

# **APPENDIX A**

## **AUTHORIZED STAFFING**

**SPARTANBURG COUNTY, SOUTH CAROLINA  
FY 08 ADOPTED OPERATING BUDGET**

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**SPARTANBURG COUNTY, SOUTH CAROLINA  
FY 08 ADOPTED OPERATING BUDGET**

<b>COUNTY COUNCIL</b>	GRADE	FY 04/05	FY 05/06	*FY 06/07	FY 07/08 RECOMM	FY 07/08 ADOPTED	INC/DEC FY 08 - 07	EXEMPT (Y/N)
County Council Chairman	Elected	1	1	1	1	1	0	Y
County Council Members	Elected	6	6	6	6	6	0	Y
Clerk to the County Council	23	1	1	1	1	1	0	N
<b>TOTAL, COUNTY COUNCIL</b>		8	8	8	8	8	0	
<b>COUNTY ADMINISTRATOR</b>	GRADE	FY 04/05	FY 05/06	*FY 06/07	FY 07/08 RECOMM	FY 07/08 ADOPTED	INC/DEC FY 08 - 07	EXEMPT (Y/N)
County Administrator	Appt.	1	1	1	1	1	0	Y
Assistant County Administrator	36	1	1	1	1	1	0	Y
**Assistant County Administrator	36	1	1	1	1	1	0	Y
Public Information Coordinator	TBD	0	0	0	1	0	0	Y
Secretary to the County Administrator	21	1	1	1	1	1	0	N
<i>Other Positions</i>	<i>N/A</i>	1	1	0	0	0	0	<i>N/A</i>
<b>TOTAL, COUNTY ADMINISTRATOR</b>		5	5	4	5	4	0	
<b>ASSESSOR'S OFFICE</b>	GRADE	FY 04/05	FY 05/06	*FY 06/07	FY 07/08 RECOMM	FY 07/08 ADOPTED	INC/DEC FY 08 - 07	EXEMPT (Y/N)
County Assessor	32	1	1	1	1	1	0	Y
Appraisal/Reassessment Director	29	1	1	1	1	1	0	Y
Chief CAD Coordinator	26	1	1	1	1	1	0	Y
Chief Appraiser	23	1	1	1	1	1	0	Y
Chief Administrative Assistant	22	0	0	1	1	1	0	N
Commercial Appraiser	21	4	4	4	4	4	0	N
Mobile Home Division Supervisor	20	0	0	1	1	1	0	N
Senior Appraiser	19	3	3	2	2	2	0	N
Administrative Assistant	18	1	1	1	1	1	0	N
Office Operations Supervisor	18	1	1	1	1	1	0	N
GIS Cadastral Specialist	18	2	2	1	1	1	0	N
Senior GIS Cadastral	17	2	3	2	2	2	0	N
Appraiser	17	11	11	10	10	10	0	N
Mobile Home Agent	15	1	1	2	2	2	0	N
Administrative Secretary	14	1	1	1	1	1	0	N
Tax Clerk	14	5	5	9	9	9	0	N
GIS Cadastral	13	2	2	2	2	2	0	N
Office Assistant	10	0	0	1	1	1	0	N
<i>Other Positions</i>	<i>N/A</i>	5	5	0	0	0	0	<i>N/A</i>
<b>TOTAL, ASSESSOR'S OFFICE</b>		42	43	42	42	42	0	
<b>AUDITOR</b>	GRADE	FY 04/05	FY 05/06	*FY 06/07	FY 07/08 RECOMM	FY 07/08 ADOPTED	INC/DEC FY 08 - 07	EXEMPT (Y/N)
Auditor	Elected	1	1	1	1	1	0	Y
Deputy Auditor	24	1	1	1	1	1	0	Y
Administrative Assistant	18	1	2	5	5	5	0	N
Tax Listing Clerk	14	9	9	7	7	7	0	N
<i>Other Positions</i>	<i>N/A</i>	1	1	0	0	0	0	N
<b>TOTAL, AUDITOR</b>		13	14	14	14	14	0	
<b>BUDGET MANAGEMENT</b>	GRADE	FY 04/05	FY 05/06	*FY 06/07	FY 07/08 RECOMM	FY 07/08 ADOPTED	INC/DEC FY 08 - 07	EXEMPT (Y/N)
Director of Budget Management	33	1	1	1	1	1	0	Y
Program Evaluation Manager	26	0	0	1	1	1	0	Y
Risk Manager	24	0	0	1	1	1	0	Y
Budget Coordinator	22	1	1	1	1	1	0	Y
<b>TOTAL, BUDGET MANAGEMENT</b>		2	2	4	4	4	0	
<b>BUILDING CODES</b>	GRADE	FY 04/05	FY 05/06	*FY 06/07	FY 07/08 RECOMM	FY 07/08 ADOPTED	INC/DEC FY 08 - 07	EXEMPT (Y/N)
Director of Building Codes	30	1	1	1	1	1	0	Y
Assistant Director of Building Codes	28	1	1	1	1	1	0	Y
Permit Administrator	27	1	1	1	1	1	0	Y
Plans Review Coordinator	19	1	1	1	1	1	0	N
Code Enforcement Officer	19	14	14	11	11	11	0	N
Administrative Secretary	14	1	2	1	1	1	0	N
Permit Clerk	14	7	6	5	5	5	0	N
<i>Other Positions</i>	<i>N/A</i>	1	0	0	0	0	0	N
<b>TOTAL, BUILDING CODES</b>		27	26	21	21	21	0	

**SPARTANBURG COUNTY, SOUTH CAROLINA  
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<b>COUNTY DELEGATION</b>	GRADE	FY 04/05	FY 05/06	*FY 06/07	FY 07/08 RECOMM	FY 07/08 ADOPTED	INC/DEC FY 08 - 07	EXEMPT (Y/N)
Senior Administrative Assistant	20	1	1	1	1	1	0	
<b>TOTAL, COUNTY DELEGATION</b>		1	1	1	1	1	0	
<b>DELINQUENT TAX</b>	GRADE	FY 04/05	FY 05/06	*FY 06/07	FY 07/08 RECOMM	FY 07/08 ADOPTED	INC/DEC FY 08 - 07	EXEMPT (Y/N)
Tax Collector	30	1	1	1	1	1	0	Y
Senior Administrative Assistant	20	0	0	1	1	1	0	N
Accountant	20	0	0	0	1	0	0	N
Code Enforcement Officer	19	1	1	1	1	1	0	N
Senior Accounting Clerk	14	3	3	3	3	3	0	N
Accounting Clerk	12	1	1	1	1	1	0	N
<i>Other Positions</i>	N/A	1	1	0	0	0	0	N
<b>TOTAL, DELINQUENT TAX</b>		7	7	7	8	7	0	
<b>ECONOMIC DEVELOPMENT</b>	GRADE	FY 04/05	FY 05/06	*FY 06/07	FY 07/08 RECOMM	FY 07/08 ADOPTED	INC/DEC FY 08 - 07	EXEMPT (Y/N)
None							0	
<b>FINANCE</b>	GRADE	FY 04/05	FY 05/06	*FY 06/07	FY 07/08 RECOMM	FY 07/08 ADOPTED	INC/DEC FY 08 - 07	EXEMPT (Y/N)
Administrative Services Director	34	1	1	1	1	1	0	Y
Accounting Supervisor	26	1	1	1	1	1	0	Y
Senior Accountant	22	1	1	1	1	1	0	Y
Accounting/Payroll Technician	21	1	1	1	1	1	0	N
Property Coordinator	16	1	1	1	1	1	0	N
Accounting Technician	16	1	1	2	2	2	0	N
Accounts Payable Clerk	14	4	3	3	3	3	0	N
<i>Other Positions</i>	N/A	0	1	0	0	0	0	N
<b>TOTAL, FINANCE</b>		10	10	10	10	10	0	
<b>GEOGRAPHIC INFO. SYS. (GIS)</b>	GRADE	FY 04/05	FY 05/06	*FY 06/07	FY 07/08 RECOMM	FY 07/08 ADOPTED	INC/DEC FY 08 - 07	EXEMPT (Y/N)
GIS Manager	30	0	0	1	1	1	0	Y
Senior GIS Analyst	22	0	0	2	2	2	0	N
Planner	21	0	0	1	1	1	0	Y
GIS Analyst	20	0	0	2	2	2	0	N
<b>TOTAL, GIS</b>		0	0	6	6	6	0	
<b>HUMAN RESOURCES</b>	GRADE	FY 04/05	FY 05/06	*FY 06/07	FY 07/08 RECOMM	FY 07/08 ADOPTED	INC/DEC FY 08 - 07	EXEMPT (Y/N)
Director of Human Resources	34	1	1	1	1	1	0	Y
Asst. Director of Human Resources	28	1	1	1	1	1	0	Y
Benefits Specialist	20	0	1	1	1	1	0	N
Administrative Assistant	18	1	1	2	2	2	0	N
<i>Other Positions</i>	N/A	2	2	0	0	0	0	N/A
<b>TOTAL, HUMAN RESOURCES</b>		5	6	5	5	5	0	
<b>INFORMATION TECHNOLOGIES</b>	GRADE	FY 04/05	FY 05/06	*FY 06/07	FY 07/08 RECOMM	FY 07/08 ADOPTED	INC/DEC FY 08 - 07	EXEMPT (Y/N)
Director of Information Technologies	30	1	1	1	1	1	0	Y
Data Administrator	26	1	1	1	1	1	0	Y
Network System Administrator	26	1	1	1	1	1	0	Y
Programmer/Analyst	24	1	1	1	1	1	0	Y
Technical Support Specialist	22	2	2	3	3	3	0	N
Programmer	22	0	0	1	2	1	0	N
Help Desk Coordinator	19	0	1	1	1	1	0	N
Technical Support Technician	17	2	2	0	2	0	0	N
<i>Other Positions</i>	N/A	2	1	0	0	0	0	N/A
<b>TOTAL, INFO. TECHNOLOGIES</b>		10	10	9	12	9	0	
<b>INTERNAL AUDITOR</b>	GRADE	FY 04/05	FY 05/06	*FY 06/07	FY 07/08 RECOMM	FY 07/08 ADOPTED	INC/DEC FY 08 - 07	EXEMPT (Y/N)
Internal Auditor	30	1	1	1	1	1	0	Y
Staff Auditor	21	0	1	1	1	1	0	Y
Assistant Internal Auditor	20	1	1	1	1	1	0	Y
<i>Other Positions</i>	N/A	1	0	0	0	0	0	N/A
<b>TOTAL, INTERNAL AUDITOR</b>		3	3	3	3	3	0	

**SPARTANBURG COUNTY, SOUTH CAROLINA  
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<b>LEGAL SERVICES</b>	GRADE	FY 04/05	FY 05/06	*FY 06/07	FY 07/08 RECOMM	<b>FY 07/08 ADOPTED</b>	INC/DEC FY 08 - 07	EXEMPT (Y/N)
County Attorney	Unclass	1	1	1	1	1	0	Y
Assistant County Attorney	Unclass	2	2	1	1	1	0	Y
Administrative Secretary	Unclass	2	2	2	2	2	0	N
Administrative Assistant	Unclass	1	1	1	1	1	0	N
<b>TOTAL, LEGAL SERVICES</b>		6	6	5	5	5	0	
<b>NON-DEPARTMENT</b>	GRADE	FY 04/05	FY 05/06	*FY 06/07	FY 07/08 RECOMM	<b>FY 07/08 ADOPTED</b>	INC/DEC FY 08 - 07	EXEMPT (Y/N)
None							0	N/A
<b>PLANNING AND DEVELOPMENT</b>	GRADE	FY 04/05	FY 05/06	*FY 06/07	FY 07/08 RECOMM	<b>FY 07/08 ADOPTED</b>	INC/DEC FY 08 - 07	EXEMPT (Y/N)
Planning and Development Director	34	1	1	1	1	1	0	Y
Transportation Planning Manager	29	1	1	1	1	1	0	Y
Planning Administrator	28	0	0	1	1	1	0	Y
Planning Program Supervisor	26	2	2	1	1	1	0	Y
Senior Planner	24	2	2	2	2	2	0	Y
Planner	21	4	2	1	1	1	0	Y
Code Enforcement Officer	19	2	2	2	2	2	0	N
Subdivision Coordinator	19	0	2	2	2	2	0	N
Address/Geocode Technician	17	1	1	1	1	1	0	N
Geographic File Technician	17	0	0	0	1	1	1	N
GIS Technician	17	2	2	2	2	2	0	N
Administrative Secretary	14	2	2	2	2	2	0	N
<i>Other Positions</i>	<i>N/A</i>	1	1	0	0	0	0	N/A
<b>TOTAL, PLANNING &amp; DEVELOPMENT</b>		18	18	16	17	17	1	
<b>PURCHASING</b>	GRADE	FY 04/05	FY 05/06	*FY 06/07	FY 07/08 RECOMM	<b>FY 07/08 ADOPTED</b>	INC/DEC FY 08 - 07	EXEMPT (Y/N)
Procurement Director	31	1	1	1	1	1	0	Y
Procurement Agent	22	0	0	1	1	1	0	N
Administrative Assistant	18	0	0	1	1	1	0	N
<i>Other Positions</i>	<i>N/A</i>	2	2	0	0	0	0	N/A
<b>TOTAL, PURCHASING</b>		3	3	3	3	3	0	
<b>RECORDS MANAGEMENT</b>	GRADE	FY 04/05	FY 05/06	*FY 06/07	FY 07/08 RECOMM	<b>FY 07/08 ADOPTED</b>	INC/DEC FY 08 - 07	EXEMPT (Y/N)
Records Center Manager	17	1	1	1	0	0	(1)	N/A
Mail Room Coordinator	16	0	1	1	0	0	(1)	N/A
Records Operator	12	2	2	2	0	0	(2)	N/A
<i>Other Positions</i>	<i>N/A</i>	1	0	0	0	0	0	N/A
<b>TOTAL, RECORDS MANAGEMENT</b>		4	4	4	0	0	(4)	
<b>REGISTER OF DEEDS</b>	GRADE	FY 04/05	FY 05/06	*FY 06/07	FY 07/08 RECOMM	<b>FY 07/08 ADOPTED</b>	INC/DEC FY 08 - 07	EXEMPT (Y/N)
Director, Register of Deeds	30	1	1	1	1	1	0	Y
Asst. Director, Register of Deeds	22	1	1	1	1	1	0	N
Deputy Register of Deeds	17	2	2	2	2	2	0	N
Records Center Manager	17	0	0	0	1	1	1	N
Mail Room Coordinator	16	0	0	0	1	1	1	N
Senior Account Clerk	14	2	2	2	2	2	0	N
Data Record Technician III	13	6	6	6	6	6	0	N
Account Clerk	12	1	1	1	1	1	0	N
Records Operator	12	0	0	0	2	2	2	N
Data Record Technician II	11	1	1	1	1	1	0	N
Data Record Technician I	10	3	3	2	2	2	0	N
<b>TOTAL, REGISTER OF DEEDS</b>		17	17	16	20	20	4	

