

APPENDIX A

AUTHORIZED COUNTY STAFFING

**SPARTANBURG COUNTY, SOUTH CAROLINA
FY 2009/10 RECOMMENDED OPERATING BUDGET**

	GRADE	FY 05/06	FY 06/07	FY 07/08	FY 08/09 BUDGET	FY 09/10 BUDGET	INC/DEC FY 10 - 09	FY09/10 FTE
COUNTY COUNCIL (09103)								
County Council Chairman	Elected	1	1	1	1	1	0	0.50
County Council Members	Elected	6	6	6	6	6	0	1.50
Clerk to the County Council	49	1	1	1	1	1	0	1.00
TOTAL, COUNTY COUNCIL		8	8	8	8	8	0	3.00
COUNTY DELEGATION (09100)								
Chief Administrative Assistant	82	1	1	1	1	1	0	1.00
TOTAL, COUNTY DELEGATION		1	1	1	1	1	0	1.00
COUNTY ADMINISTRATOR (09110)								
County Administrator	Appt.	1	1	1	1	1	0	1.00
Assistant County Administrator	93	1	1	1	1	1	0	1.00
*Assistant County Administrator	93	1	1	1	1	1	0	0.85
Secretary to the County Administrator	48	1	1	1	1	1	0	1.00
<i>Other Positions</i>	<i>N/A</i>	1	0	0	0	0	0	0.00
TOTAL, COUNTY ADMINISTRATOR		5	4	4	4	4	0	3.85
LEGAL SERVICES (09113)								
County Attorney	Unclass	1	1	1	1	1	0	1.00
Assistant County Attorney	Unclass	2	1	1	1	1	0	0.75
Administrative Secretary	Unclass	2	2	2	2	2	0	1.50
Administrative Assistant	Unclass	1	1	1	1	1	0	0.75
TOTAL, LEGAL SERVICES		6	5	5	5	5	0	4.00
TOTAL, COUNTY LEADERSHIP		20	18	18	18	18	0	11.85
COUNTY AUDITOR (09150)								
Auditor	Elected	1	1	1	1	1	0	1.00
Deputy Auditor	86	1	1	1	1	2	1	2.00
Chief Administrative Assistant	82	0	0	0	1	0	(1)	0.00
Administrative Assistant	45	2	5	5	4	4	0	4.00
Tax Listing Clerk	45	0	0	0	0	7	7	7.00
Sr. Property Data Technician	43	9	7	7	7	0	(7)	0.00
<i>Other Positions</i>	<i>N/A</i>	1	0	0	0	0	0	0.00
TOTAL, AUDITOR		14	14	14	14	14	0	14.00
TREASURER (09153)								
Treasurer	Elected	1	1	1	1	1	0	1.00
Deputy Treasurer	86	1	1	1	1	1	0	1.00
Chief Administrative Assistant	82	0	2	2	2	2	0	2.00
Accountant	82	1	1	1	1	1	0	1.00
Administrative Assistant	45	0	1	1	1	1	0	1.00
Accounting Technician	45	1	3	3	3	3	0	3.00
Senior Account Clerk	43	12	9	9	9	9	0	9.00
<i>Other Positions</i>	<i>N/A</i>	0	0	0	0	0	0	0.00
TOTAL, TREASURER		16	18	18	18	18	0	18.00

**SPARTANBURG COUNTY, SOUTH CAROLINA
FY 2009/10 RECOMMENDED OPERATING BUDGET**

	GRADE	FY 05/06	FY 06/07	FY 07/08	FY 08/09 BUDGET	FY 09/10 BUDGET	INC/DEC FY 10 - 09	FY09/10 FTE
ASSESSOR'S OFFICE (09159)								
County Assessor	90	1	1	1	1	1	0	1.00
Appraisal/Reassessment Director	86	1	1	1	1	1	0	1.00
Chief CAD Coordinator	84	1	1	1	1	1	0	1.00
Chief Commercial Appraiser	84	1	1	1	1	1	0	1.00
Chief Administrative Assistant	82	0	1	1	1	1	0	1.00
Commercial Appraiser	48	4	4	4	4	4	0	4.00
Mobile Home Division Supervisor	49	0	1	1	1	1	0	1.00
Residential Certified Senior Appraiser	49	3	2	2	3	3	0	3.00
Administrative Assistant	45	1	1	1	1	1	0	1.00
Office Operations Supervisor	48	1	1	1	1	1	0	1.00
Senior GIS Cadastral Specialist	46	2	1	1	1	1	0	1.00
Senior Cadastral Specialist	45	3	2	2	2	2	0	2.00
Residential Licensed Appraiser	46	11	10	10	9	8	(1)	8.00
Residential Apprentice Appraiser	45	0	0	0	0	1	1	1.00
Mobile Home Agent	45	1	2	2	2	2	0	2.00
Administrative Secretary	43	1	1	1	1	1	0	1.00
Sr. Property Data Technician	45	0	0	0	0	5	5	5.00
Property Data Technician	43	0	0	0	0	4	4	4.00
Tax Listing Clerk Assistant	40	5	9	9	9	0	(9)	0.00
GIS Cadastral	44	2	2	2	2	2	0	2.00
Office Assistant	40	0	1	1	1	1	0	1.00
<i>Other Positions</i>	<i>N/A</i>	5	0	0	0	0	0	0.00
TOTAL, ASSESSOR'S OFFICE		43	42	42	42	42	0	42.00
DELINQUENT TAX (09165)								
Tax Collector	90	1	1	1	1	1	0	1.00
Accounting Supervisor	84	0	0	0	1	1	0	0.75
Senior Administrative Assistant	46	0	1	1	1	1	0	1.00
Code Enforcement Officer	46	1	1	1	1	1	0	1.00
Senior Account Clerk	43	3	3	3	4	4	0	4.00
Account Clerk		1	1	1	0	0	0	0.00
<i>Other Positions</i>	<i>N/A</i>	1	0	0	0	0	0	0.00
TOTAL, DELINQUENT TAX		7	7	7	8	8	0	7.75
TOTAL, TAX COLLECTION		80	81	81	82	82	0	81.75

