

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

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

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

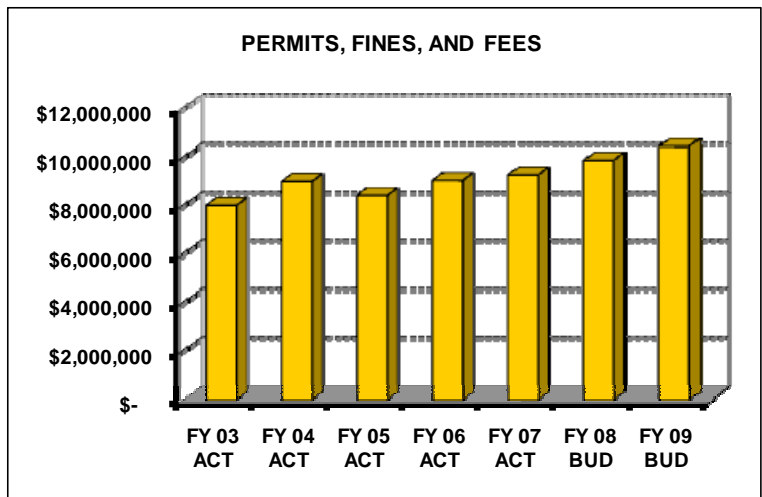
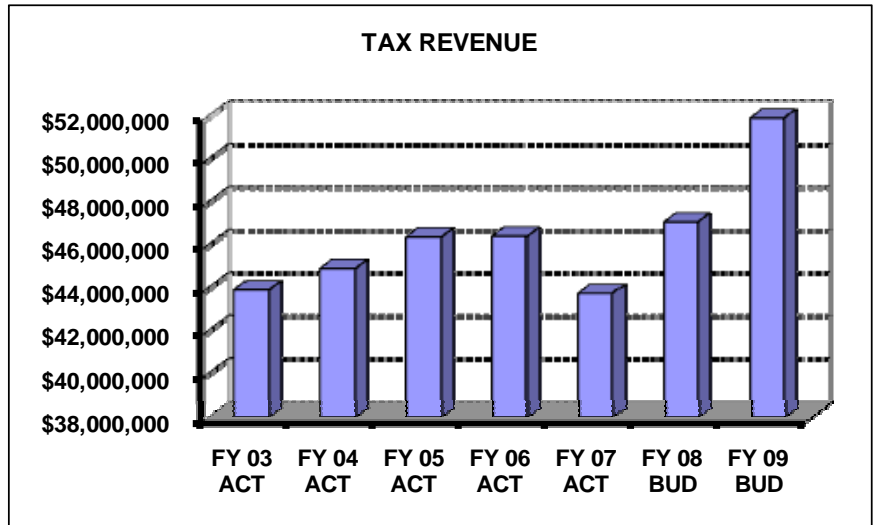
Taxes

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 mils will be rolled back 2.2 mils to 45.9 mils. The CPI and population growth is added to the 45.9 mils for a total new tax rate of 48.1 mils. 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.



