

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

GENERAL FUND

This fund is used to account for resources traditionally associated with government which are not required legally or by sound financial management to be accounted for in another fund. The general operations and maintenance activities for the county are accounted for in the General Fund. Information on the General Fund can be found throughout the Operating section of the FY 2008/09 Adopted Operating Budget.

FUND NUMBER: 1	GENERAL FUND						
	FY 04/05 ACTUAL	FY 05/06 ACTUAL	FY 06/07 ACTUAL	FY 07/08 BUDGET	FY 08/09 BUDGET	\$ INC/DEC FY 09-08	% INC/DEC FY 09-08
REVENUES							
Taxes	46,397,105	46,435,440	43,773,104	47,098,327	51,942,800	4,844,473	10.3%
Permits, Fees, Fines	11,670,974	12,701,327	12,506,840	13,628,314	14,363,550	735,236	5.4%
Interest Income	1,226,166	2,283,721	3,049,111	2,200,000	2,400,000	200,000	9.1%
State and Federal Aid	13,842,954	14,757,934	15,481,251	16,558,980	18,187,000	1,628,020	9.8%
Fund Balance Appropriated	0	0	0	2,241,694	336,650	(1,905,044)	-85.0%
Transfers/Capital Lease Proceeds	1,243,663	892,999	4,090,805	383,508	485,000	101,492	26.5%
Miscellaneous	2,492,520	2,649,580	2,466,938	2,695,500	2,837,000	141,500	5.2%
REVENUE TOTAL	\$76,873,382	\$79,721,001	\$81,368,049	\$84,806,323	90,552,000	\$5,745,677	6.8%
EXPENDITURES							
Total General Fund Expenditures	74,730,099	80,424,852	84,523,720	84,806,323	90,552,000	5,745,677	6.8%
TOTAL, GENERAL FUND	\$74,730,099	\$80,424,852	\$84,523,720	\$84,806,323	90,552,000	\$5,745,677	6.8%
AVAILABLE FUND BALANCE							
Beginning Fund Balance	17,030,123	19,173,406	18,469,555	15,313,884	13,072,190		
Add To/(Use Of) Fund Balance	2,143,283	(703,851)	(3,155,671)	(2,241,694)	336,650		
YEAR END FUND BALANCE	\$19,173,406	\$18,469,555	\$15,313,884	\$13,072,190	13,408,840		

GENERAL FUND – FUND BALANCE ANALYSIS

Positive fund balances are considered to be available for future spending unless they have been reserved for a specific spending purpose. The chart below reflects total General Fund Fund Balance after encumbrances and projects carried forward into the new fiscal year are recognized. The dollar amounts on the individual bars represent the undesignated and unreserved portion of the General Fund Fund Balance.

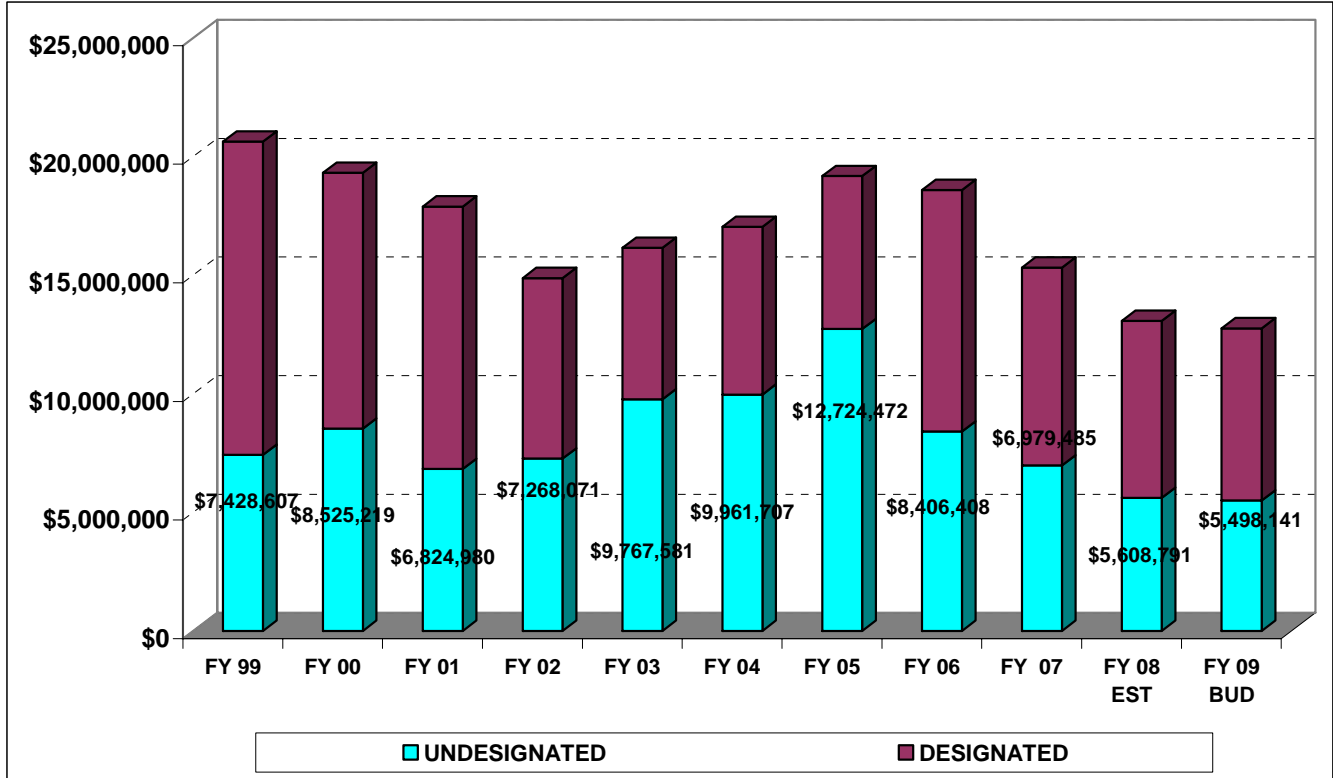
The FY 07 year-end fund balance, according to the Spartanburg County Comprehensive Annual Financial Report (CAFR) was \$16,384,517. The FY 08 General Fund Budget included using \$2,710,464 for one-time capital projects and reserved equipment replacement dollars for new purchases. Also in 2008, a planned contribution to fund balance was budgeted at \$468,770.

