

BUDGET SUMMARIES

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 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 FY2024	ADOPTED BUDGET FY2025	ADOPTED BUDGET FY2026
GENERAL FUND BUDGET			
Administrative Services	\$ 3,886,907	\$ 3,976,269	\$ 3,905,561
Department of Administration	39,132,287	40,207,133	44,035,256
Department of General Services	7,514,258	8,349,329	8,864,407
Department of Public Works	23,698,229	24,173,243	26,595,450
Department of Planning and Development	5,496,367	5,615,891	5,960,845
Public Safety	38,766,342	39,731,554	42,917,200
Elected & Appointed Offices/ Judicial	25,973,744	26,726,217	28,792,234
Elected & Appointed Offices/ Fiscal	4,057,041	4,156,789	4,533,505
Elected & Appointed Offices/Law Enforcement	71,393,559	74,249,970	84,673,198
Other Services	13,671,331	14,463,161	16,361,432
TOTAL OPERATING BUDGET	\$ 233,590,065	\$ 241,649,556	\$ 266,639,088
Interfund Transfers	9,150,041	9,782,907	8,502,046
TOTAL GENERAL FUND BUDGET	\$ 242,740,106	\$ 251,432,463	\$ 275,141,134
SPECIAL REVENUE FUND			
State Accommodations Tax	\$ 1,070,000	\$ 1,070,000	\$ 1,375,000
Local Accommodations Tax	500,000	500,000	500,000
Affordable Housing	2,000,000	3,000,000	2,000,000
E911	3,184,632	3,209,118	3,585,443
Hospitality Tax *	9,566,280	9,649,066	12,904,744
Infrastructure Bank *	13,396,227	16,432,419	39,996,625
Medical Charities	8,433,674	8,776,270	9,905,559
Natural Resources	4,500,000	4,500,000	1,500,000
Parks, Recreation, and Tourism *	21,830,651	20,475,260	22,510,172
Public Safety Interoperable Communications	2,000,000	2,000,000	2,898,172
Road Program *	15,950,000	15,950,000	36,258,648
Victim's Rights	515,757	528,412	549,927
TOTAL SPECIAL REVENUE FUND	\$ 82,947,221	\$ 86,090,545	\$ 133,984,290
DEBT SERVICE FUND			
General Obligation Bonds	\$ 6,342,102	\$ 5,956,695	\$ 7,871,413
Certificates of Participation	8,000,000	8,000,000	7,739,404
Special Source Revenue Bonds	11,515,127	11,557,769	11,222,868
Capital Leases	6,361,497	7,049,052	8,052,049
TOTAL DEBT SERVICE FUND	\$ 32,218,726	\$ 32,563,516	\$ 34,885,734
ENTERPRISE FUND			
Solid Waste *	\$ 14,662,111	\$ 14,781,496	\$ 20,078,429
Stormwater Management	13,795,191	14,448,795	13,144,168
TOTAL ENTERPRISE FUND	\$ 28,457,302	\$ 29,230,291	\$ 33,222,597
TOTAL BUDGET	\$ 386,363,355	\$ 399,316,815	\$ 477,233,755
* Expenditures include transfers out to other funds			
INTERNAL SERVICE FUND			
Fleet Management	\$ 9,865,770	\$ 9,907,493	\$ 11,798,961
Health/Dental Insurance Program	33,971,344	33,975,810	40,369,124
Workers Compensation *	4,335,000	4,335,000	4,600,000
Building Services	183,925	188,252	201,510
TOTAL INTERNAL SERVICE FUND	\$ 48,356,039	\$ 48,406,555	\$ 56,969,595

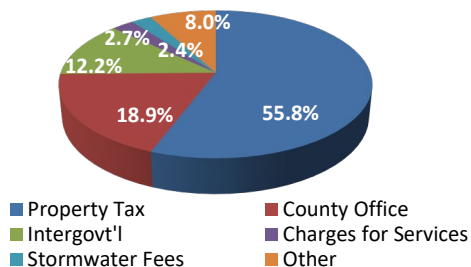
CONSOLIDATED FUND SUMMARY

FY2026

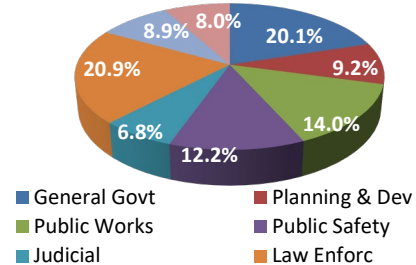
The following chart presents a consolidated summary for Fiscal Year 2026 of all funds, including revenue sources and expenditures on a comparative basis.

