

SPARTANBURG COUNTY, SOUTH CAROLINA  
FY 2008/09 ADOPTED OPERATING BUDGET



July 1, 2008

Honorable Jeff Horton, Chairman  
Members, Spartanburg County Council  
County Administrative Building  
366 North Church Street  
Spartanburg, South Carolina 29303

Dear Members of Council:

I am pleased to present to you the FY 2008/09 Adopted Operating Budget and FY 2009-13 Adopted Capital Improvement Plan summary. The Adopted Operating Budget was approved on June 16, 2008 for the Fiscal Year beginning July 1, 2008. This budget aligns expenditures and revenues according to programmatic effort. This arrangement of information permits you to efficiently view all resources committed to all County. The Adopted Operating Budget, along Adopted Capital Improvement Program (CIP) reflect the County's best effort to plan for the delivery of public service to our ever growing community.

The total FY 2008/09 Adopted Operating Budget from all sources of funds is \$158.3 million, a 3.3% increase (\$5.08 million) over the FY 2007/08 Adopted Operating Budget. The budget provides funding in five (5) program areas and includes:

- Allocating \$60.02 million to provide a **Safe and Secure Community** for Spartanburg County, which includes our Public Safety and Judicial functions. The Spartanburg County Sheriff's Office is allocated over \$22.2 million from all funding sources, and includes an additional five (5) deputies in the Adopted Operating Budget.
- Funding to **Maintain our Community's Infrastructure** is budgeted at \$24.97 million. These funds provide for the maintenance of our roads and bridges, operation of the County's landfill and solid waste collections services, management of the County's stormwater department, administration of the County's Building Codes department, and all County planning and land use functions. Approximately \$12.5 million for a variety of funding sources will be utilized to maintain and improvement our County's transportation infrastructure.
- Putting a premium on **Providing Quality Customer Service**, budgeted at \$21.94 million in FY 2008/09. Functions in this program area are County Leadership (including County Council and County Administration), efficient and effective Tax Collections, and General Operational support, which includes Registration and Elections, Finance, Purchasing, etc. Included in this program is our Non-Departmental Department that includes funding for full implementation of the County's recently completed Classification and Compensation study.
- **Enhancing our Quality of Life** through Health and Human Services, Community Development, Recreation, Education, and Cultural opportunities. The FY 2008/09 Adopted Operating Budget allocates \$40.93 million in funding from all sources, and includes funding for our Health and Human Services functions (including SADAC, WIB, etc.) at \$13.66 million, Community and Economic Development functions (\$2.44 million), Recreational Opportunities (\$7.68 million), the County's Library System (\$11.29 million), and Spartanburg Community College (\$5.16 million).
- **Funding for Debt Service and Transfers** is budgeted at \$10.42 million. The County's Debt Service obligation totals \$7.93 million in FY 2008/09, while a transfer of approximately \$2.0 million is being made to the County's Adopted Capital

Improvement Plan. Other expenditures include budgeting for grants received during the Fiscal Year (\$0.25 million) and a transfer to the County's Community and Economic Development Department (\$0.239 million).

At the writing of the transmittal letter for the FY 2007/08 Adopted Operating Budget, I noted that the "specific affect on the County revenue stream that results from State Act 388 and the voter approved limitation on property tax assessments is not entirely known...". One year later, we have a much clearer understanding of what the State legislature intended with Act 388 and we have positioned this budget to both meet the requirements of the law and maximize the remaining financial flexibility we have available to us. The implications of Act 402, however, remain unclear as we progress through property re-appraisal and attempt to determine the implications of the 15% assessment cap. Further, continued discussions and potential revisions to statutory language regarding Assessable Transfers of Interest (ATI) make already cloudy waters considerably muddier. Regardless, it is a reasonably safe prediction to observe that our government organization will continue to be challenged by ever increasing public demands for service, responsiveness and accountability. It is also reasonably safe to suggest that we will respond to these challenges without the discretion to act that was once enjoyed and that our financial structures must now accommodate the changed environment of local government operation.

With the FY 2008/09 Adopted Operating Budget, we are re-casting our presentation of financial information to at least in part, make clearer the priorities and objectives of the County government as expressed through the allocation of resources. I envision future changes to the document which will have us speak with even greater clarity of the programs provided by County government, the relative effectiveness of those programs, and the resources necessary to yield for our citizens the services they seek. The staff of Spartanburg County Government is working diligently on these fronts and others. I am thankful to them for their service to our community.

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In conclusion, Section 4-9-630(4) of the 1976 Code of Laws of the State of South Carolina, as amended, requires the County Administrator to prepare this document for Council's review and consideration. I am pleased and honored to present the Fiscal Year 2008/09 Adopted Operating Budget to you, and look forward to implementing your vision for Spartanburg County.

Sincerely,

D. Glenn Breed  
County Administrator

## SUMMARY OF CHANGES RECOMMENDED TO COUNTY COUNCIL'S ADOPTED BUDGET

<b>Council Amendments to Administrator's FY 2009 Recommended Budget Plan</b>		
<b>General Fund</b>	<b>Expenditures</b>	<b>Revenues</b>
<b>Administrator's Recommended Budget</b>	<b>\$ 90,530,000</b>	<b>\$ 90,530,000</b>
<b>County Council Amendments - Expenditures</b>		
Eliminate - One (1) Assistant Solicitor Position (duplicated in Fund 9)	\$ (88,000)	
Increase - Economic Development	\$ 60,000	
Increase - One (1) Veteran's Affairs Position	\$ 50,000	
<b>County Council Amendments - Revenues</b>		
Decrease - From Fund Balance		\$ 22,000
<b>Subtotal</b>	<b>\$ 22,000</b>	<b>\$ 22,000</b>
<b>Total Amendments, General Fund</b>	<b>\$ 90,552,000</b>	<b>\$ 90,552,000</b>
<b>Road Maintenance Fee (Fund 2)</b>		
<b>Expenditures Revenues</b>		
<b>Administrator's Recommended Budget</b>	<b>\$ 6,378,548</b>	<b>\$ 6,378,548</b>
<b>County Council Amendments - Expenditures</b>		
Transfer - Funding for Brockman McClimon Rd. Bridge to State "C" Funds	\$ (303,000)	
<b>County Council Amendments - Revenues</b>		
Reduce - Budget Forward		\$ (303,000)
<b>Subtotal</b>	<b>\$ (303,000)</b>	<b>\$ (303,000)</b>
<b>Total Amendments, Road Maintenance Fee</b>	<b>\$ 6,075,548</b>	<b>\$ 6,075,548</b>
<b>Solid Waste Fund (Fund 4)</b>		
<b>Expenditures Revenues</b>		
<b>Administrator's Recommended Budget</b>	<b>\$ 7,836,580</b>	<b>\$ 7,836,580</b>
<b>County Council Amendments - Expenditures</b>		
Transfer - Funds for Wellford Methane Recovery Project to CIP	\$ 1,000,000	
<b>County Council Amendments - Revenues</b>		
Increase - Fund Balance Appropriated		\$ 1,000,000
<b>Subtotal</b>		<b>\$ 1,000,000</b>
<b>Total Amendments, Solid Waste Fund</b>	<b>\$ 8,836,580</b>	<b>\$ 8,836,580</b>

## SUMMARY OF CHANGES RECOMMENDED TO COUNTY COUNCIL'S ADOPTED BUDGET

<i>Spartanburg County Public Libraries (Fund 66)</i>	Expenditures	Revenues
<b>Administrator's Recommended Budget</b>	<b>\$ 11,285,765</b>	<b>\$ 11,285,765</b>
<b>County Council Amendments - Expenditures</b>		
Remove - Use of Fund Balance from Spartanburg County Public Library	\$ (500,000)	
Add - Contribution to Fund Balance	\$ 500,000	
<b>Subtotal</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Total Amendments, Spartanburg County Public Libraries</b>	<b>\$ 11,285,765</b>	<b>\$ 11,285,765</b>
<i>Debt Service Fund (Fund 70)</i>	Expenditures	Revenues
<b>Administrator's Recommended Budget</b>	<b>\$ 7,901,455</b>	<b>\$ 7,901,455</b>
<b>County Council Amendments - Expenditures</b>		
Increase - Debt Service Expenditures	\$ 29,178	
<b>County Council Amendments - Revenues</b>		
Increase - Debt Service Revenue		\$ 29,178
<b>Subtotal</b>		<b>\$ 29,178</b>
<b>Total Amendments, Debt Service Fund</b>	<b>\$ 7,930,633</b>	<b>\$ 7,930,633</b>

**SUMMARY OF CHANGES  
 RECOMMENDED TO COUNTY COUNCIL'S  
 ADOPTED BUDGET**

**Other Ordinance Changes**

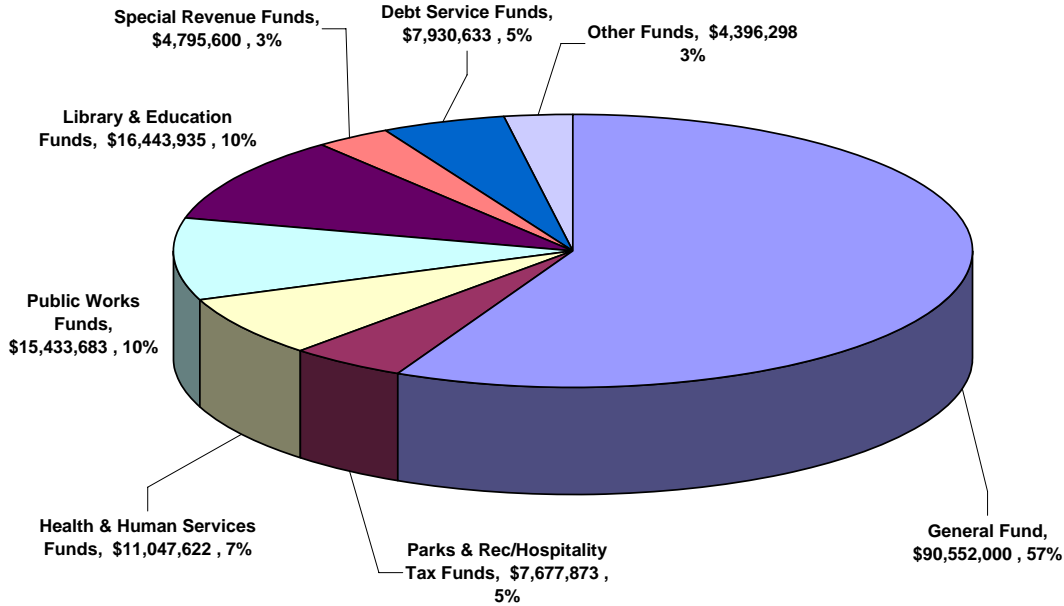
<b>Budget Item</b>	<b>Reason for Change</b>	<b>Funding Source</b>	<b>FY 08/09 Amount</b>
Twin Lakes Special Tax District	At the request of the Board of Directors for the Twin Lakes Special Purpose District, a \$150 Uniform Service Charge is recommended for the district to provide funding for the repair and maintenance of district infrastructure (tennis courts).	Twin Lakes Special Tax District Uniform Service Charge	\$32,700 or \$150 per residence
Tyger River Fire Service Area	At the request of the Tyger River FSA Board, an annual contribution to fund balance reserve is requested. This contribution to reserve provides the funding necessary to meet the minimum terms of a federal grant received by the Department for paid firefighter staffing.	Millage Associated with Fund Balance Contribution	\$147,000 or 5.3 mils
Poplar Springs Fire Services Area	Maintain adequate reserves per board policy and provide sufficient monies to meet requirements of a pending federal grant application for paid firefighter staffing.	Millage Associated with Fund Balance Contribution	\$25,500 or 0.6 mils

**SUMMARY OF CHANGES  
RECOMMENDED TO COUNTY COUNCIL'S  
ADOPTED BUDGET**

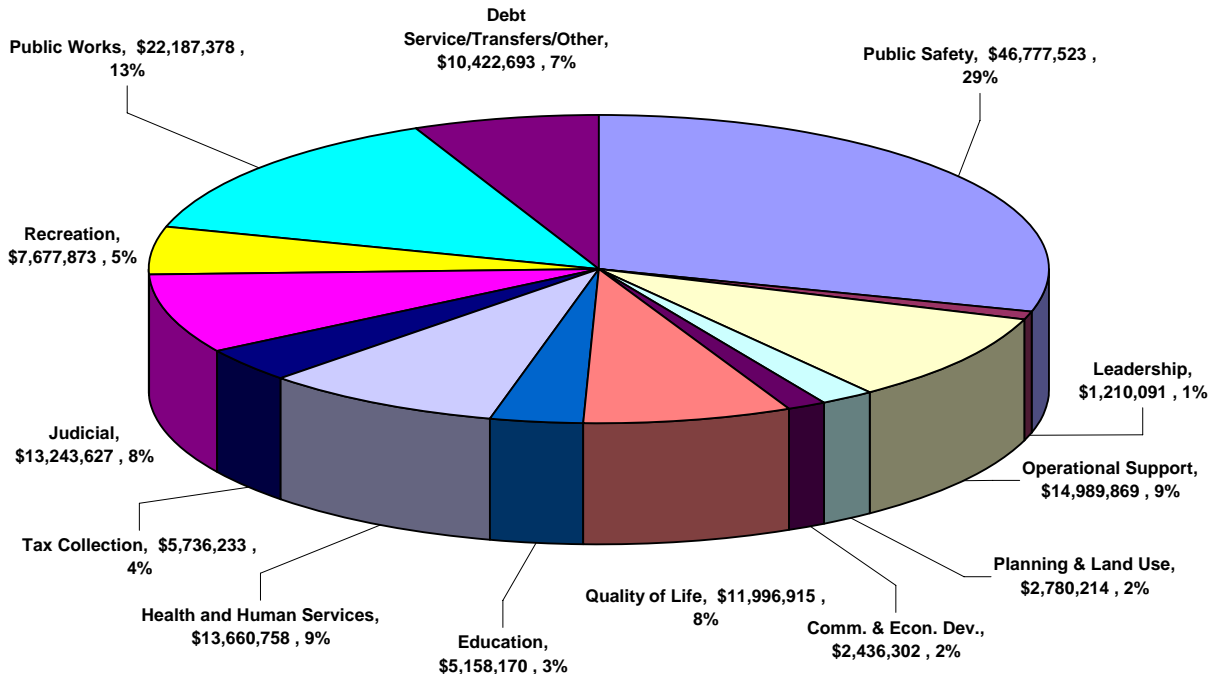
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# FY 2008/09 ADOPTED BUDGET REVENUE AND EXPENDITURE SUMMARY \$158,277,644

