



Greenville County

**OPERATING AND CAPITAL BUDGET
FISCAL YEAR 2026**



COUNTY OF GREENVILLE
SOUTH CAROLINA

BUDGET

Fiscal Year 2026

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

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GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**County of Greenville
South Carolina**

For the Biennium Beginning

July 01, 2023

Christopher P. Morill

Executive Director

The Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to the County of Greenville, South Carolina for its biennial budget for the biennium beginning July 1, 2023. In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as an operations guide, as a financial plan, and as a communications device.

This award is valid for a period of two years only. We believe our current budget continues to conform to program requirements, and we are submitting it to GFOA to determine its eligibility for another award.

COUNTY OF GREENVILLE

VISION

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

MISSION STATEMENT

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



READER'S GUIDE TO THE BUDGET DOCUMENT

The budget document contains the FY2026 Budget for Greenville County and describes how the County government plans to meet the community's needs. This document is not only an assembly of information required for making policy and resource decisions; it is also a resource for citizens in learning more about the operation of their county government.

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

BUDGET MESSAGE

This section contains the County Administrator's budget message which outlines key features of the FY2026 budget and a discussion of past and future challenges in budgeting. The message also discusses underlying administrative practices that support the County's budget goals.

INTRODUCTION

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

BUDGET SUMMARIES

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

GENERAL FUND/SPECIAL REVENUE FUND/PROPRIETARY FUNDS

The Fund Sections include an overview of departmental budgets. Information about each department, including a description, budget, and performance measures, is also presented. To provide a comparison, data is provided for FY2024 through FY2026.

CAPITAL PROJECTS

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

DEBT SERVICE FUND

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

APPENDIX

The Appendix Section contains statistical information about Greenville County and a glossary for the budget document. This section also includes the approved budget ordinance for FY2026.

**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 PHILOSOPHY

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.

Priority 2
Fiscal Responsibility
Transparency

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.

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.

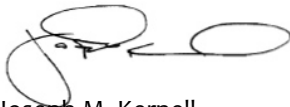
**Priority 5
Strategic Growth and
Land Management**

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,

A handwritten signature in black ink, appearing to read 'Joseph M. Kernell', with a stylized flourish at the end.

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 DEVELOPMENT

Develop diverse economic development opportunities

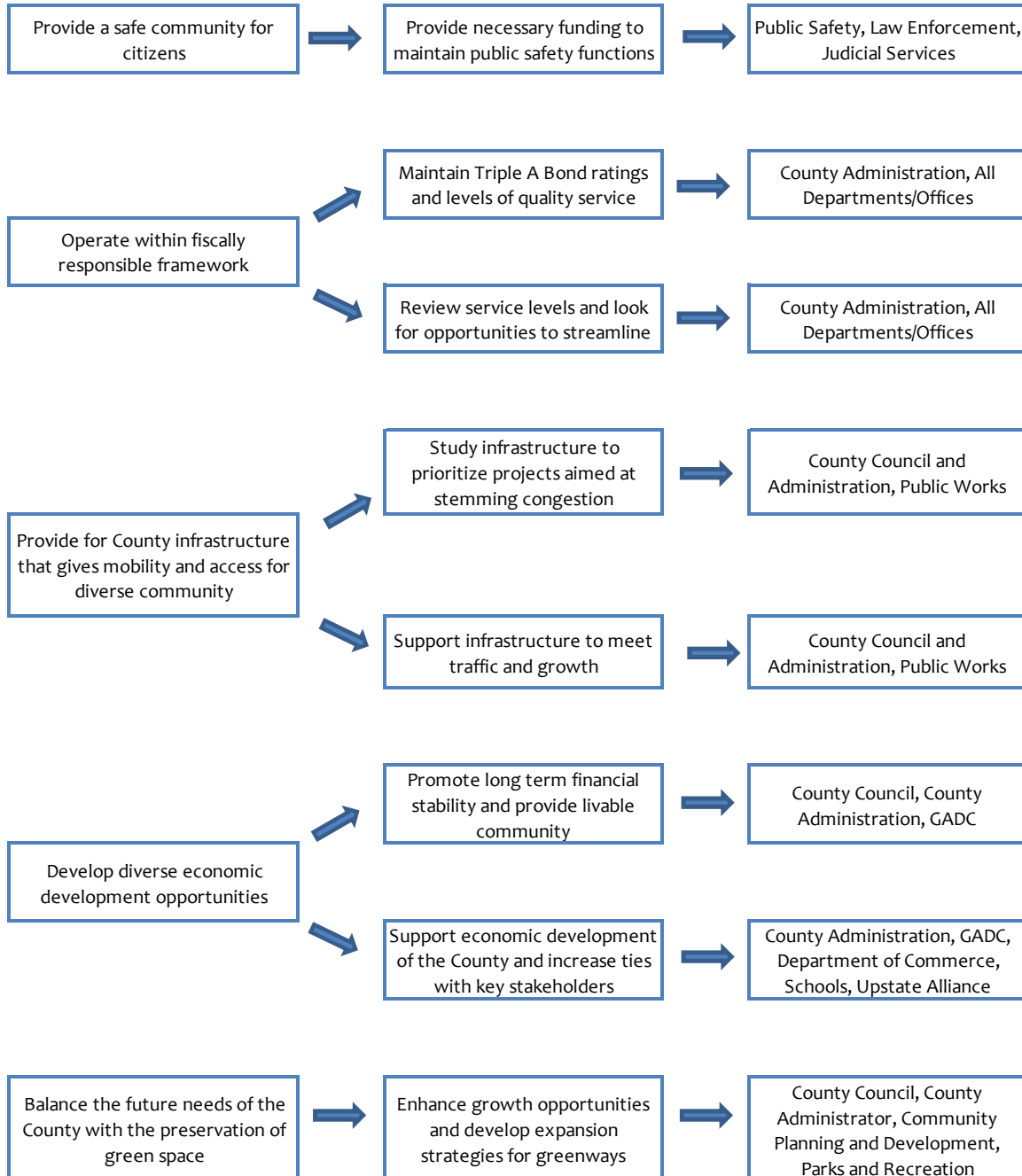
Promote long term financial stability and provide a livable community for citizens. Continue to support the economic development arm of the County, the Greenville Area Development Corporation and increase ties with other key stakeholders in economic development, such as the chambers of commerce, Department 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



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HISTORY OF GREENVILLE COUNTY

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



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

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



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



ORGANIZATIONAL FORM OF GOVERNMENT

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

ORGANIZATIONAL STRUCTURE

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

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

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

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

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

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

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

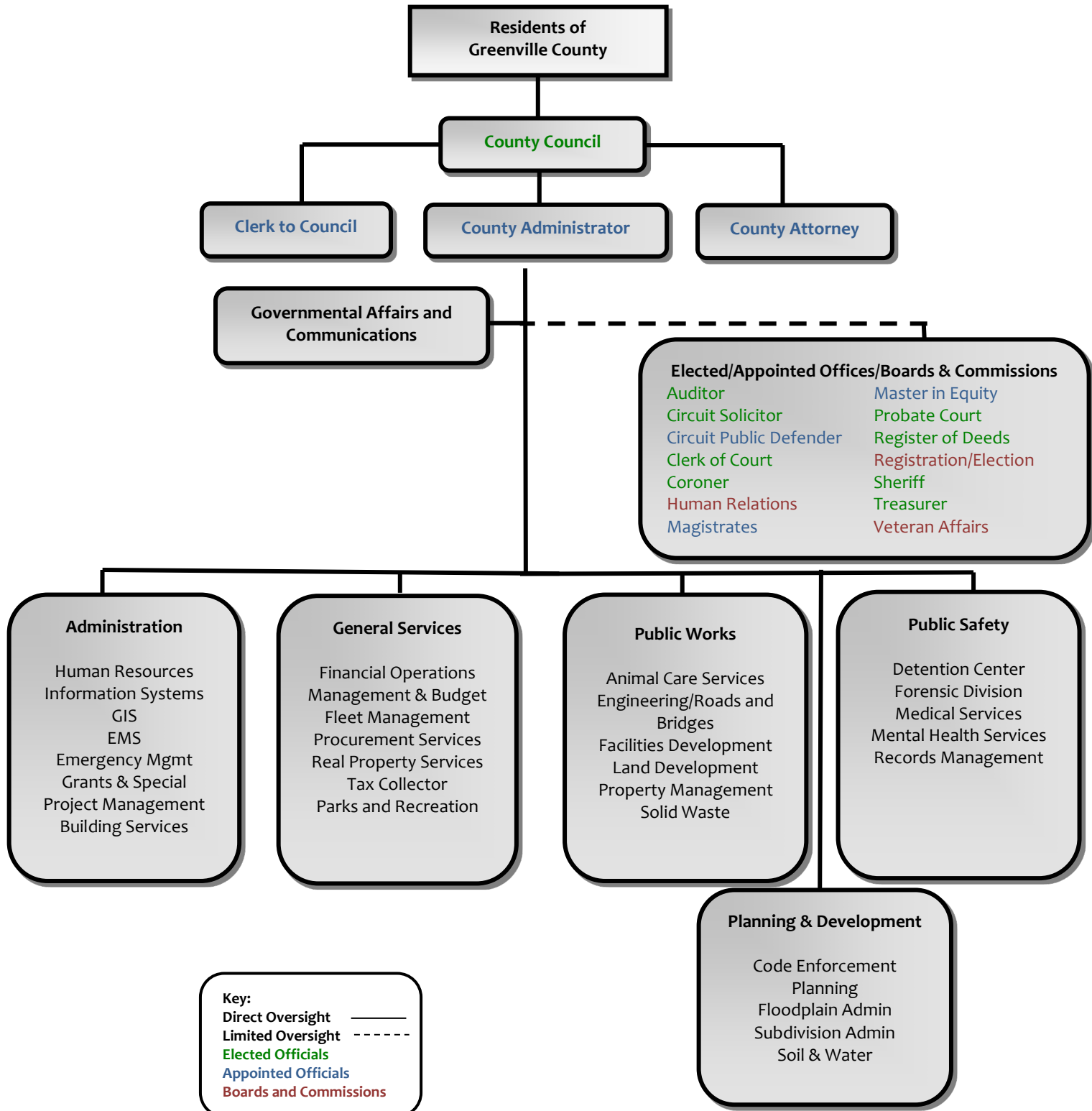
Judicial Services – This area of county government is comprised of elected and appointed officials whose function relates to the judicial or court system. Offices in this area include the Circuit Solicitor, Clerk of Court, Probate Court, Magistrates, Master in Equity, and Circuit Public Defender.

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

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

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

COUNTY OF GREENVILLE ORGANIZATIONAL CHART



GREENVILLE COUNTY, SOUTH CAROLINA COUNTY COUNCIL



Benton Blount
Chair
District 19



Rick Bradley
Vice Chair
District 26



Joey Russo
District 17



Alan Mitchell
District 23



Kelly Long
District 18



Liz Seman
District 24



Steve Shaw
District 20



Ennis Fant
District 25



Curt McGahhey
District 21



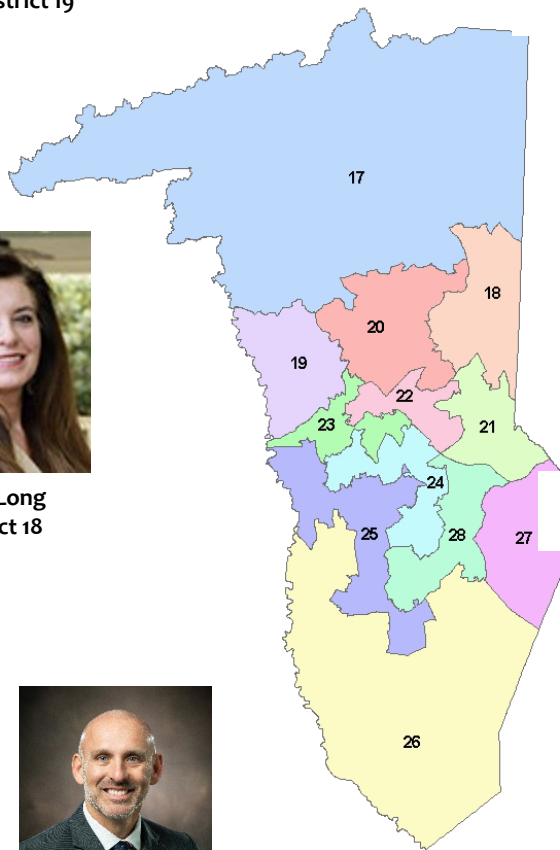
Garey Collins
District 27



Frank Farmer
District 22



Dan Tripp
District 28



COUNTY OF GREENVILLE ADMINISTRATIVE AND APPOINTED STAFF

Joseph Kernell, County Administrator

Ted Lambrecht
Deputy County Administrator, General Services

Hesha Gamble
Assistant County Administrator, Engineering and Public Works

Israel Hollister
Assistant County Administrator, Public Safety

Nicole Wood
Assistant County Administrator, Administration

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

ELECTED OFFICIALS

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

DESCRIPTIONS OF FUNDS AND FUND TYPES

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

GOVERNMENTAL FUNDS

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

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

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

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

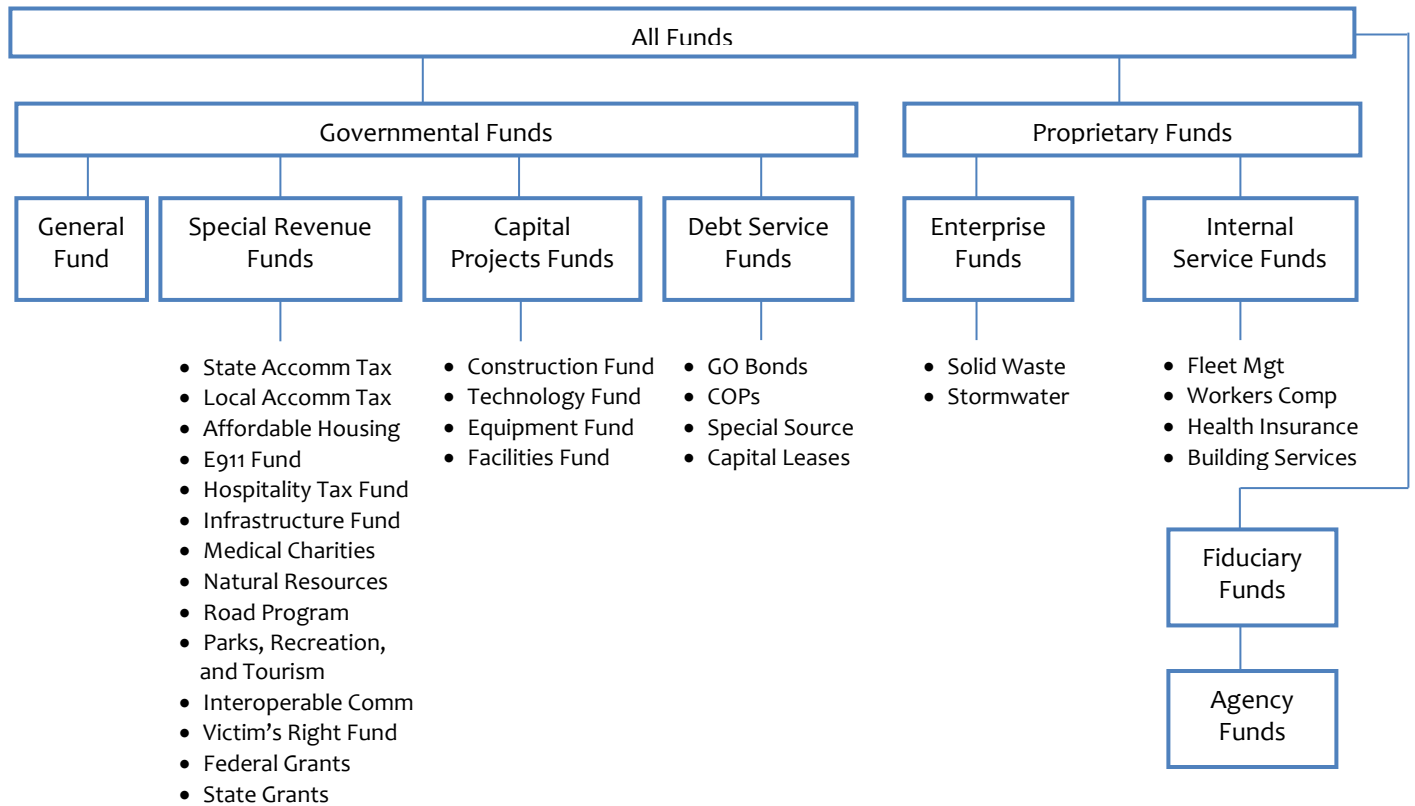
PROPRIETARY FUNDS

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

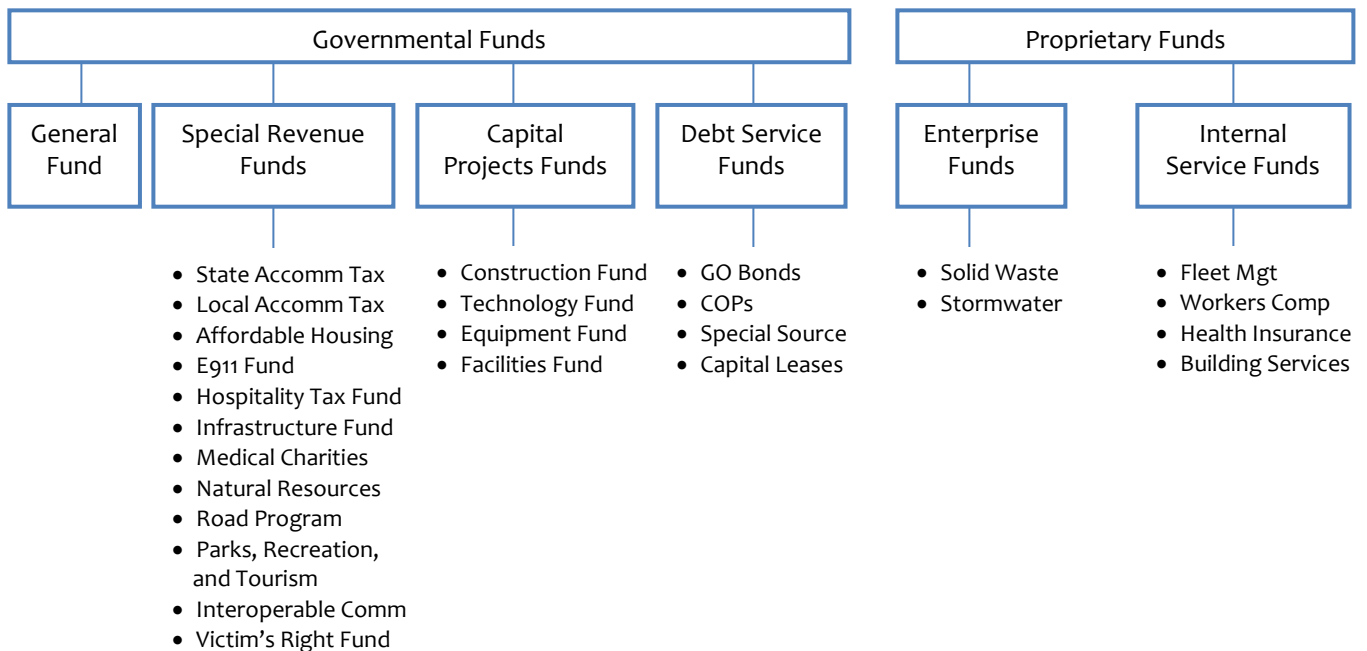
The **Internal Service Funds** account for the financing of goods and services provided by one department or agency to other departments or agencies of the County, or to other governments, on a cost-reimbursement basis.

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

FUND STRUCTURE



Adopted Budgets for the Following Funds



FUND/DEPARTMENT RELATIONSHIP

Department	General	Special Revenue Funds						Capital	Enterprise Funds		Internal
		Eg11	Medical Charities	Parks & Recreation	Interoper Comm	Road Program	Victims Rights	Projects Funds	Solid Waste	Stormwater	Service Fund
County Council	X				X						
County Administrator	X				X						
County Attorney	X										
Department of Administration											
Information Systems	X							X			
Human Resources	X										
Emergency Management	X				X						
Emergency Medical Services	X				X						
Geographic Information Systems	X							X			
Department of General Services											
Financial Operations	X										
Management and Budget	X										
Fleet Management								X			X
Procurement Services	X										
Tax Collector	X										
Real Property Services	X										
Department of Planning and Development											
Code Enforcement	X										
Planning	X										
Floodplain Management										X	
Soil and Water										X	
Subdivision Administration										X	
Department of Public Works											
Animal Care Services	X										
Engineering	X				X	X		X			
Land Development								X		X	
Property Management	X										
Solid Waste					X			X	X		
Department of Public Safety											
Detention Center	X							X			
Forensics	X							X			
Indigent Defense	X										
Medical Charities			X								
Records	X							X			
Parks, Recreation, and Tourism				X				X			
Elected and Appointed Offices											
Auditor	X										
Circuit Solicitor	X										
Circuit Public Defender	X										
Clerk of Court	X										
Coroner	X				X						
Magistrates	X										
Master in Equity	X										
Probate Court	X										
Register of Deeds	X										
Sheriff	X	X									
Treasurer	X										
Human Relations	X										
Registration and Election	X										
Veterans Affairs	X										

BUDGETARY AND FINANCIAL MANAGEMENT SYSTEMS

Statutory Requirements of a Balanced Budget

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

Budget Amendments

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

Budgetary Control

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

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

Fund Accounting

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

BUDGET BASIS OF PREPARATION

BASIS OF ACCOUNTING AND MEASUREMENT FOCUS

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

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

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

RELATIONSHIP BETWEEN BUDGET AND ACCOUNTING

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

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

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

FINANCIAL POLICIES

PURPOSE

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

OBJECTIVES

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

ACHIEVING THESE OBJECTIVES

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

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

REVENUE POLICIES

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

Revenue Policy #1: Fund Balance

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

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

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

Revenue Policy #2: Contingency

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

Revenue Policy #3: Sources of Revenue

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

Revenue Policy #4: Revenue Collection

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

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

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

Revenue Policy #6: Fees-Utilities (Stormwater)

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

Revenue Policy #7-a: Building Inspections Fees

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

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

Revenue Policy #7-b: Emergency Medical Services

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

Revenue Policy #8: Grants/Intergovernmental Funds

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

Revenue Policy #9: Gifts, Donations and Bequests

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

Revenue Policy #10: Operating Transfers

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

OPERATING BUDGET POLICIES

Statements dealing with the expenditures of the operating budget

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

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

Operating Budget Policy #2: Budget Balance

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

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

Operating Budget Policy #3: Budget Performance Reporting

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

Operating Budget Policy #4: Maintenance, Repair & Replacement

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

Operating Budget Policy #5: Maintenance of Capital Assets

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

Operating Budget Policy #6: Personnel Services

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

CAPITAL IMPROVEMENT POLICIES

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

Capital Improvement Policy #1: Capital Improvement Program

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

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

Capital Improvement Policy #2: Intergovernmental Assistance

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

Capital Improvement Policy #3: Capital Improvement Financing

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

ACCOUNTING POLICIES

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

Accounting Policy #1: Accounting System and Standards

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

which data are not provided separately within the basic financial statements. The financial section also may include supplementary information useful to financial users.

- The statistical section that provides a broad range of trend data covering key financial indicators from the past 10 fiscal years (for instance, general government revenues and expenditures, property tax collections, debt burden). It also contains a demographic and miscellaneous data useful in assessing a government's financial condition.
- The Government Finance Officers Association Certificate of Achievement for Excellence in Financial Reporting shall be pursued annually.

Accounting Policy #2: Bank Account Reconciliations

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

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

DEBT POLICIES

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

Debt Policy #1: Use of Debt Financing

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

Debt Policy #2: Limits on Issuance of Debt

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

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

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

Debt Policy #4: Leasing

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

Debt Policy #5: Rating Agency Relationship

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

Debt Policy #6: Debt Management Plan

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

Debt Policy #7: Economic Development Bonds

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

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

RISK MANAGEMENT POLICIES

Policies related to managing the financial risks of the County

Risk Management Policy #1: Evaluation and Management of Risks

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

BUDGET PROCESS

Greenville County's budgeting process is designed to provide a vision of direction, communication and accountability for the fiscal year and the future. In the development of the budget, Greenville County uses long-range policy and financial planning to guide its decision-making. The intent of the financial planning concept is to maintain stable service levels by accumulating cash reserves in growth periods and utilizing those reserves when revenue declines. To assist in financial planning, Greenville County utilizes long-range business planning. The County's Operating and Capital Budget for FY2026 place in motion, via local ordinance, the financial plan to achieve the County's vision, goals and objectives. The budget also serves as an instrument to communicate these plans to the public. The different phases of the budget process and the timeframe in which budget preparation takes place is outlined below.

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

BUDGET DEVELOPMENT PHASE Based upon the developed operating targets, departments develop their budget requests. Each Department is responsible for analyzing, planning and budgeting for their department. This phase begins in October with departments being asked to establish goals and objectives for the upcoming budget year; provide performance indicators for objectives; review target levels of the budget in accordance with services provided; and develop any expansion requests for funds needed above and beyond the target budget assigned. Departmental proposed budgets for FY2026 were submitted to the Management and Budget Office by December 11, 2024.

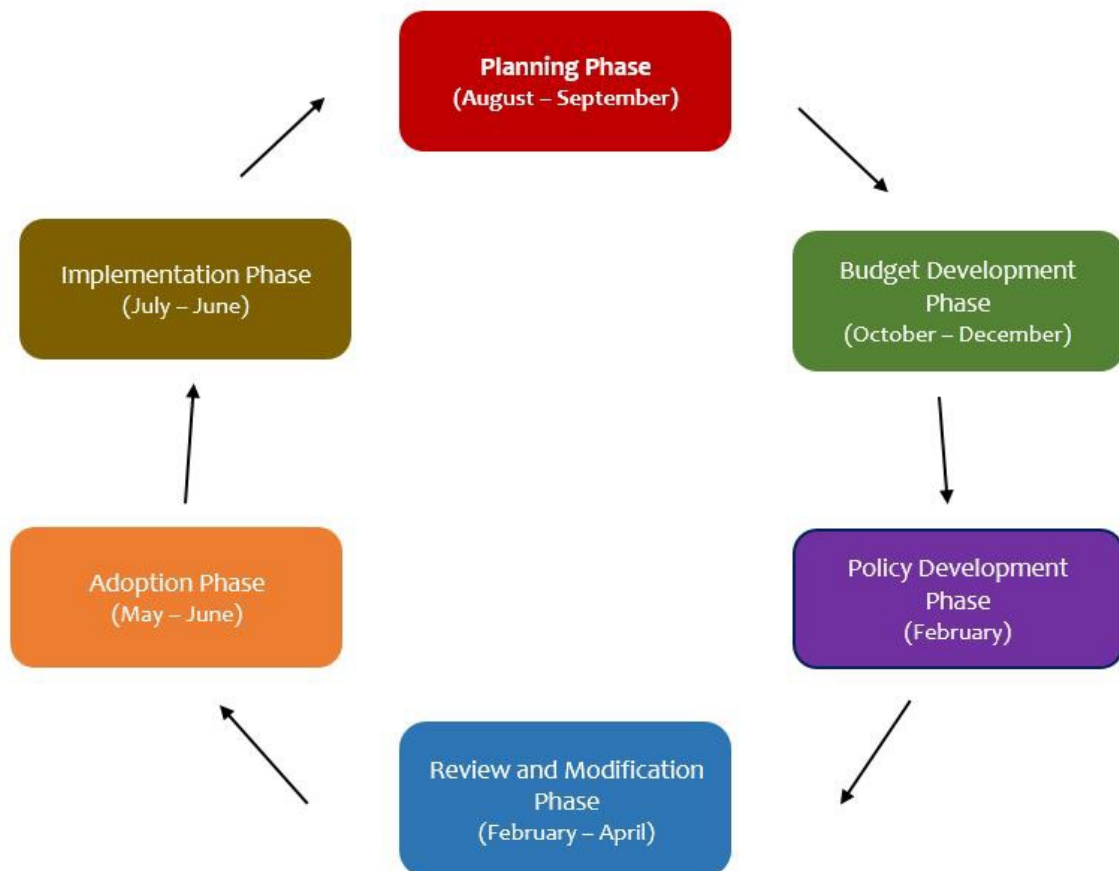
POLICY DEVELOPMENT PHASE The Council meets with the County Administrator to discuss priorities and set goals and directives for the budget.

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

BUDGET ADOPTION PHASE The County Administrator's budget recommendation was presented to the County Council in May. The budget ordinance requires three readings by County Council. A formal public hearing is held prior to third reading to allow citizens the opportunity to address the Council regarding the recommended budget. Third reading for the FY2026 budget was held in June 2025.

**BUDGET
IMPLEMENT
PHASE**

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



BUDGET SUMMARIES

Greenville County's budget for 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

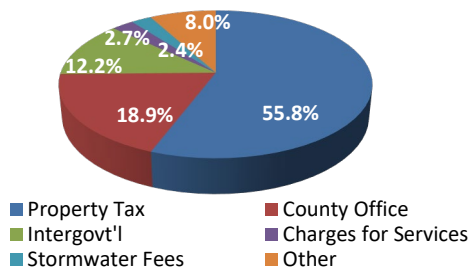
CONSOLIDATED FUND SUMMARY

FY2026

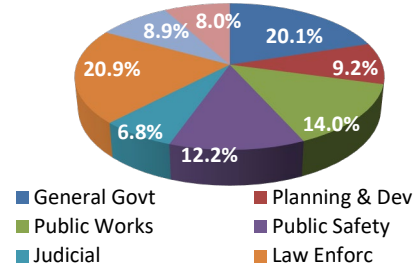
The following chart presents a consolidated summary for Fiscal Year 2026 of all funds, including revenue sources and expenditures on a comparative basis.

	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.