**SPARTANBURG COUNTY, SOUTH CAROLINA  
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<b>REGISTRATION AND ELECTIONS</b>	GRADE	FY 04/05	FY 05/06	*FY 06/07	FY 07/08 RECOMM	FY 07/08 ADOPTED	INC/DEC FY 08 - 07	EXEMPT (Y/N)
Registration Board Chairman	Appt.	1	1	1	1	1	0	Y
Registration Board Members	Appt.	2	2	2	2	2	0	Y
Election Board Chairman	Appt.	1	1	1	1	1	0	Y
Election Board Members	Appt.	3	3	3	3	3	0	Y
Director of Registration and Elections	28	1	1	1	1	1	0	Y
Asst. Director, Registration and Elections	21	1	1	1	1	1	0	N
Voting Systems Technician	16	0	0	2	2	2	0	N
Deputy IV	14	1	1	1	1	1	0	N
Deputy III	12	1	1	1	1	1	0	N
Deputy II	10	3	3	3	3	3	0	N
Deputy I	9	1	1	1	1	1	0	N
<i>Other Positions</i>	<i>N/A</i>	2	2	0	0	0	0	N
<b>TOTAL, REGISTRATION AND ELECT.</b>		17	17	17	17	17	0	
<b>TREASURER</b>	GRADE	FY 04/05	FY 05/06	*FY 06/07	FY 07/08 RECOMM	FY 07/08 ADOPTED	INC/DEC FY 08 - 07	EXEMPT (Y/N)
Treasurer	Elected	1	1	1	1	1	0	Y
Deputy Treasurer	24	1	1	1	1	1	0	Y
Chief Administrative Assistant	22	0	0	2	2	2	0	N
Accountant	20	1	1	1	1	1	0	Y
Administrative Assistant	18	0	0	1	1	1	0	N
Accounting Technician	16	0	1	3	3	3	0	N
Senior Account Clerk	14	12	12	9	9	9	0	N
<i>Other Positions</i>	<i>N/A</i>	1	0	0	0	0	0	N
<b>TOTAL, TREASURER</b>		16	16	18	18	18	0	
<b>VETERANS AFFAIRS</b>	GRADE	FY 04/05	FY 05/06	*FY 06/07	FY 07/08 RECOMM	FY 07/08 ADOPTED	INC/DEC FY 08 - 07	EXEMPT (Y/N)
Veterans Affairs Director	22	1	1	1	1	1	0	Y
Assistant Veterans Affairs Officer	20	1	1	1	1	1	0	N
Eligibility Specialist	12	2	2	2	2	2	0	N
<b>TOTAL, VETERANS AFFAIRS</b>		4	4	4	4	4	0	
<b>TOTAL, GENERAL GOVERNMENT</b>		218	220	217	223	218	1	
<b>COMMUNICATIONS COUNTY</b>	GRADE	FY 04/05	FY 05/06	*FY 06/07	FY 07/08 RECOMM	FY 07/08 ADOPTED	INC/DEC FY 08 - 07	EXEMPT (Y/N)
Office Assistant	10	1	1	1	1	1	0	N
<b>TOTAL, COMMUNICATIONS - CO.</b>		1	1	1	1	1	0	
<b>COMMUNICATIONS MAINTENANCE</b>	GRADE	FY 04/05	FY 05/06	*FY 06/07	FY 07/08 RECOMM	FY 07/08 ADOPTED	INC/DEC FY 08 - 07	EXEMPT (Y/N)
Assistant Director	22	1	1	1	1	1	0	Y
Supervisor/Radio Maintenance	20	1	1	1	1	1	0	N
Radio Technician	17	1	1	1	1	1	0	N
<b>TOTAL, COMMUNICATIONS MAINT.</b>		3	3	3	3	3	0	
<b>COMMUNICATIONS OPERATIONS</b>	GRADE	FY 04/05	FY 05/06	*FY 06/07	FY 07/08 RECOMM	FY 07/08 ADOPTED	INC/DEC FY 08 - 07	EXEMPT (Y/N)
Director, Office of Emer. Services	34	1	1	1	1	1	0	Y
Deputy Director	27	1	1	1	1	1	0	Y
Shift Supervisor	21	4	4	4	4	4	0	N
Technical Support Specialist	21	1	1	1	1	1	0	Y
CAD/Data System Technician	20	1	1	1	1	1	0	N
Senior Administrative Assistant	20	1	1	1	1	1	0	N
Assistant Shift Supervisor	19	4	4	4	4	4	0	N
Telecommunicator I, II, III	16-18	44	40	38	38	38	0	N
CAD/GEO File Technician	17	1	1	1	1	1	0	N
9-1-1 Operator	14	9	13	15	15	15	0	N
<b>TOTAL, COMMUNICATIONS OPS.</b>		67	67	67	67	67	0	
<b>CORONER</b>	GRADE	FY 04/05	FY 05/06	*FY 06/07	FY 07/08 RECOMM	FY 07/08 ADOPTED	INC/DEC FY 08 - 07	EXEMPT (Y/N)
Coroner	Elected	1	1	1	1	1	0	Y
Senior Administrative Assistant	20	1	1	1	1	1	0	N
Chief Investigator	19	1	1	1	1	1	0	N
Investigator	17	3	3	4	4	4	0	N
Secretary	12	0	0	0	1	0	0	N
<b>TOTAL, CORONER</b>		6	6	7	8	7	0	

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	GRADE	FY 04/05	FY 05/06	*FY 06/07	FY 07/08 RECOMM	FY 07/08 ADOPTED	INC/DEC FY 08 - 07	EXEMPT (Y/N)
<b>DETENTION FACILITY</b>								
Director, Detention Facility	32	1	1	1	1	1	0	Y
Captain	29	4	4	4	4	4	0	Y
Nursing Supervisor	28	1	1	1	1	1	0	Y
Registered Nurse	25	3	3	0	0	0	0	N
Lieutenant	24	3	3	0	0	0	0	N
Sergeant	23	10	10	12	12	12	0	N
Corporal	20	7	7	7	7	7	0	N
Senior Administrative Assistant	20	1	1	1	1	1	0	N
L.P. Nurse	18	6	6	9	9	9	0	N
Detention Officer I, II, III	17-19	117	117	118	118	118	0	N
Administrative Assistant	18	0	0	1	1	1	0	N
Food Service Supervisor	18	1	1	1	1	1	0	N
Administrative Secretary	14	1	1	1	1	1	0	N
Data Record Technician III	13	0	0	1	1	1	0	N
Booking/Records Technician	12	17	17	17	17	17	0	N
Secretary	12	1	1	1	1	1	0	N
Food Service Worker	10	7	7	7	7	7	0	N
<b>TOTAL, DETENTION FACILITY</b>		180	180	182	182	182	0	
<b>EMERGENCY MANAGEMENT</b>								
Director, Emergency Management	24	1	1	1	1	1	0	Y
Senior Research Analyst	24	0	0	1	1	1	0	N
Asst. Director, Emergency Mgmt.	22	1	1	1	1	1	0	Y
<b>TOTAL, EMERGENCY MANAGEMENT</b>		2	2	3	3	3	0	
<b>EMERGENCY SERV. ACADEMY (ESA)</b>								
Director, ESA	22	1	1	1	1	1	0	Y
Asst. Director, ESA	19	1	1	1	1	1	0	Y
<b>TOTAL, ESA</b>		2	2	2	2	2	0	
<b>HAZ MAT TEAM</b>								
Fire Marshall	28	0	1	1	1	1	0	Y
<b>TOTAL, HAZ MAT TEAM</b>		0	1	1	1	1	0	
<b>SHERIFF'S OFFICE</b>								
Sheriff	Elected	1	1	1	1	1	0	Y
Major	32	1	1	1	1	1	0	Y
Captain	29	4	5	5	5	5	0	Y
Lieutenant	24	13	15	16	16	16	0	N
Chaplain	24	0	0	1	1	1	0	N
Sergeant	23	34	36	37	37	37	0	N
Sergeant/Records Supervisor	23	1	1	1	1	1	0	N
Bomb Technician	23	1	1	1	1	1	0	N
Master Deputy	21	49	68	80	80	80	0	N
Senior Detective	21	7	12	11	11	11	0	N
Detective	20	28	26	26	26	26	0	N
Senior Administrative Assistant	20	2	3	3	3	3	0	N
Deputy I, II, III, IV	17-20	146	123	109	109	112	3	N
Code Enforcement Officer	19	0	0	2	2	2	0	N
Victim Witness Counselor	19	1	1	1	1	1	0	N
Administrative Assistant	18	2	1	1	1	1	0	N
Victim Witness Advocate	17	1	1	1	1	1	0	N
Constable	15	4	4	4	4	4	0	N
Administrative Secretary	14	5	6	6	6	6	0	N
Senior Data Entry Operator	13	1	1	1	1	1	0	N
Data Entry Operator	11	12	12	12	12	12	0	N
<i>Other Positions</i>	<i>N/A</i>	2	0	0	0	0	0	<i>N/A</i>
<b>TOTAL, SHERIFF'S OFFICE</b>		315	318	320	320	323	3	
<b>VOLUNTEER FIRE DEPARTMENTS</b>								
None								
<b>TOTAL, PUBLIC SAFETY</b>		576	580	586	587	589	3	

**SPARTANBURG COUNTY, SOUTH CAROLINA  
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<b>CIRCUIT SOLICITOR</b>	<b>GRADE</b>	<b>FY 04/05</b>	<b>FY 05/06</b>	<b>*FY 06/07</b>	<b>FY 07/08 RECOMM</b>	<b>FY 07/08 ADOPTED</b>	<b>INC/DEC FY 08 - 07</b>	<b>EXEMPT (Y/N)</b>
Principal Deputy Solicitor	35	1	1	1	1	1	0	Y
Deputy Solicitor	30	1	1	1	1	1	0	Y
Assistant Solicitor I, II, III	25-29	23	23	23	24	24	1	Y
Administrator	26	1	1	1	1	1	0	Y
Public Information Officer	24	1	1	1	1	1	0	N
Chief Administrative Assistant	22	0	0	1	1	1	0	N
Senior Criminal Investigator	21	6	5	6	5	5	(1)	N
Criminal Investigator	20	4	2	1	1	1	0	N
Senior Administrative Assistant	20	1	2	2	2	2	0	N
Worthless Check Program Coordinator	20	0	1	1	1	1	0	N
Administrative Assistant	18	2	1	1	3	3	2	N
Paralegal	17	1	4	5	4	4	(1)	N
Victim Witness Advocate	17	1	1	1	1	1	0	N
Administrative Secretary	14	7	10	9	6	5	(4)	N
Data Entry Operator	11	1	1	1	1	1	0	N
<i>Other Positions</i>	<i>N/A</i>	1	1	0	0	0	0	<i>N/A</i>
<b>TOTAL, CIRCUIT SOLICITOR</b>		51	55	55	53	52	(3)	
<b>CLERK OF COURT</b>	<b>GRADE</b>	<b>FY 04/05</b>	<b>FY 05/06</b>	<b>*FY 06/07</b>	<b>FY 07/08 RECOMM</b>	<b>FY 07/08 ADOPTED</b>	<b>INC/DEC FY 08 - 07</b>	<b>EXEMPT (Y/N)</b>
Clerk of Court	Elected	1	1	1	1	1	0	Y
Assistant Clerk of Court	26	1	1	1	1	1	0	Y
Accounting Supervisor	26	0	1	1	1	1	0	Y
Chief Administrative Assistant	22	2	2	2	2	2	0	N
Senior Accountant	22	0	0	1	1	1	0	Y
Senior Administrative Assistant	20	1	1	1	1	1	0	N
Administrative Assistant	18	1	1	1	1	1	0	N
Senior Deputy Court Clerk	17	2	2	2	2	2	0	N
Deputy Court Clerk	16	6	6	7	7	7	0	N
Accounting Technician	16	1	1	1	1	1	0	N
Senior Account Clerk	14	4	4	4	4	4	0	N
Child Enforcement Clerk	14	5	5	4	4	4	0	N
Senior Court Clerk	13	15	15	15	15	15	0	N
Bailiff	<i>N/A</i>	12	12	12	12	12	0	N
<i>Other Positions</i>	<i>N/A</i>	1	1	0	0	0	0	<i>N/A</i>
<b>TOTAL, CLERK OF COURT</b>		52	53	53	53	53	0	
<b>DISTRICT MAGISTRATES</b>	<b>GRADE</b>	<b>FY 04/05</b>	<b>FY 05/06</b>	<b>*FY 06/07</b>	<b>FY 07/08 RECOMM</b>	<b>FY 07/08 ADOPTED</b>	<b>INC/DEC FY 08 - 07</b>	<b>EXEMPT (Y/N)</b>
Magistrate	Unclass	8	8	8	8	8	0	N
Constable	15	8	8	8	8	8	0	N
Court Clerk	12	4	4	4	4	4	0	N
<b>TOTAL, DISTRICT MAGISTRATES</b>		20	20	20	20	20	0	
<b>MAGISTERIAL COURT</b>	<b>GRADE</b>	<b>FY 04/05</b>	<b>FY 05/06</b>	<b>*FY 06/07</b>	<b>FY 07/08 RECOMM</b>	<b>FY 07/08 ADOPTED</b>	<b>INC/DEC FY 08 - 07</b>	<b>EXEMPT (Y/N)</b>
Chief Magistrate	Appt.	1	1	1	1	1	0	Y
Magistrate	Appt.	11	11	11	11	11	0	Y
Chief Administrative Assistant	22	1	1	1	1	1	0	N
Senior Magistrate Court Coordinator	20	2	4	4	4	4	0	N
Magistrate Court Coordinator	18	3	4	4	4	4	0	N
Administrative Assistant	18	3	3	3	4	4	1	N
Constable	15	5	6	6	6	6	0	N
Administrative Secretary	14	7	6	6	6	6	0	N
Court Clerk	12	8	8	8	10	10	2	N
Secretary	12	2	2	2	2	2	0	N
<i>Other Positions</i>	<i>N/A</i>	2	0	0	0	0	0	N
<b>TOTAL, MAGISTERIAL COURT</b>		45	46	46	49	49	3	
<b>MASTER IN EQUITY</b>	<b>GRADE</b>	<b>FY 04/05</b>	<b>FY 05/06</b>	<b>*FY 06/07</b>	<b>FY 07/08 RECOMM</b>	<b>FY 07/08 ADOPTED</b>	<b>INC/DEC FY 08 - 07</b>	<b>EXEMPT (Y/N)</b>
Master In Equity	Unclass	1	1	1	1	1	0	Y
Administrative Assistant	18	1	1	1	1	1	0	N
Court Reporter	17	2	2	2	2	2	0	N
Accounting Technician	16	1	1	1	1	1	0	N
<b>TOTAL, MASTER IN EQUITY</b>		5	5	5	5	5	0	

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<b>ADULT PRE-TRIAL INTERVENTION</b>	GRADE	FY 04/05	FY 05/06	*FY 06/07	FY 07/08 RECOMM	<b>FY 07/08 ADOPTED</b>	INC/DEC FY 08 - 07	EXEMPT (Y/N)
Intervention Coordinator	25	1	1	1	1	1	0	Y
Counselor III	21	1	1	1	1	1	0	Y
Counselor II	19	1	1	1	1	1	0	Y
Administrative Secretary	14	1	1	1	1	1	0	N
<b>TOTAL, ADULT PRE-TRIAL INTER.</b>		4	4	4	4	4	0	
<b>JUVENILE PRE-TRIAL INTERVENTION</b>	GRADE	FY 04/05	FY 05/06	*FY 06/07	FY 07/08 RECOMM	<b>FY 07/08 ADOPTED</b>	INC/DEC FY 08 - 07	EXEMPT (Y/N)
Counselor II	19	1	1	1	1	1	0	Y
Counselor I	17	1	1	1	1	1	0	Y
<b>TOTAL, JUV. PRE-TRIAL INTER.</b>		2	2	2	2	2	0	
<b>PROBATE COURT</b>	GRADE	FY 04/05	FY 05/06	*FY 06/07	FY 07/08 RECOMM	<b>FY 07/08 ADOPTED</b>	INC/DEC FY 08 - 07	EXEMPT (Y/N)
Probate Judge	Elected	1	1	1	1	1	0	Y
Assistant Probate Judge	30	2	2	2	2	2	0	Y
Probate Court Administrator	27	1	1	1	1	1	0	Y
Commitment Division Court Supervisor	24	1	1	1	1	1	0	Y
Deputy Clerk	23	1	1	1	1	1	0	N
Court Coordinator	22	0	1	1	1	1	0	N
Estate Clerk Specialist II	21	1	2	2	2	2	0	N
Court Reporter	19	1	1	1	1	1	0	N
Estate Clerk Specialist I	18	5	4	4	4	4	0	N
Account Technician	16	0	0	1	1	1	0	N
Court Clerk	15	3	3	3	3	3	0	N
<i>Other Positions</i>	<i>N/A</i>	2	0	0	0	0	0	<i>N/A</i>
<b>TOTAL, PROBATE COURT</b>		18	17	18	18	18	0	
<b>PUBLIC DEFENDER</b>	GRADE	FY 04/05	FY 05/06	*FY 06/07	FY 07/08 RECOMM	<b>FY 07/08 ADOPTED</b>	INC/DEC FY 08 - 07	EXEMPT (Y/N)
Public Defender	Unclass	1	1	1	1	1	0	Y
Senior Assistant Public Defender	28	7	7	7	7	7	0	Y
Assistant Public Defender	26	6	8	8	8	8	0	Y
Court Coordinator	26	1	1	1	1	1	0	Y
Senior Investigator	21	0	0	1	1	1	0	N
Investigator	20	2	2	1	1	1	0	N
Senior Administrative Assistant	20	1	1	1	1	1	0	N
Interviewer/Screenener	16	0	1	1	1	1	0	N
Secretary	12	1	1	1	1	1	0	N
<b>TOTAL, PUBLIC DEFENDER</b>		19	22	22	22	22	0	
<b>VICTIM WITNESS PROGRAM</b>	GRADE	FY 04/05	FY 05/06	*FY 06/07	FY 07/08 RECOMM	<b>FY 07/08 ADOPTED</b>	INC/DEC FY 08 - 07	EXEMPT (Y/N)
Victim Witness Counselor	19	2	2	2	2	2	0	N
Victim Witness Advocate	17	1	1	1	1	1	0	N
<b>TOTAL, VICTIM WITNESS PROGRAM</b>		3	3	3	3	3	0	
<b>TOTAL, JUDICIAL</b>		219	227	228	229	228	0	
<b>PUBLIC WORKS ADMINISTRATION</b>	GRADE	FY 04/05	FY 05/06	*FY 06/07	FY 07/08 RECOMM	<b>FY 07/08 ADOPTED</b>	INC/DEC FY 08 - 07	EXEMPT (Y/N)
**Director of Public Works	37	1	1	1	1	1	0	Y
***Director of Operations	34	1	1	1	1	1	0	Y
<b>TOTAL, PUBLIC WORKS ADMIN.</b>		2	2	2	2	2	0	
<b>PUBLIC WORKS ENGINEERING</b>	GRADE	FY 04/05	FY 05/06	*FY 06/07	FY 07/08 RECOMM	<b>FY 07/08 ADOPTED</b>	INC/DEC FY 08 - 07	EXEMPT (Y/N)
County Engineer	34	1	1	1	1	1	0	Y
Development Coordinator	22	1	1	1	1	1	0	N
Engineering Technician	17	5	4	4	4	4	0	N
<i>Other Positions</i>	<i>N/A</i>	1	0	0	0	0	0	<i>N/A</i>
<b>TOTAL, PUBLIC WORKS ENG.</b>		8	6	6	6	6	0	