## FY 2008/09 Adopted Revenues



## FY 2008/09 Adopted Expenditures



SPARTANBURG COUNTY, SOUTH CAROLINA  
FY 2008/09 ADOPTED OPERATING BUDGET

# FY 2008/09 CONSOLIDATED REVENUE SUMMARY

<u>Code</u>	<u>Revenue Source (Code)</u>	<u>FY 05/06</u> <u>ACTUAL</u>	<u>FY 06/07</u> <u>ACTUAL</u>	<u>FY 07/08</u> <u>ADOPTED</u>	<u>FY 08/09</u> <u>BUDGET</u>	<u>\$ INC/DEC</u> <u>FY 09 - 08</u>
001	<b>General Fund</b>					
	<b><u>Taxes - Current (7100)</u></b>					
71000	Taxes - Current	38,052,163	35,793,006	37,931,327	<b>42,052,000</b>	4,120,673
71001	Merchants Inventory	803,893	803,893	804,000	<b>804,000</b>	0
71002	Homestead Exemption	1,757,856	1,645,938	1,916,000	<b>2,124,000</b>	208,000
71003	Fee-In-Lieu of Taxes	1,829,452	2,138,476	3,020,000	<b>3,020,000</b>	0
71004	County Wide Fire Levy	408,941	423,710	382,000	<b>440,200</b>	58,200
71020	Accommodations Tax	44,710	45,637	45,000	<b>46,000</b>	1,000
	<b>Total, Taxes - Current</b>	<b>42,897,015</b>	<b>40,850,660</b>	<b>44,098,327</b>	<b>48,486,200</b>	4,387,873
	<b><u>Delinquent Taxes (7150)</u></b>					
71003	Fee-In-Lieu of Taxes	807,172	151,899	0	<b>0</b>	0
71004	County Wide Fire Levy	20,476	25,463	0	<b>6,600</b>	6,600
71350	Del. Tax - Prior Years	487,720	1,595,825	500,000	<b>1,750,000</b>	1,250,000
71351	Del. Tax - Current Year	2,223,057	1,149,257	2,500,000	<b>1,700,000</b>	(800,000)
	<b>Total, Delinquent Taxes</b>	<b>3,538,425</b>	<b>2,922,443</b>	<b>3,000,000</b>	<b>3,456,600</b>	456,600
	<b><u>Permits (7200)</u></b>					
71700	Mobile Home Permits	98,497	102,922	105,000	<b>130,000</b>	25,000
71705	Building Permits	764,114	691,988	760,000	<b>760,000</b>	0
71707	Billboard Permits	14,838	15,198	21,000	<b>18,000</b>	(3,000)
71708	Development Standards	23,599	22,579	24,000	<b>26,000</b>	2,000
71709	Grading/Water Sediment	31,017	35,453	32,000	<b>35,000</b>	3,000
71710	Septic Tank Permits	20,705	(2,158)	20,000	<b>0</b>	(20,000)
71720	Junk Yard Permits	8,440	6,634	8,000	<b>8,000</b>	0
	<b>Total, Permits</b>	<b>961,209</b>	<b>872,615</b>	<b>970,000</b>	<b>977,000</b>	7,000
	<b><u>Fines (7220)</u></b>					
72050	Magistrate Court Fines	2,776,926	2,772,404	3,300,000	<b>3,500,000</b>	200,000
72055	Clerk of Court Fines	224,462	204,719	225,000	<b>225,000</b>	0
	<b>Total, Fines</b>	<b>3,001,389</b>	<b>2,977,123</b>	<b>3,525,000</b>	<b>3,725,000</b>	200,000
	<b><u>Fees and Costs (7240)</u></b>					
72400	Subdivision Processing Fees	13,725	14,663	15,000	<b>15,000</b>	0
72404	Animal Reclamation Fees	0	0	0	<b>0</b>	0
72405	County Stamps	1,552,777	1,658,689	1,550,000	<b>1,700,000</b>	150,000
72410	Register of Deeds Fees	728,477	724,110	775,000	<b>840,000</b>	65,000
72420	Probate Fees	448,154	457,947	450,000	<b>460,000</b>	10,000
72424	DSS Filing Fee - Federal	24,596	23,276	25,000	<b>25,000</b>	0
72425	Clerk of Court Fees	1,037,474	1,062,709	1,050,000	<b>1,080,000</b>	30,000
72426	Clerk of Court Incentive	507,774	521,755	500,000	<b>575,000</b>	75,000
72427	Public Defender	17,575	14,530	20,000	<b>20,000</b>	0
72430	Master Fees	556,904	575,185	585,000	<b>650,000</b>	65,000
72435	Sheriff Fees	53,484	60,401	50,000	<b>60,000</b>	10,000
72440	Vital Statistics	85,195	87,441	85,000	<b>94,000</b>	9,000
72441	DMV Decals	0	174,449	250,000	<b>200,000</b>	(50,000)
	<b>Total, Fees and Costs</b>	<b>5,026,133</b>	<b>5,375,157</b>	<b>5,355,000</b>	<b>5,719,000</b>	364,000

**SPARTANBURG COUNTY, SOUTH CAROLINA  
FY 2008/09 ADOPTED OPERATING BUDGET**

<u>Code</u>	<u>Revenue Source (Code)</u>	<u>FY 05/06 ACTUAL</u>	<u>FY 06/07 ACTUAL</u>	<u>FY 07/08 ADOPTED</u>	<u>FY 08/09 BUDGET</u>	<u>\$ INC/DEC FY 09 - 08</u>
<b><u>Interest Income (7260)</u></b>						
72750	Interest - Ordinary	2,279,636	3,050,851	2,100,000	<b>2,300,000</b>	200,000
72755	Interest - Delinquent Tax	4,085	(1,740)	100,000	<b>100,000</b>	0
<b>Total, Interest Income</b>		<b>2,283,721</b>	<b>3,049,111</b>	<b>2,200,000</b>	<b>2,400,000</b>	<b>200,000</b>
<b><u>State Sources (7300)</u></b>						
73471	Local Government Distribution	11,956,595	13,152,387	13,875,000	<b>15,659,000</b>	1,784,000
73485	Veterans Affairs	11,998	12,357	13,000	<b>13,000</b>	0
73490	Public Defender - State Appropriation	304,983	304,983	305,000	<b>380,000</b>	75,000
73491	Public Defender - Indigent Def.	252,961	202,824	300,000	<b>300,000</b>	0
73495	Election Expense	111,803	112,992	180,000	<b>200,000</b>	20,000
73815	PARD Grant/Bingo	148,676	0	68,000	<b>0</b>	(68,000)
75550	Tax Forms and Supplies	8,250	8,250	8,000	<b>8,000</b>	0
<b>Total, State Sources</b>		<b>12,795,266</b>	<b>13,793,793</b>	<b>14,749,000</b>	<b>16,560,000</b>	<b>1,811,000</b>
<b><u>Federal Sources (7350)</u></b>						
73805	Indirect Cost	165,698	162,135	192,980	<b>193,000</b>	20
73812	Law Enforcement Grants	192,618	237,993	115,000	<b>137,000</b>	22,000
73830	Aerial Photo/GIS Grant	0	0	0	<b>0</b>	0
<b>Total, Federal Sources</b>		<b>358,316</b>	<b>400,128</b>	<b>307,980</b>	<b>330,000</b>	<b>22,020</b>
<b><u>Miscellaneous (7400)</u></b>						
74160	Bond Service Fee	0	500	0	<b>0</b>	0
74170	Cable TV Franchise	1,134,281	1,300,873	1,135,000	<b>1,301,000</b>	166,000
74173	Canteen	315,657	356,949	300,000	<b>300,000</b>	0
74193	DSS-HRC Reimbursement	40,000	40,000	40,000	<b>40,000</b>	0
74194	Housing Federal Prisoners	1,305,846	1,649,835	1,563,500	<b>1,800,000</b>	236,500
74215	Insurance-Other	29,250	2,750	10,000	<b>10,000</b>	0
74222	Lease of Land/Towers	160,385	166,246	160,000	<b>166,000</b>	6,000
74230	Pay Phone Commissions	253,870	186,248	180,000	<b>190,000</b>	10,000
74245	Sale of Property and Equip	196,562	51,002	150,000	<b>150,000</b>	0
74250	Sale-Topo Maps, Etc.	4,963	4,479	25,000	<b>25,000</b>	0
74255	Sales-Copies	143,863	196,280	450,000	<b>325,000</b>	(125,000)
74400	Vending Machine Revenue	3,269	0	1,500	<b>0</b>	(1,500)
74475	Uncashed Checks	5	25,068	0	<b>0</b>	0
74499	Miscellaneous	305,451	51,372	200,000	<b>250,000</b>	50,000
77324	Miscellaneous Income	44,806	72,844	44,000	<b>80,000</b>	36,000
77325	Donations	6,964	671	0	<b>0</b>	0
93301	Computer Mapping Project	0	0	0	<b>0</b>	0
<b>Total, Miscellaneous</b>		<b>3,945,172</b>	<b>4,105,118</b>	<b>4,259,000</b>	<b>4,637,000</b>	<b>378,000</b>
<b><u>Emergency Preparedness (7440)</u></b>						
75200	Federal CD Share	31,855	23,615	0	<b>0</b>	0
78402	State Grant	0	0	0	<b>0</b>	0
		<b>31,855</b>	<b>23,615</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b><u>State Supplements (7460)</u></b>						
75565	Solicitor Supplement-Spartanburg	493,550	711,219	530,000	<b>800,000</b>	270,000
75566	Solicitor Supplement-Cherokee	90,048	135,020	90,000	<b>135,000</b>	45,000
75570	Salary Supplement	7,875	7,875	8,000	<b>8,000</b>	0
<b>Total, State Supplements</b>		<b>591,474</b>	<b>854,114</b>	<b>628,000</b>	<b>943,000</b>	<b>315,000</b>
<b><u>Fund Balances (7699)</u></b>						
79990	Cash Carryover	0	0	1,839,464	<b>605,000</b>	(1,234,464)
79995	Equipment Replacement Reserve	0	0	871,000	<b>204,000</b>	(667,000)
79999	Budget Forward	0	0	(468,770)	<b>(472,350)</b>	(3,580)
<b>Total, Fund Balances</b>		<b>0</b>	<b>0</b>	<b>2,241,694</b>	<b>336,650</b>	<b>(1,905,044)</b>

**SPARTANBURG COUNTY, SOUTH CAROLINA  
FY 2008/09 ADOPTED OPERATING BUDGET**

<u>Code</u>	<u>Revenue Source (Code)</u>	<u>FY 05/06 ACTUAL</u>	<u>FY 06/07 ACTUAL</u>	<u>FY 07/08 ADOPTED</u>	<u>FY 08/09 BUDGET</u>	<u>\$ INC/DEC FY 09 - 08</u>
<b><u>Planning Department-Projects (7870)</u></b>						
74499	Miscellaneous	0	0	0	<b>30,000</b>	30,000
78400	Transportation Planning	80,339	67,426	60,000	<b>100,000</b>	40,000
		80,339	67,426	60,000	<b>130,000</b>	70,000
<b><u>Veterans Affairs (9129)</u></b>						
73875	Grant Revenue	27,742	30,000	30,000	<b>30,000</b>	0
<b><u>Non-Department (9200)</u></b>						
92001	Council of Governments	11,656	11,656	0	<b>0</b>	0
<b><u>Parks and Recreation</u></b>						
77003	User Fees	211,785	0	0	<b>0</b>	0
74540	DSS Summer Lunch	44,946	0	0	<b>0</b>	0
74234	Recreation-Other	67,045	0	0	<b>0</b>	0
79449	Other Receipts	32,500	0	0	<b>0</b>	0
71020	Accommodations Tax	37,000	0	0	<b>0</b>	0
77325	Donation	0	0	0	<b>0</b>	0
74499	Miscellaneous	359,375	0	0	<b>0</b>	0
79449	Irwin/Stewart Park Fencing	0	0	0	<b>0</b>	0
99994	Less: City Share	0	0	0	<b>0</b>	0
	<b>Total, Parks and Recreation</b>	752,651	0	0	<b>0</b>	0
<b><u>Victim/Witness Program (9267)</u></b>						
75565	Solicitor Supplement-Spartanburg	57,268	57,139	55,000	<b>58,000</b>	3,000
<b><u>Circuit Solicitor (9268)</u></b>						
72428	Bad Check Program	201,607	130,279	200,000	<b>150,000</b>	(50,000)
77424	Miscellaneous-Federal	311,752	34,548	325,000	<b>0</b>	(325,000)
98360	Cherokee County	75,000	75,000	75,000	<b>75,000</b>	0
	<b>Total, Circuit Solicitor</b>	588,359	239,827	600,000	<b>225,000</b>	(375,000)
<b><u>Pre-Trial Intervention - Adult (9269)</u></b>						
72450	Participation Fees	244,226	204,864	205,000	<b>205,000</b>	0
72451	Drug Screening Fees	1,950	1,125	1,500	<b>1,500</b>	0
72452	Alcohol Diversion Program	15,000	16,250	18,000	<b>18,000</b>	0
72453	Expungement Orders	55,375	107,275	90,000	<b>110,000</b>	20,000
	<b>Total, Pre-Trial Intervention - Adult</b>	316,551	329,514	314,500	<b>334,500</b>	20,000
<b><u>Pre-Trial Intervention - Juvenile (9270)</u></b>						
72450	Participation Fees	25,703	16,153	20,000	<b>18,000</b>	(2,000)
<b><u>Sheriff (9300)</u></b>						
73875	Grant Revenue	327,058	87,881	340,000	<b>80,000</b>	(260,000)
75300	DARE/Resource Officers	1,050,778	1,065,771	1,590,314	<b>1,550,050</b>	(40,264)
	<b>Total, Sheriff</b>	1,377,836	1,153,652	1,930,314	<b>1,630,050</b>	(300,264)
<b><u>Detention Facility (9310)</u></b>						
73875	Grant Revenue	0	17,472	0	<b>0</b>	0
<b><u>JAG (9450)</u></b>						
72750	Interest-Ordinary	1,402	0	0	<b>0</b>	0
73812	Law Enforcement Grants	122,134	65,032	0	<b>0</b>	0
	<b>Total, JAG</b>	123,536	65,032	0	<b>0</b>	0

**SPARTANBURG COUNTY, SOUTH CAROLINA  
FY 2008/09 ADOPTED OPERATING BUDGET**

<u>Code</u>	<u>Revenue Source (Code)</u>	<u>FY 05/06 ACTUAL</u>	<u>FY 06/07 ACTUAL</u>	<u>FY 07/08 ADOPTED</u>	<u>FY 08/09 BUDGET</u>	<u>\$ INC/DEC FY 09 - 08</u>
	<b><u>Rescue Squads (9527)</u></b>					
73807	DHEC Grant/Rescue Squad	51,927	50,103	64,000	<b>56,000</b>	(8,000)
	<b><u>Emergency Services Academy (9551)</u></b>					
74238	Rental Income	0	0	0	<b>15,000</b>	15,000
74241	Training Registration Fees	21,458	15,394	15,000	<b>0</b>	(15,000)
		21,458	15,394	15,000	<b>15,000</b>	0
	<b><u>Lease/Debt Payments (9998)</u></b>					
76841	Lease Proceeds	0	3,275,368	0	<b>0</b>	0
	<b><u>Transfers (9999)</u></b>					
99008	Transfer from Fleet Services	0	0	0	<b>0</b>	0
99008	Transfer from NARC Fund	0	31,859	0	<b>0</b>	0
99009	Transfer from Special Revenue Fund	4,408	83,000	0	<b>130,000</b>	130,000
99011	Transfer from Fund 11	51,591	0	0	<b>0</b>	0
99020	Transfer from Palmetto Landfill Fund	800,000	363,026	27,674	<b>0</b>	(27,674)
99022	Transfer from Recreation Commission	0	337,552	355,834	<b>355,000</b>	(834)
99028	Transfer from Jail Maint. Fund	0	0	0	<b>0</b>	0
99029	Transfer from Capital Projects Fund	0	0	0	<b>0</b>	0
	<b>Total, Transfers</b>	<b>855,999</b>	<b>815,437</b>	<b>383,508</b>	<b>485,000</b>	101,492
<b>TOTAL, GENERAL FUND REVENUES</b>		<b>79,720,998</b>	<b>81,368,050</b>	<b>84,806,323</b>	<b>90,552,000</b>	<b>5,745,677</b>
<b>002</b>	<b>Road Maintenance Fee Fund</b>					
	Road Maintenance Fees	5,418,780	5,804,866	5,390,000	<b>5,800,000</b>	410,000
	Fund Balance	0	0	(83,802)	<b>275,548</b>	359,350
	Miscellaneous	0	71,000	0	<b>0</b>	0
	<b>TOTAL, ROAD MAINT. FEE REVENUES</b>	<b>5,418,780</b>	<b>5,875,866</b>	<b>5,306,198</b>	<b>6,075,548</b>	<b>769,350</b>
<b>003</b>	<b>Stormwater Management Fund</b>					
	Taxes - Current	873,655	809,346	767,418	<b>880,400</b>	112,982
	Delinquent Taxes - Current Year	0	0	0	<b>23,000</b>	23,000
	Delinquent Taxes - Prior Years	0	82,938	0	<b>23,000</b>	23,000
	Fund Balance	0	0	(113,397)	<b>(404,845)</b>	(291,448)
	<b>TOTAL, STORMWATER MGMT. REVENUES</b>	<b>873,655</b>	<b>892,284</b>	<b>654,021</b>	<b>521,555</b>	<b>(132,466)</b>
<b>004</b>	<b>Solid Waste Management Fund</b>					
	Annual Fee - Landfill	5,356,128	5,523,870	5,400,000	<b>5,550,000</b>	150,000
	State Tire Disposal Fee	108,650	106,050	100,000	<b>108,000</b>	8,000
	User Fees	999,421	1,120,631	1,255,219	<b>1,170,000</b>	(85,219)
	Contract Fees	276,194	304,925	275,000	<b>250,000</b>	(25,000)
	Sales-Salvage	0	0	0	<b>90,000</b>	90,000
	Sales-Recycling	445,600	499,087	450,000	<b>560,000</b>	110,000
	Grant Revenue	4,672	29,882	0	<b>0</b>	0
	Use of Fund Balance	0	0	4,215,288	<b>1,108,580</b>	(3,106,708)
	Miscellaneous	48,141	36,937	0	<b>0</b>	0
	<b>TOTAL, SOLID WASTE MGMT. FUND REVENUES</b>	<b>7,238,805</b>	<b>7,621,380</b>	<b>11,695,507</b>	<b>8,836,580</b>	<b>(2,858,927)</b>
<b>007</b>	<b>SADAC Fund</b>					
	Alcohol Sales from State	428,228	413,760	430,000	<b>435,000</b>	5,000
	City Funds	70,746	56,966	53,650	<b>53,919</b>	269
	Cash Carryover	0	0	526,390	<b>402,986</b>	(123,404)
	Other	2,765,845	2,899,889	2,845,258	<b>3,220,364</b>	375,106
	<b>TOTAL, SADAC FUND REVENUES</b>	<b>3,264,818</b>	<b>3,370,615</b>	<b>3,855,298</b>	<b>4,112,269</b>	<b>256,971</b>

