$ 4,200,000	$ 1,097,501	$ 5,297,501
2030	$ 4,340,000	$ 950,163	$ 5,290,163
2031-2043	$ 22,695,000	$ 2,937,411	$ 25,632,411
TOTAL	**$ 41,865,000**	**$ 7,715,601**	**$ 49,580,601**

The following charts reflect the ratio of net general obligation debt to assessed value for the past ten fiscal years.

FISCAL YEAR	ASSESSED VALUE	NET BONDED DEBT
2016	$ 2,184,257	$ 73,568
2017	$ 2,222,057	$ 73,399
2018	$ 2,308,955	$ 66,498
2019	$ 2,430,618	$ 59,622
2020	$ 2,539,093	$ 58,428
2021	$ 2,642,159	$ 64,756
2022	$ 2,930,946	$ 57,489
2023	$ 3,070,933	$ 60,746
2024	$ 3,306,885	$ 65,240
2025	$ 3,514,354	$ 60,681

(000s omitted)



SPECIAL SOURCE REVENUE BONDS

The County issued Special Source Revenue Bonds beginning in 1996 to provide for specific county needs. These bonds are repaid primarily from fee-in-lieu-of-tax payments of certain designated properties located in multi-county parks within Greenville County. The annual requirements to amortize the County's Special Source Revenue Bonds are as follows:

YEAR ENDING JUNE 30	PRINCIPAL	INTEREST/FISCAL CHARGES	TOTAL
2027	$ 7,105,000	$ 3,622,204	$ 10,727,204
2028	$ 7,350,000	$ 3,395,518	$ 10,745,518
2029	$ 4,835,000	$ 3,151,518	$ 7,986,518
2030	$ 4,495,000	$ 2,945,103	$ 7,440,103
2031-2043	$ 66,160,000	$ 18,463,680	$ 84,623,680
TOTAL	**$ 89,945,000**	**$ 31,578,023**	**$ 121,523,023**

Each series is outlined below:

- Series 2021A issue of $26,160,000 for refunding Hospitality Tax Refunding
- Series 2021B issue of $4,520,000 for financing Hospitality Tax project and costs of issuance
- Series 2021 issue of $60,000,000 for financing costs of constructing roads, sidewalks, parking garage and other infrastructure
- Series 2023 issue of $27,970,000 for financing costs of road improvements

RECREATION REVENUE BONDS

The County issued Recreation Revenue Bonds in May 2020 to provide for recreation projects. These bonds are repaid primarily from a transfer from the Parks, Recreation, and Tourism special revenue fund. The annual requirements to amortize the County's Recreation Revenue Bonds are as follows:

YEAR ENDING JUNE 30	PRINCIPAL	INTEREST/FISCAL CHARGES	TOTAL
2027	$ 409,000	$ 51,084	$ 460,084
2028	$ 418,000	$ 42,986	$ 460,986
2029	$ 426,000	$ 34,709	$ 460,709
2030	$ 434,000	$ 26,275	$ 460,275
2031-2032	$ 893,000	$ 26,611	$ 919,611
TOTAL	**$ 2,580,000**	**$ 181,665**	**$ 2,761,665**

Each series is outlined below:

- Series 2020C issue of $3,375,000 issue for Pavilion Recreation Complex and other capital improvements

INSTALLMENT PURCHASE REVENUE BONDS

The County issued County Square Redevelopment Revenue Bonds, Series 2021, 2022, and 2025 to refund a portion of the IPRB Bond Anticipation Notes and to pay costs of issuance. The annual requirements to amortize the County's Installment Purchase Revenue Bonds are as follows:

YEAR ENDING JUNE 30	PRINCIPAL	INTEREST/FISCAL CHARGES	TOTAL
2027	$ 2,200,000	$ 5,110,700	$ 7,310,700
2028	$ 2,315,000	$ 5,000,700	$ 7,315,700
2029	$ 2,430,000	$ 4,884,950	$ 7,314,950
2030	$ 58,200,000	$ 4,763,450	$ 62,963,450
2031-2044	$ 47,730,000	$ 13,408,900	$ 61,138,900
TOTAL	**$ 112,875,000**	**$ 33,168,700**	**$ 146,043,700**