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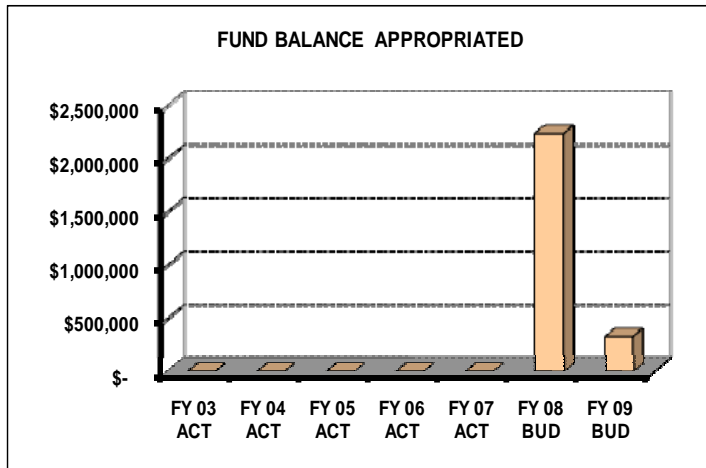
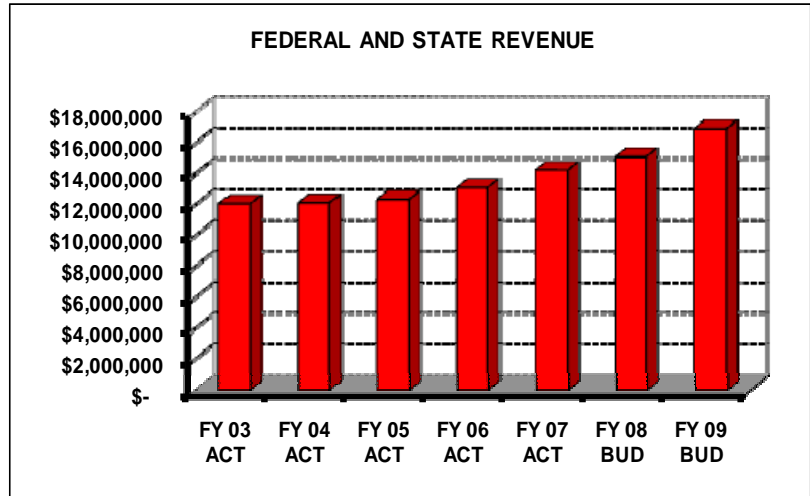
Fines are received from the Magistrate Court and the Clerk of Court. These fines total \$3,725,000, and represent a 5.7 percent (5.7%) increase over last fiscal year.

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.

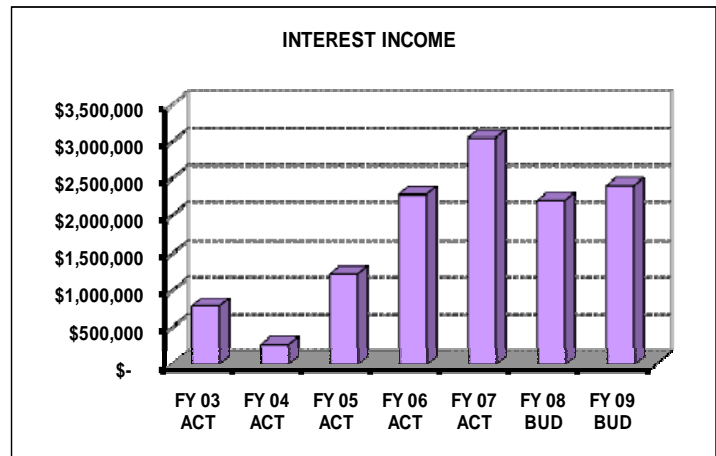


Fund Balance Appropriated

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

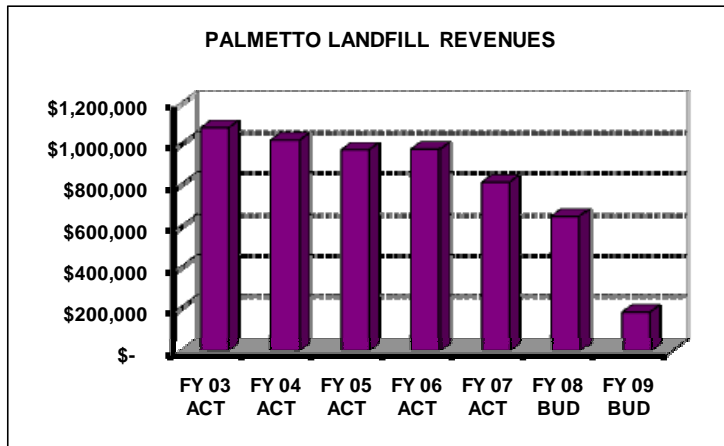
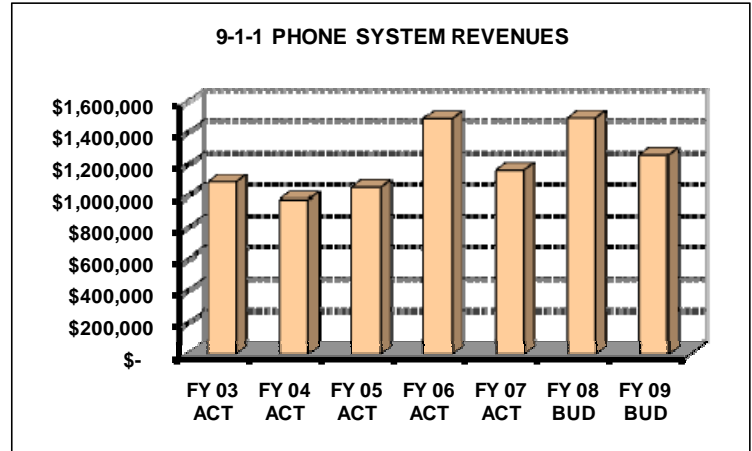
Interest earnings represent revenue earned on investments of idle county money. In FY 2001/02, interest earning accounted for only 1.27% of General Fund revenues. This figure dropped to 0.37% in FY 2003/04, which was a reflection of the low interest rates set by the Federal Reserve to help reinvigorate 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.