**SPARTANBURG COUNTY, SOUTH CAROLINA  
FY 2008/09 ADOPTED OPERATING BUDGET**

<u>Code</u>	<u>Revenue Source (Code)</u>	<u>FY 05/06 ACTUAL</u>	<u>FY 06/07 ACTUAL</u>	<u>FY 07/08 ADOPTED</u>	<u>FY 08/09 BUDGET</u>	<u>\$ INC/DEC FY 09 - 08</u>
<b>009</b>	<b>Special Revenue Fund</b>					
	Delinquent Tax Cost Recovery	0	624,338	782,581	<b>812,582</b>	30,001
	Accommodations Tax	439,556	420,000	429,750	<b>445,000</b>	15,250
	Grant Revenue - Solicitor	0	363,489	474,908	<b>279,268</b>	(195,640)
	Juvenile Arbitration Revenues	0	60,102	82,333	<b>91,587</b>	9,254
	Circuit Solicitor - Confiscated Assets	0	59,975	48,204	<b>46,634</b>	(1,570)
	DSS IV-D Reimbursement	0	57,541	57,232	<b>71,845</b>	14,613
	Grant Revenue - Sheriff's Office	0	380,504	246,614	<b>99,711</b>	(146,903)
	Home Detention Fees	0	142,358	244,094	<b>388,322</b>	144,228
	State "C" Funds	3,174,954	4,102,786	220,484	<b>1,827,091</b>	1,606,607
	DSS-HRC Reimbursement	0	95,576	108,775	<b>108,775</b>	0
	Transportation Planning Revenue	0	265,117	275,000	<b>374,785</b>	99,785
	County Administration Grant Revenue	0	0	0	<b>250,000</b>	250,000
	Victim Advocate Services	0	52,197	54,391	<b>0</b>	0
	<b>TOTAL, SPECIAL REVENUE FUND REVENUES</b>	<b>3,614,510</b>	<b>6,623,984</b>	<b>3,024,366</b>	<b>4,795,600</b>	<b>1,825,625</b>
<b>014</b>	<b>Community and Economic Dev. (CED) Fund</b>					
	Community Dev. Block Grant - Federal	2,443,215	2,443,215	1,327,144	<b>1,282,765</b>	(44,379)
	HUD - Home - Federal	1,056,757	1,056,757	525,753	<b>522,354</b>	(3,399)
	Supportive Housing Program	36,693	36,693	160,165	<b>0</b>	(160,165)
	Other	1,548,737	1,548,737	0	<b>0</b>	0
	Cash Carryover	0	0	313,302	<b>49,553</b>	(263,749)
	Transfer from General Fund	239,060	239,260	239,060	<b>239,060</b>	0
	<b>TOTAL, CED FUND REVENUES</b>	<b>5,324,462</b>	<b>5,324,662</b>	<b>2,565,424</b>	<b>2,093,732</b>	<b>(471,692)</b>
<b>018</b>	<b>Capital Projects Reserve Fund</b>					
	Fund Balance - Cash Carryover	0	0	3,200,750	<b>607,000</b>	(2,593,750)
<b>019</b>	<b>9-1-1 Phone System Fund</b>					
	9-1-1 Phone Subscriber Fees	720,130	713,225	675,000	<b>710,000</b>	35,000
	Wireless Surcharge	768,737	449,968	818,000	<b>552,000</b>	(266,000)
	Fund Balance	0	0	(10,617)	<b>124,206</b>	134,823
	Donations - Other	4,608	552	0	<b>132,456</b>	132,456
	<b>TOTAL, 9-1-1 PHONE SYSTEM FUND REVENUES</b>	<b>1,493,475</b>	<b>1,163,745</b>	<b>1,482,383</b>	<b>1,518,662</b>	<b>36,279</b>
<b>020</b>	<b>Palmetto Landfill Fund</b>					
	Waste Disposal Dump Fees	973,574	810,915	650,000	<b>176,904</b>	(473,096)
	Fund Balance	0	0	(82,280)	<b>0</b>	82,280
	<b>TOTAL, PALMETTO LANDFILL FUND REVENUES</b>	<b>973,574</b>	<b>810,915</b>	<b>567,720</b>	<b>176,904</b>	<b>(390,816)</b>
<b>022</b>	<b>Parks and Recreation Commission Fund</b>					
	Taxes - Current Year	0	3,167,838	3,806,324	<b>4,279,000</b>	472,676
	Fee-In-Lieu of Taxes	0	177,774	219,575	<b>219,575</b>	0
	Delinquent Taxes	0	122,885	164,000	<b>164,000</b>	0
	Miscellaneous	0	703,731	366,000	<b>369,000</b>	3,000
	User Fees	0	207,227	187,000	<b>191,000</b>	4,000
	Accommodations Tax	0	29,800	9,000	<b>30,000</b>	21,000
	Participation Fees	0	0	0	<b>146,329</b>	146,329
	Fund Balance	0	0	0	<b>(123,031)</b>	(123,031)
	<b>TOTAL, PARKS &amp; REC COMMISSION FUND REVENUES</b>	<b>0</b>	<b>4,409,254</b>	<b>4,751,899</b>	<b>5,275,873</b>	<b>523,974</b>
<b>023</b>	<b>Hospitality Tax Fund</b>					
	Hospitality Tax	0	0	0	<b>2,400,000</b>	2,400,000
	Penalties	0	0	0	<b>2,000</b>	2,000
	<b>TOTAL, HOSPITALITY TAX FUND REVENUES</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2,402,000</b>	<b>2,402,000</b>

**SPARTANBURG COUNTY, SOUTH CAROLINA  
FY 2008/09 ADOPTED OPERATING BUDGET**

<u>Code</u>	<u>Revenue Source (Code)</u>	<u>FY 05/06 ACTUAL</u>	<u>FY 06/07 ACTUAL</u>	<u>FY 07/08 ADOPTED</u>	<u>FY 08/09 BUDGET</u>	<u>\$ INC/DEC FY 09 - 08</u>
<b>028</b>	<b>Jail Maintenance Fund</b>					
	Fund Balance - Cash Carryover	0	217,949	418,250	0	(418,250)
<b>030</b>	<b>Workforce Investment Board</b>					
	WIA - U.S. Department of Labor	4,167,413	4,883,814	5,715,962	<b>5,715,962</b>	0
<b>060</b>	<b>Spartanburg Comm. College Fund</b>					
	Taxes - Current	3,029,832	3,097,952	4,293,299	<b>4,768,179</b>	474,880
	Merchants Inventory Tax	50,546	50,546	50,550	<b>50,550</b>	0
	Homestead Exemption	132,288	137,080	129,441	<b>129,441</b>	0
	Fee-In-Lieu Of Taxes	167,425	152,976	110,000	<b>110,000</b>	0
	Delinquent Tax - Fee-In-Lieu Of Taxes	0	12,324	0	<b>0</b>	0
	Delinquent Tax - Prior Years	28,728	101,997	70,000	<b>70,000</b>	0
	Delinquent Tax - Current Year	156,289	99,087	30,000	<b>30,000</b>	0
	Use of Fund Balance	0	0	(69,037)	<b>0</b>	69,037
	Transfer From Palmetto Landfill Fund	200,000	200,000	0	<b>0</b>	0
	<b>TOTAL, SPARTANBURG COMM. COLLEGE FUND REV.</b>	<b>3,765,108</b>	<b>3,851,962</b>	<b>4,614,253</b>	<b>5,158,170</b>	<b>543,917</b>
<b>061</b>	<b>Charles Lea Center</b>					
	Taxes - Current	949,707	976,965	955,500	<b>1,144,453</b>	188,953
	Fee-In-Lieu Of Taxes	64,060	56,353	73,448	<b>73,448</b>	0
	Delinquent Tax - Fee-In-Lieu Of Taxes	0	3,892	0	<b>0</b>	0
	Delinquent Tax - Prior Years	8,130	29,914	30,070	<b>30,070</b>	0
	Delinquent Tax - Current Year	49,759	27,846	21,420	<b>21,420</b>	0
	Use of Fund Balance	0	0	(33,230)	<b>(50,000)</b>	(16,770)
	<b>TOTAL, CHARLES LEA CENTER</b>	<b>1,071,656</b>	<b>1,094,970</b>	<b>1,047,208</b>	<b>1,219,391</b>	<b>172,183</b>
<b>066</b>	<b>Spartanburg County Public Library Fund</b>					
	Total Revenues	10,233,409	10,380,567	11,624,524	<b>11,285,765</b>	(338,759)
<b>070</b>	<b>Debt Service Fund</b>					
	Taxes-Current	2,849,769	3,527,881	4,426,391	<b>4,378,000</b>	(48,391)
	Fee-In-Lieu Of Taxes	167,338	221,381	160,000	<b>264,053</b>	104,053
	Delinquent Tax - Fee-In-Lieu Of Taxes	0	14,270	0	<b>0</b>	0
	Delinquent Tax - Prior Years	80,965	90,454	74,000	<b>95,000</b>	21,000
	Delinquent Tax - Current Year	149,977	102,011	150,000	<b>129,178</b>	(20,822)
	Mountainview Nursing Home Receipts	12,750	17,000	17,000	<b>17,000</b>	0
	Accommodations Tax - Mem. Auditorium	632,311	645,484	500,000	<b>500,000</b>	0
	USC - Upstate (FY 07/08 Bond Issue)	0	0	0	<b>241,650</b>	241,650
	Transfers From General Fund	396,470	0	0	<b>0</b>	0
	Transfers From Recreation Commission	0	326,330	326,426	<b>330,252</b>	3,826
	Transfers From County Library	1,965,927	1,964,062	1,974,683	<b>1,975,500</b>	817
	Bond Issue Proceeds	13,145,000	0	0	<b>0</b>	0
	Other	0	40,701	236,236	<b>0</b>	(236,236)
	<b>TOTAL, DEBT SERVICE FUND REVENUES</b>	<b>19,400,506</b>	<b>6,949,574</b>	<b>7,864,736</b>	<b>7,930,633</b>	<b>65,897</b>
	<b>TOTAL, ALL FY 2008/09 REVENUES</b>	<b>146,561,169</b>	<b>144,839,592</b>	<b>153,194,822</b>	<b>158,277,644</b>	<b>5,082,821</b>

# SIGNIFICANT REVENUE OVERVIEW

The following section provides a description and analysis of all significant revenues sources used in the FY 2008/09 Budget. Revenues are organized by General Fund and all Other Funds.

## GENERAL FUND

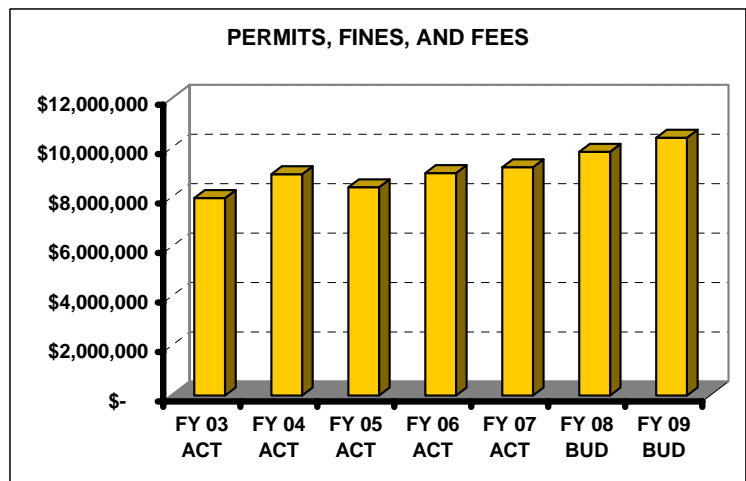
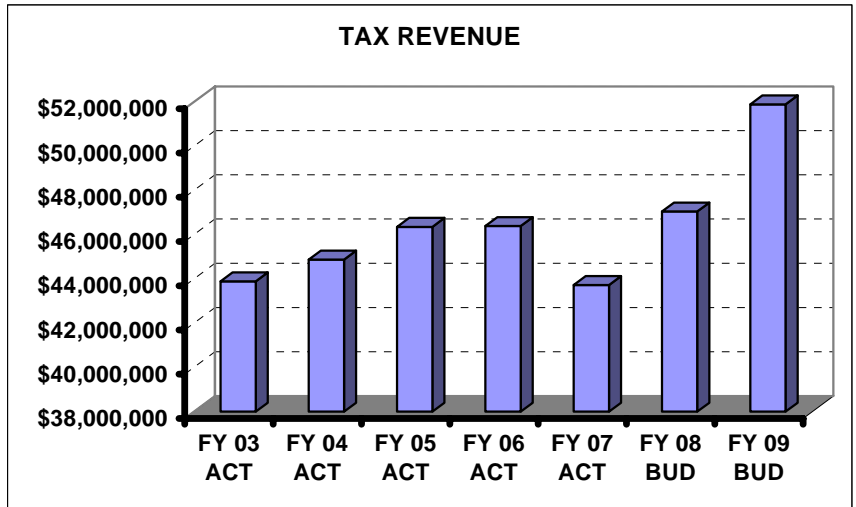
### Taxes

Revenue is derived from the levy of taxes on personal tangible property and real property, as well as delinquent tax collections. Property taxes are estimated by taking the total assessed value of property, multiplied by the current millage rate then multiplied by a collection rate.

Tax revenue includes real, personal and delinquent property tax. New tax reform law was voter-approved in 2007 for implementation in 2008. Part of this reform includes the capping of property tax growth at 15%. In turn, the county is allowed to increase its previous year's general operating tax levy by the Consumer Price Index (CPI)—2.80% and by population increase (2.09%). For the FY 2008/09 budget, it is estimated that the tax base will grow 10.2 percent (10.2%). This is a property reappraisal year for Spartanburg County. Every five years, all real property is reappraised. South Carolina Code of Laws requires that all real property be reappraised every five years and adjusted to current market value to ensure fairness in the taxation process. Although no property will increase in value more than 15%, it is estimated that the property tax base will increase by 6.7 percent (6.7%) excluding new construction. A tax rollback calculation is also necessary in a property reappraisal year. Although the millage tax rate is not officially available until November, it is estimated that last year's property tax rate of 48.1 mills will be rolled back 2.2 mills to 45.9 mills. The CPI and population growth is added to the 45.9 mills for a total new tax rate of 48.1 mills. The reappraised tax base is added to the new construction tax base, and the new millage rate is applied. As a result of these efforts, as well as a continued emphasis on delinquent tax collection, property tax revenue is estimated to be \$51.9 million, a 10% increase over last fiscal year. The next reappraisal will occur in 2013.