It is estimated for FY 09 that approximately \$605,000 million will be unexpended in the current fiscal year and carried forward. \$204,000 will be unreserved and transferred to the Capital Projects Fund for the replacement of Roads and Bridges equipment and vehicles, and other General Fund vehicles scheduled for replacement. For the second fiscal year, a contribution to fund balance is budgeted at \$494,000. The fund balance is projected to be \$12,757,500 with \$5,498,141 designated/reserved and \$7,259,393 undesignated/unreserved.

County Council's policy is to maintain ten percent (10%) of General Fund expenditures in its unreserved fund balance. The size of the fund balance can affect its ability to withstand financial emergencies. For this fiscal year, and in FY08, the budgets reflect contributions to the undesignated fund balance. Any excess revenues over expenditures at the conclusion of the current fiscal year, will be added. Much depends on the circumstances, such as the kinds of natural disasters or hardships that the county may be subject to and the

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adequacy of its insurance coverage, the flexibility of the revenue base, the overall financial health, new state regulations, and national economic conditions.



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ROAD MAINTENANCE FEE FUND DETAIL

This fund is used to account for the fees collected for maintenance and improvement of transportation infrastructure in Spartanburg County as well as to pay for the debt service obligations of any outstanding bond indebtedness issued for county transportation infrastructure. Additional information on the Road Maintenance Fee Fund budget can be found on page 123.

FUND NUMBER: 2	ROAD MAINTENANCE FEE FUND DETAIL						
	FY 04/05	FY 05/06	FY 06/07	FY 07/08	FY 08/09	\$ INC/DEC	% INC/DEC
REVENUES	ACTUAL	ACTUAL	ACTUAL	BUDGET	BUDGET	FY 09-08	FY 09-08
Road Maintenance Fees	105,188	5,418,780	5,804,866	5,390,000	5,800,000	410,000	7.6%
Fund Balance	0	0	0	(83,802)	275,548	359,350	
Miscellaneous	0	0	71,000	0	0	0	
REVENUE TOTAL	\$105,188	\$5,418,780	\$5,875,866	\$5,306,198	6,075,548	\$769,350	14.5%
EXPENDITURES							
Personnel Services Expenditures	0	204,497	246,423	259,698	311,848	52,150	20.1%
Operating Expenditures (Asphalt Resurfacing)	0	2,991,608	2,836,000	2,836,000	2,836,000	0	0.0%
(a) Capital Expenditures	34,311	1,216,712	2,562,000	2,210,500	2,927,700	717,200	32.4%
Other Expenditures	0	0	0	0	0	0	
TOTAL, ROAD MAINT. FEE FUND	\$34,311	\$4,412,816	\$5,644,423	\$5,306,198	6,075,548	\$769,350	14.5%
AVAILABLE FUND BALANCE							
Beginning Fund Balance	0	70,877	1,076,840	1,323,833	1,407,635		
Add To/(Use Of) Fund Balance	70,877	1,005,963	1,175,020	83,802	(578,548)		
<i>Reserved for Encumbrances and Future Exp.</i>	<i>0</i>	<i>0</i>	<i>(928,027)</i>	<i>0</i>	<i>0</i>		
YEAR END FUND BALANCE (UNDESIGNATED)	\$70,877	\$1,076,840	\$1,323,833	\$1,407,635	829,087		

(a) FY 2008/09 Road Maintenance Fee Capital Expenditures include: Brockman McClimon Road Bridge Replacement (\$70,000); Caldwell Drive Extension (\$550,000); Countywide Bridge & Culvert Repair & Maintenance (\$115,000); Countywide Dirt Road Resurfacing (\$118,000); Dairy Ridge Road Bridge Replacement (\$456,000); Fairforest Road Widening (\$557,500); Zimmerman Road Bridge Replacement (\$35,600); and Zion Hill at US 29 Intersection Improvements (\$250,000).

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STORMWATER MANAGEMENT FUND DETAIL

This fund is used to account for the county's regulation of stormwater in compliance with provisions of the South Carolina Pollution Control Act and the amended United States Clean Water Act. Information on the Stormwater Management Fund budget can be found on pages 135-137.