**SPARTANBURG COUNTY, SOUTH CAROLINA  
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<b>ROADS AND BRIDGES</b>	GRADE	FY 04/05	FY 05/06	*FY 06/07	FY 07/08 RECOMM	FY 07/08 ADOPTED	INC/DEC FY 08 - 07	EXEMPT (Y/N)
Assistant Director	27	1	1	1	1	1	0	Y
Construction Project Coordinator	22	1	1	1	1	1	0	N
Senior Administrative Assistant	20	1	1	1	1	1	0	N
Bridge Crew Supervisor	19	1	1	1	1	1	0	N
Sign/Marking Supervisor	19	1	1	1	1	1	0	Y
Administrative Assistant	18	1	1	1	1	1	0	N
Crew Supervisor	18	7	7	7	7	7	0	N
Engineering Technician	17	2	2	2	2	2	0	N
Paralegal	17	1	1	1	1	1	0	N
Senior Bridge Technician	17	2	2	2	2	2	0	N
Bridge Technician	15	2	2	2	2	2	0	N
Senior Sign/Marking Technician	15	3	3	3	3	3	0	N
Sign/Marking Technician	13	1	1	1	1	1	0	N
Motor Equipment Operator I, II, III, IV	11-15	36	36	35	35	35	0	N
Site Monitor/Landfill	9	0	0	1	1	1	0	N
<i>Other Positions</i>	N/A	1	1	0	0	0	0	N
<b>TOTAL, ROADS AND BRIDGES</b>		61	61	60	60	60	0	
<b>TOTAL, PUBLIC WORKS</b>		71	69	68	68	68	0	
<b>INDIGENT CARE SERVICES</b>	GRADE	FY 04/05	FY 05/06	*FY 06/07	FY 07/08 RECOMM	FY 07/08 ADOPTED	INC/DEC FY 08 - 07	EXEMPT (Y/N)
Supervisor	19	1	1	1	1	1	0	Y
Eligibility Officer	14	2	2	2	2	2	0	N
Office Assistant	10	1	1	1	1	1	0	N
<b>TOTAL, INDIGENT CARE SERVICES</b>		4	4	4	4	4	0	
<b>TOTAL, HEALTH AND HUMAN SVCS.</b>		4	4	4	4	4	0	
<b>PARKS AND RECREATION</b>	GRADE	FY 04/05	FY 05/06	FY 06/07	FY 07/08 RECOMM	FY 07/08 ADOPTED	INC/DEC FY 08 - 07	EXEMPT (Y/N)
Administration		4	4	0	0	0	0	N/A
Athletics		4	4	0	0	0	0	N/A
City Centers		33	0	0	0	0	0	N/A
County Centers		32	33	0	0	0	0	N/A
Cleveland Park		13	13	0	0	0	0	N/A
Park Maintenance		29	22	0	0	0	0	N/A
Pools		7	0	0	0	0	0	N/A
Projects		1	1	0	0	0	0	N/A
Soccer Complex		2	2	0	0	0	0	N/A
Swim Center		12	0	0	0	0	0	N/A
<b>TOTAL, PARKS AND RECREATION</b>		137	79	0	0	0	0	
<b>ENVIRONMENTAL ENFORCEMENT</b>	GRADE	FY 04/05	FY 05/06	*FY 06/07	FY 07/08 RECOMM	FY 07/08 ADOPTED	INC/DEC FY 08 - 07	EXEMPT (Y/N)
*Director of Environmental Enforcement	29	1	1	1	1	1	0	Y
Code Enforcement Officer	19	0	0	3	3	3	0	N
Senior Animal Control Officer	18	0	0	1	1	1	0	N
Animal Control Officer	14	6	6	5	5	5	0	N
Administrative Secretary	14	0	0	2	2	2	0	N
Secretary	10	0	0	1	1	1	0	N
Other Positions	N/A	2	2	0	0	0	0	N/A
<b>TOTAL, ENVIRON. ENFORCEMENT</b>		9	9	13	13	13	0	
<b>OUTSIDE AGENCIES</b>	GRADE	FY 04/05	FY 05/06	*FY 06/07	FY 07/08 RECOMM	FY 07/08 ADOPTED	INC/DEC FY 08 - 07	EXEMPT (Y/N)
Soil & Water - Administrative Secretary	14	1	1	1	1	1	0	N
<b>TOTAL, OUTSIDE AGENCIES</b>		1	1	1	1	1	0	
<b>TOTAL, ENV. AND CONSERVATION</b>		10	10	14	14	14	0	
<b>FACILITIES MAINTENANCE</b>	GRADE	FY 04/05	FY 05/06	*FY 06/07	FY 07/08 RECOMM	FY 07/08 ADOPTED	INC/DEC FY 08 - 07	EXEMPT (Y/N)
Facilities Maintenance Manager	27	1	1	1	1	1	0	Y
Sr. Building Maintenance Superintendent	23	0	0	1	1	1	0	Y
Building Maintenance Superintendent	19	3	3	3	3	3	0	Y
Asst. Building Maintenance Superintendent	17	2	2	1	1	1	0	N
Senior Building Maintenance Mechanic	16	6	7	7	7	7	0	N
Building Maintenance Mechanic	14	5	4	5	5	5	0	N
<i>Other Positions</i>	N/A	4	2	0	0	0	0	N/A
<b>TOTAL, FACILITIES MAINTENANCE</b>		21	19	18	18	18	0	
<b>TOTAL, FACILITIES MAINTENANCE</b>		21	19	18	18	18	0	
<b>TOTAL, GENERAL FUND</b>		1,256	1,208	1,135	1,143	1,139	4	

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<b>COMM. AND ECON. DEVELOPMENT</b>	GRADE	FY 04/05	FY 05/06	*FY 06/07	FY 07/08 RECOMM	FY 07/08 ADOPTED	INC/DEC FY 08 - 07	EXEMPT (Y/N)
Director	31	1	1	1	1	1	0	Y
Planning Program Supervisor	26	1	1	1	1	1	0	Y
Housing Services Construction Mgr.	24	1	1	1	1	1	0	Y
Housing Services Specialist	21	1	1	1	1	1	0	N
Construction Specialist	21	1	1	1	1	1	0	N
Planner	21	2	2	2	2	2	0	Y
Fiscal Coordinator	20	1	1	1	1	1	0	Y
Senior Administrative Assistant	20	2	2	2	2	2	0	N
Administrative Secretary	14	1	1	1	1	1	0	N
<i>Other Positions</i>	24	1	1	1	0	0	(1)	N/A
<b>TOTAL, COMM. AND ECON. DEV.</b>		12	12	12	11	11	(1)	
<b>FLEET SERVICES FUND</b>	GRADE	FY 04/05	FY 05/06	*FY 06/07	FY 07/08 RECOMM	FY 07/08 ADOPTED	INC/DEC FY 08 - 07	EXEMPT (Y/N)
Fleet Manager	27	1	1	1	1	1	0	Y
Senior Diesel Mechanic	20	2	2	2	2	2	0	N
Office/Data Manager	19	1	1	1	1	1	0	N
Diesel Mechanic	18	4	4	4	4	4	0	N
Auto Parts Manager	18	1	1	1	1	1	0	N
Senior Auto Mechanic	17	3	3	3	3	3	0	N
Auto Mechanic	15	2	2	1	1	1	0	N
Tire Technician	15	1	1	1	1	1	0	N
Service Writer	14	1	1	1	1	1	0	N
Auto Parts Clerk	12	1	1	1	1	1	0	N
Auto Mechanic Helper	11	2	2	2	2	2	0	N
<b>TOTAL, FLEET SERVICES</b>		19	19	18	18	18	0	
<b>9-1-1 PHONE SYSTEM FUND</b>	GRADE	FY 04/05	FY 05/06	*FY 06/07	FY 07/08 RECOMM	FY 07/08 ADOPTED	INC/DEC FY 08 - 07	EXEMPT (Y/N)
Training Coordinator	21	1	1	1	1	1	0	Y
Quality Assurance Coordinator	19	1	1	1	1	1	0	N
Address/GEO Technician	17	1	1	1	1	1	0	N
<b>TOTAL, 9-1-1 PHONE SYSTEM FUND</b>		3	3	3	3	3	0	
<b>PALMETTO LANDFILL FUND</b>	GRADE	FY 04/05	FY 05/06	*FY 06/07	FY 07/08 RECOMM	FY 07/08 ADOPTED	INC/DEC FY 08 - 07	EXEMPT (Y/N)
Assistant Solid Waste Manager	21	1	1	1	1	1	0	N
<b>TOTAL, PALMETTO LANDFILL FUND</b>		1	1	1	1	1	0	
<b>SOLID WASTE MGMT. FUND</b>	GRADE	FY 04/05	FY 05/06	*FY 06/07	FY 07/08 RECOMM	FY 07/08 ADOPTED	INC/DEC FY 08 - 07	EXEMPT (Y/N)
<b>Administration</b>								
Solid Waste Manager	26	1	1	1	1	1	0	Y
Solid Waste Coordinator	21	1	1	1	1	1	0	Y
Recycling Coordinator	21	1	1	1	1	1	0	Y
Senior Administrative Assistant	20	1	1	1	1	1	0	N
*Public Works Director	37							Y
*Assistant County Administrator	36							Y
*Director of Operations	34							Y
Subtotal, Administration		4	4	4	4	4	0	
<b>Solid Waste Collections</b>								
Collections Coordinator	21	1	1	1	1	1	0	Y
MEO IV/Service Mechanic	16	1	1	1	2	2	1	N
Motor Equipment Operator IV	15	7	7	7	8	8	1	N
Motor Equipment Operator II	12	1	1	1	1	1	0	N
Motor Equipment Operator I	11	1	1	1	1	1	0	N
Site Operator	8	58	58	58	57	57	(1)	N
Subtotal, Collections		69	69	69	70	70	1	
<b>Environmental Enforcement</b>								
Environmental Enforcement Sergeant	20	0	0	1	1	1	0	N
Env. Enforcement Officer I	15	4	4	5	5	5	0	N
*Director	29	0	0	0	0	0	0	N
<i>Other Positions</i>	N/A	1	1	0	0	0	0	N
Subtotal, Env. Enforcement		5	5	6	6	6	0	

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<b>SOLID WASTE (CONTINUED)</b>	GRADE	FY 04/05	FY 05/06	*FY 06/07	FY 07/08 RECOMM	FY 07/08 ADOPTED	INC/DEC FY 08 - 07	EXEMPT (Y/N)
<b>Landfills</b>								
Special Projects Coordinator	22	0	0	1	1	1	0	N
Chief Heavy Equipment Operator	17	2	2	2	2	2	0	N
MEO IV/Service Mechanic	16	1	1	1	1	1	0	N
Motor Equipment Operator IV	15	6	6	5	5	5	0	N
Administrative Secretary	14	0	0	1	1	1	0	N
Landfill Control Clerk	11	3	4	4	4	4	0	N
Site Monitor	9	9	9	9	9	9	0	N
Service Person	9	1	1	1	1	1	0	N
<i>Other Positions</i>	N/A	2	1	0	0	0	0	N/A
Subtotal, Landfills		24	24	24	24	24	0	
<b>Landfill Engineering</b>								
Environmental Engineer	25	1	1	1	1	1	0	Y
Subtotal, Landfill Engineering		1	1	1	1	1	0	
<b>TOTAL, SOLID WASTE MGMT.</b>		<b>103</b>	<b>103</b>	<b>104</b>	<b>105</b>	<b>105</b>	<b>1</b>	
<b>ROAD MAINTENANCE FEE FUND</b>	GRADE	FY 04/05	FY 05/06	*FY 06/07	FY 07/08 RECOMM	FY 07/08 ADOPTED	INC/DEC FY 08 - 07	EXEMPT (Y/N)
Motor Equipment Operator IV	15	0	6	6	6	6	0	N
<b>TOTAL, ROAD MAINT. FEE FUND</b>		<b>0</b>	<b>6</b>	<b>6</b>	<b>6</b>	<b>6</b>	<b>0</b>	
<b>STORMWATER MANAGEMENT</b>	GRADE	FY 04/05	FY 05/06	*FY 06/07	FY 07/08 RECOMM	FY 07/08 ADOPTED	INC/DEC FY 08 - 07	EXEMPT (Y/N)
Environmental Engineer	25	0	1	1	1	1	0	Y
Engineering Technician	17	0	2	2	2	2	0	N
Administrative Secretary	14	0	0	1	1	1	0	N
<i>Other Positions</i>	N/A	3	0	0	0	0	0	N/A
<b>TOTAL, STORMWATER MGMT.</b>		<b>3</b>	<b>3</b>	<b>4</b>	<b>4</b>	<b>4</b>	<b>0</b>	
<b>ALCOHOL AND DRUG COMMISSION</b>	GRADE	FY 04/05	FY 05/06	*FY 06/07	FY 07/08 RECOMM	FY 07/08 ADOPTED	INC/DEC FY 08 - 07	EXEMPT (Y/N)
<b>Administration</b>								
Executive Director	30	1	1	1	1	1	0	Y
Deputy Director	26	1	1	1	1	1	0	Y
Senior Program Coordinator	23	1	1	1	1	1	0	Y
Subtotal, Administration		3	3	3	3	3	0	
<b>Community Referral</b>								
Deputy Director	26	1	1	1	1	1	0	Y
Counselor III	20	0	1	2	2	2	0	Y
Senior Administrative Assistant	20	1	1	1	1	1	0	N
Counselor II	18	3	2	2	2	2	0	Y
Accounting Technician	16	2	1	1	1	1	0	N
Administrative Secretary	14	2	2	2	2	2	0	N
Clerical Assistant	10	1	1	1	1	1	0	N
Clinical Specialist II	Unclass	3	5	6	6	6	0	N
Clinical Specialist I	Unclass	1	1	1	1	1	0	N
<i>Other Positions</i>	N/A	2	2	1	0	0	(1)	N/A
Subtotal, Community Referral		16	17	18	17	17	(1)	
<b>Youth and Adolescent Services</b>								
Program Coordinator	22	1	1	1	1	1	0	Y
Counselor I	16	1	1	1	1	1	0	N
Administrative Secretary	14	1	1	1	1	1	0	N
Clinical Specialist II	Unclass	4	2	2	2	2	0	N
Clinical Specialist I	Unclass	1	1	1	1	1	0	N
Subtotal, Youth and Adolescent Svcs.		8	6	6	6	6	0	
<b>Bridge Grant</b>								
Counselor II	18	1	1	1	1	1	0	Y
Clinical Specialist II	Unclass	0	0	1	1	1	0	N
<i>Other Positions</i>	N/A	1	1	0	0	0	0	N/A
Subtotal, Bridge Grant		2	2	2	2	2	0	

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<b>ALCOHOL AND DRUG COMM. (CONT.)</b>	<b>GRADE</b>	<b>FY 04/05</b>	<b>FY 05/06</b>	<b>*FY 06/07</b>	<b>FY 07/08 RECOMM</b>	<b>FY 07/08 ADOPTED</b>	<b>INC/DEC FY 08 - 07</b>	<b>EXEMPT (Y/N)</b>
<b>Alcohol/Drug Safety Action Program</b>								
Program Coordinator	22	1	1	1	1	1	0	Y
Counselor III	20	1	1	1	1	1	0	Y
Counselor II	18	1	1	1	1	1	0	Y
Accounting Technician	16	1	1	1	1	1	0	N
Senior Accounting Clerk	14	1	1	1	1	1	0	N
Administrative Secretary	14	1	1	1	1	1	0	N
Clinical Specialist II	Unclass	7	7	6	6	6	0	N
Subtotal, ASAP		13	13	12	12	12	0	
<b>Occupational - EAP</b>								
Program Coordinator	22	1	1	1	1	1	0	Y
Clinical Social Worker	20	1	1	1	1	1	0	Y
Administrative Secretary	14	1	1	1	1	1	0	N
Clinical Specialist II	Unclass	2	2	2	2	2	0	N
Subtotal, Occupational - EAP		5	5	5	5	5	0	
<b>HIV - IPC</b>								
Prevention Specialist III	20	1	1	1	1	1	0	Y
Subtotal, HIV-IPC		1	1	1	1	1	0	
<b>Prevention Program</b>								
Senior Program Coordinator	23	1	1	1	1	1	0	Y
Prevention Specialist III	20	1	1	2	1	1	(1)	N
Prevention Specialist I	16	1	1	1	1	1	0	N
Clinical Specialist II	Unclass	0	0	1	1	1	0	N
Other Positions	N/A	3	2	0	0	0	0	N/A
Subtotal, Prevention Program		6	5	5	4	4	(1)	
<b>Detoxification Department</b>								
Senior Program Coordinator	23	1	2	1	1	1	0	Y
Program Coordinator	22	1	0	1	1	1	0	Y
Counselor III	20	0	0	1	1	1	0	Y
Administrative Assistant	18	0	1	1	1	1	0	N
Detox Counselor	16	2	2	2	2	2	0	N
Senior Detox Technician	13	0	5	4	4	4	0	N
Detox Technician	11	16	11	6	6	6	0	N
Other Positions	N/A	2	1	0	0	0	0	N/A
Subtotal, Detoxification Department		22	22	16	16	16	0	
<b>DFS Grant</b>								
Other Positions	N/A	1	1	0	0	0	0	N/A
Subtotal, DFS Grant		1	1	0	0	0	0	
<b>Drug Court</b>								
Deputy Director	26	0	1	1	1	1	0	Y
Clerical Assistant	10	1	1	1	1	1	0	N
Clinical Specialist II	Unclass	3	3	4	4	4	0	N
Other Positions	N/A	1	0	0	0	0	0	N/A
Subtotal, Drug Court		5	5	6	6	6	0	
<b>DAODAS HIV Outpatient</b>								
Prevention Specialist II	18	0	0	0	1	1	1	Y
Subtotal, DAODAS HIV Outpatient		0	0	0	1	1	1	
<b>AIOP Department</b>								
Counselor II	18	1	2	2	2	2	0	Y
Homebound Teacher	Unclass	1	1	1	1	1	0	N
Homebound Teacher Aide	Unclass	1	1	1	1	1	0	N
Other Positions	N/A	1	0	0	0	0	0	N/A
Subtotal, AIOP Department		4	4	4	4	4	0	
<b>IOP Department</b>								
Counselor III	20	2	2	2	2	2	0	Y
Administrative Secretary	14	1	1	1	1	1	0	N
Subtotal, IOP Department		3	3	3	3	3	0	
<b>Intensive Family Services</b>								
Other Positions	N/A	2	1	0	0	0	0	N/A
Subtotal, Intensive Family Services		2	1	0	0	0	0	
<b>TOTAL, ALCOHOL AND DRUG ABUSE</b>		<b>91</b>	<b>88</b>	<b>81</b>	<b>80</b>	<b>80</b>	<b>(1)</b>	

