

SPECIAL REVENUE FUNDS SUMMARY

The Special Revenue Fund is in place to support many activities including grants, special projects and programs. Grant funding sources are varied, and the start and end dates come and go throughout the fiscal year. Because some grants contain personnel or have other reporting requirements, financial activities are recorded separately from the General Fund. Special projects and programs are presented in the Special Revenue Fund because they are fee-based services.

In Fiscal Year 08 it was determined to provide a clearer picture of these special activities. Although the budget shows an increase of 566%, a more aggressive approach to budgeting grants, projects and programs is reflected. In most instances, these are not new dollars. Fund balances are carried forward at the end of each fiscal year.

FY 08 FINANCIAL SUMMARY

FUND NUMBER: 9	SPECIAL REVENUE FUNDS SUMMARY					
EXPENDITURES	ACCT. NO.	FY 06/07 BUDGET	FY 07/08 RECOMM	FY 07/08 ADOPTED	\$ INC/DEC FY 08 - 07	% INC/DEC FY 08 - 07
Accommodation Tax - 2%	7300	0	429,750	429,750	429,750	
Delinquent Taxes - Contract Services	7150	0	782,581	782,581	782,581	
Solicitor Grants	9258	0	474,908	474,908	474,908	
Juvenile Arbitration	9266	71,267	82,333	82,333	11,066	15.5%
Circuit Solicitor	9268	0	48,204	48,204	48,204	
Victim Advocate Services	9272	45,924	54,391	54,391	8,467	18.4%
Sheriff - Civil Process	9300	50,435	57,232	57,232	6,797	13.5%
Sheriff Grants	9306	0	246,614	246,614	246,614	
Home Detention	9310	0	244,094	244,094	244,094	
State C Funds	9402	223,843	220,484	220,484	(3,359)	-1.5%
Social Services - DSS-HRC	9640	0	108,775	108,775	108,775	
Transportation Planning	9875	62,489	275,000	275,000	212,511	340.1%
TOTAL, SPECIAL REVENUE FUNDS		\$453,958	\$3,024,366	\$3,024,366	\$2,570,408	566.2%

FY 08 PERSONNEL SUMMARY AUTHORIZED STAFFING

SPECIAL REVENUE FUNDS PERSONNEL SUMMARY	ACCT. NO.	FY 06/07	FY 07/08 RECOMM	FY 07/08 ADOPTED	INC/DEC FY 08 - 07	EXEMPT (Y/N)
Solicitor Grants	9258	0	8	8	8	N/A
Juvenile Arbitration	9266	2	2	2	0	N/A
Circuit Solicitor	9268	0	1	1	1	N/A
Victim Witness Advocate Services	9272	1	1	1	0	N/A
Sheriff - Civil Process	9300	2	2	2	0	N/A
Sheriff's Grants	9306	0	5	5	5	N/A
C-Funds	9402	4	3	3	(1)	N/A
Transportation Planning	9875	1	1	1	0	N/A
TOTAL, SPECIAL REVENUE FUNDS		10	23	23	0	

TWO PERCENT (2%) ACCOMMODATIONS TAX

By a 1984 Act of the General Assembly, a two percent (2%) tax is imposed on all accommodations in the State of South Carolina. These monies are collected by the state and then distributed to all counties and municipalities. The proceeds must be spent for tourism promotion and tourism related expenditures. Tourism projects and promotions are reviewed by an Accommodations Tax (ATAX) Advisory Committee.

State law provides that:

- The first \$25,000 must be allocated to the county's General Fund for General Fund purposes;
- Five percent (5%) of the balance must also be allocated to the county's General Fund;
- Thirty percent (30%) of the balance must be allocated for the purpose of advertising and promotion of tourism (the Spartanburg Chamber of Commerce receives these funds); and
- The remaining balance must be used for tourism related expended (noted as tourism projects and promotions).