**SPARTANBURG COUNTY, SOUTH CAROLINA
FY 2009/10 RECOMMENDED OPERATING BUDGET**

	GRADE	FY 05/06	FY 06/07	FY 07/08	FY 08/09 BUDGET	FY 09/10 BUDGET	INC/DEC FY10 - 09	FY09/10 FTE
SHERIFF'S OFFICE (09300)								
Sheriff	Elected	1	1	1	1	1	0	1.00
Major	72	1	1	1	1	1	0	1.00
Captain	70	5	5	5	5	5	0	5.00
Lieutenant	68	15	16	16	16	16	0	16.00
Chaplain	50	0	1	1	1	1	0	1.00
Sergeant	67	36	37	37	38	38	0	38.00
Sergeant/Records Supervisor	67	1	1	1	1	1	0	1.00
Bomb Technician	67	1	1	1	1	1	0	1.00
Master Deputy	66	68	80	80	88	101	13	101.00
Senior Detective	66	12	11	11	11	13	2	13.00
Detective	65	26	26	26	24	21	(3)	21.00
Senior Administrative Assistant	46	3	3	3	3	3	0	3.00
Deputy I-IV	62-65	123	109	112	114	104	(10)	104.00
Deputy I (18 Positions)							0	
Deputy II (36 Positions)							0	
Deputy III (42 Positions)							0	
Deputy IV (8 Positions)							0	
Code Enforcement Officer	46	0	2	2	2	2	0	2.00
Victim Witness Counselor	48	1	1	1	1	1	0	1.00
Administrative Assistant	45	1	1	1	2	2	0	2.00
Victim Witness Advocate	45	1	1	1	2	2	0	2.00
Constable	Unclass	4	4	4	4	4	0	1.00
Administrative Secretary	43	6	6	6	6	6	0	6.00
Senior Data Entry Operator		1	1	1	0	0	0	0.00
Data Entry Operator	41	12	12	12	12	12	0	12.00
Other Positions	N/A	0	0	0	0	0	0	0.00
TOTAL, SHERIFF'S OFFICE		318	320	323	333	335	2	332.00
DETENTION FACILITY (09310)								
Director, Detention Facility	90	1	1	1	1	1	0	1.00
Captain	70	4	4	4	4	4	0	4.00
Nursing Supervisor	85	1	1	1	1	1	0	1.00
Registered Nurse	50	3	0	0	1	2	1	2.00
Lieutenant	68	3	0	0	3	3	0	3.00
*Sergeant	67	10	12	12	10	10	0	9.50
Corporal	65	7	7	7	7	7	0	7.00
Senior Administrative Assistant	46	1	1	1	1	1	0	1.00
L.P. Nurse	45	6	9	9	8	7	(1)	7.00
Detention Officer I - III	62-64	117	118	118	116	116	0	115.50
Detention Officer I (49 Positions)							0	
Detention Officer II (30 Positions)							0	
Detention Officer III (37 Positions)							0	
Administrative Assistant		0	1	1	0	0	0	0.00
Food Service Manager	43	1	1	1	1	1	0	1.00
Victim / Witness Advocate	45	0	0	0	1	1	0	1.00
Administrative Secretary	43	1	1	1	1	1	0	1.00
Data Record Technician III		0	1	1	0	0	0	0.00
Booking/Records Technician	43	17	17	17	17	17	0	17.00
Secretary	41	1	1	1	1	1	0	1.00
Food Service Worker	41	7	7	7	7	7	0	7.00
TOTAL, DETENTION FACILITY		180	182	182	180	180	0	179.00

**SPARTANBURG COUNTY, SOUTH CAROLINA
FY 2009/10 RECOMMENDED OPERATING BUDGET**

	GRADE	FY 05/06	FY 06/07	FY 07/08	FY 08/09 BUDGET	FY 09/10 BUDGET	INC/DEC FY10 - 09	FY09/10 FTE
CORONER (09305)								
Coroner	Elected	1	1	1	1	1	0	1.00
Chief Investigator	64	1	1	1	1	1	0	1.00
Investigator	62	3	4	4	4	4	0	4.00
Senior Administrative Assistant	46	1	1	1	1	1	0	1.00
Secretary		0	0	0	0	0	0	0.00
TOTAL, CORONER		6	7	7	7	7	0	7.00
EMERGENCY MANAGEMENT (09556)								
Coordinator, Emergency Management	85	1	1	1	1	1	0	1.00
Senior Research Analyst	48	0	1	1	1	1	0	1.00
Asst. Director, Emergency Mgmt.	83	1	1	1	1	1	0	1.00
TOTAL, EMERGENCY MANAGEMENT		2	3	3	3	3	0	3.00
HAZ MAT TEAM (09557)								
Fire Marshall	85	1	1	1	1	1	0	1.00
TOTAL, HAZ MAT TEAM		1	1	1	1	1	0	1.00
EMERGENCY SERV. ACADEMY (ESA) (09551)								
Director, ESA	85	1	1	1	1	1	0	1.00
Asst. Director, ESA	83	1	1	1	1	1	0	1.00
TOTAL, ESA		2	2	2	2	2	0	2.00
COMMUNICATIONS COUNTY (09238)								
Office Assistant	40	1	1	1	1	1	0	1.00
TOTAL, COMMUNICATIONS - CO.		1	1	1	1	1	0	1.00
COMMUNICATIONS MAINTENANCE (09236)								
Assistant Director	83	1	1	1	1	1	0	1.00
Supervisor/Radio Maintenance	47	1	1	1	1	1	0	1.00
Radio Technician	44	1	1	1	1	1	0	1.00
TOTAL, COMMUNICATIONS MAINTENANCE		3	3	3	3	3	0	3.00
COMMUNICATIONS OPERATIONS (09237)								
Director, Office of Emer. Services	91	1	1	1	1	1	0	1.00
Deputy Director	86	1	1	1	1	1	0	1.00
Shift Supervisor	48	4	4	4	4	4	0	4.00
Technical Support Specialist	46	1	1	1	1	1	0	1.00
CAD/Data System Technician	47	1	1	1	1	1	0	1.00
Senior Administrative Assistant	46	1	1	1	1	1	0	1.00
Assistant Shift Supervisor	47	4	4	4	4	4	0	4.00
Telecommunicator I-III	44-46	40	38	38	47	45	(2)	41.10
Telecommunicator I - (8 Positions)							0	
Telecommunicator II - (29 Positions)							0	
Telecommunicator III - (8 Positions)							0	
CAD/GEO File Technician	47	1	1	1	1	1	0	1.00
9-1-1 Operator	43	13	15	15	8	10	2	10.00
TOTAL, COMMUNICATIONS OPS.		67	67	67	69	69	0	65.10

