County Administrator

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

Dear Chairman Blount and Members of County Council:

I am pleased to present Greenville County's budget for Fiscal Year 2026. 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 has resulted in the County's retention of triple A bond ratings for the past 22 years.

DEVELOPMENT PHILOSPHY

The recommended budget aligns the County's resources with the County's organizational priorities.

Priority 1 – Public Safety:	Support progressive procedures and enhanced processes to serve citizens by providing necessary funding for Emergency Medical Services, Detention Center, and Sheriff's Office.
Priority 2 – Fiscal Responsibility and Transparency:	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.
Priority 3 – Infrastructure:	Provide for County infrastructure that gives mobility and access for diverse community.
Priority 4 – Economic Development:	Promote long-term financial stability and provide a livable community for citizens.
Priority 5 – Strategic Growth and Land Management:	Balance the future needs of the County through strategic growth and land management.

Short Term Factors and Budget Guidelines

The budget provides 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 upcoming budget year.

OVERVIEW

The preparation of the budget has been focused on addressing organizational priorities of public safety, fiscal responsibility, infrastructure, economic development, and strategic growth. 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 FY2026 budget:

- ***General Fund Balance of $75.4 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 $75.4 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, this budget emphasizes 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 FY2026 totals $477,233,755, which is 19.51% greater than the FY2025 budget of $399,316,815. The following chart provides an overview of the County's overall budget for Fiscal Year 2026 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.

	ADOPTED BUDGET FY2024	ADOPTED BUDGET FY2025	ADOPTED BUDGET FY2026
GENERAL FUND	$ 242,740,106	$ 251,432,463	$ 275,141,134
SPECIAL REVENUE FUNDS	$ 82,947,221	$ 86,090,545	$ 133,984,290
DEBT SERVICE FUND	$ 32,218,726	$ 32,563,516	$ 34,885,734
ENTERPRISE FUND	$ 28,457,302	$ 29,230,291	$ 33,222,597
TOTAL BUDGET	**$ 386,363,355**	**$ 399,316,815**	**$ 477,233,755**
Percent Change			19.51%

The General Fund operating and capital budget for FY2026 is $275,141,134. This represents an increase of $23,708,671 or 9.43% from the FY2025 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 $3.60 billion, reflecting a growth in the base of 3%. Over 59% of Greenville County's budgeted revenue is derived from local ad valorem property taxes. The budget includes a reduction in millage of 1.5 mills.

- All Real Property is reassessed during the 2025 calendar year. While the overall property value in the County will increase, the County's millage rate will be reduced. This is in compliance with applicable laws that prohibit the County from receiving additional revenue from reassessment.

- 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 2026 budget is projected to account for 11% of General Fund revenue.

EXPENDITURES
The County's expenditures are divided across several major service areas. The total County budget is projected to increase by 19.51% in FY2026, with the General Fund increasing by 9.43% in FY2026. Noteworthy changes to expenditures include:

Priority 1
Public Safety

Sheriff's Office – Funding is included in the budget for operating equipment and operational accounts increases for fuel and auto repairs are also included.

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

Coroner's Office – Funding is included in the budget for two additional deputy coroner positions in FY2026 and for operational increases for fuel, auto repairs, and telephone services.

Emergency Medical Services – Funding is included in the budget for five paramedic positions for EMS for FY2026. Capital project funding is also included for replacement of stretchers.

Emergency Management – The budget includes funding for one preparedness manager position, as well as additional funding for the Emergency Response Team and for contractual costs for data communication.

Forensics - Funding is included in the budget for one criminalist (drug analyst) position and for increased contractual costs.

Circuit Public Defender – Funding is included to support attorney positions in FY2026 for personnel services within the Public Defender's Office.

Clerk of Court – Funding is included in capital projects for an expansion of judicial offices at the County Courthouse, as well as security upgrades.

Probate Court – The budget includes funding for one law clerk position, as well as operational funding for electronic case file system and capital funding for digitization of estate records.