Spartanburg County collects this Accommodations Tax countywide except for businesses providing accommodations within the corporate limits of the City of Spartanburg.

Financial Information

FUND NUMBER: 9	ACCOMMODATIONS TAX - 2%						
	FY 04/05 ACTUAL	FY 05/06 ACTUAL	FY 06/07 BUDGET	FY 07/08 RECOMM	FY 07/08 ADOPTED	\$ INC/DEC FY 08 - 07	% INC/DEC FY 08 - 07
REVENUES							
Intergovernmental	382,462	415,395	420,000	429,750	429,750	9,750	2.3%
EXPENDITURES							
Spartanburg Chamber of Commerce	107,239	117,118	118,500	121,500	121,500	3,000	2.5%
Wofford College - Football Stadium	50,000	50,000	50,000	50,000	50,000	0	0.0%
Tourism Promotions and Projects	154,000	227,918	206,750	213,250	213,250	6,500	3.1%
TOTAL EXPENDITURES	\$311,239	\$395,036	\$375,250	\$384,750	\$384,750	\$9,500	2.5%
TRANSFERS							
Transfer to General Fund	42,873	44,520	44,750	45,000	45,000	250	0.6%
BEGINNING FUND BALANCE	9,568	37,918	13,757	13,757	13,757	0	0%
ADD TO/USE OF FUND BALANCE	28,350	(24,161)	0	0	0	0	0%
YEAR END FUND BALANCE	\$37,918	\$13,757	\$13,757	\$13,757	\$13,757	0	0%

FY 08 Tourism Projects and Promotions

(To be determined by the ATAX Advisory Committee)

DELINQUENT TAXES

The Delinquent Tax Office contracts with an outside vendor to research deeds and mortgages for the annual tax sale, and with a vendor to physically post property to be sold. Current activities are funded with prior year fee collections.

Delinquent Taxes - Contract Services 7150	FY 06/07	FY 07/08 RECOMM	FY 07/08 ADOPTED	INC/DEC FY 08 - 07	% INC/DEC FY 08 - 07
REVENUES					
Costs	0	782,581	782,581	782,581	
TOTAL REVENUES	\$0	\$782,581	\$782,581	\$782,581	
EXPENDITURES					
Tax Forms and Supplies	0	2,000	2,000	2,000	
Contingency	0	89,711	89,711	89,711	
Property Posting	0	160,000	160,000	160,000	
Title Work - Research	0	530,870	530,870	530,870	
TOTAL EXPENDITURES	\$0	\$782,581	\$782,581	\$782,581	
AUTHORIZED POSITIONS	0	0	0	0	

SOLICITOR GRANTS

A new grant was received in FY 07 to support the Seventh Circuit Solicitor's Office Drug Prosecution Team. **Eight positions were transferred from General Fund to the Special Revenue Fund during FY 07, and will remain with the grant until its termination.** General Fund supports this grant with \$41,910 in matching funds.

Solicitor Grants 9258	FY 06/07	FY 07/08 RECOMM	FY 07/08 ADOPTED	INC/DEC FY 08 - 07	% INC/DEC FY 08 - 07
REVENUES					
Grant Revenue	0	331,574	331,574	331,574	
Other Receipts	0	143,334	143,334	143,334	
TOTAL REVENUES	\$0	\$474,908	\$474,908	\$474,908	
EXPENDITURES					
Personnel Services	0	474,908	474,908	474,908	
TOTAL EXPENDITURES	\$0	\$474,908	\$474,908	\$474,908	
AUTHORIZED POSITIONS	0	8	8	8	

SPARTANBURG COUNTY, SOUTH CAROLINA
FY 08 ADOPTED OPERATING BUDGET

JUVENILE ARBITRATION

The Juvenile Arbitration Grant is administered by the Circuit Solicitor's Office, and was recently extended to January 2008. Funds received are used to purchase computers and contract services.