**SPARTANBURG COUNTY, SOUTH CAROLINA
FY 2009/10 RECOMMENDED OPERATING BUDGET**

	GRADE	FY 05/06	FY 06/07	FY 07/08	FY 08/09 BUDGET	FY 09/10 BUDGET	INC/DEC FY10 - 09	FY09/10 FTE
ENVIRONMENTAL ENFORCEMENT (09415)								
*Director of Environmental Enforcement	90	1	1	1	1	1	0	0.50
Assist Environment Enforcement Director	84	0	0	0	0	0	0	0.00
Maintenance Inspector	46	0	3	3	3	0	(3)	0.00
Senior Animal Control Officer	63	0	1	1	1	1	0	1.00
Property Maintenance Officer	46	0	0	0	1	1	0	1.00
Code Enforcement Officer	46	0	0	0	1	4	3	4.00
Animal Control Officer	61	6	5	5	5	5	0	5.00
*Administrative Secretary	43	0	2	2	2	3	1	2.50
Secretary	41	0	1	1	1	0	(1)	0.00
Other Positions	N/A	2	0	0	0	0	0	0.00
TOTAL, ENVIRON. ENFORCEMENT		9	13	13	15	15	0	14.00
TOTAL, PUBLIC SAFETY		589	599	602	614	616	2	607.10
CLERK OF COURT (09250)	GRADE	FY 05/06	FY 06/07	FY 07/08	FY 08/09 BUDGET	FY 09/10 BUDGET	INC/DEC FY10 - 09	FY09/10 FTE
Clerk of Court	Elected	1	1	1	1	1	0	1.00
Assistant Clerk of Court	86	1	1	1	1	1	0	1.00
Accounting Supervisor	84	1	1	1	1	1	0	1.00
Chief Administrative Assistant	82	2	2	2	3	3	0	3.00
Senior Accountant	83	0	1	1	1	1	0	0.00
Senior Administrative Assistant	46	1	1	1	2	2	0	2.00
Administrative Assistant	45	1	1	1	1	1	0	1.00
Senior Deputy Court Clerk	44	2	2	2	3	3	0	3.00
Deputy Court Clerk	43	6	7	7	9	9	0	9.00
Accounting Technician	45	1	1	1	1	1	0	1.00
Senior Account Clerk	43	4	4	4	4	4	0	4.00
Child Enforcement Clerk	43	5	4	4	4	4	0	4.00
Senior Court Clerk	41	15	15	15	14	14	0	14.00
Bailiff	N/A	12	12	12	14	14	0	7.00
Other Positions	N/A	1	0	0	0	0	0	0.00
TOTAL, CLERK OF COURT		53	53	53	59	59	0	51.00
CIRCUIT SOLICITOR (09268)	GRADE	FY 05/06	FY 06/07	FY 07/08	FY 08/09 BUDGET	FY 09/10 BUDGET	INC/DEC FY10 - 09	FY09/10 FTE
Principal Deputy Solicitor	86	1	1	1	1	1	0	1.00
Deputy Solicitor	86	1	1	1	1	1	0	1.00
Assistant Solicitor I-III	83-85	23	23	24	20	24	4	23.63
Assistant Solicitor I (12 Positions)								
Assistant Solicitor II (6 Positions)								
Assistant Solicitor III (6 Positions)								
Administrator	85	1	1	1	1	1	0	1.00
Public Information Officer	49	1	1	1	1	1	0	1.00
Chief Administrative Assistant	82	0	1	1	1	1	0	1.00
Senior Criminal Investigator	66	5	6	5	5	6	1	6.00
Criminal Investigator	65	2	1	1	5	2	(3)	2.00
Senior Administrative Assistant	46	2	2	2	1	1	0	1.00
Worthless Check Program Coordinator	48	1	1	1	1	1	0	1.00
Administrative Assistant	45	1	1	3	3	3	0	3.00
Paralegal	46	4	5	4	5	4	(1)	4.00
Victim Witness Advocate	45	1	1	1	1	1	0	1.00
Administrative Secretary	43	10	9	5	8	8	0	8.00
Data Entry Operator	41	1	1	1	1	1	0	1.00
Other Positions	N/A	1	0	0	0	0	0	0.00
TOTAL, CIRCUIT SOLICITOR		55	55	52	55	56	1	55.63

