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.

	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.*

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 State Accommodations Tax Special Revenue Fund for FY2026 is shown below.

	STATE ACCOMMODATIONS TAX		
	FY2024 ACTUAL	FY2025 ACTUAL *	FY2026 BUDGET
Financial Sources			
Property Taxes	$ -	$ -	$ -
Intergovernmental	1,285,157	1,204,700	1,310,989
Fees	-	-	-
Other	-	-	-
Total Estimated Financial Sources	$ 1,285,157	$ 1,204,700	$ 1,310,989
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	1,158,226	1,535,142	1,300,000
Capital Outlay	-	-	-
Interest and Fiscal Charges	-	-	-
Principal Retirement	-	-	-
Total Expenditures	$ 1,158,226	$ 1,535,142	$ 1,300,000
Excess(deficiency) of revenues over(under) expenditures	$ 126,931	$ (330,442)	$ 10,989
Other Financing Sources and Uses			
Sale of Property	$ -	$ -	$ -
Capital Lease Proceeds	-	-	-
Transfers In	-	-	-
Transfers Out	(590,694)	(113,435)	(75,000)
Total Other Sources (Uses)	$ (590,694)	$ (113,435)	$ (75,000)
Net Increase (Decrease)in Fund Balance	$ (463,763)	$ (443,877)	$ (64,011)
Fund Balance July 1	1,567,249	$ 1,103,486	$ 659,609
Fund Balance - June 30	$ 1,103,486	$ 659,609	$ 595,598

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

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 FY2026 is shown below.

	LOCAL ACCOMMODATIONS TAX FY2024 ACTUAL	FY2025 ACTUAL *	FY2026 BUDGET
Financial Sources			
Property Taxes	$ -	$ -	$ -
Intergovernmental	587,531	762,640	611,268
Fees	-	-	-
Other	35,251	-	-
Total Estimated Financial Sources	$ 622,782	$ 762,640	$ 611,268
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	256,000	160,000	500,000
Capital Outlay	-	-	-
Interest and Fiscal Charges	-	-	-
Principal Retirement	-	-	-
Total Expenditures	$ 256,000	$ 160,000	$ 500,000
Excess(deficiency) of revenues over(under) expenditures	$ 366,782	$ 602,640	$ 111,268
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	$ 366,782	$ 602,640	$ 111,268
Fund Balance July 1	1,575,516	$ 1,942,298	$ 2,544,938
Fund Balance - June 30	$ 1,942,298	$ 2,544,938	$ 2,656,206

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

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 FY2026 is shown below.

	AFFORDABLE HOUSING FY2024 ACTUAL	FY2025 ACTUAL *	FY2026 BUDGET
Financial Sources			
Property Taxes	$ 835,442	$ 1,024,190	$ -
Intergovernmental	17,522	42,111	-
Fees	-	-	-
Other	1,018,904	1,028,747	1,750,000
Total Estimated Financial Sources	$ 1,871,868	$ 2,095,048	$ 1,750,000
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	1,800,000	3,000,000	2,000,000
Capital Outlay	-	-	-
Interest and Fiscal Charges	-	-	-
Principal Retirement	-	-	-
Total Expenditures	$ 1,800,000	$ 3,000,000	$ 2,000,000
Excess(deficiency) of revenues over(under) expenditures	$ 71,868	$ (904,952)	$ (250,000)
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	$ 71,868	$ 95,048	$ -
Fund Balance July 1	$ -	$ 71,868	$ 166,916
Fund Balance - June 30	$ 71,868	$ 166,916	$ 166,916

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

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 FY2026 is $3,585,443. Budget enhancements include additional funding for operational expenses and user licenses. The budget provides for 9.00 full-time equivalent positions.

	E911 FY2024 ACTUAL	FY2025 ACTUAL *	FY2026 BUDGET
Financial Sources			
Property Taxes	$ -	$ -	$ -
Intergovernmental	4,070,927	3,306,061	3,106,263
Fees	601,834	504,960	500,366
Other	253,513	232,690	200,000
Total Estimated Financial Sources	$ 4,926,274	$ 4,043,711	$ 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	7,471,182	3,677,966	3,585,443
Parks, Recreation & Tourism	-	-	-
Boards, Commissions & Others	-	-	-
Capital Outlay	-	-	-
Interest and Fiscal Charges	-	-	-
Principal Retirement	-	-	-
Total Expenditures	$ 7,471,182	$ 3,677,966	$ 3,585,443
Excess(deficiency) of revenues over(under) expenditures	$ (2,544,908)	$ 365,745	$ 221,186
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	$ (2,544,908)	$ 365,745	$ 221,186
Fund Balance July 1	7,178,268	$ 4,633,360	$ 4,999,105
Fund Balance - June 30	$ 4,633,360	$ 4,999,105	$ 5,220,291