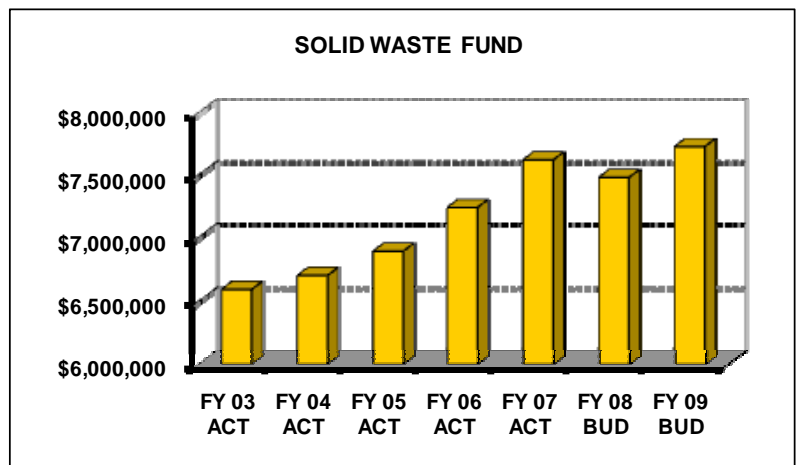


Palmetto Landfill Revenues

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.

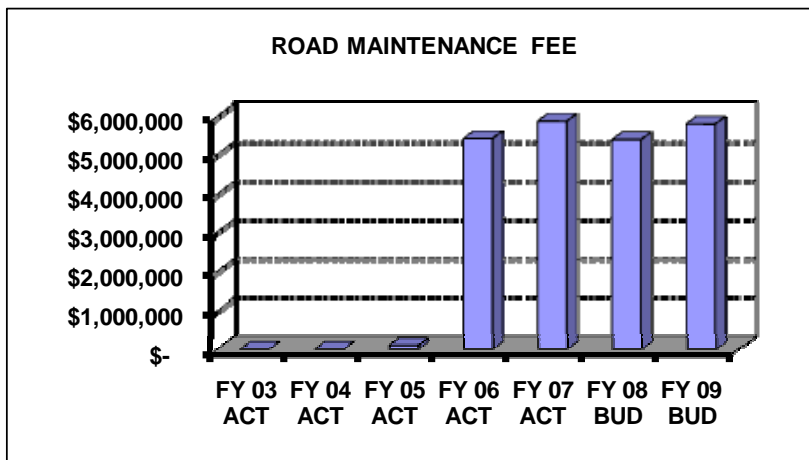
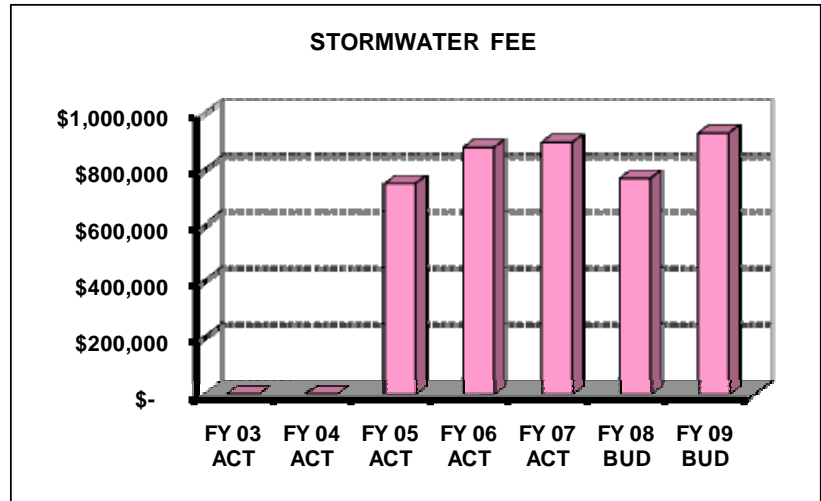
Solid Waste Fund Revenues