	General Fund	Special Revenue Fund	Debt Service Fund	Capital Projects Fund	Enterprise Funds	Total Budget	Internal Service Funds
Financial Sources							
Property Taxes	\$ 158,487,600	\$ 47,113,840	\$ 5,603,200	\$ -	\$ 5,603,200	\$ 216,807,840	\$ -
County Offices/Fees	52,972,537	20,508,020	-	-	-	73,480,557	-
Intergovernmental	29,444,643	17,945,814	175,338	-	-	47,565,795	-
Charges for Services	-	-	-	-	10,316,275	10,316,275	11,291,247
Premiums	-	-	-	-	-	-	50,802,670
Stormwater Fees	-	-	-	-	9,486,222	9,486,222	-
Capital Projects Reserve	-	-	-	-	-	-	-
Other	6,772,089	17,966,930	5,635,008	-	600,514	30,974,541	200,800
Total Estimated Financial Sources	\$ 247,676,869	\$ 103,534,604	\$ 11,413,546	\$ -	\$ 26,006,211	\$ 388,631,230	\$ 62,294,717
Expenditures							
Administrative Services	\$ 3,905,561	\$ -	\$ -	\$ -	\$ -	\$ 3,905,561	\$ -
Department of Administration	44,035,256	2,898,172	-	6,869,000	-	53,802,428	201,510
Department of General Services	8,864,407	-	-	7,000,000	-	15,864,407	11,798,961
Department of Planning & Development	26,595,450	-	-	-	13,144,168	39,739,618	-
Department of Public Works	5,960,845	33,162,298	-	4,381,000	17,266,429	60,770,572	-
Department of Public Safety	42,917,200	9,905,559	-	-	-	52,822,759	-
Judicial Services	28,792,234	549,927	-	-	-	29,342,161	-
Fiscal Services	4,533,505	-	-	150,000	-	4,683,505	-
Law Enforcement Services	84,673,198	3,585,443	-	2,500,000	-	90,758,641	-
Parks, Recreation & Tourism	16,361,432	17,475,148	-	4,550,000	-	38,386,580	-
Boards, Commissions & Others	-	8,847,975	-	-	-	8,847,975	-
Workers Compensation	-	-	-	-	-	-	2,100,000
Health and Dental	-	-	-	-	-	-	40,369,124
Capital Outlay	-	-	-	-	-	-	-
Principal Retirement	-	-	22,979,808	-	-	22,979,808	-
Interest and Fiscal Charges	-	-	11,905,926	-	-	11,905,926	-
	\$ 266,639,088	\$ 76,424,522	\$ 34,885,734	\$ 25,450,000	\$ 30,410,597	\$ 433,809,941	\$ 54,469,595
Excess (deficiency) of revenues over(under) expenditures	\$ (18,962,219)	\$ 27,110,082	\$ (23,472,188)	\$ (25,450,000)	\$ (4,404,386)	\$ (45,178,711)	\$ 7,825,122
Other Financing Sources and Uses							
Sale of Property	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Capital Lease Issuance	-	-	-	7,000,000	-	7,000,000	-
Transfers In	21,414,993	12,047,082	25,992,655	15,450,000	10,000,000	84,904,730	-
Transfers Out	(8,502,046)	(57,559,768)	-	-	(2,812,000)	(68,873,814)	(2,500,000)
Total Other Sources (Uses)	\$ 12,912,947	\$ (45,512,686)	\$ 25,992,655	\$ 22,450,000	\$ 7,188,000	\$ 23,030,916	\$ (2,500,000)
Net Increase (Decrease) in Fund Balance	\$ (6,049,272)	\$ (18,402,604)	\$ 2,520,467	\$ (3,000,000)	\$ 2,783,614	\$ (22,147,795)	\$ 5,325,122
Fund Balance July 1	\$ 81,545,344	\$ 62,967,448	\$ 17,679,737	\$ (737,531)	\$ 12,307,177	\$ 173,762,175	\$ (12,342,897)
Fund Balance June 30	\$ 75,496,072	\$ 44,564,844	\$ 20,200,204	\$ (3,737,531)	\$ 15,090,791	\$ 151,614,380	\$ (7,017,775)

FY2026 Estimated Financial Sources
\$388.631 Million



FY2026 Estimated Expenditures
\$433.809 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

FY2024-FY2026 SUMMARY OF ESTIMATED FINANCIAL SOURCES AND USES (FOR BUDGETARY PURPOSES ONLY)

	GENERAL FUND		
	FY2024 ACTUAL	FY2025 ACTUAL *	FY2026 BUDGET
Financial Sources			
Property Taxes	\$ 139,788,304	\$ 149,469,411	\$ 158,487,600
County Offices	47,957,304	51,182,367	52,972,537
Intergovernmental	27,100,717	30,609,361	29,444,643
Other	11,346,458	15,609,986	6,772,089
Total Estimated Financial Sources	\$ 226,192,783	\$ 246,871,125	\$ 247,676,869
Expenditures			
Administrative Services	\$ 3,535,593	\$ 3,534,807	\$ 3,905,561
Department of Administration	40,161,408	42,183,571	44,035,256
Department of General Services	6,905,828	7,955,926	8,864,407
Department of Planning & Development	22,216,244	23,659,865	26,595,450
Department of Public Works	5,301,881	5,416,323	5,960,845
Department of Public Safety	38,065,917	39,866,104	42,917,200
Judicial Services	25,591,044	26,986,165	28,792,234
Fiscal Services	3,912,075	4,097,045	4,533,505
Law Enforcement Services	74,468,721	80,593,887	84,673,198
Boards, Commissions & Others	15,714,356	16,602,281	16,361,432
Capital Outlay	-	-	-
Principal Retirement	-	-	-
Interest and Fiscal Charges	-	-	-
Total Expenditures	\$ 235,873,067	\$ 250,895,974	\$ 266,639,088
Excess (deficiency) of revenues over(under) expenditures	\$ (9,680,284)	\$ (4,024,849)	\$ (18,962,219)
Other Financing Sources and Uses			
Sale of Property	\$ -	\$ -	\$ -
Capital Lease Issuance	-	-	-
Bonded Sale/Debt Security issuance	-	-	-
Proceeds of land held for resale	-	-	-
Transfers In	16,547,576	15,417,995	21,414,993
Principal Retirement	-	-	-
Transfers out	(8,861,389)	(10,469,036)	(8,502,046)
Total Other Sources (Uses)	\$ 7,686,187	\$ 4,948,959	\$ 12,912,947
Net Increase (Decrease) in Fund Balance	\$ (1,994,097)	\$ 924,110	\$ (6,049,272)
Fund Balance July 1	\$ 82,615,331	\$ 80,621,234	\$ 81,545,344
Fund Balance June 30	\$ 80,621,234	\$ 81,545,344	\$ 75,496,072

* FY2025 actual revenues/expenditures are unaudited as of the printing date of this document.

The General Fund operating budget for FY2026 (including salaries, operating, contractual and capital line items) totals \$275,141,134. This represents an increase of \$23,708,671 or 9.43% from the FY2025 budget. The increase is attributed to salary adjustments and funding for various departmental expansions.

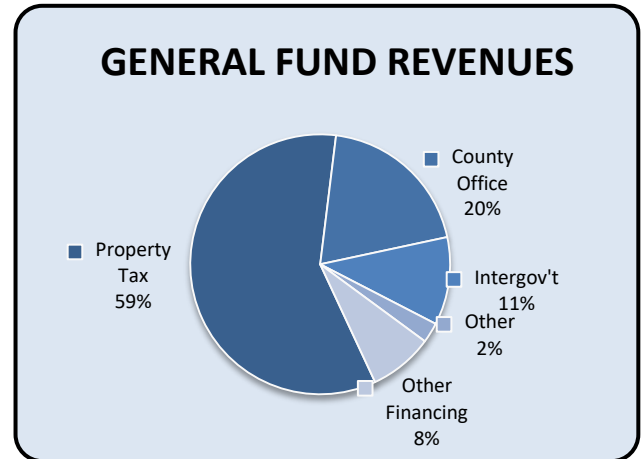
GENERAL FUND REVENUES

General Fund revenues in FY2026 are projected to be \$269,091,862. 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 \$158,487,600 for FY2026. Property taxes are the County's largest single revenue source, comprising 59% of all General Fund revenues. Budgeted net collections are based on \$3.6 billion estimated assessed valuation and a 98% collection rate.