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<b>WORKFORCE INVESTMENT BOARD</b>	<b>GRADE</b>	<b>FY 04/05</b>	<b>FY 05/06</b>	<b>*FY 06/07</b>	<b>FY 07/08 RECOMM</b>	<b>FY 07/08 ADOPTED</b>	<b>INC/DEC FY 08 - 07</b>	<b>EXEMPT (Y/N)</b>
Director, Workforce Investment Board	31	1	1	1	1	1	0	Y
Career Source Center Coordinator	29	0	0	1	1	1	0	Y
Asst. Director, Workforce Inv. Board	24	1	1	1	1	1	0	Y
Events Specialist	23	0	1	1	1	1	0	Y
One Stop Operations Manager	22	1	1	1	1	1	0	Y
Workforce Specialist Coordinator	21	1	1	1	1	1	0	N
Employer Services Coordinator	20	1	1	1	1	1	0	N
Business Services Coordinator	20	0	0	1	1	1	0	N
Resource Center Coordinator	20	0	0	1	1	1	0	N
Program Coordinator	20	1	1	1	1	1	0	N
Senior Workforce Specialist	20	6	7	7	7	7	0	N
Workforce Specialist	18	6	5	5	5	5	0	N
Administrative Assistant	18	1	1	1	1	1	0	N
Accounting Technician	16	0	1	1	1	1	0	N
Administrative Secretary	14	2	1	1	1	1	0	N
Customer Service Representatives	14	0	0	2	2	2	0	N
Secretary	12	0	0	2	2	2	0	N
<i>Other Positions</i>	<i>N/A</i>	3	2	0	0	0	0	<i>N/A</i>
<b>TOTAL, WORKFORCE INV. BOARD</b>		24	24	29	29	29	0	
<b>PARKS AND RECREATION COMM.</b>	<b>GRADE</b>	<b>FY 04/05</b>	<b>FY 05/06</b>	<b>*FY 06/07</b>	<b>FY 07/08 RECOMM</b>	<b>FY 07/08 ADOPTED</b>	<b>INC/DEC FY 08 - 07</b>	<b>EXEMPT (Y/N)</b>
<b>Administration</b>								
Director, Parks and Recreation	32			1	1	1	0	Y
Director of Operations	28			1	1	1	0	Y
Marketing and Development Coordinator	TBD			0	1	1	1	Y
Administrative Assistant	18			1	1	1	0	N
Administrative Secretary	14			1	1	1	0	N
Subtotal, Administration				4	5	5	1	
<b>Maintenance</b>								
Park Maintenance Technician	15			2	2	2	0	N
Crew Leader	14			7	7	7	0	N
Facility Support Specialist	TBD			0	1	1	1	N
Turfgrass Technician	13			3	3	3	0	N
Motor Equipment Operator I	11			2	2	2	0	N
Senior Service Person	10			8	18	18	10	N
Subtotal, Maintenance				22	33	33	11	
<b>Co. Recreation Centers</b>								
Director of Recreation	28			1	1	1	0	Y
Assistant Director of Recreation	24			1	1	1	0	Y
Center Director	18			5	5	5	0	Y
Assistant Center Director	17			5	5	5	0	Y
Playground Program Coordinator	TBD			1	1	1	0	N
Playground Director	11			13	13	13	0	N
Recreation Leader	11			6	6	6	0	N
Food Service Coordinator	11			1	1	1	0	N
Senior Service Person	10			1	1	1	0	N
Service Person	9			1	1	1	0	N
Subtotal, Co. Recreation Centers				35	35	35	0	
<b>Athletics</b>								
Director of Athletics	22			1	1	1	0	Y
Assistant Director of Athletics	20			1	1	1	0	Y
Senior Service Person	10			2	2	2	0	N
Subtotal, Athletics				4	4	4	0	
<b>Soccer Complex</b>								
Senior Service Person	10			2	2	2	0	N
Subtotal, Soccer Complex				2	2	2	0	

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<b>PARKS AND REC. COMM. (CONT.)</b>	<b>GRADE</b>	<b>FY 04/05</b>	<b>FY 05/06</b>	<b>*FY 06/07</b>	<b>FY 07/08 RECOMM</b>	<b>FY 07/08 ADOPTED</b>	<b>INC/DEC FY 08 - 07</b>	<b>EXEMPT (Y/N)</b>
<b>Cleveland Park</b>								
Cleveland Park Manager	23			1	1	1	0	Y
Assistant Rec. Center Director	17			1	1	1	0	N
Senior Building Maintenance Mechanic	16			1	1	1	0	N
Park Site Manager	14			4	4	4	0	N
Crew Leader	14			1	1	1	0	N
Turf Grass Technician	13			4	4	4	0	N
Mini Train Conductor (PT)	Unclass			3	3	3	0	N
Subtotal, Cleveland Park				15	15	15	0	
<b>Recreation Projects</b>								
Director of Facilities	TBD			1	1	1	0	Y
Subtotal, Recreation Projects				1	1	1	0	
<b>TOTAL, PARKS AND REC COMM.</b>		<b>0</b>	<b>0</b>	<b>83</b>	<b>95</b>	<b>95</b>	<b>12</b>	
<b>SPECIAL REVENUE FUNDS</b>								
Solicitor Grants	N/A			0	8	8	8	N/A
Juvenile Arbitration	N/A			2	2	2	0	N/A
Circuit Solicitor	N/A			0	1	1	1	N/A
Victim Witness Advocate Services	N/A			1	1	1	0	N/A
Sheriff - Civil Process	N/A			2	2	2	0	N/A
Sheriff's Grants	N/A			0	5	5	5	N/A
C-Funds	N/A			4	3	3	(1)	N/A
Transportation Planning	N/A			1	1	1	0	N/A
<b>TOTAL, SPECIAL REVENUE FUNDS</b>		<b>0</b>	<b>0</b>	<b>10</b>	<b>23</b>	<b>23</b>	<b>13</b>	
<b>TOTAL, OTHER FUNDS</b>		<b>256</b>	<b>259</b>	<b>351</b>	<b>375</b>	<b>375</b>	<b>24</b>	
<b>TOTAL, ALL FUNDS</b>		<b>1,512</b>	<b>1,467</b>	<b>1,486</b>	<b>1,518</b>	<b>1,514</b>	<b>28</b>	

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# **APPENDIX B**

## **COUNTY FINANCIAL POLICIES**

**SPARTANBURG COUNTY, SOUTH CAROLINA  
FY 08 ADOPTED OPERATING BUDGET**

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# SPARTANBURG COUNTY, SOUTH CAROLINA FINANCIAL POLICIES

## PURPOSE

Primary among the responsibilities of the government of Spartanburg 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 Spartanburg 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 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 expenditure and revenue 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

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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 'AA' County credit rating and meet seasonal cash flow shortfalls, the budget shall provide for an anticipated undesignated fund balance between 10% and 15% for general government and enterprise fund types, 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 10% of expenditures, 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 15%, 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 or revenue and expenditures.
- Generally, the fund balance levels are dictated by:
  - cash flow requirements to support operating expenses;
  - relative rate stability from year to year for enterprise funds;
  - susceptibility to emergency or unanticipated expenditure;
  - 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 10%, then the County shall rebuild the balance within one year.

### *Revenue Policy #2: Contingency*

- To help maintain services during short periods or economic decline and meet emergency conditions, in addition to the Fund Balance, the budget shall provide for a contingency. All general government and enterprise fund types shall maintain a contingency. The contingency shall also be exclusive of all reserves not anticipated to be readily available for use in emergencies. The contingency is established to provide for nonrecurring unanticipated expenditures, or to meet small increases in service delivery costs. The contingency reserve will be built by using 10% of the annual increase in unreserved, undesignated funds.
- Contingencies should be utilized to avoid large tax rate increases from one year to the next. Where correction of a fund balance deficit causes the contingency to fall, a gradual correction of the problem over a two-year period is preferable to a one-time jump in tax rates.

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**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.
- A balance will be sought in the revenue structure between the proportions of fluctuating and stable revenues. All sources of revenue authorized by the South Carolina Code of Laws may be sought to achieve the desirable balance.
- Revenues sources will be examined during the annual budget process. A five (5) year proforma shall be developed to ensure that projected future revenues meet projected future expenditures.
- 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 Spartanburg County for licenses, permits, fines, and other miscellaneous charges shall be set to recover a designated portion of the County's expense in providing the attendant service. These fees shall be reviewed annually. A revenue manual listing all such fees and charges of the county shall be maintained by the Management and Budget Division.

*Policy #6: 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. Future funding obligations as required by grant requirements must be decided at grant acceptance. The County shall seek grants and other funding opportunities which provide maximum leverage of tax supported monies. Further, the County shall seek to minimize grant funded commitments requiring recurring fiscal expenditures.

*Revenue Policy #7: 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.

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*Revenue Policy # 8: 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. 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.

**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 and expenditures forecasts must be prepared.
- The County Administrator shall annually prepare a full cost allocation plan to provide accurate, complete estimates of service costs.

*Operating Budget Policy #2: 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 #3: 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.
- 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 #4: Maintenance of Capital Assets*

- The budget should provide sufficient funds for the regular repair and maintenance of all County of Spartanburg capital assets.
- Future maintenance needs for all new capital facilities will be fully costed out.

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*Operating Budget Policy #5: Personnel Services*

- Spartanburg 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.
- 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.

**CAPITAL IMPROVEMENT POLICIES**

Polices relating to the five-year capital improvement program and special funds necessary to address particular needs of the Spartanburg 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 will result.

*Capital Improvement Policy #2: 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, the Finance Department 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 annual 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.

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**INVESTMENT POLICIES**

This investment policy applies to all monetary assets of the government of Spartanburg County and as managed by the Spartanburg County Treasurer.

Whenever there is an available cash balance in the County treasury that is more than sufficient to meet the current expenditures properly payable, the County should invest such portion of funds as is expedient. Safety of principal is the foremost objective of the investment program. Investments shall be undertaken in a manner that seeks to ensure the preservation of capital as prescribed in Section 12-45-220 of the South Carolina Code of Laws.

The investment portfolio shall remain sufficiently liquid to meet all operating requirements that may be reasonably anticipated. This is accomplished by structuring the portfolio so that securities mature concurrent with cash needs to meet anticipate demands. Full collateralization of the entire portfolio is required.

The investment portfolio shall be designed with the objective of attaining a market rate of return throughout budgetary and economic cycles, taking into account the investment risk constraints and liquidity needs. Return of investment is of secondary importance compared to the safety and liquidity objectives described above.

**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
  - 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 Government Finance Officers Association Certificate of Achievement for Excellence in Financial Reporting shall be pursued annually.

*Accounting Policy #2: Collateralization of Demand Deposit Accounts*

All demand deposit bank accounts under the authority of Spartanburg County will be required to be adequately collateralized to the extent that the balance exceeds the \$100,000 limit covered by FDIC

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insurance. Pledged collateral should be held either in a Federal Reserve pledge account, or by an independent third-party institution that is the agent of Spartanburg County. Pledged collateral should be held in the name of Spartanburg County.

*Accounting Policy # 3: Cash Handling Policy*

The establishment of strong internal controls for cash collections is necessary to prevent mishandling of funds and to safeguard against loss. Strong internal controls are also designed to protect employees from inappropriate charges of mishandling funds by defining his/her responsibilities in the cash handling process. Cash is considered to be any type of payment for goods or services including: coin, checks, money orders, credit cards and electronic funds transfers. All Spartanburg County departments receiving cash, including elected officials' offices, should have the following procedures in place:

- Proper accounting for cash as it is received.
- Adequate separation of duties with regard to cash receipts.
- Adequate safeguards for handling and storing cash.
- Approval of any voided cash receipts.
- Timely deposit of cash directly with the Spartanburg County Treasurer or in a departmental bank account.
- Timely notification of the Spartanburg County Internal Auditor of any changes in cash handling procedures.

Cash handling procedures are subject to audit by the Spartanburg County Internal Auditor and external audit firms.

**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 Spartanburg 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. 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 Spartanburg 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 Spartanburg County as permitted by the South Carolina Constitution.

**SPARTANBURG COUNTY, SOUTH CAROLINA  
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*Debt Policy #3: Self-Imposed/Council Limits on Issuance on 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.

*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.

*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 to County Council 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.

*Debt Policy #7: Economic Development Bonds*

The County shall strive to promote the economic welfare of the citizens of Spartanburg 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 the Jobs – Economic Development Authority Act.
- Fee in Lieu of Tax agreements.
- 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.

**Adopted by Spartanburg County Council 5/19/03**

# **APPENDIX C**

## **TEN-YEAR HISTORIES**

**All information in the section comes from the following sources:**

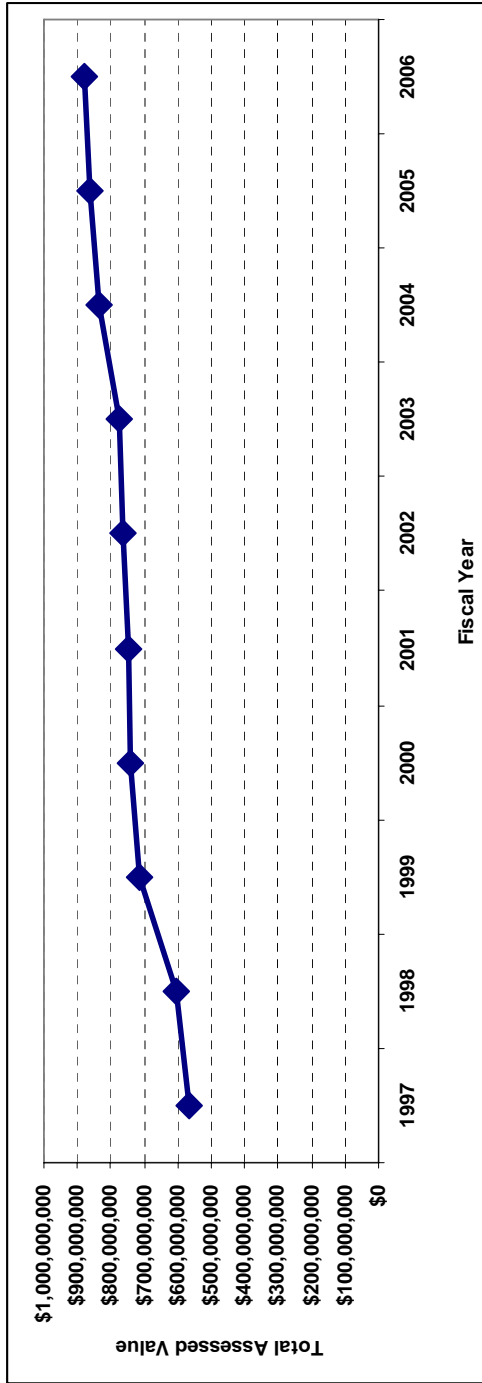
**2006 Spartanburg County Comprehensive Annual Report (CAFR)  
FY 2007 Spartanburg County Operating Budget Document  
FY 2008 Spartanburg County Operating Budget Document**

**SPARTANBURG COUNTY, SOUTH CAROLINA  
FY 08 ADOPTED OPERATING BUDGET**

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**SPARTANBURG COUNTY, SOUTH CAROLINA  
FY 08 ADOPTED OPERATING BUDGET**

**SPARTANBURG COUNTY, SOUTH CAROLINA  
ASSESSED AND ESTIMATED MARKET VALUE OF PROPERTY  
Fiscal Year 1997 - Fiscal Year 2006**



Fiscal Year	Real Property		Personal Property		Exemptions		Total		Ratio of Total Assessed Value To Total Estimated Market Value
	(a) Assessed Value	Estimated Market Value	(a) Assessed Value	Estimated Market Value	(b) New Manufacturing	Assessed Value	Estimated Market Value		
1997	248,085,119	7,638,591,806	379,082,734	3,271,124,904	63,776,620	563,391,233	10,909,716,710	5.16%	
1998	261,164,913	8,369,371,690	407,100,567	4,152,208,171	61,527,130	606,738,350	12,521,579,861	4.85%	
1999	361,177,620	8,853,641,916	421,396,407	4,288,359,029	67,810,475	714,763,552	13,142,000,945	5.44%	
2000	378,628,148	9,530,497,644	437,540,032	4,442,107,838	76,311,920	739,856,260	13,972,605,482	5.30%	
2001	396,318,633	10,178,673,062	425,930,300	3,643,761,000	73,481,141	748,767,792	13,822,434,062	5.42%	
2002	410,546,510	10,887,687,196	420,689,357	4,508,533,175	68,560,110	762,675,757	15,396,220,371	4.95%	
2003	423,483,557	11,292,212,671	418,330,213	4,609,241,665	67,486,710	774,327,060	15,901,454,336	4.87%	
2004	491,746,775	11,916,917,870	406,816,501	4,636,004,209	62,092,350	836,470,926	16,552,922,079	5.05%	
2005	511,336,343	13,085,368,987	399,370,003	4,783,548,268	48,866,660	861,839,686	17,868,917,255	4.82%	
2006	532,000,119	13,419,306,500	388,600,739	4,815,556,491	42,416,660	878,184,198	18,234,862,991	4.82%	

(a) Assessed value ratios applied to assessed market value:  
 Real property 4 - 6 %  
 Personal property 10.5%, Fee-in-lieu 6% & 4%

(b) Exemptions for new manufacturing property does not apply to school districts.