FUND NUMBER: 3	STORMWATER MANAGEMENT FUND DETAIL						
	FY 04/05	FY 05/06	FY 06/07	FY 07/08	FY 08/09	\$ INC/DEC	% INC/DEC
REVENUES	ACTUAL	ACTUAL	ACTUAL	BUDGET	BUDGET	FY 09-08	FY 09-08
Taxes - Current	748,557	873,655	809,346	767,418	880,400	112,982	14.7%
Delinquent Taxes - Current Year	0	0	0	0	23,000	23,000	0.0%
Delinquent Taxes - Prior Years	0	0	82,938	0	23,000	23,000	0.0%
Fund Balance	0	0	0	(113,397)	(404,845)	(291,448)	257.0%
REVENUE TOTAL	\$748,557	\$873,655	\$892,284	\$654,021	\$521,555	(\$132,466)	-20.3%
EXPENDITURES							
Personnel Services Expenditures	11,121	41,766	127,861	183,255	196,215	12,960	7.1%
Operating Expenditures	68,044	210,819	253,578	185,000	171,840	(13,160)	-7.1%
Capital Expenditures	55,370	52,658	345,756	4,000	3,500	(500)	-12.5%
Other Expenditures	0	0	0	0	0	0	
EXPENDITURE TOTAL	\$134,535	\$305,244	\$727,195	\$372,255	\$371,555	(\$700)	-0.2%
TRANSFERS							
(a) Transfer To Capital Projects Fund	\$0	\$0	\$0	\$281,766	\$150,000	(\$131,766)	-46.8%
EXP. AND TRANSFERS TOTAL	\$134,535	\$305,244	\$727,195	\$654,021	\$521,555	(\$132,466)	-20.3%
FUND BALANCE							
Beginning Fund Balance	0	614,023	1,182,434	1,083,407	1,083,407		
Add To/(Use Of) Fund Balance	614,023	568,411	165,089	113,397	404,845		
Reserved for Encumbrances and Future Exp.	614,023	0	(264,116)	0	0		
YEAR END FUND BALANCE	\$614,023	\$1,182,434	\$1,083,407	\$1,196,804	\$1,488,252		

(a) FY 2008/09 transfer to Capital Projects Fund includes: Countywide Bridge & Culvert Repair & Maintenance (\$100,000); and County Facilities Parking Lot Repaving (\$50,000).

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SOLID WASTE FUND DETAIL

This fund is used to account for the county's landfill operations, trash collection costs for hauling, maintaining county convenience stations throughout the county, environmental enforcement, and litter control. Information on the Solid Waste Management Fund budget can be found on pages 126-131.

FUND NUMBER: 4	SOLID WASTE MANAGEMENT FUND						
	FY 04/05	FY 05/06	FY 06/07	FY 07/08	FY 08/09	\$ INC/DEC	% INC/DEC
REVENUES	ACTUAL	ACTUAL	ACTUAL	BUDGET	BUDGET	FY 09 - 08	FY 09 - 08
Annual Fee - Landfill	5,269,108	5,356,128	5,523,870	5,400,000	5,550,000	150,000	2.8%
State Tire Disposal Fee	104,373	108,650	106,050	100,000	108,000	8,000	8.0%
User Fees	991,758	999,421	1,120,631	1,255,219	1,170,000	(85,219)	-6.8%
Contract Fees	83,551	276,194	304,925	275,000	250,000	(25,000)	-9.1%
Sales-Salvage	18,525	0	0	0	90,000	90,000	
Sales-Recycling	415,162	445,600	499,087	450,000	560,000	110,000	24.4%
Grant Revenue	5,925	4,672	29,882	0	0	0	
Use of Fund Balance	0	0	0	4,215,288	1,108,580	(3,106,708)	-73.7%
Miscellaneous	89	48,141	36,937	0	0	0	
REVENUE TOTAL	\$6,888,491	\$7,238,805	\$7,621,380	\$11,695,507	\$8,836,580	(\$2,858,927)	-24.4%
EXPENDITURES							
Personnel Services Expenditures	2,547,429	2,746,936	2,868,056	3,068,837	3,267,080	198,243	6.5%
Operating Expenditures	1,185,103	1,947,171	1,685,977	1,937,420	1,890,550	(46,870)	-2.4%
Capital Expenditures	2,125,966	3,793,838	2,825,450	672,650	1,036,750	364,100	54.1%
(a) Transfer to Capital Projects Fund	0	0	0	6,016,600	2,642,200	(3,374,400)	-56.1%
Other Expenditures	0	0	0	0	0	0	
EXPENDITURES TOTAL	\$5,858,498	\$8,487,945	\$7,379,483	\$11,695,507	\$8,836,580	(\$2,858,927)	-24.4%
FUND BALANCE							
Beginning Fund Balance	7,576,650	8,606,644	7,357,502	7,599,400	3,384,112		
Add To/(Use Of) Fund Balance	1,029,994	(1,249,142)	241,898	(4,215,288)	(1,108,580)		
YEAR END FUND BALANCE	\$8,606,644	\$7,357,502	\$7,599,400	\$3,384,112	\$2,275,532		

(a) FY 2008/09 transfer to Capital Projects Fund includes: Construction and Demolition Landfill (\$100,000); County Collection & Recycling Center Assessment (\$110,000); Croft Landfill Dumpsite Remediation (\$230,000); Wellford Landfill MSW Disposal (\$150,000); Vehicle and Capital Equipment Replacement (\$1,052,200); and Wellford Landfill Methane Recovery (\$1,000,000).

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COMMUNITY AND ECONOMIC DEVELOPMENT FUND DETAIL

This fund is used for the United States Department of Housing and Urban Development (HUD) Grant. Information on the Community and Economic Development Fund budget can be found on pages 174-175.