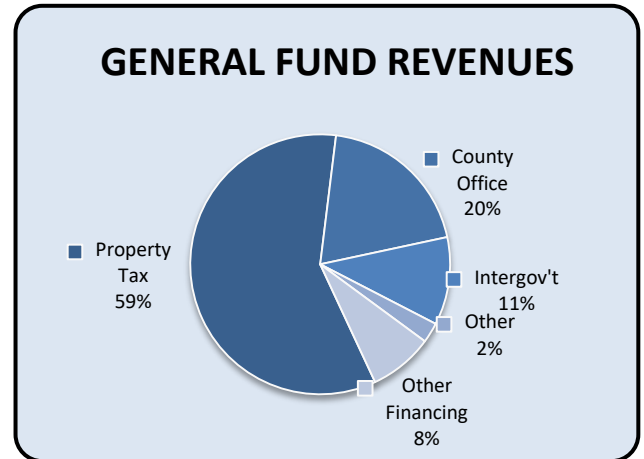
GENERAL FUND REVENUES

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%.

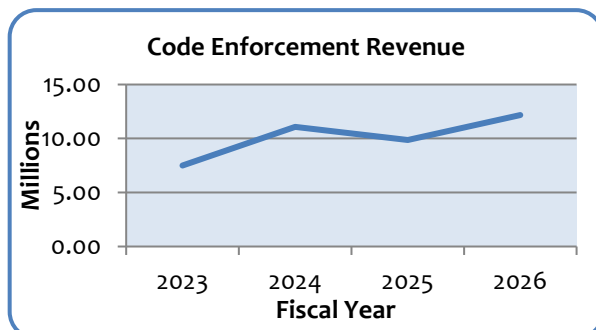
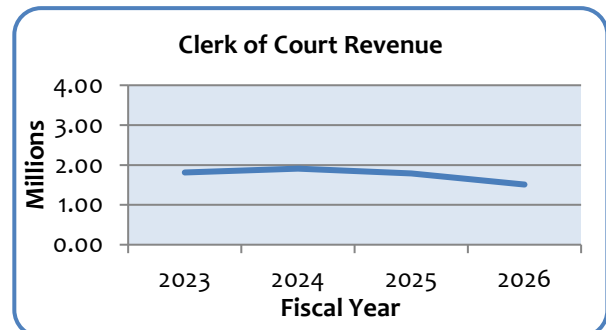


County Office Revenue

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.

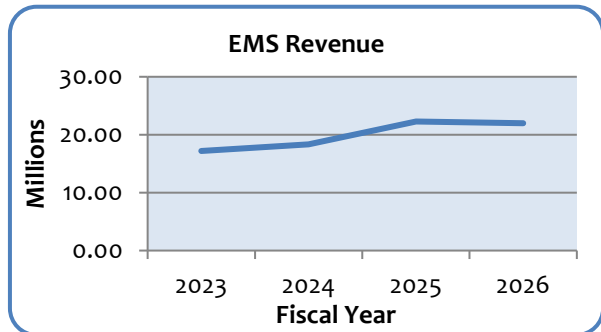


Code Enforcement Revenue

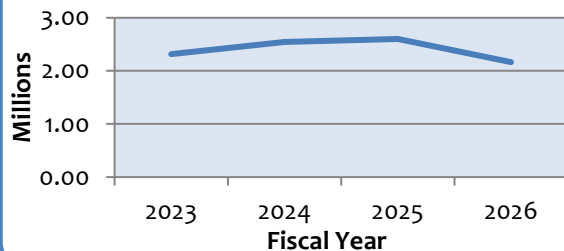
Code Enforcement Revenue from fees for building permits and inspections is projected to be approximately \$12.17 million for FY2026. This represents a substantial increase due to a change in fees collected by this department. Fee changes will allow the fee schedule to be more in line with area permitting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

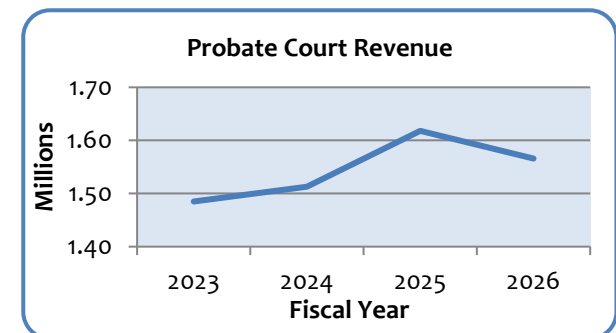


Magistrate Office Fines and Fees

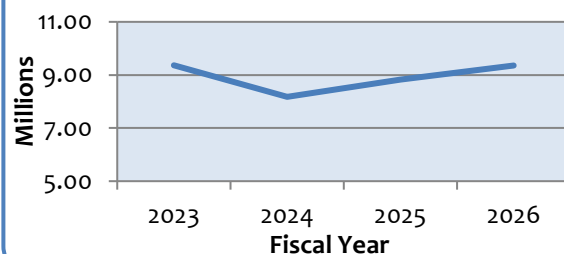
Revenue for Magistrate Office Fines and Fees is projected to be \$2.17 million for FY2026. Projections for the future are based on current fee and cost schedules. Current projections for future years include a decrease in revenue.

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

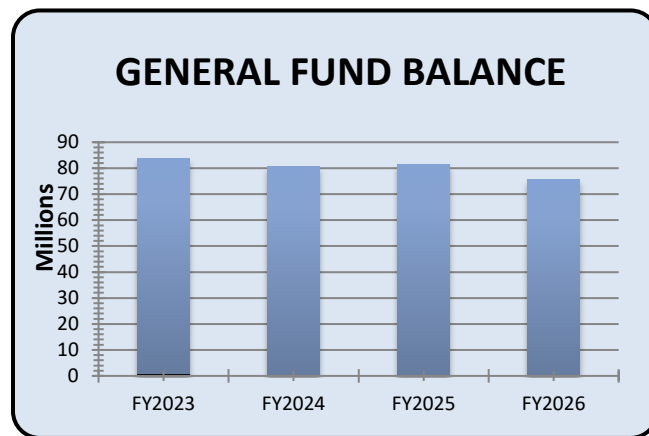
The General Fund Capital Line Item budget totals \$439,457 for FY2026. These capital items will have no direct impact on future operating budgets, with the impact of maintenance costs absorbed through redirection of a portion of the capital funds programmed in the five-year financial forecast. All other 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.

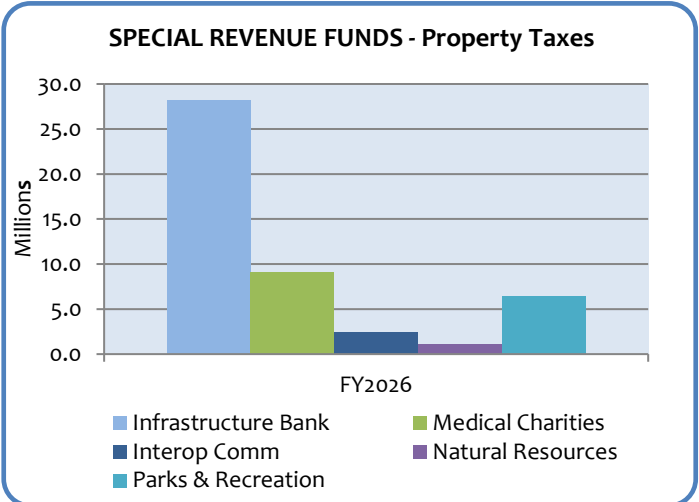
SPECIAL REVENUE FUNDS – REVENUE

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:

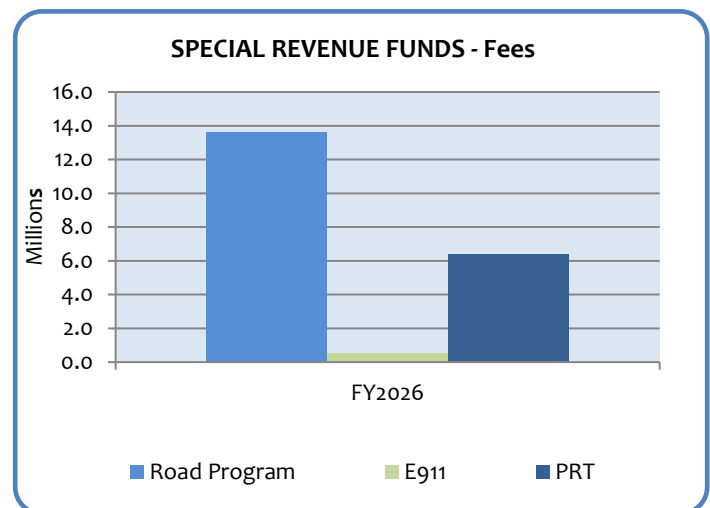
- Property taxes provide 98.8% of Infrastructure Bank revenue. Infrastructure bank revenues are derived from fee-in-lieu-tax payments made by companies as a result of transactions between the County and new industry.
- Property taxes provide 97.2% of Medical Charities revenue. This revenue is derived 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.

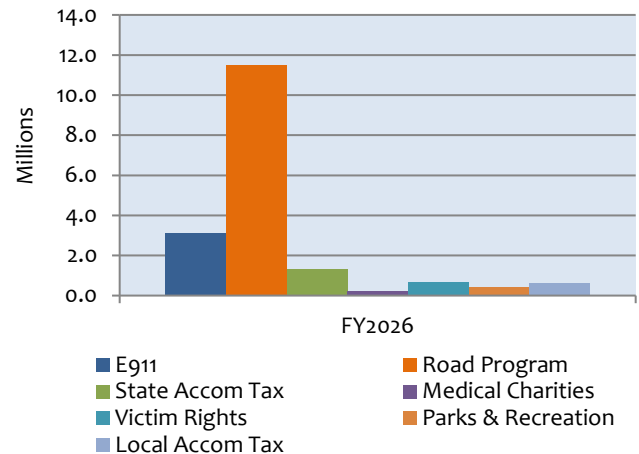


Intergovernmental Revenues

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

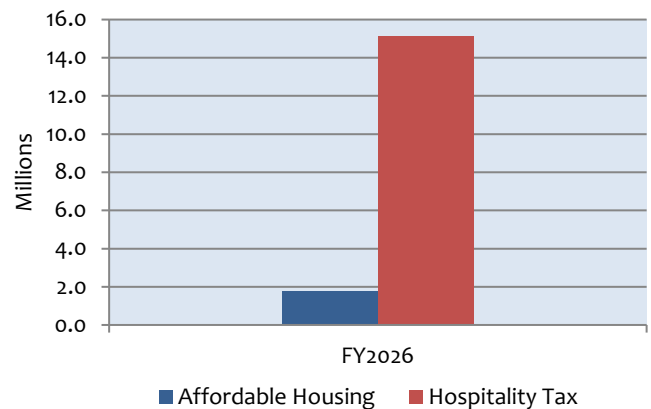


Other Revenue

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.

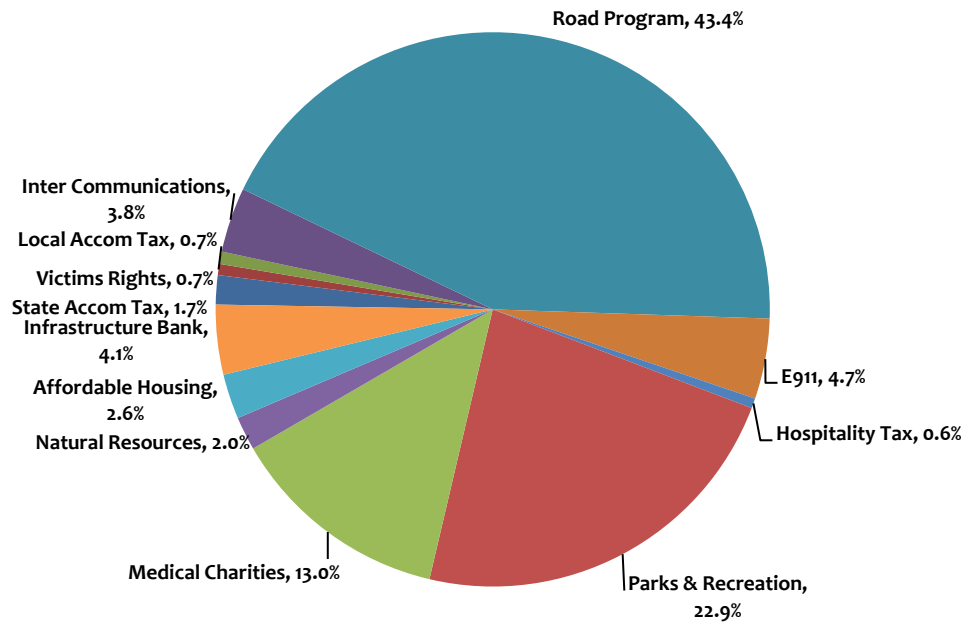
SPECIAL REVENUE FUNDS - Other Revenue



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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GENERAL FUND

The General Fund operating budget for FY2026 (including personnel, 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 of \$251,432,463. This increase is attributed to the inclusion of merit increases, health insurance increases, cost of living adjustments, and various departmental budget enhancements.

RESOURCES

The General Fund revenue available for appropriation in FY2026 totals \$269,091,862. Current revenues are derived from property taxes, county office revenue, intergovernmental revenues, and other revenue (which includes interest, rent, and fees charged to various entities).

Property Tax Revenue is expected to be \$158,487,600 for FY2026. Property taxes are the County's largest single revenue source, comprising 59% of all General Fund current revenues.

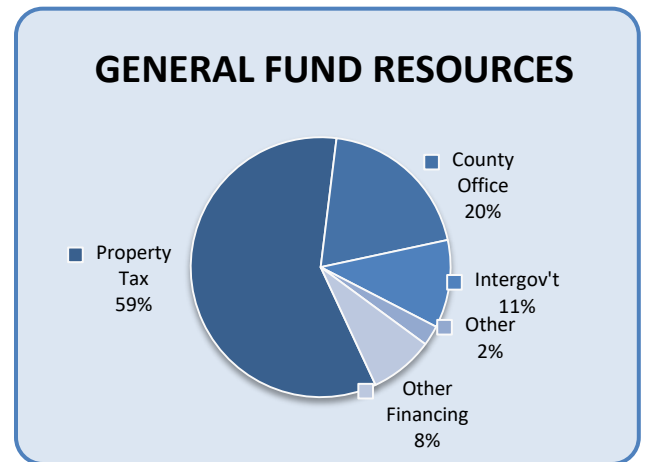
County Office Revenue represents the second largest revenue source for the County, comprising approximately 20% of all General Fund revenues. This category of revenue includes fees and fines collected by various County offices.

Intergovernmental Revenue includes state-shared revenues and any funds received from other governmental entities and accounts for approximately 11% of General Fund revenues. State-shared revenue is generally distributed on a pro-rata basis according to population or other set formulas. The single largest source is the State Aid to Subdivision distributed quarterly from the Local Government Fund and funded by a transfer of state general fund revenues.

Other Revenue includes interest earnings, rent, and fees charged to various entities and accounts for approximately 2% of General Fund revenue. Interest income and cable franchise fees are the major parts of this revenue category.

Other Financing Sources for the General Fund total \$21,414,993 for FY2026. These sources represent (1) an interfund transfer from the Hospitality Tax Special Revenue Fund to fund a portion of public safety related expenditures; (2) an interfund transfer from the Infrastructure Bank Special Revenue Fund; (3) an interfund transfer from the Workers Compensation Internal Service Fund; and (4) an interfund transfer from the State Accommodations Tax Special Revenue Fund. This revenue category comprises 8.0% of General Fund revenue.

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



GENERAL FUND REVENUE SUMMARY

	ACTUAL FY2024	ACTUAL FY2025	BUDGET FY2026	FY2026 \$ CHANGE OVER FY2025	FY2026 % CHANGE OVER FY2025
PROPERTY TAXES	\$ 139,788,304	\$ 149,469,411	\$ 158,487,600	\$ 9,018,189	6.03%
COUNTY OFFICES					
Clerk of Court	\$ 1,908,926	\$ 1,794,108	\$ 1,509,631	\$ (284,477)	-15.86%
Register of Deeds	8,176,572	8,822,674	9,354,797	532,123	6.03%
Probate Court	1,513,515	1,618,060	1,566,708	(51,352)	-3.17%
Master in Equity	320,830	197,536	242,389	44,853	22.71%
Detention Center	75,905	66,047	52,593	(13,454)	-20.37%
Sheriff	210,240	191,643	193,687	2,044	1.07%
Coroner's Office	94,452	76,189	103,999	27,810	36.50%
Animal Care Services	939,008	640,480	636,949	(3,531)	-0.55%
Magistrates	2,544,393	2,601,023	2,165,000	(436,023)	-16.76%
Solicitor	-	6,929	7,000	71	1.02%
Information Systems	51,285	-	-	-	-
General Services	610,359	768,662	665,000	(103,662)	-13.49%
Code Enforcement	11,092,071	9,863,147	12,173,672	2,310,525	23.43%
Grading/Land Development	1,343,667	1,479,870	1,484,569	4,699	0.32%
Emergency Medical Services	18,363,859	22,284,937	21,999,249	(285,688)	-1.28%
Planning	75,741	51,702	60,238	8,536	16.51%
Law Enforcement Support	554,825	583,357	623,186	39,829	6.83%
Engineering	73,435	115,750	123,870	8,120	7.02%
Real Property Services	8,221	20,253	10,000	(10,253)	-50.62%
TOTAL COUNTY OFFICES	\$ 47,957,304	\$ 51,182,367	\$ 52,972,537	\$ 1,790,170	3.50%
INTERGOVERNMENTAL REVENUES					
Detention Center	\$ 673,940	\$ 835,494	\$ 1,218,482	\$ 382,988	45.84%
Motor Carrier Fee-in-Lieu	380,443	525,379	445,000	(80,379)	-15.30%
Heavy Equipment Rental	220,726	182,237	189,000	6,763	3.71%
Property Valuation Exemption	1,296,788	885,146	350,000	(535,146)	-60.46%
Manufacturing Depreciation	1,307,219	1,893,484	1,307,000	(586,484)	-30.97%
Countywide Utilities	43	698,972	350,000	(348,972)	-49.93%
SC Local Option Permits	162,100	132,695	165,000	-	0.00%
State Allocation	21,597,188	23,627,116	24,150,000	522,884	2.21%
Veterans Affairs	12,871	13,161	13,161	-	0.00%
Other Revenue	419,632	798,586	250,000	(548,586)	-68.69%
Merchants Inventory	650,892	666,570	667,000	537,000	80.56%
Multi-County Parks	216,623	237,291	225,000	(12,291)	-5.18%
DSS Rent	162,252	113,230	115,000	1,770	1.56%
TOTAL INTERGOVERNMENTAL	\$ 27,100,717	\$ 30,609,361	\$ 29,444,643	\$ (1,164,718)	-3.81%
OTHER REVENUE					
Railroad Right-of-Way	\$ 2,326	\$ 2,423	\$ 2,500	\$ 77	3.18%
Interest	5,012,928	4,048,386	1,297,816	(2,750,570)	-67.94%
Unrealized Gain/Loss in Investment	-	-	-	-	0.00%
Indirect Cost	162,198	36,352	165,000	128,648	353.90%
Miscellaneous Revenue	125,944	7,039,028	275,000	(6,764,028)	-96.09%
Tax Sale Revenue	1,000,000	8,000	-	(8,000)	-100.00%
Cable Franchise Fees	2,991,797	2,375,354	2,903,840	528,486	22.25%
Administrative Cost	1,178,509	1,244,608	1,244,608	-	0.00%
County Health Retirees	707,675	730,704	765,000	34,296	0.00%
Rents	165,081	125,131	118,325	(6,806)	-5.44%
TOTAL OTHER REVENUE	\$ 11,346,458	\$ 15,609,986	\$ 6,772,089	\$ (8,837,897)	-56.62%
OPERATING TRANSFERS					
Other Financing Sources	\$ 16,547,576	\$ 15,417,995	\$ 21,414,993	\$ 5,996,998	38.90%
TOTAL GENERAL FUND REVENUE	\$ 242,740,359	\$ 262,289,120	\$ 269,091,862	\$ 6,802,742	2.59%

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

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

GENERAL FUND APPROPRIATIONS SUMMARY

	ACTUAL FY2024	ACTUAL FY2025	BUDGET FY2026	FY2026 \$ CHANGE OVER FY2025	FY2026 % CHANGE OVER FY2025
APPOINTED OFFICIALS/ADMINISTRATIVE SERVICES					
County Council	\$ 1,263,993	\$ 1,319,004	\$ 1,479,395	\$ 160,391	12.16%
Council Administrator	1,124,890	1,022,648	1,034,601	11,953	1.17%
County Attorney	1,146,710	1,193,155	1,391,565	198,410	16.63%
TOTAL ADMINISTRATIVE SERVICES	\$ 3,535,593	\$ 3,534,807	\$ 3,905,561	\$ 370,754	10.49%
DEPARTMENT OF ADMINISTRATION					
Human Resources	\$ 1,299,485	\$ 1,448,450	\$ 1,548,552	100,102	6.91%
Information Systems	6,775,265	7,432,755	7,581,628	148,873	2.00%
Geographic Information Systems	836,682	833,758	876,529	42,771	5.13%
Emergency Management	948,304	1,076,930	1,245,454	168,524	15.65%
Emergency Medical Services	30,301,672	31,391,677	32,783,093	1,391,416	4.43%
TOTAL DEPT OF ADMINISTRATION	\$ 40,161,408	\$ 42,183,571	\$ 44,035,256	\$ 1,559,940	4.39%
DEPARTMENT OF GENERAL SERVICES					
Financial Operations	\$ 1,709,304	\$ 1,894,536	\$ 1,820,207	\$ (74,329)	-3.92%
Procurement Services	708,559	673,135	749,131	75,996	11.29%
Tax Services	4,487,965	5,388,255	6,288,069	899,814	16.70%
Board of Appeals	-	-	7,000	7,000	
TOTAL GENERAL SERVICES	\$ 6,905,828	\$ 7,955,926	\$ 8,864,407	\$ 908,481	11.42%
DEPARTMENT OF PUBLIC WORKS					
Animal Care Services	\$ 6,041,259	\$ 6,481,017	\$ 7,522,214	\$ 1,041,197	16.07%
Public Works Administration	712,827	727,893	881,045	153,152	21.04%
Engineering and Road Bureaus	6,342,437	6,932,617	7,868,053	935,436	13.49%
Property Management	9,119,721	9,518,338	10,324,138	805,800	8.47%
TOTAL PUBLIC WORKS	\$ 22,216,244	\$ 23,659,865	\$ 26,595,450	\$ 2,935,585	12.41%
DEPARTMENT OF PLANNING AND DEVELOPMENT					
Code Enforcement	\$ 3,883,510	\$ 3,972,930	\$ 4,449,003	\$ 476,073	11.98%
Planning	1,418,371	1,443,394	1,511,842	68,448	4.74%
TOTAL PLANNING AND DEVELOPMENT	\$ 5,301,881	\$ 5,416,323	\$ 5,960,845	\$ 544,522	10.05%
DEPARTMENT OF PUBLIC SAFETY					
Detention Center	\$ 31,782,532	\$ 33,196,991	\$ 35,342,906	\$ 2,145,915	6.46%
Forensics	3,714,713	3,800,191	4,513,424	713,233	18.77%
Indigent Defense	257,729	265,859	279,950	14,091	5.30%
Records	2,310,943	2,603,063	2,780,920	177,857	6.83%
TOTAL PUBLIC SAFETY	\$ 38,065,917	\$ 39,866,104	\$ 42,917,200	\$ 3,051,096	7.65%
ELECTED & APPOINTED OFFICES/JUDICIAL					
Circuit Solicitor	\$ 8,469,994	\$ 8,869,940	\$ 9,853,070	\$ 983,130	11.08%
Clerk of Court	4,425,449	4,529,064	5,061,424	532,360	11.75%
Master in Equity	678,017	714,535	911,546	197,011	27.57%
Magistrates	7,488,616	7,826,468	7,355,632	(470,836)	-6.02%
Probate Court	2,544,118	2,898,628	3,218,260	319,632	11.03%
Public Defender	1,984,850	2,147,531	2,392,302	244,771	11.40%
TOTAL JUDICIAL SERVICES	\$ 25,591,044	\$ 26,986,165	\$ 28,792,234	\$ 1,806,069	6.69%
ELECTED AND APPOINTED OFFICES/FISCAL					
Auditor	\$ 1,727,207	\$ 1,852,108	\$ 1,981,601	\$ 129,493	6.99%
Register of Deeds	1,539,100	1,528,654	1,806,542	277,888	18.18%
Treasurer	645,768	716,284	745,362	29,078	4.06%
TOTAL FISCAL SERVICES	\$ 3,912,075	\$ 4,097,045	\$ 4,533,505	\$ 436,460	10.65%
ELECT. & APPTD. OFFICES/ LAW ENFORCE.					
Coroner	\$ 2,701,433	\$ 3,003,764	\$ 3,083,060	\$ 79,296	2.64%
Medical Examiner	920,737	1,013,872	1,183,015	169,143	16.68%
Sheriff	70,846,551	76,576,250	80,407,123	3,830,873	5.00%
TOTAL LAW ENFORCEMENT	\$ 74,468,721	\$ 80,593,887	\$ 84,673,198	\$ 4,079,311	5.06%
OTHER SERVICES					
Human Relations	\$ 313,497	\$ 312,164	\$ 328,433	\$ 16,269	5.21%
Registration and Election	2,408,996	2,637,706	2,049,491	(588,215)	-22.30%
Veterans Affairs	424,097	440,291	547,489	107,198	24.35%
Employee Benefit Fund	133,053	125,250	386,004	260,754	208.19%
Legislative Delegation	90,087	94,374	96,538	2,164	2.29%
Non-Departmental Funds	7,973,774	8,121,636	8,082,619	(39,017)	-0.48%
Outside Agencies	4,370,858	4,870,858	4,870,858	-	0.00%
TOTAL OTHER SERVICES	\$ 15,714,362	\$ 16,602,279	\$ 16,361,432	\$ (240,847)	-1.45%
OTHER FINANCING USES					
Matching Funds/Grants	\$ 95,348	\$ 76,699	\$ 200,000	\$ 123,301	160.76%
Other Financing Uses/Capital Projects	2,404,544	2,344,855	-	(2,344,855)	0.00%
Other Financing Uses/Special Revenue	-	-	250,000	-	0.00%
Other Financing Uses/Debt Service	6,361,497	7,223,054	8,052,046	828,992	0.00%
Other Financing Uses/Internal Services	-	-	-	-	0.00%
FMV Adjustment	-	-	-	-	0.00%
Debt Service Lease Principal GASB	-	824,428	-	-	0.00%
TOTAL OTHER FINANCING USES	\$ 8,861,389	\$ 10,469,036	\$ 8,502,046	\$ (1,392,562)	-18.79%
TOTAL GENERAL FUND EXPENDITURES	\$ 244,734,462	\$ 261,365,010	\$ 275,141,134	\$ 14,058,807	5.27%

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

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. This equates to 79.05% of the General Fund operating budget.

Position Summary

For FY2026, full-time equivalent positions increased by 11.00 positions in the General Fund from FY2025. A total of 2,207.57 full-time equivalent positions are authorized and include additions of positions in emergency services (administration), public safety, judicial areas, and law enforcement areas.

	2024	2025	2026	
DEPARTMENT	ACTUAL	ACTUAL	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

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 approved capital items will have no direct impact on future operating budgets, with the impact of maintenance costs absorbed through redirection of a portion of the capital funds programmed in the five-year financial forecast. All other capital requirements are funded and approved through the Capital Improvement Program that is presented simultaneously to County Council with the budget. Detailed explanations of capital projects within the Capital Improvement Program can be found in the Capital Projects section of this document.

Other Financing Sources/Uses

Other Financing Uses for the General Fund total \$8,502,046 for FY2026. Transfers to other funds include funding for master lease debt service, capital projects, matching funds for grants and other special revenue funds. In accordance with the County's Financial Policies, general fund transfers have been made only as payments for the intended support of specific programs or services.

Fund Balance

The fund balance for the General Fund as of June 30, 2024 was \$80,621,234. The fund balance as of June 30, 2025 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.

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

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

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

ADMINISTRATIVE SERVICES

MISSION

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

SERVICES

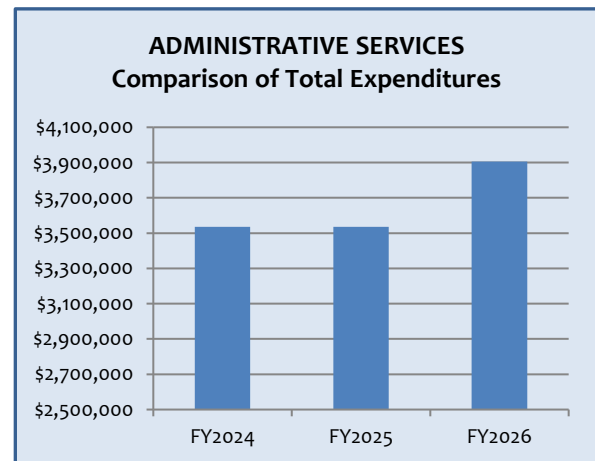
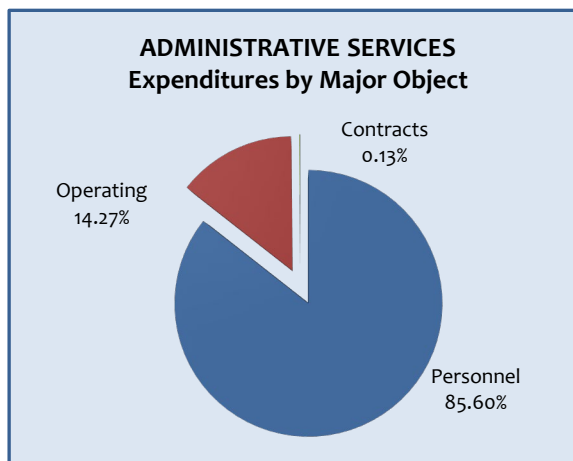
The Departments within the Administrative Services financial area include the County Administrator's Office, County Attorney's Office, and the County Council Office.

BUDGET

The Administrative Services budget comprises 1.42% of the total General Fund Budget. The FY2026 budget for Administrative Services is \$3,905,561.