Juvenile Arbitration	9266	FY 06/07	FY 07/08 RECOMM	FY 07/08 ADOPTED	INC/DEC FY 08 - 07	% INC/DEC FY 08 - 07
REVENUES						
Grant Revenue		71,267	82,333	82,333	11,066	15.5%
TOTAL REVENUES		\$71,267	\$82,333	\$82,333	\$11,066	15.5%
EXPENDITURES						
Personnel Services		71,267	82,333	82,333	11,066	15.5%
Operating Expenditures		0	0		0	0.0%
TOTAL EXPENDITURES		\$71,267	\$82,333	\$82,333	\$11,066	15.5%
AUTHORIZED POSITIONS		2	2	2	0	

CIRCUIT SOLICITOR

Forfeited drug dollars received by the Circuit Solicitor's Office are used to fund the salaries and benefits for a part-time Drug Investigator position approved by County Council on November 20, 2006.

Circuit Solicitor	9268	FY 06/07	FY 07/08 RECOMM	FY 07/08 ADOPTED	INC/DEC FY 08 - 07	% INC/DEC FY 08 - 07
REVENUES						
Forfeited Drug Monies		0	48,204	48,204	48,204	
TOTAL REVENUES		\$0	\$48,204	\$48,204	\$48,204	
EXPENDITURES						
Operating Expenditures		0	48,204	48,204	48,204	
TOTAL EXPENDITURES		\$0	\$48,204	\$48,204	\$48,204	
AUTHORIZED POSITIONS		0	1	1	1	

VICTIM ADVOCATE SERVICES

The Sheriff's Office provides victim advocate services funded from fines assessed by the courts.

Victim Advocate Services	9272	FY 06/07	FY 07/08 RECOMM	FY 07/08 ADOPTED	INC/DEC FY 08 - 07	% INC/DEC FY 08 - 07
REVENUES						
Other Receipts		45,924	54,391	54,391	8,467	18.4%
TOTAL REVENUES		\$45,924	\$54,391	\$54,391	\$8,467	18.4%
EXPENDITURES						
Personnel Services		45,924	54,391	54,391	8,467	18.4%
Operating Expenditures		0	0	0	0	0.0%
TOTAL EXPENDITURES		\$45,924	\$54,391	\$54,391	\$8,467	18.4%
AUTHORIZED POSITIONS		1	1	1	0	

SHERIFF – CIVIL PROCESS

The Sheriff's Office provides part-time employees to serve papers related to child support requirements. These employees are funded by the State.

Sheriff - Civil Process	9300	FY 06/07	FY 07/08 RECOMM	FY 07/08 ADOPTED	INC/DEC FY 08 - 07	% INC/DEC FY 08 - 07
REVENUES						
DSS-IV Reimbursement		\$50,435	\$57,232	\$57,232	\$6,797	13.5%
TOTAL REVENUES		50,435	57,232	57,232	6,797	13.5%
EXPENDITURES						
Personnel Services		37,666	55,437	57,232	19,566	51.9%
Operating Expenditures		12,769	0	0	(12,769)	-100.0%
TOTAL EXPENDITURES		\$50,435	\$55,437	\$57,232	\$6,797	13.5%
AUTHORIZED POSITIONS		2	2	2	0	

SPARTANBURG COUNTY, SOUTH CAROLINA
FY 08 ADOPTED OPERATING BUDGET

SHERIFF'S GRANTS

This department provides for the many grants received by the Sheriff's Office including a new grant to purchase forensic equipment. Also included is the third year of the Traffic Safety grant received jointly with the City of Spartanburg to establish a Traffic Safety Task Force. This grant was awarded in October 2006.