### Permits, Fines, and Fees

Permit fees are collected for the review and issuance of permits for mobile homes, new buildings, building renovations, billboards, development standards, grading, septic tanks and junk yards. Permit Fees total \$977,000, and represent a one percent (.75%) increase over last fiscal year.



**SPARTANBURG COUNTY, SOUTH CAROLINA  
FY 2008/09 ADOPTED OPERATING BUDGET**

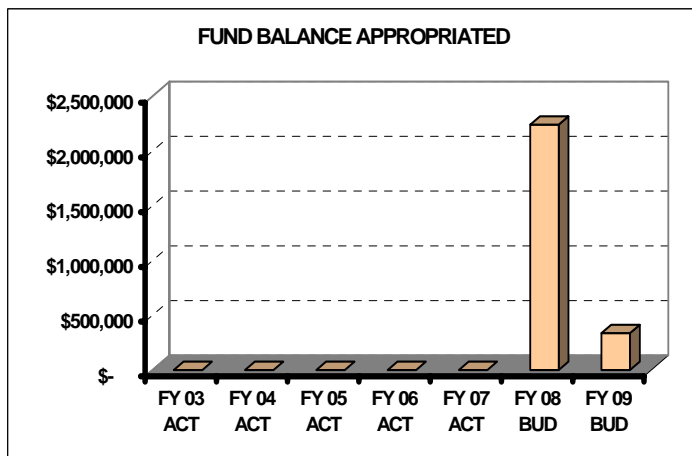
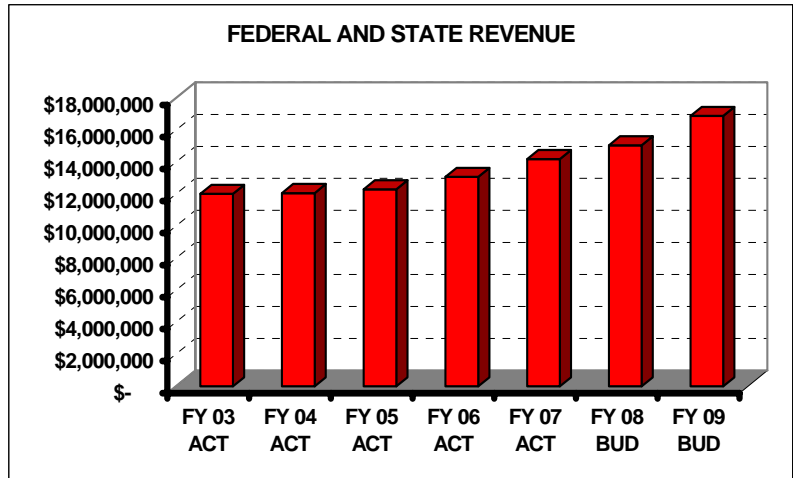
*Fines* are received from the Magistrate Court and the Clerk of Court. These fines total \$3,725,000, and represent a 5.7 percent (5.7%) increase over last fiscal year.

*Fees* are collected for subdivision platting, Register of Deeds activities, Probate Court, Clerk of Court, Public Defender, Master-In-Equity Court, vital statistics, Department of Motor Vehicle tags issued by the Treasurer, and other miscellaneous activities. Fees total \$5,719,000, and represent an increase of seven percent (7%) over last fiscal year.

**State and Federal Sources**

*State revenues* include appropriations for the Local Government Distribution, Public Defender activities, and reimbursement for election, veterans' affairs and other miscellaneous activities. The Local Government Distribution is budgeted at \$15,659,000, a thirteen (13%) increase over FY 2007/08.

*Federal revenues* include payment of grant indirect costs reimbursements. Total State and Federal Sources are \$16,890,000 or 15% more than FY 2007/08.

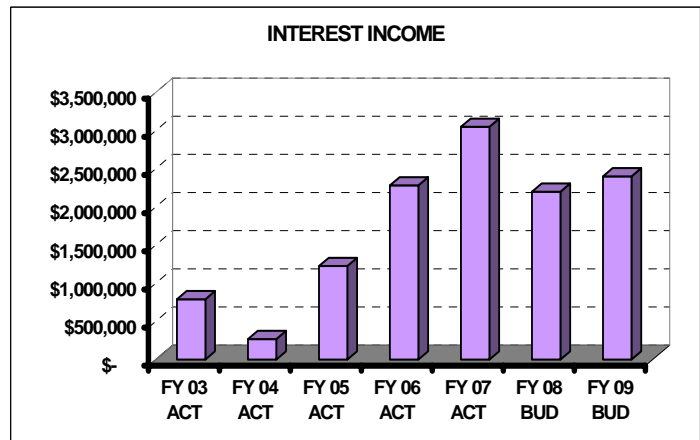


**Fund Balance Appropriated**

It is estimated that \$605,000 will be unexpended in the current fiscal year and carried forward. \$204,000 is being unreserved and transferred to the Capital Projects Fund to fund the replacement of Roads and Bridges equipment and vehicles, and other General Fund owned vehicles scheduled for replacement, as well as, funding to establish the General Fund Vehicle and Replacement reserve for future replacements. A planned \$472,350 contribution to fund balance is budgeted.

**Interest Income**

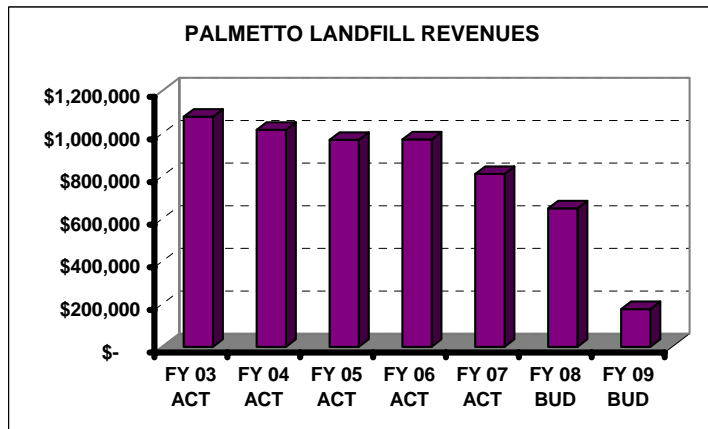
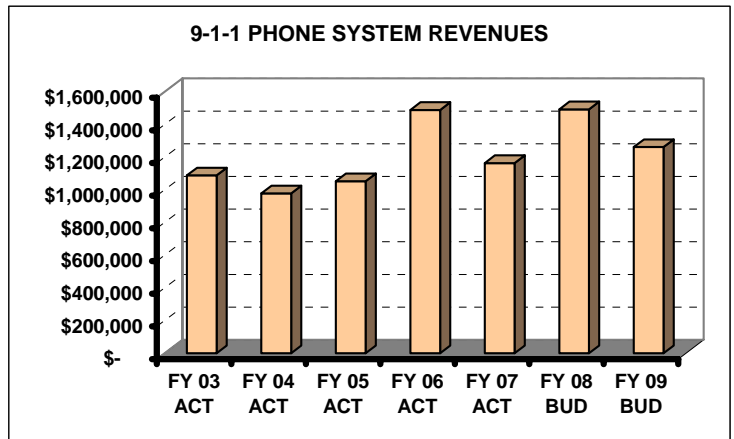
Interest earnings represent revenue earned on investments of idle county money. In FY 2001/02, interest earning accounted for only 1.27% of General Fund revenues. This figure dropped to 0.37% in FY 2003/04, which was a reflection of the low interest rates set by the Federal Reserve to help reinvigorate the national economy. A downturn in earnings is projected, and in FY2008/09, interest income will constitute 3% of General Fund revenues.



# OTHER FUNDS

## 9-1-1 Phone System Revenues

Revenues are received from state and federal charges imposed on telephone subscribers and can only be used for the costs associated with the operations of the emergency 9-1-1 system. The state monthly wire line surcharge is \$0.50, and is set by County Council. The federal monthly wire line surcharge is currently \$1.50. For FY 2008/09 it is anticipated that revenue from these two sources will total \$1,262,000, a decrease of 15% from FY 2007/08.

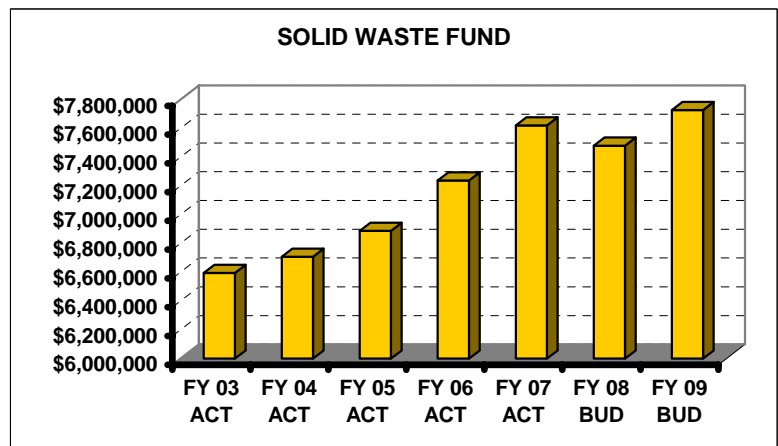


## Palmetto Landfill Revenues

For a number of years, the Palmetto Landfill has generated revenue from a one dollar (\$1) per ton of solid waste received host fee agreement. As capacity at this site is close to being reached, revenue generated from expected tonnage decreases. The ability for this site to generate revenue is expected to occur in FY 2009/10. Revenue is estimated at \$176,900 from a high of \$1,113,000 million in FY 2001/02.

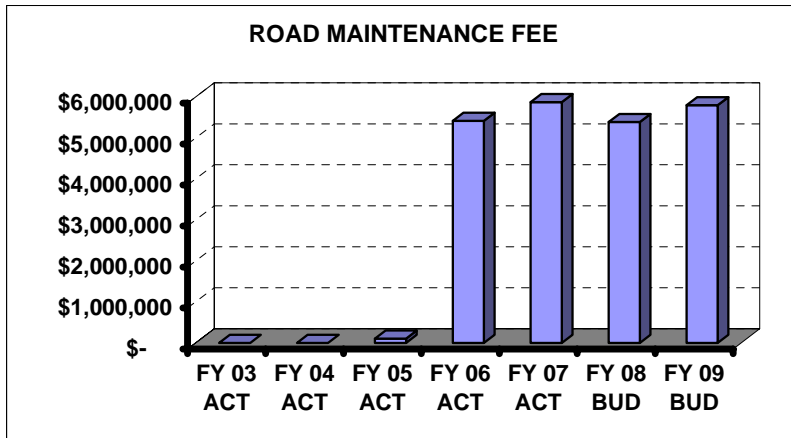
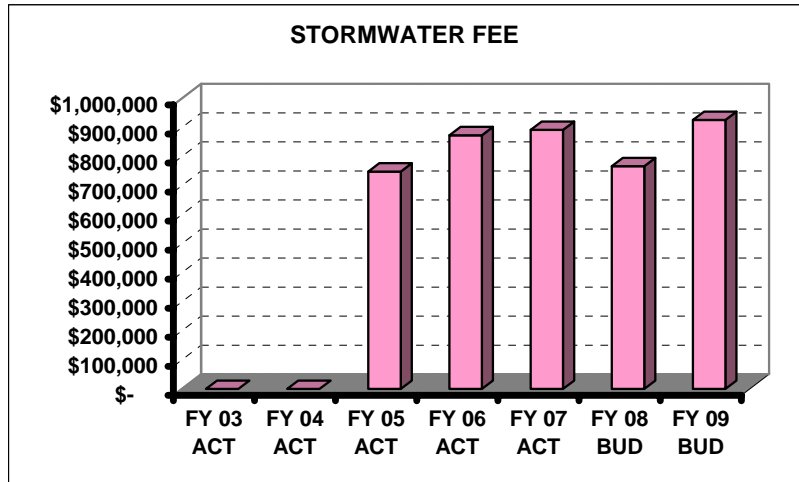
## Solid Waste Fund Revenues

A number of different revenue sources contribute to the total revenue received in the Solid Waste Management Fund including: Recycling Sales (estimated \$560,000 in FY 2008/09); State Tire Disposal Fee (\$108,000); Tipping Fees (\$1,170,000); and Contract Fees (\$250,000). The majority of the revenue received comes from the annual fee levied on households in Spartanburg County. That fee is currently forty-seven dollars (\$47) and generates \$5.5 million. As population in the county continues to grow, these revenues will increase proportionally. Since FY 2001/02, revenues have increased approximately 21% based on FY 2008/09 projections. The bar chart to the right shows annual revenue from the annual fee levied on households in the county for solid waste operations.



**SPARTANBURG COUNTY, SOUTH CAROLINA  
FY 2008/09 ADOPTED OPERATING BUDGET**

**Stormwater Fund Revenues** On July 1, 2005, a (one) 1 mil tax levy was imposed on all taxable property in Spartanburg County to comply with the National Pollution Discharge Elimination System (NPDES II) general permit program. As property value continues to increase, the revenue generated from this modest source will increase. FY 2008/09 revenues are estimated at \$926,400, or 20% more than revenue budgeted in FY 2007/08. A portion of this revenue, \$404,844, is reserved for future projects.



**Road Maintenance Fee**

On July 1, 2006, a twenty-five dollar (\$25) per vehicle fee was imposed to implement a road maintenance and improvement program to significantly enhance the safety and quality of the County's transportation infrastructure. Aside from any portion of these funds directed to municipalities for funding their municipal road maintenance and transportation needs, resources are used exclusively for specified road and bridge improvement projects and the expanded resurfacing program. In FY

2008/09, several public safety projects including bridge replacement, road widening, and intersection improvements will be funded through this fee. There has been no significant change in the number of vehicles owned and taxed since the program's inception, keeping revenue flat. This fee generates \$5.8 million for needed capital infrastructure projects.

**Hospitality Tax**

Spartanburg County's 2% Local Hospitality Tax on prepared meals and beverages became effective January 1, 2008. The Local Hospitality Tax provides a dedicated source of revenue and an appropriate and efficient means of funding tourist-related infrastructure and capital improvement projects. It is the Council's intent to enhance the County's appeal to tourists through further development of the County as a destination for tourist related activities. Spartanburg County's Local Hospitality Tax became effective January 1, 2008, and is estimated to generate \$2,402,000 in FY 09.