ADMINISTRATIVE SERVICES OPERATING BUDGET					
EXPENSES:	FY2024 Budget	FY2024 Actual	FY2025 Budget	FY2025 Actual	FY2026 Budget
County Council	\$ 1,400,624	\$ 1,263,993	\$ 1,423,288	\$ 1,319,004	\$ 1,479,395
County Administrator	1,188,874	1,124,890	1,222,000	1,022,648	1,034,601
County Attorney	1,297,409	1,146,710	1,330,981	1,193,155	1,391,565
Total by Division	\$ 3,886,907	\$ 3,535,593	\$ 3,976,269	\$ 3,534,807	\$ 3,905,561
EXPENSES					
Personnel Services	\$ 3,329,411	\$ 3,101,744	\$ 3,418,773	\$ 3,093,870	\$ 3,343,065
Operating Expenses	552,496	381,483	552,496	389,536	557,496
Contractual Services	5,000	52,366	5,000	51,401	5,000
Capital Outlay	-	-	-	-	-
Total By Expenses	\$ 3,886,907	\$ 3,535,593	\$ 3,976,269	\$ 3,534,807	\$ 3,905,561
Position Summary	29.00	29.00	29.00	29.00	29.00
FTE Summary	28.50	28.50	28.50	28.75	28.75

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



COUNTY COUNCIL

Description

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



Financial Data

The budget for the County Council office for FY2026 is \$1,479,395. The budget includes funding for 15.00 full-time equivalent positions.

EXPENSES:	FY2024 Budget	FY2024 Actual	FY2025 Budget	FY2025 Actual	FY2026 Budget
Personnel Services	\$ 944,079	\$ 929,364	\$ 966,743	\$ 971,812	\$ 1,022,850
Operating Expenses	451,545	327,085	451,545	340,086	451,545
Contractual Services	5,000	7,544	5,000	7,106	5,000
Capital Outlay	-	-	-	-	-
Total Expenses	\$ 1,400,624	\$ 1,263,993	\$ 1,423,288	\$ 1,319,004	\$ 1,479,395
Position Summary	15.00	15.00	15.00	15.00	15.00
FTE Summary	15.00	15.00	15.00	15.00	15.00

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Goals and Performance Measures

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

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

Accomplishments and Other Activities

During the past fiscal year, the County Council Office digitized County Council minutes from present to 1975. For FY2026, the office plans to implement new agenda building and minute production software.

COUNTY ADMINISTRATOR

Description

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

Financial Data

The budget for the County Administrator's Office for FY2026 is \$1,034,601. The budget includes funding for 5.00 full-time equivalent positions.

EXPENSES:	FY2024 Budget	FY2024 Actual	FY2025 Budget	FY2025 Actual	FY2026 Budget
Personnel Services	\$ 1,160,794	\$ 1,088,382	\$ 1,193,920	\$ 993,329	\$ 1,001,521
Operating Expenses	28,080	36,508	28,080	29,319	33,080
Contractual Services	-	-	-	-	-
Capital Outlay	-	-	-	-	-
Total Expenses	\$ 1,188,874	\$ 1,124,890	\$ 1,222,000	\$ 1,022,648	\$ 1,034,601
Position Summary	5.00	5.00	5.00	5.00	5.00
FTE Summary	5.00	5.00	5.00	5.00	5.00

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

Goals and Performance Measures

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

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

Accomplishments and Other Activities

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

During the past budget, the County Administrator's Office received and successfully implemented a county-wide opioid program with funding received from the South Carolina Opioid Recovery Fund. The County will receive approximately \$28 million over the next fifteen years as part of a national settlement to resolve all opioid litigation brought by states and local political subdivisions. This program is in partnership with the Phoenix Center, Emergency Medical Services, and Greenville Detention Center.

The County Administrator's Office continued the Citizen's Academy, which is set up for 24 citizens nominated by Council members to participate in a 7-month program offering a more in-depth understanding of County operations.

COUNTY ATTORNEY

Description

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

Financial Data

The budget for the County Attorney's Office for FY2026 is \$1,391,565. The budget includes funding for 8.75 full-time equivalent positions.

	FY2024 Budget	FY2024 Actual	FY2025 Budget	FY2025 Actual	FY2026 Budget
EXPENSES:					
Personnel Services	\$ 1,224,538	\$ 1,083,998	\$ 1,258,110	\$ 1,128,729	\$ 1,318,694
Operating Expenses	72,871	17,890	72,871	20,131	72,871
Contractual Services	-	44,822	-	44,295	-
Capital Outlay	-	-	-	-	-
Total Expenses	\$ 1,297,409	\$ 1,146,710	\$ 1,330,981	\$ 1,193,155	\$ 1,391,565
Position Summary	9.00	9.00	9.00	9.00	9.00
FTE Summary	8.50	8.50	8.50	8.75	8.75

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

Goals and Performance Measures

Supports Long-Term Goal(s): Fiscal Responsibility; Infrastructure; Economic Development

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

Accomplishments and Other Activities

The County Attorney's Office collected or assisted in the collection of over \$23,500 for demolition and environmental liens, EMS service fees, and tax collections in bankruptcy matters on behalf of the Public Safety Department, Community Development and Planning Department, Sheriff's Office and Tax Collector.

County Attorney - continued

They processed and/or evaluated eighty-seven civil actions, one probate claims, one vehicle forfeiture matters, ninety-six environmental liens, two demolition liens, and fifty-three property damage claims. The Office advised and assisted in the response to 338 Freedom of Information Acts requests in 2022 and 289 requests in 2023 and four subpoena requests on behalf of County Departments and officials.

In addition, the office provided legal support and assistance for special tax districts, special purpose districts, the Code Enforcement Division, Risk Management, and Human Resources. The County Attorney's Office also consulted with Human Resources on employment issues and EEOC referrals; provided legal support in major zoning matters, planning cases and appeals; and directed outside legal counsel on assigned cases. The Office worked with economic development partners in the review and execution of legal issues and documents associated with tax incentives. During FY2026, the County Attorney's Office plans to research, review, acquire, and implement electronic filing system software and Freedom of Information Act tracking software.



DEPARTMENT OF ADMINISTRATION

MISSION

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

SERVICES

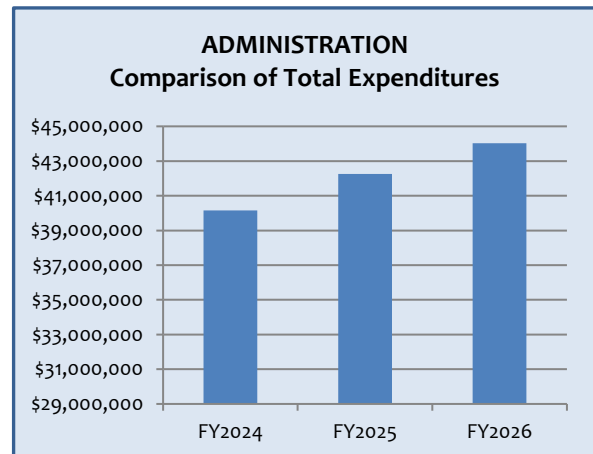
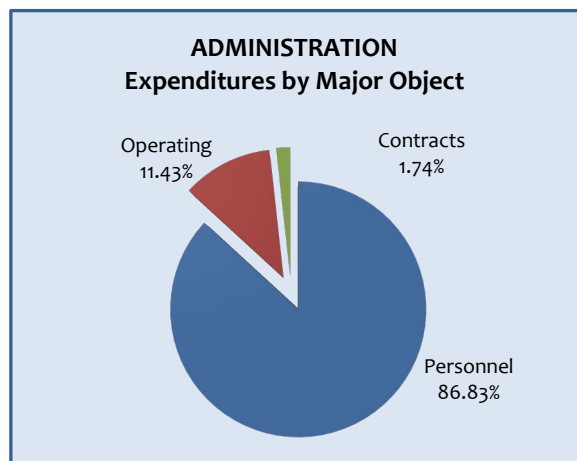
The services of this department include Emergency Medical Services, Emergency Management, GIS, Information Systems, and Human Resources.

BUDGET

The Department of Administration budget comprises 16.00% of the total General Fund Budget. The FY2026 budget for the Department of Administration is \$44,035,256.

DEPARTMENT OF ADMINISTRATION OPERATING BUDGET					
DIVISIONS	FY2024 Budget	FY2024 Actual	FY2025 Budget	FY2025 Actual	FY2026 Budget
Human Resources	\$ 1,376,325	\$ 1,299,485	\$ 1,408,423	\$ 1,448,450	\$ 1,548,552
Information Systems	7,388,825	6,775,265	7,528,794	7,432,755	7,581,628
Geographic Information Systems	836,197	836,682	855,925	833,758	876,529
Emergency Management	952,647	948,304	973,805	1,073,420	1,245,454
Emergency Medical Services	28,578,293	30,301,672	29,440,186	31,391,680	32,783,093
Total by Division	\$ 39,132,287	\$ 40,161,408	\$ 40,207,133	\$ 42,180,064	\$ 44,035,256
EXPENSES					
Personnel Services	\$ 33,303,848	\$ 34,190,529	\$ 34,382,194	\$ 36,335,676	\$ 38,236,317
Operating Expenses	5,119,581	4,728,958	5,116,081	5,223,316	5,031,581
Contractual Services	708,858	1,241,921	708,858	570,414	767,358
Capital Outlay	-	-	-	50,659	-
Total By Expenses	\$ 39,132,287	\$ 40,161,408	\$ 40,207,133	\$ 42,180,064	\$ 44,035,256
Position Summary	368.00	368.00	373.00	373.00	379.00
FTE Summary	367.18	367.18	372.18	372.38	378.38

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



HUMAN RESOURCES

Description

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

Financial Data

The budget for Human Resources for FY2026 is \$1,548,552. A total of 12.00 full-time equivalent positions are included for the budget.

	FY2024 Budget	FY2024 Actual	FY2025 Budget	FY2025 Actual	FY2026 Budget
EXPENSES:					
Personnel Services	\$ 1,329,330	\$ 1,307,474	\$ 1,364,928	\$ 1,458,264	\$ 1,505,057
Operating Expenses	40,995	37,982	37,495	37,219	37,495
Contractual Services	6,000	(45,971)	6,000	(47,033)	6,000
Capital Outlay	-	-	-	-	-
Total Expenses	\$ 1,376,325	\$ 1,299,485	\$ 1,408,423	\$ 1,448,450	\$ 1,548,552
Position Summary	12.00	12.00	12.00	12.00	12.00
FTE Summary	11.80	11.80	11.80	12.00	12.00

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

Goals and Performance Measures

Supports Long-Term Goal(s): Fiscal Responsibility

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

Human Resources - continued

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

Accomplishments and Other Activities

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

During FY2026, the Division will ensure appropriate risk management strategies are in place to reduce or eliminate risks with new County properties. The Division will ensure compliance with healthcare legislation with a focus on cost reduction. The Division plans to implement a new Manager Development program.

INFORMATION SYSTEMS

Description

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

Financial Data

The budget for Information Systems for FY2026 is \$7,581,628. The budget includes funding for 51.00 full-time equivalent positions.

EXPENSES:	FY2024 Budget	FY2024 Actual	FY2025 Budget	FY2025 Actual	FY2026 Budget
Personnel Services	\$ 5,382,325	\$ 5,544,093	\$ 5,522,294	\$ 5,547,135	\$ 5,675,128
Operating Expenses	2,006,500	1,208,368	2,006,500	1,846,990	1,906,500
Contractual Services	-	22,804	-	22,875	-
Capital Outlay	-	-	-	15,755	-
Total Expenses	\$ 7,388,825	\$ 6,775,265	\$ 7,528,794	\$ 7,432,755	\$ 7,581,628
Position Summary	51.00	51.00	51.00	51.00	51.00
FTE Summary	51.00	51.00	51.00	51.00	51.00

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

Goals and Performance Measures

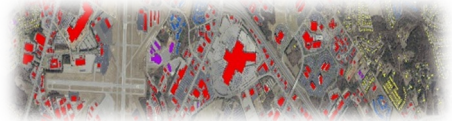
Supports Long-Term Goal(s): *Fiscal Responsibility*

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

Accomplishments and Other Activities

During the past budget, the Information Systems Division coordinated and implemented technology for new county sites, which includes coordination, installation, and configuration for UPS, equipment cooling, card access, cameras, network connectivity and security, audio/video, conference rooms, and PC's. The Division added cost saving and enhanced cyber security features to the on-premise email solution, virtual voices services, internet connectivity, web server platform, and backup/disaster recover solutions. During FY2026, the Division will continue to improve and enhance video series internally and externally using cataloging and web services. The division will implement data encryption and intrusion protection services, as well as software solutions for various departments, and support remote County operations.

GEOGRAPHIC INFORMATION SYSTEMS



Description

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

Financial Data

The budget for GIS for FY2026 is \$876,529. A total of 6.00 full-time equivalent positions are included in the budget for FY2026. Budget enhancements include funding for GAMA user licenses.

	FY2024 Budget	FY2024 Actual	FY2025 Budget	FY2025 Actual	FY2026 Budget
EXPENSES:					
Personnel Services	\$ 735,547	\$ 739,167	\$ 755,275	\$ 739,194	\$ 771,879
Operating Expenses	33,441	30,645	33,441	24,918	28,941
Contractual Services	67,209	66,870	67,209	69,646	75,709
Capital Outlay		-		-	
Total Expenses	\$ 836,197	\$ 836,682	\$ 855,925	\$ 833,758	\$ 876,529
Position Summary	6.00	6.00	6.00	6.00	6.00
FTE Summary	6.00	6.00	6.00	6.00	6.00

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

Goals and Performance Measures

Supports Long-Term Goal(s): Infrastructure; Economic Development

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

Accomplishments and Other Activities

In the past fiscal year, the GIS Division updated all zoning classifications for the city of Greenville and Greer per new ordinances. Map content and technical support was provided to Emergency Management for Helene response teams. The Division completed the annual planimetric/impervious surface updates and storm water fee calculations. A credit card payment option was implemented for GIS data services. Support was also provided for the permitting system and the new GAMA system in Real Property. During FY2026, the Division plans to integrate GIS with the new mass appraisal system implemented by Real Property Services. They will migrate GIS operations from ArcGIS Desktop to the new platform and integrate GIS capability with the code enforcement management system. The Division will also integrate portal for ArcGIS in to the system architecture. In addition, a new public GIS website will be developed and implemented.

EMERGENCY MANAGEMENT



Mission and Description

The Emergency Management Division is tasked with planning, integrating, and implementing all emergency management related activities for Greenville County. The division coordinates the community's efforts to prepare for, respond to, and recover from large-scale emergencies and disasters. The division works to craft a harmonized community-wide effort through the joint collaboration of both public and private organizations responsible for providing services to the community. The division also maintains and coordinates the activities of the County's Emergency Operations Center (EOC) during a large-scale emergency or disaster.

Financial Data

The budget for Emergency Management for FY2026 is \$1,245,454. Funding is provided for 8.69 full-time equivalent positions. Budget enhancements include increases in operational and contractual funding, as well as the addition of one Preparedness Manager position.

EXPENSES:	FY2024 Budget	FY2024 Actual	FY2025 Budget	FY2025 Actual	FY2026 Budget
Personnel Services	\$ 800,427	\$ 767,353	\$ 821,585	\$ 860,659	\$ 1,023,234
Operating Expenses	152,220	180,951	152,220	216,271	172,220
Contractual Services	-	-	-	-	50,000
Capital Outlay	-	-	-	-	-
Total Expenses	\$ 952,647	\$ 948,304	\$ 973,805	\$ 1,076,930	\$ 1,245,454
Position Summary	8.00	8.00	8.00	8.00	9.00
FTE Summary	7.69	7.69	7.69	7.69	8.69

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

Accomplishments and Other Activities

During the past year, Emergency Management held the 6th Get Ready Greenville County community disaster preparedness event. The department activated the Emergency Operations Center for Hurricane Helene, the largest disaster the county has experienced. During FY2026, the Division will create County Storm-Mode Plan, update and exercise COOP/COG Plan, complete and install new radio template, and replace all non-TDMA radios. They will also establish replacement plan for special operations equipment.

EMERGENCY MEDICAL SERVICES



Mission and Description

The Emergency Medical Services Division provides emergency services, concentrating on treating patients who are acutely ill or severely sick or injured and transporting patients to hospital emergency rooms. EMS maintains a high performance emergency communications and dispatch center. In addition, EMS provides the following special rescue services: vehicle and machinery extrication, hazardous materials response, confined space rescue, high angle rescue, trench rescue, helicopter rescue, dive rescue, and search services. The Division covers approximately 790 square miles of topographically diverse rural, urban, and suburban areas, and protects over 390,000 residents and visitors within the county.

Financial Data

The budget for Emergency Medical Services for FY2026 is \$32,783,093. Funding is provided for 300.69 full-time equivalent positions for FY2026. The increase in full-time positions is attributable to the addition of five Paramedic positions.

EXPENSES:	FY2024 Budget	FY2024 Actual	FY2025 Budget	FY2025 Actual	FY2026 Budget
Personnel Services	\$ 25,056,219	\$ 25,832,442	\$ 25,918,112	\$ 27,730,422	\$ 29,261,019
Operating Expenses	2,886,425	3,271,012	2,886,425	3,136,281	2,886,425
Contractual Services	635,649	1,198,218	635,649	524,926	635,649
Capital Outlay	-	-	-	48	-
Total Expenses	\$ 28,578,293	\$ 30,301,672	\$ 29,440,186	\$ 31,391,677	\$ 32,783,093
Position Summary	291.00	291.00	296.00	296.00	301.00
FTE Summary	290.69	290.69	295.69	295.69	300.69

* 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; Economic Development

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

Emergency Medical Services – continued

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

Accomplishments and Other Activities

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



Emergency Medical Services - continued

EMS was awarded \$87,000 grant from the Upstate Healthcare Coalition to organize and conduct an Advanced Hazardous Materials Life Support (AHLS) Course across South Carolina. The purpose of this course is to increase the number of AHLS-certified paramedics to become TOXMedics which is an important solution that addresses a lack of board-certified toxicologists in the State. The Division also implemented the FirstWatch/FirstPass Continuous Quality Improvement (CQI) system. This system has reduced the time and effort of traditional manual chart review, allowing the CQI team to focus on targeted improvement areas and proactive intervention. EMS was also awarded a \$50,000 grant from the South Carolina Opioid Recovery Fund Board allowing community paramedics to directly engage with individuals affected by addiction, as well as their families through the purchase of critical medications and supplies. During the past fiscal year, EMS also hosted the 874th Forward Resuscitative Surgical Detachment (FRSD) from Ft. Jackson to participate in combat medical training.



During FY2026, the Division will continue to refine and improve the EMS System by evaluating and implementing EMS resource utilization, as well as response and coordination improvements designed to maximize the functional capacity and efficiency of a tiered EMS Delivery Model. The division will continue to refine field collection and transmission of patient and medical care data to receiving families and billing vendors. EMS will cultivate mutually beneficial business relationships and build partnerships with allied agencies, other healthcare providers and area health systems to streamline emergency response and efficient patient referral patterns. They will prepare for a community wide all hazards response and continuity of operations plan. EMS will link key performance indicators to measurable clinical outcomes for high acuity patients. They will continue to improve the performance of field medical providers and communications staff through an effective quality improvement process.

DEPARTMENT OF GENERAL SERVICES

MISSION

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

SERVICES

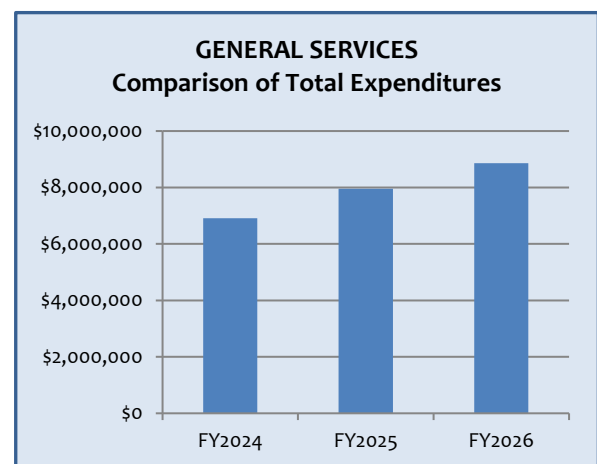
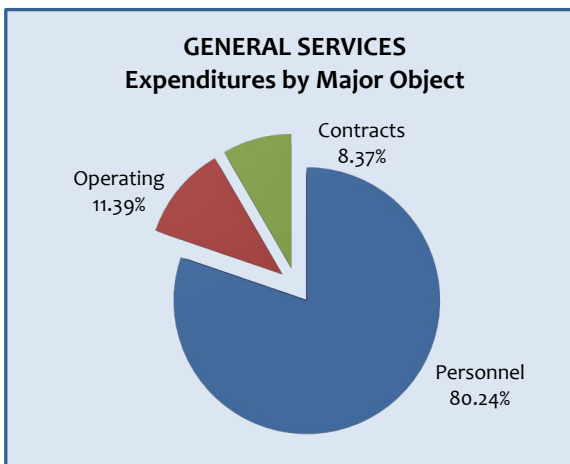
Departments under the General Services financial area include, but are not limited to, financial operations, budgeting, procurement of goods and services, real property services, and tax collection. The Department also includes services from one internal service fund – Fleet Management. In addition,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

BUDGET

The General Services budget comprises 3.22% of the total General Fund Budget. The FY2026 budget for General Services is \$8,864,407.

DEPARTMENT OF GENERAL SERVICES OPERATING BUDGET					
DIVISIONS	FY2024 Budget	FY2024 Actual	FY2025 Budget	FY2025 Actual	FY2026 Budget
Financial Operations	\$ 1,942,674	\$ 1,709,304	\$ 1,998,568	\$ 1,894,536	\$ 1,820,207
Procurement Services	717,098	708,559	731,183	673,135	749,131
Tax Services	4,845,486	4,487,965	5,610,578	5,388,255	6,288,069
Board of Appeals	9,000	-	9,000	-	7,000
Total by Division	\$ 7,514,258	\$ 6,905,828	\$ 8,349,329	\$ 7,955,926	\$ 8,864,407
EXPENSES					
Personnel Services	\$ 6,818,306	\$ 6,116,058	\$ 6,998,777	\$ 6,377,366	\$ 7,112,640
Operating Expenses	616,961	738,693	620,961	791,273	1,009,882
Contractual Services	78,991	51,077	729,591	44,788	741,885
Capital Outlay	-	-	-	742,500	-
Total By Expenses	7,514,258	6,905,828	8,349,329	7,955,926	8,864,407
Position Summary	74.00	74.00	74.00	72.00	72.00
FTE Summary	74.00	74.00	74.00	72.00	72.00

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



FINANCIAL OPERATIONS AND BUDGET

Description

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

Financial Data

The budget for the Financial Operations and Budget Divisions for FY2026 is \$1,820,207. The budget includes funding for 14.00 full-time equivalent positions for these two divisions.

EXPENSES:	FY2024 Budget	FY2024 Actual	FY2025 Budget	FY2025 Actual	FY2026 Budget
Personnel Services	\$ 1,903,368	\$ 1,680,228	\$ 1,959,262	\$ 1,871,325	\$ 1,780,901
Operating Expenses	39,306	28,649	39,306	23,211	39,306
Contractual Services	-	427	-	-	-
Capital Outlay	-	-	-	-	-
Total Expenses	\$ 1,942,674	\$ 1,709,304	\$ 1,998,568	\$ 1,894,536	\$ 1,820,207
Position Summary	15.00	15.00	15.00	14.00	14.00
FTE Summary	15.00	15.00	15.00	14.00	14.00

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

Goals and Performance Measures

Supports Long-Term Goal(s): Fiscal Responsibility

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

Financial Operations - continued

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

Accomplishments and Other Activities

During the past fiscal year, the Finance Division was awarded the GFOA Certificate of Achievement for Excellence in Financial Reporting and the Popular Annual Financial Reporting Award. The Budget Office was awarded the GFOA Distinguished Budget Presentation Award. During the past budget, the County also implemented GASB Statement No. 87, Leases. During FY2026, the County will convert to electronic payments for all County vendors. In addition, GASB Statement No. 101, Compensated Absences and GASB Statement No. 100, Accounting Changes and Error Corrections—an amendment of GASB Statement No. 62 will be implemented.

PROCUREMENT SERVICES

Description

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

Financial Data

The budget for Procurement Services for FY2026 is \$749,131. A total of 8.00 full-time equivalent positions are included in the budget. Budget enhancements include additions for operational increases.

EXPENSES:	FY2024 Budget	FY2024 Actual	FY2025 Budget	FY2025 Actual	FY2026 Budget
Personnel Services	\$ 671,258	\$ 657,795	\$ 688,343	\$ 624,727	\$ 692,850
Operating Expenses	45,440	50,374	42,440	48,034	56,161
Contractual Services	400	390	400	375	120
Capital Outlay	-	-	-	-	-
Total Expenses	\$ 717,098	\$ 708,559	\$ 731,183	\$ 673,135	\$ 749,131
Position Summary	8.00	8.00	8.00	8.00	8.00
FTE Summary	8.00	8.00	8.00	8.00	8.00

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

Goals and Performance Measures

Supports Long-Term Goal(s): Fiscal Responsibility

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

Accomplishments and Other Activities

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

During FY2026, the Division will provide procurement training for County employees annually; continue to prepare, negotiate, and administer contracts; and prepare and process electronic requisitions, quotes, solicitations, and purchase orders.

REAL PROPERTY SERVICES AND TAX COLLECTOR

Description

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

Financial Data

The budget for Tax Services for FY2026 is \$6,288,069. A total of 50.00 full-time equivalent positions is included in the budget. Budget enhancements include funding for GAMA system contract and annual licensing, as well as operational increases for printing and mailing notices.

EXPENSES:	FY2024 Budget	FY2024 Actual	FY2025 Budget	FY2025 Actual	FY2026 Budget
Personnel Services	\$ 4,243,680	\$ 3,778,035	\$ 4,351,172	\$ 3,881,314	\$ 4,638,889
Operating Expenses	523,215	659,670	530,215	720,028	907,415
Contractual Services	78,591	50,260	729,191	44,413	741,765
Capital Outlay	-	-	-	742,500	-
Total Expenses	\$ 4,845,486	\$ 4,487,965	\$ 5,610,578	\$ 5,388,255	\$ 6,288,069
Position Summary	51.00	51.00	51.00	50.00	50.00
FTE Summary	51.00	51.00	51.00	50.00	50.00

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

Goals and Performance Measures

Supports Long-Term Goal(s): Fiscal Responsibility

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

Tax Services – continued**Accomplishments and Other Activities**

During the past budget, the Tax Services area answered 72,000 telephone calls and processed over 329,000 internet payments while face-to-face customer interaction has remained the same. A majority of state statues reducing overturned tax sales were compiled despite having incomplete or late title reviews. Real Property Services will be implementing the new GAMA computer system in the next year. During FY2026, the Division will design and implement a tax sale software program that is fully functional and compatible with the County's current AS400 server and be ready to operate under Windows 11 protocols.



BOARD OF ASSESSMENT APPEALS

Description

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

Financial Data

The budget for the Board of Appeals for FY2026 is \$7,000. Funds are used to complete property tax assessment appeals and general operations of the board.

EXPENSES:	FY2024 Budget	FY2024 Actual	FY2025 Budget	FY2025 Actual	FY2026 Budget
Personnel Services	\$ -	\$ -	\$ -	\$ -	\$ -
Operating Expenses	9,000	-	9,000	-	7,000
Contractual Services	-	-	-	-	-
Capital Outlay	-	-	-	-	-
Total Expenses	\$ 9,000	\$ -	\$ 9,000	\$ -	\$ 7,000

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

Accomplishments and Other Activities

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

DEPARTMENT OF PUBLIC WORKS

MISSION

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

SERVICES

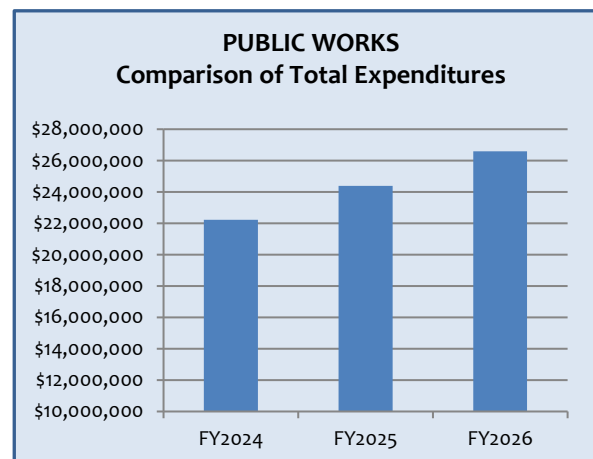
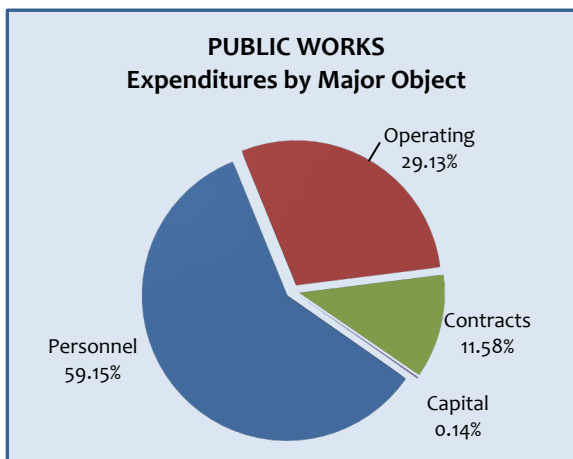
The services of this department include road, bridge, and sign maintenance; pavement management; building maintenance and janitorial services; and animal care. The Department also includes services from two enterprise funds – Stormwater Management and Solid Waste. The services of these divisions include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

BUDGET

The Public Works budget comprises 9.67% of the total General Fund Budget. The FY2026 budget for Public Works is \$26,595,450.