Source: Spartanburg County Comprehensive Annual Report for Fiscal Year Ending June 30, 2006, page 96.

**SPARTANBURG COUNTY, SOUTH CAROLINA  
FY 08 ADOPTED OPERATING BUDGET**

**SPARTANBURG COUNTY, SOUTH CAROLINA  
PROPERTY TAX LEVIES AND COLLECTIONS  
Fiscal Year 1997 - Fiscal Year 2006**

**Including County, School Districts, Municipalities, and Special Purpose District Taxes**

Fiscal Year	Total Tax Levy	Current Tax Collections	Percent of Current Taxes Collected	Delinquent Tax Collections	Total Tax Collections	Ratio of Total Tax Collections to Total Tax Levy	Outstanding Delinquent Taxes	Ratio of Delinquent Taxes to Total Levy
1997	154,420,301	145,044,716	93.9%	5,820,473	150,865,189	97.7%	11,880,731	7.7%
1998	163,390,535	153,636,175	94.0%	5,729,964	159,366,139	97.5%	13,855,163	8.5%
1999	185,723,406	173,792,752	93.6%	6,475,746	180,268,498	97.1%	16,293,498	8.8%
2000	197,239,943	182,921,453	92.7%	8,209,812	191,131,265	96.9%	18,294,908	9.3%
2001	187,245,564	172,024,003	91.9%	10,839,578	182,863,581	97.7%	23,964,473	12.8%
2002	219,960,474	201,015,657	91.4%	9,524,583	210,540,240	95.7%	27,991,472	12.7%
2003	224,237,276	205,707,854	91.7%	22,058,642	227,766,496	101.6%	25,165,546	11.2%
2004	233,068,601	214,876,013	92.2%	13,972,204	228,848,217	98.2%	27,840,053	11.9%
2005	245,013,520	228,305,694	93.2%	14,347,891	242,653,585	99.0%	27,369,923	11.2%
2006	254,549,096	229,916,925	90.3%	19,317,565	249,234,490	97.9%	29,223,681	11.5%

**County taxes: School Districts, Municipalities, and Special Purpose District Taxes are not included**

Fiscal Year	Total Tax Levy	Current Tax Collections	Percent of Current Taxes Collected	Delinquent Tax Collections	Total Tax Collections	Ratio of Total Tax Collections to Total Tax Levy
1997	32,591,286	30,664,223	94.1%	1,247,041	31,911,264	97.9%
1998	33,203,616	31,264,438	94.2%	999,009	32,263,447	97.2%
1999	37,916,056	35,534,312	93.7%	1,396,098	36,930,410	97.4%
2000	35,796,864	33,165,360	92.6%	1,618,963	34,784,323	97.2%
2001	38,706,317	35,578,039	91.9%	2,125,605	37,703,644	97.4%
2002	43,297,962	39,637,591	91.5%	1,714,430	41,352,021	95.5%
2003	43,124,406	39,682,562	92.0%	4,048,119	43,730,681	101.4%
2004	44,844,751	41,360,488	92.2%	2,716,841	44,077,329	98.3%
2005	47,667,120	44,427,026	93.2%	2,662,527	47,089,553	98.8%
2006	48,200,409	43,614,748	90.5%	3,803,139	47,417,887	98.4%

Source: Spartanburg County Comprehensive Annual Report for Fiscal Year Ending June 30, 2006, page 95.

**SPARTANBURG COUNTY, SOUTH CAROLINA  
FY 08 ADOPTED OPERATING BUDGET**

**SPARTANBURG COUNTY, SOUTH CAROLINA  
PROPERTY TAX MILLAGE RATES  
DIRECT AND OVERLAPPING GOVERNMENTS  
FY 1997 - FY 2006**

Fiscal Year	County Government				Municipalities			
	Operating	Debt Service	New Jail	Total	City of Spartanburg	Campobello	Chesnee	Cowpens
1997	70.7	5.4		76.1	108.5	93.0	118.6	102.2
1998	71.6	5.2		76.8	108.5	93.0	118.6	102.2
1999	68.1	4.4		72.5	97.0	75.7	76.9	92.2
2000	67.7	3.8		71.5	97.0	77.1	78.3	92.2
2001	68.3	3.8		72.1	97.0	90.0	78.3	102.2
2002	68.3	3.8		72.1	97.0	94.0	78.0	102.2
2003	68.3	3.8		72.1	97.0	94.0	98.0	102.2
2004	68.3	3.8		72.1	97.0	94.0	98.0	102.2
2005	67.5	3.6		71.1	93.3	91.7	100.0	102.2
2006	67.5	3.6		71.1	103.2	88.5	112.0	102.2

Fiscal Year	Municipalities									
	Duncan	Greer	Inman	Landrum	Lyman	Pacolet	Pacolet Mills	Wellford	Woodruff	Reidville
1997	68.0	87.1	93.0	81.0	29.5	65.8	89.9	24.2	104.6	
1998	68.0	87.1	95.0	81.0	40.0	65.0	65.0	36.2	104.6	
1999	67.3	81.9	62.8	68.7	33.5	59.9	<-----merged	27.9	99.6	9.5
2000	67.3	81.9	63.9	69.8	37.7	59.9		28.4	101.4	15.0
2001	67.3	97.9	65.3	69.8	37.7	59.0		29.0	101.4	15.0
2002	67.3	93.9	65.3	69.8	43.8	59.0		49.0	121.4	15.0
2003	67.3	93.9	65.3	69.8	43.8	59.0		49.0	121.4	15.0
2004	67.3	93.9	65.3	69.8	43.8	59.0		49.0	121.4	15.0
2005	65.5	93.9	67.3	69.8	45.1	62.0		55.5	121.0	15.0
2006	68.3	93.9	64.1	69.8	48.3	68.0		58.1	116.0	15.0

**SPARTANBURG COUNTY, SOUTH CAROLINA  
FY 08 ADOPTED OPERATING BUDGET**

**SPARTANBURG COUNTY, SOUTH CAROLINA  
PROPERTY TAX MILLAGE RATES  
DIRECT AND OVERLAPPING GOVERNMENTS  
FY 1997 - FY 2006**

Fiscal Year	School District 1			School District 2			School District 3			School District 4		
	Operating	Debt Service	Total	Operating	Debt Service	Total	Operating	Debt Service	Total	Operating	Debt Service	Total
1997	185.2	13.0	198.2	166.5	20.1	186.6	195.6	16.6	212.2	162.1	9.2	171.3
1998	193.7	13.3	207.0	163.0	17.0	180.0	196.8	18.9	215.7	158.1	8.1	166.2
1999	179.9	11.6	191.5	144.6	13.6	158.2	189.6	18.9	208.5	149.8	7.6	157.4
2000	181.9	11.6	193.5	144.6	12.4	157.0	196.4	18.9	215.3	146.5	8.1	154.6
2001	191.2	12.3	203.5	150.4	19.3	169.7	196.4	18.9	215.3	154.5	10.8	165.3
2002	201.3	13.1	214.4	157.1	19.7	176.8	208.5	13.9	222.4	171.0	10.8	181.8
2003	201.3	13.1	214.4	169.1	18.9	188.0	210.8	13.9	224.7	177.0	10.8	187.8
2004	273.4	13.1	286.5	258.8	18.9	277.7	306.9	13.9	320.8	269.7	10.8	280.5
2005	303.8	12.9	316.7	257.8	19.1	276.9	310.1	17.9	328.0	274.0	8.8	282.8
2006	311.1	13.1	324.2	258.7	19.1	277.8	310.7	17.9	328.6	275.3	8.8	284.1

Fiscal Year	School District 5			School District 6			School District 7			School District 9		
	Operating	Debt Service	Total	Operating	Debt Service	Total	Operating	Debt Service	Total	Operating	Debt Service	Total
1997	142.9	12.7	155.6	132.5	25.3	157.8	204.0		204.0	91.1	31.5	122.6
1998	157.0	7.6	164.6	133.9	25.3	159.2	205.2	9.5	214.7	91.1	34.5	125.6
1999	144.7	7.9	152.6	119.1	22.5	141.6	197.6	13.5	211.1	95.1	39.5	134.6
2000	146.9	17.5	164.4	136.9	26.2	163.1	199.7	13.9	213.6	99.1	42.5	141.6
2001	149.8	18.4	168.2	136.9	26.2	163.1	199.7	13.9	213.6	103.1	42.5	145.6
2002	167.8	18.2	186.0	146.3	29.2	175.5	201.2	13.9	215.1	96.4	42.5	138.9
2003	165.9	20.5	186.4	149.5	29.8	179.3	201.3	13.9	215.2	97.6	42.5	140.1
2004	253.3	20.5	273.8	254.7	29.8	284.5	306.5	13.9	320.4	169.7	42.5	212.2
2005	256.1	15.9	272.0	249.8	28.8	278.6	309.1	13.8	322.9	176.4	42.5	218.9
2006	255.0	18.0	273.0	254.3	28.8	283.1	309.1	13.8	322.9	176.5	42.5	219.0

\* Since fiscal year 1996, the State of South Carolina has reimbursed the school districts for the taxes levied for school operations on residential property applying to assessed value of up to \$100,000. These rebates are shown as a credit against the above levies on the property owner's tax notice. The total rebates received for these years was: FY1996 \$14,641,905; FY1997 \$15,226,301; FY1998 \$15,850,159; FY1999 \$16,790,216; FY2000 \$16,436,725; FY2001 \$16,981,039; FY2002, FY2003, FY2004, FY2005, and FY2006 \$17,230,745 (each year). School district funds are handled in an agency capacity by the County.

**SPARTANBURG COUNTY, SOUTH CAROLINA  
FY 08 ADOPTED OPERATING BUDGET**

**SPARTANBURG COUNTY, SOUTH CAROLINA  
Statement of Revenues, Expenditures, and Changes in Fund Balances  
General Fund**

**FY 1999 - FY 2008 (BUDGET)**

	2008 Budget	2007 Budget	2006	2005	2004	2003	2002	2001	2000	1999
<b>REVENUES</b>										
Taxes	\$47,053,327	\$43,881,292	\$46,390,730	\$46,354,232	\$44,880,889	\$43,892,979	\$42,438,954	\$41,402,320	\$40,595,227	\$38,299,166
Permits, fines, and fees	9,874,500	9,235,560	9,592,842	8,874,181	9,300,939	8,149,883	7,979,138	7,527,061	7,481,264	7,410,173
Intergovernmental - Federal	2,898,500	2,833,000	2,852,329	2,525,646	2,457,079	2,378,825	1,660,508	1,392,730	2,106,205	2,714,696
Intergovernmental - State	15,581,000	13,503,700	13,626,038	12,863,611	12,604,332	12,494,699	12,643,884	13,020,673	12,618,264	16,839,915
Intergovernmental - Local	1,962,294	1,239,300	1,452,219	1,350,997	1,213,617	1,033,143	1,093,258	963,745	777,611	581,346
Interest	2,200,000	1,401,500	2,285,123	1,228,081	269,412	800,254	930,774	2,565,097	2,532,816	2,457,014
Miscellaneous	2,611,500	2,152,314	2,665,721	2,432,971	2,223,234	2,112,149	2,370,156	2,058,879	2,681,135	1,802,655
<b>Total revenues</b>	<b>82,181,121</b>	<b>74,246,666</b>	<b>78,865,002</b>	<b>75,629,719</b>	<b>72,949,502</b>	<b>70,861,932</b>	<b>69,116,672</b>	<b>68,930,505</b>	<b>68,792,522</b>	<b>70,104,965</b>
<b>EXPENDITURES</b>										
Current:										
General government	17,995,831	15,118,613	15,257,660	14,421,713	14,014,638	13,921,452	14,252,980	13,728,014	13,273,486	12,519,371
Public Safety	38,798,628	36,815,789	37,262,058	33,609,889	32,773,098	30,155,598	30,133,160	29,054,812	27,831,703	26,489,601
Roads	4,564,070	5,929,728	6,079,563	5,423,201	4,861,787	5,022,640	5,496,442	7,719,441	7,386,878	12,410,363
Sanitation	1,370,070	1,127,445	867,276	826,834	915,430	810,061	881,787	776,095	757,175	690,292
Health & welfare	4,043,017	3,907,502	3,789,776	3,956,620	3,890,471	3,854,108	4,114,272	5,274,334	5,077,728	5,479,730
Community & Economic Development	-	-	-	-	-	-	-	-	-	-
Culture & Recreation	265,280	265,280	3,826,553	3,990,974	4,490,571	4,519,728	5,704,667	4,567,062	6,648,877	4,624,896
Conservation	36,420	33,798	33,327	31,029	25,288	31,479	43,208	39,852	39,147	38,580
Judicial	11,952,097	11,391,273	10,420,921	10,117,165	9,692,668	9,030,987	9,263,689	8,111,044	7,611,850	7,352,332
Buildings	3,158,850	2,658,848	1,884,796	1,705,515	1,663,354	1,746,632	1,779,795	1,571,562	1,710,082	1,497,651
Other	-	-	-	-	-	200	1,000	1,000	1,000	1,000
Capital outlay	-	-	-	-	-	-	-	-	800,209	-
Debt service:										
Principal	-	-	-	-	-	-	-	400,578	399,631	-
Interest & fees	-	-	-	-	-	-	-	22,072	7,369	-
<b>Total expenditures</b>	<b>82,184,263</b>	<b>77,248,276</b>	<b>79,421,930</b>	<b>74,082,940</b>	<b>72,327,305</b>	<b>69,092,885</b>	<b>71,671,000</b>	<b>71,265,866</b>	<b>71,545,135</b>	<b>71,103,816</b>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<b>(3,142)</b>	<b>(3,001,610)</b>	<b>(556,928)</b>	<b>1,546,779</b>	<b>622,197</b>	<b>1,769,047</b>	<b>(2,554,328)</b>	<b>(2,335,361)</b>	<b>(2,752,613)</b>	<b>(998,851)</b>
<b>Other financing sources (uses):</b>										
Transfers in	383,508	1,155,834	855,999	1,243,663	840,105	817,774	1,242,740	1,376,638	817,221	1,292,297
Transfers out	(2,622,060)	(239,260)	(1,002,922)	(647,159)	(581,870)	(1,311,474)	(1,702,641)	(464,692)	(182,338)	(337,391)
Capital lease proceeds	-	-	-	-	-	-	-	-	800,209	-
<b>Total other financing sources (uses)</b>	<b>(2,238,552)</b>	<b>916,574</b>	<b>(146,923)</b>	<b>596,504</b>	<b>258,235</b>	<b>(493,700)</b>	<b>(459,901)</b>	<b>911,946</b>	<b>1,435,092</b>	<b>954,906</b>
<b>Net change in fund balances</b>	<b>(2,241,694)</b>	<b>(2,085,036)</b>	<b>(703,851)</b>	<b>2,143,283</b>	<b>880,432</b>	<b>1,275,347</b>	<b>(3,014,229)</b>	<b>(1,423,415)</b>	<b>(1,317,521)</b>	<b>(43,945)</b>
Fund balances at beginning of year	16,384,511	18,469,547	19,173,398	17,030,123	16,149,690	14,874,349	17,888,579	19,311,995	20,629,516	20,673,462
Fund balances at end of year	\$14,142,817	\$16,384,511	\$18,469,547	\$19,173,406	\$17,030,122	\$16,149,696	\$14,874,350	\$17,888,580	\$19,311,995	\$20,629,517

**SPARTANBURG COUNTY, SOUTH CAROLINA  
FY 08 ADOPTED OPERATING BUDGET**

**SPARTANBURG COUNTY SOUTH CAROLINA  
Schedule of Revenues, Expenditures, and Changes in Fund Balance  
General Fund  
For the fiscal years ending June 30, 1999 - June 30, 2008 (Projected)**