SPARTANBURG COUNTY, SOUTH CAROLINA  
FY 2008/09 ADOPTED OPERATING BUDGET

# FY 2008/09 CONSOLIDATED EXPENDITURE SUMMARY

<u>FUND</u>	<u>DEPT NO.</u>	<u>DEPARTMENT</u>	<u>FY 05/06 ACTUAL</u>	<u>FY 06/07 ACTUAL</u>	<u>FY 07/08 BUDGET</u>	<u>FY 08/09 BUDGET</u>	<u>\$ INC/DEC FY 09 - 08</u>
1	9103	County Council	312,654	290,809	379,880	376,990	(2,890)
1	9100	County Delegation	52,645	56,853	59,350	61,519	2,169
1	9110	County Administration	398,318	445,956	487,070	490,975	3,905
1	9113	Legal Services	263,746	289,070	272,130	280,607	8,477
		<b>TOTAL, COUNTY LEADERSHIP</b>	<b>1,027,363</b>	<b>1,082,688</b>	<b>1,198,430</b>	<b>1,210,091</b>	<b>11,661</b>
1	9150	County Auditor	811,413	860,406	944,980	975,772	30,792
1	9153	County Treasurer	739,679	827,091	932,500	955,539	23,039
1	9159	Assessor's Office	2,188,810	2,103,158	2,336,820	2,450,823	114,003
1	9165	Delinquent Tax	344,945	372,089	411,910	541,518	129,608
		<b>TOTAL, TAX COLLECTION</b>	<b>4,084,848</b>	<b>4,162,743</b>	<b>4,626,210</b>	<b>4,923,651</b>	<b>297,441</b>
1	9300	Sheriff's Office	19,265,280	21,018,782	20,373,000	22,029,510	1,656,510
1	9310	Detention Facility	11,892,469	12,969,638	12,978,268	13,461,869	483,601
1	9306	Coroner	874,412	845,553	908,720	859,362	(49,358)
1	9506	Emergency Medical Services	1,514,735	1,325,877	1,733,562	1,733,562	0
1	9556	Emergency Preparedness	171,934	230,582	222,070	237,025	14,955
1	9557	Hazardous Materials (HAZ MAT)	121,864	179,469	199,490	185,490	(14,000)
1	9551	Emergency Services Academy	210,349	249,858	238,680	239,726	1,046
1	9238	Communications - County	312,004	377,444	389,320	386,989	(2,331)
1	9236	Communications - Maintenance	208,754	219,537	238,750	245,328	6,578
1	9327	Communications - Operations	2,896,933	3,002,504	3,189,580	3,326,205	136,625
1	9415	Environmental Enforcement	867,276	1,149,264	1,370,070	1,461,765	91,695
1	9550	Volunteer Fire Departments	594,013	384,798	60,750	446,750	386,000
1	9527	Rescue Squads	149,221	155,572	154,500	154,500	0
	XXXX	Detention Facility Maintenance	590,501	0	0	0	0
	XXXX	Local Law Enforcement Grant	123,544	65,032	0	0	0
		<b>TOTAL, PUBLIC SAFETY</b>	<b>39,793,287</b>	<b>42,173,911</b>	<b>42,056,760</b>	<b>44,768,080</b>	<b>2,711,320</b>
1	9250	Clerk of Court	1,939,618	2,064,436	2,292,260	2,521,919	229,659
1	9268	Circuit Solicitor	2,913,428	2,979,859	3,309,553	3,513,738	204,185
1	9265	Magisterial Court	2,157,145	2,293,139	2,479,750	2,550,468	70,718
1	9264	District Magistrates	584,771	599,846	648,321	688,732	40,411
1	9259	Master-in-Equity	327,183	345,860	353,010	367,347	14,337
1	9256	Probate Court	934,589	1,022,397	1,055,520	1,077,940	22,420
1	9262	Public Defender	1,141,674	1,247,260	1,331,673	1,595,418	263,745
1	9269	Pre-Trial Intervention - Adult	223,498	239,358	246,590	254,606	8,016
1	9270	Pre-Trial Intervention - Juvenile	70,223	83,969	92,250	104,202	11,952
1	9267	Victim Witness Program	128,792	136,325	143,170	151,766	8,596
		<b>TOTAL, JUDICIAL</b>	<b>10,420,922</b>	<b>11,012,449</b>	<b>11,952,097</b>	<b>12,826,136</b>	<b>874,039</b>
1	9404	Public Works Administration	133,384	177,639	162,390	154,471	(7,919)
1	9401	Public Works Engineering	376,738	404,642	429,920	452,879	22,959
1	9405	Roads and Bridges	5,569,441	5,667,113	3,971,760	4,142,350	170,590
		<b>TOTAL, PUBLIC WORKS</b>	<b>6,079,563</b>	<b>6,249,394</b>	<b>4,564,070</b>	<b>4,749,700</b>	<b>185,630</b>
1	9183	Planning and Development	1,018,181	946,285	1,065,790	1,085,824	20,034
1	9133	Building Codes	1,272,779	1,125,608	1,183,565	1,213,669	30,104
1		Outside Agencies	33,327	34,961	36,420	36,840	420
		<b>TOTAL, PLANNING AND LAND USE</b>	<b>2,324,288</b>	<b>2,106,854</b>	<b>2,285,775</b>	<b>2,336,333</b>	<b>50,558</b>
1	9123	Registration and Elections	576,617	590,512	805,160	797,328	(7,832)
1	9116	Human Resources	372,800	390,154	469,111	492,903	23,792
1	9111	Office of Budget Management	165,099	265,871	317,540	316,176	(1,364)
1	9168	Finance Department	525,771	554,745	571,720	597,054	25,334
1	9156	Internal Auditor	152,599	163,976	183,895	172,856	(11,039)
1	9120	Register of Deeds	787,349	664,202	1,764,700	1,835,720	71,020

**SPARTANBURG COUNTY, SOUTH CAROLINA  
FY 2008/09 ADOPTED OPERATING BUDGET**

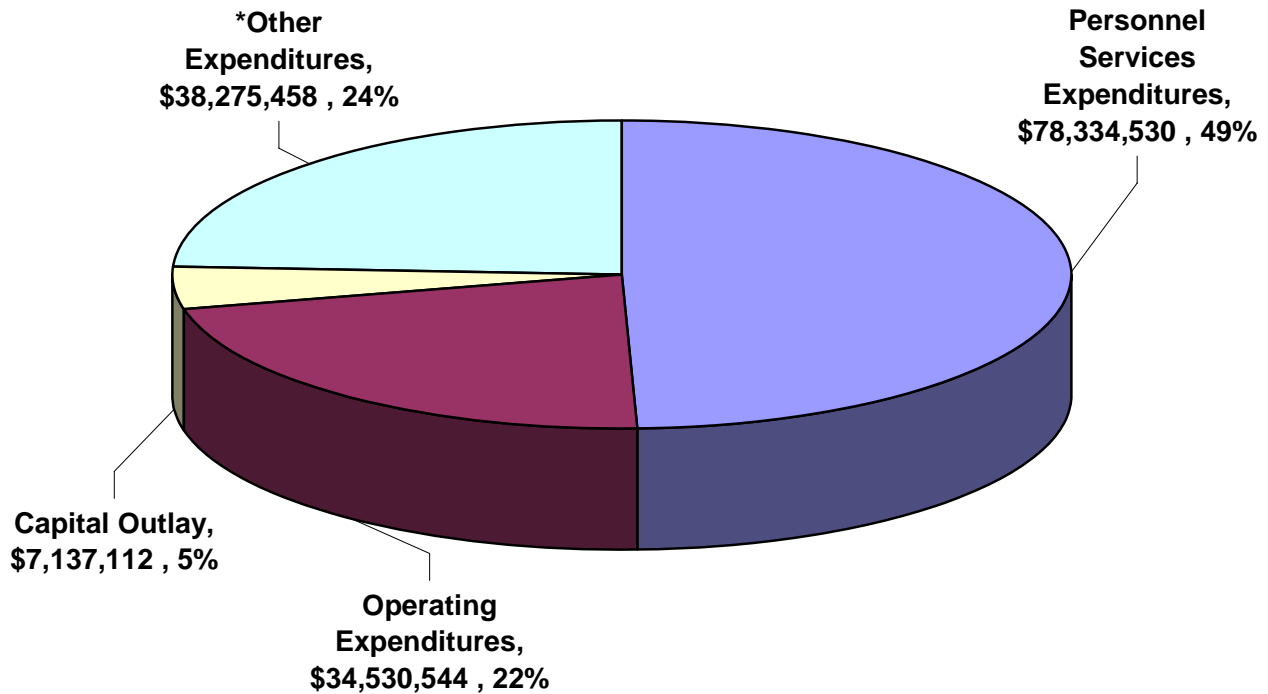
<b>FUND</b>	<b>DEPT NO.</b>	<b>DEPARTMENT</b>	<b>FY 05/06 ACTUAL</b>	<b>FY 06/07 ACTUAL</b>	<b>FY 07/08 BUDGET</b>	<b>FY 08/09 BUDGET</b>	<b>\$ INC/DEC FY 09 - 08</b>
1	9126	Records Management	414,250	776,800	0	0	0
1	9171	Purchasing	135,954	172,760	188,900	210,623	21,723
1	9163	Information Technologies	863,069	930,702	1,012,386	1,256,490	244,104
1	9164	Geographic Information Services (GIS)	134,571	373,887	426,240	522,382	96,142
1	9607	Facilities Maintenance	1,884,796	2,658,890	3,158,850	3,344,355	185,505
1	9200	Non-Departmental	3,158,647	3,324,319	3,643,774	5,443,982	1,800,208
		<b>TOTAL, OPERATIONAL SUPPORT</b>	<b>9,171,522</b>	<b>10,866,817</b>	<b>12,542,276</b>	<b>14,989,869</b>	<b>2,447,593</b>
1	9180	Economic Development	284,465	282,565	282,570	342,570	60,000
		<b>TOTAL, COMM. &amp; ECON. DEV.</b>	<b>284,465</b>	<b>282,565</b>	<b>282,570</b>	<b>342,570</b>	<b>60,000</b>
1	9129	Veterans Affairs	283,296	280,975	255,840	312,447	56,607
1	9503	Indigent Care Services	863,676	930,500	930,835	937,513	6,678
1		Outside Agencies	1,262,144	1,207,775	1,224,120	1,254,400	30,280
		<b>TOTAL, HEALTH &amp; HUMAN SERVICES</b>	<b>2,409,116</b>	<b>2,419,250</b>	<b>2,410,795</b>	<b>2,504,361</b>	<b>93,566</b>
1	XXXX	Parks and Recreation (General Fund Only)	3,561,272	53,376	0	0	0
		<b>TOTAL, PARKS AND RECREATION</b>	<b>3,561,272</b>	<b>53,376</b>	<b>0</b>	<b>0</b>	<b>0</b>
1	0	Outside Agencies	265,280	265,280	265,280	266,150	870
		<b>TOTAL, QUALITY OF LIFE</b>	<b>265,280</b>	<b>265,280</b>	<b>265,280</b>	<b>266,150</b>	<b>870</b>
1	9999	Transfers	1,002,922	3,848,391	2,622,060	1,635,060	(987,001)
		<b>TOTAL, TRANSFERS/OTHER</b>	<b>1,002,922</b>	<b>3,848,391</b>	<b>2,622,060</b>	<b>1,635,060</b>	<b>(987,001)</b>
<b>1</b>		<b>TOTAL, ALL GENERAL FUND DEPTS.</b>	<b>80,424,848</b>	<b>84,523,718</b>	<b>84,806,323</b>	<b>90,552,000</b>	<b>5,745,677</b>
2	9400	<b>TOTAL, ROAD MAINTENANCE FEE FUND</b>	<b>4,412,817</b>	<b>4,700,847</b>	<b>5,306,198</b>	<b>6,075,548</b>	<b>769,350</b>
3	9400	Stormwater Mgmt. - Administration	305,244	727,195	372,255	371,555	(700)
3	9999	Stormwater Mgmt. - Transfers	0	0	281,766	150,000	(131,766)
		<b>TOTAL, STORMWATER MGMT FUND</b>	<b>305,244</b>	<b>727,195</b>	<b>654,021</b>	<b>521,555</b>	<b>(132,466)</b>
4	9400	Solid Waste - Administration	428,022	452,320	503,155	643,658	140,503
4	9410	Solid Waste - Collections	1,986,571	2,118,342	2,145,684	2,535,019	389,335
4	9415	Solid Waste - Environmental Enforcement	282,733	355,113	348,250	422,064	73,814
4	9700	Solid Waste - Landfills	1,574,929	1,714,756	1,693,816	1,688,024	(5,792)
4	9701	Solid Waste - Landfill Engineering	4,215,690	2,738,951	988,002	905,615	(82,387)
4	9999	Solid Waste - Transfers	0	0	6,016,600	2,642,200	(3,374,400)
		<b>TOTAL, SOLID WASTE FUND</b>	<b>8,487,945</b>	<b>7,379,483</b>	<b>11,695,507</b>	<b>8,836,580</b>	<b>(2,858,927)</b>
7	9730	Administration - SADAC	10,630		75,538	24,365	(51,173)
7	9732	Community Referral Department	713,415	625,972	814,501	808,738	(5,763)
7	9733	SADAC AET Grant	0	0	0	114,362	114,362
7	9734	Youth and Adolescent Services Dept.	149,610	148,557	212,353	216,120	3,767
7	9735	Bridge Grant	85,063	70,188	92,371	104,772	12,402
7	9736	Alcohol and Drug Safety Action Program	409,919	398,847	497,008	503,686	6,678
7	9738	Occupational (EAP) Department	184,096	217,671	292,135	246,560	(45,576)
7	9739	HIV-Interagency Pre.Collaboration Grant	75,005	62,531	73,256	102,631	29,375
7	9740	SADAC Prevention Department	302,170	249,433	286,710	322,132	35,423
7	9742	Detoxification Department	778,396	789,946	864,217	881,153	16,936
7	9743	DFS Grant	0	0	0	0	0
7	9744	Drug Court Department	154,634	172,260	213,549	295,289	81,740
7	9745	HIV Outpatient	0	54,484	64,999	65,763	763
7	9747	Adolescent Intensive Outpatient Dept.	110,079	95,059	152,661	156,837	4,177
7	9748	Intensive Outpatient Department	197,045	211,265	216,001	269,861	53,860
7	9756	Intensive Family Services	17,926	0	0	0	0
		<b>TOTAL, SADAC FUND</b>	<b>3,187,988</b>	<b>3,096,212</b>	<b>3,855,298</b>	<b>4,112,269</b>	<b>256,971</b>
9	7150	Delinquent Tax - Contract Svcs.	0	624,338	782,581	812,582	30,001
9	9300	Sheriff's Office - Civil Process	0	57,541	57,232	71,845	14,613
9	9306	Sheriff's Office - Grants	0	380,504	246,614	99,711	(146,903)
9	9310	Detention Facility - Home Detention	0	142,358	244,094	388,322	144,228
9	9268	Circuit Solicitor - Confiscated Assets	0	59,975	48,204	46,634	(1,570)
9	9258	Circuit Solicitor - Grants	0	363,489	474,908	279,269	(195,639)
9	9266	Juvenile Arbitration	0	60,102	82,333	91,587	9,254