**SPARTANBURG COUNTY, SOUTH CAROLINA
FY 2009/10 RECOMMENDED OPERATING BUDGET**

					FY 08/09	FY 09/10	INC/DEC	FY09/10
MAGISTERIAL COURT (09265)	GRADE	FY 05/06	FY 06/07	FY 07/08	BUDGET	BUDGET	FY10 - 09	FTE
Chief Magistrate	Appt.	1	1	1	1	1	0	1.00
Magistrate	Appt.	11	11	11	11	11	0	11.00
Court Administrator	85	1	1	1	1	1	0	1.00
Senior Magistrate Court Coordinator	48	4	4	4	4	4	0	4.00
Magistrate Court Coordinator	45	4	4	4	4	4	0	4.00
Administrative Assistant	45	3	3	4	4	4	0	4.00
Constable	61	6	6	6	6	6	0	6.00
Administrative Secretary	43	6	6	6	6	6	0	6.00
Court Clerk	40	8	8	10	10	10	0	4.00
Secretary	41	2	2	2	2	2	0	1.25
<i>Other Positions</i>	<i>N/A</i>	0	0	0	0	0	0	0.00
TOTAL, MAGISTERIAL COURT		46	46	49	49	49	0	42.25
DISTRICT MAGISTRATES (09264)	GRADE	FY 05/06	FY 06/07	FY 07/08	FY 08/09	FY 09/10	INC/DEC	FY09/10
Magistrate	Unclass	8	8	8	8	8	0	4.00
Constable	61	8	8	8	8	8	0	2.00
Court Clerk	40	4	4	4	4	4	0	1.00
TOTAL, DISTRICT MAGISTRATES		20	20	20	20	20	0	7.00
MASTER IN EQUITY (09259)	GRADE	FY 05/06	FY 06/07	FY 07/08	FY 08/09	FY 09/10	INC/DEC	FY09/10
Master In Equity	Unclass	1	1	1	1	1	0	1.00
Sr. Administrative Assistant	46	0	0	0	1	1	0	1.00
Administrative Assistant	45	1	1	1	1	1	0	1.00
Court Reporter	46	2	2	2	2	2	0	2.00
Accounting Technician		1	1	1	0	0	0	0.00
TOTAL, MASTER IN EQUITY		5	5	5	5	5	0	5.00
PROBATE COURT (09256)	GRADE	FY 05/06	FY 06/07	FY 07/08	FY 08/09	FY 09/10	INC/DEC	FY09/10
Probate Judge	Elected	1	1	1	1	1	0	1.00
Associate Probate Judge	86	2	2	2	2	2	0	2.00
Probate Court Administrator	84	1	1	1	1	1	0	1.00
Commitment Division Court Supervisor	83	1	1	1	1	1	0	1.00
Deputy Probate Clerk	48	1	1	1	1	1	0	1.00
Probate Court Coordinator	47	1	1	1	1	1	0	1.00
Estate Clerk Specialist II	47	2	2	2	2	2	0	2.00
Probate Court Reporter	45	1	1	1	1	1	0	1.00
Estate Clerk Specialist I	45	4	4	4	4	4	0	4.00
Probate Account Technician	44	0	1	1	1	1	0	1.00
Probate Court Clerk	43	3	3	3	3	3	0	3.00
<i>Other Positions</i>	<i>N/A</i>	0	0	0	0	0	0	0.00
TOTAL, PROBATE COURT		17	18	18	18	18	0	18.00
PUBLIC DEFENDER (09262)	GRADE	FY 05/06	FY 06/07	FY 07/08	FY 08/09	FY 09/10	INC/DEC	FY09/10
Public Defender	Unclass	1	1	1	1	0	(1)	0.00
Senior Assistant Public Defender	85	7	7	7	6	9	3	7.80
Assistant Public Defender	84	8	8	8	9	6	(3)	4.35
Court Coordinator	85	1	1	1	1	1	0	1.00
Senior Investigator	47	0	1	1	2	1	(1)	1.00
Investigator	46	2	1	1	0	1	1	1.00
Senior Administrative Assistant	46	1	1	1	1	1	0	1.00
Interviewer/Screenener	43	1	1	1	2	2	0	2.00
Secretary	41	1	1	1	2	2	0	2.00
TOTAL, PUBLIC DEFENDER		22	22	22	24	23	(1)	20.15

**SPARTANBURG COUNTY, SOUTH CAROLINA
FY 2009/10 RECOMMENDED OPERATING BUDGET**

	GRADE	FY 05/06	FY 06/07	FY 07/08	FY 08/09 BUDGET	FY 09/10 BUDGET	INC/DEC FY10 - 09	FY09/10 FTE
ADULT PRE-TRIAL INTERVENTION (09269)								
Intervention Coordinator	84	1	1	1	1	1	0	1.00
Counselor III	82	1	1	1	1	1	0	1.00
Counselor II	81	1	1	1	1	1	0	1.00
Administrative Secretary	43	1	1	1	1	1	0	1.00
TOTAL, ADULT PRE-TRIAL INTER.		4	4	4	4	4	0	4.00
JUVENILE PRE-TRIAL INTERVENTION (09270)								
Counselor II	81	1	1	1	1	1	0	1.00
Counselor I	80	1	1	1	1	1	0	1.00
TOTAL, JUV. PRE-TRIAL INTER.		2	2	2	2	2	0	2.00
VICTIM WITNESS PROGRAM (09267)								
Victim Witness Counselor	48	2	2	2	2	2	0	2.00
Victim Witness Advocate	45	1	1	1	1	1	0	1.00
TOTAL, VICTIM WITNESS PROGRAM		3	3	3	3	3	0	3.00
TOTAL, JUDICIAL		227	228	228	239	239	0	208.03
PUBLIC WORKS ADMINISTRATION (09404)								
*Director of Public Works	91	1	1	1	1	1	0	0.50
*Director of Operations	86	1	1	1	1	1	0	0.70
TOTAL, PUBLIC WORKS ADMINISTRATION		2	2	2	2	2	0	1.20
PUBLIC WORKS ENGINEERING (09401)								
*County Engineer	90	1	1	1	1	1	0	0.50
*Development Coordinator	50	1	1	1	1	1	0	0.50
*Engineering Coordinator	49	0	0	0	1	1	0	0.50
Engineering Technician	47	4	4	4	3	3	0	3.00
<i>Other Positions</i>	N/A	0	0	0	0	0	0	0.00
TOTAL, PUBLIC WORKS ENGINEERING		6	6	6	6	6	0	4.50
ROADS AND BRIDGES (09405)								
Roads and Bridges Manager	85	1	1	1	1	1	0	1.00
Construction Project Coordinator	48	1	1	1	1	1	0	1.00
Resurfacing Coordinator	48			0	1	1	0	1.00
Senior Administrative Assistant	46	1	1	1	1	1	0	1.00
Bridge Crew Supervisor	48	1	1	1	1	1	0	1.00
Sign/Marking Supervisor	48	1	1	1	1	1	0	1.00
Administrative Assistant	45	1	1	1	1	1	0	1.00
Crew Supervisor	48	7	7	7	7	7	0	7.00
Engineering Technician	47	2	2	2	1	1	0	1.00
Paralegal	46	1	1	1	1	1	0	1.00
Senior Bridge Technician	46	2	2	2	2	2	0	2.00
Bridge Technician	45	2	2	2	2	2	0	2.00
Senior Sign/Marking Technician	45	3	3	3	3	3	0	3.00
*Administrative Secretary	43	0	0	0	0	0	0	0.33
Sign/Marking Technician	42	1	1	1	1	1	0	1.00
Motor Equipment Operator I, II, III, IV	40-47	36	35	35	36	36	0	36.00
Motor Equipment Operator I (1 Position)								
Motor Equipment Operator III (1 Position)								
Construction Equipment Operator I (10 Pos.)								
Construction Equipment Operator II (12 Pos.)								
Motor Equipment Operator IV (12 Positions)								
Site Monitor/Landfill		0	1	1	0	0	0	0.00
<i>Other Positions</i>	N/A	1	0	0	0	0	0	0.00
TOTAL, ROADS AND BRIDGES		61	60	60	60	60	0	60.33
TOTAL, PUBLIC WORKS		69	68	68	68	68	0	66.03