The tax millage for the General Fund will be 47.7 mills in FY2026 after reassessment calculations. 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 of 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%.

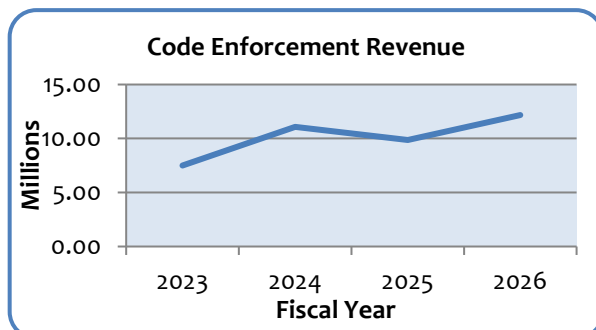
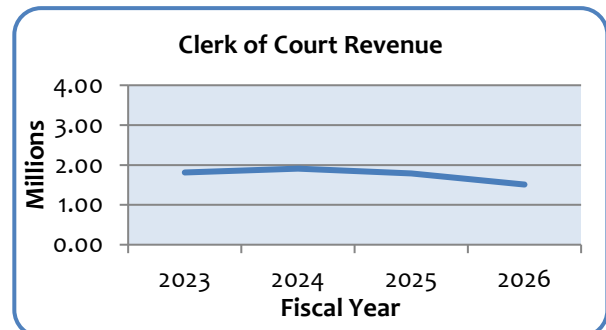


County Office Revenue

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 \$1.51 million for FY2026. The projection for FY2026 is less than the revenue collected in previous years based on historical trends from previous years.

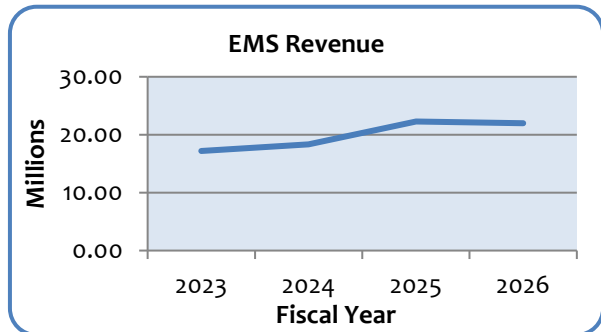


Code Enforcement Revenue

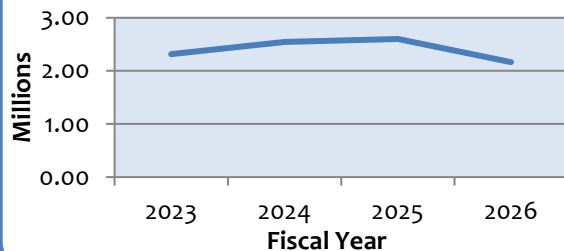
Code Enforcement Revenue from fees for building permits and inspections is projected to be approximately \$12.17 million for FY2026. This represents a substantial increase due to a change in fees collected by this department. Fee changes will allow the fee schedule to be more in line with area permitting fees.

Emergency Medical Services Revenue

County Office revenue for Emergency Medical Services is projected to be \$21.99 million by FY2026. 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 Revenue

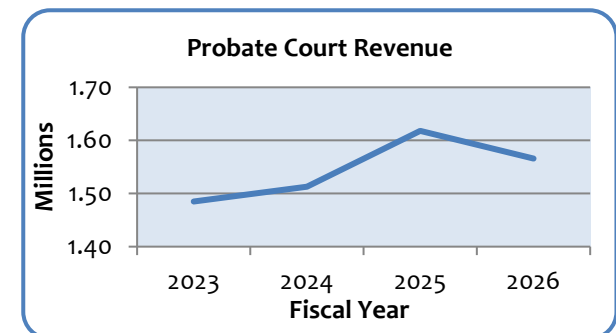


Magistrate Office Fines and Fees

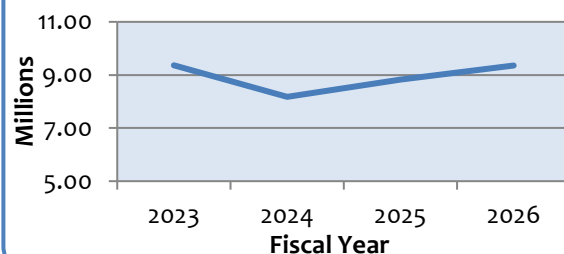
Revenue for Magistrate Office Fines and Fees is projected to be \$2.17 million for FY2026. Projections for the future are based on current fee and cost schedules. Current projections for future years include a decrease in revenue.

Probate Court Revenue

Probate Court revenue is projected to be \$1.56 million for FY2026. 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



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 in FY2022 due to increased property development. Register of Deeds revenue is projected to be \$9.35 million in FY2026.

Intergovernmental Revenue

Intergovernmental revenue includes state-shared revenues and any funds received from other governmental entities and accounts for 11% 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 \$21,414,993 for FY2026. 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 8% of the General Fund revenue.

GENERAL FUND APPROPRIATIONS

Total general fund appropriations for FY2026 are \$266,639,088 (exclusive of \$8,502,046 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 FY2026 total \$217,490,183 and equates to 79.05% of the General Fund operating budget.

Operating Expenses and Contractual Charges

Operating Expenses for the General Fund for FY2026 total \$40,969,423. General Fund Contractual Charges total \$7,740,025 for FY2026.