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.



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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
		TOTAL, COUNTY LEADERSHIP	1,027,363	1,082,688	1,198,430	1,210,091	11,661
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
		TOTAL, TAX COLLECTION	4,084,848	4,162,743	4,626,210	4,923,651	297,441
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
		TOTAL, PUBLIC SAFETY	39,793,287	42,173,911	42,056,760	44,768,080	2,711,320
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
		TOTAL, JUDICIAL	10,420,922	11,012,449	11,952,097	12,826,136	874,039
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
		TOTAL, PUBLIC WORKS	6,079,563	6,249,394	4,564,070	4,749,700	185,630
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
		TOTAL, PLANNING AND LAND USE	2,324,288	2,106,854	2,285,775	2,336,333	50,558
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

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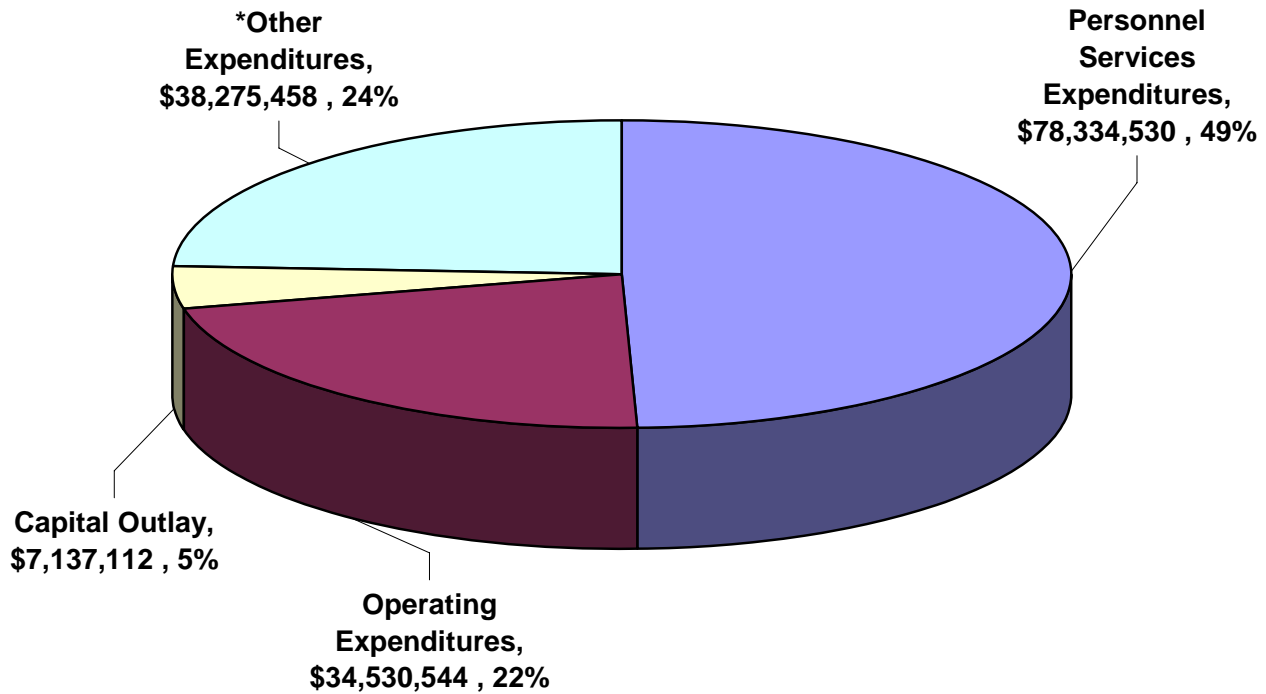
FUND	DEPT NO.	DEPARTMENT	FY 05/06 ACTUAL	FY 06/07 ACTUAL	FY 07/08 BUDGET	FY 08/09 BUDGET	\$ INC/DEC FY 09 - 08
1	9126	Records Management	414,250	776,800	0	0	0
1	9171	Purchasing	135,954	172,760	188,900	210,623	21,723
1	9163	Information Technologies	863,069	930,702	1,012,386	1,256,490	244,104
1	9164	Geographic 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
		TOTAL, OPERATIONAL SUPPORT	9,171,522	10,866,817	12,542,276	14,989,869	2,447,593
1	9180	Economic Development	284,465	282,565	282,570	342,570	60,000
		TOTAL, COMM. & ECON. DEV.	284,465	282,565	282,570	342,570	60,000
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
		TOTAL, HEALTH & HUMAN SERVICES	2,409,116	2,419,250	2,410,795	2,504,361	93,566
1	XXXX	Parks and Recreation (General Fund Only)	3,561,272	53,376	0	0	0
		TOTAL, PARKS AND RECREATION	3,561,272	53,376	0	0	0
1	0	Outside Agencies	265,280	265,280	265,280	266,150	870
		TOTAL, QUALITY OF LIFE	265,280	265,280	265,280	266,150	870
1	9999	Transfers	1,002,922	3,848,391	2,622,060	1,635,060	(987,001)
		TOTAL, TRANSFERS/OTHER	1,002,922	3,848,391	2,622,060	1,635,060	(987,001)
1		TOTAL, ALL GENERAL FUND DEPTS.	80,424,848	84,523,718	84,806,323	90,552,000	5,745,677
2	9400	TOTAL, ROAD MAINTENANCE FEE FUND	4,412,817	4,700,847	5,306,198	6,075,548	769,350
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)
		TOTAL, STORMWATER MGMT FUND	305,244	727,195	654,021	521,555	(132,466)
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)
		TOTAL, SOLID WASTE FUND	8,487,945	7,379,483	11,695,507	8,836,580	(2,858,927)
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
		TOTAL, SADAC FUND	3,187,988	3,096,212	3,855,298	4,112,269	256,971
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**