**SPARTANBURG COUNTY, SOUTH CAROLINA
FY 2009/10 RECOMMENDED OPERATING BUDGET**

					FY 08/09	FY 09/10	INC/DEC	FY09/10
PLANNING AND DEVELOPMENT (09183)	GRADE	FY 05/06	FY 06/07	FY 07/08	BUDGET	BUDGET	FY10 - 09	FTE
Planning and Development Director		1	1	1	1	1	0	1.00
Transportation Planning Manager	84	1	1	1	1	1	0	1.00
Deputy Director/Planning	86	0	1	1	1	1	0	1.00
Planning Program Supervisor	85	2	1	1	1	0	(1)	0.00
Senior Planner	84	2	2	2	2	4	2	4.00
Air Quality and Environmental Issues Manager	TBD	0	0	0	1	1	0	1.00
Planner	82	2	1	1	1	1	0	1.00
Code Enforcement Officer	46	2	2	2	1	1	0	1.00
Development Coordinator	46	2	2	2	2	2	0	2.00
Planning Tech	45	1	1	1	1	3	2	3.00
Geographic File Technician		0	0	1	0	0	0	0.00
GIS Technician	45	2	2	2	1	0	(1)	0.00
Administrative Secretary	43	2	2	2	2	2	0	2.00
<i>Other Positions</i>	N/A	1	0	0	0	0	0	0.00
TOTAL, PLANNING & DEVELOPMENT		18	16	17	15	17	2	17.00
BUILDING CODES (09133)	GRADE	FY 05/06	FY 06/07	FY 07/08	FY 08/09	FY 09/10	INC/DEC	FY09/10
Director of Building Codes	90	1	1	1	1	1	0	1.00
Assistant Director of Building Codes	86	1	1	1	1	1	0	1.00
Permit Administrator	85	1	1	1	1	1	0	1.00
Plans Review Coordinator	46	1	1	1	1	1	0	1.00
Code Enforcement Officer	46	14	11	11	11	11	0	11.00
Administrative Secretary	43	2	1	1	1	1	0	1.00
Permit Clerk	43	6	5	5	5	5	0	5.00
<i>Other Positions</i>	N/A	0	0	0	0	0	0	0.00
TOTAL, BUILDING CODES		26	21	21	21	21	0	21.00
OUTSIDE AGENCIES (09625)	GRADE	FY 05/06	FY 06/07	FY 07/08	FY 08/09	FY 09/10	INC/DEC	FY09/10
Soil & Water - Administrative Secretary	43	1	1	1	1	1	0	1.00
TOTAL, OUTSIDE AGENCIES		1	1	1	1	1	0	1.00
TOTAL, PLANNING AND LAND USE		45	38	39	37	39	2	39.00
REGISTRATION AND ELECTIONS (09123)	GRADE	FY 05/06	FY 06/07	FY 07/08	FY 08/09	FY 09/10	INC/DEC	FY09/10
Registration Board Chairman	Appt.	1	1	1	1	1	0	0.20
Registration Board Members	Appt.	2	2	2	2	2	0	0.40
Election Board Chairman	Appt.	1	1	1	1	1	0	0.20
Election Board Members	Appt.	3	3	3	3	3	0	0.60
Director of Registration and Elections	Appt.	1	1	1	1	1	0	1.00
Asst. Director, Registration and Elections	48	1	1	1	1	1	0	1.00
Voting Systems Technician	43	0	2	2	2	2	0	2.00
Deputy IV	45	1	1	1	1	1	0	1.00
Deputy III	44	1	1	1	1	2	1	2.00
Deputy II	42	3	3	3	3	2	(1)	0.75
Deputy I	41	1	1	1	1	1	0	1.00
<i>Other Positions</i>	N/A	2	0	0	0	0	0	0.00
TOTAL, REGISTRATION AND ELECT.		17	17	17	17	17	0	10.15
HUMAN RESOURCES (09116)	GRADE	FY 05/06	FY 06/07	FY 07/08	FY 08/09	FY 09/10	INC/DEC	FY09/10
Director of Human Resources	91	1	1	1	1	1	0	1.00
Asst. Director of Human Resources	86	1	1	1	1	1	0	1.00
Benefits Specialist	48	1	1	1	1	1	0	1.00
HR Assistant I	45	1	2	2	2	1	(1)	1.00
HR Assistant II	46	0	0	0	0	1	1	1.00
<i>Other Positions</i>	N/A	2	0	0	0	0	0	0.00
TOTAL, HUMAN RESOURCES		6	5	5	5	5	0	5.00