FUND NUMBER: 14	COMMUNITY AND ECONOMIC DEVELOPMENT						
	FY 04/05 ACTUAL	FY 05/06 ACTUAL	FY 06/07 ACTUAL	FY 07/08 BUDGET	FY 08/09 BUDGET	\$ INC/DEC FY 09-08	% INC/DEC FY 09-08
REVENUES							
Community Dev. Block Grant - Federal	2,443,215	1,142,426	1,519,399	1,327,144	1,282,765	(44,379)	-3.3%
HUD - Home - Federal	1,056,757	128,609	48,195	525,753	522,354	(3,399)	-0.6%
Supportive Housing Program	36,693	271,724	154,444	160,165	0	(160,165)	-100.0%
Other	1,548,737	122,242	6,777	0	0	0	0.0%
Cash Carryover	0	0	0	313,302	49,553	(263,749)	-84.2%
REVENUE TOTAL	\$5,085,402	\$1,665,001	\$1,728,814	\$2,326,364	\$1,854,672	(\$471,692)	-20.3%
TRANSFERS							
Transfer from General Fund	\$213,460	\$239,060	\$239,260	\$239,060	\$239,060	\$0	0.0%
TOTAL REV. AND TRANSFERS	\$5,298,862	\$1,904,061	\$1,968,074	\$2,565,424	\$2,093,732	(\$471,692)	-18.4%
EXPENDITURES							
Personnel Services Expenditures	549,613	575,699	552,858	617,575	572,950	(44,625)	-7.2%
Operating Expenditures	1,231,099	225,835	172,950	245,863	151,650	(94,213)	-38.3%
Capital Expenditures	3,493,077	1,081,199	1,261,226	1,701,986	1,369,132	(332,855)	-19.6%
Other Expenditures	0	0	14,010	0	0	0	0.0%
EXPENDITURE TOTAL	\$5,273,789	\$1,882,733	\$2,001,044	\$2,565,424	\$2,093,732	(\$471,692)	-18.4%
FUND BALANCE							
Beginning Fund Balance	54,294	79,367	100,695	67,725	67,725		
Add To/(Use Of) Fund Balance	25,073	21,328	(32,970)	0	0		
YEAR END FUND BALANCE	\$79,367	\$100,695	\$67,725	\$67,725	\$67,725		

Note: Capital Projects funded by Community Development Block Grant (CDBG) funds include: Affordable Housing and Housing Rehabilitation (\$320,271); Countywide Unsafe Structure Demolition (\$35,000); Countywide Land Acquisition for Affordable Housing (\$35,000); and Startex Community Improvements (\$307,500). Capital Projects funded by Home Program funds include: Affordable Housing and Housing Rehabilitation (\$77,747); and ReGenesis Infrastructure for Affordable Housing (\$388,737).

It was anticipated that \$313,202 in carry over funds would be available in FY 2007/08 based on projected FY 2006/07 expenditures. When this fund was balanced at the end of FY 2006/07, only \$67,725 remained. FY 2007/08 expenditures will be adjusted accordingly during the year to make up for this shortfall.

CAPITAL PROJECTS RESERVE FUND DETAIL

Several years ago, a portion of the funds received from the federal government for housing federal prisoners were set aside by Council directive with the intention to use for future jail expansion. This fund has been inactive for some time. Beginning in FY 2007/08, funds are to be transferred to the Capital Projects Fund. Information on the Capital Projects Reserve Fund can be found on page 225.

FUND NUMBER: 18	CAPITAL PROJECTS RESERVE FUND						
	FY 04/05 ACTUAL	FY 05/06 ACTUAL	FY 06/07 ACTUAL	FY 07/08 BUDGET	FY 08/09 BUDGET	\$ INC/DEC FY 09 - 08	% INC/DEC FY 09 - 08
BEGINNING FUND BALANCE	0	0	0	3,872,750	672,000		
(a) LESS: TRANSFER TO CAPITAL PROJECTS FUND	0	0	0	3,200,750	607,000	(2,593,750)	-81.0%
REMAINING FUND BALANCE	\$0	\$0	\$0	\$672,000	\$65,000		

(a) FY 2008/09 transfer to Capital Projects Fund includes: County Facilities Space Utilization (\$235,000); Courthouse Security Equipment Upgrade (\$73,000); Courtroom Renovations (\$27,000); Emergency Services Academy Master Planning (\$175,000); Evans Building Improvements (\$50,000); Fleet Services Facility Repairs (\$47,000).

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9-1-1 PHONE SYSTEM FUND DETAIL

This fund is used to account for monies collected from telephone subscribers. These funds can only be expended for costs associated with operation of Emergency 9-1-1 dispatching of police, fire, ambulance, and rescue services. Information on the 9-1-1 Phone System Fund budget can be found on pages 91-92 and 147.