FUND	DEPT NO.	DEPARTMENT	FY 05/06 ACTUAL	FY 06/07 ACTUAL	FY 07/08 BUDGET	FY 08/09 BUDGET	\$ INC/DEC FY 09 - 08
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
		TOTAL, SPECIAL REVENUE FUND	3,614,510	6,623,984	3,024,366	4,795,600	1,771,234
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)
		TOTAL, COMM. AND ECON. DEV. FUND	1,882,733	2,001,044	2,565,424	2,093,732	(471,692)
18		TOTAL, CAPITAL PROJECTS FUND	0	0	3,200,750	607,000	(2,593,750)
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
		TOTAL, 9-1-1 PHONE SYSTEM FUND	1,228,618	1,120,439	1,482,383	1,518,662	36,279
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)
		TOTAL, PALMETTO LANDFILL FUND	1,066,316	621,211	567,720	176,904	(390,816)
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
		TOTAL, PARKS & RECREATION FUND	0	3,990,718	4,751,899	5,275,873	523,974
23		TOTAL, HOSPITALITY TAX FUND	0	0	0	2,402,000	2,402,000
28		TOTAL, JAIL MAINTENANCE FUND	0	217,949	418,250	0	(418,250)
30		TOTAL, WORKFORCE INVESTMENT BOARD	4,167,413	4,883,814	5,715,962	5,715,962	0
60		TOTAL, SPARTANBURG COMM. COLLEGE	3,553,600	3,553,600	4,614,253	5,158,170	543,917
61		TOTAL, CHARLES LEA CENTER	1,096,120	1,047,288	1,047,208	1,219,391	172,183
66		TOTAL, COUNTY LIBRARY SYSTEM	10,403,473	10,574,396	11,624,524	11,285,765	(338,759)
70		TOTAL, DEBT SERVICE FUND	19,696,388	6,615,874	7,864,736	7,930,633	65,897
		TOTAL, ALL COUNTY FUNDS	143,528,009	141,677,772	153,194,822	158,277,644	5,082,822

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.