CAPITAL LEASES

Greenville County's capital leases payable are a culmination of various contracts with a broad range of terms for machinery and equipment. The County's capital lease arrangement with a commercial bank was initiated in FY1993. On April 17, 1997, the County adopted a Master Lease Agreement. A total of twenty-nine leases have been issued under the Master Lease Agreement, twenty-eight of which were for the acquisition of vehicles and equipment. Twenty-one master leases have been retired. The budget also includes projected leases for vehicle replacement and additions for FY2027. The following chart reflects the projected annual requirements to amortize the current lease agreements for FY2027-FY2043:

YEAR ENDING JUNE 30	PRINCIPAL	INTEREST/FISCAL CHARGES	TOTAL
2027	$ 6,985,614	$ 608,358	$ 7,593,972
2028	$ 4,759,168	$ 408,889	$ 5,168,057
2029	$ 3,496,395	$ 278,743	$ 3,775,138
2030	$ 2,157,712	$ 182,803	$ 2,340,515
2031-2043	$ 3,595,471	$ 184,194	$ 3,779,665
TOTAL	**$ 20,994,360**	**$ 1,662,987**	**$ 22,657,347**

TOTAL DEBT SERVICE OBLIGATIONS

The following chart shows the total current debt obligations of the County for all debt service funds.

	General Obligation Bonds	Installment Purchase Revenue Bonds	Special Source Revenue Bonds	Revenue Recreation Bonds	Capital Leases	Total Debt Service
Principal						
2027	5,570,000	2,200,000	7,105,000	409,000	6,985,614	22,269,614
2028	5,060,000	2,315,000	7,350,000	418,000	4,759,168	19,902,168
2029	4,200,000	2,430,000	4,835,000	426,000	3,496,395	15,387,395
2030	4,340,000	58,200,000	4,495,000	434,000	2,157,712	69,626,712
2031-2043	22,695,000	47,730,000	66,160,000	893,000	3,595,471	141,073,471
Total Principal	**$ 41,865,000**	**$ 112,875,000**	**$ 89,945,000**	**$ 2,580,000**	**$ 20,994,360**	**$ 268,259,360**
Interest						
2027	1,460,188	5,110,700	3,622,204	51,084	608,358	10,852,534
2028	1,270,338	5,000,700	3,395,518	42,986	408,889	10,118,431
2029	1,097,501	4,884,950	3,151,518	34,709	278,743	9,447,421
2030	950,163	4,763,450	2,945,103	26,275	182,803	8,867,794
2031-2043	2,937,411	13,408,900	18,463,680	26,611	184,194	35,020,796
Total Interest	**$ 7,715,601**	**$ 33,168,700**	**$ 31,578,023**	**$ 181,665**	**$ 1,662,987**	**$ 74,306,976**
Debt Service						
2027	7,030,188	7,310,700	10,727,204	460,084	7,593,972	33,122,148
2028	6,330,338	7,315,700	10,745,518	460,986	5,168,057	30,020,599
2029	5,297,501	7,314,950	7,986,518	460,709	3,775,138	24,834,816
2030	5,290,163	62,963,450	7,440,103	460,275	2,340,515	78,494,506
2031-2043	25,632,411	61,138,900	84,623,680	919,611	3,779,665	176,094,267
Total Debt Service	**$ 49,580,601**	**$ 146,043,700**	**$ 121,523,023**	**$ 2,761,665**	**$ 22,657,347**	**$ 342,566,336**

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COUNTY OF GREENVILLE
STATISTICAL INFORMATION

DEMOGRAPHIC INFORMATION

Population Growth

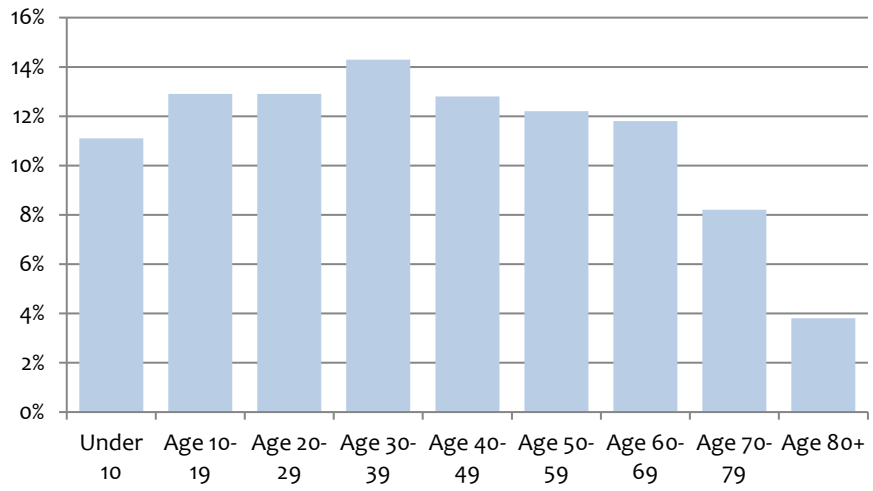
The population of the County is estimated to be 583,125 for 2026. Greenville County is the largest county in population in South Carolina. Growth rates have averaged 1.6% per year since 2021.

