

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

# FINANCE

The Finance Department monitors all county financial operations to ensure that all county monies are spent in accordance with the budget adopted by County Council, and process payment for all county legal obligations and payroll, administers grants, and maintains all financial records.

**Financial Information**

<b>DEPT NUMBER: 1-9168</b>	<b>FINANCE</b>						
	FY 04/05	FY 05/06	FY 06/07	FY 07/08	<b>FY 07/08</b>	\$ INC/DEC	% INC/DEC
<b>EXPENDITURES</b>	ACTUAL	ACTUAL	BUDGET	RECOMM	<b>ADOPTED</b>	FY 08 - 07	FY 08 - 07
Personnel Services Expenditures	474,515	504,555	530,449	529,666	<b>550,850</b>	20,401	3.8%
Operating Expenditures	19,549	18,449	21,420	18,260	<b>18,260</b>	(3,160)	-14.8%
Capital Expenditures	4,076	2,767	5,150	2,610	<b>2,610</b>	(2,540)	-49.3%
Other Expenditures	0	0	0	0	<b>0</b>	0	0.0%
<b>EXPENDITURE TOTAL</b>	<b>\$498,140</b>	<b>\$525,771</b>	<b>\$557,019</b>	<b>\$550,536</b>	<b>\$571,720</b>	<b>\$14,701</b>	<b>2.6%</b>

**Personnel Information**

<b>FINANCE</b>	GRADE	FY 04/05	FY 05/06	*FY 06/07	FY 07/08	<b>FY 07/08</b>	INC/DEC	EXEMPT
					RECOMM	<b>ADOPTED</b>	FY 08 - 07	(Y/N)
Administrative Services Director	34	1	1	1	1	<b>1</b>	0	Y
Accounting Supervisor	26	1	1	1	1	<b>1</b>	0	Y
Senior Accountant	22	1	1	1	1	<b>1</b>	0	Y
Accounting/Payroll Technician	21	1	1	1	1	<b>1</b>	0	N
Property Coordinator	16	1	1	1	1	<b>1</b>	0	N
Accounting Technician	16	1	1	2	2	<b>2</b>	0	N
Accounts Payable Clerk	14	4	3	3	3	<b>3</b>	0	N
<i>Other Positions</i>	<i>N/A</i>	0	1	0	0	<b>0</b>	0	N
<b>TOTAL, FINANCE</b>		<b>10</b>	<b>10</b>	<b>10</b>	<b>10</b>	<b>10</b>	<b>0</b>	

*\*Includes any changes made during FY 06/07*

**FY 08 Budget Highlights & Initiatives**

The Finance FY 08 Adopted Budget reflects the following changes and initiatives:

- A 14.8% decrease in operating expenditures is based on FY 08 needs and historical expenditure information. Department services will not be impacted by this decrease.
- Capital expenditures decrease from \$5,150 in FY 07 to \$2,610 in FY 08 and include five (5) flat panel LCD monitors and one (1) laser jet printer. New software requires a larger viewing area for the data displayed, and the printer is at the end of its useful life.

**Departmental Functions**

<b>Programs and Functions</b>	<b>Description and Goals</b>	<b>FY 08 Adopted</b>
<b>Accounts Payable</b>	Process all county bills for payment, print annual Form 1099s. • Pay all bills weekly and mail out 1099s by January 31.	\$
<b>Payroll</b>	Process time sheets and pay all employees. Print annual W-2 forms and prepare all payroll tax returns. • Pay all employees bi-weekly, mail out W-2s by January 31, and file all tax returns on time.	\$

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(FINANCE CONTINUED)

<b>Programs and Functions</b>	<b>Description and Goals</b>	<b>FY 08 Adopted</b>
<b>Landfill Billing and Collections</b>	<p>Bill all landfill customers monthly. Post landfill cash collections to customer accounts and place a "Hold" on past due customers.</p> <ul style="list-style-type: none"> <li>• Send out customer statements by the fifth (5<sup>th</sup>) of each month. Post cash receipts daily, monitor customer balances, send past due notices and shut off delinquent accounts.</li> </ul>	\$
<b>Fixed Asset Accounting</b>	<p>Maintain a record on all county-owned property. Ensure that all county property is tagged with a numerically controlled sticker.</p> <ul style="list-style-type: none"> <li>• Record all assets in county database, inventory all assets annually and prepare Comprehensive Annual Financial Report (CAFR) report on assets.</li> </ul>	\$
<b>Grant Administration</b>	<p>Monitor all county grants with the federal and state government. Assist with grant applications, grant reporting, etc.</p> <ul style="list-style-type: none"> <li>• File all grant reports on time and prepare federal fiscal assistance report.</li> </ul>	\$
<b>General Ledger</b>	<p>Maintain county financial records and debt service database in accordance with generally accepted governmental accounting practice.</p> <ul style="list-style-type: none"> <li>• Prepare Comprehensive Annual Financial Report in accordance with the Government Finance Officers Association (GFOA) standards.</li> </ul>	\$
<b>Record Maintenance</b>	<p>Scan vouchers, pay bills, landfill tickets, time sheets, payroll registers and W-2 forms that support the accounting records.</p> <ul style="list-style-type: none"> <li>• Keep filing system up to date, maintain proper control logs and backup all data.</li> </ul>	\$
<b>Outside Agency Billing</b>	<p>Bill other agencies using our fuel pumps and shared telephone lines.</p> <ul style="list-style-type: none"> <li>• Keep billing current and follow up on unpaid bills.</li> </ul>	\$
<b>TOTAL, FINANCE</b>		<b>\$571,720</b>