

SPARTANBURG COUNTY, SOUTH CAROLINA  
FY 08 ADOPTED OPERATING BUDGET

# FY 08 CONSOLIDATED BUDGET SUMMARY

<u>Account Description</u>	<u>FY 05/06 ACTUAL</u>	<u>FY 06/07 BUDGET</u>	<u>FY 07/08 RECOMM</u>	<u>FY 07/08 ADOPTED</u>	<u>\$ INC/DEC FY 08-07</u>	<u>% INC/DEC FY 08-07</u>
<b>REVENUES</b>						
<b>General Fund (001)</b>						
Current Property Taxes	38,052,163	35,161,792	38,375,000	<b>37,931,327</b>	2,769,535	7.9%
Other Property Taxes	4,844,852	6,009,500	6,167,000	<b>6,167,000</b>	157,500	2.6%
Delinquent Taxes	3,538,425	2,750,000	3,000,000	<b>3,000,000</b>	250,000	9.1%
Permits	961,210	960,350	970,000	<b>970,000</b>	9,650	1.0%
Fines	3,001,388	3,375,000	3,525,000	<b>3,525,000</b>	150,000	4.4%
Fees	8,738,729	7,555,510	9,133,314	<b>9,133,314</b>	1,577,804	20.9%
Interest	2,283,721	1,400,000	2,200,000	<b>2,200,000</b>	800,000	57.1%
State Aid/Grants	13,617,554	13,513,700	15,586,000	<b>15,586,000</b>	2,072,300	15.3%
Federal Aid/Grants	1,140,380	1,279,500	972,980	<b>972,980</b>	(306,520)	-24.0%
Miscellaneous	2,649,577	2,241,314	2,695,500	<b>2,695,500</b>	454,186	20.3%
Fund Balance Appropriated	0	2,085,036	2,002,230	<b>2,241,694</b>	156,658	7.5%
Transfers	892,999	1,155,834	383,508	<b>383,508</b>	(772,326)	-66.8%
<b>TOTAL, GENERAL FUND</b>	<b>79,720,998</b>	<b>77,487,536</b>	<b>85,010,532</b>	<b>84,806,323</b>	<b>7,318,787</b>	<b>9.4%</b>
<b>Road Maintenance Fee Fund (002)</b>						
Road Maintenance Fee	5,418,780	5,390,000	5,390,000	<b>5,390,000</b>	0	0.0%
Fund Balance	0	(245,577)	(83,802)	<b>(83,802)</b>	161,775	-65.9%
C Funds	0	500,000	0	<b>0</b>	(500,000)	-100.0%
<b>TOTAL, ROAD MAINTENANCE FEE</b>	<b>5,418,780</b>	<b>5,644,423</b>	<b>5,306,198</b>	<b>5,306,198</b>	<b>(338,225)</b>	<b>-6.0%</b>
<b>Stormwater Management Fund (003)</b>						
Taxes - Current	809,658	748,580	767,418	<b>767,418</b>	18,838	2.5%
Fund Balance	0	(68,330)	(113,397)	<b>(113,397)</b>	(45,067)	0.0%
Delinquent Tax - Current Year	63,997	0	0	<b>0</b>	0	0.0%
<b>TOTAL, STORMWATER MGMT.</b>	<b>873,655</b>	<b>680,250</b>	<b>654,021</b>	<b>654,021</b>	<b>(26,229)</b>	<b>-3.9%</b>
<b>Solid Waste Mgmt. Fund (004)</b>						
Annual Fee	5,356,128	5,050,000	5,400,000	<b>5,400,000</b>	350,000	6.9%
User Fees	999,421	1,100,000	1,255,219	<b>1,255,219</b>	155,219	14.1%
State Tire Disposal Fee	108,650	90,000	100,000	<b>100,000</b>	10,000	11.1%
Other	769,935	430,000	725,000	<b>725,000</b>	295,000	68.6%
Fund Balance	0	645,583	4,215,288	<b>4,215,288</b>	3,569,705	552.9%
<b>TOTAL, SOLID WASTE MGMT.</b>	<b>7,234,133</b>	<b>7,315,583</b>	<b>11,695,507</b>	<b>11,695,507</b>	<b>4,379,924</b>	<b>59.9%</b>
<b>Fleet Services Fund (005)</b>						
Charges for Service/Sales	0	0	1,157,420	<b>1,157,420</b>	1,157,420	
Transfer Funds	0	0	(1,117,420)	<b>(1,117,420)</b>	(1,117,420)	
Fund Balance Appropriated	0	0	(40,000)	<b>(40,000)</b>	(40,000)	
Other	31,750	25,000	0	<b>0</b>	(25,000)	-100.0%
<b>TOTAL, FLEET SERVICES</b>	<b>31,750</b>	<b>25,000</b>	<b>0</b>	<b>0</b>	<b>(25,000)</b>	<b>-100.0%</b>
<b>Alcohol &amp; Drug Abuse Fund (007)</b>						
Mini Bottle	428,228	470,000	430,000	<b>430,000</b>	(40,000)	-8.5%
Other	2,836,590	2,829,000	2,898,907	<b>2,898,907</b>	69,907	2.5%
Fund Balance	0	309,795	526,391	<b>526,391</b>	216,596	69.9%
<b>TOTAL, ALCOHOL &amp; DRUG ABUSE</b>	<b>3,264,818</b>	<b>3,608,795</b>	<b>3,855,298</b>	<b>3,855,298</b>	<b>246,503</b>	<b>6.8%</b>