	2008 Budget	2007 Budget	2006	2005	2004	2003	2002	2001	2000	1999
<b>REVENUES:</b>										
Taxes	\$47,053,327	\$43,881,292	\$46,390,730	\$46,354,232	\$44,880,889	\$43,892,979	\$42,438,954	\$41,402,320	\$40,595,227	\$38,299,166
Permits, fines, and fees	9,874,500	9,235,560	9,592,842	8,874,181	9,300,939	8,149,883	7,979,138	7,527,061	7,481,264	7,417,173
<b>Intergovernmental:</b>										
Federal	2,898,500	2,833,000	2,852,329	2,525,646	2,457,079	2,378,825	1,660,508	1,392,730	2,106,205	2,714,696
State	15,581,000	13,503,700	13,626,038	12,863,611	12,604,332	12,494,699	12,643,884	13,020,673	12,618,264	16,839,915
Local	1,962,294	1,239,300	1,452,219	1,350,997	1,213,617	1,033,143	1,093,258	963,745	777,611	581,346
Interest	2,200,000	1,401,500	2,285,123	1,228,081	269,412	800,254	930,774	2,565,097	2,532,816	2,457,014
Miscellaneous	2,611,500	2,152,314	2,665,721	2,432,971	2,223,234	2,112,149	2,370,156	2,058,879	2,681,135	1,802,655
<b>Total revenues</b>	<b>82,181,121</b>	<b>74,246,666</b>	<b>78,865,002</b>	<b>75,629,719</b>	<b>72,949,502</b>	<b>70,861,932</b>	<b>69,116,672</b>	<b>68,930,505</b>	<b>68,792,522</b>	<b>70,104,965</b>
<b>EXPENDITURES:</b>										
<b>General government:</b>										
County Delegation	59,350	56,587	52,645	49,702	52,017	48,465	48,610	46,498	44,647	44,641
County Council	379,880	376,383	312,654	290,920	311,937	254,289	253,566	278,920	249,281	273,242
County Administrator	487,070	462,005	398,318	374,662	393,345	474,986	511,744	465,550	378,630	338,182
Budget Management	317,540	273,929	165,099	139,061	156,416	148,294	166,378	79,565	-	-
Transportation Planner	-	-	-	-	-	-	39,000	-	-	-
Legal Services	272,130	260,010	263,746	253,265	244,501	249,177	250,427	236,863	227,877	206,617
Human Resources	469,111	399,300	372,800	354,372	357,112	355,405	364,796	378,927	347,477	412,179
Register of Deeds	1,764,700	648,023	787,349	723,071	717,449	719,476	751,428	727,906	804,690	753,951
Registration and Elections	805,160	734,763	576,617	567,458	469,988	578,474	468,679	503,116	359,834	444,173
Records Management	-	416,373	414,250	352,691	512,467	354,934	307,605	320,865	317,934	300,809
Veterans Affairs	255,840	238,438	283,296	266,987	190,868	268,832	165,125	235,045	235,203	185,900
Building & Fire Services	1,183,565	1,116,727	1,272,779	1,408,142	1,352,572	1,365,311	1,511,064	1,229,960	1,286,430	757,221
Development Standards	-	-	-	-	-	-	-	-	-	430,461
Auditor (tax rolls)	944,980	882,245	811,413	735,488	713,589	704,259	722,160	697,179	678,590	673,879
Treasurer	932,500	890,851	739,679	725,821	761,765	700,269	739,763	702,302	675,710	654,460
Internal Auditor	183,895	174,602	152,599	132,863	143,491	124,493	124,116	123,843	129,598	129,700
Assessor	2,336,820	2,239,509	2,188,810	1,841,542	1,975,612	1,909,034	1,817,017	1,858,533	1,711,477	1,789,612
Information Technologies	1,012,386	1,049,501	863,069	825,697	780,800	849,325	860,593	892,344	927,805	576,870
Geographic Information Systems	426,240	370,246	344,571	-	-	-	-	-	-	-
Delinquent Tax	411,910	390,296	344,945	338,583	331,298	324,495	303,418	308,613	272,841	235,845
Finance	571,720	557,019	525,771	498,140	483,421	472,561	504,158	497,947	451,688	449,595
Purchasing	188,900	160,001	135,954	128,621	135,042	119,057	117,912	139,077	155,689	154,903
Economic Development	282,570	282,570	284,465	331,280	256,280	338,480	313,480	313,480	313,480	338,480
Planning & Development	1,065,790	950,507	1,018,181	967,631	902,860	796,806	919,907	879,324	1,028,916	1,033,405
Non-departmental	3,643,774	2,188,728	3,158,650	3,115,716	2,771,808	2,765,030	2,992,034	2,812,157	2,675,689	2,335,119
<b>Total General Government</b>	<b>17,995,831</b>	<b>15,118,613</b>	<b>15,257,660</b>	<b>14,421,713</b>	<b>14,014,638</b>	<b>13,921,452</b>	<b>14,252,980</b>	<b>13,728,014</b>	<b>13,273,486</b>	<b>12,519,244</b>

**SPARTANBURG COUNTY, SOUTH CAROLINA  
FY 08 ADOPTED OPERATING BUDGET**

**SPARTANBURG COUNTY SOUTH CAROLINA  
Schedule of Revenues, Expenditures, and Changes in Fund Balance  
General Fund  
For the fiscal years ending June 30, 1999 - June 30, 2008 (Projected)**

	2008 Budget	2007 Budget	2006	2005	2004	2003	2002	2001	2000	1999
<b>Recreation &amp; culture:</b>										
Recreation:										
Special Projects	-	-	307,932	327,711	326,073	253,111	220,024	215,522	184,731	173,524
Special Events	-	-	-	-	-	-	-	-	-	-
Administration	-	-	266,957	240,290	242,813	193,401	230,349	243,809	247,717	296,549
Park Maintenance	-	-	1,036,747	942,934	1,071,197	1,137,816	1,426,219	1,292,685	1,313,156	1,233,527
Cleveland Park	-	-	489,740	472,961	412,219	372,190	-	-	-	-
Pools	-	-	-	6,555	25,930	26,753	37,118	98,267	32,850	39,462
Paddle Boats	-	-	-	-	-	-	-	-	-	-
City Centers	-	-	15	392,003	717,906	827,528	820,164	836,615	805,551	754,201
County Centers	-	-	767,892	719,866	702,990	741,843	733,683	764,982	726,687	642,327
Swim Center	-	-	-	151,060	282,049	289,627	283,837	322,506	304,044	408,400
Athletics	-	-	248,452	252,456	260,907	160,244	164,314	241,361	234,801	202,705
Train	-	-	-	-	-	-	-	45	164	76
DSS Summer Lunch Program	-	-	27,555	31,653	27,640	32,191	27,592	25,732	30,878	32,498
Soccer Complex	-	-	61,634	44,336	51,512	57,926	76,336	77,124	84,724	71,899
County Projects	-	-	354,349	144,539	104,725	154,312	1,381,610	157,909	2,403,069	578,518
Historical Association Museum	39,150	39,150	39,150	37,980	37,980	39,150	52,200	52,200	52,200	13,954
Arts Partnership	226,130	226,130	226,130	226,630	226,630	233,636	251,221	238,305	228,305	177,256
<b>Total Recreation &amp; Culture</b>	<b>265,280</b>	<b>265,280</b>	<b>3,826,553</b>	<b>3,990,974</b>	<b>4,490,571</b>	<b>4,519,728</b>	<b>5,704,667</b>	<b>4,567,062</b>	<b>6,648,877</b>	<b>4,624,896</b>
<b>Judicial:</b>										
Clerk of Court	2,292,260	2,199,366	1,939,618	1,921,986	1,906,995	1,775,023	1,784,662	1,717,043	1,700,560	1,690,686
Probate Court	1,055,520	1,025,548	934,589	853,767	806,218	760,782	789,470	763,737	754,575	700,782
Master-in-Equity	353,010	348,536	327,183	311,642	312,783	297,124	290,083	275,758	256,616	220,818
Public Defender	1,331,673	1,208,971	1,141,674	1,121,401	928,277	842,956	909,751	832,024	756,990	673,078
District Magistrates	648,321	611,721	584,771	586,421	545,086	488,689	472,600	550,767	410,631	352,306
Magisterial Court	2,479,750	2,268,562	2,157,145	2,146,491	2,099,997	1,919,579	1,976,926	1,552,480	1,436,078	1,408,925
Drug Court	-	-	-	-	-	155,350	-	-	-	-
Circuit Solicitor	3,309,553	3,285,666	2,913,428	2,785,210	2,694,412	2,411,684	2,654,991	2,056,699	1,948,193	1,883,559
Victim/Witness Program	143,170	133,527	128,792	114,403	121,247	114,403	113,806	107,582	100,240	95,313
Pretrial - Adult	246,590	233,803	223,498	206,734	206,640	196,480	201,408	184,310	174,682	182,100
Pretrial - Juvenile	92,250	75,573	70,223	69,110	71,013	68,917	69,992	70,644	73,285	69,973
<b>Total Judicial</b>	<b>11,952,097</b>	<b>11,391,273</b>	<b>10,420,921</b>	<b>10,117,165</b>	<b>9,692,668</b>	<b>9,030,987</b>	<b>9,263,689</b>	<b>8,111,044</b>	<b>7,611,850</b>	<b>7,277,540</b>

**SPARTANBURG COUNTY, SOUTH CAROLINA  
FY 08 ADOPTED OPERATING BUDGET**

**SPARTANBURG COUNTY SOUTH CAROLINA  
Schedule of Revenues, Expenditures, and Changes in Fund Balance  
General Fund**

**For the fiscal years ending June 30, 1999 - June 30, 2008 (Projected)**

	2008 Budget	2007 Budget	2006	2005	2004	2003	2002	2001	2000	1999
<b>Public safety:</b>										
Communications - Repair & Maintenance	238,750	229,931	208,754	182,282	201,918	190,396	171,327	173,091	161,385	151,626
Communications - Dispatching	3,189,580	3,085,046	2,896,933	2,463,641	2,230,370	2,079,327	1,966,700	1,949,112	2,430,864	1,988,266
Communications - County Costs	389,320	392,948	312,004	302,044	300,682	294,381	311,526	300,151	516,934	557,689
Criminal Justice Information System	-	-	-	-	-	-	-	159,305	-	-
Sheriff	20,373,000	18,887,938	19,265,280	17,586,165	17,012,815	15,792,321	16,228,225	14,985,000	14,012,465	13,536,661
Coroner	908,720	835,308	874,412	705,269	723,057	713,547	610,251	617,456	534,458	499,598
Detention Facilities	12,978,268	12,323,173	11,892,469	10,957,757	10,873,611	9,295,473	9,164,838	8,680,989	8,368,051	7,756,647
New Detention Facility Maintenance	-	-	590,501	519,654	507,104	462,062	444,186	450,617	437,895	425,819
Local Law Enforcement Grant	-	-	123,544	243,406	89,831	773,779	465,182	514,940	534,031	490,057
Fire Marshal	-	-	169	-	-	-	-	173,903	182,637	205,169
Volunteer Fire Departments	60,750	438,750	594,013	206,696	354,741	201,986	364,505	599,146	284,571	248,334
Emergency Services Academy	238,680	239,581	210,349	236,306	173,936	180,372	180,537	212,774	181,098	168,425
National Guard Units	-	-	-	-	-	4,000	4,000	-	4,000	-
Emergency Preparedness Office	222,070	202,674	171,934	167,187	288,620	146,733	200,580	199,314	150,250	192,733
Haz Mat Team	199,490	180,440	121,696	39,482	16,413	21,221	21,303	39,014	33,064	170,798
<b>Total Public Safety</b>	<b>38,798,628</b>	<b>36,815,789</b>	<b>37,262,058</b>	<b>33,609,889</b>	<b>32,773,098</b>	<b>30,155,598</b>	<b>30,133,160</b>	<b>29,054,812</b>	<b>27,831,703</b>	<b>26,393,822</b>
<b>Roads</b>										
Public Works - Engineering & Constr.	429,920	405,245	376,738	357,634	575,512	585,065	595,715	710,000	512,269	743,008
Public Works - Administration	162,390	170,449	133,384	125,331	125,835	70,228	75,946	-	-	-
Public Works - Road Maintenance	3,971,760	5,354,034	5,569,441	4,940,236	4,160,440	4,367,347	4,824,781	7,009,441	6,874,609	7,192,531
<b>Total Roads</b>	<b>4,564,070</b>	<b>5,929,728</b>	<b>6,079,563</b>	<b>5,423,201</b>	<b>4,861,787</b>	<b>5,022,640</b>	<b>5,496,442</b>	<b>7,719,441</b>	<b>7,386,878</b>	<b>7,935,539</b>
<b>Sanitation:</b>										
Animal Control	1,370,070	1,127,445	867,276	826,834	915,430	810,061	881,787	776,095	757,175	690,292
<b>Total Sanitation</b>	<b>1,370,070</b>	<b>1,127,445</b>	<b>867,276</b>	<b>826,834</b>	<b>915,430</b>	<b>810,061</b>	<b>881,787</b>	<b>776,095</b>	<b>757,175</b>	<b>690,292</b>
<b>Health &amp; welfare:</b>										
Indigent Care Services	930,835	927,485	863,676	726,860	737,236	876,203	969,072	923,767	872,521	788,117
Emergency Medical Services	1,733,562	1,606,870	1,514,735	1,856,526	1,834,140	1,526,808	1,636,626	2,814,824	2,829,162	3,285,911
Transportation Service Bureau	48,500	48,500	53,669	56,135	56,297	58,998	63,617	101,686	40,368	67,786
Mountainview Nursing Home	104,340	101,620	101,620	101,620	101,620	104,500	104,500	110,000	89,768	105,794
Area Mental Health	359,960	359,957	337,053	367,059	345,141	350,711	331,297	346,820	339,704	330,301
Health Department	270,000	270,000	287,652	273,617	267,523	300,279	305,101	304,520	299,520	299,520
Rescue Squads	154,500	151,750	149,221	138,639	135,623	142,791	151,034	145,645	144,063	171,810
Department of Social Services	135,000	135,000	135,000	116,810	116,810	120,463	135,826	131,659	135,826	129,576
Senior Centers	231,320	231,320	272,150	245,894	222,621	294,178	325,850	304,064	235,447	209,566
Girls Home	22,000	22,000	22,000	20,460	20,460	21,089	28,889	28,889	28,889	28,889
Boys Home	53,000	53,000	53,000	53,000	53,000	58,088	62,460	62,460	62,460	62,460
<b>Total Health &amp; Welfare</b>	<b>4,043,017</b>	<b>3,907,502</b>	<b>3,789,776</b>	<b>3,956,620</b>	<b>3,890,471</b>	<b>3,854,108</b>	<b>4,114,272</b>	<b>5,274,334</b>	<b>5,077,728</b>	<b>5,479,730</b>

**SPARTANBURG COUNTY, SOUTH CAROLINA  
FY 08 ADOPTED OPERATING BUDGET**

**SPARTANBURG COUNTY SOUTH CAROLINA  
Schedule of Revenues, Expenditures, and Changes in Fund Balance  
General Fund  
For the fiscal years ending June 30, 1999 - June 30, 2008 (Projected)**

	2008 Budget	2007 Budget	2006	2005	2004	2003	2002	2001	2000	1999
<b>Buildings:</b>										
Human Resource Center	-	-	416,640	356,418	306,184	265,907	260,308	236,559	270,545	243,174
Community Services (Dent) Building	-	-	92,950	58,785	57,703	51,491	46,333	1,844	-	-
County Judicial Center	-	-	806,537	810,873	765,209	897,277	907,717	747,623	816,247	680,697
County Administrative Building	-	-	502,039	437,997	496,776	488,240	522,972	474,088	575,571	536,597
Library Street Building	-	-	46,352	41,442	37,482	43,717	42,465	111,448	47,719	37,183
County Buildings	3,158,850	2,658,848	20,278	-	-	-	-	-	-	-
<b>Total Buildings</b>	<b>3,158,850</b>	<b>2,658,848</b>	<b>1,884,796</b>	<b>1,705,515</b>	<b>1,663,354</b>	<b>1,746,632</b>	<b>1,779,795</b>	<b>1,571,562</b>	<b>1,710,082</b>	<b>1,497,651</b>
<b>Conservation:</b>										
County Extension Office	1,460	1,460	1,460	1,460	1,460	1,500	3,000	3,000	3,000	3,000
Soil & Water Conservation	34,960	32,338	31,867	29,569	23,828	29,979	40,208	36,852	36,147	35,580
<b>Total Conservation</b>	<b>36,420</b>	<b>33,798</b>	<b>33,327</b>	<b>31,029</b>	<b>25,288</b>	<b>31,479</b>	<b>43,208</b>	<b>39,852</b>	<b>39,147</b>	<b>38,580</b>
<b>Other:</b>										
Higher Education	-	-	-	-	-	200	1,000	1,000	1,000	1,000
Capital Outlay	-	-	-	-	-	-	-	-	800,209	-
Debt Service:										
Principal	-	-	-	-	-	-	-	400,578	399,631	-
Interest	-	-	-	-	-	-	-	22,072	7,369	-
<b>Total Other</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>200</b>	<b>1,000</b>	<b>423,650</b>	<b>1,208,209</b>	<b>1,000</b>
<b>Total Expenditures</b>	<b>82,184,263</b>	<b>77,248,276</b>	<b>79,421,930</b>	<b>74,082,940</b>	<b>72,327,305</b>	<b>69,092,885</b>	<b>71,671,000</b>	<b>71,265,866</b>	<b>71,545,135</b>	<b>66,458,294</b>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<b>(3,142)</b>	<b>(3,001,610)</b>	<b>(556,928)</b>	<b>1,546,779</b>	<b>622,197</b>	<b>1,769,047</b>	<b>(2,554,328)</b>	<b>(2,335,361)</b>	<b>(2,752,613)</b>	<b>3,646,671</b>
<b>OTHER FINANCING SOURCES (USES)</b>										
Transfers in	383,508	1,155,834	855,999	1,243,663	840,105	817,774	1,242,740	1,376,638	817,221	1,292,297
Transfers out	(2,622,060)	(239,260)	(1,002,922)	(647,159)	(581,870)	(1,311,474)	(1,702,641)	(464,692)	(182,338)	(337,391)
Capital lease proceeds	-	-	-	-	-	-	-	-	800,209	-
<b>Total other financing sources (uses)</b>	<b>(2,238,552)</b>	<b>916,574</b>	<b>(146,923)</b>	<b>596,504</b>	<b>258,235</b>	<b>(493,700)</b>	<b>(459,901)</b>	<b>911,946</b>	<b>1,435,092</b>	<b>954,906</b>
<b>Net change in fund balance</b>	<b>(2,241,694)</b>	<b>(2,085,036)</b>	<b>(703,851)</b>	<b>2,143,283</b>	<b>880,432</b>	<b>1,275,347</b>	<b>(3,014,229)</b>	<b>(1,423,415)</b>	<b>(1,317,521)</b>	<b>4,601,577</b>
Fund balances at beginning of year	16,384,511	18,469,547	19,173,398	17,030,123	16,149,690	14,874,349	17,888,579	19,311,995	20,629,516	20,673,462
Fund balances at end of year	\$14,142,817	\$16,384,511	\$18,469,547	\$19,173,406	\$17,030,122	\$16,149,696	\$14,874,350	\$17,888,580	\$19,311,995	\$25,275,039