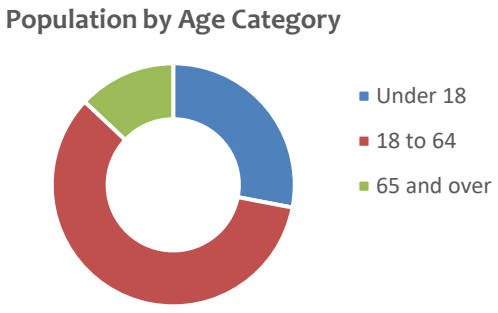
Total Population	2010	2021	2026	Projected Annual Growth Rate
Greenville County	451,225	534,675	583,125	1.60%
South Carolina	4,625,364	5,194,274	5,570,274	1.46%

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.

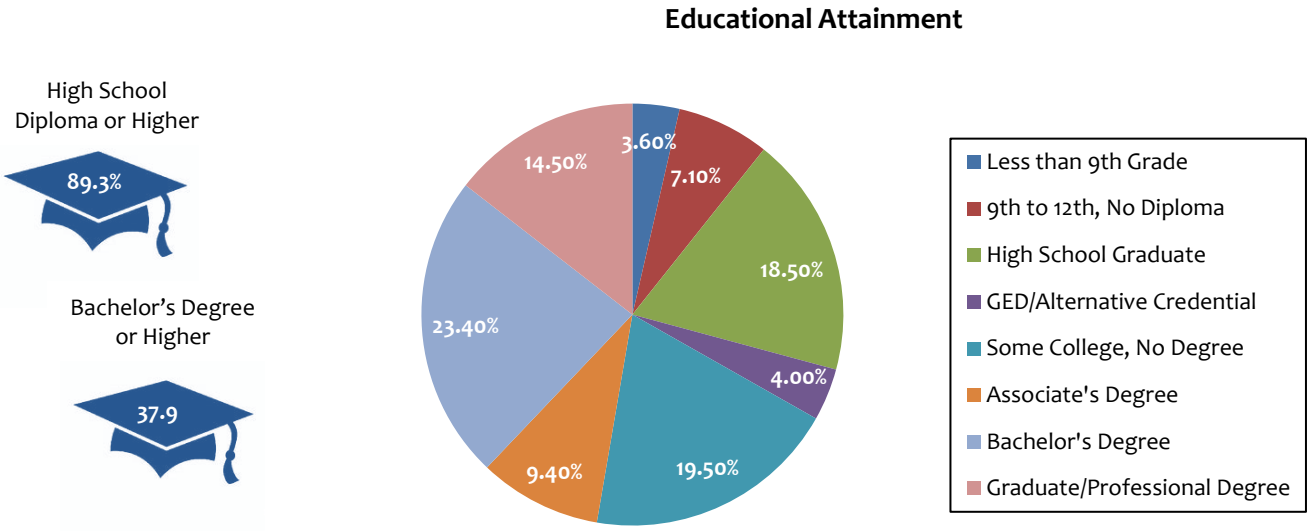
Institution	Type
Bob Jones University	4 Year Private
Furman University	4 Year Private
Greenville Technical College	Technical College
North Greenville University	4 Year Private
The University Center	Consortium *

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

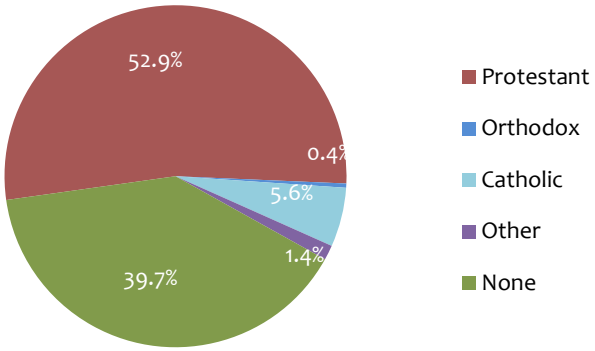
Health Care

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