Sheriff Grants	9306	FY 06/07	FY 07/08 RECOMM	FY 07/08 ADOPTED	INC/DEC FY 08 - 07	% INC/DEC FY 08 - 07
REVENUES						
Grant Revenue		0	192,397	192,397	192,397	
Other Receipts		0	54,217	54,217	54,217	
TOTAL REVENUES		\$0	\$246,614	\$246,614	\$246,614	
EXPENDITURES						
Personnel Services		0	246,614	246,614	246,614	
TOTAL EXPENDITURES		\$0	\$246,614	\$246,614	\$246,614	
AUTHORIZED POSITIONS		0	5	5	5	

HOME DETENTION

A home detention program is operated by the Detention Center. Fees are collected from users of monitoring equipment, and payments are made to a monitoring company. These fees also support staff and equipment needed to maintain this service, including a transfer to General Fund to cover the costs of 1.5 positions.

Home Detention	9310	FY 06/07	FY 07/08 RECOMM	FY 07/08 ADOPTED	INC/DEC FY 08 - 07	% INC/DEC FY 08 - 07
REVENUES						
Home Detention Fees		0	244,094	244,094	244,094	
TOTAL REVENUES		\$0	\$244,094	\$244,094	\$244,094	
EXPENDITURES						
Personnel Services		0	77,713	77,713	77,713	
Operating Expenditures		0	166,381	166,381	166,381	
TOTAL EXPENDITURES		\$0	\$244,094	\$244,094	\$244,094	
AUTHORIZED POSITIONS		0	0	0	0	

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

STATE "C" FUNDS

C Funds are received from the State of South Carolina and are derived from gasoline tax. Funds are used for local road improvements.

State C Funds	9402	FY 06/07	FY 07/08 RECOMM	FY 07/08 ADOPTED	INC/DEC FY 08 - 07	% INC/DEC FY 08 - 07
REVENUES						
C Funds		223,843	220,484	220,484	(3,359)	-1.5%
TOTAL REVENUES		\$223,843	\$220,484	\$220,484	-\$3,359	-1.5%
EXPENDITURES						
Personnel Services		215,380	210,784	210,784	(4,596)	-2.1%
Operating Expenditures		8,463	9,700	9,700	1,237	14.6%
TOTAL EXPENDITURES		\$223,843	\$220,484	\$220,484	-\$3,359	-1.5%
AUTHORIZED POSITIONS		4	3	3	(1)	

SOCIAL SERVICES – DSS-HRC

The purpose of this cost center is to receive monies from the state and pay for property rental costs for the Department of Social Services.

Social Services - DSS-HRC	9640	FY 06/07	FY 07/08 RECOMM	FY 07/08 ADOPTED	INC/DEC FY 08 - 07	% INC/DEC FY 08 - 07
REVENUES						
DSS-HRC Reimbursement		0	108,775	108,775	108,775	
TOTAL REVENUES		\$0	\$108,775	\$108,775	\$108,775	
EXPENDITURES						
Operating Expenditures		0	108,775	108,775	108,775	
TOTAL EXPENDITURES		\$0	\$108,775	\$108,775	\$108,775	
AUTHORIZED POSITIONS		0	0	0	0	

TRANSPORTATION PLANNING

The Spartanburg Area Transportation Study (SPATS) is the Metropolitan Planning Organization (MPO) charged with identifying needed transportation projects within the Spartanburg, S.C. urban area, and programming federal funding for those identified projects.

Transportation Planning	9875	FY 06/07	FY 07/08 RECOMM	FY 07/08 ADOPTED	INC/DEC FY 08 - 07	% INC/DEC FY 08 - 07
REVENUES						
Transportation Planning		50,272	275,000	275,000	224,728	447.0%
County Funds		12,217	0	0	(12,217)	-100.0%
TOTAL REVENUES		\$62,489	\$275,000	\$275,000	\$212,511	340.1%
EXPENDITURES						
Personnel Services		62,489	63,708	63,708	1,219	2.0%
Operating Expenditures		0	186,292	186,292	186,292	
Capital Outlay		0	25,000	25,000	25,000	
TOTAL EXPENDITURES		\$62,489	\$275,000	\$275,000	\$212,511	340.1%
AUTHORIZED POSITIONS		1	1	1	1	