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

E911 - continued

EXPENSES:	FY2024 Budget	FY2024 Actual	FY2025 Budget	FY2025 Actual	FY2026 Budget
Personnel Services	$ 938,053	$ 844,358	$ 962,539	$ 871,479	$ 931,248
Operating Expenses	1,156,145	4,331,475	1,156,145	1,910,955	1,274,770
Contractual Services	1,090,434	808,970	1,090,434	895,532	1,379,425
Capital Outlay	-	1,486,379	-	-	-
Other Financing Uses	-	-	-	-	-
Total Expenses	**$ 3,184,632**	**$ 7,471,182**	**$ 3,209,118**	**$ 3,677,966**	**$ 3,585,443**
Position Summary	**9.00**	**9.00**	**9.00**	**9.00**	**9.00**
FTE Summary	**9.00**	**9.00**	**9.00**	**9.00**	**9.00**

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

Goals and Performance Measures

Supports Long-Term Goal(s): Public Safety

Performance Indicators	Actual 2024	Projected 2025	Target 2026
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
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
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

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 FY2026, 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 FY2026 is $12,904,744. 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 FY2024 ACTUAL	FY2025 ACTUAL *	FY2026 BUDGET
Financial Sources			
Property Taxes	$ -	$ -	$ -
Intergovernmental	-	-	-
Fees	-	-	-
Other	13,742,764	14,869,602	15,121,300
Total Estimated Financial Sources	$ 13,742,764	$ 14,869,602	$ 15,121,300
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	897,334	440,000	440,000
Capital Outlay	-	-	-
Interest and Fiscal Charges	-	-	-
Principal Retirement	-	-	-
Total Expenditures	$ 897,334	$ 440,000	$ 440,000
Excess(deficiency) of revenues over(under) expenditures	$ 12,845,430	$ 14,429,602	$ 14,681,300
Other Financing Sources and Uses			
Sale of Property	$ -	$ -	$ -
Capital Lease Proceeds	-	-	-
Transfers In	-	-	-
Transfers Out	(9,126,280)	(9,209,066)	(12,464,744)
Total Other Sources (Uses)	$ (9,126,280)	$ (9,209,066)	$ (12,464,744)
Net Increase (Decrease)in Fund Balance	$ 3,719,150	$ 5,220,536	$ 2,216,556
Fund Balance July 1	$ 12,698,921	$ 16,418,071	$ 21,638,607
Fund Balance - June 30	$ 16,418,071	$ 21,638,607	$ 23,855,163

** FY2025 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 FY2026 is $39,996,625. 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 FY2024 ACTUAL	FY2025 ACTUAL *	FY2026 BUDGET
Financial Sources			
Property Taxes	$ 17,918,167	$ 20,655,885	$ 28,121,440
Intergovernmental	-	-	-
Fees	-	-	-
Other	327,040	549,798	338,350
Total Estimated Financial Sources	$ 18,245,207	$ 21,205,683	$ 28,459,790
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	2,829,783	3,092,111	3,107,975
Capital Outlay	-	-	-
Interest and Fiscal Charges	-	-	-
Principal Retirement	-	-	-
Total Expenditures	$ 2,829,783	$ 3,092,111	$ 3,107,975
Excess(deficiency) of revenues over(under) expenditures	$ 15,415,424	$ 18,113,572	$ 25,351,815
Other Financing Sources and Uses			
Sale of Property	$ -	$ -	$ -
Capital Lease Proceeds	-	-	-
Transfers In	-	-	-
Transfers Out	(10,387,250)	(13,387,050)	(36,888,650)
Total Other Sources (Uses)	$ (10,387,250)	$ (13,387,050)	$ (36,888,650)
Net Increase (Decrease)in Fund Balance	$ 5,028,174	$ 4,726,522	$ (11,536,835)
Fund Balance July 1	$ 3,713,034	$ 8,741,208	$ 13,467,730
Fund Balance - June 30	$ 8,741,208	$ 13,467,730	$ 1,930,895

** FY2025 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 FY2026 is $9,905,559. The budget includes funding for 54.90 full-time equivalent positions. The change in positions is attributed to the addition of two Licensed Professional Counselor positions beginning in FY2026.