**SPARTANBURG COUNTY, SOUTH CAROLINA
FY 2009/10 RECOMMENDED OPERATING BUDGET**

					FY 08/09	FY 09/10	INC/DEC	FY09/10
BUDGET MANAGEMENT (09111)	GRADE	FY 05/06	FY 06/07	FY 07/08	BUDGET	BUDGET	FY10 - 09	FTE
Director of Budget Management	91	1	1	1	1	1	0	1.00
Program Evaluation Manager	84	0	1	1	1	1	0	1.00
Risk Manager	86	0	1	1	1	1	0	1.00
Budget Analyst	83	1	1	1	1	1	0	1.00
TOTAL, BUDGET MANAGEMENT		2	4	4	4	4	0	4.00
FINANCE (09168)	GRADE	FY 05/06	FY 06/07	FY 07/08	FY 08/09	FY 09/10	INC/DEC	FY09/10
Finance Director	91	1	1	1	1	1	0	1.00
Deputy Finance Director	86	1	1	1	1	1	0	1.00
Senior Accountant	83	1	1	1	1	1	0	1.00
Accounting/Payroll Specialist	49	1	1	1	1	1	0	1.00
Property Coordinator	46	1	1	1	1	1	0	1.00
Accounting Technician	45	1	2	2	2	2	0	2.00
Accounts Payable Clerk	43	3	3	3	3	3	0	3.00
<i>Other Positions</i>	N/A	1	0	0	0	0	0	0.00
TOTAL, FINANCE		10	10	10	10	10	0	10.00
INTERNAL AUDITOR (09156)	GRADE	FY 05/06	FY 06/07	FY 07/08	FY 08/09	FY 09/10	INC/DEC	FY09/10
Internal Auditor	90	1	1	1	1	1	0	0.75
Staff Auditor	83	2	2	2	2	2	0	2.00
<i>Other Positions</i>	N/A	0	0	0	0	0	0	0.00
TOTAL, INTERNAL AUDITOR		3	3	3	3	3	0	2.75
REGISTER OF DEEDS (09120)	GRADE	FY 05/06	FY 06/07	FY 07/08	FY 08/09	FY 09/10	INC/DEC	FY09/10
Director, Register of Deeds	90	1	1	1	1	1	0	1.00
Asst. Director, Register of Deeds	49	1	1	1	1	1	0	1.00
Administrative Assistant	45	0	0	0	1	1	0	1.00
Deputy Register of Deeds	47	2	2	2	2	2	0	2.00
Records Center Manager	46	0	0	1	1	1	0	1.00
Mail Room Coordinator	44	0	0	1	1	1	0	1.00
Senior Account Clerk	43	2	2	2	2	2	0	2.00
Data Record Technician III	43	6	6	6	8	8	0	7.25
Account Clerk	40	1	1	1	1	1	0	1.00
Records Operator	42	0	0	2	2	2	0	2.00
Data Record Technician II	42	1	1	1	2	2	0	2.00
Data Record Technician I		3	2	2	0	0	0	0.00
TOTAL, REGISTER OF DEEDS		17	16	20	22	22	0	21.25
RECORDS MANAGEMENT	GRADE	FY 05/06	FY 06/07	FY 07/08	FY 08/09	FY 09/10	INC/DEC	FY09/10
Records Center Manager		1	1	0	0	0	0	0.00
Mail Room Coordinator		1	1	0	0	0	0	0.00
Records Operator		2	2	0	0	0	0	0.00
<i>Other Positions</i>		0	0	0	0	0	0	0.00
TOTAL, RECORDS MANAGEMENT		4	4	0	0	0	0	0.00
PURCHASING (09171)	GRADE	FY 05/06	FY 06/07	FY 07/08	FY 08/09	FY 09/10	INC/DEC	FY09/10
Administrative Services Director	91	1	1	1	1	1	0	1.00
Procurement Agent	48	0	1	1	1	1	0	1.00
Administrative Assistant	45	0	1	1	1	1	0	1.00
<i>Other Positions</i>	N/A	2	0	0	0	0	0	0.00
TOTAL, PURCHASING		3	3	3	3	3	0	3.00

**SPARTANBURG COUNTY, SOUTH CAROLINA
FY 2009/10 RECOMMENDED OPERATING BUDGET**

	GRADE	FY 05/06	FY 06/07	FY 07/08	FY 08/09 BUDGET	FY 09/10 BUDGET	INC/DEC FY10 - 09	FY09/10 FTE
INFORMATION TECHNOLOGIES (09163)								
Director of Information Technologies	91	1	1	1	1	1	0	1.00
Application Development Manager	85	1	1	1	1	1	0	1.00
Technical Services Manager	85	1	1	1	1	1	0	1.00
Programmer/Analyst	84	1	1	1	1	1	0	1.00
Technical Support Specialist	48	2	3	3	3	3	0	3.00
Programmer		0	1	1	0	0	0	0.00
Help Desk Coordinator	47	1	1	1	1	1	0	1.00
Technical Support Technician	45	2	0	0	3	3	0	3.00
<i>Other Positions</i>	N/A	1	0	0	0	0	0	0.00
TOTAL, INFO. TECHNOLOGIES		10	9	9	11	11	0	11.00
GEOGRAPHIC INFO. SYS. (09164)								
GIS Director	90	0	1	1	1	1	0	1.00
Senior GIS Analyst	49	0	2	2	2	2	0	2.00
Planner	82	0	1	1	1	0	(1)	0.00
GIS Analyst	47	0	2	2	2	3	1	3.00
CAD/GEO File Technician	47	0	0	0	1	0	(1)	0.00
GIS Technician		0	0	0	1	0	(1)	0.00
TOTAL, GIS		0	6	6	8	6	(2)	6.00
FACILITIES MAINTENANCE (09607)								
Facilities Maintenance Manager	85	1	1	1	1	1	0	1.00
Sr. Building Maintenance Superintendent	84	0	1	1	1	2	1	2.00
Building Maintenance Superintendent	83	3	3	3	3	2	(1)	2.00
Asst. Building Maintenance Superintendent	48	2	1	1	1	2	1	2.00
Senior Building Maintenance Mechanic	47	7	7	7	7	6	(1)	6.00
Building Maintenance Mechanic	46	4	5	5	5	5	0	5.00
<i>Other Positions</i>	N/A	2	0	0	0	0	0	0.00
TOTAL, FACILITIES MAINTENANCE		19	18	18	18	18	0	18.00
TOTAL, OPERATIONAL SUPPORT		91	95	95	101	99	(2)	91.15
VETERANS AFFAIRS (09129)								
Veterans Affairs Director	Appt.	1	1	1	1	1	0	1.00
Assistant Veterans Affairs Officer	49	1	1	1	1	1	0	1.00
Eligibility Specialist	44	2	2	2	2	2	0	2.00
Secretary	41	0	0	0	1	1	0	1.00
TOTAL, VETERANS AFFAIRS		4	4	4	5	5	0	5.00
INDIGENT CARE SERVICES (09503)								
Supervisor	82	1	1	1	1	1	0	1.00
Eligibility Officer	44	2	2	2	2	2	0	2.00
Office Assistant	40	1	1	1	1	1	0	1.00
TOTAL, INDIGENT CARE SERVICES		4	4	4	4	4	0	4.00
TOTAL, HEALTH AND HUMAN SERVICES		8	8	8	9	9	0	9.00
PARKS AND RECREATION								
Administration		4	0	0	0	0	0	0.00
Athletics		4	0	0	0	0	0	0.00
City Centers		0	0	0	0	0	0	0.00
County Centers		33	0	0	0	0	0	0.00
Cleveland Park		13	0	0	0	0	0	0.00
Park Maintenance		22	0	0	0	0	0	0.00
Pools		0	0	0	0	0	0	0.00
Projects		1	0	0	0	0	0	0.00
Soccer Complex		2	0	0	0	0	0	0.00
Swim Center		0	0	0	0	0	0	0.00
TOTAL, PARKS AND RECREATION		79	0	0	0	0	0	0.00
TOTAL, GENERAL FUND		1,208	1,135	1,139	1,168	1,170	2	1,113.91