**SPARTANBURG COUNTY, SOUTH CAROLINA  
FY 2008/09 ADOPTED OPERATING BUDGET**

<b>FUND</b>	<b>DEPT NO.</b>	<b>DEPARTMENT</b>	<b>FY 05/06 ACTUAL</b>	<b>FY 06/07 ACTUAL</b>	<b>FY 07/08 BUDGET</b>	<b>FY 08/09 BUDGET</b>	<b>\$ INC/DEC FY 09 - 08</b>
9	9272	Victim Advocate Services	0	52,197	54,391	0	(54,391)
9	9402	State "C" Funds	3,174,954	4,102,786	220,484	1,827,091	1,606,607
9	9875	Transportation Planning	0	265,117	275,000	374,784	99,784
9	9640	Social Services - DSS - HRC	0	95,576	108,775	108,775	0
9		Accommodations Tax - 2%	439,556	420,000	429,750	445,000	15,250
9		County Administrator's Grants	0	0	0	250,000	250,000
		<b>TOTAL, SPECIAL REVENUE FUND</b>	<b>3,614,510</b>	<b>6,623,984</b>	<b>3,024,366</b>	<b>4,795,600</b>	<b>1,771,234</b>
14	9876	HUD Entitlement Funds	1,256,865	1,519,399	1,582,563	1,272,550	(310,013)
14	9878	CDBG General Administration	7,309	1,623	0	0	0
14	9881	CED Department	210,751	272,384	278,274	297,983	19,709
14	9882	Home 2000	5,000	5,000	0	0	0
14	9884	EPA/Brownfields	7,475	0	0	0	0
14	9887	CDBG/HUD Home Program	123,609	48,195	544,422	523,199	(21,222)
14	9896	Supportive Housing Program	271,723	154,444	160,165	0	(160,165)
		<b>TOTAL, COMM. AND ECON. DEV. FUND</b>	<b>1,882,733</b>	<b>2,001,044</b>	<b>2,565,424</b>	<b>2,093,732</b>	<b>(471,692)</b>
18		<b>TOTAL, CAPITAL PROJECTS FUND</b>	<b>0</b>	<b>0</b>	<b>3,200,750</b>	<b>607,000</b>	<b>(2,593,750)</b>
19	9183	9-1-1 Planning and Development	50,092	48,633	69,529	69,097	(432)
19	9237	9-1-1 Communications - Operations	1,178,527	1,071,805	1,099,354	1,092,565	(6,789)
19	9999	9-1-1 Transfers	0	0	313,500	357,000	43,500
		<b>TOTAL, 9-1-1 PHONE SYSTEM FUND</b>	<b>1,228,618</b>	<b>1,120,439</b>	<b>1,482,383</b>	<b>1,518,662</b>	<b>36,279</b>
20	9400	Palmetto Landfill - Administration	66,316	58,185	67,046	71,904	4,858
20	9999	Palmetto Landfill - Transfers	1,000,000	563,026	500,674	105,000	(395,674)
		<b>TOTAL, PALMETTO LANDFILL FUND</b>	<b>1,066,316</b>	<b>621,211</b>	<b>567,720</b>	<b>176,904</b>	<b>(390,816)</b>
22	9201	P & R - Special Projects	0	306,513	0	0	0
22	9210	P & R - Administration	0	370,608	447,081	824,811	377,730
22	9211	P & R - Maintenance	0	858,258	1,308,251	1,369,050	60,799
22	9215	P & R - County Recreation Centers	0	826,702	987,910	988,319	409
22	9217	P & R - Athletics	0	269,456	297,245	362,204	64,958
22	9219	P & R - DSS Summer Lunch Program	0	31,846	0	0	0
22	9220	P & R - Soccer Complex	0	50,872	70,823	70,617	(206)
22	9221	P & R - Cleveland Park	0	530,386	636,843	615,265	(21,578)
22	9230	P & R - Recreation Projects	0	79,195	88,764	89,655	891
22	9999	P & R - Transfers	0	666,882	914,982	955,952	40,970
		<b>TOTAL, PARKS &amp; RECREATION FUND</b>	<b>0</b>	<b>3,990,718</b>	<b>4,751,899</b>	<b>5,275,873</b>	<b>523,974</b>
23		<b>TOTAL, HOSPITALITY TAX FUND</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2,402,000</b>	<b>2,402,000</b>
28		<b>TOTAL, JAIL MAINTENANCE FUND</b>	<b>0</b>	<b>217,949</b>	<b>418,250</b>	<b>0</b>	<b>(418,250)</b>
30		<b>TOTAL, WORKFORCE INVESTMENT BOARD</b>	<b>4,167,413</b>	<b>4,883,814</b>	<b>5,715,962</b>	<b>5,715,962</b>	<b>0</b>
60		<b>TOTAL, SPARTANBURG COMM. COLLEGE</b>	<b>3,553,600</b>	<b>3,553,600</b>	<b>4,614,253</b>	<b>5,158,170</b>	<b>543,917</b>
61		<b>TOTAL, CHARLES LEA CENTER</b>	<b>1,096,120</b>	<b>1,047,288</b>	<b>1,047,208</b>	<b>1,219,391</b>	<b>172,183</b>
66		<b>TOTAL, COUNTY LIBRARY SYSTEM</b>	<b>10,403,473</b>	<b>10,574,396</b>	<b>11,624,524</b>	<b>11,285,765</b>	<b>(338,759)</b>
70		<b>TOTAL, DEBT SERVICE FUND</b>	<b>19,696,388</b>	<b>6,615,874</b>	<b>7,864,736</b>	<b>7,930,633</b>	<b>65,897</b>
		<b>TOTAL, ALL COUNTY FUNDS</b>	<b>143,528,009</b>	<b>141,677,772</b>	<b>153,194,822</b>	<b>158,277,644</b>	<b>5,082,822</b>

# FY 2008/09 ADOPTED EXPENDITURES BY TYPE

In the financial information for each department, division, and fund, expenditures are organized by type. Types of expenditures include: *Personnel Services Expenditures* (salaries, health insurance, retirement, etc.); *Operating Expenditures* (office supplies, software, clothing, etc.); *Capital Outlay* (desks, chairs, computer equipment, etc.); and *Other Expenditures* (transfers, outside agency contributions, etc.). The pie chart below shows the distribution of expenditures by type for FY 2008/09.

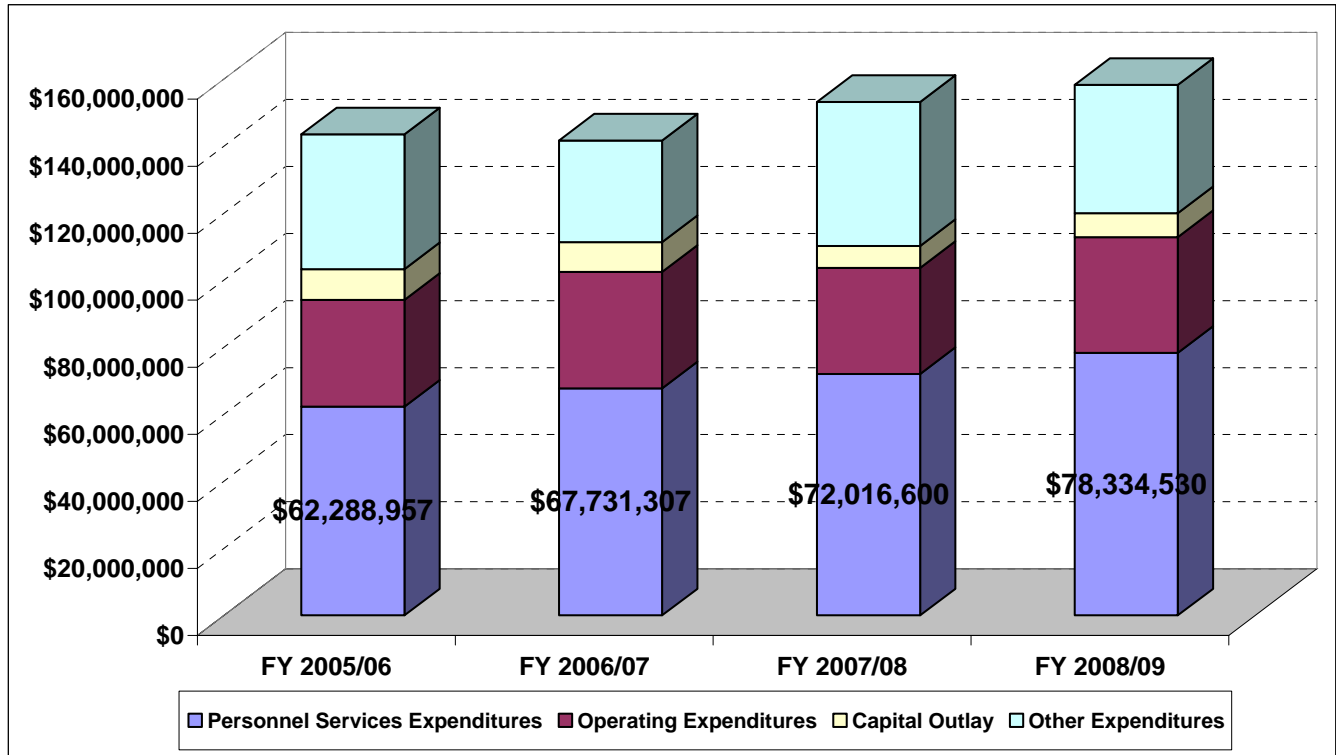


\* For purposes of this chart, the annual appropriation for Emergency Medical Services is classified under Other Expenditures. Transfers to other funds (i.e. County Library System, Charles Lea Center, etc.) are also classified as Other Expenditures.

FY 2008/09 EXPENDITURES BY TYPE						
	FY 2004/05 ACTUAL	FY 2005/06 ACTUAL	FY 2006/07 ACTUAL	FY 2007/08 BUDGET	FY 2008/09 BUDGET	INC/DEC FY 09 - 08
<b>EXPENDITURES</b>						
Personnel Services Expenditures	58,278,756	62,288,957	67,731,307	72,016,600	\$ 78,334,530	6,317,930
Operating Expenditures	27,680,634	31,833,256	34,749,054	31,691,165	\$ 34,530,544	2,839,379
Capital Outlay	8,531,788	9,187,592	8,919,700	6,560,944	\$ 7,137,112	576,167
Other Expenditures	26,019,903	40,218,203	30,277,711	42,926,113	\$ 38,275,458	(4,650,656)
<b>EXPENDITURE TOTAL</b>	\$120,511,081	\$143,528,009	\$141,677,772	\$153,194,822	\$158,277,644	\$5,082,822

**SPARTANBURG COUNTY, SOUTH CAROLINA  
FY 2008/09 ADOPTED OPERATING BUDGET**

Using the data from the previous page, this stacked bar graph shows a four-year analysis including the FY 2008/09 Adopted Budget of all expenditures by type. Personnel Services Expenditures account for the largest portion of expenditures, ranging from forty-three percent (43%) to fifty percent (50%) over the four-year period. The dollar amount on the stacked bar graph represents Personnel Services Expenditures.



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

## FY 2008/09 ADOPTED OTHER EXPENDITURES DETAIL

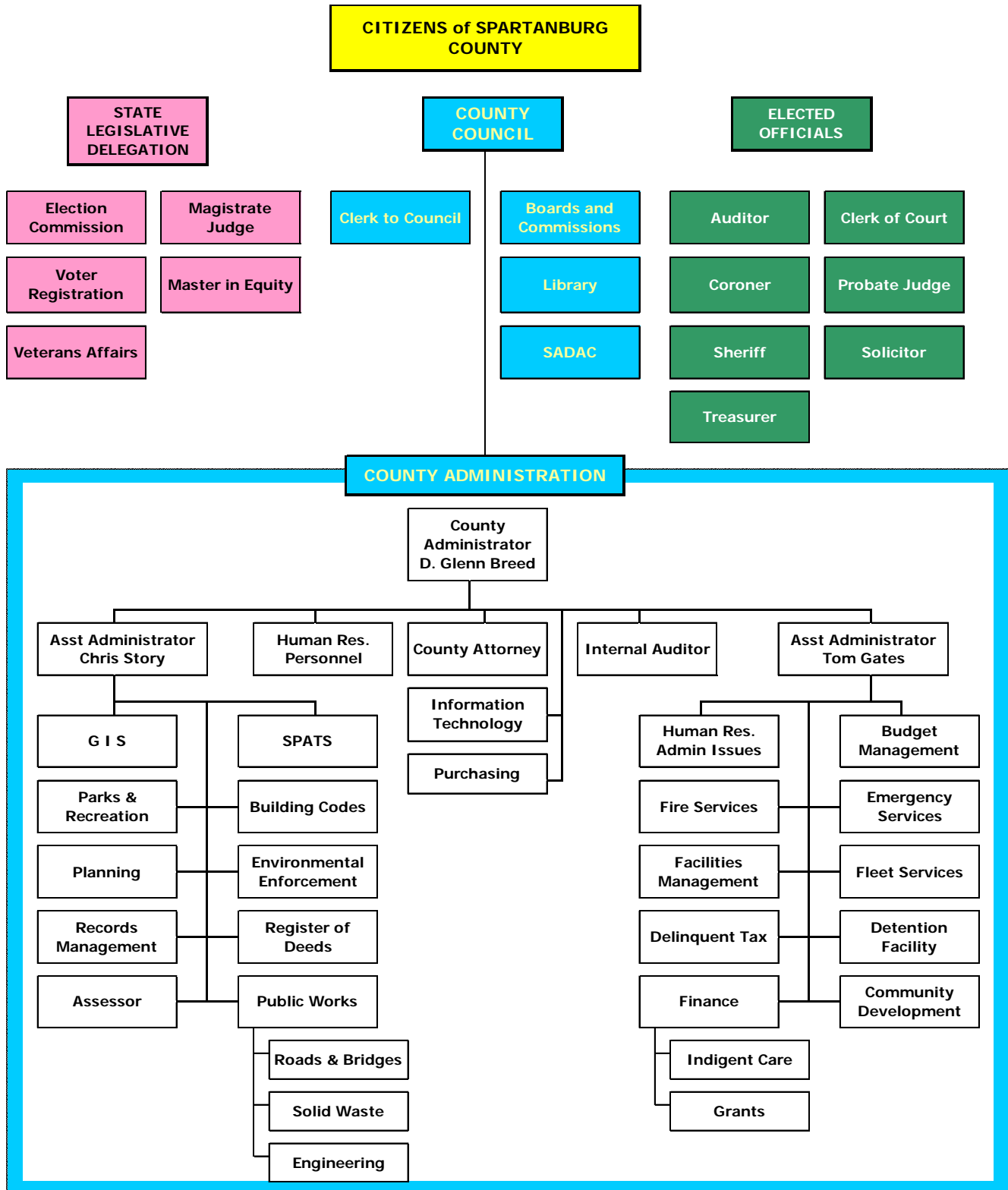
<u>Functional Area</u>	<u>Fund Dept. Description of Other Expenditure</u>	<u>FY 07/08 Budget</u>	<u>FY 08/09 Budget</u>
Tax Collection	9 7150 Transfer to General Fund to Offset Costs with Property Maintenance Position	\$ -	\$ 30,000
Public Safety	1 9236 Allocation to User Department	\$ (14,500)	\$ (14,500)
Public Safety	19 9999 Transfer of 9-1-1 Phone Funds to Capital Improvement Plan	\$ 313,500	\$ 357,000
Public Safety	1 9506 Emergency Medical Services Annual Appopriation	\$ 1,733,562	\$ 1,733,562
Public Works	4 9999 Transfer of Solid Waste Funds to Capital Improvement Plan	\$ 6,016,600	\$ 2,642,200
Public Works	20 9999 Transfer of Palmetto Landfill Funds to Capital Improvement Plan	\$ 500,674	\$ 105,000
Public Works	3 9999 Transfer of Stormwater Management Funds to Capital Improvement Plan	\$ 281,766	\$ 150,000
Planning & Land Use	1 9620 Outside Agency Allocation	\$ 1,460	\$ 1,460
Planning/Dev.	9 9875 Transfer to General Fund from Transportation Planning - Contract Services	\$ -	\$ 100,000
Operational Support	1 9607 Allocation of Building Costs Associated with Senior Centers	\$ (142,320)	\$ (142,320)
Comm. & Econ. Dev.	1 XXXX Outside Agency Allocations	\$ 282,570	\$ 342,570

**SPARTANBURG COUNTY, SOUTH CAROLINA  
FY 2008/09 ADOPTED OPERATING BUDGET**

*(FY 2008/09 ADOPTED OTHER EXPENIDTURES DETAIL CONTINUED)*

<u>Functional Area</u>	<u>Fund Dept.</u>	<u>Description of Other Expenditure</u>	<u>FY 07/08 Budget</u>	<u>FY 08/09 Budget</u>
Health and Human Serv	1	XXXX Outside Agency Allocations	\$ 1,224,120	\$ 1,254,400
Helath & Human Svcs.	61	XXXX Annual Appropriation to Charles Lea Center	\$ 1,047,208	\$ 1,219,391
Helath & Human Svcs.	7	XXXX Allocation to User Department	\$ (273,112)	\$ (343,092)
Recreation	22	9999 P & R Transfer to General Fund for Administrative Support	\$ 355,834	\$ 355,000
Recreation	22	9999 P & R Transfer to Debt Service Fund	\$ 326,426	\$ 330,252
Recreation	22	9999 P & R Transfer to Capital Improvement Plan	\$ 232,722	\$ 270,700
Recreation	23	9400 Hospitality Tax Funds Designated for Capital Improvement Plan Projects	\$ -	\$ 2,306,057
Education	60	XXXX Annual Appropriation to Spartanburg Community College	\$ 4,614,253	\$ 5,158,170
Quality of Life	1	XXXX Outside Agency Allocations	\$ 265,280	\$ 266,150
Quality of Life	9	XXXX Distribution of Accommodations Tax Funds	\$ 429,750	\$ 445,000
Quality of Life	66	XXXX Annual Appropriation of Spartanburg County Libraries	\$ 11,624,524	\$ 11,285,765
Debt Service/Transfers/ Other	1	9999 General Fund Transfer to Capital Improvement Plan	\$ 2,383,000	\$ 1,396,000
	1	9999 General Fund Transfer to Community and Economic Development Fund	\$ 239,060	\$ 239,060
	18	XXXX Captial Projects Reserve Fund Transfer to Capital Improvement Plan	\$ 3,200,750	\$ 607,000
	28	XXXX Jail Maintenance Fund	\$ 418,250	\$ -
	70	XXXX Debt Service Fund Expenditures	\$ 7,864,736	\$ 7,930,633
	9	9999 Designated for County Administration Grants	\$ -	\$ 250,000
<b>TOTAL, OTHER EXPENDITURES</b>			<b>\$ 42,926,113</b>	<b>\$ 38,275,458</b>