	MEDICAL CHARITIES		
	FY2024 ACTUAL	FY2025 ACTUAL *	FY2026 BUDGET
Financial Sources			
Property Taxes	$ 8,883,324	$ 9,572,663	$ 9,125,600
Intergovernmental	280,405	395,632	238,092
Fees	31,069	48,010	-
Other	25,531	25,202	24,500
Total Estimated Financial Sources	$ 9,220,329	$ 10,041,507	$ 9,388,192
Expenditures			
Administrative Services	$ -	$ -	$ -
Department of Administration	-	-	-
Department of General Services	-	-	-
Department of Planning & Development	-	-	-
Department of Public Works	-	-	-
Department of Public Safety	8,617,914	9,559,543	9,905,559
Judicial Services	-	-	-
Fiscal Services	-	-	-
Law Enforcement Services	-	-	-
Parks, Recreation & Tourism	-	-	-
Boards, Commissions & Others	-	-	-
Capital Outlay	-	-	-
Interest and Fiscal Charges	-	-	-
Principal Retirement	-	-	-
Total Expenditures	$ 8,617,914	$ 9,559,543	$ 9,905,559
Excess(deficiency) of revenues over(under) expenditures	$ 602,415	$ 481,964	$ (517,367)
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	$ 602,415	$ 481,964	$ (517,367)
Fund Balance July 1	$ (660,785)	$ (58,370)	$ 423,594
Fund Balance - June 30	$ (58,370)	$ 423,594	$ (93,773)

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

Medical Charities - continued

EXPENSES:	FY2024 Budget	FY2024 Actual	FY2025 Budget	FY2025 Actual	FY2026 Budget
Personnel Services	$ 5,693,863	$ 5,207,576	$ 6,036,459	$ 6,064,508	$ 7,165,748
Operating Expenses	2,695,541	3,127,950	2,695,541	3,259,369	2,698,142
Contractual Services	44,270	282,388	44,270	235,666	41,669
Capital Outlay	-	-	-	-	-
Total Expenses	**$ 8,433,674**	**$ 8,617,914**	**$ 8,776,270**	**$ 9,559,543**	**$ 9,905,559**
Position Summary	**53.00**	**53.00**	**55.00**	**55.00**	**57.00**
FTE Summary	**50.90**	**50.90**	**52.90**	**52.90**	**54.90**

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

Goals and Performance Measures

Supports Long-Term Goal(s): Public Safety

Performance Indicators	Actual 2024	Projected 2025	Target 2026
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 continue 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
Revise guidelines as needed by July annually	July 2023	July 2024	July 2025
Publish revised guidelines by end of September annually	September 2023	September 2024	September 2025
Provide staff education/training as needed annually	August 2023	August 2024	August 2025
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
# Referrals for use of Prisma Health resident services	574	900	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 psychiatric services to increase provider visits and facilitate rapid medication mgt			
Objective 3(a): To hire a second FT Psychiatric Nurse Practitioner to reduce inmate patient wait times			
Objective 3(b): To 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,

Medical Charities - continued

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.

For FY2026, 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 FY2026 is $1,500,000 and includes funding to match state funds for the Conestee dam.

	NATURAL RESOURCES FY2024 ACTUAL	FY2025 ACTUAL *	FY2026 BUDGET
Financial Sources			
Property Taxes	$ 4,488,852	$ 5,130,306	$ 1,050,600
Intergovernmental	94,506	210,532	31,755
Fees	-	-	-
Other	36,059	110,260	12,000
Total Estimated Financial Sources	$ 4,619,417	$ 5,451,098	$ 1,094,355
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	1,000,018	2,872,239	1,500,000
Capital Outlay	-	-	-
Interest and Fiscal Charges	-	-	-
Principal Retirement	-	-	-
Total Expenditures	$ 1,000,018	$ 2,872,239	$ 1,500,000
Excess(deficiency) of revenues over(under) expenditures	$ 3,619,399	$ 2,578,859	$ (405,645)
Other Financing Sources and Uses			
Sale of Property	$ -	$ -	$ -
Capital Lease Proceeds	-	-	-
Transfers In	-	-	-
Transfers Out	(2,000,000)	(2,000,000)	-
Total Other Sources (Uses)	$ (2,000,000)	$ (2,000,000)	$ -
Net Increase (Decrease)in Fund Balance	$ 1,619,399	$ 578,859	$ (405,645)
Fund Balance July 1	$ -	$ 1,619,399	$ 2,198,258
Fund Balance - June 30	$ 1,619,399	$ 2,198,258	$ 1,792,613

** FY2025 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 FY2026 is $22,510,172. The budget includes funding for 94.15 full-time equivalent positions. Budget enhancements include funding HVAC replacements and sod for field repairs. Funding is also included for capital projects, including court lighting at Southside, Lakeside, and Northside parks; playground replacements at Pittman Park; park master plan for Oakland Plantation and Lakeside Park; trail extension and improvements; road paving and sidewalks at Southside and Northside parks; and turf soccer fields enhancements at Herdklotz Park.