FUND NUMBER: 19	9-1-1 PHONE SYSTEM FUND SUMMARY						
	FY 04/05 ACTUAL	FY 05/06 ACTUAL	FY 06/07 ACTUAL	FY 07/08 BUDGET	FY 08/09 BUDGET	\$ INC/DEC FY 09 - 08	% INC/DEC FY 09 - 08
REVENUES							
9-1-1 Phone Subscriber Fees	548,113	720,130	713,225	675,000	710,000	35,000	5.2%
Wireless Surcharge	504,102	768,737	449,968	818,000	552,000	(266,000)	-32.5%
Fund Balance	0	0	0	(10,617)	124,206	134,823	
Donations - Other	625	4,608	552	0	132,456	132,456	
REVENUE TOTAL	\$1,052,840	\$1,493,475	\$1,163,745	\$1,482,383	\$1,518,662	\$36,279	2.4%
EXPENDITURES							
Personnel Services Expenditures	131,473	140,321	148,236	157,873	170,988	13,115	8.3%
Operating Expenditures	775,929	768,664	735,956	765,020	884,974	119,954	15.7%
Capital Expenditures	206,370	319,634	236,247	245,990	105,700	(140,290)	-57.0%
Other Expenditures	0	0	0	0	0	0	0.0%
EXPENDITURE TOTAL	\$1,113,772	\$1,228,619	\$1,120,439	\$1,168,883	\$1,161,662	(\$7,221)	-0.6%
TRANSFERS							
(a) Transfer to Capital Projects Fund	\$0	\$0	\$0	\$313,500	\$357,000	\$43,500	
TOTAL, EXP. AND TRANSFERS	\$1,113,772	\$1,228,619	\$1,120,439	\$1,482,383	\$1,518,662	\$36,279	2.4%
FUND BALANCE							
Beginning Fund Balance	428,348	367,416	632,272	675,578	686,195		
Add To/(Use Of) Fund Balance	(60,932)	264,856	43,306	10,617	(124,206)		
YEAR END FUND BALANCE	\$367,416	\$632,272	\$675,578	\$686,195	\$561,989		

(a) FY 2008/09 transfer to Capital Projects Fund includes: 9-1-1 Console Furniture Replacement (\$250,000); 9-1-1 System & CPE Upgrade and Replacement (\$107,000).

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PALMETTO LANDFILL FUND DETAIL

This fund is used to account for monies collected from a host agreement with the Palmetto Landfill Corporation and the payment of associated landfill monitoring costs. Information on the Palmetto Landfill Fund budget can be found on pages 132-134.

FUND NUMBER: 20	PALMETTO LANDFILL FUND						
	FY 04/05	FY 05/06	FY 06/07	FY 07/08	FY 08/09	\$ INC/DEC	% INC/DEC
REVENUES	ACTUAL	ACTUAL	ACTUAL	BUDGET	BUDGET	FY 09 - 08	FY 09 -08
Waste Disposal Dump Fees	971,132	973,574	810,915	650,000	176,904	(473,096)	-72.8%
Fund Balance	0	0	0	(82,280)	0	82,280	-100.0%
REVENUE TOTAL	\$971,132	\$973,574	\$810,915	\$567,720	\$176,904	(\$390,816)	-68.8%
EXPENDITURES							
Personnel Services Expenditures	41,160	50,838	48,927	57,396	61,404	4,008	7.0%
Operating Expenditures	6,702	15,478	9,258	9,650	10,500	850	8.8%
Capital Expenditures	76	0	0	0	0	0	0.0%
Other Expenditures	0	0	0	0	0	0	0.0%
EXPENDITURE TOTAL	\$47,938	\$66,316	\$58,185	\$67,046	\$71,904	\$4,858	7.2%
TRANSFERS							
Transfer to General Fund	876,700	800,000	363,026	27,674	0	(27,674)	-100.0%
(a) Transfer to Capital Projects Fund	0	0	0	473,000	105,000	(368,000)	-77.8%
Transfer to Spartanburg CC	200,000	200,000	200,000	0	0	0	0.0%
TRANSFER TOTAL	\$1,076,700	\$1,000,000	\$563,026	\$500,674	\$105,000	(\$395,674)	-79.0%
TOTAL EXP. AND TRANSFERS	\$1,124,638	\$1,066,316	\$621,211	\$567,720	\$176,904	(\$390,816)	-68.8%
FUND BALANCE							
Beginning Fund Balance	231,215	77,709	(15,033)	174,671	256,951		
Add To/(Use Of) Fund Balance	(153,506)	(92,742)	189,704	82,280	0		
YEAR END FUND BALANCE	\$77,709	(\$15,033)	\$174,671	\$256,951	\$256,951		

(a) FY 2008/09 transfer to Capital Projects Fund includes: Rehabilitation and Renovation of the Fire Simulator Building at ESA (\$55,000); and Case Management System/Document Imaging System (\$50,000).

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COUNTY RECREATION COMMISSION FUND DETAIL

This fund is used to account for the operations of the Spartanburg County Recreation Commission. The Commission is the primary service provider of parks and recreation services in Spartanburg County. Income is derived from fees for services paid by individuals, businesses, industry, state and federal grants, and taxes. Information on the County Recreation Commission budget can be found on pages 199-208. Additional information on the Parks and Recreation Commission can be found at <http://www.scprc.org/>.

