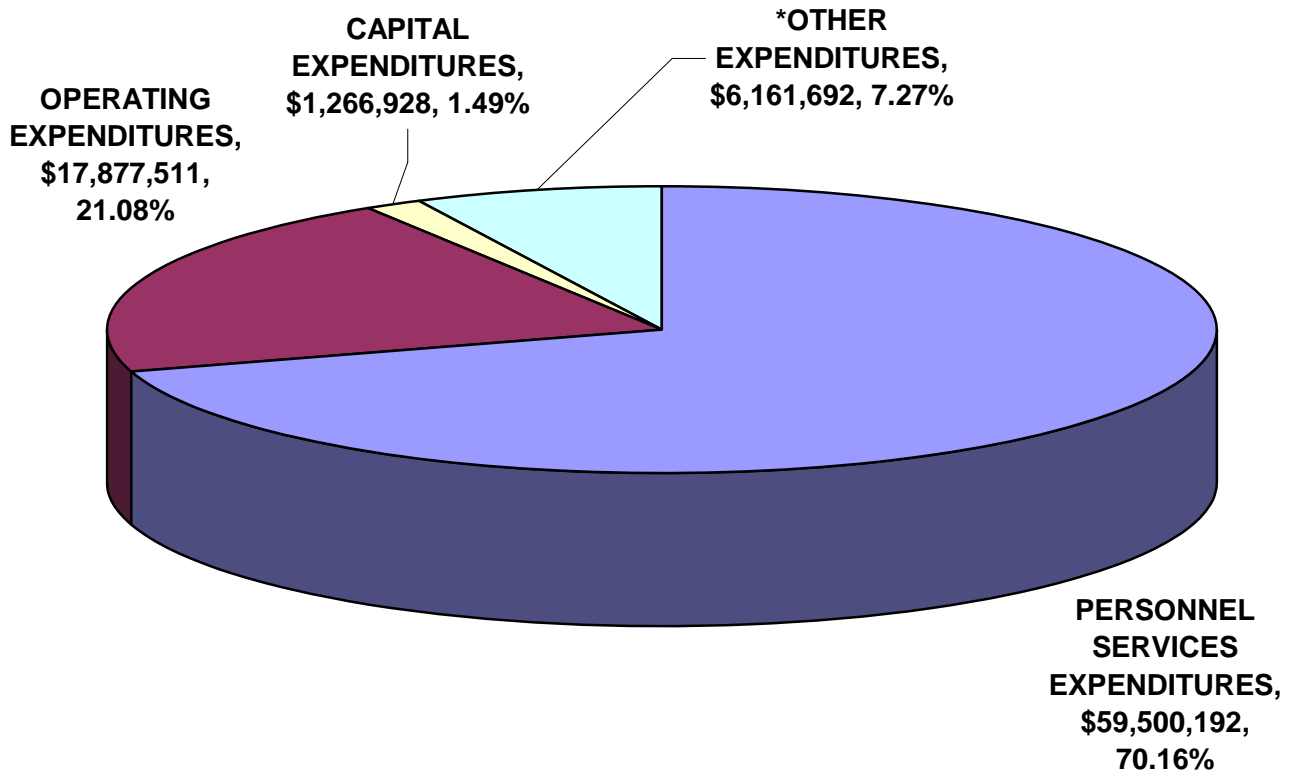


FY 08 GENERAL FUND EXPENDITURES EXPENDITURES BY TYPE

In the financial information for each General Fund Department, expenditures are organized by type. Types of expenditures include; *Personnel Services Expenditures* (salaries, health insurance, retirement, workers' compensation, etc.), *Operating Expenditures* (office supplies, software, clothing, etc.), *Capital Expenditures* (desks, chairs, computer equipment, etc.), and *Other Expenditures* (transfers, outside agency contributions, etc.). The pie chart below shows the distribution of General Fund Expenditures by type for FY 08.