Capital Outlay

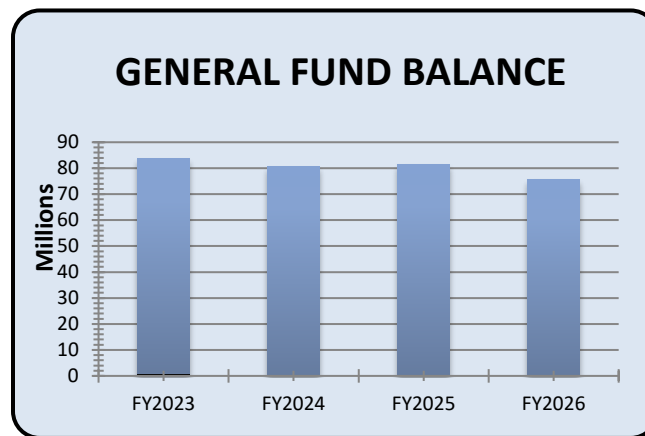
The General Fund Capital Line Item budget totals \$439,457 for FY2026. These capital items will have no direct impact on future operating budgets, with the impact of maintenance costs absorbed through redirection of a portion of the capital funds programmed in the five-year financial forecast. All other 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 \$8,502,046 for FY2026. Transfers to other funds include funding for master lease debt service, matching funds for grants, and a transfer to the Affordable Housing Special Revenue Fund. 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 \$80,621,229. The fund balance as of June 30, 2025 is \$81,545,344. As of June 30, 2026, the fund balance for the General Fund is projected at \$75,496,072. 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

	FY2023 ACTUAL	FY2024 ACTUAL	FY2025 ACTUAL	FY2026 BUDGET	FY2027 PROJECTED	FY2028 PROJECTED	FY2029 PROJECTED
BEGINNING FUND BALANCE	\$ 72,802,674	\$ 82,615,331	\$ 80,621,234	\$ 81,545,344	\$ 75,496,072	\$ 70,061,820	\$ 69,654,411
REVENUES							
Property Tax	\$ 118,319,836	\$ 139,788,304	\$ 149,469,411	\$ 158,487,600	\$ 168,789,294	\$ 177,228,759	\$ 186,090,197
County Office Revenue	40,360,460	48,730,046	51,182,367	52,972,537	57,007,951	57,578,031	58,153,811
Intergovernmental	26,474,637	26,264,678	30,609,361	29,444,643	29,462,187	29,609,498	29,757,545
Other	8,413,017	11,409,756	15,609,986	6,772,089	6,895,056	6,929,531	6,964,179
Total Revenues	\$ 193,567,950	\$ 226,192,784	\$ 246,871,125	\$ 247,676,869	\$ 262,154,488	\$ 271,345,818	\$ 280,965,732
OTHER FINANCING SOURCES							
Transfers In from Other Funds	45,047,041	16,547,576	15,417,995	21,414,993	17,845,221	17,958,733	18,077,919
TOTAL REVENUE AND SOURCES	\$ 238,614,991	\$ 242,740,360	\$ 262,289,120	\$ 269,091,862	\$ 279,999,709	\$ 289,304,551	\$ 299,043,651
EXPENDITURES							
Salaries	\$ 128,202,697	\$ 132,757,327	\$ 139,898,646	\$ 145,093,555	\$ 150,512,712	\$ 155,028,093	\$ 159,678,936
Benefits	51,724,872	60,058,957	63,579,354	72,396,628	74,091,408	75,750,627	77,394,122
Operating	37,509,124	37,563,033	40,490,769	40,969,423	41,233,410	42,058,078	42,899,240
Contractual	4,569,421	5,493,751	5,955,197	7,740,025	7,837,685	7,916,062	7,995,222
Capital	196,253	-	972,008	439,457	116,492	250,000	250,000
FMV Adjustment	-	-	-	-	-	-	-
TOTAL RECURRING EXPENDITURES	\$ 222,202,367	\$ 235,873,068	\$ 250,895,974	\$ 266,639,088	\$ 273,791,707	\$ 281,002,861	\$ 288,217,520
OTHER FINANCING USES - NonRecurring							
Transfers Out to Other Funds	\$ 6,599,967	\$ 8,861,389	\$ 10,469,036	\$ 8,502,046	\$ 11,642,254	\$ 8,709,099	\$ 8,879,281
Debt Service Lease Principal GASB	-	-	824,428	-	-	-	-
TOTAL EXPENDITURE AND USES	\$ 228,802,334	\$ 244,734,457	\$ 261,365,010	\$ 275,141,134	\$ 285,433,961	\$ 289,711,960	\$ 297,096,802
EXCESS (DEFICIT)	9,812,657	(1,994,097)	924,110	(6,049,272)	(5,434,252)	(407,409)	1,946,849
ENDING FUND BALANCE	\$ 82,615,331	\$ 80,621,234	\$ 81,545,344	\$ 75,496,072	\$ 70,061,820	\$ 69,654,411	\$ 71,601,261
Financial Policies 25%	48,391,988	56,548,196	61,717,781	61,919,217	65,538,622	67,836,455	70,241,433
Financial Policies 35%	67,748,783	79,167,474	86,404,894	86,686,904	91,754,071	94,971,036	98,338,006

* FY2025 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; E-911; Hospitality Tax; Infrastructure Bank; Medical Charities; Road Program; Parks, Recreation and Tourism; Interoperable Communications; Affordable Housing; Natural Resources; and Victims 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.

FY2024-FY2026 SUMMARY OF ESTIMATED FINANCIAL SOURCES AND USES (FOR BUDGETARY PURPOSES ONLY)

	SPECIAL REVENUE FUNDS		
	FY2024 ACTUAL	FY2025 ACTUAL *	FY2026 BUDGET
Financial Sources			
Property Taxes	\$ 46,076,629	\$ 51,088,516	\$ 47,113,840
Intergovernmental	10,823,264	10,942,865	17,945,814
Fees	19,716,943	19,999,316	20,508,020
Other	16,358,934	17,869,212	17,966,930
Total Estimated Financial Sources	\$ 92,975,770	\$ 99,899,909	\$ 103,534,604
Expenditures			
Administrative Services	\$ -	\$ -	\$ -
Department of Administration	1,423,404	1,724,718	2,898,172
Department of General Services	-	-	-
Department of Planning & Development	-	-	-
Department of Public Works	8,545,669	16,975,127	33,162,298
Department of Public Safety	8,617,914	9,559,543	9,905,559
Judicial Services	497,918	525,013	549,927
Fiscal Services	-	-	-
Law Enforcement Services	7,471,182	3,677,966	3,585,443
Parks, Recreation & Tourism	15,601,139	15,545,391	17,475,148
Boards, Commissions & Others	7,941,361	11,099,492	8,847,975
Capital Outlay	-	-	-
Interest and Fiscal Charges	-	-	-
Principal Retirement	-	-	-
Total Expenditures	\$ 50,098,587	\$ 59,107,250	\$ 76,424,522
Excess(deficiency) of revenues over(under) expenditures	\$ 42,877,183	\$ 40,792,659	\$ 27,110,082
Other Financing Sources and Uses			
Sale of Property	\$ -	\$ -	\$ -
Capital Lease Proceeds	-	-	-
Transfers In	3,134,784	4,134,784	12,047,082
Transfers Out	(30,483,517)	(33,326,642)	(57,559,768)
Total Other Sources (Uses)	\$ (27,348,733)	\$ (29,191,858)	\$ (45,512,686)
Net Increase (Decrease)in Fund Balance	\$ 15,528,450	\$ 11,600,801	\$ (18,402,604)
Fund Balance July 1	\$ 35,838,197	\$ 51,366,647	\$ 62,967,448
Fund Balance - June 30	\$ 51,366,647	\$ 62,967,448	\$ 44,564,844