FUND NUMBER: 22	PARKS AND RECREATION COMMISSION						
	FY 04/05 ACTUAL	FY 05/06 ACTUAL	FY 06/07 ACTUAL	FY 07/08 BUDGET	FY 08/09 BUDGET	\$ INC/DEC FY 09 -08	% INC/DEC FY 09 -08
REVENUES							
Taxes - Current Year	0	0	3,167,838	3,806,324	4,279,000	472,676	12.4%
Fee-In-Lieu of Taxes	0	0	177,774	219,575	219,575	0	0.0%
Delinquent Taxes	0	0	122,885	164,000	164,000	0	0.0%
Miscellaneous	0	0	703,731	366,000	369,000	3,000	0.8%
User Fees	0	0	207,227	187,000	191,000	4,000	2.1%
Accommodations Tax	0	0	29,800	9,000	30,000	21,000	233.3%
Participation Fees	0	0	0	0	146,329	146,329	
Fund Balance	0	0	0	0	(123,031)	(123,031)	
REVENUE TOTAL	\$0	\$0	\$4,409,254	\$4,751,899	\$5,275,873	\$523,974	11.0%
EXPENDITURES							
Personnel Services Expenditures	0	0	2,465,266	2,660,222	3,184,531	524,309	19.7%
Operating Expenditures	0	0	780,210	1,065,445	1,028,490	(36,955)	-3.5%
Capital Expenditures	0	0	78,360	111,250	106,900	(4,350)	-3.9%
Other Expenditures	0	0	0	0	0	0	0.0%
TOTAL EXPENDITURES	\$0	\$0	\$3,323,836	\$3,836,917	\$4,319,921	\$483,004	12.6%
TRANSFERS							
(a) Transfer to General Fund	0	0	337,552	355,834	355,000	(834)	-0.2%
(b) Transfer to Debt Service Fund	0	0	326,330	326,426	330,252	3,826	1.2%
(c) Capital Projects	0	0	3,000	232,722	270,700	37,978	16.3%
TOTAL TRANSFERS	\$0	\$0	\$666,882	\$914,982	\$955,952	\$40,970	4.5%
TOTAL EXP. AND TRANSFERS	\$0	\$0	\$3,990,718	\$4,751,899	\$5,275,873	\$523,974	11.0%
FUND BALANCE							
Beginning Fund Balance	0	0	0	418,536	418,536		
Add To/(Use Of) Fund Balance	0	0	418,536	0	123,031		
YEAR END FUND BALANCE	\$0	\$0	\$418,536	\$418,536	\$541,567		

(a) Transfer to General Fund: Indirect costs to the General Fund. These funds provide for administrative services.
 (b) Transfer to Debt Service Fund: These funds are required by the Debt Service Fund for debt associated with Parks and Recreation.
 (c) FY 2008/09 Capital Projects include: Vehicle and Capital Equipment Replacement (\$270,700).

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

HOSPITALITY TAX FUND DETAIL

Spartanburg County's 2% Local Hospitality Tax on prepared meals and beverages became effective January 1, 2008. Business owners collect and remit the tax directly to Spartanburg County. 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, adopted by ordinance as authorized in Article 7 of Chapter 1 of Title 6 of the Code of Laws of South Carolina, 1976, as amended, generally referred to as the "Local Hospitality Tax Act". Additional information on the Hospitality Tax Fund can be found on page 209.

FUND NUMBER: 23	HOSPITALITY TAX FUND						
	FY 04/05	FY 05/06	FY 06/07	FY 07/08	FY 08/09	\$ INC/DEC	% INC/DEC
REVENUES	ACTUAL	ACTUAL	ACTUAL	BUDGET	BUDGET	FY 09 - 08	FY 09 -08
Hospitality Tax	0	0	0	0	2,400,000	2,400,000	
Penalties	0	0	0	0	2,000	2,000	
REVENUE TOTAL	\$0	\$0	\$0	\$0	\$2,402,000	\$2,402,000	
EXPENDITURES							
Personnel Services Expenditures	0	0	0	0	77,943	77,943	
Operating Expenditures	0	0	0	0	17,000	17,000	
Capital Expenditures	0	0	0	0	1,000	1,000	
Other Expenditures	0	0	0	0	0	0	
EXPENDITURE TOTAL	\$0	\$0	\$0	\$0	\$95,943	\$95,943	
CAPITAL PROJECTS							
(a) Reserved for Capital Projects	0	0	0	0	2,306,057	2,306,057	
TRANSFER TOTAL	\$0	\$0	\$0	\$0	\$2,306,057	\$2,306,057	
TOTAL EXP. AND TRANSFERS	\$0	\$0	\$0	\$0	\$2,402,000	\$2,402,000	
FUND BALANCE							
Beginning Fund Balance	0	0	0	0	0		
Add To/(Use Of) Fund Balance	0	0	0	0	0		
YEAR END FUND BALANCE	\$0	\$0	\$0	\$0	\$0		

(a) FY 2008/09 Capital Projects include: Countywide Trail Development (\$200,000); Va-Du-Mar McMillan Park Development Phase II (\$50,000); and West Spartanburg Regional Park Development (\$1,350,000).

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

JAIL MAINTENANCE FUND DETAIL

In FY 2007/08, all available funds in the Jail Maintenance Fund were transferred to the Capital Projects Fund. This fund will be closed out in FY 2008/09, and is shown here for information purposes only.

FUND NUMBER: 28	JAIL MAINTENANCE FUND						
	FY 04/05	FY 05/06	FY 06/07	FY 07/08	FY 08/09	\$ INC/DEC	% INC/DEC
	ACTUAL	ACTUAL	ACUTAL	BUDGET	BUDGET	FY 09 - 08	FY 09-08
BEGINNING FUND BALANCE	0	0	636,199	418,250	0		
LESS: TRANFER TO CAPITAL PROJECTS FUND	0	0	217,949	418,250	0	(418,250)	
REMAINING FUND BALANCE	\$0	\$0	\$418,250	\$0	\$0		

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

WORKFORCE INVESTMENT BOARD FUND DETAIL

This fund is used to account for the operation of the Federal Workforce Investment Act (WIA) program which provides job training to the unemployed and underemployed persons. Information on the Workforce Investment Board budget can be found on page 190.