# COUNTY PERSONNEL COUNTY ORGANIZATION CHART



# LIST OF PRINCIPAL COUNTY OFFICIALS

(As of July 1, 2008)

<u>Title (*Denotes Elected Official)</u>	<u>Name</u>
<b><u>County Council</u></b>	
Chairman at Large	Jeffrey A. Horton
District 1	Michael Brown
District 2	O'Neal Mintz
District 3	David Britt
District 4	Rock Adams
District 5	Dale Culbreth
District 6	Tom Foster
<b><u>General Government</u></b>	
County Administrator	D. Glenn Breed
Assistant County Administrator	Thomas Gates
Assistant County Administrator	Chris Story
Budget Management Director	Linda Blackerby
Finance Director	A.G. Rickett
Assessor	Gil Bulman
*County Auditor (Assessed Valuations)	Sharon West
Internal Auditor	Lisa Benfield
Acting Delinquent Tax Collector	Steve Ford
County Attorney	Edwin Haskell
GIS Director	Rod Brown
Planning and Development Director	(Vacant)
Procurement Director	Mike Emory
Human Resources Director	Tony Bell
Information Technologies Director	Kim Danner
Acting Register of Deeds Director	Dorothy Earle
Registrations and Elections Director	Henry Laye, III
*Treasurer	Oren L. Brady, III
<b><u>Judicial</u></b>	
*Circuit Solicitor	Trey Gowdy
*Clerk of Court	Marcus W. Kitchens
Master-In-Equity	Gordon Cooper
*Probate Court	Ponda Caldwell
Public Defender	Clay Allen
Magisterial Court	Jason T. Wall
<b><u>Public Safety</u></b>	
Environmental Enforcement Director	Don Arnold
Office of Emergency Services Director	(Vacant)
*Coroner	Jim Burnett
Detention Facilities Director	Larry Powers
Emergency Medical Services Director	Jimmy Greene
Building Codes Director	Michael Padgett
*Sheriff	Chuck Wright, Jr.

SPARTANBURG COUNTY, SOUTH CAROLINA  
FY 2008/09 ADOPTED OPERATING BUDGET

**Title (\*Denotes Elected Official)**

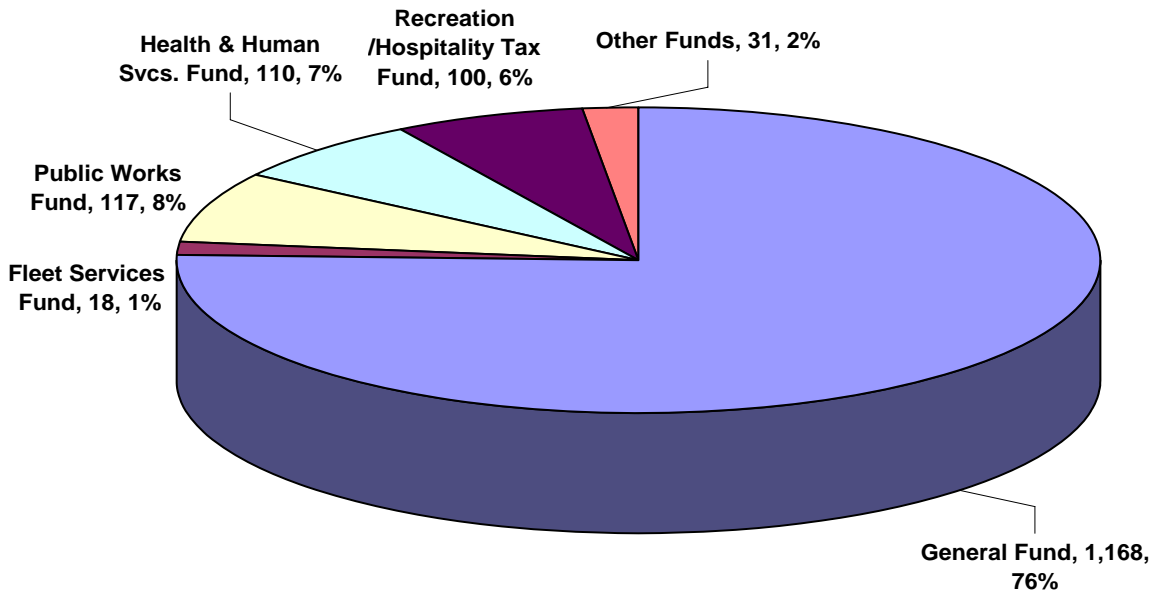
**Name**

**Other**

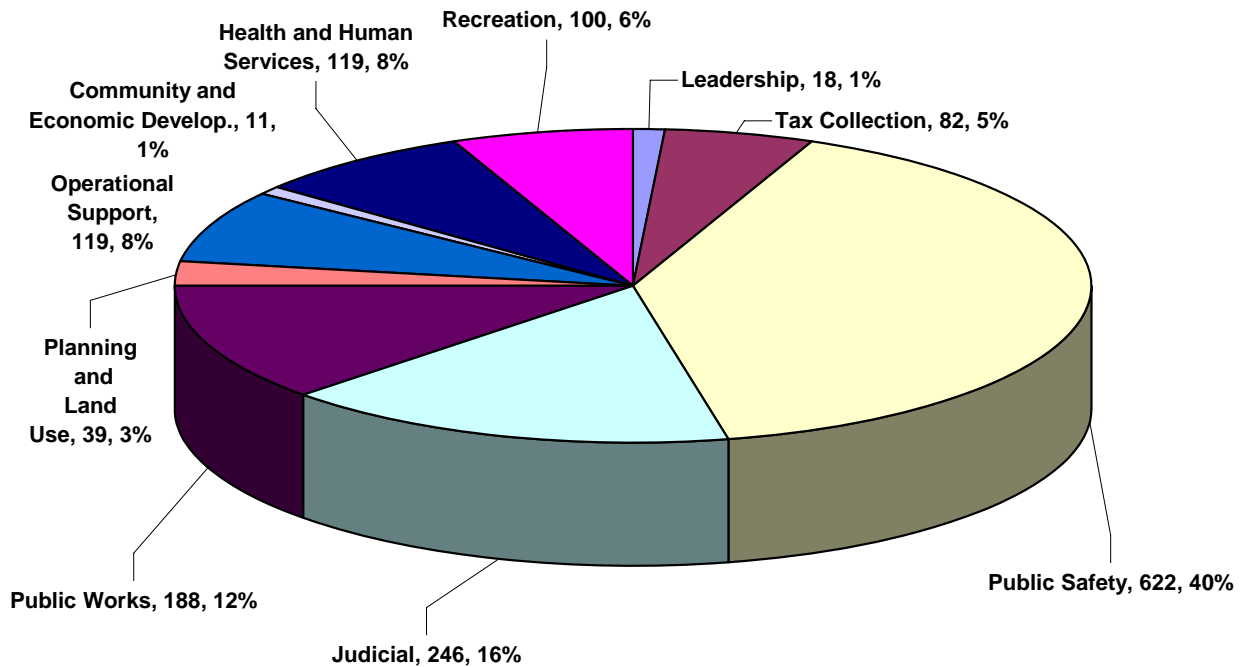
Alcohol and Drug Abuse Director	David L. Forrester
Library Director	Todd Stevens
Public Works Director	Michael N. Garrett
Public Works Director of Operations	Steve Belue
Fleet Services Director	Johnnie Lewis
Parks and Recreation Director	Jeffrey Caton
Veteran's Affairs Director	Gerald Keihl
Community and Economic Dev. Director	Kathy Rivers
Workforce Investment Board	Sylvia Fesperman

# AUTHORIZED COUNTY PERSONNEL SUMMARY 1,544 ADOPTED AUTHORIZED POSITIONS

## FY 2008/09 AUTHORIZED PERSONNEL BY FUND



## FY 2008/09 AUTHORIZED PERSONNEL BY PROGRAM



SPARTANBURG COUNTY, SOUTH CAROLINA  
FY 2008/09 ADOPTED OPERATING BUDGET

**Note: After County Council adoption of the FY 2008/09 Operating Budget Ordinance, staff distributed the two percent (2%) cost of living adjustment in the Non-Departmental cost center to all other General Fund Departments. In addition, the two percent (2%) cost of living adjustment in all other funds (typically shown in the Administration Department of those funds) was distributed to their respective departments as well. For this reason, the Budget Ordinance will not match individual department budget figures throughout the document however; the bottom line totals for each fund remain the same.**

**BUDGET ORDINANCE NO.**

**A BUDGET ORDINANCE RELATING TO THE FISCAL AFFAIRS OF SPARTANBURG COUNTY MAKING APPROPRIATIONS THEREFORE, LEVYING TAXES FOR THE FISCAL YEAR BEGINNING JULY 1, 2008 AND ENDING JUNE 30, 2009; TO PROVIDE FOR BUDGET CONTROL OF SAID APPROPRIATION BY THE SPARTANBURG COUNTY COUNCIL.**

**Part I**

*Operation of County Government*

SECTION 1. The County Auditor of Spartanburg County shall levy an ad valorem tax on all the taxable property in Spartanburg County for the fiscal year beginning July 1, 2008, and ending June 30, 2009, as stated below which when combined with the following anticipated other revenue, including carry-over balances accruing to Spartanburg County shall produce to wit:

**Millage Rates:**

	<u>Estimated FY09 Millage</u>
General Fund	48.1 Mils
County Fire	.5 Mils
Stormwater Management	1.0 Mils

**General Fund:**

Taxes – Current	42,052,000
Merchant’s Inventory	804,000
Homestead Exemption	2,124,000
Fee-In-Lieu Of Taxes	3,020,000
County-Wide Fire Levy	440,200
State 2% Accommodations Tax	46,000
Delinquent Taxes	3,456,600
Permits	977,000
Fines	3,725,000
Fees & Costs	5,719,000
Interest Income	2,400,000
State Sources	16,560,000
Rescue Squads	56,000

**SPARTANBURG COUNTY, SOUTH CAROLINA  
FY 2008/09 ADOPTED OPERATING BUDGET**

Veterans Affairs	30,000
Federal Sources	330,000
Miscellaneous	4,637,000
State Supplements	943,000
Planning Department Projects	130,000
Circuit Solicitor	635,500
Sheriff	1,630,050
Emergency Services Academy	15,000
Transfers From Other Funds	485,000
Fund Balance Appropriated	336,650
<b>Total General Fund</b>	<b>\$90,552,000</b>

**Road Maintenance Fee Fund:**

Road Maintenance Fee	5,800,000
Fund Balance Appropriated	275,548
<b>Total Road Maintenance Fee Fund</b>	<b>\$6,075,548</b>

**Storm Water Management Fund:**

Taxes - Current	926,400
Fund Balance Contribution	-404,845
<b>Total Storm Water Management Fund</b>	<b>\$521,555</b>

**Solid Waste Management Fund:**

Annual Household Fee	5,550,000
State Tire Disposal Fee	108,000
User Dumping Fees	1,170,000
Recycling Sales And Miscellaneous	650,000
Contract Fees	250,000
Fund Balance Appropriated	1,108,580
<b>Total Solid Waste Management Fund</b>	<b>\$8,836,580</b>

**Fleet Services Fund**

Charges For Service/Sales	1,183,864
Transfer Funds	-1,158,531
Fund Balance Appropriated	-25,333
<b>Total Fleet Services Fund</b>	<b>\$0</b>

**Alcohol & Drug Abuse Fund:**

Mini Bottle	435,000
State Grants/Fees	3,274,283
Fund Balance Appropriated	402,986
<b>Total Alcohol &amp; Drug Abuse Fund</b>	<b>\$4,112,269</b>

SPARTANBURG COUNTY, SOUTH CAROLINA  
FY 2008/09 ADOPTED OPERATING BUDGET

**Special Revenue Fund:**

State Aid/Grant	3,179,696
Other	1,615,904
<b>Total Special Revenue Fund</b>	<b>\$4,795,600</b>

**Community & Economic Development:**

County Funds	239,060
HUD CD Block Grant	1,282,765
HUD CD Home Program	522,354
Supportive Housing	0
Fund Balance Appropriated	49,553
<b>Total Community &amp; Econ Dev Fund</b>	<b>\$2,093,732</b>

**Capital Projects Reserve Fund:**

Fund Balance Appropriated	607,000
<b>Total Capital Projects Reserve Fund</b>	<b>\$607,000</b>

**911 Phone System Fund:**

Subscriber Fees	1,262,000
Donations/Municipal Contributions	132,456
Fund Balance Appropriated	124,206
<b>Total 911 Phone System Fund</b>	<b>\$1,518,662</b>

**Palmetto Landfill Fund:**

Host Fee	176,904
Fund Balance Appropriated	0
<b>Total Palmetto Landfill Fund</b>	<b>\$176,904</b>

**Hospitality Tax Fund:**

Taxes	2,400,000
Fines/Fees	2,000
<b>Total Hospitality Tax Fund</b>	<b>\$2,402,000</b>

**Workforce Investment Board:**

JTPA Funds/WIB Coordinator	5,715,962
Fund Balance Appropriated	0
<b>Total Workforce Investment Board</b>	<b>\$5,715,962</b>

**SPARTANBURG COUNTY, SOUTH CAROLINA  
FY 2008/09 ADOPTED OPERATING BUDGET**

**Debt Service Fund:**

Property Taxes	4,573,000
Transfers-In	2,305,752
Fee-In-Lieu Of Taxes	264,053
Other Revenue	787,828
Fund Balance Appropriated	0
<b>Total Debt Service Fund</b>	<b>7,930,633</b>

**Special Purpose Funds: (All taxable property)**

**Community College Fund**

Property Taxes-Current	5,058,170
Other	100,000
Fund Balance Contribution	0
Transfers-In	0
<b>Total Community College Fund</b>	<b>\$5,158,170</b>

**Charles Lea Center Fund**

Property Taxes-Current	1,217,901
Other	51,490
Fund Balance Contribution	-50,000
<b>Total Charles Lea Center Fund</b>	<b>\$1,219,391</b>

**County Library Fund**

Property Taxes-Current	9,303,481
Other	2,207,284
Fund Balance Appropriated	-225,000
<b>Total County Library Fund</b>	<b>\$11,285,765</b>

**Parks Commission Fund**

Property Taxes-Current	4,498,575
Other	900,329
Fund Balance Contribution	-123,031
<b>Total Parks Commission Fund</b>	<b>\$5,275,873</b>

**Total Special Purpose Funds** **\$22,939,199**

**Total Revenue All Funds:** **\$158,277,644**

**SPARTANBURG COUNTY, SOUTH CAROLINA  
FY 2008/09 ADOPTED OPERATING BUDGET**

Provided, however, that the County Auditor shall reduce the levy as to all property within the corporate limits of the City of Spartanburg and the City of Greer an amount equal to the taxes to be collected by the County from property within these cities to support Animal Control Services. Such reduction shall relieve the taxpayers of these cities from support of this service since these cities make appropriations to support Animal Control Services. This section is adopted pursuant to Section 4-9-30(5), Code of Laws South Carolina, 1976, which empowers County Council to tax different areas at different rates related to the nature and level of services provided, County Council having found that the nature and level of this service warrants such a different rate.