* FY2025 actual revenues/expenditures are unaudited as of the printing date of this document.

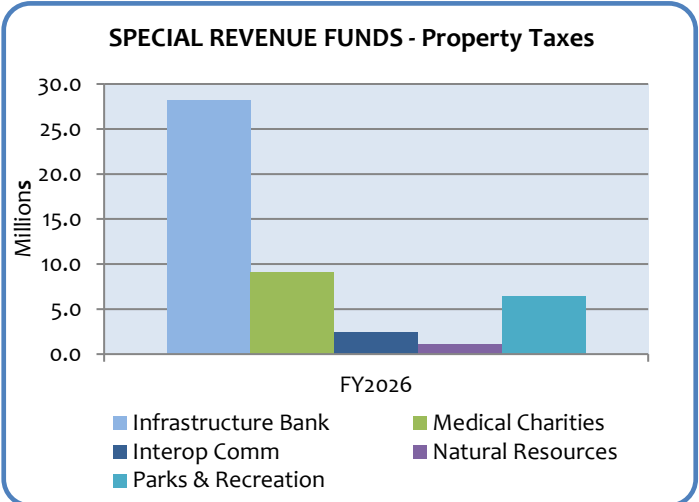
SPECIAL REVENUE FUNDS – REVENUE

Revenues for the selected special revenue funds presented in this document are projected to be \$103,534,604 for FY2026. 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 45.5% of revenue for Special Revenue Funds. The following Special Revenue Funds derive a portion of their revenue from property taxes:

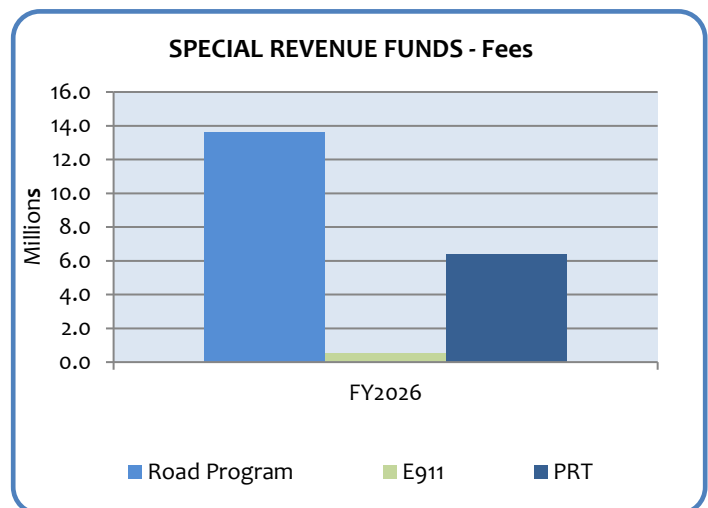
- Property taxes provide 98.8% of Infrastructure Bank revenue. Infrastructure bank revenues are derived from fee-in-lieu-tax payments made by companies as a result of transactions between the County and new industry.
- Property taxes provide 97.2% of Medical Charities revenue. This revenue is derived from 2.2 mills levied on all taxable property for the purpose of the Charity Hospitalization Fund.
- Property taxes provide 47.5% 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 96.9% of the revenue for the Public Safety Interoperable Communications Fund and 96.0% 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 \$20,508,020 for FY2026. The following Special Revenue Funds derive a portion of their revenue from intergovernmental sources:

- This source comprises 53.6% 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 13.1% 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 47.6% of revenue for the fund.

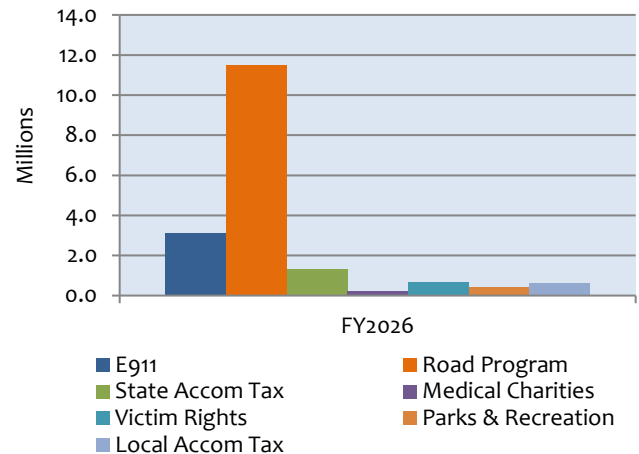


Intergovernmental Revenues

Intergovernmental revenues for the selected Special Revenue Funds will be \$17,945,814 for FY2026. The following Special Revenue Funds derive a portion of their revenue from intergovernmental sources:

- Intergovernmental revenues comprise 81.6% of E911 revenue, which comes from the State of South Carolina.
- Intergovernmental revenues for Medical Charities (2.5%) and Parks, Recreation and Tourism (3.2%) 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 45.2% of road program revenue.

SPECIAL REVENUE FUNDS - Intergovernmental

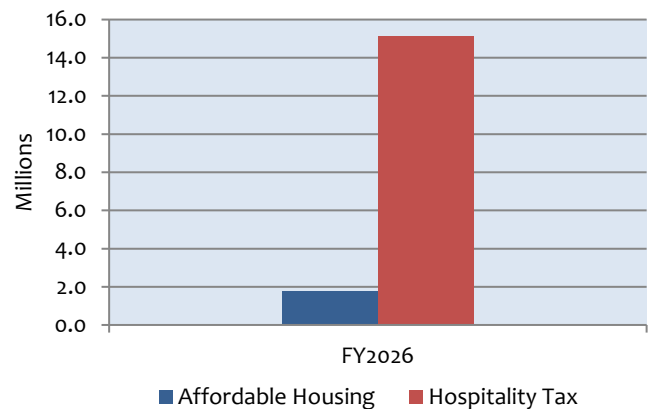


Other Revenue

The Other Revenue category for the selected Special Revenue Funds comprises 17.3% 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, and Road Program.