DEPARTMENT OF PUBLIC WORKS OPERATING BUDGET					
DIVISIONS	FY2024 Budget	FY2024 Actual	FY2025 Budget	FY2025 Actual	FY2026 Budget
Animal Care Services	\$ 6,728,631	\$ 6,041,259	\$ 6,866,917	\$ 6,481,017	\$ 7,522,214
Public Works Administration	718,334	712,827	735,800	727,893	881,045
Engineering & All Bureaus	7,293,488	6,342,437	7,552,613	6,932,617	7,868,053
Property Management	8,957,776	9,119,721	9,017,913	9,518,338	10,324,138
Total by Division	\$ 23,698,229	\$ 22,216,244	\$ 24,173,243	\$ 23,659,865	\$ 26,595,450
EXPENSES					
Personnel Services	\$ 14,063,490	\$ 12,555,799	\$ 14,415,858	\$ 13,714,225	\$ 15,731,040
Operating Expenses	7,354,154	7,858,428	7,358,600	7,784,109	7,746,802
Contractual Services	2,252,692	1,802,017	2,278,785	2,095,126	3,079,965
Capital Outlay	27,893	-	120,000	66,406	37,643
Total by Expenses	\$ 23,698,229	\$ 22,216,244	\$ 24,173,243	\$ 23,659,865	\$ 26,595,450
Position Summary	179.00	179.00	184.00	185.00	185.00
FTE Summary	172.00	172.00	177.00	178.00	178.00

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



ANIMAL CARE SERVICES



Description

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

Financial Data

The budget for the Animal Care Services Division for FY2026 is \$7,522,214. Funding is provided for 64.00 full-time equivalent positions.

EXPENSES:	FY2024 Budget	FY2024 Actual	FY2025 Budget	FY2025 Actual	FY2026 Budget
Personnel Services	\$ 5,315,744	\$ 4,733,673	\$ 5,454,030	\$ 5,173,243	\$ 6,079,327
Operating Expenses	1,366,887	1,307,586	1,366,887	1,227,675	1,387,887
Contractual Services	46,000	-	46,000	59,643	55,000
Capital Outlay	-	-	-	20,456	-
Total Expenses	\$ 6,728,631	\$ 6,041,259	\$ 6,866,917	\$ 6,481,017	\$ 7,522,214
Position Summary	66.00	66.00	71.00	71.00	71.00
FTE Summary	59.00	59.00	64.00	64.00	64.00

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

Goals and Performance Measures

Supports Long-Term Goal(s): Economic Development

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

Animal Care Services - continued

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

Accomplishments and Other Activities

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

During FY2026, Animal Care Services plans to strengthen relationships with local animal welfare organizations, spay/neuter services, and pet support programs in underserved areas. The Division plans to launch regular, strategically located free or low-cost preventive care clinics that will offer vaccinations, microchipping and basic wellness services to keep pets healthy and reduce preventable shelter surrenders. They will invest in technology to streamline operations, such as appointment-based intake systems, enhanced medical record management and improved communication tools for staff, volunteers and the public. They will introduce specialized training tracks for volunteers to take on expanded roles in fostering, pet support, adoption counseling and community outreach, reducing the workload on staff and improving service quality. The Division will also create initiatives focused on staff and volunteer well-being, including recognition programs, training opportunities and support resources to reduce turnover and maintain morale. The Division will implement community education campaigns that highlight the shelter's needs, such as foster families, adopters and donations, while promoting understanding of the challenges and benefits of open-admission sheltering.



ENGINEERING/ROADS AND BRIDGES

Description

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

Financial Data

The budget for the Engineering Division for FY2026 is \$7,868,053. The Engineering budget provides for 78.00 full-time equivalent positions. Budget enhancements include contractual funding for tree removal and guardrail repairs and capital funding for GPS monitors and CityWorks mobile for engineering staff.

EXPENSES:	FY2024 Budget	FY2024 Actual	FY2025 Budget	FY2025 Actual	FY2026 Budget
Personnel Services	\$ 5,760,932	\$ 4,984,683	\$ 5,900,057	\$ 5,460,841	\$ 6,250,747
Operating Expenses	1,427,027	1,266,454	1,442,027	1,407,919	1,437,706
Contractual Services	90,529	91,300	90,529	63,858	154,850
Capital Outlay	15,000	-	120,000	-	24,750
Total Expenses	\$ 7,293,488	\$ 6,342,437	\$ 7,552,613	\$ 6,932,617	\$ 7,868,053
Position Summary	78.00	78.00	78.00	78.00	78.00
FTE Summary	78.00	78.00	78.00	78.00	78.00

* 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; Infrastructure; Economic Development

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

Engineering – continued

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

Accomplishments and Other Activities

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

During FY2026, the Division will deploy CityWorks mobile for field staff. The Division is working toward APWA accreditation and plans to have this completed by the first quarter of FY2027. The Division will work on establishing a new maintenance camp in the Enoree /Five Forks area and preparing for implementing a future stormwater infrastructure asset management program. They will finish repairs/improvements to infrastructure damaged by Hurricane Helene.

PUBLIC WORKS ADMINISTRATION

Description

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

Financial Data

The budget for the Public Works Administration Division for FY2026 is \$881,045. Funding is provided for 5.00 full-time equivalent positions.

EXPENSES:	FY2024 Budget	FY2024 Actual	FY2025 Budget	FY2025 Actual	FY2026 Budget
Personnel Services	\$ 637,675	\$ 648,614	\$ 655,141	\$ 661,162	\$ 800,386
Operating Expenses	67,766	64,213	67,766	66,731	67,766
Contractual Services	-	-	12,893	-	-
Capital Outlay	12,893	-	-	-	12,893
Total Expenses	\$ 718,334	\$ 712,827	\$ 735,800	\$ 727,893	\$ 881,045
Position Summary	4.00	4.00	4.00	5.00	5.00
FTE Summary	4.00	4.00	4.00	5.00	5.00

* 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; Infrastructure

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

Accomplishments and Other Activities

During the past year, the Administration Division exceeded the number of service requests and increased customer service response, ensuring that all were contacted within an 8-hour period. The Division oversaw construction of the new Sheriff's office training center and the new Simpsonville municipal complex. For FY2026, the division plans to collaborate with Parks and Recreation in facility landscaping maintenance, project oversight, and trail upgrades; and coordinate storm related issues with utility providers, emergency management, and other departments. The Division will also work with the Reedy River Water Quality Group to improve water quality in the Reedy River.

PROPERTY MANAGEMENT

Description

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

Financial Data

The budget for the Property Management Division for FY2026 is \$10,324,138. Funding is provided for 31.00 full-time equivalent positions. Budget enhancements include additional operational funding for increased utility costs and planned maintenance.

EXPENSES:	FY2024 Budget	FY2024 Actual	FY2025 Budget	FY2025 Actual	FY2026 Budget
Personnel Services	\$ 2,349,139	\$ 2,188,829	\$ 2,406,630	\$ 2,418,979	\$ 2,600,580
Operating Expenses	4,492,474	5,220,175	4,481,920	5,081,784	4,853,443
Contractual Services	2,116,163	1,710,717	2,129,363	1,971,625	2,870,115
Capital Outlay	-	-	-	45,950	
Total Expenses	\$ 8,957,776	\$ 9,119,721	\$ 9,017,913	\$ 9,518,338	\$ 10,324,138
Position Summary	31.00	31.00	31.00	31.00	31.00
FTE Summary	31.00	31.00	31.00	31.00	31.00

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

Goals and Performance Measures

Supports Long-Term Goal(s): Infrastructure

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

Property Management – continued**Accomplishments and Other Activities**

During the past fiscal year, the Property Management Division oversaw the demolition and asbestos removal of the old County Square location. The Division completed a fire alarm panel upgrade in building #4 and completely rebuilt the cooling tower basins at the Detention Center. They installed new boiler systems at the Law Enforcement Center and the Detention Center. In addition, the Division replaced the oil line for the Department of Social Services on 350 Halton Road; replaced the condenser coil on the HVAC mechanical equipment; completed major roof repairs at the Courthouse; repaired the main water line at the Juvenile facility; and replaced 3-ton HVAC mechanical equipment at the Animal Control building.

During FY2026, Property Management plans to replace the roofs at Animal Care, Travelers Rest Maintenance facility and the Central Records facility. The Division will rebuild the cooling towers at the Courthouse and Law Enforcement Center. They also plan to replace worn carpet and tile throughout various County facilities; repair damaged floor in the kitchen at the Detention Center; replace fire alarm panel at the Juvenile facility; and replace the generator control panel at the Courthouse.

DEPARTMENT OF PLANNING AND DEVELOPMENT

MISSION

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

SERVICES

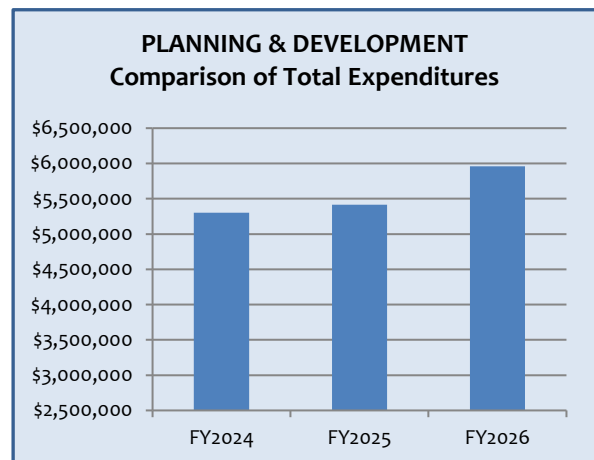
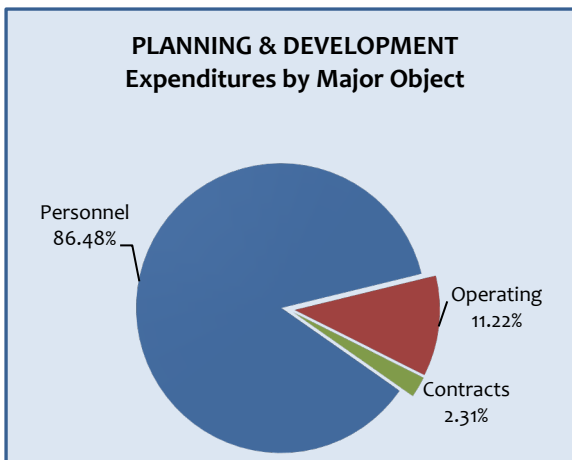
The services of this department include codes and zoning enforcement and planning services. The Department also includes services from the Stormwater Enterprise Fund, which include floodplain management, subdivision administration, and soil water conservation. Information concerning these areas is contained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

BUDGET

The Department of Planning and Development budget comprises 2.17% of the total General Fund Budget. The FY2026 budget for Planning and Development is \$5,960,845.

DEPARTMENT OF PLANNING AND DEVELOPMENT OPERATING BUDGET					
DIVISIONS	FY2024 Budget	FY2024 Actual	FY2025 Budget	FY2025 Actual	FY2026 Budget
Code Enforcement	4,072,855	3,883,510	4,157,368	3,972,930	4,449,003
Planning	1,423,512	1,418,371	1,458,523	1,443,394	1,511,842
Total by Division	\$ 5,496,367	\$ 5,301,881	\$ 5,615,891	\$ 5,416,323	\$ 5,960,845
EXPENSES					
Personnel Services	4,712,239	\$ 4,617,229	\$ 4,831,763	\$ 4,755,639	\$ 5,154,817
Operating Expenses	646,628	541,889	646,628	576,684	668,528
Contractual Services	137,500	142,763	137,500	84,000	137,500
Capital Outlay	-	-	-	-	-
Total by Expenses	\$ 5,496,367	\$ 5,301,881	\$ 5,615,891	\$ 5,416,323	\$ 5,960,845
Position Summary	58.00	58.00	58.00	59.00	59.00
FTE Summary	58.00	58.00	58.00	59.00	59.00

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



CODE ENFORCEMENT

Description

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

Financial Data

The budget for the Code Enforcement Division for FY2026 is \$4,449,003. Funding is provided for 44.00 full-time equivalent positions. Budget enhancements include operational increases for the business registration function.

EXPENSES:	FY2024 Budget	FY2024 Actual	FY2025 Budget	FY2025 Actual	FY2026 Budget
Personnel Services	\$ 3,351,350	\$ 3,313,484	\$ 3,435,863	\$ 3,439,669	\$ 3,705,598
Operating Expenses	584,005	427,263	584,005	449,260	605,905
Contractual Services	137,500	142,763	137,500	84,000	137,500
Capital Outlay	-	-	-	-	-
Total Expenses	\$ 4,072,855	\$ 3,883,510	\$ 4,157,368	\$ 3,972,930	\$ 4,449,003
Position Summary	43.00	43.00	43.00	44.00	44.00
FTE Summary	43.00	43.00	43.00	44.00	44.00

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Goals and Performance Measures

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

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

Code Enforcement – continued

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

Accomplishments and Other Activities

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

During FY2026, the Division will provide for 2024 SC Adopted Building Codes and 2009 Energy Conservation Code; improve in-house education of inspectors and cross training for residential and commercial inspectors; begin implementation of updated standard operating procedures for all code enforcement officers; continue to work on the Unfit Structure Program with the Redevelopment Authority; continue to train staff on the damage assessment program; and continue education of inspectors and investigative activities.



PLANNING

Description

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

Financial Data

The budget for the Planning Division for FY2026 is \$1,511,842. Funding is provided for 15.00 full-time equivalent positions.

EXPENSES:	FY2024 Budget	FY2024 Actual	FY2025 Budget	FY2025 Actual	FY2026 Budget
Personnel Services	\$ 1,360,889	\$ 1,303,745	\$ 1,395,900	\$ 1,315,970	\$ 1,449,219
Operating Expenses	62,623	114,626	62,623	127,424	62,623
Contractual Services	-	-	-	-	-
Capital Outlay	-	-	-	-	-
Total Expenses	\$ 1,423,512	\$ 1,418,371	\$ 1,458,523	\$ 1,443,394	\$ 1,511,842
Position Summary	15.00	15.00	15.00	15.00	15.00
FTE SUMMARY	15.00	15.00	15.00	15.00	15.00

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Goals and Performance Measures

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

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

Planning – continued

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

Accomplishments and Other Activities

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

During FY2026, the Division will continue to implement the goals and objectives outlined in the 2020 Greenville County Comprehensive Plan and complete a 5-year review. The Division will establish procedures to track, map, and report on construction activity, rezoning, and subdivision approvals. They will create an online mapping application for internal use to track, research and streamline the review and amendment of approved review districts. They will complete the GPATS Horizon 2050 Long Range Transportation Plan, Mobility and Thoroughfare Plan, Woodruff Parallel Area Plan, and GPATS Bike/Pedestrian Plan.



DEPARTMENT OF PUBLIC SAFETY

MISSION

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

SERVICES

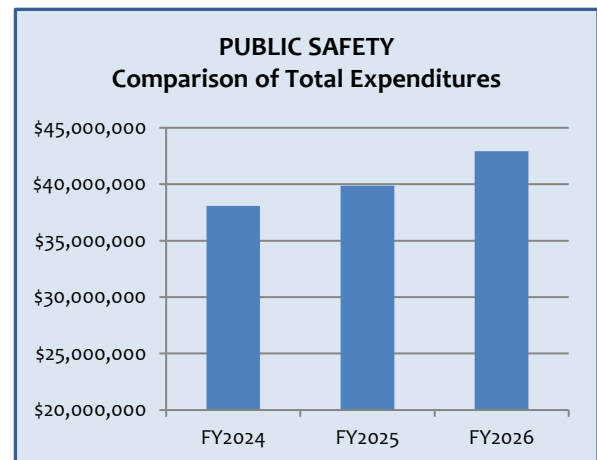
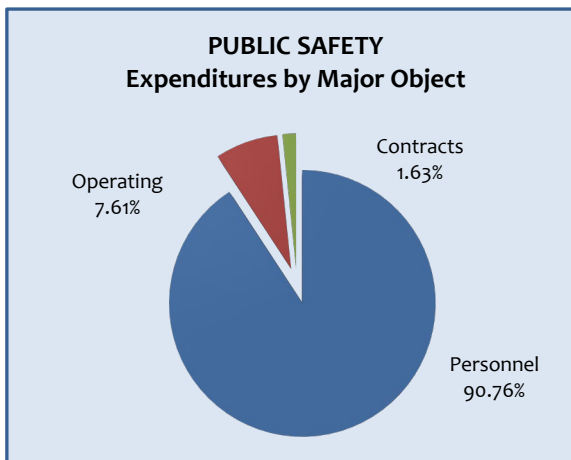
Divisions under the Public Safety Department include, but are not limited to, inmate detention and incarceration, forensic science and crime scene coverage for law enforcement agencies, central repository for the receipt, storage, release and disposition of found property, recovered stolen property and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

BUDGET

The Public Safety budget comprises 15.60% of the total General Fund Budget. The FY2026 budget for the Department of Public Safety is \$42,917,200.

DEPARTMENT OF PUBLIC SAFETY OPERATING BUDGET					
DIVISIONS	FY2024 Budget	FY2024 Actual	FY2025 Budget	FY2025 Actual	FY2026 Budget
Detention Center	\$ 32,018,523	\$ 31,782,532	\$ 32,749,210	\$ 33,196,991	\$ 35,342,906
Forensics	3,990,480	3,714,713	4,156,381	3,800,191	4,513,424
Records	2,498,014	2,310,943	2,560,094	2,603,063	2,780,920
Indigent Defense	259,325	257,729	265,869	265,859	279,950
Total by Division	\$ 38,766,342	\$ 38,065,917	\$ 39,731,554	\$ 39,866,104	\$ 42,917,200
EXPENSES					
Personnel Services	\$ 35,657,995	\$ 34,318,641	\$ 36,623,207	\$ 35,753,562	\$ 38,949,853
Operating Expenses	2,522,780	3,130,450	2,517,029	3,517,345	3,267,029
Contractual Services	585,567	616,826	591,318	595,197	700,318
Capital Outlay	-	-	-	-	-
Total by Expenses	\$ 38,766,342	\$ 38,065,917	\$ 39,731,554	\$ 39,866,104	\$ 42,917,200
Position Summary	432.00	432.00	433.00	433.00	435.00
FTE Summary	430.15	430.15	431.15	431.15	433.15

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DETENTION CENTER

Description

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

Financial Data

The budget for the Detention Center Division for FY2026 is \$35,342,906. The budget includes funding for 355.63 full-time equivalent positions. Budget enhancements include additional operational funding for inmate food.

EXPENSES:	FY2024 Budget	FY2024 Actual	FY2025 Budget	FY2025 Actual	FY2026 Budget
Personnel Services	\$ 29,374,455	\$ 28,502,360	\$ 30,105,142	\$ 29,601,119	\$ 31,948,838
Operating Expenses	2,222,917	2,861,490	2,217,166	3,213,726	2,967,166
Contractual Services	421,151	418,682	426,902	382,145	426,902
Capital Outlay	-	-	-	-	-
Total Expenses	\$ 32,018,523	\$ 31,782,532	\$ 32,749,210	\$ 33,196,991	\$ 35,342,906
Position Summary	356.00	356.00	356.00	356.00	356.00
FTE Summary	355.63	355.63	355.63	355.63	355.63

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

Detention Center – continued

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

Accomplishments and Other Activities

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



During FY2026, the Detention Center plans to continue the aggressive recruiting and hiring practices to fill vacant positions and develop a sustainable retention strategy. They will continue to evaluate options for dealing with the special populations in the Detention Center. Proposals for more intense supervision and more effective housing options are being developed. They plan to incorporate the MAT program into daily operations. The department plans to upgrade the outdated two-way radio infrastructure for all buildings and install card readers leading into Building 4 to reduce emergency response times to this building.



FORENSICS



Description

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

Financial Data

The budget for the Forensics Division for FY2026 is \$4,513,424. The budget includes funding for 42.00 full-time equivalent positions. Budget enhancements include additional funding for contractual increases. The change in full-time equivalent positions is due to the addition of a Criminalist (Drug Analyst) position.

EXPENSES:	FY2024 Budget	FY2024 Actual	FY2025 Budget	FY2025 Actual	FY2026 Budget
Personnel Services	\$ 3,585,708	\$ 3,300,206	\$ 3,751,609	\$ 3,401,620	\$ 3,999,652
Operating Expenses	262,797	239,594	262,797	203,112	262,797
Contractual Services	141,975	174,913	141,975	195,459	250,975
Capital Outlay	-	-	-	-	-
Total Expenses	\$ 3,990,480	\$ 3,714,713	\$ 4,156,381	\$ 3,800,191	\$ 4,513,424
Position Summary	40.00	40.00	41.00	41.00	42.00
FTE Summary	40.00	40.00	41.00	41.00	42.00

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Goals and Performance Measures

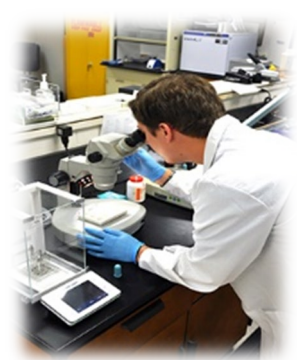
Supports Long-Term Goal(s): Public Safety

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

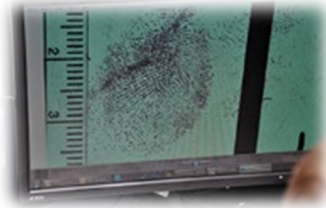
Forensics - continued

Accomplishments and Other Activities

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



During FY2026, the Forensics Division plans to modify and improve firearms testing and analysis through the full implementation of the NIBIN System. They will improve both DNA recovery and casework as a whole by expanding quality assurance system through formal accreditation. The Division plans to complete data entry of existing archive cases as they are being reassigned to the permanent warehouse storage property and evidence facility. Upon completion, they plan to transition to digital auditing and inventory of active cases for mandated reviews by client enforcement agencies. The



Latent Print Section has two new hires that will seek IAI Certification in 2025.



RECORDS

Description

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

Financial Data

The budget for the Records Division for FY2026 is \$2,780,920. A total of 32.52 full-time equivalent positions are provided in the budget. The change in full-time equivalent positions is due to the addition of a Records Specialist position.

EXPENSES:	FY2024 Budget	FY2024 Actual	FY2025 Budget	FY2025 Actual	FY2026 Budget
Personnel Services	\$ 2,441,098	\$ 2,260,576	\$ 2,503,178	\$ 2,487,178	\$ 2,724,004
Operating Expenses	34,475	27,136	34,475	98,292	34,475
Contractual Services	22,441	23,231	22,441	17,593	22,441
Capital Outlay	-	-	-	-	-
Total Expenses	\$ 2,498,014	\$ 2,310,943	\$ 2,560,094	\$ 2,603,063	\$ 2,780,920
Position Summary	33.00	33.00	33.00	33.00	34.00
FTE Summary	31.52	31.52	31.52	31.52	32.52

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

Records - continued**Accomplishments and Other Activities**

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

During FY2026, the Records Division plans to identify needs for continued enhancement of the Records Management System to expand capabilities, increase automation of record data and improve overall efficiency and accuracy of data. The Division will enhance the capability of the Records website link for public access to submit requests for an automated five year local criminal history search. The Division will implement the preservation of old ID log books by technology or other means and create electronic ID Pack Log Book.



INDIGENT DEFENSE

Description

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

Financial Data

The budget for Indigent Defense for FY2026 is \$279,950. The budget includes funding for 3.00 full-time equivalent positions.

EXPENSES:	FY2024 Budget	FY2024 Actual	FY2025 Budget	FY2025 Actual	FY2026 Budget
Personnel Services	\$ 256,734	\$ 255,499	\$ 263,278	\$ 263,644	\$ 277,359
Operating Expenses	2,591	2,230	2,591	2,215	2,591
Contractual Services	-	-	-	-	-
Capital Outlay	-	-	-	-	-
Total Expenses	\$ 259,325	\$ 257,729	\$ 265,869	\$ 265,859	\$ 279,950
Position Summary	3.00	3.00	3.00	3.00	3.00
FTE Summary	3.00	3.00	3.00	3.00	3.00

* 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 maximize efficiency in the screening of criminal defendants to determine their eligibility to receive court appointed counsel and then appointing counsel when appropriate			
Objective 1(a): To assign court appointed counsel to financially eligible defendants			
# attorney assignments made	5,822	6,200	6,700

Accomplishments and Other Activities

During the past budget, the Indigent Defense Office assumed control of screening indigent defendants for all the municipal courts in Greenville County. During FY2026, Indigent Defense will establish new procedures to coordinate with the Solicitor's Office since regaining control of First Appearance.

ELECTED AND APPOINTED OFFICES JUDICIAL SERVICES



SERVICES

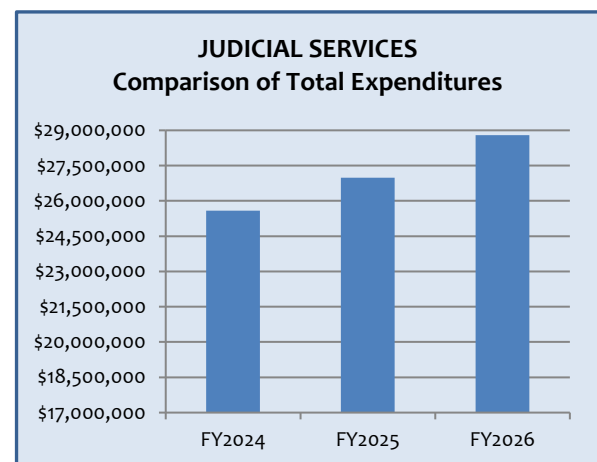
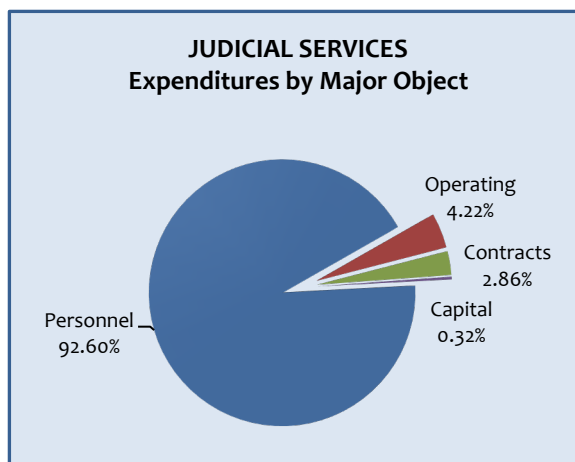
The Judicial Services financial area includes the Circuit Solicitor's Office, the Clerk of Court's Office, the Magistrate Offices, the Master in Equity's Office, the Probate Court Office, and the Public Defender's Office.

BUDGET

The Judicial Services budget comprises 10.46% of the total General Fund Budget. The FY2026 budget for Judicial Services is \$28,792,234.

ELECTED AND APPOINTED OFFICES/JUDICIAL SERVICES OPERATING BUDGET					
DIVISIONS	FY2024 Budget	FY2024 Actual	FY2025 Budget	FY2025 Actual	FY2026 Budget
Circuit Solicitor	\$ 9,086,249	\$ 8,469,994	\$ 9,316,095	\$ 8,869,940	\$ 9,853,070
Clerk of Court	4,828,267	4,425,449	4,938,834	4,529,064	5,061,424
Master in Equity	799,531	678,017	811,381	714,535	911,546
Magistrates	6,958,007	7,488,616	7,132,321	7,826,468	7,355,632
Probate Court	2,314,946	2,544,118	2,378,012	2,898,628	3,218,260
Public Defender	1,986,744	1,984,850	2,149,574	2,147,531	2,392,302
Total by Division	\$ 25,973,744	\$ 25,591,044	\$ 26,726,217	\$ 26,986,165	\$ 28,792,234
EXPENSES					
Personnel Services	\$ 23,997,987	\$ 24,218,713	\$ 24,750,460	\$ 25,420,948	\$ 26,661,477
Operating Expenses	1,137,185	1,122,497	1,137,185	1,338,773	1,215,573
Contractual Services	815,533	249,834	815,533	226,444	822,145
Capital Outlay	23,039	-	23,039	-	93,039
Total Expenses	\$ 25,973,744	\$ 25,591,044	\$ 26,726,217	\$ 26,986,165	\$ 28,792,234
Position Summary	271.00	271.00	274.00	274.00	275.00
FTE Summary	261.04	261.04	264.10	264.10	265.10

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



CIRCUIT SOLICITOR

Description

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

Financial Data

The budget for the Solicitor's Office for FY2026 is \$9,853,070. Funding is included in the budget for 87.00 positions.

EXPENSES:	FY2024 Budget	FY2024 Actual	FY2025 Budget	FY2025 Actual	FY2026 Budget
Personnel Services	\$ 8,777,589	\$ 8,173,754	\$ 9,007,435	\$ 8,424,706	\$ 9,544,410
Operating Expenses	184,077	243,971	184,077	371,163	191,077
Contractual Services	124,583	52,269	124,583	74,071	117,583
Capital Outlay	-	-	-	-	-
Total Expenses	\$ 9,086,249	\$ 8,469,994	\$ 9,316,095	\$ 8,869,940	\$ 9,853,070
Position Summary	87.00	87.00	87.00	87.00	87.00
FTE Summary	87.00	87.00	87.00	87.00	87.00

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

Accomplishments and Other Activities

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

Circuit Solicitor's Office - continued

During FY2026, the Solicitor's Office plans to structure and fully staff the office to best utilize the resources provided in resolving a growing docket of criminal cases. They will continue to improve the on-boarding process for all new employees and streamline the training process to be more effective and informative. The newly implemented dual team structure within the office is a great environment to use each team's assets in seeking justice for victims and providing defendants with a more efficient and speedy process. The continued creation and implementation of a new docket management system is going to provide significant benefits. The department will continue to work with IT to write the program to fully implement our case management system with that of the Clerk of Court's office in order to ensure seamless integration and efficiency.

CLERK OF COURT



Description

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

Financial Data

The budget for the Clerk of Court's Office for FY2026 is \$5,061,424. Funding is included for 61.00 full-time equivalent positions.

EXPENSES:	FY2024 Budget	FY2024 Actual	FY2025 Budget	FY2025 Actual	FY2026 Budget
Personnel Services	\$ 4,359,239	\$ 4,113,551	\$ 4,469,806	\$ 4,209,414	\$ 4,592,396
Operating Expenses	357,639	226,375	357,639	274,923	357,639
Contractual Services	88,350	85,523	88,350	44,727	88,350
Capital Outlay	23,039	-	23,039	-	23,039
Total Expenses	\$ 4,828,267	\$ 4,425,449	\$ 4,938,834	\$ 4,529,064	\$ 5,061,424
Position Summary	69.00	69.00	69.00	69.00	69.00
FTE Summary	61.00	61.00	61.00	61.00	61.00

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

Clerk of Court – continued

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

Accomplishments and Other Activities

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

During FY2026, the Clerk of Court's Office will make many updates to the buildings including the following: painting, replacing carpet, re-stripping parking lot, getting new cubicles, updating Grand Jury room in Circuit Court, upgrading all staff computers, adding digital signage in Family Court, and installing barriers at customer service windows to provide privacy when discussing confidential information along with installing glass enclosure for safety.