Priority 2
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 FY2026. 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 anticipates an average 3.0% increase for FY2026. These salary adjustments reflect the County's commitment to pay for performance for our employees, our most valuable resource. The FY2026 budget also includes a Council amendment for an additional 3.0% increase for public safety personnel.

Vehicle Replacements/Additions – The budget includes funding to continue vehicle replacements for FY2026. A total of $7 million for vehicles and equipment is scheduled utilizing the master lease program. The budget also includes additions to Fleet Services to support operations.

Grants – Funding for matching grants in the amount of $200,000 for FY2026 is included in the budget.

Capital Projects – A total of $25.450 million for FY2026 is included in the Capital Improvement Program to support technological enhancements, equipment replacement, facility improvements, and Parks and Recreation projects.

Priority 3
Infrastructure

Stormwater – The budget includes funding for neighborhood drainage improvement projects in the amount of $600,000 for FY2026. Funding for water quality retrofit projects in the amount of $2,525,000 for FY2026 is also included. Funding will be provided from the current stormwater utility fee.

Road Program - A total of $36.2 million is programmed for FY2026. Of the total amount $33.1 million is to be used for road paving, sidewalks, bridge replacement, road improvements and traffic calming. The additional $3.1 million is to be used for bond debt service and capital. 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.

Priority 4
Economic Development

Economic Development – The budget includes funding for economic development programs in the amount of $3,107,975.

Affordable Housing – A total of $2,000,000 is included to induce the creation of workforce and affordable housing within the County.

Priority 5
Strategic Growth and Land Management

Parks, Recreation, and Tourism – A total of $4,550,000 is included in the Capital Improvement Program for parks, recreation, and tourism projects.

Natural Resources Funds – A total of $1,500,000 for FY2026 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.

As we conclude another budget development process, 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. The five long-term goals that have shaped budgetary decisions for the upcoming budget include:

- Public Safety
- Fiscal Responsibility and Transparency
- Infrastructure
- Economic Development
- Strategic Growth and Land Management

PRIORITY AREA I: PUBLIC SAFETY

Provide a safe community for citizens

Provide funding necessary to maintain public safety functions of Emergency Medical Services, Detention Center, and Sheriff's Office.

PRIORITY AREA II: FISCAL RESPONSIBILITY AND TRANSPARENCY

Operate within a fiscally responsible and transparent framework

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.

PRIORITY AREA III: INFRASTRUCTURE

Provide for County infrastructure that gives mobility and access for diverse community

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.

PRIORITY AREA IV: ECONOMIC DEVELOMPENT

Develop diverse economic development opportunities

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 V: STRATEGIC GROWTH AND LAND MANAGEMENT

Balance the future needs of the County with the preservation of green space

Enhance strategic growth opportunities and preserve green space.

STRATEGIC GOALS AND ACTION PLANS

Provide a safe community for citizens	Provide necessary funding to maintain public safety functions	Public Safety, Law Enforcement, Judicial Services
Operate within fiscally responsible framework	Maintain Triple A Bond ratings and levels of quality service	County Administration, All Departments/Offices
	Review service levels and look for opportunities to streamline	County Administration, All Departments/Offices
Provide for County infrastructure that gives mobility and access for diverse community	Study infrastructure to prioritize projects aimed at stemming congestion	County Council and Administration, Public Works
	Support infrastructure to meet traffic and growth	County Council and Administration, Public Works
Develop diverse economic development opportunities	Promote long term financial stability and provide livable community	County Council, County Administration, GADC
	Support economic development of the County and increase ties with key stakeholders	County Administration, GADC, Department of Commerce, Schools, Upstate Alliance
Balance the future needs of the County with the preservation of green space	Enhance growth opportunities and develop expansion strategies for greenways	County Council, County Administrator, Community Planning and Development, Parks and Recreation

THIS PAGE INTENTIONALLY LEFT BLANK