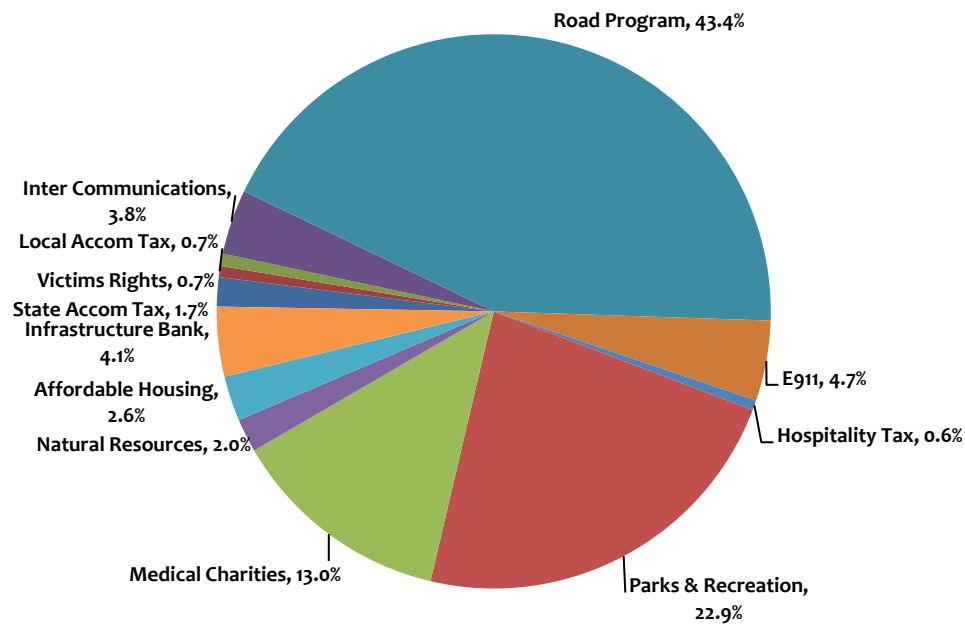
SPECIAL REVENUE FUNDS - Other Revenue



SPECIAL REVENUE FUNDS – APPROPRIATIONS

Total appropriations for the selected Special Revenue Funds total \$76,424,522 for FY2026. 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 Fund Appropriations



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 \$5,662,298 from the Infrastructure Bank Special Revenue Fund to the Road Program Special Revenue Fund, a transfer of \$6,134,784 from the Hospitality Tax Special Revenue fund to the Parks, Recreation, and Tourism Special Revenue Fund, and a transfer of \$250,000 from the General Fund to the Affordable Housing 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 FY2026 for the County's portion of the accommodations tax revenue.
- There will be a transfer of \$16,677,877 for FY2026 from the Infrastructure Bank Special Revenue Fund to the General Fund; a transfer of \$4,388,650 in FY2026 to the Debt Service Fund to assist with debt payments on bond issues for road paving; a transfer of \$5,662,209 to the road program; and a transfer of \$10,000,000 to the Capital Projects Fund.
- For FY2026, there will be a transfer from the Hospitality Tax Special Revenue Fund to the General Fund in the amount of \$2,162,115 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 \$4,167,844.
- In FY2026, there will be a transfer of \$2,196,350 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 \$4,550,000 for capital projects, a transfer of \$460,024 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.

FY2024-FY2026 SUMMARY OF ESTIMATED FINANCIAL SOURCES AND USES (FOR BUDGETARY PURPOSES ONLY)

	DEBT SERVICE FUND		
	FY2024 ACTUAL	FY2025 ACTUAL *	FY2026 BUDGET
Financial Sources			
Property Taxes	\$ 4,998,371	\$ 5,465,253	\$ 5,603,200
County Offices	-	-	-
Intergovernmental	168,990	228,866	175,338
Other	1,607,345	813,942	5,635,008
Total Estimated Financial Sources	\$ 6,774,706	\$ 6,508,061	\$ 11,413,546
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	18,764,654	20,615,563	22,979,808
Interest and Fiscal Charges	5,792,480	6,217,886	11,905,926
Total Expenditures	\$ 24,557,134	\$ 26,833,449	\$ 34,885,734
Excess (deficiency) of revenues over(under) expenditures	\$ (17,782,428)	\$ (20,325,388)	\$ (23,472,188)
Other Financing Sources and Uses			
Sale of Property	\$ -	\$ -	\$ -
Capital Lease Issuance	-	-	-
Bonded Issuances/Premiums/Discounts	12,369,076	-	-
Transfers In	23,338,286	23,295,881	25,992,655
Transfers Out	(39,111,155)	(195,498)	-
Total Other Sources (Uses)	\$ (3,403,793)	\$ 23,100,383	\$ 25,992,655
Net Increase (Decrease) in Fund Balance	\$ (21,186,221)	\$ 2,774,995	\$ 2,520,467
Fund Balance July 1	\$ 36,090,963	\$ 14,904,742	\$ 17,679,737
Fund Balance June 30	\$ 14,904,742	\$ 17,679,737	\$ 20,200,204

* FY2025 actual revenues/expenditures are unaudited as of the printing date of this document.

CAPITAL PROJECTS FUND

The FY2026-FY2030 Capital Improvement Plan projects total \$299.770 million. The FY2026 Capital Improvement Program budget totals \$71.883 million. The Capital Projects Fund reports those resources restricted for the acquisition and construction of major capital projects except those financed by the Enterprise and Special Revenue Funds. For FY2026, the Capital Projects Fund totals \$25.450 million. The remaining \$46.433 million is financed by the stormwater enterprise fund, solid waste enterprise fund, and by the road program special revenue fund. Major projects and initiatives in the Capital Improvement Plan for FY2026 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.