MAGISTRATES

Description

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



Financial Data

The budget for the Magistrate Courts for FY2026 is \$7,355,632. The budget includes funding for 80.70 full-time equivalent positions.

EXPENSES:	FY2024 Budget	FY2024 Actual	FY2025 Budget	FY2025 Actual	FY2026 Budget
Personnel Services	\$ 6,544,795	\$ 7,125,124	\$ 6,719,109	\$ 7,435,985	\$ 6,942,420
Operating Expenses	375,612	334,844	375,612	362,157	368,500
Contractual Services	37,600	28,648	37,600	28,326	44,712
Capital Outlay	-	-	-	-	-
Total Expenses	\$ 6,958,007	\$ 7,488,616	\$ 7,132,321	\$ 7,826,468	\$ 7,355,632
Position Summary	81.00	81.00	82.00	82.00	82.00
FTE Summary	79.64	79.64	80.70	80.70	80.70

* 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 dispose of traffic, criminal, and civil cases in a timely manner			
Objective 1(a): To dispose of 95% of traffic, criminal, and civil cases on an annual basis			
# cases filed annually	94,845	94,845	96,200
# cases disposed annually	92,000	92,000	93,314
% cases disposed annually	97%	97%	97%

Accomplishments and Other Activities

The Magistrate Courts are committed to the timely and professional disposition of cases. Courts continually reevaluate the efficiency of service of civil papers, clear civil cases and dispose of criminal cases in a timely manner. During the past budget, the Magistrate Courts merged two courts to form the new South Greenville Summary Court and added a part-time constable position for this court to better service the community. In addition, they realized a cost-saving opportunity for the office printers, cartridges and cell phones by partnering with vendors that buy back their products through a recycling program. In FY2026, the Magistrate Offices plan to set up all defendant court notifications.

MASTER IN EQUITY



Description

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

Financial Data

The budget for the Master in Equity's Office for FY2026 is \$911,546. Funding is included for 7.40 full-time equivalent positions.

EXPENSES:	FY2024 Budget	FY2024 Actual	FY2025 Budget	FY2025 Actual	FY2026 Budget
Personnel Services	\$ 787,886	\$ 669,499	\$ 799,736	\$ 707,749	\$ 899,901
Operating Expenses	8,645	8,518	8,645	6,786	10,145
Contractual Services	3,000	-	3,000	-	1,500
Capital Outlay	-	-	-	-	-
Total Expenses	\$ 799,531	\$ 678,017	\$ 811,381	\$ 714,535	\$ 911,546
Position Summary	8.00	8.00	8.00	8.00	8.00
FTE Summary	7.40	7.40	7.40	7.40	7.40

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

Goals and Performance Measures

Supports Long-Term Goal(s): Fiscal Responsibility; Economic Development

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

Accomplishments and Other Activities

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

During FY2026, the Master in Equity Office will continue hearing and disposing of cases in a timely manner. They will work with the Clerk of Court's Office to move documents in a timely manner between the two offices. They will continue improving the use of the new e-filing system and working with court administration and the Clerk of Court's Office to further enhance and compliment the system into the Master in Equity's system.

PROBATE COURT

Description

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

Financial Data

The budget for the Probate Court Office for FY2026 is \$3,218,260. Funding is included in the budget for 29.00 full-time equivalent positions. Budget enhancements include additional funding for an electronic case file system and capital funding for digitization of estate files. The change in full-time equivalent positions is due to the addition of a Law Clerk position.

EXPENSES:	FY2024 Budget	FY2024 Actual	FY2025 Budget	FY2025 Actual	FY2026 Budget
Personnel Services	\$ 2,117,979	\$ 2,285,333	\$ 2,181,045	\$ 2,629,765	\$ 2,866,293
Operating Expenses	74,967	175,391	74,967	189,543	151,967
Contractual Services	122,000	83,394	122,000	79,320	130,000
Capital Outlay	-	-	-	-	70,000
Total Expenses	\$ 2,314,946	\$ 2,544,118	\$ 2,378,012	\$ 2,898,628	\$ 3,218,260
Position Summary	26.00	26.00	28.00	28.00	29.00
FTE Summary	26.00	26.00	28.00	28.00	29.00

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

Goals and Performance Measures

Supports Long-Term Goal(s): Fiscal Responsibility; Economic Development

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

Probate Court – continued**Accomplishments and Other Activities**

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

For FY2026, Probate Court plans to establish training for all employees to enhance customer service throughout all divisions. They will continue to develop annual continuing legal education for attorneys and staff as well as expand partnerships with area universities to fill internship positions. The department will identify a more secure storage solution for records. They will complete the imaging project and upload those images to Automated Case Management System, ensuring older records comply to SC Archives standards.

PUBLIC DEFENDER



Description

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

Financial Data

The budget for the Public Defender's Office for FY2026 is \$2,392,302. Budget enhancements include additional funding for personnel services.

EXPENSES:	FY2024 Budget	FY2024 Actual	FY2025 Budget	FY2025 Actual	FY2026 Budget
Personnel Services	\$ 1,410,499	\$ 1,851,452	\$ 1,573,329	\$ 2,013,329	\$ 1,816,057
Operating Expenses	136,245	133,398	136,245	134,202	136,245
Contractual Services	440,000	-	440,000	-	440,000
Capital Outlay	-	-	-	-	-
Total Expenses	\$ 1,986,744	\$ 1,984,850	\$ 2,149,574	\$ 2,147,531	\$ 2,392,302
Position Summary	-	-	-	-	-
FTE Summary	-	-	-	-	-

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

Public Defender – continued**Accomplishments and Other Activities**

During the past budget, the 13th Circuit Public Defender's Office has expanded their range of services and access. There is a dedicated jail team comprised of three senior public defenders who identify, target, and expedite the resolution of jail cases. The department assigned administrative staff to the Halton Rd Office to remove barriers for screening for services to allow juvenile and magistrate clients more centralized location. There has been a dramatic increase in the number and timeliness of appointments in both juvenile and magistrate cases, allowing them to be resolved more expeditiously. The department worked cooperatively with the Solicitor's Office to reduce the COVID backlog of cases. The 13th Circuit, despite being the largest in volume of cases across the state, has one of the lowest 3-year backlogs at just 2%. While the backlog of complex trials continues, the department has targeted key resources to address the backlog. Numerous Circuit Court Judges, both local and those from outside the Circuit, have remarked that it is one of the most efficient in the state and the volume and low backlog illustrate the veracity of these accolades.

For FY2026, the Public Defender's Office plans to maintain and increase the experience of the attorneys in the office by increasing senior public defender pay in order to retain these critical staff members. The department will target more clients to the existing diversion programs, such as Drug Court, Veterans Court, Mental Health Court and Pre-Trial Intervention. A greater network of non-governmental organizations, faith-based organizations and other grant resources is needed to allow more participation in these programs. The department will develop an early intervention program with Opioid funds to offer clients greater access to substance abuse programs and testing ahead of resolution charges. They plan to work cooperatively with the Detention Center, Department of Mental Health, and Department of Disabilities and Special Needs to manage the local mental health and homeless community. Too many clients are not criminals, but mentally ill citizens. By increasing social worker interactions with the clients outside of their charges, this can address recidivism and the drain placed on the Detention Center. The Public Defender's Office plans to work with the Solicitor to elevate the Homeless Court Program to include those low-level crimes often committed by the homeless such as seeking shelter and stealing for food and necessities to help combat homelessness within the community while also driving recidivism.

ELECTED AND APPOINTED OFFICES FISCAL SERVICES

SERVICES

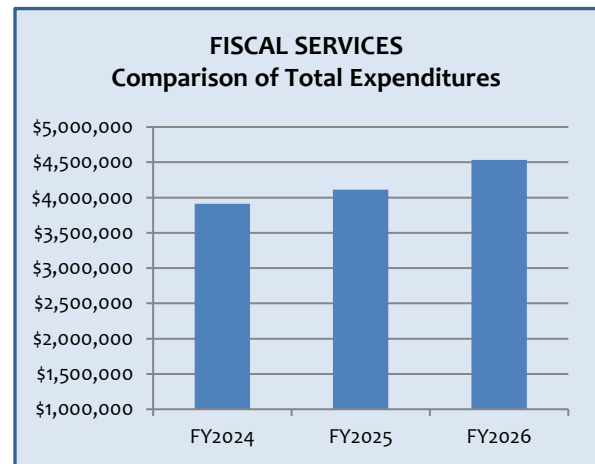
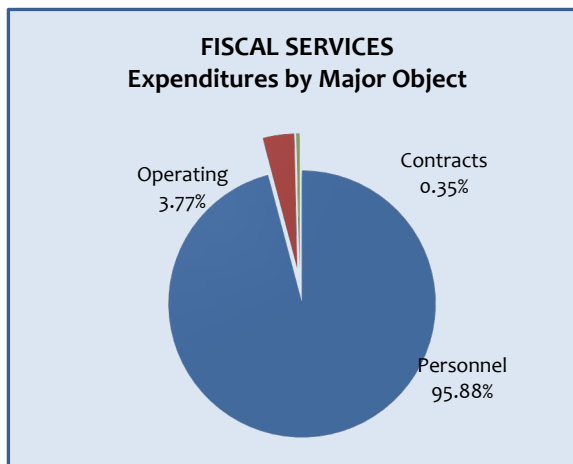
The Fiscal Services financial area includes three elected offices: The Auditor's Office, the Register of Deeds Office, and the Treasurer's Office.

BUDGET

The Fiscal Services budget comprises 1.65% of the total General Fund Budget. The FY2026 budget for Fiscal Services is \$4,533,505.

ELECTED AND APPOINTED OFFICES/FISCAL SERVICES OPERATING BUDGET					
DIVISIONS	FY2024 Budget	FY2024 Actual	FY2025 Budget	FY2025 Actual	FY2026 Budget
Auditor	\$ 1,739,691	\$ 1,727,207	\$ 1,784,090	\$ 1,852,108	\$ 1,981,601
Register of Deeds	1,697,798	1,539,100	1,731,225	1,528,654	1,806,542
Treasurer	619,552	645,768	641,474	716,284	745,362
Total by Division	\$ 4,057,041	\$ 3,912,075	\$ 4,156,789	\$ 4,097,045	\$ 4,533,505
EXPENSES					
Personnel Services	\$ 3,861,346	\$ 3,779,129	\$ 3,961,094	\$ 3,937,334	\$ 4,346,810
Operating Expenses	168,795	107,837	168,795	147,407	170,695
Contractual Services	26,900	25,109	26,900	12,305	16,000
Capital Outlay	-	-	-	-	-
Total Expenses	\$ 4,057,041	\$ 3,912,075	\$ 4,156,789	\$ 4,097,045	\$ 4,533,505
Position Summary	47.00	47.00	47.00	47.00	47.00
FTE Summary	46.48	46.48	46.48	46.48	46.48

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



AUDITOR

Description

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

Financial Data

The budget for the Auditor's Office for FY2026 is \$1,981,601. The budget provides funding for 20.00 full-time equivalent positions.

EXPENSES:	FY2024 Budget	FY2024 Actual	FY2025 Budget	FY2025 Actual	FY2026 Budget
Personnel Services	\$ 1,710,320	\$ 1,695,330	\$ 1,754,719	\$ 1,815,305	\$ 1,952,230
Operating Expenses	29,371	31,877	29,371	36,803	29,371
Contractual Services	-	-	-	-	-
Capital Outlay	-	-	-	-	-
Total Expenses	\$ 1,739,691	\$ 1,727,207	\$ 1,784,090	\$ 1,852,108	\$ 1,981,601
Position Summary	20.00	20.00	20.00	20.00	20.00
FTE Summary	20.00	20.00	20.00	20.00	20.00

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Goals and Performance Measures

Supports Long-Term Goal(s): Fiscal Responsibility

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

Accomplishments and Other Activities

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

During FY2026, the Auditor's Office will continue working to improve the property tax billing process and transaction auditing procedures. The Office will continue improving customer service and the technical knowledge of employees.

REGISTER OF DEEDS

Description

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



Financial Data

The budget for the Register of Deeds Office for FY2026 is \$1,806,542. The budget includes funding for 20.48 full-time equivalent positions.

EXPENSES:	FY2024 Budget	FY2024 Actual	FY2025 Budget	FY2025 Actual	FY2026 Budget
Personnel Services	\$ 1,552,950	\$ 1,457,668	\$ 1,586,377	\$ 1,422,032	\$ 1,670,694
Operating Expenses	118,848	56,323	118,848	95,226	120,848
Contractual Services	26,000	25,109	26,000	11,396	15,000
Capital Outlay	-	-	-	-	-
Total Expenses	\$ 1,697,798	\$ 1,539,100	\$ 1,731,225	\$ 1,528,654	\$ 1,806,542
Position Summary	21.00	21.00	21.00	21.00	21.00
FTE Summary	20.48	20.48	20.48	20.48	20.48

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

Goals and Performance Measures

Supports Long-Term Goal(s): Fiscal Responsibility

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

Register of Deeds – continued**Accomplishments and Other Activities**

During the prior budget, the Register of Deeds Office created a new e-certification tool, moved to a new location, and re-established PREP meeting for office stakeholders. The Office completed 20 years of back file data entry, hosted SCPRA regional workshop, and continued scanning dd214's for Veteran Affairs. During FY2026, the Office plans to begin a 5-year project to restore and protect historical documents.



TREASURER

Description

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

Financial Data

The budget for the Treasurer's Office for FY2026 is \$745,362. Funding is included for 6.00 full-time equivalent positions.

EXPENSES:	FY2024 Budget	FY2024 Actual	FY2025 Budget	FY2025 Actual	FY2026 Budget
Personnel Services	\$ 598,076	\$ 626,131	\$ 619,998	\$ 699,997	\$ 723,886
Operating Expenses	20,576	19,637	20,576	15,378	20,476
Contractual Services	900	-	900	909	1,000
Capital Outlay	-	-	-	-	-
Total Expenses	\$ 619,552	\$ 645,768	\$ 641,474	\$ 716,284	\$ 745,362
Position Summary	6.00	6.00	6.00	6.00	6.00
FTE Summary	6.00	6.00	6.00	6.00	6.00

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

Goals and Performance Measures

Supports Long-Term Goal(s): Fiscal Responsibility

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

Treasurer - continued**Accomplishments and Other Activities**

In the past year, the Treasurer's Office created job description books for all positions and expanded some of the bond investment options to get better returns while staying within state mandated guidelines. The Office renegotiated bank agreement for checking account to improve interest earnings by about \$300,000 and negotiated a lower merchant card services fee reducing fees by about \$21,000 per year. During FY2026, the Office will continue to offer great customer service, create and maintain an organized filing system, and ensure all positions are cross-trained.

ELECTED AND APPOINTED OFFICES LAW ENFORCEMENT SERVICES

SERVICES

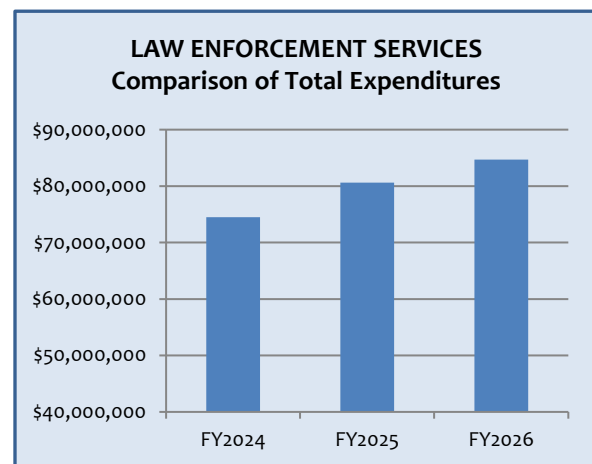
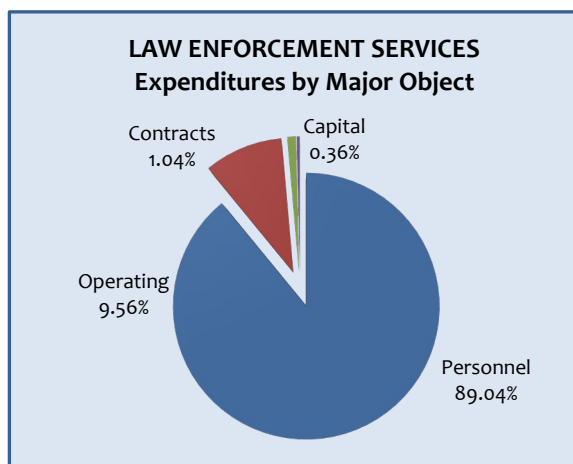
The Law Enforcement Services financial area includes the following elected offices: the Coroner's Office, the Medical Examiner's Office and the Sheriff's Office.

BUDGET

The Law Enforcement Services budget comprises 30.77% of the total General Fund Budget. The FY2026 budget for Law Enforcement Services is \$84,673,198.

ELECTED AND APPOINTED OFFICES/LAW ENFORCEMENT SERVICES OPERATING BUDGET					
DIVISIONS	FY2024 Budget	FY2024 Actual	FY2025 Budget	FY2025 Actual	FY2026 Budget
Coroner	\$ 2,161,261	\$ 2,701,433	\$ 2,362,298	\$ 3,003,764	\$ 3,083,060
Medical Examiner	973,217	920,737	973,217	1,013,872	1,183,015
Sheriff	68,259,081	70,846,551	70,914,455	76,576,250	80,407,123
Total by Division	\$ 71,393,559	\$ 74,468,721	\$ 74,249,970	\$ 80,593,887	\$ 84,673,198
EXPENSES					
Personnel Services	\$ 64,581,552	\$ 66,334,723	\$ 67,429,963	\$ 71,117,674	\$ 75,396,443
Operating Expenses	6,111,789	7,331,993	6,119,789	8,459,324	8,091,115
Contractual Services	700,218	802,005	700,218	932,380	876,865
Capital Outlay	-	-	-	84,509	308,775
Total Expenses	\$ 71,393,559	\$ 74,468,721	\$ 74,249,970	\$ 80,593,887	\$ 84,673,198
Position Summary	809.00	809.00	819.00	819.00	821.00
FTE Summary	706.77	706.77	721.71	721.71	723.71

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



CORONER



Description

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

Financial Data

The budget for the Coroner's Office for FY2026 is \$3,083,060. The budget includes funding for 25.00 full-time equivalent positions. Budget enhancements include the addition of two deputy coroner positions and operational increases for fuel and auto repairs.

EXPENSES:	FY2024 Budget	FY2024 Actual	FY2025 Budget	FY2025 Actual	FY2026 Budget
Personnel Services	\$ 1,860,204	\$ 2,470,938	\$ 2,053,241	\$ 2,740,421	\$ 2,609,503
Operating Expenses	301,057	230,495	309,057	251,476	459,057
Contractual Services	-	-	-	11,867	14,500
Capital Outlay	-	-	-	-	-
Total Expenses	\$ 2,161,261	\$ 2,701,433	\$ 2,362,298	\$ 3,003,764	\$ 3,083,060
Position Summary	21.00	21.00	23.00	23.00	25.00
FTE Summary	21.00	21.00	23.00	23.00	25.00

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

Coroner - continued**Accomplishments and Other Activities**

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

During FY2026, the Office is committed to providing the best possible death investigation for all deaths that fall under the purview of their cases. In addition, the Office will provide universal precautions for all death investigations performed by staff members. Also, the office is committed to providing shift coverage to decrease the amount of overtime used.

MEDICAL EXAMINER

Description

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

Financial Data

The budget for the Medical Examiner's Office for FY2026 \$1,183,015. Budget enhancements include additional operating funding for autopsy and lab reports.

EXPENSES:	FY2024 Budget	FY2024 Actual	FY2025 Budget	FY2025 Actual	FY2026 Budget
Personnel Services	\$ -	\$ -	\$ -	\$ -	\$ -
Operating Expenses	913,267	860,787	913,267	952,161	1,123,065
Contractual Services	59,950	59,950	59,950	61,711	59,950
Capital Outlay	-	-	-	-	-
Total Expenses	\$ 973,217	\$ 920,737	\$ 973,217	\$ 1,013,872	\$ 1,183,015
Position Summary	-	-	-	-	-
FTE Summary	-	-	-	-	-

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

Accomplishments and Other Activities

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

For FY2026, the Medical Examiner's Office will work with the Coroner's Office and Prisma Health to renovate autopsy spaces. Additionally, to address the critical shortage of pathologists and forensic pathologists, the Office will work with Clemson University and the University of South Carolina School of Medicine Greenville to provide educational opportunities to undergraduate and graduate students.

SHERIFF



Description

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

Financial Data

The budget for the Sheriff's Office for FY2026 is \$80,407,123. Funding is included for 698.71 full-time equivalent positions. Budget enhancements include operational increases for fuel and auto repairs, and capital funding for equipment.

EXPENSES:	FY2024 Budget	FY2024 Actual	FY2025 Budget	FY2025 Actual	FY2026 Budget
Personnel Services	\$ 62,721,348	\$ 63,863,785	\$ 65,376,722	\$ 68,377,253	\$ 72,786,940
Operating Expenses	4,897,465	6,240,711	4,897,465	7,255,687	6,508,993
Contractual Services	640,268	742,055	640,268	858,801	802,415
Capital Outlay	-	-	-	84,509	308,775
Total Expenses	\$ 68,259,081	\$ 70,846,551	\$ 70,914,455	\$ 76,576,250	\$ 80,407,123
Position Summary	788.00	788.00	796.00	796.00	796.00
FTE Summary	685.77	685.77	698.71	698.71	698.71

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

Accomplishments and Other Activities

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

Sheriff - continued

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

During FY2026, the Sheriff's Office plans to maximize manpower in uniform patrol to have forty deputies per platoon. This will assist in separating the beat areas, with a greater focus on community service and minimizing call response times.



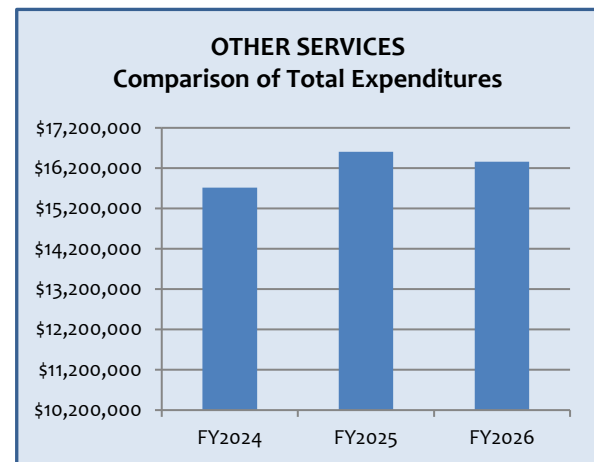
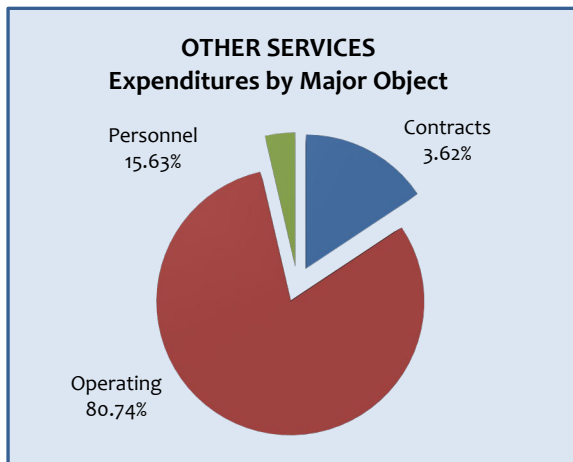
ELECTED AND APPOINTED OFFICES

OTHER SERVICES

The Other Services budget includes funding for the Human Relations Commission, Registration and Election, Veterans Affairs, Legislative Delegation, Employee Benefit Fund, Non-Departmental accounts, and Outside Agencies. The Other Services budget comprises 5.95% of the total General Fund Budget. The FY2026 year budget for Other Services is \$16,361,432.

OTHER SERVICES OPERATING BUDGET					
DIVISIONS	FY2024 Budget	FY2024 Actual	FY2025 Budget	FY2025 Actual	FY2026 Budget
Human Relations Commission	\$ 292,895	\$ 313,497	\$ 300,241	\$ 312,164	\$ 328,433
Registration and Election	1,950,888	2,408,996	1,985,216	2,637,706	2,049,491
Veteran Affairs	503,492	424,097	515,983	440,291	547,489
Legislative Delegation	89,853	90,087	91,944	94,374	96,538
Employee Benefit Fund	306,391	133,053	313,051	125,250	386,004
Non Departmental	6,156,954	7,973,774	6,385,868	8,121,636	8,082,619
Outside Agencies	4,370,858	4,370,858	4,870,858	4,870,858	4,870,858
Total by Division	\$ 13,671,331	\$ 15,714,362	\$ 14,463,161	\$ 16,602,279	\$ 16,361,432
EXPENSES					
Personnel Services	\$ 2,531,893	\$ 2,724,932	\$ 2,595,473	\$ 2,971,707	\$ 2,557,721
Operating Expenses	10,544,779	12,421,647	11,273,029	12,224,639	13,210,722
Contractual Services	594,659	567,783	594,659	1,343,143	592,989
Capital Outlay	-	-	-	62,790	-
Total Expenses	\$ 13,671,331	\$ 15,714,362	\$ 14,463,161	\$ 16,602,279	\$ 16,361,432
Position Summary	23.00	23.00	23.00	23.00	23.00
FTE Summary	23.00	23.00	23.00	23.00	23.00

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



HUMAN RELATIONS



Description

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

Financial Data

The budget for Human Relations for FY2026 is \$328,433. The budget includes funding for 3.00 full-time equivalent positions.

	FY2024 Budget	FY2024 Actual	FY2025 Budget	FY2025 Actual	FY2026 Budget
EXPENSES:					
Personnel Services	\$ 283,229	\$ 304,559	\$ 290,575	\$ 303,962	\$ 318,767
Operating Expenses	5,296	8,870	5,296	8,202	7,666
Contractual Services	4,370	68	4,370	-	2,000
Capital Outlay	-	-	-	-	-
Total Expenses	\$ 292,895	\$ 313,497	\$ 300,241	\$ 312,164	\$ 328,433
Position Summary	3.00	3.00	3.00	3.00	3.00
FTE Summary	3.00	3.00	3.00	3.00	3.00

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

Goals and Performance Measures

Supports Long-Term Goal(s): Economic Development

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

Accomplishments and Other Activities

The Human Relations Division participated in 48+ outreach programs for the community, assisted 268 families to avoid eviction, and received a Proclamation from Greenville County. The Division received a grant to provide financial services to workforce development clients and provide counseling to 400 clients. During FY2026, the division plans to provide internal and external training for staff development, create a dependable volunteer workforce, and maintain a healthy client-counselor ratio.

REGISTRATION AND ELECTION

Description

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

Financial Data

The budget for the Registration and Election Office for FY2026 is \$2,049,491. A total of 12.00 full-time equivalent positions are provided for in the budget. Budget enhancements include funding for early voting and poll worker increases.

	FY2024 Budget	FY2024 Actual	FY2025 Budget	FY2025 Actual	FY2026 Budget
EXPENSES:					
Personnel Services	\$ 1,441,756	\$ 1,906,906	\$ 1,476,084	\$ 2,154,745	\$ 1,340,359
Operating Expenses	170,443	163,401	170,443	154,107	370,443
Contractual Services	338,689	338,689	338,689	328,854	338,689
Capital Outlay	-	-	-	-	-
Total Expenses	\$ 1,950,888	\$ 2,408,996	\$ 1,985,216	\$ 2,637,706	\$ 2,049,491
Position Summary	12.00	12.00	12.00	12.00	12.00
FTE Summary	12.00	12.00	12.00	12.00	12.00

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Goals and Performance Measures

Supports Long-Term Goal(s): 4Economic Development

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

Accomplishments and Other Activities

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

During FY2026, the Office will review expansion and consolidate facilities that have been relocated to other buildings. They will review and verify security measures for Homeland Security. The department will refine early voting procedures, places, and staff and work to reduce paper dependency and provide more services for votes with disabilities.

VETERAN AFFAIRS



Description

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

Financial Data

The budget for the Veteran Affairs Office for FY2026 is \$547,489. The budget includes funding for 7.00 full-time equivalent positions. Budget enhancements include additional funding for operational items.

EXPENSES:	FY2024 Budget	FY2024 Actual	FY2025 Budget	FY2025 Actual	FY2026 Budget
Personnel Services	\$ 480,352	\$ 413,115	\$ 492,843	\$ 427,612	\$ 517,756
Operating Expenses	21,540	9,803	21,540	11,802	27,433
Contractual Services	1,600	1,179	1,600	877	2,300
Capital Outlay	-	-	-	-	-
Total Expenses	\$ 503,492	\$ 424,097	\$ 515,983	\$ 440,291	\$ 547,489
Position Summary	7.00	7.00	7.00	7.00	7.00
FTE Summary	7.00	7.00	7.00	7.00	7.00

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

Goals and Performance Measures

Supports Long-Term Goal(s): Economic Development

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

Accomplishments and Other Activities

In the past year, the Greenville County Veterans Affairs Office continued to hold South Carolina's Korean War Veteran Armistice Day and Welcome Home Vietnam Veterans event. The Office served on UVAN Steering Committee and Upstate Salute Committee. They conducted "Stuff the Duffle" campaign contributing over \$2500 in clothing and hygiene items to Veterans in need. During FY2026, the Office plans to continue to grow community partner networks, conduct two free legal clinics per year, and hold a Veteran Recreation Opportunity Fair. They also plan to improve and expand their yearly programs.

LEGISLATIVE DELEGATION

Financial Data

The budget for the Legislative Delegation for FY2026 is \$96,538. Funding is included for 1.00 full-time equivalent position.

EXPENSES:	FY2024 Budget	FY2024 Actual	FY2025 Budget	FY2025 Actual	FY2026 Budget
Personnel Services	\$ 82,547	\$ 82,753	\$ 84,638	\$ 85,388	\$ 89,232
Operating Expenses	7,306	7,334	7,306	8,986	7,306
Contractual Services	-	-	-	-	-
Capital Outlay	-	-	-	-	-
Total Expenses	\$ 89,853	\$ 90,087	\$ 91,944	\$ 94,374	\$ 96,538
Position Summary	1.00	1.00	1.00	1.00	1.00
FTE Summary	1.00	1.00	1.00	1.00	1.00

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EMPLOYEE BENEFIT FUND

Description and Financial Data

Employee benefits account for approximately 26.31% of the General Fund operating budget. Employee benefits, including insurance, FICA, retirement, worker's compensation, and unemployment, are budgeted in each department. Funds for reclassifications and operational expenses related to health insurance are budgeted in this Employee Benefit Fund. The budget for the Employee Benefit Fund for FY2026 is \$386,004.