	PARKS, RECREATION, TOURISM		
	FY2024 ACTUAL	FY2025 ACTUAL *	FY2026 BUDGET
Financial Sources			
Property Taxes	$ 11,794,636	$ 12,312,243	$ 6,364,800
Intergovernmental	426,817	509,982	427,244
Fees	6,137,727	6,036,835	6,386,359
Other	549,279	601,216	231,000
Total Estimated Financial Sources	$ 18,908,459	$ 19,460,276	$ 13,409,403
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	15,601,139	15,545,391	17,475,148
Boards, Commissions & Others	-	-	-
Capital Outlay	-	-	-
Interest and Fiscal Charges	-	-	-
Principal Retirement	-	-	-
Total Expenditures	$ 15,601,139	$ 15,545,391	$ 17,475,148
Excess(deficiency) of revenues over(under) expenditures	$ 3,307,320	$ 3,914,885	$ (4,065,745)
Other Financing Sources and Uses			
Sale of Property	$ -	$ -	$ -
Capital Lease Proceeds	-	-	-
Transfers In	3,134,784	3,134,784	6,134,784
Transfers Out	(3,429,293)	(3,667,091)	(5,035,024)
Total Other Sources (Uses)	$ (294,509)	$ (532,307)	$ 1,099,760
Net Increase (Decrease)in Fund Balance	$ 3,012,811	$ 3,382,578	$ (2,965,985)
Fund Balance July 1	$ 4,743,885	$ 7,756,696	$ 11,139,274
Fund Balance - June 30	$ 7,756,696	$ 11,139,274	$ 8,173,289

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

Parks, Recreation, and Tourism - continued

EXPENSES:	FY2024 Budget	FY2024 Actual	FY2025 Budget	FY2025 Actual	FY2026 Budget
Personnel Services	$ 10,098,740	$ 9,494,427	$ 10,366,368	$ 9,294,694	$ 10,607,786
Operating Expenses	5,387,273	4,874,654	5,112,862	4,646,792	5,339,862
Contractual Services	1,229,500	968,336	1,229,500	1,405,357	1,127,500
Capital Outlay	250,000	263,722	250,000	212,711	400,000
Other Financing Uses	4,865,138	3,429,293	3,516,530	3,667,091	5,035,024
Total Expenses	**$ 21,830,651**	**$ 19,030,432**	**$ 20,475,260**	**$ 19,226,645**	**$ 22,510,172**
Position Summary	**108.00**	**108.00**	**108.00**	**109.00**	**109.00**
FTE Summary	**93.04**	**93.04**	**93.04**	**94.15**	**94.15**

** FY2025 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 Management; Public Safety; Economic Development

Performance Indicators	Actual 2024	Projected 2025	Target 2026
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
Objective 3(a): To continue implementing ADA transition plan			
# parks/facilities with improved accessibility	2	2	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 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.

Parks, Recreation, and Tourism - continued

During FY2026, 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 FY2026 is $2,898,172. The budget includes funding for 2.0 full-time equivalent positions. Budget enhancements include additional funding for operational increases for supplies and equipment and increases in user fees.

	PUBLIC SAFETY INTEROPERABLE COMMUNICATIONS		
	FY2024 ACTUAL	FY2025 ACTUAL *	FY2026 BUDGET
Financial Sources			
Property Taxes	$ 2,156,208	$ 2,393,229	$ 2,451,400
Intergovernmental	45,482	98,244	61,627
Fees	861	-	-
Other	5,848	42,762	14,380
Total Estimated Financial Sources	$ 2,208,399	$ 2,534,235	$ 2,527,407
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	-	-	
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	$ 1,423,404	$ 1,724,718	$ 2,898,172
Excess(deficiency) of revenues over(under) expenditures	$ 784,995	$ 809,517	$ (370,765)
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	$ 784,995	$ 809,517	$ (370,765)
Fund Balance July 1	$ (31)	$ 784,964	$ 1,594,481
Fund Balance - June 30	$ 784,964	$ 1,594,481	$ 1,223,716