Provided further, that the County Auditor shall reduce the levy as to all property within the corporate limits of all incorporated municipalities within the County an amount equal to the taxes to be collected by the County from property within said municipalities to support Building Codes and Development Standards. Since this service was not being rendered by the County on March 7, 1973, such reduction shall relieve the taxpayers of these municipalities for support of this service recognizing that these municipalities make appropriations to provide land use administration. This section is adopted pursuant to Section 4-9-30 (5), Code of Laws South Carolina, 1976, which empowers County Council to tax different areas of the County at different rates related to the nature and level of service provided, the County Council having found that the nature and level of this service warrants such a different rate.

Provided further, that the County Auditor shall reduce the levy as to all property within the corporate limits of all incorporated municipalities within the County an amount equal to the taxes to be collected by the County from property within said municipalities to support the Volunteer Fire Departments. Such reduction shall relieve the taxpayers of these municipalities for support of this service recognizing that these municipalities make appropriations to provide fire services. This section is adopted pursuant to Section 4-9-30 (5), Code of Laws South Carolina, 1976, which empowers County Council to tax different areas of the County at different rates related to the nature and level of service provided, the County Council having found that the nature and level of this service warrants such a different rate.

SECTION 2. All of the appropriations in this Ordinance shall be disbursed in accordance with the Annual Budget Document adopted by the Spartanburg County Council on \_\_\_\_\_, 2008, incorporated herein by reference.

SECTION 3. There is hereby appropriated from the General Fund and other Funds of Spartanburg County the following amounts of money for the following respective corporate purposes of Spartanburg County for and during the period beginning July 1, 2008 and ending June 30, 2009, to wit:

**General Fund:**

9100 Delegation	60,577
9103 County Council	376,053
9110 County Administration	496,415
9111 Budget Management	311,230

**SPARTANBURG COUNTY, SOUTH CAROLINA  
FY 2008/09 ADOPTED OPERATING BUDGET**

9113 Legal Services	276,779
9116 Human Resources	487,311
9120 Register of Deeds	1,833,377
9123 Registration Election	789,434
9126 Records Management	0
9129 Veterans Affairs	314,828
9133 Building Codes	1,194,951
9150 Auditor	964,220
9153 Treasurer	942,044
9156 Internal Auditor	170,010
9159 Assessor	2,416,849
9163 IT	1,255,485
9164 GIS	514,982
9165 Delinquent Tax	531,341
9168 Finance	587,276
9171 Purchasing	207,444
9180 Economic Development	342,570
9183 Planning	1,077,436
9200 Non Department	6,069,999
9236 Communications-Maintenance	242,075
9237 Communications - Operations	3,288,287
9238 Communications-County	386,384
9250 Clerk of Court	2,509,831
9256 Probate Court	1,060,501
9259 Master In Equity	361,220
9262 Public Defender	1,569,427
9264 District Magistrates	679,261
9265 Magisterial Court	2,508,456
9267 Victim Witness	149,257
9268 Circuit Solicitor	3,447,343
9269 Pre Trial Adult	250,582
9270 Pre Trial Juvenile	102,563
9300 Sheriff	21,704,814
9305 Coroner	852,488
9310 Detention	13,584,490
9401 Engineering	435,531
9404 Public Works Administration	164,161
9405 Roads and Bridges	4,097,598
9415 Environmental Enforcement	1,490,626
9503 Indigent Care Services	934,973
9506 Emergency Medical Services	1,733,562
9507 Transportation Service Bureau	48,500
9512 Mountainview Nursing Home	103,980
9515 Area Mental Health	365,600
9518 Health Department	270,000

**SPARTANBURG COUNTY, SOUTH CAROLINA  
FY 2008/09 ADOPTED OPERATING BUDGET**

9527 Rescue Squads	154,500
9550 Volunteer Fire Department	446,750
9551 Emergency Services Academy	237,547
9553 National Guard	0
9556 Emergency Preparedness Office	233,732
9557 Haz Mat Team	183,905
9607 County Buildings	3,329,725
9620 County Extension	1,460
9625 Soil & Water Conservation	34,730
9640 Social Services	140,000
9643 Senior Centers of Spartanburg	231,320
9649 Ellen Hines Smith Girls Home	30,000
9652 Boys Home	65,000
9670 Spartanburg County Regional Museum	39,150
9673 Arts Partnership	227,000
9999 Transfers Between Funds	1,635,060
<b>General Fund Total</b>	<b>\$90,552,000</b>

**Road Maintenance Fee Fund:**

9400 Administration	6,075,548
<b>Total Road Maintenance Fee Fund</b>	<b>\$6,075,548</b>

**Storm Water Management Fund:**

9400 Administration	371,555
9999 Transfers to Other Funds	150,000
<b>Total Storm Water Management Fund</b>	<b>\$521,555</b>

**Solid Waste Management Fund:**

9400 Administration	643,658
9410 Solid Waste Collection	2,535,019
9415 Environmental Enforcement	422,064
9700 Landfill Operations	1,688,024
9701 Landfill Engineering	905,615
9999 Transfers to Other Funds	2,642,200
<b>Total Solid Waste Management Fund</b>	<b>\$8,836,580</b>

**Fleet Services Fund:**

9420 Fleet Services	1,158,531
9421 Fleet Services Allocation	-1,158,531
<b>Total Fleet Services Fund</b>	<b>\$0</b>

**SPARTANBURG COUNTY, SOUTH CAROLINA  
FY 2008/09 ADOPTED OPERATING BUDGET**

**Alcohol & Drug Abuse Fund:**

9730 SADAC Administrative	62,002
9732 Community Referral	798,774
9733 AET Grant	113,375
9734 School Intervention	213,146
9735 Bridge Grant	103,369
9736 ADSAP	497,883
9738 Occupational	245,737
9739 HIV Prevention	101,665
9740 Prevention	318,676
9742 Detox	879,638
9743 DFS Grant	0
9744 Drug Court	291,649
9745 DADDAS HIV Outpatient	65,000
9747 ADLIOP	154,854
9748 IOP	266,501
9756 DOADAS Intensive Family Services	0
<b>Total Alcohol &amp; Drug Abuse Fund</b>	<b>\$4,112,269</b>

**Special Revenue Fund:**

7150 Delinquent Tax	782,582
7300 State Sources	445,000
9258 Solicitor Grants	279,268
9266 Juvenile Arbitration	91,587
9268 Circuit Solicitor	46,634
9272 Victim Advocate Services	0
9300 Sheriff	71,845
9306 Sheriff Grants	99,711
9310 Detention Facility	388,322
9400 Administration	250,000
9402 C Funds	1,827,091
9640 Social Services	108,775
9875 Transportation Planning	274,785
9999 Transfers Between Funds	130,000
<b>Total Special Revenue Fund</b>	<b>\$4,795,600</b>

**SPARTANBURG COUNTY, SOUTH CAROLINA  
FY 2008/09 ADOPTED OPERATING BUDGET**

**Community & Economic Development:**

9876 HUD Entitlement Fund Expenditures	1,271,565
9878 CDBG General Administration	0
9881 CED Department Costs	299,813
9887 CDBG HUD Home	522,354
9896 Supportive Housing Program	0
<b>Total Community &amp; Economic Dev.</b>	<b>\$2,093,732</b>

**Capital Projects Reserve Fund:**

9999 Transfers to Other Funds	607,000
<b>Total Capital Projects Reserve Fund</b>	<b>\$607,000</b>

**911 Phone System Fund:**

9183 Planning & Development	69,097
9237 Communications/Operations	1,092,565
9999 Transfers to Other Funds	357,000
<b>Total 911 Phone System Fund</b>	<b>\$1,518,662</b>

**Palmetto Landfill Fund:**

9400 Solid Waste Administration	71,904
9999 Transfers Between Funds	105,000
<b>Total Palmetto Landfill Fund</b>	<b>\$176,904</b>

**Hospitality Tax Fund:**

9400 Administration	2,402,000
<b>Total Hospitality Tax Fund</b>	<b>\$2,402,000</b>

**Workforce Investment Board:**

9800 Workforce Investment Board	5,715,962
<b>Total Workforce Investment Board</b>	<b>\$5,715,962</b>

**SPARTANBURG COUNTY, SOUTH CAROLINA  
FY 2008/09 ADOPTED OPERATING BUDGET**

**Debt Service Fund:**

9606 Memorial Auditorium	260,738
9699 Bond Debt Service	4,646,537
9901 USC Upstate	241,650
9910 County Library	1,665,064
9998 Lease/Debt Payments	1,116,644
<b>Debt Service Fund Total</b>	<b>\$7,930,633</b>

**Special Purpose Levy: (All taxable property)**

Spartanburg Community College	5,158,170
Charles Lea Center	1,219,391
County Library	11,285,765
Parks Commission Fund	5,275,873
<b>Total Special Purpose Funds</b>	<b><u>\$22,939,199</u></b>

**Total Appropriations All Funds** **\$158,277,644**

SECTION 4. The County Auditor shall levy a Special Purpose Tax on all taxable property in Spartanburg County for County purposes for the fiscal year beginning July 1, 2008 and ending June 30, 2009, as stated below to produce the amounts hereinafter mentioned and set forth herein:

	<u>FY09 Budget</u>	<u>FY09 Estimated Millage Rate</u>
Spartanburg Community College	\$4,768,179	5.2 Mills
Charles Lea Center	\$1,144,453	1.3 Mills
County Library	\$9,303,481	10.6 Mills
Debt Service Fund	\$4,377,921	5.0 Mills

SECTION 5. The County Auditor shall levy an ad valorem tax on all unincorporated taxable property and, where incorporated property has through agreement with duly elected municipal representatives been authorized for taxation, for Parks and Recreation purposes for the fiscal year beginning July 1, 2008 and ending June 30, 2009, as stated below to produce the amounts hereinafter mentioned and set forth herein:

	<u>FY09 Budget</u>	<u>FY09 Estimated Millage Rate</u>
Parks Commission Fund	4,278,983	5.7 Mills

**SPARTANBURG COUNTY, SOUTH CAROLINA  
FY 2008/09 ADOPTED OPERATING BUDGET**

SECTION 6. The County Auditor shall levy an ad valorem tax on all taxable property within the following Fire Service Areas for the fiscal year beginning July 1, 2008 and ending June 30, 2009, as stated below to produce the amounts hereinafter mentioned and set forth herein:

	<b>FY 09</b>	<b>FY 09</b>	
	<b>Budget</b>	<b>Estimated</b>	
		<b>Millage Rate</b>	
Campobello	208,104	25.3	Mils
Chesnee Community	158,466	16.7	Mils
Cooley Springs	127,962	23.5	Mils
Cowpens	113,395	27.9	Mils
Cross Anchor	65,487	27.9	Mils
Draper	5,813	13.9	Mils
Duncan	233,481	16.7	Mils
East Greer	132,333	38.3	Mils
Enoree Community	26,793	4.6	Mils
Inman Community	445,421	19.5	Mils
Inman Town	1,379	3.1	Mils
Hobbysville	51,225	15.7	Mils
Landrum	90,230	9.5	Mils
Poplar Springs	664,673	15.6	Mils
Tyger River	797,488	27.8	Mils
Una	209,653	21.6	Mils
Woodruff	166,564	12.3	Mils

SECTION 7. The County Auditor shall levy an ad valorem tax on all the taxable property within the following Special Tax Districts for the fiscal year beginning July 1, 2008 and ending June 30, 2009, as stated below to produce the amounts hereinafter mentioned and set forth herein:

Special Tax Districts	<u>FY09 Budget</u>	<u>FY09 Estimated</u>
		<u>Millage Rate</u>
Lakewood Hills	4,011	8.0 Mils
Twin Lakes	41,268	17.0 Mils

SECTION 8. The County Auditor shall levy a \$150 Uniform Service Charge on all property within the Twin Lakes Special Tax District for the fiscal year beginning July 1, 2008 and ending June 30, 2009.

Special Tax District	<u>FY09 Budget</u>	<u>Uniform Service</u>
		<u>Charge</u>
Lakewood Hills	32,700	\$150

SECTION 9. All appropriations are conditional and proportionate and are subject to proportionate increase, reduction, or transfer from one department to another within the ordinance upon motion duly made and carried by majority vote of the County Council at any regular or special meeting of the County Council.

**SPARTANBURG COUNTY, SOUTH CAROLINA  
FY 2008/09 ADOPTED OPERATING BUDGET**

SECTION 10. The County Administrator shall administer the budget and may authorize the transfer of appropriated funds between line item accounts within a department or non-departmental account, between departments or non-departmental accounts, and to establish new accounts as necessary to achieve the goals of this budget and for the purpose of providing continuing County services approved by County Council in the Budget Ordinance provided, however, that all transfers of appropriated funds between departments, non-departmental accounts, or to establish new funds shall first be approved by County Council in accordance with the procedures set forth in Section 8 of this ordinance.

SECTION 11. The County Administrator shall be authorized to expend up to \$5,000 five thousand dollars (\$5,000) from the County Council Contingency Account as a supplemental appropriation for a special purpose not anticipated when the original budget appropriation was approved.

SECTION 12. The County Administrator is authorized to carry forward unexpended funds in accounts existing at the end of June 30, 2008, to complete the purpose of the original appropriation approved by County Council for the previous budget year.

Further, funds sufficient to cover all fiscal year 2008 budget items encumbered but unpaid at the close of the fiscal year shall be carried forward from the fiscal year 2008 budget to the succeeding budget to meet such lawful obligations of the County. Unencumbered appropriations shall remain in the respective funds as unrestricted reserves.

SECTION 13. Any funds received during fiscal year 2009 as a result of new grants, donations, and other miscellaneous and unplanned revenue in amounts less than \$250,000 (Two hundred fifty thousand dollars) shall be accepted on behalf of the County by the Administrator who will adjust line items accordingly.

**PART II**

***Permanent Provisions***

In accordance with Spartanburg County Code Section 66-5 and 66-6 the annual Landfill Residential Service Charge on residential properties shall be forty-seven dollars (\$47.00).

In accordance with Spartanburg County Code Section 66-7 and 66-8 the service charges/handling fees to be collected at landfill locations from industrial, commercial and municipal haulers shall be thirty-three dollars (\$33.00) per ton.

In accordance with Spartanburg County Code the annual Road Maintenance Fee on every vehicle required to be registered and licensed in Spartanburg County by the South Carolina Department of Motor Vehicles, with the exception of those vehicles defined in Section 3 of Spartanburg County Ordinance Number 0-05-03, shall be twenty-five dollars (\$25) and shall be included on motor vehicle tax notices.

SPARTANBURG COUNTY, SOUTH CAROLINA  
FY 2008/09 ADOPTED OPERATING BUDGET

In accordance with State statute the monthly wire line surcharge shall be \$0.50.

The mileage reimbursement rate paid to County employees using their personal vehicles shall be the same as established by the Internal Revenue Service.

**PART III**

*Enacting Provisions*

SECTION 1. If any section or item or any part of this Ordinance shall be declared invalid, it shall not be construed to affect the validity of any other section or item hereof.

SECTION 2. All provisions of Part 1 of this Ordinance shall take effect on the 1<sup>st</sup> day of July, 2008.

SPARTANBURG COUNTY COUNCIL

By: \_\_\_\_\_  
Jeffrey A. Horton, Chairman

ATTEST:

\_\_\_\_\_  
D. Glenn Breed  
County Administrator

First Reading: 4/21/2008  
Second Reading: 5/19/2008  
Public Hearing: 5/19/2008  
Third Reading: 6/16/2008

**LEGAL COMPLIANCE**

I hereby certify that, in my opinion, the proposed budget does not exceed anticipated revenues for Fiscal Year 2009, and is in full compliance with Section 4-9-140, 1976 South Carolina Code of Laws, as amended.

\_\_\_\_\_  
D. Glenn Breed  
County Administrator