EXPENSES:	FY2024 Budget	FY2024 Actual	FY2025 Budget	FY2025 Actual	FY2026 Budget
Personnel Services	\$ 221,761	\$ 17,599	\$ 228,421	\$ -	\$ 270,004
Operating Expenses	84,630	115,454	84,630	125,250	116,000
Contractual Services	-	-	-	-	-
Capital Outlay	-	-	-	-	-
Total Expenses	\$ 306,391	\$ 133,053	\$ 313,051	\$ 125,250	\$ 386,004
Position Summary	-	-	-	-	-
FTE Summary	-	-	-	-	-

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NONDEPARTMENTAL

Financial Data

The budget for Non-Departmental for FY2026 is \$8,082,619.

EXPENSES:	FY2024 Budget	FY2024 Actual	FY2025 Budget	FY2025 Actual	FY2026 Budget
Personnel Services	\$ 22,248	\$ -	\$ 22,912	\$ -	\$ 21,603
Operating Expenses	5,884,706	7,745,927	6,112,956	7,045,434	7,811,016
Contractual Services	250,000	227,847	250,000	1,013,412	250,000
Capital Outlay	-	-	-	62,790	-
Total Expenses	\$ 6,156,954	\$ 7,973,774	\$ 6,385,868	\$ 8,121,636	\$ 8,082,619

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OUTSIDE AGENCIES

Description and Financial Data

The budget for outside agencies is \$4,870,858 for FY2026.

EXPENSES:	FY2024 Budget	FY2024 Actual	FY2025 Budget	FY2025 Actual	FY2026 Budget
Personnel Services	\$ -	\$ -	\$ -	\$ -	\$ -
Operating Expenses	4,370,858	4,370,858	4,870,858	4,870,858	4,870,858
Appalachian COG	224,093	224,093	224,093	224,093	224,093
Civil Air Patrol	4,500	4,500	4,500	4,500	4,500
Clemson Extension	50,200	50,200	50,200	50,200	50,200
Phoenix Center	784,000	784,000	784,000	784,000	784,000
Upstate Mediation	20,000	20,000	20,000	20,000	20,000
Greenville Area Mental Health	153,258	153,258	153,258	153,258	153,258
Greenville Transit Authority	3,000,000	3,000,000	3,500,000	3,500,000	3,500,000
Health Department	109,807	109,807	109,807	109,807	109,807
Redevelopment Authority	25,000	25,000	25,000	25,000	25,000
Contractual Services	-	-	-	-	-
Capital Outlay	-	-	-	-	-
Total Expenses	\$ 4,370,858	\$ 4,370,858	\$ 4,870,858	\$ 4,870,858	\$ 4,870,858

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INTERFUND TRANSFERS

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

The FY2026 budget provides for \$8,502,046 to be transferred to the Debt Service Fund, Affordable Housing Fund, and various Grants. The budget also includes transfers to the General Fund from Special Revenue Funds and Internal Service Funds in the amount of \$21,414,993 in FY2026.

GENERAL FUND TRANSFERS TO:	FY2024 Budget	FY2024 Actual	FY2025 Budget	FY2025 Actual	FY2026 Budget
DEBT SERVICE FUND					
Debt Service (Leases, etc.)	\$ 6,361,497	\$ 6,361,497	\$ 7,049,052	\$ 7,223,054	\$ 8,052,046
Principal Retirement	-	-	-	-	-
TOTAL DEBT SERVICE	\$ 6,361,497	\$ 6,361,497	\$ 7,049,052	\$ 7,223,054	\$ 8,052,046
MATCHING GRANTS					
Annual Matching Grants	\$ 200,000	\$ 95,348	\$ 200,000	\$ 76,699	\$ 200,000
TOTAL MATCHING GRANTS	\$ 200,000	\$ 95,348	\$ 200,000	\$ 76,699	\$ 200,000
SPECIAL REVENUE FUNDS					
Affordable Housing Fund	\$ -	\$ -	\$ -	\$ -	\$ 250,000
TOTAL SPECIAL REVENUE FUNDS	\$ -	\$ -	\$ -	\$ -	\$ 250,000
CAPITAL PROJECTS					
Capital Projects	\$ 2,404,544	\$ 2,404,544	\$ 2,344,855	\$ 2,344,855	\$ -
TOTAL CAPITAL PROJECTS	\$ 2,404,544	\$ 2,404,544	\$ 2,344,855	\$ 2,344,855	\$ -
INTERNAL SERVICE FUNDS					
Internal Service Funds	\$ 184,000	\$ -	\$ 189,000	\$ -	\$ -
TOTAL INTERNAL SERVICE FUNDS	\$ 184,000	\$ -	\$ 189,000	\$ -	\$ -
TOTAL TRANSFERS TO OTHER FUNDS	\$ 9,150,041	\$ 8,861,389	\$ 9,782,907	\$ 9,644,608	\$ 8,502,046
GENERAL FUND TRANSFERS FROM:					
SPECIAL REVENUE FUNDS					
Hospitality Tax	\$ 1,833,757	\$ 1,833,757	\$ 1,925,093	\$ 1,925,093	\$ 2,162,116
Accommodations Tax	75,000	40,693	75,000	113,435	75,000
Road Maintenance Fee	2,000,000	2,000,000	2,000,000	2,000,000	-
Natural Resources	2,000,000	2,000,000	-	-	-
Infrastructure Bank	6,000,000	6,000,000	9,000,000	9,000,000	16,677,877
OTHER FUNDS	\$ -	\$ -	\$ -	\$ -	\$ -
INTERNAL SERVICE FUNDS					
Workers Compensation	\$ 2,250,000	\$ 2,250,000	\$ 2,250,000	\$ 2,250,000	\$ 2,500,000
ARPA REVENUE REPLACEMENT					
Revenue Replacement	\$ -	\$ 2,423,126	\$ -	\$ 129,468	\$ -
TOTAL TRANSFERS FROM OTHER FUNDS	\$ 14,158,757	\$ 16,547,576	\$ 15,250,093	\$ 15,417,996	\$ 21,414,993
GRAND TOTAL	\$ (5,008,716)	\$ (7,686,187)	\$ (5,467,186)	\$ (5,773,387)	\$ (12,912,947)

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

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SPECIAL REVENUE FUNDS

The Special Revenue Funds in this budget document include Accommodations Tax; Affordable Housing; E911; Hospitality Tax; Infrastructure Bank; Medical Charities; Natural Resources; Parks, Recreation and Tourism; Public Safety Interoperable Communications; Road Program; and Victim Rights. There are many types of other special revenue programs that are approved throughout the year, but these are required to have individual County Council approval during the annual budget process.

	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.

	FY2024 ACTUAL	E911 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			
<i>Objective 1(a):</i> 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			
<i>Objective 2(a):</i> 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			
<i>Objective 3(a):</i> 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.			
<i>Objective 1(a):</i> To continue Quality Improvement (CQI) program to design policies and/or procedures to promote best possible inmate patient outcomes			
<i>Objective 1(b):</i> 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
<i>Objective 1(c):</i> 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			
<i>Objective 2(a):</i> 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			
<i>Objective 2(b):</i> To seek online and publication topics for review by staff			
<i>Objective 2(c):</i> To maintain consortium membership with AHEC			
Program Goal 3: To enhance psychiatric services to increase provider visits and facilitate rapid medication mgt			
<i>Objective 3(a):</i> To hire a second FT Psychiatric Nurse Practitioner to reduce inmate patient wait times			
<i>Objective 3(b):</i> To implement a forced medication policy in order to treat serious mental illness onsite			
<i>Objective 3(c):</i> 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

	FY2024 Budget	FY2024 Actual	FY2025 Budget	FY2025 Actual	FY2026 Budget
EXPENSES:					
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			
<i>Objective 1(a):</i> To expand the Swamp Rabbit trail system			
# new communities connected to the trail		2 communities	1 community
<i>Objective 2(b):</i> To enhance recreational and educational at community centers			
# educational opportunities at community centers	1	1	1
<i>Objective 3(a):</i> 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

	FY2024 Budget	FY2024 Actual	FY2025 Budget	FY2025 Actual	FY2026 Budget
EXPENSES:					
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

	Actual 2024	Projected 2025	Target 2026
Performance Indicators			
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

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

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PROPRIETARY FUNDS

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

INTERNAL SERVICE FUNDS

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

INTERNAL SERVICE FUNDS OPERATING BUDGETS					
REVENUES	FY2024 Budget	FY2024 Actual	FY2025 Budget	FY2025 Actual	FY2026 Budget
<i>Fleet Management</i>					
Charges for Services	\$ 9,753,350	\$ 10,771,546	\$ 9,851,026	\$ 11,831,466	\$ 11,135,537
Fund Balance Usage (Contribution)	112,240	(24,826)	56,467	(20,799)	663,424
<i>Total Fleet Management</i>	\$ 9,865,590	\$ 10,746,720	\$ 9,907,493	\$ 11,810,667	\$ 11,798,961
<i>Health and Dental Insurance</i>					
Health Insurance Premiums	\$ 31,326,691	\$ 35,550,031	\$ 31,402,840	\$ 39,242,644	\$ 46,451,810
Other Financing Sources	-	-	-	-	-
Fund Balance Usage (Contribution)	2,644,653	4,652,757	2,572,970	3,832,845	(6,082,686)
<i>Total Health and Dental</i>	\$ 33,971,344	\$ 40,202,788	\$ 33,975,810	\$ 43,075,489	\$ 40,369,124
<i>Workers Compensation</i>					
Workers Compensation	\$ 3,552,262	\$ 4,265,694	\$ 3,622,907	\$ 4,477,951	\$ 4,505,860
Fund Balance Usage (Contribution)	782,738	78,163	712,093	321,573	94,140
<i>Total Workers Compensation</i>	\$ 4,335,000	\$ 4,343,857	\$ 4,335,000	\$ 4,799,524	\$ 4,600,000
<i>Building Services</i>					
Charges for Services	\$ -	\$ 172,101	\$ -	\$ 195,422	\$ 201,510
Other Financing Sources	184,000	-	189,000	-	-
Fund Balance Usage (Contribution)	(75)	-	(748)	-	-
<i>Total Building Services</i>	\$ 183,925	\$ 172,101	\$ 188,252	\$ 195,422	\$ 201,510
TOTAL FUNDS	\$ 48,355,859	\$ 55,465,466	\$ 48,406,555	\$ 59,881,102	\$ 56,969,595
EXPENSES					
Fleet Management	\$ 9,865,770	\$ 10,746,720	\$ 9,907,493	\$ 11,810,666	\$ 11,798,961
Health and Dental Insurance	33,971,344	40,202,788	33,975,810	43,075,489	40,369,124
Workers Compensation	4,335,000	4,343,857	4,335,000	4,799,524	4,600,000
Building Services	183,925	172,101	188,252	195,422	201,510
Total Expenses	\$ 48,356,039	\$ 55,465,466	\$ 48,406,555	\$ 59,881,101	\$ 56,969,595
Position Summary	27.00	27.00	27.00	27.00	28.00
FTE Summary	26.75	26.75	26.75	26.75	27.75

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

FLEET MANAGEMENT

Description

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

Financial Data

The budget for the Fleet Management Division for fiscal year 2026 is \$11,798,961. The budget allows for 23.75 full-time equivalent positions. Budget enhancements include funds for increased fuel and repair costs, an additional administrative specialist position, and capital funding for a compressor and electrical connection for generator.

EXPENSES:	FY2024 Budget	FY2024 Actual	FY2025 Budget	FY2025 Actual	FY2026 Budget
Personnel Services	\$ 1,720,993	\$ 1,647,202	\$ 1,762,716	\$ 1,751,910	\$ 1,897,760
Operating Expenses	8,136,159	9,091,988	8,136,159	10,053,496	9,809,659
Contractual Services	8,618	7,530	8,618	5,260	43,242
Capital Outlay	-	-	-	-	48,300
Other Financing Uses	-	-	-	-	-
Total Expenses	9,865,770	\$ 10,746,720	9,907,493	\$ 11,810,666	\$ 11,798,961
Position Summary	23.00	23.00	23.00	23.00	24.00
FTE Summary	22.75	22.75	22.75	22.75	23.75

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

Goals and Performance Measures

Supports Long-Term Goal(s): *Fiscal Responsibility*

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

Accomplishments and Other Activities

During the past fiscal year, the Fleet Management Division provided services for all County vehicles and equipment as well as services for sixteen agencies. During FY2024, a total of 114 replacement vehicles and 19 additions were purchased under the Master Lease Program. The safe driver-training program was continued through all County departments. In addition, the Division continued to provide a secure storage area to accommodate the Sheriff's Office specialty vehicles. During FY2026, Fleet Management will reorganize and maintain the confiscated vehicles lot, as well as install engines in-house to reduce costs.

BUILDING SERVICES

Description and Financial Data

The Building Services Fund is maintained to account for administrative services related to the operation of the new County administration building. The budget for the Building Services Fund for FY2026 totals \$201,510.

EXPENSES:	FY2024 Budget	FY2024 Actual	FY2025 Budget	FY2025 Actual	FY2026 Budget
Personnel Services	\$ 183,925	\$ 172,101	\$ 188,252	\$ 195,422	\$ 201,510
Operating Expenses	-	-	-	-	-
Contractual Services	-	-	-	-	-
Capital Outlay	-	-	-	-	-
Other Financing Uses	-	-	-	-	-
Total Expenses	\$ 183,925	\$ 172,101	188,252	\$ 195,422	\$ 201,510
Position Summary	3.00	3.00	3.00	3.00	3.00
FTE Summary	3.00	3.00	3.00	3.00	3.00

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

HEALTH AND DENTAL FUND

Description and Financial Data

The Health and Dental fund is maintained to account for the County's self-insurance program for health. Funding is based on the history of the past four quarters to determine a new annualized amount to fund the program. The payment of claims is handled through Planned Administrators. The budget for the Health and Dental Fund for FY2026 is \$40,369,124.

EXPENSES:	FY2024 Budget	FY2024 Actual	FY2025 Budget	FY2025 Actual	FY2026 Budget
Personnel Services	\$ 162,844	\$ 174,409	\$ 167,310	\$ 183,475	\$ 185,129
Operating Expenses	33,776,000	40,019,991	33,776,000	42,883,330	40,175,607
Contractual Services	32,500	8,388	32,500	8,684	8,388
Capital Outlay	-	-	-	-	-
Other Financing Uses	-	-	-	-	-
Total Expenses	\$ 33,971,344	\$ 40,202,788	33,975,810	\$ 43,075,489	\$ 40,369,124
Position Summary	1.00	1.00	1.00	1.00	1.00
FTE Summary	1.00	1.00	1.00	1.00	1.00

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

WORKERS COMPENSATION FUND

Description and Financial Data

The Workers Compensation Fund serves personnel on Greenville County's payroll. The budget for the Workers Compensation Fund for FY2026 is \$4,600,000.

EXPENSES:	FY2024 Budget	FY2024 Actual	FY2025 Budget	FY2025 Actual	FY2026 Budget
Personnel Services	\$ -	\$ -	\$ -	\$ -	\$ -
Operating Expenses	2,085,000	2,093,857	2,085,000	2,549,524	2,100,000
Contractual Services	-	-	-	-	-
Capital Outlay	-	-	-	-	-
Other Financing Uses	2,250,000	2,250,000	2,250,000	2,250,000	2,500,000
Total Expenses	\$ 4,335,000	\$ 4,343,857	\$ 4,335,000	\$ 4,799,524	\$ 4,600,000
Position Summary	N/A	N/A	N/A	N/A	N/A
FTE Summary	N/A	N/A	N/A	N/A	N/A

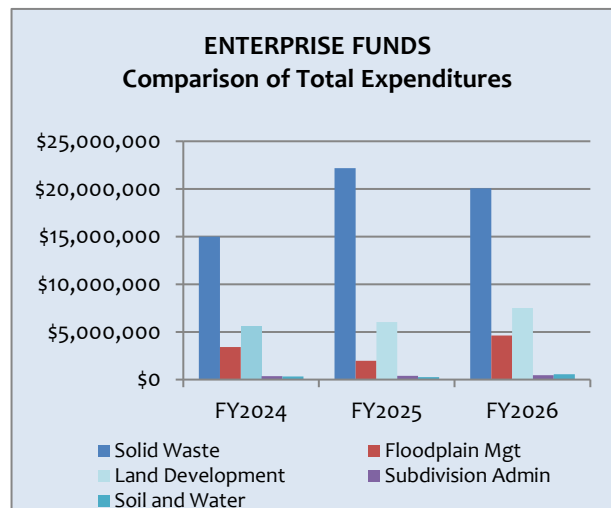
* FY2025 actual revenues/expenditures are unaudited as of the printing date of this document.

ENTERPRISE FUNDS

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

ENTERPRISE FUNDS OPERATING BUDGETS					
REVENUES	FY2024 Budget	FY2024 Actual	FY2025 Budget	FY2025 Actual	FY2026 Budget
Solid Waste					
Property Taxes	\$ 5,021,057	\$ 5,434,701	\$ 5,346,499	\$ 5,465,862	\$ 5,603,200
Charges for Services	10,146,002	8,398,181	10,228,194	10,210,877	10,316,275
Other Revenue	184,830	265,918	186,678	558,766	433,942
Other Financing Sources	-	11,500,000	-	-	10,000,000
Fund Balance Usage (Contribution)	(689,778)	(10,596,989)	(979,875)	5,931,171	(6,274,988)
Total Solid Waste	\$ 14,662,111	\$ 15,001,811	\$ 14,781,496	\$ 22,166,676	\$ 20,078,429
Stormwater					
Stormwater Fees	\$ 8,332,500	\$ 8,213,180	\$ 8,499,150	\$ 8,375,290	\$ 9,486,222
Other Revenue	-	328,506	-	261,855	166,572
Fund Balance Usage (Contribution)	5,462,691	1,486,493	5,949,645	22,901	3,491,674
Total Stormwater	\$ 13,795,191	\$ 10,028,179	\$ 14,448,795	\$ 8,660,046	\$ 13,144,468
Total Revenues	\$ 28,457,302	\$ 25,029,990	\$ 29,230,291	\$ 30,826,722	\$ 33,222,897
EXPENSES					
Solid Waste	\$ 14,662,111	\$ 15,001,811	\$ 14,781,496	\$ 22,166,676	\$ 20,078,429
Stormwater					
Floodplain Management	\$ 4,555,531	\$ 3,401,854	\$ 4,581,003	\$ 1,979,540	\$ 4,608,392
Land Development	8,259,809	5,569,593	8,871,431	6,027,804	7,510,038
Soil and Water	566,078	339,805	574,655	269,165	568,167
Subdivision Administration	413,773	350,429	421,706	383,537	457,571
Total Stormwater	\$ 13,795,191	\$ 9,661,681	\$ 14,448,795	\$ 8,660,046	\$ 13,144,168
Total Expenses	\$ 28,457,302	\$ 24,663,492	\$ 29,230,291	\$ 30,826,722	\$ 33,222,597
Position Summary	98.00	98.00	98.00	98.00	98.00
FTE Summary	91.25	91.25	91.25	91.25	91.25

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



SOLID WASTE

Description

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

Financial Data

The budget for the Solid Waste Division for FY2026 is \$20,078,429. The number of full-time equivalent positions is 46.25. Budget enhancements include funding for cell construction (Unit IV, Cell V) and equipment.

EXPENSES:	FY2024 Budget	FY2024 Actual	FY2025 Budget	FY2025 Actual	FY2026 Budget
Personnel Services	\$ 3,033,661	\$ 3,603,909	\$ 3,112,536	\$ 3,704,235	\$ 3,323,469
Operating Expenses	8,185,421	7,294,574	8,225,931	32,790,533	9,733,405
Contractual Services	3,233,029	4,087,114	3,233,029	4,193,635	3,999,555
Capital Outlay	210,000	16,214	210,000	59,958	210,000
Other Financing Uses	-	-	-	-	2,812,000
Total Expenses	\$ 14,662,111	\$ 15,001,811	\$ 14,781,496	\$ 40,748,361	\$ 20,078,429
Position Summary	53.00	53.00	53.00	53.00	53.00
FTE Summary	46.25	46.25	46.25	46.25	46.25

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

Goals and Performance Measures

Supports Long-Term Goal(s): Infrastructure

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

Solid Waste - continued

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

Accomplishments and Other Activities

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

During FY2026, Solid Waste will begin the planning and implementation to construct a citizen drop-off facility for construction waste and yard debris. They will add fifteen additional gas extraction wells to maintain compliance with the air permit. The division plans to reduce contractor costs by installing more compactor compatible systems for fiber at the recycling centers. They also plan to implement education and actions to reduce contamination in the commingle containers. A permanent location for a drop-off recycling center on the east side of the County will be established. Litter fencing along stormwater ponds near the active portions of the landfill will be installed.



STORMWATER MANAGEMENT

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

FLOODPLAIN MANAGEMENT

Description

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

Financial Data

The budget for Floodplain Management Division for FY2026 is \$4,608,392. The number of full-time equivalent positions is 12.00.

EXPENSES:	FY2024 Budget	FY2024 Actual	FY2025 Budget	FY2025 Actual	FY2026 Budget
Personnel Services	\$ 1,035,471	\$ 967,511	\$ 1,060,943	\$ 1,043,358	\$ 1,088,332
Operating Expenses	560,060	365,318	560,060	413,759	560,060
Contractual Services	10,000	12,052	10,000	3,335	10,000
Capital Outlay	2,950,000	2,056,973	2,950,000	438,371	2,950,000
Other Financing Uses	-	-	-	80,717	-
Total Expenses	\$ 4,555,531	\$ 3,401,854	\$ 4,581,003	\$ 1,979,540	\$ 4,608,392
Position Summary	12.00	12.00	12.00	12.00	12.00
FTE Summary	12.00	12.00	12.00	12.00	12.00

* 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; Infrastructure; Economic Development

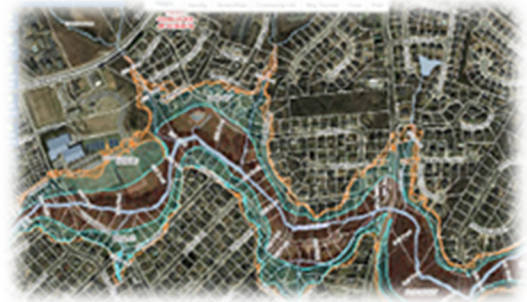
Performance Indicators	Actual 2024	Projected 2025	Target 2026
Program Goal 1: To effectively administer and enforce regulations and programs that ensure any actions that would be detrimental to public safety and well being as it relates to development in the floodplain			
Objective 1(a): To limit variances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

Floodplain Management - continued

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

Accomplishments and Other Activities

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



During FY2026, the Division will continue to implement the multi-hazard mitigation plan; participate in the community rating system program to maintain the new and improved Class 7 rating; review all proposed development projects; and conduct field inspections and investigations of development and activity in the floodplain. The Division will also continue to implement structural repairs and initiatives throughout all watersheds in the county and the neighborhood drainage improvement programs. They also will continue to review and update floodplain/stormwater basin studies and recommend improvements/repairs of county owned infrastructure subject to flooding, such as bridges, culverts, and road crossings.

LAND DEVELOPMENT

Description

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

Financial Data

The budget for the Land Development Division for FY2026 is \$7,510,038. The budget includes funding for 24.00 full-time equivalent positions. Budget enhancements included funding for water quality retrofits.

EXPENSES:	FY2024 Budget	FY2024 Actual	FY2025 Budget	FY2025 Actual	FY2026 Budget
Personnel Services	\$ 1,996,930	\$ 1,912,645	\$ 2,046,552	\$ 1,859,498	\$ 2,160,224
Operating Expenses	538,313	400,321	538,313	765,700	534,814
Contractual Services	2,787,440	2,138,024	3,349,440	2,044,838	2,290,000
Capital Outlay	2,937,126	752,105	2,937,126	559,909	2,525,000
Other Financing Uses	-	366,498	-	797,859	-
Total Expenses	\$ 8,259,809	\$ 5,569,593	\$ 8,871,431	\$ 6,027,804	\$ 7,510,038
Position Summary	24.00	24.00	24.00	24.00	24.00
FTE Summary	24.00	24.00	24.00	24.00	24.00

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Goals and Performance Measures

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

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

Land Development - continued

Performance Indicators	Actual 2024	Projected 2025	Target 2026
Objective 2(c): To eliminate reported illicit discharges from the county's MS4			
# complaints received from public	29	30	30
# complaints verified and found to be illicit discharge	19	20	20
# illicit discharges found during routine detection	2	5	5
# enforcement visits made	37	38	38
# NOVs issued	17	20	20
Program Goal 3: To provide a prominent level of customer service and communication to the public on water quality issues			
Objective 3(a): To respond in a timely and effective manner to citizen concerns and complaints			
# complaint calls	161	145	145
# calls responded to within 24 hours	128	115	115
# complaints resolved in 14 days	151	136	136
# complaint inspections	507	440	440
Objective 3(b): To maintain open communication and education to the development community			
# training classes held for engineers	0	0	0
# co-sponsored training events offered to the development community	0	1	1
# co-permittee training events held	1	1	1

Accomplishments and Other Activities

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



During FY2026, Land Development will develop a watershed improvement plan for nutrients in the Reedy River. They will design and construct steam stabilization projects within the Reedy Watershed. They will re-apply to SCDES for their National Pollutant Discharge Elimination System permit (MS4). The Division will also implement the Reedy River Nutrient 5R Watershed Improvement Plan and the e-coli TMDL Watershed Improvement Plan.

SUBDIVISION ADMINISTRATION

Description

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

Financial Data

The budget for Subdivision Administration for FY2026 is \$457,571. The number of full-time equivalent positions is 5.00.

EXPENSES:	FY2024 Budget	FY2024 Actual	FY2025 Budget	FY2025 Actual	FY2026 Budget
Personnel Services	\$ 386,648	\$ 318,909	\$ 394,581	\$ 351,603	\$ 430,446
Operating Expenses	27,125	31,520	27,125	31,934	27,125
Contractual Services	-	-	-	-	-
Capital Outlay	-	-	-	-	-
Other Financing Uses	-	-	-	-	-
Total Expenses	\$ 413,773	\$ 350,429	\$ 421,706	\$ 383,537	\$ 457,571
Position Summary	5.00	5.00	5.00	5.00	5.00
FTE Summary	5.00	5.00	5.00	5.00	5.00

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

Goals and Performance Measures

Supports Long-Term Goal(s): Infrastructure

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

Subdivision Administration - continued**Accomplishments and Other Activities**

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

During FY2026, Subdivision Administration will continue to review staff processes to streamline customer service. The Division will fully implement Scribe software to create, document and regularly update comprehensive standard operating procedures for all positions in the office, ensuring consistency, efficiency and knowledge retention across operations. They will also continue to improve Cityworks workflow for subdivision application reviews including preliminary plans, summary plats, final plats, financial securities, and exempt/simple plats. They will customize Monday.com to track subdivision applications, streamline workflows, map active applications and generate reports to provide insights regarding development trends and coordinate pre-submittal meeting requests and public comments.



SOIL AND WATER



Description

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

Financial Data

The budget for Soil and Water for FY2026 is \$568,167. The number of full-time equivalent positions is 4.00.

EXPENSES:	FY2024 Budget	FY2024 Actual	FY2025 Budget	FY2025 Actual	FY2026 Budget
Personnel Services	\$ 341,595	\$ 236,142	\$ 350,172	\$ 181,020	\$ 343,684
Operating Expenses	224,483	103,663	224,483	88,145	224,483
Contractual Services	-	-	-	-	-
Capital Outlay	-	-	-	-	-
Other Financing Uses	-	-	-	-	-
Total Expenses	\$ 566,078	\$ 339,805	\$ 574,655	\$ 269,165	\$ 568,167
Position Summary	4.00	4.00	4.00	4.00	4.00
FTE Summary	4.00	4.00	4.00	4.00	4.00

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

Goals and Performance Measures

Supports Long-Term Goal(s): Infrastructure

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

Accomplishments and Other Activities

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

Soil and Water- continued

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

During FY2026, Soil and Water will continue to strive to meet NPDES permit requirements for public education by implementing a new insecticide/herbicide/fertilizer program. They will continue to improve and enhance the water quality through free technical advice for county residents and cooperative efforts with NRCS, Land Development, and other conservation programs. They will continue to increase conservation awareness throughout Greenville County using enhanced educational programs and expand the use of soil erosion control methods through education and engineered solutions. The Division will also continue to provide for sustainable agriculture within the county through programs such as EQIP and CSP, and by promoting sustainable growth and enhanced urban and land use planning.