**SPARTANBURG COUNTY, SOUTH CAROLINA
FY 2009/10 RECOMMENDED OPERATING BUDGET**

	GRADE	FY 05/06	FY 06/07	FY 07/08	FY 08/09 BUDGET	FY 09/10 BUDGET	INC/DEC FY10 - 09	FY09/10 FTE
ROAD MAINTENANCE FEE FUND								
Motor Equipment Operator IV	47	6	6	6	6	6	0	6.00
TOTAL, ROAD MAINT. FEE FUND		6	6	6	6	6	0	6.00
STORMWATER MANAGEMENT								
Environmental Engineer		1	1	1	1	1	0	1.00
Engineering Technician	47	2	2	2	2	2	0	2.00
*Administrative Secretary	43	0	1	1	1	1	0	0.33
*Engineering Coordinator	49	0	0	0	0	0	0	0.50
*Development Coordinator/Eng	50	0	0	0	0	0	0	0.50
*County Engineer	90	0	0	0	0	0	0	0.50
<i>Other Positions</i>	N/A	0	0	0	0	0	0	0.00
TOTAL, STORMWATER MGMT.		3	4	4	4	4	0	4.83
SOLID WASTE MGMT. FUND								
Administration (09400)								
Solid Waste Manager	85	1	1	1	1	1	0	1.00
Assistant Solid Waste Manager	83	0	0	0	0	1	1	1.00
Solid Waste Coordinator	48	1	1	1	1	1	0	1.00
Recycling Coordinator	81	1	1	1	1	1	0	1.00
Senior Administrative Assistant	46	1	1	1	1	1	0	1.00
*Public Works Director	91	0	0	0	0	0	0	0.50
*Assistant County Administrator	93	0	0	0	0	0	0	0.15
*Director of Operations	86	0	0	0	0	0	0	0.30
Subtotal, Administration		4	4	4	4	5	1	5.95
Solid Waste Collections (09410)								
Collections Coordinator	82	1	1	1	1	1	0	1.00
MEO IV/Service Mechanic	46	1	1	2	2	2	0	2.00
Motor Equipment Operator IV	47	7	7	8	7	7	0	7.00
Motor Equipment Operator II	42	1	1	1	1	1	0	1.00
Motor Equipment Operator I	42	1	1	1	1	1	0	0.60
Site Operator	40	58	58	57	57	57	0	34.20
Subtotal, Collections		69	69	70	69	69	0	45.80
Environmental Enforcement (09415)								
Assistant Environmental Enforcement Director	84	0	1	1	1	1	0	1.00
Senior Environmental Enforcement Officer	63	0	0	0	0	1	1	1.00
Environmental Enforcement Officer I	61	4	5	5	5	5	0	5.00
*Director	90	0	0	0	0	0	0	0.50
*Administrative Secretary	43	0	0	0	0	0	0	0.50
<i>Other Positions</i>	N/A	1	0	0	0	0	0	0.00
Subtotal, Env. Enforcement		5	6	6	6	7	1	8.00
SOLID WASTE (CONTINUED)								
Landfills (09700)								
Special Projects Coordinator	48	0	1	1	1	1	0	1.00
Chief Heavy Equipment Operator	48	2	2	2	2	2	0	2.00
MEO IV/Service Mechanic	48	1	1	1	1	1	0	1.00
Motor Equipment Operator IV	47	6	5	5	6	6	0	6.00
Administrative Secretary	43	0	1	1	0	0	0	0.00
Landfill Control Clerk	41	4	4	4	4	4	0	3.50
Site Monitor	40	9	9	9	9	9	0	7.50
Service Person	40	1	1	1	1	1	0	1.00
<i>Other Positions</i>	N/A	1	0	0	0	0	0	0.00
Subtotal, Landfills		24	24	24	24	24	0	22.00
Landfill Engineering (09701)								
Environmental Engineer	84	1	1	1	1	1	0	1.00
Subtotal, Landfill Engineering		1	1	1	1	1	0	1.00
TOTAL, SOLID WASTE MGMT.		103	104	105	104	106	2	82.75

**SPARTANBURG COUNTY, SOUTH CAROLINA
FY 2009/10 RECOMMENDED OPERATING BUDGET**

	GRADE	FY 05/06	FY 06/07	FY 07/08	FY 08/09 BUDGET	FY 09/10 BUDGET	INC/DEC FY10 - 09	FY09/10 FTE
FLEET SERVICES FUND (09420)								
Fleet Manager	85	1	1	1	1	1	0	1.00
Senior Diesel Mechanic	48	2	2	2	2	2	0	2.00
Office/Data Manager	45	1	1	1	1	1	0	1.00
Diesel Mechanic	47	4	4	4	4	4	0	4.00
Auto Parts Manager	47	1	1	1	1	1	0	1.00
Senior Auto Mechanic	46	3	3	3	3	3	0	3.00
Auto Mechanic	45	2	1	1	1	1	0	1.00
Tire Technician	42	1	1	1	1	1	0	1.00
Service Writer	45	1	1	1	1	1	0	1.00
Auto Parts Clerk	41	1	1	1	1	1	0	1.00
Auto Mechanic Helper	41	2	2	2	2	2	0	2.00
TOTAL, FLEET SERVICES FUND		19	18	18	18	18	0	18.00
ALCOHOL AND DRUG COMMISSION								
Administration (09730)								
Executive Director	90	1	1	1	1	1	0	1.00
Deputy Director	85	1	1	1	1	1	0	1.00
Senior Program Coordinator	84	1	1	1	1	1	0	1.00
Subtotal, Administration		3	3	3	3	3	0	3.00
ALCOHOL AND DRUG COMMISSION								
Community Referral (09732)								
Deputy Director	85	1	1	1	1	1	0	1.00
Counselor III	82	1	2	2	2	2	0	2.00
Senior Administrative Assistant	46	1	1	1	1	1	0	1.00
Counselor II	81	2	2	2	2	2	0	2.00
Accounting Technician	45	1	1	1	1	1	0	1.00
Administrative Secretary	43	2	2	2	2	2	0	2.00
Clerical Assistant	Unclass	1	1	1	1	1	0	0.50
Clinical Specialist II	Unclass	5	6	6	6	8	2	2.95
Clinical Specialist I	Unclass	1	1	1	1	0	(1)	0.00
Other Positions	N/A	2	1	0	0	0	0	0.00
Subtotal, Community Referral		17	18	17	17	18	1	12.45
AET Grant (9733)								
Employee Assistance Program Coordinator	83			0	1	1	0	1.00
Subtotal, AET Grant		0	0	0	1	1	0	1.00
Youth and Adolescent Services (9734)								
Employee Assistance Program Coordinator	83	1	1	1	1	1	0	1.00
Counselor I	80	1	1	1	1	1	0	1.00
Administrative Secretary	43	1	1	1	1	1	0	1.00
Clinical Specialist II	Unclass	2	2	2	2	2	0	1.25
Clinical Specialist I	Unclass	1	1	1	1	1	0	0.25
Subtotal, Youth and Adolescent Svcs.		6	6	6	6	6	0	4.50
Bridge Grant (09735)								
Counselor II	81	1	1	1	1	2	1	2.00
Clinical Specialist II	Unclass	0	1	1	1	1	0	0.50
Other Positions	N/A	1	0	0	0	0	0	0.00
Subtotal, Bridge Grant		2	2	2	2	3	1	2.50