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

<u>Account Description</u>	<u>FY 05/06 ACTUAL</u>	<u>FY 06/07 BUDGET</u>	<u>FY 07/08 RECOMM</u>	<u>FY 07/08 ADOPTED</u>	<u>\$ INC/DEC FY 08-07</u>	<u>% INC/DEC FY 08-07</u>
<b>Special Revenue Funds (009)</b>						
Available Revenues	0	453,958	3,024,366	<b>3,024,366</b>	2,570,408	566.2%
<b>TOTAL, SPECIAL REVENUE</b>	<b>0</b>	<b>453,958</b>	<b>3,024,366</b>	<b>3,024,366</b>	<b>2,570,408</b>	<b>566.2%</b>
<b>Community &amp; Econ Dev. Fund (014)</b>						
Federal Grants	1,665,001	2,114,285	2,326,364	<b>2,326,364</b>	212,079	10.0%
County Funds	239,060	239,060	239,060	<b>239,060</b>	0	0.0%
<b>TOTAL, COMM. &amp; ECON. DEV.</b>	<b>1,904,061</b>	<b>2,353,345</b>	<b>2,565,424</b>	<b>2,565,424</b>	<b>212,079</b>	<b>9.0%</b>
<b>Capital Projects Reserve Fund (018)</b>						
Fund Balance	0	0	3,200,750	<b>3,200,750</b>	3,200,750	
<b>TOTAL, CAPITAL PROJ. RESERVE</b>	<b>0</b>	<b>0</b>	<b>3,200,750</b>	<b>3,200,750</b>	<b>3,200,750</b>	
<b>9-1-1 Phone System Fund (019)</b>						
Phone Subscriber Fees	720,130	580,000	675,000	<b>675,000</b>	95,000	16.4%
Wireless Surcharge	768,737	650,000	818,000	<b>818,000</b>	168,000	25.8%
Fund Balance	0	(104,787)	(10,617)	<b>(10,617)</b>	94,170	0.0%
Miscellaneous	135	0	0	<b>0</b>	0	0.0%
<b>TOTAL, 9-1-1 Phone System</b>	<b>1,489,002</b>	<b>1,125,213</b>	<b>1,482,383</b>	<b>1,482,383</b>	<b>357,170</b>	<b>31.7%</b>
<b>Palmetto Landfill Fund (020)</b>						
Waste Disposal Fees	973,574	1,000,000	650,000	<b>650,000</b>	(350,000)	-35.0%
Fund Balance	0	67,247	(82,280)	<b>(82,280)</b>	(149,527)	-222.4%
<b>TOTAL, PALMETTO LANDFILL</b>	<b>973,574</b>	<b>1,067,247</b>	<b>567,720</b>	<b>567,720</b>	<b>(499,527)</b>	<b>-46.8%</b>
<b>Parks and Recreation Comm. (022)</b>						
Taxes - Current	0	3,076,763	4,218,602	<b>3,806,324</b>	729,561	23.7%
Other Taxes	0	219,575	219,575	<b>219,575</b>	0	0.0%
Delinquent Taxes	0	78,962	164,000	<b>164,000</b>	85,038	107.7%
User Fees	0	187,000	187,000	<b>187,000</b>	0	0.0%
Other	0	375,000	375,000	<b>375,000</b>	0	0.0%
<b>TOTAL, PARKS AND REC.</b>	<b>0</b>	<b>3,937,300</b>	<b>5,164,177</b>	<b>4,751,899</b>	<b>814,599</b>	<b>20.7%</b>
<b>Jail Maintenance Fund (028)</b>						
Fund Balance	0	0	418,250	<b>418,250</b>	418,250	
<b>TOTAL, JAIL MAINTENANCE</b>	<b>0</b>	<b>0</b>	<b>418,250</b>	<b>418,250</b>	<b>418,250</b>	
<b>Workforce Investment Board (030)</b>						
WIA Funds	3,486,200	3,592,874	5,715,962	<b>5,715,962</b>	2,123,088	59.1%
<b>TOTAL, WIB</b>	<b>3,486,200</b>	<b>3,592,874</b>	<b>5,715,962</b>	<b>5,715,962</b>	<b>2,123,088</b>	<b>59.1%</b>
<b>Debt Service Fund (070)</b>						
Taxes - Current	2,849,769	3,370,170	4,426,391	<b>4,426,391</b>	1,056,221	31.3%
Fee-In-Lieu of Taxes	167,338	260,000	160,000	<b>160,000</b>	(100,000)	-38.5%
Delinquent Taxes	230,942	164,000	224,000	<b>224,000</b>	60,000	36.6%
Transfers In	2,362,397	2,285,280	2,301,109	<b>2,301,109</b>	15,829	0.7%
Accommodations Tax	632,311	500,000	500,000	<b>500,000</b>	0	0.0%
Bond Proceeds	13,145,000	0	0	<b>0</b>	0	0.0%
Other	12,750	17,000	253,236	<b>253,236</b>	236,236	1389.6%
Fund Balance Appropriated	0	0	0	<b>0</b>	0	0.0%
<b>TOTAL, DEBT SERVICE FUND</b>	<b>19,400,506</b>	<b>6,596,450</b>	<b>7,864,736</b>	<b>7,864,736</b>	<b>1,268,286</b>	<b>19.2%</b>