CAPITAL PROJECTS

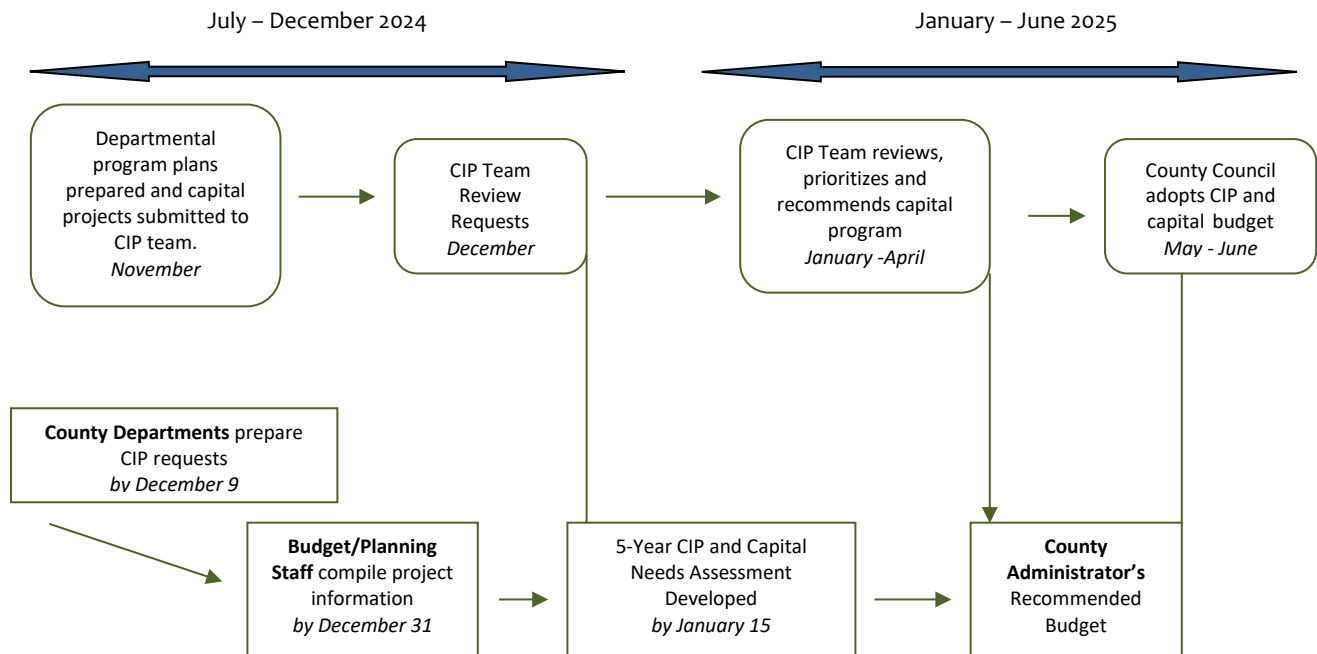
Capital projects are submitted and approved through the multi-year Capital Improvement Planning process. This section of the document provides information on the multi-year capital improvement program, the current program status, a summary of capital projects and a copy of the Capital Improvement Policies.

CAPITAL IMPROVEMENT PROGRAM

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

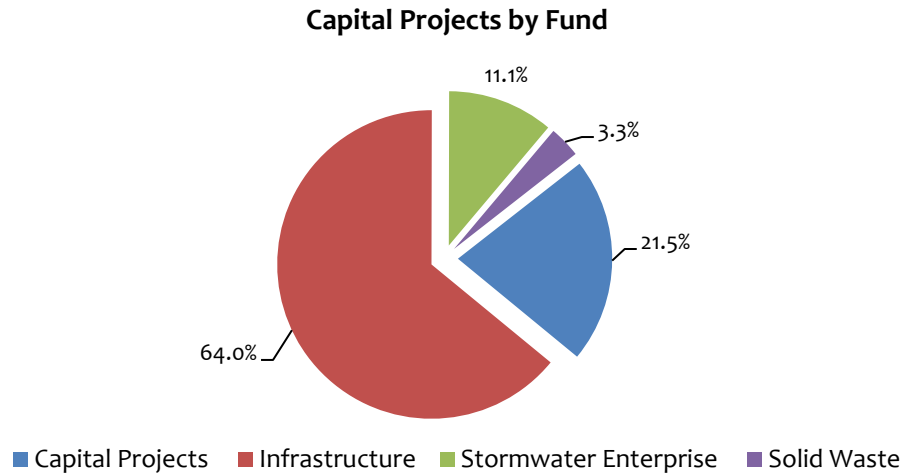
CAPITAL IMPROVEMENT PLANNING PROCESS

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



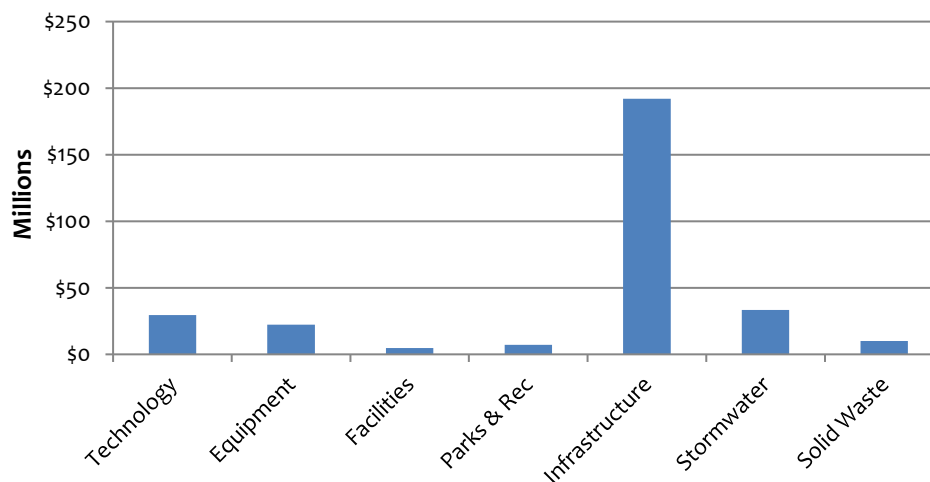
CURRENT PROGRAM STATUS

The FY2026-FY2030 Capital Improvement Program totals \$299.770 million for projects in the areas of technological improvements, equipment, facilities, parks and recreation, infrastructure, stormwater, and solid waste. For the current budget, capital projects total \$71.883 million for FY2026. Below are graphic comparisons of budgeted capital projects by fund and by type. The following page provides a detailed listing of capital projects and financing summary. In the capital projects fund, facility expenditures are by far the greatest percentage. Capital projects funded by the County's enterprise funds are specific to each respective fund.



CAPITAL PROJECTS BY TYPE

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



CIP FINANCING SUMMARY

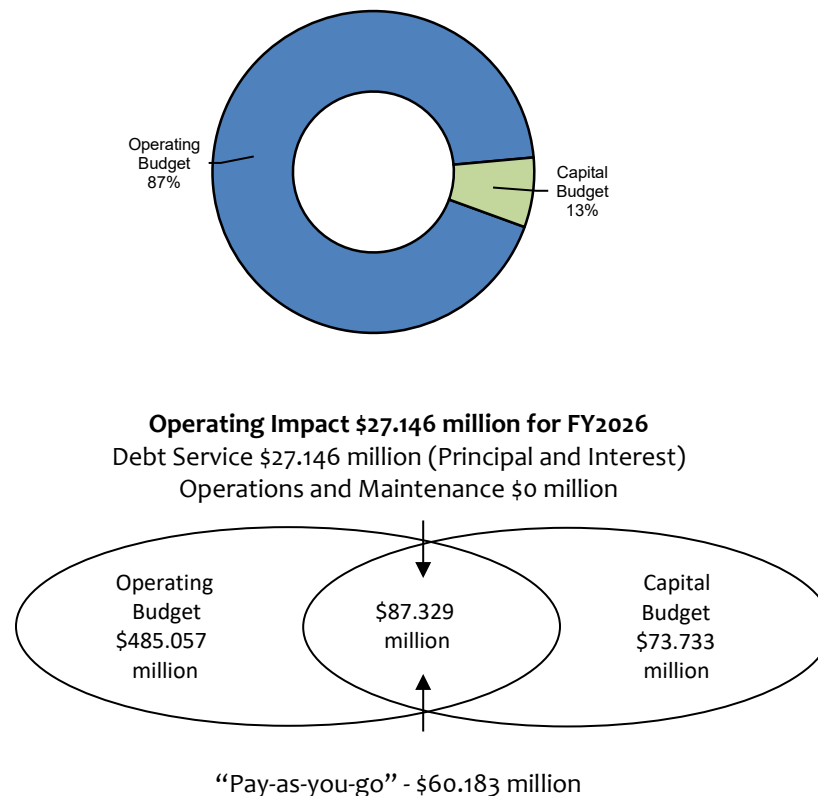
FY2026-FY2030

CAPITAL PROJECTS (\$000 omitted)	FUNDING SOURCE	FY2026 BUDGET	FY2027 PROPOSED	FY2028 PROPOSED	FY2029 PROPOSED	FY2030 PROPOSED	TOTAL FUNDS
COUNTY GOVERNMENT DEPARTMENTS							
<i>Technological Improvements</i>							
Information Technology	Capital Projects Fund	\$ 2.000	\$ 2.500	\$ 2.000	\$ 2.000	\$ 2.000	\$ 10.500
GIS - Orthophotography and LIDAR Acquisition	Capital Projects Fund	0.030	0.030	0.019	0.051	0.053	0.183
Register of Deeds Records Preservation	Capital Projects Fund	0.150	0.650	0.300	0.300	0.300	1.700
GAMA Tax System	Capital Projects Fund	2.678	-	-	-	-	2.678
Body Cameras	Capital Projects Fund	2.500	2.500	2.500	2.500	2.500	12.500
MDT Leases	Capital Projects Fund	-	1.100	0.575	0.575	0.575	2.825
TOTAL		\$ 7.358	\$ 6.780	\$ 5.394	\$ 5.426	\$ 5.428	\$ 30.386
<i>Facilities/Construction Projects</i>							
Flooring Replacements	Capital Projects Fund	\$ 0.150	\$ 0.150	\$ -	\$ -	\$ -	\$ 0.300
Cooling Tower Rebuild LEC and Courthouse	Capital Projects Fund	0.141	-	-	-	-	0.141
Animal Care Roof Replacement	Capital Projects Fund	0.190	-	-	-	-	0.190
Central Records Roof Replacement	Capital Projects Fund	-	0.425	-	-	-	0.425
Oneal Maintenance Roof Replacement	Capital Projects Fund	-	0.335	-	-	-	0.335
Travelers Rest Maintenance Roof Replacement	Capital Projects Fund	-	-	0.335	-	-	0.335
Courthouse Expansion and Security Upgrades	State Contribution	3.000	-	-	-	-	3.000
TOTAL		\$ 3.481	\$ 0.910	\$ 0.335	\$ -	\$ -	\$ 4.726
<i>Equipment</i>							
Vehicle Replacements/Additions	Debt Service - Lease	\$ 7.000	\$ 7.000	\$ -	\$ -	\$ -	\$ 14.000
Public Works Equipment	Road Program Fund	0.900	0.900	-	-	-	1.800
EMS - Stretcher replacement	Capital Projects Fund	0.161	0.207	-	-	-	0.368
Interoperable Communications Radio Replacement	Capital Projects Fund	2.000	2.000	2.100	-	-	6.100
TOTAL		\$ 10.061	\$ 10.107	\$ 2.100	\$ -	\$ -	\$ 22.268
<i>Parks, Recreation, and Tourism Projects</i>							
Road Paving and Sidewalk - Southside, Northside Parks	Capital Projects Fund	\$ 1.700	\$ 1.500	\$ -	\$ -	\$ -	\$ 3.200
Court Lighting - Southside, Northside, Lakeside Parks	Capital Projects Fund	0.700	0.500	-	-	-	1.200
Playground Replacements	Capital Projects Fund	-	0.200	-	-	-	0.200
Park Master Plan - Oakland Plantation and Lakeside	Capital Projects Fund	-	0.300	-	-	-	0.300
Trail Extension and Improvement	Capital Projects Fund	0.750	-	-	-	-	0.750
Herdklotz Park - Turf Soccer Field	Capital Projects Fund	1.400	-	-	-	-	1.400
TOTAL		\$ 4.550	\$ 2.500	\$ -	\$ -	\$ -	\$ 7.050
CAPITAL PROJECTS FUND TOTAL		\$ 25.450	\$ 20.297	\$ 7.829	\$ 5.426	\$ 5.428	\$ 64.430
SPECIAL REVENUE FUNDS							
<i>Infrastructure</i>							
Road Program	Road Program Fund	\$ 36.258	\$ 39.494	\$ 38.095	\$ 38.093	\$ 40.000	\$ 191.940
SPECIAL REVENUE FUNDS TOTAL		\$ 36.258	\$ 39.494	\$ 38.095	\$ 38.093	\$ 40.000	\$ 191.940
STORMWATER ENTERPRISE FUND							
Neighborhood Drainage Projects	Enterprise Fund	0.600	0.600	0.600	0.600	0.600	3.000
Flood Mitigation Program	Enterprise Fund	2.350	2.350	2.350	2.350	2.350	11.750
Water Quality Retrofit/Stream Stabilization	Enterprise Fund	2.525	4.050	4.025	4.025	4.025	18.650
STORMWATER ENTERPRISE FUND TOTAL		\$ 5.475	\$ 7.000	\$ 6.975	\$ 6.975	\$ 6.975	\$ 33.400
SOLID WASTE ENTERPRISE FUND							
Twin Chimneys Landfill Cell Construction Unit VI, Cell V	Bond Proceeds	3.300	4.300	-	-	-	7.600
Equipment Replacement	Bond Proceeds	1.400	1.000	-	-	-	2.400
SOLID WASTE ENTERPRISE FUND TOTAL		\$ 4.700	\$ 5.300	\$ -	\$ -	\$ -	\$ 10.000
TOTAL FOR ALL CAPITAL PROJECTS		\$ 71.883	\$ 72.091	\$ 52.899	\$ 50.494	\$ 52.403	\$ 299.770

RELATIONSHIP BETWEEN OPERATING AND CAPITAL BUDGETS

Fiscal Year 2026

The chart below shows the relationship between the operating budget and capital expenditures for FY2026. Capital expenditures of \$73.733 million include capital projects of \$60.183 million, loan proceeds of \$7.000 million, a bond issue for Solid Waste of \$4.7 million, and other capital items totaling \$1.849 million. The impact on the \$485.057 million operating budget is \$27.146 million, which is the debt service for capital projects. There are no estimated operational costs for new projects in FY2026. The \$60.183 million for “pay-as-you-go” projects will come from fund balances in each respective fund and/or special revenue.



OPERATING IMPACTS

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

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

FUNDING SOURCES

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

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

CAPITAL IMPROVEMENT PROJECTS SUMMARY

CAPITAL PROJECTS FUND

The Capital Projects Fund is used to account for financial resources to be used for the acquisition or construction of major capital projects, other than those financed by proprietary funds. The FY2026-FY2030 Capital Improvement Program includes a budget of \$64.430 million for various capital projects in the areas of technological improvements, facility improvements, equipment, and parks and recreation projects. Each project is discussed in detail on the following pages.

TECHNOLOGICAL IMPROVEMENTS

No Impact on Operating Budget

PROJECT ITEMS	FY2026 BUDGET	FY2027 PROPOSED	FY2028 PROPOSED	FY2029 PROPOSED	FY2030 PROPOSED	TOTAL PROJECT COST
Information Technology	\$ 2.000	\$ 2.500	\$ 2.000	\$ 2.000	\$ 2.000	\$ 10.500
GIS - Orthophotography and LiDAR Acquisition	0.030	0.030	0.019	0.051	0.053	0.183
Register of Deeds Records Preservation	0.150	0.650	0.300	0.300	0.300	1.700
GAMA Tax System	2.678	-	-	-	-	2.678
Body Cameras	2.500	2.500	2.500	2.500	2.500	12.500
MDT Leases	-	1.100	0.575	0.575	0.575	2.825
TOTAL PROJECT COST	\$ 7.358	\$ 6.780	\$ 5.394	\$ 5.426	\$ 5.428	\$ 30.386
PROJECT FUNDING SOURCES	FY2026 BUDGET	FY2027 PROPOSED	FY2028 PROPOSED	FY2029 PROPOSED	FY2030 PROPOSED	TOTAL PROJECT
Capital Projects Fund	\$ 7.358	\$ 6.780	\$ 5.394	\$ 5.426	\$ 5.428	\$ 30.386
TOTAL PROJECT FUNDING	\$ 7.358	\$ 6.780	\$ 5.394	\$ 5.426	\$ 5.428	\$ 30.386
OPERATIONAL COSTS						
Operating Impact	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Cumulative Operating Impact	-	-	-	-	-	-

Description of Projects

Technological improvements include funding for information technology, GIS, Tax Services, Register of Deeds, and the Sheriff's Office. Information technology projects include upgrading various information technology projects, such as software package maintenance, AS400 maintenance, and new IT projects and upgrades. System upgrades are needed for increased reliability, speed and security. Funding is also proposed for the GIS acquisition of LiDAR data for the Geographic Information System. This data is used to determine where ground features have changed in Greenville County. Funds are also proposed for the Register of Deeds preservation project. This project will allow for the restoration and preservation of approximately 1,000 historical land record indexes and deed documents. All of these documents are considered permanent by South Carolina statute. The budget includes funds for the GAMA Tax System, which involves the conversion of two appraisal software products into one for more efficiency and consistency. Funding is also included for the Sheriff's Office to acquire body-worn and dash cameras. These cameras provide reliable visual and audio evidence to verify events, document statements, and increase transparency with the community. Funding is included in future years for the payment of the annual leases for the mobile data terminals for the Sheriff's Office as well.



Impact on Operating Budget

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

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

FACILITIES/CONSTRUCTION PROJECTS No Impact on Operating Budget

PROJECT ITEMS	FY2026 BUDGET	FY2027 PROPOSED	FY2028 PROPOSED	FY2029 PROPOSED	FY2030 PROPOSED	TOTAL PROJECT COST
Flooring Replacements	\$ 0.150	\$ 0.150	\$ -	\$ -	\$ -	\$ 0.300
Cooling Tower Rebuild LEC and Courthouse	0.141	-	-	-	-	0.141
Animal Care Roof Replacement	0.190	-	-	-	-	0.190
Central Records Roof Replacement	-	0.425	-	-	-	0.425
Oneal Maintenance Roof Replacement	-	0.335	-	-	-	0.335
Travelers Rest Maintenance Roof Replacement	-	-	0.335	-	-	0.335
Courthouse Expansion and Security Upgrades	3.000	-	-	-	-	3.000
TOTAL PROJECT COST	\$ 3.481	\$ 0.910	\$ 0.335	\$ -	\$ -	\$ 4.726
PROJECT FUNDING SOURCES	FY2026 BUDGET	FY2027 PROPOSED	FY2028 PROPOSED	FY2029 PROPOSED	FY2030 PROPOSED	TOTAL PROJECT FUNDING
Capital Projects Fund	\$ 0.481	\$ 0.910	\$ 0.335	\$ -	\$ -	\$ 1.726
State Contribution	3.000	-	-	-	-	3.000
TOTAL PROJECT FUNDING	\$ 3.481	\$ 0.910	\$ 0.335	\$ -	\$ -	\$ 4.726
OPERATIONAL COSTS						
Operating Impact	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Description of Projects

Facility/Construction projects include funding for renovations and maintenance of facilities. These projects include flooring replacements at various County facilities, including the Courthouse, Law Enforcement Center, and Detention Center. Carpet and tile will be replaced in offices and common space. Another projects involves the rebuilding the cooling towers at the Courthouse and the Law Enforcement Center in order to provide improved circulation throughout the tower and facilitate the operation of the chillers at these facilities. Funds are also included for the replacement of existing roof at the Animal Care facility, which is over 22 years old. The current roof has experienced leaks and become dangerous to perform work on them. The budget includes funds for the replacement of the roof at the Central Records facility. This facility houses a majority of the County archived records. The current roof has been in place since 1994. Roof replacements for other facilities are programmed in the next five years. Roofs will be replaced at the Travelers Rest Maintenance Facility and the Oneal Maintenance Facility. The current roof at the Travelers Rest facility was installed in 1990. Roof consultants recommend full replacement of the low slope and steep slope roof. The Oneal building is close to 100 years old and the roof is in a constant state of disrepair. The budget also includes funds for a courthouse expansion and security upgrades. The project involves the expansion of judicial offices at the County Courthouse, as well as security upgrades. These upgrades will include modern security cameras and monitoring equipment, updated key card access, perimeter protective barriers and secure parking solutions, as well as a new command center control board.

Impact on Operating Budget

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

Facility/Construction projects are budgeted in a capital project fund. These projects are financed with funds transferred from the Infrastructure Bank and with contributions from the State of South Carolina for the courthouse expansion.

EQUIPMENT

Moderate Impact on Operating Budget

PROJECT ITEMS	FY2026 BUDGET	FY2027 PROPOSED	FY2028 PROPOSED	FY2029 PROPOSED	FY2030 PROPOSED	TOTAL PROJECT COST
Vehicle Replacements/Additions	\$ 7.000	\$ 7.000	\$ -	\$ -	\$ -	\$ 14.000
Public Works Equipment	0.900	0.900	-	-	-	1.800
EMS - Stretcher Replacement	0.161	0.207	-	-	-	0.368
Radio Replacement	2.000	2.000	2.100	-	-	6.100
TOTAL PROJECT COST	\$ 10.061	\$ 10.107	\$ 2.100	\$ -	\$ -	\$ 22.268
PROJECT FUNDING SOURCES	FY2026 BUDGET	FY2027 PROPOSED	FY2028 PROPOSED	FY2029 PROPOSED	FY2030 PROPOSED	TOTAL PROJECT FUNDING
Capital Lease	\$ 7.000	\$ 7.000	\$ -	\$ -	\$ -	\$ 14.000
Capital Projects Fund	3.061	3.107	2.100	-	-	8.268
TOTAL PROJECT FUNDING	\$ 10.061	\$ 10.107	\$ 2.100	\$ -	\$ -	\$ 22.268
OPERATIONAL COSTS						
Operating Impact	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Description of Projects

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



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

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

Impact on Operating Budget

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

Vehicle/equipment replacements and addition projects are budgeted in a capital project fund and financed with a capital lease. EMS equipment replacement and radio replacement are budgeted in a capital project fund and financed with a transfer from the Infrastructure Bank. Operating costs will include the debt service for the capital lease.

PARKS, RECREATION, AND TOURISM PROJECTS

No Impact on Operating Budget

PROJECT ITEMS	FY2026 BUDGET	FY2027 PROPOSED	FY2028 PROPOSED	FY2029 PROPOSED	FY2030 PROPOSED	TOTAL PROJECT COST
Road Paving and Sidewalk Replacement	\$ 1,700	\$ 1,500	\$ -	\$ -	\$ -	\$ 3,200
Court Lighting Replacement	0,700	0,500	-	-	-	1,200
Playground Replacements	-	0,200	-	-	-	0,200
Park Master Plan for Oakland Plantation and Lakeside	-	0,300	-	-	-	0,300
Trail Extension and Improvements	0,750	-	-	-	-	0,750
Herdklotz Park Turf Soccer Fields	1,400	-	-	-	-	1,400
TOTAL PROJECT COST	\$ 4,550	\$ 2,500	\$ -	\$ -	\$ -	\$ 7,050
PROJECT FUNDING SOURCES	FY2026 BUDGET	FY2027 PROPOSED	FY2028 PROPOSED	FY2029 PROPOSED	FY2030 PROPOSED	TOTAL PROJECT FUNDING
Capital Projects Fund	\$ 4,550	\$ 2,500	\$ -	\$ -	\$ -	\$ 7,050
TOTAL PROJECT FUNDING	\$ 4,550	\$ 2,500	\$ -	\$ -	\$ -	\$ 7,050
OPERATIONAL COSTS						
Operating Impact	\$ -	\$ -	\$ -			\$ -
Cumulative Operating Impact	-	-	-	-	-	-

Description of Projects

Projects for the Parks, Recreation, and Tourism Department include repaving of roadways, parking lots and sidewalks at Southside and Northside parks; replacement of court lighting systems at Southside and Northside tennis/pickleball courts and Lakeside basketball courts; replacement of existing playground equipment at Pittman Park; development of master plan and construction documents for Oakland Plantation development and Lakeside Park renovations; expansion of current trail system from Verdae Boulevard to Millennium Boulevard at CU-ICAR and replacement of small bridge near Willard Street; and turf for soccer field at Herdklotz Park.

Impact on Operating Budget

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

Parks, Recreation, and Tourism capital projects are budgeted in a capital project fund. Projects will be funded through a transfer from the Parks, Recreation, and Tourism special revenue fund. No additional impact on the operating budget is anticipated.



CAPITAL IMPROVEMENTS PROJECTS SUMMARY SPECIAL REVENUE FUNDS

The Road Program Special Revenue Fund is used to finance capital infrastructure improvements. The FY2026-FY2030 Capital Improvement Program includes a budget of \$191.940 million for infrastructure capital projects.

INFRASTRUCTURE IMPROVEMENTS No Impact on Operating Budget

PROJECT ITEMS	FY2026 BUDGET	FY2027 PROPOSED	FY2028 PROPOSED	FY2029 PROPOSED	FY2030 PROPOSED	TOTAL PROJECT COST
Road Program	\$ 36.258	\$ 39.494	\$ 38.095	\$ 38.093	\$ 40.000	\$ 191.940
TOTAL PROJECT COST	\$ 36.258	\$ 39.494	\$ 38.095	\$ 38.093	\$ 40.000	\$ 191.940
PROJECT FUNDING SOURCES	FY2026 BUDGET	FY2027 PROPOSED	FY2028 PROPOSED	FY2029 PROPOSED	FY2030 PROPOSED	PROJECT FUNDING
Special Revenue Fund - Road Program	\$ 36.258	\$ 39.494	\$ 38.095	\$ 38.093	\$ 40.000	\$ 191.940
TOTAL PROJECT FUNDING	\$ 36.258	\$ 39.494	\$ 38.095	\$ 38.093	\$ 40.000	\$ 191.940
OPERATIONAL COSTS						
Operating Impact	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Cumulative Operating Impact	-	-	-	-	-	-

Description of Projects

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

Impact on Operating Budget

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

Funding for the road program is included in the capital projects fund and is financed through road maintenance fees, a transfer from the Infrastructure Bank, and Road Program fund balances. This project provides direct benefit to citizens through road and bridge improvements. No additional impact on the operating budget is anticipated.

CAPITAL IMPROVEMENTS PROJECTS SUMMARY PROPRIETARY FUNDS

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

STORMWATER ENTERPRISE FUND No Impact on Operating Budget

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

Description of Projects

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

Impact on Operating Budget

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

Funding for these projects is included in the stormwater enterprise fund and is funded through revenue received in that fund. No additional impact on the operating budget is anticipated.



SOLID WASTE ENTERPRISE FUND

No Impact on Operating Budget

PROJECT ITEMS	FY2026 BUDGET	FY2027 PROPOSED	FY2028 PROPOSED	FY2029 PROPOSED	FY2030 PROPOSED	TOTAL PROJECT COST
Twin Chimneys Landfill Cell Construction	\$ 3,300	\$ 4,300	\$ -			\$ 7,600
Equipment Replacement	1,400	1,000	-			2,400
TOTAL PROJECT COST	\$ 4,700	\$ 5,300	\$ -	\$ -	\$ -	\$ 10,000
PROJECT FUNDING SOURCES	FY2026 BUDGET	FY2027 PROPOSED	FY2028 PROPOSED	FY2029 PROPOSED	FY2030 PROPOSED	TOTAL PROJECT FUNDING
Bond Proceeds	\$ 4,700	\$ 5,300	\$ -	\$ -	\$ -	\$ 10,000
TOTAL PROJECT FUNDING	\$ 4,700	\$ 5,300	\$ -	\$ -	\$ -	\$ 10,000
OPERATIONAL COSTS						
Operating Impact	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Cumulative Operating Impact	-	-	-	-	-	-

Description of Projects

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

Impact on Operating Budget

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

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



DEBT SERVICE FUND

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

LONG-TERM DEBT

The following is a summary of change in general long-term debt for the year ended June 30, 2025.

Governmental Activities	Balance at June 30, 2024	Additions	Reductions	Balance at June 30, 2025
General Obligation Bonds	\$ 66,924,380	\$ 2,300,000	\$ (8,748,885)	\$ 60,475,495
Special Source Revenue Bonds	103,635,000	-	(6,750,000)	96,885,000
Recreation Revenue Bonds	3,725,000	-	(744,000)	2,981,000
Installment Purchase Revenue Bonds	81,505,565	60,481,533	(3,967,730)	138,019,368
Financed Purchased	21,010,714	7,000,000	(6,731,563)	21,279,151
Leases	3,860,705	-	(986,166)	2,874,539
Compensated Absences	13,782,890	9,403,948	(9,004,799)	14,182,039
Claims IBNR Payable	5,800,000	43,350,515	(42,550,515)	6,600,000
Net Pension Liability	263,045,966	34,138,733	(54,464,307)	242,720,392
Other Postemployment Benefit Liability	30,949,573	7,708,135	(2,848,188)	35,809,520
Total	\$ 594,239,793	\$ 164,382,864	\$ (136,796,153)	\$ 621,826,504

Source Greenville County Annual Comprehensive Financial Report (FY2025)

GENERAL OBLIGATION BONDS

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

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

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

COUNTY'S DEBT LIMITATION	
Assessed Value, FY2025	\$ 3,514,354
Less Manufacturer's Abatements and Properties Pledges for SSRB Security	\$ (204,412)
Constitutional Debt Limit (8%) Valuation of Taxable Property	264,796
Outstanding Debt Subject to Limit	38,755
Debt Margin	\$ 226,041

Note: Amounts expressed in thousands

The County's general obligation debt service payments total \$7,861,413 for FY2026. These payments include the following issues:

- \$7,700,000 issued in 2012 for the partial refunding of Series 2005
- \$25,000,000 issued in 2014 for Greenville Technical College project
- \$8,880,000 issued in 2014 for the advanced refunding of Series 2006 and 2007
- \$10,080,000 issued in 2016 for the advanced refunding of Series 2011A, 2013D, and 2008C
- \$6,000,000 issued in 2023 for the construction and furnishing of a magistrate court facility
- \$11,500,000 issued in 2024 for Solid Waste improvements and construction
- \$2,300,000 issued in 2024 for Clear Springs

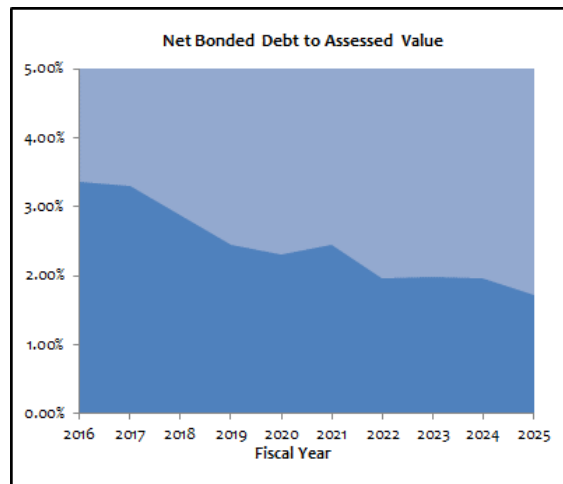
In addition, the FY2026 budget includes an anticipated general obligation bond debt issue of \$10 million for Solid Waste Twin Chimneys Landfill. The following chart depicts the estimated annual requirements to amortize the County's general obligation debt.