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

Public Safety Interoperable Communications - continued

EXPENSES:	FY2024 Budget	FY2024 Actual	FY2025 Budget	FY2025 Actual	FY2026 Budget
Personnel Services	$ -	$ -	$ -	$ 96,683	$ 238,172
Operating Expenses	800,000	895,918	800,000	887,246	970,000
Contractual Services	1,200,000	526,826	1,200,000	637,096	1,390,000
Capital Outlay	-	660	-	103,693	300,000
Total Expenses	**$ 2,000,000**	**$ 1,423,404**	**$ 2,000,000**	**$ 1,724,718**	**$ 2,898,172**
Position Summary	-	-	-	**2.00**	**2.00**
FTE Summary	-	-	-	**2.00**	**2.00**

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

Goals and Performance Measures

Supports Long-Term Goal(s): Public Safety

Performance Indicators	Actual 2024	Projected 2025	Target 2026
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%
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%

Accomplishments and Other Activities

During FY2026, 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 $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. 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		
	FY2024 ACTUAL	FY2025 ACTUAL *	FY2026 BUDGET
Financial Sources			
Property Taxes	$ -	$ -	$ -
Intergovernmental	3,400,000	3,800,000	11,500,000
Fees	12,945,452	13,409,511	13,621,295
Other	363,300	399,627	275,400
Total Estimated Financial Sources	$ 16,708,752	$ 17,609,138	$ 25,396,695
Expenditures			
Administrative Services	$ -	$ -	$ -
Department of Administration	-	-	-
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	-	-	-
Judicial Services	-	-	-
Fiscal Services	-	-	-
Law Enforcement Services	-	-	-
Parks, Recreation & Tourism	-	-	-
Boards, Commissions & Others	-	-	-
Capital Outlay	-	-	-
Interest and Fiscal Charges	-	-	-
Principal Retirement	-	-	-
Total Expenditures	$ 8,545,669	$ 16,975,127	$ 33,162,298
Excess(deficiency) of revenues over(under) expenditures	$ 8,163,083	$ 634,011	$ (7,765,603)
Other Financing Sources and Uses			
Sale of Property	$ -	$ -	$ -
Capital Lease Proceeds	-	-	-
Transfers In	-	-	5,662,298
Transfers Out	(4,950,000)	(4,950,000)	(3,096,350)
Total Other Sources (Uses)	$ (4,950,000)	$ (4,950,000)	$ 2,565,948
Net Increase (Decrease)in Fund Balance	$ 3,213,083	$ (4,315,989)	$ (5,199,655)
Fund Balance July 1	$ 4,947,607	$ 8,160,690	$ 3,844,701
Fund Balance - June 30	$ 8,160,690	$ 3,844,701	$ (1,354,954)

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

VICTIMS 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 FY2026 is $549,927. A total of 7.00 positions are funded through the Victims Rights special revenue fund.

	VICTIMS RIGHTS FY2024 ACTUAL	FY2025 ACTUAL *	FY2026 BUDGET
Financial Sources			
Property Taxes	$ -	$ -	$ -
Intergovernmental	614,917	612,963	658,576
Fees	-	-	-
Other	1,445	9,308	-
Total Estimated Financial Sources	$ 616,362	$ 622,271	$ 658,576
Expenditures			
Administrative Services	$ -	$ -	$ -
Department of Administration	-	-	-
Department of General Services	-	-	-
Department of Planning & Development	-	-	-
Department of Public Works			
Department of Public Safety	-	-	-
Judicial Services	497,918	525,013	549,927
Fiscal Services			
Law Enforcement Services	-	-	-
Parks, Recreation & Tourism	-	-	-
Boards, Commissions & Others	-	-	-
Capital Outlay	-	-	-
Interest and Fiscal Charges	-	-	-
Principal Retirement	-	-	-
Total Expenditures	$ 497,918	$ 525,013	$ 549,927
Excess(deficiency) of revenues over(under) expenditures	$ 118,444	$ 97,258	$ 108,649
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	$ 118,444	$ 97,258	$ 108,649
Fund Balance July 1	$ 74,533	$ 192,977	$ 290,235
Fund Balance - June 30	$ 192,977	$ 290,235	$ 398,884

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

EXPENSES:	FY2024 Budget	FY2024 Actual	FY2025 Budget	FY2025 Actual	FY2026 Budget
Personnel Services	$ 515,757	$ 497,918	$ 528,412	$ 525,015	$ 549,927
Operating Expenses	-	-	-	-	-
Contractual Services	-	-	-	-	-
Capital Outlay	-	-	-	-	-
Total Expenses	**$ 515,757**	**$ 497,918**	**$ 528,412**	**$ 525,015**	**$ 549,927**
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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