FY2024-FY2026 SUMMARY OF ESTIMATED FINANCIAL SOURCES AND USES (FOR BUDGETARY PURPOSES ONLY)

	CAPITAL PROJECTS		
	FY2024 ACTUAL	FY2025 ACTUAL *	FY2026 BUDGET
Financial Sources			
Property Taxes	\$ -	\$ -	\$ -
County Offices	-	-	-
Capital Projects Reserve	-	-	-
Intergovernmental	-	-	-
Other	1,430,798	544,217	-
Total Estimated Financial Sources	\$ 1,430,798	\$ 544,217	\$ -
Expenditures			
Administrative Services	\$ -	\$ -	\$ -
Department of Administration	8,289,248	-	6,869,000
Department of General Services	10,490,455	2,023,704	7,000,000
Department of Planning & Development	-	40,685	-
Department of Public Works	1,480,932	593,481	4,381,000
Department of Public Safety	-	-	-
Judicial Services	4,190,652	2,643,577	-
Fiscal Services	163,328	-	150,000
Law Enforcement Services	591,498	537,748	2,500,000
Parks, Recreation & Tourism	3,036,654	1,401,742	4,550,000
Boards, Commissions & Others	-	-	-
Capital Outlay	25,667,250	13,222,101	-
Principal Retirement	-	-	-
Interest and Fiscal Charges	-	-	-
	\$ 53,910,017	\$ 20,463,038	\$ 25,450,000
Excess (deficiency) of revenues over (under) expenditures	\$ (52,479,219)	\$ (19,918,821)	\$ (25,450,000)
Other Financing Sources and Uses			
Sale of Property/Bond Issuance	-	112,500	-
Capital Lease Issuance	7,000,000	7,000,000	7,000,000
Transfers In	40,245,998	14,948,057	15,450,000
Transfers Out	(23,668)	(5,625)	-
Bond Issuance	-	-	-
Bond Premium	-	-	-
Revenue from Donations	-	-	3,000,000
Total Other Sources (Uses)	\$ 47,222,330	\$ 22,054,932	\$ 25,450,000
Net Increase (Decrease) in Fund Balance	\$ (5,256,889)	\$ 2,136,111	\$ -
Fund Balance July 1	\$ 2,383,247	\$ (2,873,642)	\$ (737,531)
Fund Balance June 30	\$ (2,873,642)	\$ (737,531)	\$ (737,531)

* FY2025 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 the departments of Fleet Management, Health and Dental Insurance, Workers Compensation, and Building Services. The FY2026 expenditures for the Internal Service Funds total \$56,969,595 (including other financing uses).

FY2024-FY2026 SUMMARY OF ESTIMATED FINANCIAL SOURCES AND USES (FOR BUDGETARY PURPOSES)

	TOTAL INTERNAL SERVICE FUNDS		
	FY2024 ACTUAL	FY2025 ACTUAL *	FY2026 BUDGET
Financial Sources			
Intergovernmental	\$ -	\$ -	\$ -
Charges for Services	10,901,722	11,981,056	11,291,247
Premiums	39,690,717	43,555,996	50,802,670
Other	166,933	253,683	200,800
Total Estimated Financial Sources	\$ 50,759,372	\$ 55,790,735	\$ 62,294,717
Expenses			
Administrative Services	\$ -	\$ -	\$ -
Department of Administration	172,101	195,422	201,510
Department of General Services	10,746,720	11,810,667	11,798,961
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	2,093,857	2,549,524	2,100,000
Health and Dental	40,202,788	43,075,489	40,369,124
	\$ 53,215,466	\$ 57,631,102	\$ 54,469,595
Excess(deficiency) of revenues over(under) expenses	\$ (2,456,094)	\$ (1,840,367)	\$ 7,825,122
Other Financing Sources and Uses			
Sale of Property	\$ -	\$ -	\$ -
Capital Lease Issuance	-	-	-
State Conservation Loan	-	-	-
Transfers In	-	-	-
Transfers Out	(2,250,000)	(2,250,000)	(2,500,000)
Total Other Sources (Uses)	(2,250,000)	(2,250,000)	(2,500,000)
Net Increase (Decrease) in Net Assets	\$ (4,706,094)	\$ (4,090,367)	\$ 5,325,122
Fund Balance - Beginning	\$ (3,546,436)	\$ (8,252,530)	\$ (12,342,897)
Fund Balance - Ending	\$ (8,252,530)	\$ (12,342,897)	\$ (7,017,775)

* FY2025 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 \$16,353,417 in FY2026. The property tax millage for Solid Waste will be 1.4 mills. For FY2026, there is also an anticipated bond issue of \$10,000,000 to fund landfill related expenditures. Revenue for the Stormwater Enterprise Fund is derived from a stormwater fee and other revenue and is estimated to be \$9,652,794 in FY2026. Enterprise Fund expenditures (including other financing uses) for Solid Waste total \$20,078,429 in FY2026. Solid Waste expenditures are classified as: landfill operations, convenience center operations, recycling and post closure activities. Expenditures for the Stormwater Enterprise Fund total \$13,144,168 for FY2026.

FY2024-FY2026 SUMMARY OF ESTIMATED FINANCIAL SOURCES AND USES (FOR BUDGETARY PURPOSES ONLY)

	TOTAL ENTERPRISE FUNDS		
	FY2024 ACTUAL	FY2025 ACTUAL *	FY2026 BUDGET
Financial Sources			
Property Taxes	\$ 5,434,701	\$ 5,465,862	\$ 5,603,200
Charges for Services	8,398,181	10,192,795	10,316,275
Stormwater Fees	8,213,180	8,375,290	9,486,222
Other	594,424	940,800	600,514
Total Estimated Financial Sources	\$ 22,640,486	\$ 24,974,747	\$ 26,006,211
Expenses			
Administrative Services	\$ -	\$ -	\$ -
Department of Administration	-	-	-
Department of General Services	-	-	-
Department of Planning & Development	9,661,681	7,781,470	13,144,168
Department of Public Works	15,001,811	22,166,676	17,266,429
Department of Public Safety	-	-	-
Judicial Services	-	-	-
Fiscal Services	-	-	-
Law Enforcement Services	-	-	-
Parks, Recreation & Tourism	-	-	-
Boards, Commissions & Others	-	-	-
Capital Outlay	-	-	-
	\$ 24,663,492	\$ 29,948,146	\$ 30,410,597
Excess(deficiency) of revenues over(under) expenses	\$ (2,023,006)	\$ (4,973,399)	\$ (4,404,386)
Other Financing Sources and Uses			
Sale of Property	\$ -	\$ -	\$ -
Capital Lease Issuance	-	-	-
Adjustment for Liability Posting	16,323,931	-	-
Transfers In	11,500,000	-	10,000,000
Transfers Out	(366,498)	(878,576)	(2,812,000)
Total Other Sources (Uses)	\$ 27,457,433	\$ (878,576)	\$ 7,188,000
Net Increase (Decrease) in Net Assets	\$ 25,434,427	\$ (5,851,975)	\$ 2,783,614
Fund Net Position - Beginning	\$ (7,275,275)	\$ 18,159,152	\$ 12,307,177
Fund Net Position - Ending	\$ 18,159,152	\$ 12,307,177	\$ 15,090,791

* FY2025 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.