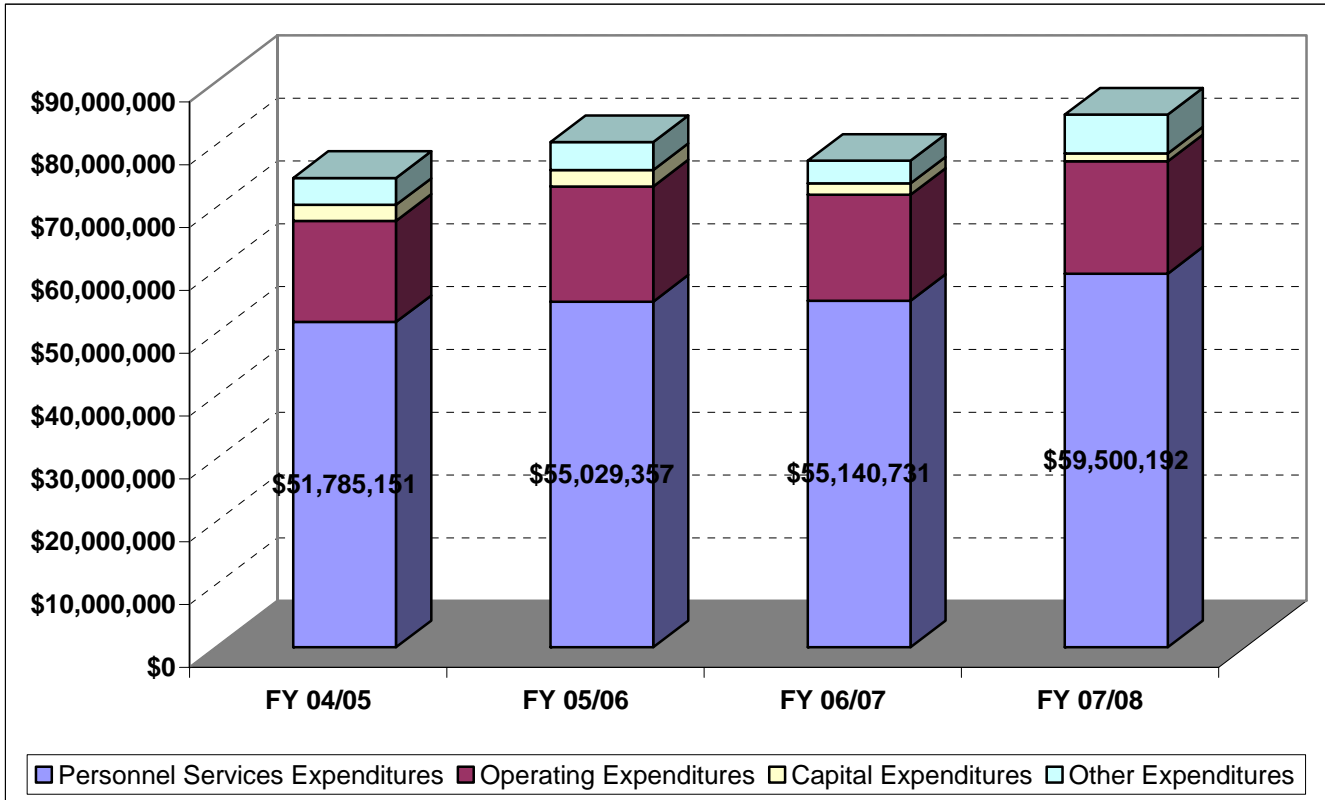
**For purposes of this chart, the annual appropriation for Emergency Medical Services is classified under Other Expenditures. Transfers to other funds are also classified as Other Expenditures.*

GENERAL FUND EXPENDITURES BY TYPE							
EXPENDITURES	FY 04/05 ACTUAL	FY 05/06 ACTUAL	FY 06/07 BUDGET	FY 07/08 RECOMM	FY 07/08 ADOTPED	\$ INC/DEC FY 08 - 07	% INC/DEC FY 08 - 07
Personnel Services Expenditures	51,785,151	55,029,357	55,140,731	60,041,278	59,500,192	4,359,461	7.9%
Operating Expenditures	16,107,373	18,351,924	16,904,043	17,869,511	17,877,511	973,468	5.8%
Capital Expenditures	2,555,609	2,606,414	1,802,247	1,178,928	1,266,928	(535,319)	-29.7%
Other Expenditures	4,281,966	4,437,153	3,640,515	5,920,814	6,161,692	2,521,177	69.3%
EXPENDITURE TOTAL	\$74,730,099	\$80,424,848	\$77,487,536	\$85,010,532	\$84,806,323	\$7,318,787	9.4%

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

(FY 08 GENERAL FUND EXPENDITURES BY TYPE CONTINUED)

Using the data table from the previous page, this stacked bar graph below shows a four-year analysis, including the FY 08 Adopted Budget of General Fund Expenditures by type. Personnel Services Expenditures annually account for the largest portion of General Fund Expenditures, ranging from sixty-eight percent (68%) to seventy-one percent (70%) over the four-year period. The dollar amount on the bar graph represents Personnel Services Expenditures.



**For purposes of this graph, the annual appropriation for Emergency Medical Services is classified under Other Expenditures.*