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

<u>Account Description</u>	<u>FY 05/06 ACTUAL</u>	<u>FY 06/07 BUDGET</u>	<u>FY 07/08 RECOMM</u>	<u>FY 07/08 ADOPTED</u>	<u>\$ INC/DEC FY 08-07</u>	<u>% INC/DEC FY 08-07</u>
<b>Special Purpose Funds</b>						
Spartanburg Comm. College (060)	3,765,107	3,553,600	3,614,253	<b>4,614,253</b>	1,060,653	29.8%
Charles Lea Center (061)	1,071,656	1,047,288	1,047,208	<b>1,047,208</b>	(80)	0.0%
Spartanburg County Library (066)	10,233,409	10,168,985	11,624,524	<b>11,624,524</b>	1,455,539	14.3%
<b>TOTAL, SPECIAL PURPOSE FUNDS</b>	<b>15,070,172</b>	<b>14,769,873</b>	<b>16,285,985</b>	<b>17,285,985</b>	<b>2,516,112</b>	<b>17.0%</b>
<b>TOTAL, REVENUES - ALL FUNDS</b>	<b>138,867,650</b>	<b>128,657,847</b>	<b>152,811,309</b>	<b>153,194,822</b>	<b>24,536,975</b>	<b>19.1%</b>
<b>EXPENDITURES</b>						
<b>General Fund (001)</b>						
General Government	12,099,011	12,929,885	14,169,608	<b>14,352,057</b>	1,422,172	11.0%
Public Safety	37,262,056	36,815,789	37,637,838	<b>38,798,628</b>	1,982,839	5.4%
Judicial	10,420,922	11,391,273	11,590,738	<b>11,952,097</b>	560,824	4.9%
Public Works	6,079,563	5,929,728	4,453,294	<b>4,564,070</b>	(1,365,658)	-23.0%
Health and Human Services	3,789,775	3,907,502	3,796,789	<b>4,043,017</b>	135,515	3.5%
Recreation, Education & Culture	3,826,552	265,280	265,280	<b>265,280</b>	0	0.0%
Environmental and Conservation	900,603	1,161,243	1,383,611	<b>1,406,490</b>	245,247	21.1%
County Buildings	1,884,796	2,658,848	3,123,565	<b>3,158,850</b>	500,002	18.8%
Non-Departmental & Transfers	4,161,569	2,427,988	8,589,809	<b>6,265,834</b>	3,837,846	158.1%
<b>TOTAL, GENERAL FUND</b>	<b>80,424,848</b>	<b>77,487,536</b>	<b>85,010,532</b>	<b>84,806,323</b>	<b>7,318,787</b>	<b>9.4%</b>
<b>Road Maintenance Fee Fund (002)</b>	4,412,816	5,644,423	5,306,198	<b>5,306,198</b>	(338,225)	-6.0%