	2024 Actual Ending Fund Balance	2025 Actual Ending Fund Balance *	Change in Fund Balance	% Change	2026 Proposed Ending Fund Balance	Change in Fund Balance	% Change
General Fund	\$ 80,621,234	\$ 81,545,344	\$ 924,110	1.15%	\$ 75,496,072	\$ (6,049,272)	-7.42%
Special Revenue Funds	51,366,647	62,967,448	11,600,801	22.58%	44,564,844	(18,402,604)	-29.23%
Debt Service Fund	14,904,742	17,679,737	2,774,995	18.62%	20,200,204	2,520,467	14.26%
Capital Projects Fund	(2,873,642)	(737,531)	2,136,111	-74.33%	(737,531)	-	0.00%
Fleet Management	1,657,761	1,684,091	26,330	1.59%	1,020,667	(663,424)	-39.39%
Workers Compensation	1,105,079	821,227	(283,852)	-25.69%	727,087	(94,140)	-11.46%
Health Insurance Fund	(11,015,370)	(14,848,215)	(3,832,845)	34.80%	(8,765,529)	6,082,686	40.97%
Building Services Fund	-	-	-	0.00%	-	-	0.00%
Solid Waste Enterprise Fund	1,843,178	(4,054,296)	(5,897,474)	-319.96%	2,220,692	6,274,988	154.77%
Stormwater Enterprise Fund	16,315,974	16,361,473	45,499	0.28%	12,870,099	(3,491,374)	-21.34%

* FY2025 actual revenues/expenditures are unaudited as of the printing date of this document.

Explanation of Changes in Fund Balance Greater than 10%

Special Revenue Funds – The FY2026 ending fund balance is projected to be \$18,402,604 less than the FY2025 ending fund balance. This decrease is mainly due to the use of Infrastructure Bank and Road Program balances to fund the \$36 million road program for the fiscal year.

Debt Service Fund – The FY2026 ending fund balance is projected to be \$2,520,467 greater than the FY2025 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 FY2026 ending fund balance is projected to be \$663,424 less than the FY2025 ending fund balance. This decrease is due to a reduction in revenue received from other county departments.

Workers Compensation Internal Service Fund – The FY2026 ending fund balance is projected to be \$94,140 less than the FY2025 ending fund balance. This decrease in fund balance is due to the transfer of fund balance from this internal service fund to the general fund.

Health Insurance Internal Service Fund – The FY2026 ending fund balance is projected to be \$6,082,686 more than the FY2025 ending fund balance. This change in fund balance is due to changes related to the health insurance plan.

Solid Waste Enterprise Fund – The FY2026 ending fund balance is projected to be \$6,274,988 greater than the FY2025 actual ending fund balance. These changes are due to the anticipated expenses and timing related to the construction at the landfill and the anticipated issuance of a \$10 million bond for landfill expenditures.

Stormwater Enterprise Fund – The FY2026 ending fund balance is projected to be \$3,491,374 less than the FY2025 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 2,207.57 full-time equivalent positions in FY2026 for the General Fund. A total of 2,493.62 positions have been included for all funds. A net total of 14.00 positions have been added for FY2026. These additions include positions in Law Enforcement Services, Public Safety, and Judicial Services areas. The following charts display the number of full-time equivalent positions by department.

DEPARTMENT	2024 ACTUAL	2025 ACTUAL	2026 BUDGET	Variance
GENERAL FUND				
Appointed Officials/Administrative Services	28.50	28.75	28.75	-
Department of Administration	367.18	372.38	378.38	6.00
Department of General Services	74.00	72.00	72.00	-
Department of Public Works	172.00	178.00	178.00	-
Department of Planning and Development	58.00	59.00	59.00	-
Department of Public Safety	430.15	431.15	433.15	2.00
Elected & Appointed/ Judicial Services	261.04	264.10	265.10	1.00
Elected & Appointed/ Fiscal Services	46.48	46.48	46.48	-
Elected & Appointed/Law Enforcement Services	706.77	721.71	723.71	2.00
Other Services	23.00	23.00	23.00	-
TOTAL GENERAL FUND	2,167.12	2,196.57	2,207.57	11.00
SPECIAL REVENUE FUND				
Medical Charities	50.90	52.90	54.90	2.00
E911	9.00	9.00	9.00	-
Parks, Recreation and Tourism	93.04	94.15	94.15	-
Interoperable Communications	-	2.00	2.00	-
Victims Rights	7.00	7.00	7.00	-
TOTAL SPECIAL REVENUE FUNDS (BUDGET)	159.94	165.05	167.05	2.00
INTERNAL SERVICE FUNDS				
Fleet Management	22.75	22.75	23.75	1.00
Health and Dental	1.00	1.00	1.00	-
Building Services	3.00	3.00	3.00	-
TOTAL INTERNAL SERVICE FUNDS	26.75	26.75	27.75	1.00
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	2,445.06	2,479.62	2,493.62	14.00

Explanation of Variances

- In the Department of Administration, five Paramedic positions and one Emergency Preparedness position was added in FY2026.
- In the Department of Public Safety, one Criminalist position and one Records Specialist position was added.
- In the Judicial Services area, one Law Clerk position was added to the General Fund in FY2026.
- In the Law Enforcement area, two Deputy Coroner positions were added in FY2026.
- For the Medical Charities Special Revenue Fund, two Licensed Professional Counselor positions were added in FY2026.
- For the Fleet Management Internal Service Fund, one Administrative Support Specialist position was added.

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