FUND NUMBER: 30	WORKFORCE INVESTMENT BOARD (WIB)						
	FY 04/05	FY 05/06	FY 06/07	FY 07/08	FY 08/09	\$ INC/DEC	% INC/DEC
	ACTUAL	ACTUAL	ACTUAL	BUDGET	BUDGET	FY 09 - 08	FY 09 - 08
REVENUES							
WIA (Workforce Investment Act) - U.S. Department of Labor	3,949,757	4,167,413	4,883,814	5,715,962	5,715,962	5,715,962	0.0%
REVENUE TOTAL	\$3,949,757	\$4,167,413	\$4,883,814	\$5,715,962	\$5,715,962	\$0	0.0%
EXPENDITURES							
Personnel Services Expenditures	947,953	1,083,574	1,116,294	1,455,294	1,455,294	0	0.0%
Operating Expenditures	2,970,781	2,992,335	3,645,471	4,183,528	4,183,528	0	0.0%
Capital Expenditures	31,023	91,504	122,049	77,140	77,140	0	0.0%
Other Expenditures	0	0	0	0		0	0.0%
EXPENDITURE TOTAL	\$3,949,757	\$4,167,413	\$4,883,814	\$5,715,962	\$5,715,962	\$0	0.0%
FUND BALANCE							
Beginning Fund Balance	0	0	0	0	0		
Add To/(Use Of) Fund Balance	0	0	0	0	0		
YEAR END FUND BALANCE	\$0	\$0	\$0	\$0	\$0		

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

SPARTANBURG COMMUNITY COLLEGE FUND DETAIL

This fund is used to account for the tax levy receipts and disbursements to Spartanburg Community College. Information on the county's financial contribution to Spartanburg Community College can be found on page 213. Additional information on Spartanburg Community College can be found at <http://www.sccsc.edu/>.

FUND NUMBER: 60	SPARTANBURG COMMUNITY COLLEGE						
	FY 04/05	FY 05/06	FY 06/07	FY 07/08	FY 08/09	\$ INC/DEC	% INC/DEC
REVENUES	ACTUAL	ACTUAL	ACTUAL	BUDGET	BUDGET	FY 09 - 08	FY 09 - 08
Taxes - Current	2,922,449	3,029,832	3,097,952	4,293,299	4,768,179	474,880	11.1%
Merchants Inventory Tax	50,546	50,546	50,546	50,550	50,550	0	0.0%
Homestead Exemption	129,441	132,288	137,080	129,441	129,441	0	0.0%
Fee-In-Lieu Of Taxes	167,635	167,425	152,976	110,000	110,000	0	0.0%
Delinquent Tax - Fee-In-Lieu Of Taxes	0	0	12,324	0	0	0	0.0%
Delinquent Tax - Prior Years	72,182	28,728	101,997	70,000	70,000	0	0.0%
Delinquent Tax - Current Year	78,483	156,289	99,087	30,000	30,000	0	0.0%
Use of Fund Balance	0	0	0	(69,037)	0	69,037	-100.0%
Transfer From Palmetto Landfill Fund	200,000	200,000	200,000	0	0	0	0.0%
REVENUE TOTAL	\$3,620,736	\$3,765,108	\$3,851,962	\$4,614,253	\$5,158,170	\$543,917	11.8%
EXPENDITURES							
Annual Operating Appropriation	3,003,600	3,003,600	3,003,600	3,064,253	3,608,170	543,917	17.8%
Capital Expenditures	350,000	350,000	350,000	1,350,000	1,350,000	0	0.0%
Debt Service	200,000	200,000	200,000	200,000	200,000	0	0.0%
EXPENDITURE TOTAL	\$3,553,600	\$3,553,600	\$3,553,600	\$4,614,253	\$5,158,170	\$543,917	11.8%
FUND BALANCE							
Beginning Fund Balance	218,276	285,412	496,920	795,282	864,319		
Add To/(Use Of) Fund Balance	67,136	211,508	298,362	69,037	0		
YEAR END FUND BALANCE	\$285,412	\$496,920	\$795,282	\$864,319	\$864,319		

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

CHARLES LEA CENTER FUND DETAIL

This fund is used to account for the tax levy receipts and disbursements to the Charles Lea Center, a school for the mentally and physically handicapped. Information on the county's financial contribution to the Charles Lea Center can be found on page 191. Additional information on the Charles Lea Center can be found at <http://www.charlesleacenter.org/>.

FUND NUMBER: 61	CHARLES LEA CENTER FUND						
	FY 04/05	FY 05/06	FY 06/07	FY 07/08	FY 08/09	\$ INC/DEC	% INC/DEC
REVENUES	ACTUAL	ACTUAL	ACTUAL	BUDGET	BUDGET	FY 09 -08	FY 09 - 08
Taxes - Current	924,646	949,707	976,965	955,500	1,144,453	188,953	19.8%
Fee-In-Lieu Of Taxes	72,001	64,060	56,353	73,448	73,448	0	0.0%
Delinquent Tax - Fee-In-Lieu Of Taxes	0	0	3,892	0	0	0	0.0%
Delinquent Tax - Prior Years	30,006	8,130	29,914	30,070	30,070	0	0.0%
Delinquent Tax - Current Year	20,995	49,759	27,846	21,420	21,420	0	0.0%
Use of Fund Balance	0	0	0	(33,230)	(50,000)	(16,770)	50.5%
REVENUE TOTAL	\$1,047,648	\$1,071,656	\$1,094,970	\$1,047,208	\$1,219,391	\$172,183	16.4%
EXPENDITURES							
Adult Day Programs	752,740	1,096,120	1,047,288	1,047,208	1,219,391	172,183	16.4%
Clinical Services	29,920	0	0	0	0	0	0.0%
Childhood Development Program	133,460	0	0	0	0	0	0.0%
TOTAL, CHARLES LEA CENTER	\$916,120	\$1,096,120	\$1,047,288	\$1,047,208	\$1,219,391	\$172,183	16.4%
FUND BALANCE							
Beginning Fund Balance	163,367	294,895	270,431	318,113	351,343		
Add To/(Use Of) Fund Balance	131,528	(24,464)	47,682	33,230	50,000		
YEAR END FUND BALANCE	\$294,895	\$270,431	\$318,113	\$351,343	\$401,343		