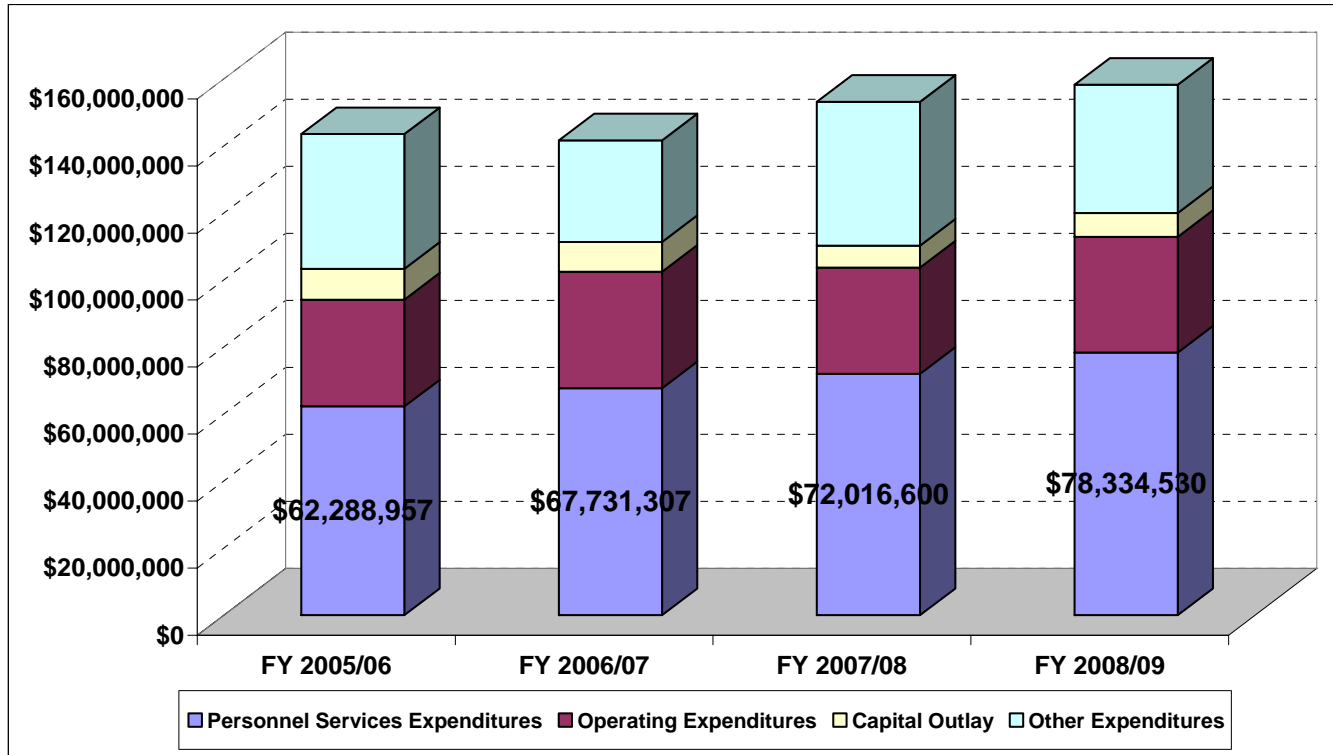


* For purposes of this chart, the annual appropriation for Emergency Medical Services is classified under Other Expenditures. Transfers to other funds (i.e. County Library System, Charles Lea Center, etc.) are also classified as Other Expenditures.

	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
EXPENDITURES						
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)
EXPENDITURE TOTAL	\$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
TOTAL, OTHER EXPENDITURES			\$ 42,926,113	\$ 38,275,458

COUNTY PERSONNEL COUNTY ORGANIZATION CHART