**SPARTANBURG COUNTY, SOUTH CAROLINA  
FY 08 ADOPTED OPERATING BUDGET**

**SPARTANBURG COUNTY, SOUTH CAROLINA  
Revenue and Expenditures - Including FY 06 Budget to Actual  
General Fund**

	2008 Budget	2007 Budget	2006 Actual	2006 Budget	2005	2004	2003	2002	2001	2000	1999
<b>REVENUES</b>											
Current Property Taxes	\$37,931,327	\$35,161,792	\$38,052,163	\$37,007,330	\$37,740,055	\$37,293,193	\$35,549,320	\$36,093,559	\$35,209,995	\$35,589,928	\$33,872,474
Other Taxes	6,167,000	6,009,500	4,844,852	5,887,650	5,950,533	4,812,994	4,649,591	4,556,999	4,265,846	3,422,911	2,976,405
Delinquent Taxes	3,000,000	2,750,000	3,538,425	2,750,000	2,706,517	2,815,837	3,739,835	1,825,461	1,981,693	1,625,910	1,494,622
Permits	970,000	960,350	961,210	893,290	928,083	882,107	781,637	686,249	744,829	750,769	911,093
Fines	3,525,000	3,375,000	3,001,388	3,405,510	2,813,431	3,289,348	3,138,194	3,559,395	3,534,878	3,189,027	2,862,518
Fees	9,133,314	7,555,510	8,738,729	7,256,300	7,929,460	7,971,292	6,292,694	5,467,206	4,849,381	5,188,629	4,968,311
Interest	2,200,000	1,400,000	2,283,721	580,000	1,226,166	267,395	790,267	900,724	2,561,210	2,504,046	2,448,548
State Aid / Grants	15,586,000	13,513,700	13,617,554	12,656,860	12,941,564	12,568,844	12,433,351	12,639,282	13,024,296	12,607,385	16,774,426
Federal Aid / Grants	972,980	1,279,500	1,140,380	657,510	901,390	821,927	1,362,926	900,513	714,106	1,326,065	1,913,165
Miscellaneous	2,695,500	2,241,314	2,649,580	1,883,760	2,492,520	2,225,565	2,124,117	2,487,284	2,044,271	3,388,061	1,883,403
Fund Balance Appropriated	2,241,694	2,085,036	-	2,602,720	-	-	-	-	-	-	-
Transfers	383,508	1,155,834	892,999	800,100	1,243,663	840,105	817,774	1,242,740	1,376,638	817,221	1,292,297
<b>Total Revenues</b>	<b>84,806,323</b>	<b>77,487,536</b>	<b>79,721,001</b>	<b>76,381,030</b>	<b>76,873,382</b>	<b>73,789,607</b>	<b>71,679,706</b>	<b>70,359,412</b>	<b>70,307,143</b>	<b>70,409,952</b>	<b>71,397,262</b>
<b>EXPENDITURES</b>											
Current:											
General government	17,995,831	15,118,613	15,257,660	14,809,340	14,421,713	14,014,638	13,921,452	14,252,980	13,728,014	13,273,486	12,519,371
Public Safety	38,798,628	36,815,789	37,262,058	34,200,280	33,609,889	32,773,098	30,155,598	30,133,160	29,054,812	27,831,703	26,489,601
Roads	4,564,070	5,929,728	6,079,563	5,957,230	5,423,201	4,861,787	5,022,640	5,496,442	7,719,441	7,386,878	12,410,363
Sanitation	1,370,070	1,127,445	867,276	879,400	826,834	915,430	810,061	881,787	776,095	757,175	690,292
Health & Welfare	4,043,017	3,907,502	3,789,776	4,085,190	3,956,620	3,890,471	3,854,108	4,114,272	5,274,334	5,077,728	5,479,730
Community & Economic Development	-	-	-	-	-	-	-	-	-	-	-
Culture & Recreation	265,280	265,280	3,826,553	3,181,950	3,990,974	4,490,571	4,519,728	5,704,667	4,567,062	6,648,877	4,624,896
Conservation	36,420	33,798	33,327	32,180	31,029	25,288	31,479	43,208	39,852	39,147	38,580
Judicial	11,952,097	11,391,273	10,420,921	10,491,370	10,117,165	9,692,668	9,030,987	9,263,689	8,111,044	7,611,850	7,352,332
Buildings	3,158,850	2,658,848	1,884,796	1,708,430	1,705,515	1,663,354	1,746,632	1,779,795	1,571,562	1,710,082	1,497,651
Other	-	-	-	-	-	-	200	1,000	1,000	1,000	1,000
Transfers Out	(2,622,260)	(239,260)	(1,002,922)	(1,035,660)	(647,159)	(581,870)	(1,311,474)	(1,702,641)	(464,692)	(182,338)	(337,391)
Capital Outlay	-	-	-	-	-	-	-	-	-	-	-
Debt Service:	-	-	-	-	-	-	-	-	-	-	-
Principal	-	-	-	-	-	-	-	-	-	-	-
Interest & Fees	-	-	-	-	-	-	-	-	400,578	399,631	-
	-	-	-	-	-	-	-	-	22,072	7,369	-
<b>Total Expenditures</b>	<b>84,806,323</b>	<b>77,487,536</b>	<b>80,424,852</b>	<b>76,381,030</b>	<b>74,730,099</b>	<b>72,909,175</b>	<b>70,404,359</b>	<b>73,373,641</b>	<b>71,730,558</b>	<b>71,727,473</b>	<b>71,441,207</b>
<b>Net change in fund balance - Actual</b>	<b>-</b>	<b>(2,085,036)</b>	<b>(703,851)</b>	<b>(2,602,720)</b>	<b>2,143,283</b>	<b>880,432</b>	<b>1,275,347</b>	<b>(3,014,229)</b>	<b>(1,423,415)</b>	<b>(1,317,521)</b>	<b>(43,945)</b>
- Budget	(2,241,694)	(2,085,036)	-	(2,602,720)	-	-	-	-	-	-	-
Fund balances at beginning of year	16,384,511	18,469,547	19,173,398	19,173,398	17,030,123	16,149,690	14,874,349	17,888,579	19,311,995	20,629,516	20,673,462
Fund balances at end of year	\$14,142,817	\$16,384,511	\$18,469,547	\$16,570,678	\$19,173,406	\$17,030,122	\$16,149,696	\$14,874,350	\$17,888,580	\$19,311,995	\$20,629,517

**SPARTANBURG COUNTY, SOUTH CAROLINA  
FY 08 ADOPTED OPERATING BUDGET**

**SPARTANBURG COUNTY, SOUTH CAROLINA  
Statement of Revenues, Expenditures, and Changes in Fund Balances  
Road Maintenance Fee Fund  
FY 1999 - FY 2008 (BUDGET)**

	2008	2007	2006	2005	2004	2003	2002	2001	2000	1999
	Budget	Budget								
<b>REVENUES</b>										
Permits, fines, and fees	5,390,000	5,390,000	5,418,780	105,188	-	-	-	-	-	-
Intergovernmental - State	-	500,000	-	-	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-	-	-	-	-
<b>Total revenues</b>	<b>5,390,000</b>	<b>5,890,000</b>	<b>5,418,780</b>	<b>105,188</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>EXPENDITURES</b>										
Current:										
Roads	5,306,198	5,644,423	4,412,816	34,311	-	-	-	-	-	-
Community & economic development	-	-	-	-	-	-	-	-	-	-
Debt service:										
Interest & fees	-	-	-	-	-	-	-	-	-	-
<b>Total expenditures</b>	<b>5,306,198</b>	<b>5,644,423</b>	<b>4,412,816</b>	<b>34,311</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<b>83,802</b>	<b>245,577</b>	<b>1,005,964</b>	<b>70,877</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Other financing sources (uses)</b>										
<b>Net change in fund balances</b>	<b>83,802</b>	<b>245,577</b>	<b>1,005,964</b>	<b>70,877</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Fund balances at beginning of year	1,322,417	1,076,840	70,876	-	-	-	-	-	-	-
Fund balances at end of year	<b>\$ 1,406,219</b>	<b>\$ 1,322,417</b>	<b>\$ 1,076,840</b>	<b>\$ 70,877</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

**SPARTANBURG COUNTY, SOUTH CAROLINA  
FY 08 ADOPTED OPERATING BUDGET**

**SPARTANBURG COUNTY, SOUTH CAROLINA  
Statement of Revenues, Expenditures, and Changes in Fund Balances  
Solid Waste Management Fund  
FY 1999 - FY 2008 (BUDGET)**

	2008 Budget	2007 Budget	2006	2005	2004	2003	2002	2001	2000	1999
<b>REVENUES</b>										
Permits, fines, and fees	7,380,219	6,580,000	7,077,343	6,759,579	6,599,224	6,462,908	5,944,555	5,884,800	6,197,717	5,672,498
Intergovernmental - State	100,000	90,000	113,322	110,298	108,136	113,969	130,009	128,182	124,474	144,703
Miscellaneous	-	-	48,141	18,614	3	18,408	4,336	27	14,427	11
<b>Total revenues</b>	<b>7,480,219</b>	<b>6,670,000</b>	<b>7,238,806</b>	<b>6,888,491</b>	<b>6,707,363</b>	<b>6,595,285</b>	<b>6,078,900</b>	<b>6,013,009</b>	<b>6,336,618</b>	<b>5,817,212</b>
<b>EXPENDITURES</b>										
Current:										
Sanitation	5,678,908	7,315,583	8,487,948	5,858,497	4,927,142	5,370,095	3,522,337	4,084,727	4,231,566	4,812,767
Community & economic development	-	-	-	-	-	-	-	-	-	-
Debt service:	-	-	-	-	-	-	-	-	-	-
Interest & fees	-	-	-	-	-	-	-	-	-	-
<b>Total expenditures</b>	<b>5,678,908</b>	<b>7,315,583</b>	<b>8,487,948</b>	<b>5,858,497</b>	<b>4,927,142</b>	<b>5,370,095</b>	<b>3,522,337</b>	<b>4,084,727</b>	<b>4,231,566</b>	<b>4,812,767</b>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<b>1,801,311</b>	<b>(645,583)</b>	<b>(1,249,142)</b>	<b>1,029,994</b>	<b>1,780,221</b>	<b>1,225,190</b>	<b>2,556,563</b>	<b>1,928,282</b>	<b>2,105,052</b>	<b>1,004,445</b>
<b>Other financing sources (uses):</b>										
Transfers in	-	-	-	-	-	18,320	300	2,821	-	-
Transfers out	(6,016,600)	-	-	-	(1,073,690)	(1,070,000)	(1,066,466)	(1,068,963)	(1,046,837)	(1,056,437)
<b>Total other financing sources (uses)</b>	<b>(6,016,600)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(1,073,690)</b>	<b>(1,051,680)</b>	<b>(1,066,166)</b>	<b>(1,066,142)</b>	<b>(1,046,837)</b>	<b>(1,056,437)</b>
<b>Net change in fund balances</b>	<b>(4,215,289)</b>	<b>(645,583)</b>	<b>(1,249,142)</b>	<b>1,029,994</b>	<b>706,531</b>	<b>173,510</b>	<b>1,490,397</b>	<b>862,140</b>	<b>1,058,215</b>	<b>(51,992)</b>
Fund balances at beginning of year	6,711,919	7,357,502	8,606,644	7,576,650	6,870,120	6,696,612	5,206,214	4,344,074	3,285,859	3,337,851
Fund balances at end of year	<b>\$ 2,496,630</b>	<b>\$ 6,711,919</b>	<b>\$ 7,357,502</b>	<b>\$ 8,606,644</b>	<b>\$ 7,576,651</b>	<b>\$ 6,870,122</b>	<b>\$ 6,696,611</b>	<b>\$ 5,206,214</b>	<b>\$ 4,344,074</b>	<b>\$ 3,285,859</b>

**SPARTANBURG COUNTY, SOUTH CAROLINA  
FY 08 ADOPTED OPERATING BUDGET**

**SPARTANBURG COUNTY, SOUTH CAROLINA  
Statement of Revenues, Expenditures, and Changes in Fund Balances  
Storm Water Fund  
FY 1999 - FY 2008 (BUDGET)**

	2008	2007	2006	2005	2004	2003	2002	2001	2000	1999
	Budget	Budget								
<b>REVENUES</b>										
Taxes	\$ 767,418	\$ 748,580	\$ 873,655	\$ 748,557	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Miscellaneous	-	-	-	-	-	-	-	-	-	-
<b>Total revenues</b>	<b>767,418</b>	<b>748,580</b>	<b>873,655</b>	<b>748,557</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>EXPENDITURES</b>										
Current:										
Roads	372,255	680,250	305,244	134,534	-	-	-	-	-	-
Community & economic development	-	-	-	-	-	-	-	-	-	-
Debt service:										
Interest & fees	-	-	-	-	-	-	-	-	-	-
<b>Total expenditures</b>	<b>372,255</b>	<b>680,250</b>	<b>305,244</b>	<b>134,534</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<b>395,163</b>	<b>68,330</b>	<b>568,411</b>	<b>614,023</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Other financing sources (uses):</b>										
Transfers out	(281,766)	-	-	-	-	-	-	-	-	-
<b>Total other financing sources (uses)</b>	<b>(281,766)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net change in fund balances</b>	<b>113,397</b>	<b>68,330</b>	<b>568,411</b>	<b>614,023</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Fund balances at beginning of year	1,250,763	1,182,433	614,022	-	-	-	-	-	-	-
Fund balances at end of year	<b>\$ 1,364,160</b>	<b>\$ 1,250,763</b>	<b>\$ 1,182,433</b>	<b>\$ 614,023</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

**SPARTANBURG COUNTY, SOUTH CAROLINA  
FY 08 ADOPTED OPERATING BUDGET**

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# APPENDIX D

## GLOSSARY

**SPARTANBURG COUNTY, SOUTH CAROLINA  
FY 08 ADOPTED OPERATING BUDGET**

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# GLOSSARY

**ACOMPLISHMENTS** - Goals and Objectives that are completed by a department/division within a particular budget year.

**ACCOUNTS** - Accounts are used to enter the formally adopted annual operating budget into the general ledger as part of the management control technique of formal budgetary integration.

**ACCRUAL BASIS OF ACCOUNTING** - The basis of accounting under which revenues are recorded when earned and expenditures are recorded when goods are received and services performed even though the receipt of the revenue or the payment of the expenditure may take place in whole or part in another accounting period.

**AD VALOREM TAXES** - A tax levied on the assessed value of real and personal property (also known as "property taxes").

**ALLOT** - To divide an appropriation into amounts that may be encumbered or expended during an allotment period.

**APPROPRIATION** - A legal authorization granted by the County Council permitting staff to make expenditures and incur obligations on the behalf of the County for specified purposes.

**ASSESSED VALUATION** - The just or fair market value of land, buildings, and business inventory and equipment as determined on an annual basis by the County in accordance with State law.

**ASSESSMENT RATIO** - The ratio at which the tax rate is applied to the tax base.

**ASSETS** - Resources owned or held by governments that have monetary value.

**AUDIT** - Prepared by an independent certified public accountant (CPA), the primary objective of an audit is to determine if the County's financial statements present fairly the County's financial position and results of operations in conformity with generally accepted accounting principles. In conjunction with their performance of an audit, it is customary for an independent auditor to issue a Management Letter.

**AUTHORIZED POSITIONS** – Employee positions, which are authorized in the adopted budget, to be filled during the year.

**BALANCED BUDGET** - A budget in which estimated revenues and other available funds equal estimated expenditures.

**BASIS OF ACCOUNTING** - A term used to refer to when revenues, expenditures, expenses, and transfers – and the related assets and liabilities – are recognized in accounts and reported in financial statements. Basis of accounting specifically relates to the timing of the measurements made. Full Accrual and Modified Accrual are each an accepted Basis of Accounting.