CAPITAL PROJECTS FUND DETAIL

These funds are used to account for the financing, acquisition, renovation, and construction of major capital projects. Summary information on the Capital Improvement Plan can be found on pages 245-268. The complete FY 2009-13 Adopted Capital Improvement Plan can be accessed at <http://www.spartanburgcounty.org/govt/depts/bdgtmngt/cip/toc.htm>.

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

ALCOHOL AND DRUG ABUSE COMMISSION FUND DETAIL

This fund is used to account for the operations of the Spartanburg County Alcohol and Drug Abuse Commission (SADAC). The Commission is the primary service provider of alcohol and drug education, prevention, intervention, and treatment services in Spartanburg County. Income is derived from fees for services paid by individuals, businesses, industry, state, and federal grants. Information on the SADAC budget can be found on pages 183-189.

FUND NUMBER: 7	SPARTANBURG COUNTY ALCOHOL AND DRUG ABUSE COMMISSION (SADAC)						
	FY 04/05	FY 05/06	FY 06/07	FY 07/08	FY 08/09	\$ INC/DEC	% INC/DEC
	ACTUAL	ACTUAL	ACTUAL	BUDGET	BUDGET	FY 09 -08	FY 09 - 08
REVENUES							
Alcohol Sales from State	444,513	428,228	413,760	430,000	435,000		1.2%
City Funds	69,696	70,746	56,966	53,650	53,919	269	0.5%
Cash Carryover	0	0	0	526,390	402,986	(123,404)	-23.4%
Other	2,666,501	2,765,845	2,899,889	2,845,258	3,220,364	375,106	13.2%
REVENUE TOTAL	\$3,180,710	\$3,264,818	\$3,370,615	\$3,855,298	\$4,112,269	\$256,971	6.7%
EXPENDITURES							
Personnel Services Expenditures	2,026,281	2,191,245	2,141,926	2,705,411	2,868,459	163,048	6.0%
Operating Expenditures	1,146,441	1,198,561	1,181,779	1,407,499	1,572,902	165,403	11.8%
Capital Expenditures	29,501	25,181	20,481	15,500	14,000	(1,500)	-9.7%
Other Expenditures	(223,033)	(226,999)	(247,974)	(273,112)	(343,092)	(69,980)	25.6%
TOTAL, SADAC	\$2,979,190	\$3,187,989	\$3,096,212	\$3,855,298	\$4,112,269	\$256,971	6.7%
FUND BALANCE							
Beginning Fund Balance	1,389,003	1,590,521	1,667,350	1,941,753	1,415,363		
Add To/(Use Of) Fund Balance	201,518	76,829	274,403	(526,390)	(402,986)		
YEAR END FUND BALANCE	\$1,590,521	\$1,667,350	\$1,941,753	\$1,415,363	\$1,012,377		

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

SPARTANBURG COUNTY PUBLIC LIBRARY SYSTEM FUND DETAIL

A county appointed library board oversees the operation of the main downtown library and branch libraries throughout the county. There is a separate millage for the operation of the libraries and the county only acts as a collection agency for the revenue and a separate set of financial records is also maintained. Information on the Spartanburg County Public Library System can be found on page 217. Additional information on the library system can be found at www.infodepot.org.

FUND NUMBER: 66	SPARTANBURG COUNTY PUBLIC LIBRARIES						
	FY 04/05 ACTUAL	FY 05/06 ACTUAL	FY 06/07 ACTUAL	FY 07/08 BUDGET	FY 08/09 BUDGET	\$ INC/DEC FY 09 -08	% INC/DEC FY 09 -08
REVENUES							
Total Revenues	10,184,199	10,233,409	10,380,567	11,624,524	11,285,765	(338,759)	-2.9%
REVENUE TOTAL	\$10,184,199	\$10,233,409	\$10,380,567	\$11,624,524	\$11,285,765	(\$338,759)	-2.9%
EXPENDITURES							
Total Expenditures	9,588,134	10,403,473	10,574,396	11,624,524	11,285,765	(338,759)	-2.9%
EXPENDITURE TOTAL	\$9,588,134	\$10,403,473	\$10,574,396	\$11,624,524	\$11,285,765	(\$338,759)	-2.9%
FUND BALANCE							
Beginning Fund Balance	4,091,391	4,817,735	4,962,316	4,768,487	4,268,487		
Add To/(Use Of) Fund Balance	726,344	144,581	(193,829)	(500,000)	0		
YEAR END FUND BALANCE	\$4,817,735	\$4,962,316	\$4,768,487	\$4,268,487	\$4,268,487		