YEAR ENDING JUNE 30	PRINCIPAL	INTEREST/FISCAL CHARGES	TOTAL
2026	\$ 6,203,950	\$ 1,657,463	\$ 7,861,413
2027	\$ 5,551,850	\$ 1,449,423	\$ 7,001,273
2028	\$ 5,025,100	\$ 1,259,703	\$ 6,284,803
2029	\$ 4,158,000	\$ 1,087,646	\$ 5,245,646
2030-2043	\$ 26,321,100	\$ 3,854,215	\$ 30,175,315
TOTAL	\$ 47,260,000	\$ 9,308,450	\$ 56,568,450

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

FISCAL YEAR	ASSESSED VALUE	NET BONDED DEBT
2016	\$ 2,184,257	\$ 73,568
2017	\$ 2,222,057	\$ 73,399
2018	\$ 2,308,955	\$ 66,498
2019	\$ 2,430,618	\$ 59,622
2020	\$ 2,539,093	\$ 58,428
2021	\$ 2,642,159	\$ 64,756
2022	\$ 2,930,946	\$ 57,489
2023	\$ 3,070,933	\$ 60,746
2024	\$ 3,306,885	\$ 65,240
2025	\$ 3,514,354	\$ 60,651

(000s omitted)



SPECIAL SOURCE REVENUE BONDS

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

YEAR ENDING JUNE 30	PRINCIPAL	INTEREST/FISCAL CHARGES	TOTAL
2026	\$ 6,940,000	\$ 3,812,844	\$ 10,752,844
2027	\$ 7,105,000	\$ 3,622,204	\$ 10,727,204
2028	\$ 7,350,000	\$ 3,395,518	\$ 10,745,518
2029	\$ 4,835,000	\$ 3,151,518	\$ 7,986,518
2030-2043	\$ 70,655,000	\$ 21,408,783	\$ 92,063,783
TOTAL	\$ 96,885,000	\$ 35,390,867	\$ 132,275,867

Each series is outlined below:

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

RECREATION REVENUE BONDS

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

YEAR ENDING JUNE 30	PRINCIPAL	INTEREST/FISCAL CHARGES	TOTAL
2026	\$ 401,000	\$ 59,024	\$ 460,024
2027	\$ 409,000	\$ 51,084	\$ 460,084
2028	\$ 418,000	\$ 42,986	\$ 460,986
2029	\$ 426,000	\$ 34,709	\$ 460,709
2030-2032	\$ 1,327,000	\$ 52,886	\$ 1,379,886
TOTAL	\$ 2,981,000	\$ 240,689	\$ 3,221,689

These bonds include one Series 2020C for an issue of \$3,375,000 issue for Pavilion Recreation Complex and other capital improvements.

INSTALLMENT PURCHASE REVENUE BONDS

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

YEAR ENDING JUNE 30	PRINCIPAL	INTEREST/FISCAL CHARGES	TOTAL
2026	\$ 2,110,000	\$ 5,629,404	\$ 7,739,404
2027	\$ 2,200,000	\$ 5,110,700	\$ 7,310,700
2028	\$ 2,315,000	\$ 5,000,700	\$ 7,315,700
2029	\$ 2,430,000	\$ 4,884,950	\$ 7,314,950
2030-2044	\$ 105,930,000	\$ 18,172,350	\$ 124,102,350
TOTAL	\$ 114,985,000	\$ 38,798,104	\$ 153,783,104

CAPITAL LEASES

Greenville County's capital leases payable are a culmination of various contracts with a broad range of terms for machinery and equipment. The County's capital lease arrangement with a commercial bank was initiated in FY1993. On April 17, 1997, the County adopted a Master Lease Agreement. A total of twenty-eight leases have been issued under the Master Lease Agreement, twenty-seven of which were for the acquisition of vehicles and equipment. Twenty-one master leases have been retired. The budget also includes projected leases for vehicle replacement and additions for FY2026. The following chart reflects the projected annual requirements to amortize the current lease agreements for FY2026-FY2033:

YEAR ENDING JUNE 30	PRINCIPAL	INTEREST/FISCAL CHARGES	TOTAL
2026	\$ 7,324,858	\$ 727,191	\$ 8,052,049
2027	\$ 7,598,611	\$ 743,642	\$ 8,342,253
2028	\$ 4,759,168	\$ 408,889	\$ 5,168,057
2029	\$ 3,496,395	\$ 278,742	\$ 3,775,137
2030-2033	\$ 5,749,880	\$ 366,997	\$ 6,116,877
TOTAL	\$ 28,928,912	\$ 2,525,461	\$ 31,454,373

TOTAL DEBT SERVICE OBLIGATIONS

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

	General Obligation Bonds	Installment Purchase Revenue Bonds	Special Source Revenue Bonds	Revenue Recreation Bonds	Capital Leases	Total Debt Service
Principal						
2026	6,203,950	2,110,000	6,940,000	401,000	7,324,858	22,979,808
2027	5,551,850	2,200,000	7,105,000	409,000	7,598,611	22,864,461
2028	5,025,100	2,315,000	7,350,000	418,000	4,759,168	19,867,268
2029	4,158,000	2,430,000	4,835,000	426,000	3,496,395	15,345,395
2030-2043	26,321,100	105,930,000	70,655,000	1,327,000	5,749,880	209,982,980
Total Principal	\$ 47,260,000	\$ 114,985,000	\$ 96,885,000	\$ 2,981,000	\$ 28,928,912	\$ 291,039,912
Interest						
2026	1,657,463	5,629,404	3,812,844	59,024	727,191	11,885,926
2027	1,449,423	5,110,700	3,622,204	51,084	743,642	10,977,053
2028	1,259,703	5,000,700	3,395,518	42,986	408,889	10,107,796
2029	1,087,646	4,884,950	3,151,518	34,709	278,742	9,437,565
2030-2043	3,854,215	18,172,350	21,408,783	52,886	366,997	43,855,231
Total Interest	\$ 9,308,450	\$ 38,798,104	\$ 35,390,867	\$ 240,689	\$ 2,525,461	\$ 86,263,571
Debt Service						
2026	7,861,413	7,739,404	10,752,844	460,024	8,052,049	34,865,734
2027	7,001,273	7,310,700	10,727,204	460,084	8,342,253	33,841,514
2028	6,284,803	7,315,700	10,745,518	460,986	5,168,057	29,975,064
2029	5,245,646	7,314,950	7,986,518	460,709	3,775,137	24,782,960
2030-2043	30,175,315	124,102,350	92,063,783	1,379,886	6,116,877	253,838,211
Total Debt Service	\$ 56,568,450	\$ 153,783,104	\$ 132,275,867	\$ 3,221,689	\$ 31,454,373	\$ 377,303,483

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COUNTY OF GREENVILLE

STATISTICAL INFORMATION

DEMOGRAPHIC INFORMATION

Population Growth

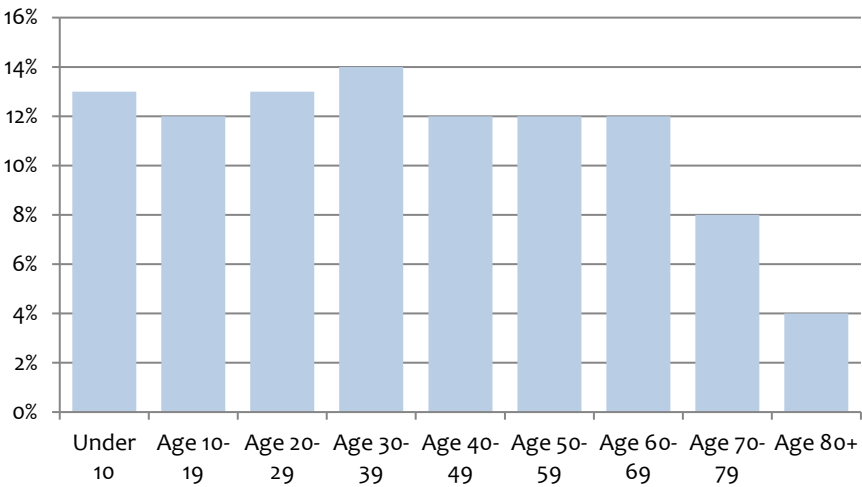
The population of the County is estimated to be 575,020 for 2026. Greenville County is the largest county in population in South Carolina. Growth rates have averaged 1.44% per year since 2021.

Total Population	2010	2021	2026	Projected Annual Growth Rate
Greenville County	451,225	535,463	575,020	1.44%
Upstate SC	1,362,073	1,544,124	1,631,029	1.10%
South Carolina	4,625,364	5,321,206	5,665,411	1.26%

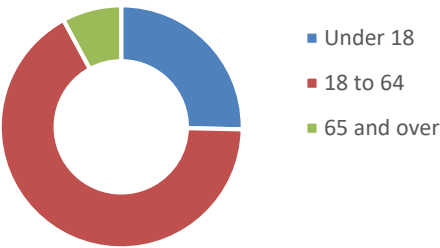
Source: Appalachian Council of Governments

Population by Age

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



Population by Age Category



Population by Race and Ethnicity

Race/Ethnicity	2010	2021	2026
White	73.8%	72.4%	65.4%
Black	18.1%	17.4%	15.8%
American Indian/Alaska Native	0.3%	0.3%	0.1%
Asian	2.0%	2.8%	2.4%
Hawaiian/Pacific Islander	0.1%	0.1%	0.1%
Some Other Race	3.9%	4.6%	0.4%
Two or More Races	1.9%	2.5%	4.2%
Hispanic Origin	8.1%	9.6%	11.7%

Households and Families

Greenville County is estimated to have 226,571 households in 2026. The population by household type is listed in the chart below.

Households and Families	Greenville County	South Carolina	United States
Married Couples	66.4%	59.2%	59.6%
Male householder	4.6%	5.5%	6.5%
Female householder	12.6%	17.7%	15.8%
Non-family	16.5%	17.6%	18.1%

ECONOMIC INFORMATION

Per Capita Income and Median Household Income

The per capita personal income for Greenville County in 2026 is \$42,204. The estimated median household income for the County is \$76,334. The household income for Greenville County is shown in the chart below.



Capital Investment

Over the past five years, Greenville has attracted more than \$2.725 billion in new business investments and 8,420 new jobs. This growth has allowed for more businesses to be created per capita than any other region in the southeastern United States. This table sets forth the total capital investment for new and expanded industry within the County for the last five years.

Year	Total Investment	Jobs Created
2020	\$ 632 Million	1,422
2021	\$ 142 Million	1,836
2022	\$ 470 Million	2,326
2023	\$ 596 Million	1,500
2024	\$ 885 Million	1,336
Five Year Total	\$ 2.725 Billion	8,420

Major Employers

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

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

Assessed Value of Taxable Property

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

Fiscal Year	Assessed Value in County		Total Assessed
	Real Property	Personal Property	Value
2020	\$ 1,999,847,000	\$ 539,246,000	\$ 2,539,093,000
2021	\$ 2,092,121,000	\$ 550,038,000	\$ 2,642,159,000
2022	\$ 2,337,545,000	\$ 593,401,000	\$ 2,930,946,000
2023	\$ 2,472,253,000	\$ 598,680,000	\$ 3,070,933,000
2024	\$ 2,659,591,000	\$ 647,297,000	\$ 3,306,888,000

Tax Collections for Last Five Years

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

Fiscal Year	Total Tax Levy	Total Tax Collections To Date	Percent Collected
2020	\$ 676,541,598	\$ 676,541,598	100.0%
2021	\$ 703,978,715	\$ 703,978,715	100.0%
2022	\$ 746,042,835	\$ 746,042,835	100.0%
2023	\$ 792,048,647	\$ 792,048,647	100.0%
2024	\$ 895,592,190	\$ 876,878,393	97.9%

Ten Largest Taxpayers

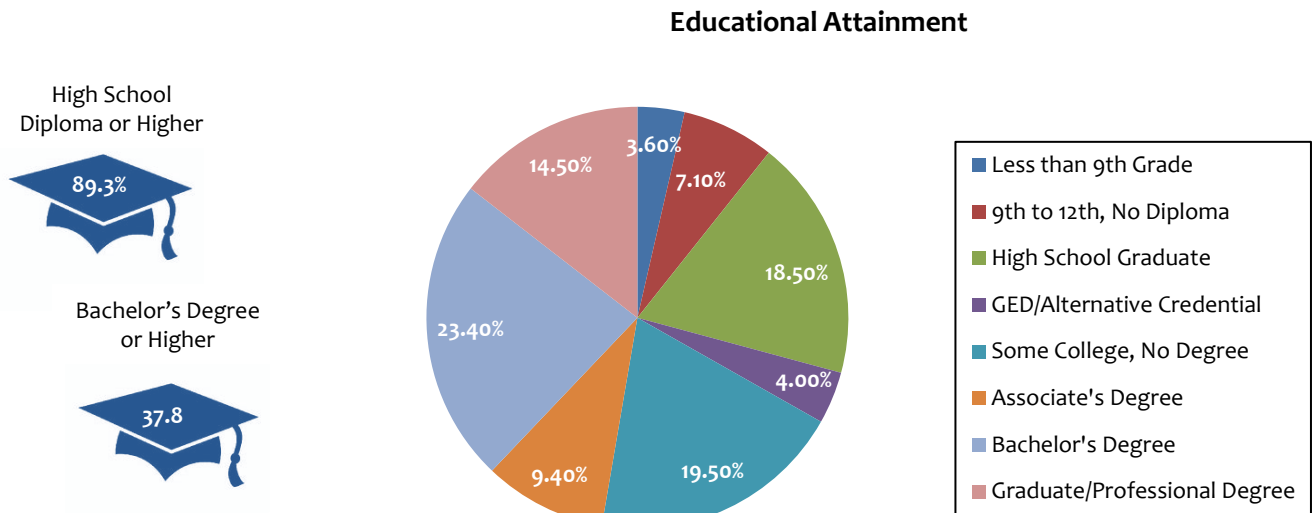
The ten largest taxpayers for Fiscal Year 2025 (tax year 2024) in the County are set forth below:

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

EDUCATION AND TRAINING

Greenville County Public Schools/Private Schools

Greenville County is served by one school district, which serves more than 76,000 students each year. It is the largest school district in South Carolina, and the 47th largest in the nation. Greenville's school district offers diversified learning opportunities, including magnet schools that offer special learning opportunities, International Baccalaureate (IB) Program, and unique learning experiences at the Roper Mountain Science Center. There are approximately 20 private schools within Greenville County. The table below indicates the level of education for persons 25 years and older for the County.



Higher Education

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

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

Source: South Carolina Commission on Higher Education

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

QUALITY OF LIFE

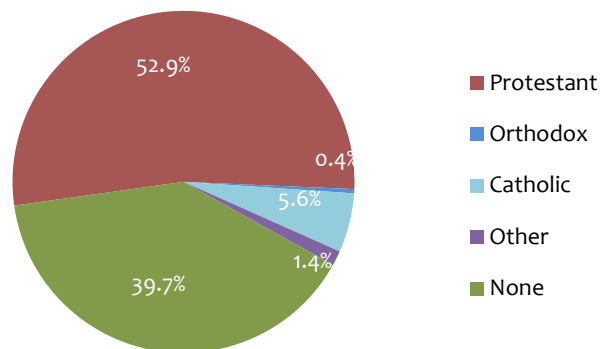
Health Care

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

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

Religion

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



The Arts

Much of the artistic and cultural activity of the county is centered around The Peace Center. The Peace Center offers a 2,115-seat concert hall, a 439-seat theatre, a pavilion, and other event spaces. The Center brings a wide variety of performances, including Broadway shows, classical and opera performances, dance, and drama. Greenville features several theatre and ballet groups, such as the Carolina Ballet Theatre, Greenville Chorale, Greenville Symphony, International Ballet, and South Carolina Children's Theater.

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



Convention Facilities

The Bon Secours Wellness Arena is used for concerts, hockey, and other events. It is a 15,000 seat sports and entertainment arena that is recognized as one of the top 50 venues in the world. Greenville also has the Greenville Convention Center, with 280,000 square feet of exhibit space and 60,000 square feet of meeting and conference space.



Climate

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

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

Source: SC Department of Natural Resources

Recreation

Greenville County Recreation

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

City of Greenville Recreation

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

State Recreation Areas

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

Greenville County Library

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

Sports

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



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

COUNTY SERVICES PROVIDED

Tax Supported Services

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

Revenue-Supported Services

The County's Department of Public Works operates a system of solid waste collection, solid waste transfer, and various recycling programs. The fee structure is set at rates that are low to moderate in comparison with local private providers. The system is supported largely from fees charged for services as well as ad valorem tax levy for Solid Waste services. The Department of Planning and Development operates the Stormwater program from a fee charged to property owners. Revenues are used to fund expenses related to the NPDES MS4 permit, County drainage projects, and floodplain projects.

OTHER FACILITIES SERVING THE COUNTY

Ground Transportation

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



Air Transportation

The Greenville-Spartanburg International Airport (GSP) serves the Upstate of South Carolina. More than 2.6 million passengers per year are served by 7 major airlines.



Public Transit

GreenLink (aka Greenville Transit Authority) offers twelve fixed routes to destinations across the county.



Ordinance No. 5713
COUNTY OF GREENVILLE
FISCAL YEAR 2026 BUDGET ORDINANCE

SECTION 1: The following funds are hereby appropriated for the operations of county government for the fiscal year beginning July 1, 2025 and ending June 30, 2026.

SCHEDULE A: GENERAL FUND

Administrative Services		\$ 3,905,561
Department of Administration		44,035,256
Department of General Services		8,864,407
Department of Public Works		26,595,450
Department of Planning and Development		5,960,845
Department of Public Safety		42,917,200
Elected & Appointed Offices/Judicial		28,792,234
Elected & Appointed Offices/Fiscal		4,533,505
Elected & Appointed Offices/Law Enforcement		84,673,198
Other Services		16,361,432
Other Financing Uses		8,502,046
TOTAL GENERAL FUND		\$ 275,141,134

SCHEDULE B: SPECIAL REVENUE FUND

State Accommodations Tax		
Expenditures	\$ 1,300,000	
Other Financing Uses	75,000	\$ 1,375,000
Local Accommodations Tax		
Expenditures		500,000
Affordable Housing		
Expenditures		2,000,000
Eg11		
Expenditures		3,585,443
Hospitality Tax		
Expenditures	\$ 440,000	
Other Financing Uses	12,464,744	12,904,744
Infrastructure Bank		
Economic Development Expenditures	\$ 3,107,975	
Other Financing Uses	36,888,650	39,996,625
Medical Charities		
Expenditures		9,905,559
Natural Resources		
Expenditures		1,500,000
Parks and Recreation		
Expenditures	\$ 17,475,148	
Other Financing Uses	5,035,024	22,510,172
Public Safety Interoperable Communications		
Expenditures		2,898,172
Road Program		
Road Projects	\$ 33,162,298	
Other Financing Uses	3,096,350	36,258,648
Victim's Rights		
Expenditures		549,927
TOTAL SPECIAL REVENUE FUND		\$ 133,984,290

SCHEDULE C: DEBT SERVICE FUND

General Obligation Bonds		
Debt Service	\$ 7,861,413	
Service Charges	<u>10,000</u>	\$ 7,871,413
Certificates of Participation		
Debt Service		7,739,404
Special Source Revenue Bonds		
Debt Service	\$ 11,212,868	
Service Charges	<u>10,000</u>	11,222,868
Capital Leases		
Debt Service		<u>8,052,049</u>
TOTAL DEBT SERVICE FUND		<u>\$ 34,885,734</u>

SCHEDULE D: CAPITAL PROJECTS FUND

Technological Improvements		\$ 7,358,000
Equipment Projects		10,061,000
Facility/Construction Projects		3,481,000
Parks, Recreation, Tourism Projects		<u>4,550,000</u>
TOTAL CAPITAL PROJECTS FUND		<u>\$ 25,450,000</u>

SCHEDULE E: INTERNAL SERVICE FUND

Fleet Management		
Expenditures		\$ 11,798,961
Health and Dental Insurance		
Expenditures		40,369,124
Workers Compensation Insurance		
Expenditures	\$ 2,100,000	
Other Financing Uses	<u>2,500,000</u>	4,600,000
Building Services		
Expenditures		<u>201,510</u>
TOTAL INTERNAL SERVICE FUND		<u>\$ 56,969,595</u>

SCHEDULE F: ENTERPRISE FUND

Solid Waste		
Expenditures	\$ 17,266,429	
Other Financing Uses	<u>2,812,000</u>	\$ 20,078,429
Stormwater Management		
Expenditures		<u>13,144,168</u>
TOTAL ENTERPRISE FUND		<u>\$ 33,222,597</u>

SECTION 2: Revenues available in FY2026 are estimated according to the following schedules.

SCHEDULE A: GENERAL FUND

Property Tax		\$ 158,487,600
County Office Revenue		52,972,537
State Shared Taxes		29,444,643
Other Revenue		6,772,089
Other Financing Sources		<u>21,414,993</u>
TOTAL GENERAL FUND		<u>\$ 269,091,862</u>

SCHEDULE B: SPECIAL REVENUE FUND

State Accommodations Tax		\$ 1,310,989
Local Accommodations Tax		611,268
Affordable Housing		
Other	\$ 1,750,000	
Other Financing Sources	<u>250,000</u>	2,000,000
E911		3,806,629
Hospitality Tax		15,121,300
Infrastructure Bank		
FILOT Revenues	\$ 28,121,440	
Other	<u>338,350</u>	28,459,790
Medical Charities		
Property Tax	\$ 9,125,600	
Intergovernmental	238,092	
Other	<u>24,500</u>	9,388,192
Natural Resources		
Property Tax	1,050,600	
Intergovernmental	31,755	
Other	<u>12,000</u>	1,094,355
Parks and Recreation		
Property Tax	\$ 6,364,800	
Other	7,044,603	
Other Financing Sources	<u>6,134,784</u>	19,544,187
Public Safety Interoperable Communications		
Property Tax	\$ 2,451,400	
Intergovernmental	61,627	
Other	<u>14,380</u>	2,527,407
Road Program		
Road Maintenance Fees and Other	\$ 25,396,695	
Other Financing Sources	<u>5,662,298</u>	31,058,993
Victim's Rights		<u>658,576</u>
TOTAL SPECIAL REVENUE FUND		<u>\$ 115,581,686</u>

SCHEDULE C: DEBT SERVICE FUND

General Obligation Bonds		
Property Tax	\$ 1,400,800	
Intergovernmental	51,086	
Other	42,620	
Other Financing Sources	<u>6,727,738</u>	\$ 8,222,244
Certificates of Participation		
Property Tax	\$ 4,202,400	
Other	<u>5,531,640</u>	\$ 9,734,040
Special Source Revenue Bonds		
Other/Interest Income	\$ 185,000	
Other Financing Sources	<u>11,212,868</u>	11,397,868
Capital Leases		
Other Financing Sources		<u>8,052,049</u>
TOTAL DEBT SERVICE FUND		<u>\$ 37,406,201</u>

SCHEDULE D: CAPITAL PROJECTS FUND

Other Financing Sources		\$ 15,450,000
State Contribution		3,000,000
Capital Lease Proceeds		<u>7,000,000</u>
TOTAL CAPITAL PROJECTS FUND		<u>\$ 25,450,000</u>

SCHEDULE E: INTERNAL SERVICE FUND

Fleet Management	
Reimbursements	\$ 11,135,537
Health and Dental	
Premiums	46,451,810
Workers Compensation	
Premiums	4,505,860
Building Services	
Reimbursements	201,510
TOTAL INTERNAL SERVICE FUND	\$ 62,294,717

SCHEDULE F: ENTERPRISE FUND

Solid Waste		
Property Tax	\$ 5,603,200	
Tipping Fees	9,486,100	
Other	1,264,117	
Other Financing Sources	10,000,000	\$ 26,353,417
Stormwater		
Fees		9,652,794
TOTAL ENTERPRISE FUND		\$ 36,006,211

SECTION 3: TAX RATES. Tax rates are authorized to be levied on each dollar valuation of taxable property as listed for taxes on January 1, 2025 for the purpose of raising revenue from property taxes as set forth in aforementioned estimates of revenue and in order to finance the aforementioned appropriations. Such rates of tax shall be based on an estimated net assessed valuation of property for the purpose of taxation of \$3.6 billion and an estimated current collection rate of ninety-eight percent (98%). The ad valorem property tax millage rate imposed by this Ordinance is based on 2025 millage rates and is subject to reassessment year calculations. Pursuant to S.C. Code § 12-37-251(E), the number of mills levied for each reassessment year must be revenue neutral. The millage rate set forth herein, which includes operating millage allowable pursuant to SC Code 6-1-320(A), is subject to reassessment year adjustments pursuant to S.C. Code § 12-37-251(E) by the County Auditor. The Auditor and Tax Collector of Greenville County are hereby directed to levy and collect the millage rates authorized by this Ordinance.

	TAX RATES
General Fund	45.7
Special Revenue Fund	
Charity Hospitalization	2.6
Parks, Recreation, Tourism	1.8
Public Safety Interoperable Communications	0.7
Natural Resources Fund	0.3
Debt Service Funds	
G. O. Bonds	0.4
Certificate of Participation	1.2
Enterprise Fund	
Solid Waste	<u>1.6</u>
TOTAL	54.3

SECTION 4: LINE ITEM ACCOUNTS ESTABLISHED. All line item accounts as set forth in the FY2026 Budget Proposal, as adjusted and established by the aforementioned appropriation, are herein established and incorporated as if fully set forth and shall be expended, transferred, or supplemented pursuant to the Greenville County Code. The County Administrator is authorized to transfer funds between departments to make necessary changes and adjustments to reflect Council amendments to the proposed budget.

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

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

SECTION 7: MUNICIPAL PAVING ASSISTANCE. From the FY2026 road program, a total of \$700,000 shall be designated to assist the seven municipal road improvement programs. The allotment to any municipality shall be capped at 50% of the total amount allocated to municipalities in the County of Greenville Road Improvement Program. Each municipality prior to any future funding from Greenville County Road Improvement funds shall provide official documentation that road improvements have been appropriately made with the funding. The County shall utilize the formula used in FY2001 to determine allocations. The road assistance money set aside for municipalities in this section shall not be made available to any municipality that owes an outstanding balance to Greenville County.

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

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

SECTION 10: USER FEES. The County Administrator is hereby given authority to set user fees designed to cover the costs of programs approved for operation in the fiscal year 2026 budget. Additionally, the County Administrator is given authority to charge an administrative fee to non-county governed entities to cover the cost of processing charges levied and collected on real property tax notices.

SECTION 11: LEVY AUTHORIZED. A copy of this ordinance shall be furnished to the County Auditor and the Auditor is hereby authorized and directed to levy in the year 2025 on all taxable property in Greenville County a tax as determined in Section 3.

SECTION 12: All ordinances in conflict are hereby repealed.

SECTION 13: This ordinance shall take effect July 1, 2025.

ADOPTED IN REGULAR MEETING THIS 17th Day of June, 2025.

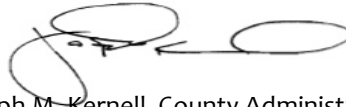
GREENVILLE COUNTY, SOUTH CAROLINA

By:



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

By:



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

ATTEST:

By:



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

COUNTY OF GREENVILLE

GLOSSARY

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

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

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

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

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

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

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

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

COUNTY OF GREENVILLE

ACRONYMS

AAA	Bond Rating
ACOG	Appalachian Council of Governments
AECOM	Architecture, Engineering, Construction, Operations, and Management
AODT	Alcohol and Other Drug Treatment
APWA	American Public Works Association
ATF	Alcohol, Tobacco and Firearms
CAD	Computer Aided Dispatch
CAFR	Comprehensive Annual Financial Report
CALEA	Commission for Accreditation of Law Enforcement Agencies
CARES	Coronavirus Aid, Relief, and Economic Security Act
CDL/CLP	Commercial Driver's License/Commercial License Plate
CIP	Capital Improvement Program
CODIS	Combined DNA Index System
COOP	Continuity of Operations
CPI	Consumer Price Index
COPs	Certificates of Participation
CSP	Conservation Stewardship Program
CU-ICAR	Clemson University International Center for Automotive Research
DHEC	Department of Health and Environmental Control
DSS	Department of Social Services
EEO	Equal Employment Opportunity
EMS	Emergency Medical Services
EOC	Emergency Operations Center
EQIP	Environmental Quality Incentives Program

FAA	Federal Aviation Administration
FASIT	Fugitive Apprehension and Special Investigation Team
FBI	Federal Bureau of Investigation
FEMA	Federal Emergency Management
FOIA	Freedom of Information Act
FTE	Full-Time Equivalent
GAAP	Generally Accepted Accounting Principles
GADC	Greenville Area Development Corporation
GAMA	Geographic Aided Mass Appraisal
GASB	Governmental Accounting Standards Board
GCMS	Gas Chromatography – Mass Spectrometry
GCRD	Greenville County Recreation District
GFOA	Government Finance Officers Association
GIS	Geographic Information System
GOB	General Obligation Bond
GTA	Greenville Transit Authority
HSUS	Humane Society of the United States
IBIS/NIBIN	Integrated Ballistics Information Network/National Integrated Ballistics Information Network
ICC	International Code Council
IPRB	Installment Purchase Revenue Bonds
IT	Information Technology
LEC	Law Enforcement Center
LMRS	Land Management Records System
NAME	National Association of Medical Examiners
NCIC	National Crime Information Center
NIBRIS	National Incident Based Reporting Systems

NPDES	National Pollutant Discharge Elimination System
OCI	Overall Condition Index
OCRI	Official County Road Inventory
OCRI-D	Official County Road Inventory by District
OWA	Outlook Web Access
PC	Personal Computer
PREP	Property Records Education Partners
PRIA	Pilot Records Improvement Act
PSAP	Public Safety Answering Point
REWA	Renewable Water Resources
RFP	Request for Proposals
ROD	Register of Deeds
SCDMV	South Carolina Department of Motor Vehicles
SCDOT	South Carolina Department of Transportation
SCJB	South Carolina Judicial Branch
SLED	South Carolina Law Enforcement Division
SSRBs	Special Source Revenue Bonds
TEC	Technology Enhanced Courtroom
VESTA	Valuable Enterprise Services in Technology Achievement
VPN	Virtual Private Network