**BOND** - Most often, a written promise to pay a specified sum of money (called the face value or principal amount), at a specified date or dates in the future (called the maturity date(s), together with periodic interest at a specified rate. The difference between a bond and a note is that the latter is issued for a longer period of time and requires greater legal formality.

**BOND ANTICIPATION NOTE (BAN)** – A short-term debt instrument (usually one year or less) that allows a government to borrow money that will be paid when bond proceeds are received.

**BOND, GENERAL OBLIGATION (GO)** – This type of bond is backed by the full faith, credit and taxing power of the government.

**BOND, REVENUE** – only the revenues back this type of bond from a specific enterprise or project.

**BOND REFINANCING** – The payoff and re-issuance of bonds to obtain better interest rates and/or bond conditions.

**BONDED DEBT** – The part of the school district debt that is covered by outstanding bonds of the district. Sometimes called "Funded Debt."

**BUDGET** - A plan of financial operation, embodying an estimate of proposed expenditures for a given period and the proposed means of financing them. Upon approval by the County Council, the budget appropriation ordinance becomes the legal basis for expenditures in the budget year.

**SPARTANBURG COUNTY, SOUTH CAROLINA  
FY 08 RECOMMENDED OPERATING BUDGET**

**BUDGET AMENDMENT** – An addition, deletion or change to the adopted budget authorized by County Council.

**BUDGET CALENDAR** – The schedule of key dates a government follows in the preparation and adoption of the budget.

**BUDGET MESSAGE** -- The opening section of the budget document, which summarizes the principal aspects of the budget and notes significant changes from the current and previous fiscal years.

**BUDGET ORDINANCE** – A document authorizing the levy of taxes and the expenditures of funds for one fiscal year.

**BUDGET POLICIES** -- General and specific guidelines that govern financial plan preparation and administration.

**BUDGETARY BASIS** – This refers to the basis of accounting used to estimate financing sources and uses in the budget. This generally takes one of three forms: GAAP, cash or modified accrual.

**BUDGETARY CONTROL** – The control or management of a government in accordance with the approved budget for the purpose of keeping expenditures within the limitations of available appropriations and resources.

**CAPITAL IMPROVEMENT PROGRAM (CIP)** - The CIP is a capital investment strategy for the County of Spartanburg focusing on the current budget year and the five years thereafter. The CIP depicts a comprehensive picture of the County's capital needs and aids in budget planning. Capital projects often extend beyond the fiscal year in which they are approved. The County either appropriates the entire project cost in the initial fiscal year, or identifies annual phases which may be approved in future years should funding be available. Projects included in the CIP have an expected life span of greater than 10 years and an estimated cost of \$100,000 or more.

**CAPITAL OUTLAY** - An expenditure category for construction equipment, vehicles, or machinery that results in the acquisition or addition to the County's general fixed assets. For the County of Spartanburg, Capital Outlay specifically refers to equipment with value in excess of \$5,000 and an expected life of five years or more.

**CAPITAL PROJECT** – A major improvement or acquisition; often funded by bonds or taxes over several years.

**CARRY FORWARD** – Funds not used in a prior fiscal year for a specific project, which are approved to be moved into the next fiscal year budget to complete a project.

**CASH BASIS** - A basis of accounting in which transactions are recognized only when cash is increased or decreased.

**CHARGES FOR SERVICE** - Revenues derived from charging fees for providing certain government services. These revenues can be received from private individuals or entities or other governmental units.

**COMMUNITY DEVELOPMENT BLOCK GRANT (CDBG)** - Program of the U.S. Department of Housing and Urban Development (HUD) designed to benefit low and moderate-income persons to provide revitalization and human services to urban, suburban, and rural communities.

**CONSTANT OR REAL DOLLARS** – The presentation of dollar amounts adjusted for inflation to reflect the real purchasing power of money as compared to a certain point in time in the past.

**CONSUMER PRICE INDEX (CPI)** – A statistical description of price levels provided by the U.S. Department of Labor. The index is used as a measure of the increase in the cost of living (i.e., economic inflation).

**CONTINGENCY** - A budgetary reserve set aside for emergencies or unforeseen expenditures.

**CONTRACTUAL SERVICES** – Services rendered to a government by private firms, individuals or other governmental agencies.

**CURRENT TAXES** - Taxes levied and becoming due within one year.

**DEBT FINANCING** – Borrowing funds as needed and pledging future revenues to make current expenditures.

**DEBT INSTRUMENT** - Method of borrowing funds, including general obligations bonds, revenue bonds, lease/purchase agreements, lease-revenue bonds, tax anticipation notes and other short-term notes, and certificates of participation.

**SPARTANBURG COUNTY, SOUTH CAROLINA  
FY 08 RECOMMENDED OPERATING BUDGET**

**DEBT LIMIT** - The maximum amount of outstanding gross or net debt legally permitted. The State of South Carolina forbids cities from incurring debt in excess of 8% of the total assessed valuation of taxable property within the County.

**DEBT SERVICE** - The payment of interest and principal on borrowed funds such as bonds.

**DEBT SERVICE FUNDS** – This fund type is used to account for the payment and accumulation of resources related to general long-term debt principal and interest.

**DEFERRED REVENUE** – Revenue amounts that are available but do not meet the criteria for recognition, and are reported as a liability rather than a revenue. Example: Grant funds received for which the expenditures have not been made.

**DEFICIT** – The excess of an entity's liabilities over its assets or the excess of expenditures or expenses over revenues during a single accounting period.

**DELINQUENT TAXES** – Taxes that remain unpaid on or after the day due.

**DEPARTMENT** - An organizational unit of the County, which manages an operation or group of related operations within a functional area.

**DEPRECIATION** – Expiration in the service life of capital assets attributable to wear and tear, deterioration, action of the physical elements, inadequacy or obsolescence. This is a non-cash expense.

**DISBURSEMENT** – The expenditure of monies from an account.

**DIVISION** - The second level in the formal County organization in which a specific function is carried out; several divisions may comprise a single department.

**EMPLOYEE (OR FRINGE) BENEFIT COST-** Contributions made by a government to meet commitments or obligations for employee fringe benefits. Included is the government's share of costs for Social Security, Medicare, and the various pensions, medical and life insurance plans.

**ENCUMBRANCE** - A financial commitment for a contract not yet performed. An encumbrance is charged against an appropriation and a portion of the appropriation is reserved for the purpose of

satisfying the encumbrance. It represents the expenditure the County will make after performance under the contract is completed and an invoice is served.

**ENCUMBRANCE ACCOUNTING** – A system or procedure which involves giving recognition in the accounting budgetary expenditure control records for the issuance of purchase orders, statements, or other commitments chargeable to an appropriation in advance of any liability or payment.

**ENTERPRISE FUND** - Self-supporting fund designed to account for activities supported by user charges.

**ESTIMATED REVENUE** - The amount of projected revenue to be collected during the fiscal year. The amount of revenue appropriated is the amount approved by County Council.

**ENTITLEMENT** – Payments to which local governmental units are entitled, pursuant to an allocation formula determined by the agency providing the monies, usually the state or federal government.

**EXPENDITURE** - The amount of cash paid or to be paid for a service rendered, goods received, or an asset purchased.

**EXPENSE** - Charges incurred (whether paid immediately or unpaid) for operations, maintenance, interest or other charges.

**FEES, LICENSES, AND PERMITS** - Revenues derived from the issuance of local licenses and permits, including professional and occupational licenses, building permits, and other miscellaneous permits.

**FIDUCIARY FUNDS** - The trust and agency funds used to account for assets held by a government unit in a trustee capacity or as an agent for individuals, private organizations, other government units and/or other funds.

**FINES AND FORFEITURES** - Fines and Forfeitures are derived from penalties imposed for the commission of statutory offenses, violations of lawful administrative rules and regulations, and for neglect of official duty. These revenues include court fines, confiscated property and parking violations.

**FISCAL POLICY** – A government's policies with respect to revenues, spending and debt

**SPARTANBURG COUNTY, SOUTH CAROLINA  
FY 08 RECOMMENDED OPERATING BUDGET**

management as these relate to government services, programs and capital investment. Fiscal policy provides an agreed-upon set of principles for the planning and programming of government budgets and their funding.

**FISCAL YEAR** - Any consecutive 12-month period to which the annual operating budget applies and at the end of which a government determines its financial position and the results of its operations. The County of Spartanburg's fiscal year runs from July 1 - June 30.

**FIXED ASSETS** – Assets of long-term character that are intended to continue to be held or used, such as land, buildings, machinery, furniture and other equipment.

**FTE (Full-Time Equivalent)** – A combination of positions working less than full-time equaling one full-time position. Example: Two half-time positions (.5 positions) equal one full-time position (1.0).

**FULL FAITH AND CREDIT** – A pledge of a government's taxing power to repay debt obligations.

**FULL-TIME POSITION** - An employee who receives full benefits and works at least forty hours per week.

**FUNCTION** – A group of related activities aimed at accomplishing a major service or regulatory program for which a government is responsible (e.g., Public Safety).

**FUND** - An accounting entity with self-balancing accounts. A fund records all financial transactions for specific activities or government functions.

**FUND BALANCE** - The excess of the assets of a fund over its liabilities, reserves and carryovers.

**FUND BALANCE, AVAILABLE (UNDESIGNATED)** – Funds remaining from the prior year, that are available for appropriation and expenditure in the current year.

**GAAP**- Generally Accepted Accounting Principles. Uniform minimum standards for financial accounting and recording, encompassing the conventions, rules and procedures that define accepted accounting principles.

**GENERAL FUND** - The fund used to account for all financial resources, except those required to be

accounted for in another fund. The General Fund is the main operating fund for the County.

**GENERAL OBLIGATION BOND**- Bonds backed by the full faith and credit (taxing power) of the County.

**GOVERNMENTAL FUNDS** - Funds used to account for the acquisition, use and balances of expendable financial resources and the related current liabilities, except those accounted for in Proprietary and Fiduciary funds.

**GRANT** - A contribution made by a government or other organization to support a particular function. Grants may be classified as categorical or block, depending upon the amount of discretion allowed the grantee.

**INDIRECT COST** – A cost necessary for the functioning of the organization as a whole, but cannot be directly assigned to one service.

**INDUSTRIAL REVENUE BOND** – a bond issued by a business concern secured by pledging certain business assets. The County does not secure it in any way, and the County does not receive or pay any debt on these bonds.

**INFRASTRUCTURE** – The physical assets of a government (e.g., sidewalks, streets, sewer, public buildings).

**INTERFUND TRANSFERS** – The movement of monies between funds of the same governmental entity.

**INTERGOVERNMENTAL REVENUES** - Revenues from other governments (state, federal, and local), which can be in the form of grants, shared revenue, payments in lieu of taxes, or entitlements.

**INTERNAL SERVICE FUNDS** - Funds established to account for the financing of goods or services provided by one department for other departments within the County. Goods and services are furnished and billed at cost plus a fixed factor, which is designed to cover all expenses of the funds. The Fleet Maintenance Fund is one example of an Internal Service Fund.

**LAPSING APPROPRIATION** – An appropriation made for a certain period of time, generally for the budget year. At the end of the specified period, all appropriations not spent lapse or ends, unless otherwise provided by law. Capital project and grant budgets may be appropriated for multiple years.

**SPARTANBURG COUNTY, SOUTH CAROLINA  
FY 08 RECOMMENDED OPERATING BUDGET**

**LEVY** - To impose taxes, special assessments, or service charges for the support of County activities.

**LONG-TERM DEBT** – Debt with a maturity of more than one year after the date of issuance.

**MATERIALS AND SUPPLIES** - Expendable materials and operating supplies necessary to conduct departmental operations.

**MILLAGE RATE** - Rate used in calculating taxes based upon the value of property. Expressed in mills per dollar of property value. One mill equals \$1.00 of tax revenue for each \$1,000 of property value. The millage rate is the total number of mills of tax assessed against this value.

**MODIFIED ACCRUAL ACCOUNTING** - The basis of accounting where revenues are recorded when collectable within the current period or soon thereafter to be used to pay liabilities of the current period. Expenditures are recognized when the related liability is incurred.

**NET BUDGET** – The legally adopted budget less all interfund transfers and interdepartmental charges.

**NOMINAL DOLLARS** – The presentation of dollar amounts not adjusted for inflation. Adjusting for inflation would be done to reflect the real purchasing power of money today.

**OBJECT OF EXPENDITURE** - An expenditure classification, referring to the lowest and most detailed level of classification, such as electricity, office supplies or asphalt.

**OBJECTIVES** - Specific targets for achievement which represent an interim step or progress toward a goal within a specified time span.

**OBLIGATIONS** – Amounts that a government may be legally required to meet out of its resources. They include not only actual liabilities, but also encumbrances not yet paid.

**OPERATING BUDGET** - A financial plan that presents proposed expenditures for a fiscal year and estimates of revenue to finance those expenditures.

**OPERATING EXPENSES** - Costs other than those for salaries and benefits that are necessary for the provision of services offered by the County.

**OPERATING REVENUE** – Funds that the government receives as income to pay for ongoing operations. It includes such items as taxes, fees from specific services, interest earnings and grant revenues. Operating revenues are used to pay for day-to-day operations.

**ORDINANCE** - A formal legislative enactment by the County Council. If it is not in conflict with any higher form of law, such as a statute or constitutional provision, it has the full force and effect of law within the boundaries of the municipality to which it applies.

**OTHER** - A category for expenditures itemizing costs related to banking fees and other financial transactions.

**OTHER FUND TRANSFERS** - Dollars that are transferred from one fund to another.

**PART-TIME EMPLOYEE** – An employee who works fewer than forty hours per week on a continual basis.

**PAY-AS-YOU-GO** – A term used to describe a financial policy by which capital outlays are financed from current revenues rather than through borrowing.

**PERSONNEL SERVICES** - The expenditure category that includes total costs of all wages, salaries, retirement, and other fringe benefits.

**PRIOR YEAR ENCUMBRANCES** – Obligations from previous fiscal years in the form of purchase orders, contracts or salary commitments that are chargeable to an appropriation, and for which a part of the appropriation is reserved. They cease to be encumbrances when the obligations are paid or otherwise terminated.

**PRIOR YEAR PROPERTY TAXES** - Taxes that remain unpaid on and after the date they are due. A penalty is included for non-payment.

**PROFESSIONAL DEVELOPMENT** – Employee education and career-related courses, seminars and customer satisfaction training.

**PROGRAM** - An organized set of related work activities, which are directed toward a common purpose or goal and represent well-defined uses of County resources.

**PROGRAM BUDGET** – A budget that allocates money to the functions or activities of a government

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rather than to specific items of cost or to specific departments.

**PROGRAM REVENUE (Income)** – Revenues earned by a program, including fees for services, license and permit fees and fines.

**PROPERTY TAXES** - Taxes levied on real and personal property according to the property's assessed valuation and the tax rate applied.

**PROPRIETARY FUNDS** - Income determination or commercial type fund used to account for a government's ongoing activities or operations that are similar to those often found in the private sector (i.e. enterprise and internal service funds). The accounting principles used generally are those applicable to similar businesses in the private sector and the measurement focus is on determination of net income, financial position, and changes in financial position.

**RESERVE** -- an account used either to set aside budgeted revenues that are not required for expenditure in the current budget year or to earmark revenues for a specific, future purpose.

**RESOLUTION** – A special or temporary order of a legislative body; an order of a legislative body requiring less legal formality than an ordinance or statute.

**REVENUE** - Income generated by taxes, business licenses, user fees, fines and forfeitures, reimbursements, and investments.

**REVENUE BOND** – A bond that is secured by pledging of specific revenues. It is not secured by the taxing power of the County.

**SECTION** - The third tier within the organizational chart. A Section is a subdivision of a division. Example: Crime Prevention is a section within the Law Enforcement Division of the Department of Public Safety.

**SERVICE EFFORTS AND ACCOMPLISHMENTS** - Measures of effort and accomplishment that illustrate the performance of the County in terms of service provision.

**SERVICE LEVEL** - Services or products that comprise actual or expected output of a given program. Focus is on results, not measures of workload.

**SPECIAL REVENUE FUND** - This fund type is used to account for the proceeds from specific revenue sources (other than trusts or major capital projects) that are legally restricted to expenditures for specific purposes.

**TAX ANTICIPATION NOTES (TAN)** – A short-term loan, usually less than six months, borrowed to fund County operations until property tax collections are received.

**TAX BASE** - The total assessed valuation of real property within the County limits.

**TAX INCREMENT FINANCING** - A method of financing capital improvements using any additional tax revenues generated by new development occurring within a designated area after a certain date. This method is generally used to stimulate investment in economically depressed areas.

**TAX LEVY** - The resultant product when the tax rate per one thousand dollars is multiplied by the taxable value.

**TRANSFERS IN/OUT** - Amounts transferred from one fund to another to assist in financing the services for the recipient fund.

**TRUST AND AGENCY FUNDS** – Also known as Fiduciary Fund Types, these funds are used to account for assets held by the County in a trustee capacity or as an agent for private individuals, organizations, or other governmental agencies. The fiduciary funds used by the County include expendable trust and agency funds.

**UNRESERVED FUND BALANCE** - The portion of a fund's balance that is not restricted for a specific purpose and is available for general appropriation.

**USER FEE** - Payment of a fee for the direct receipt of a public service by the person(s) who benefit from the service(s).

**WORKING CAPITAL** – Excess of readily available assets over current liabilities. Or, cash on hand equivalents that may be used to satisfy cash flow needs.

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