<b>Stormwater Management Fund (003)</b>	305,244	680,250	654,021	<b>654,021</b>	(26,229)	-3.9%
<b>Solid Waste Management Fund (004)</b>	8,487,945	7,315,583	11,695,507	<b>11,695,507</b>	4,379,924	59.9%
<b>Fleet Services Fund (005)</b>						
Fleet Services	236,576	25,000	1,117,420	<b>1,117,420</b>	1,092,420	4369.7%
Fleet Services Allocation	0	0	(1,117,420)	<b>(1,117,420)</b>	(1,117,420)	
<b>Alcohol &amp; Drug Abuse Fund (007)</b>	3,187,989	3,608,795	3,855,298	<b>3,855,298</b>	246,503	6.8%
<b>Special Revenue Fund (009)</b>	0	453,958	3,024,366	<b>3,024,366</b>	2,570,408	566.2%
<b>Community &amp; Econ. Dev. (014)</b>	1,882,733	2,353,345	2,565,424	<b>2,565,424</b>	212,079	9.0%
<b>Capital Projects Reserve Fund (018)</b>	0	0	3,200,750	<b>3,200,750</b>	3,200,750	
<b>9-1-1 Phone System Fund (019)</b>	1,228,619	1,125,213	1,482,383	<b>1,482,383</b>	357,170	31.7%
<b>Palmetto Landfill Fund (020)</b>	1,066,316	1,067,247	567,720	<b>567,720</b>	(499,527)	-46.8%
<b>Parks and Recreation Commission (022)</b>	0	3,937,300	5,164,177	<b>4,751,899</b>	814,599	20.7%
<b>Jail Maintenance Fund (028)</b>	0	0	418,250	<b>418,250</b>	418,250	
<b>Workforce Investment Fund (030)</b>	4,167,414	3,592,874	5,715,962	<b>5,715,962</b>	2,123,088	59.1%
<b>Debt Service Fund (070)</b>	19,696,388	6,596,450	7,864,736	<b>7,864,736</b>	1,268,286	19.2%
<b>Special Purpose Funds</b>						
Spartanburg Comm. College Fund (060)	3,553,600	3,553,600	3,614,253	<b>4,614,253</b>	1,060,653	29.8%
Charles Lea Center Fund (061)	1,096,120	1,047,288	1,047,208	<b>1,047,208</b>	(80)	0.0%
Spartanburg County Library Fund (066)	10,403,473	10,168,985	11,624,524	<b>11,624,524</b>	1,455,539	14.3%
<b>TOTAL, OTHER FUNDS</b>	<b>59,725,232</b>	<b>51,170,311</b>	<b>67,800,777</b>	<b>68,388,499</b>	<b>17,218,188</b>	<b>33.6%</b>
<b>TOTAL, EXPENDITURES - ALL FUNDS</b>	<b>\$140,150,079</b>	<b>\$128,657,847</b>	<b>\$152,811,309</b>	<b>\$153,194,822</b>	<b>24,536,975</b>	<b>19.1%</b>