**SPARTANBURG COUNTY, SOUTH CAROLINA
FY 2009/10 RECOMMENDED OPERATING BUDGET**

	GRADE	FY 05/06	FY 06/07	FY 07/08	FY 08/09 BUDGET	FY 09/10 BUDGET	INC/DEC FY10 - 09	FY09/10 FTE
ALCOHOL AND DRUG COMM. (CONT.)								
Alcohol/Drug Safety Action Program (09736)								
Employee Assistance Program Coordinator	83	1	1	1	1	1	0	1.00
Counselor III	82	1	1	1	1	1	0	1.00
Counselor II	81	1	1	1	1	1	0	1.00
Accounting Technician	45	1	1	1	1	2	1	2.00
Senior Accounting Clerk	41	1	1	1	1	0	(1)	0.00
Administrative Secretary	43	1	1	1	1	1	0	1.00
Clinical Specialist II	Unclass	7	6	6	6	5	(1)	1.50
Subtotal, ASAP		13	12	12	12	11	(1)	7.50
Occupational - EAP (09738)								
Employee Assistance Program Coordinator	83	1	1	1	1	1	0	1.00
Clinical Social Worker	82	1	1	1	1	1	0	1.00
Administrative Secretary	43	1	1	1	1	1	0	1.00
Clinical Specialist II	Unclass	2	2	2	2	2	0	1.00
Subtotal, Occupational - EAP		5	5	5	5	5	0	4.00
HIV Prevention - IPC (09739)								
Prevention Specialist III	82	1	1	1	1	1	0	1.00
Subtotal, HIV-IPC		1	1	1	1	1	0	1.00
SADAC Prevention Program (09740)								
Senior Program Coordinator	84	1	1	1	1	1	0	1.00
Prevention Specialist III	82	1	2	1	1	1	0	1.00
Prevention Specialist I	45	1	1	1	2	2	0	2.00
Clinical Specialist II	Unclass	0	1	1	0	0	0	0.00
<i>Other Positions</i>	N/A	2	0	0	0	0	0	0.00
Subtotal, Prevention Program		5	5	4	4	4	0	4.00
Detoxification Department (09742)								
Senior Program Coordinator	84	2	1	1	1	1	0	1.00
Program Coordinator	83	0	1	1	1	1	0	1.00
Counselor III	82	0	1	1	1	1	0	1.00
Administrative Assistant	45	1	1	1	1	1	0	1.00
Detox Counselor	81	2	2	2	2	2	0	0.75
Senior Detox Technician	43	5	4	4	4	4	0	4.00
Detox Technician	41	11	6	6	6	6	0	4.50
<i>Other Positions</i>	N/A	1	0	0	0	0	0	0.00
Subtotal, Detoxification Department		22	16	16	16	16	0	13.25
DFS Grant (09743)								
<i>Other Positions</i>	N/A	1	0	0	0	0	0	0.00
Subtotal, DFS Grant		1	0	0	0	0	0	0.00
Drug Court (09744)								
Deputy Director	85	1	1	1	1	1	0	1.00
Clerical Assistant	Unclass	1	1	1	1	1	0	0.50
Clinical Specialist II	Unclass	3	4	4	4	4	0	3.00
<i>Other Positions</i>	N/A	0	0	0	0	0	0	0.00
Subtotal, Drug Court		5	6	6	6	6	0	4.50
DAODAS HIV Outpatient (09745)								
Prevention Specialist II	81	0	0	1	1	1	0	1.00
Subtotal, DAODAS HIV Outpatient		0	0	1	1	1	0	1.00
AIOP Department (09747)								
Counselor II	81	2	2	2	2	2	0	2.00
Homebound Teacher	Unclass	1	1	1	1	1	0	0.50
Homebound Teacher Aide	Unclass	1	1	1	1	1	0	0.25
<i>Other Positions</i>	N/A	0	0	0	0	0	0	0.00
Subtotal, AIOP Department		4	4	4	4	4	0	2.75

**SPARTANBURG COUNTY, SOUTH CAROLINA
FY 2009/10 RECOMMENDED OPERATING BUDGET**

	GRADE	FY 05/06	FY 06/07	FY 07/08	FY 08/09 BUDGET	FY 09/10 BUDGET	INC/DEC FY10 - 09	FY09/10 FTE
ALCOHOL AND DRUG COMM. (CONT.)								
SADAC IOP Department (09748)								
Counselor III	82	2	2	2	2	2	0	2.00
Administrative Secretary	43	1	1	1	1	1	0	1.00
Clinical Specialist II	1	0	0	0	0	1	1	0.50
Subtotal, IOP Department		3	3	3	3	4	1	3.50
Intensive Family Services								
<i>Other Positions</i>	N/A	1	0	0	0	0	0	0.00
Subtotal, Intensive Family Services		1	0	0	0	0	0	0.00
TOTAL, ALCOHOL AND DRUG ABUSE		88	81	80	81	83	2	64.95
SPECIAL REVENUE FUNDS								
Solicitor Grants (09258)	N/A		0	8	4	4	0	4.00
Juvenile Arbitration (09266)	N/A		2	2	2	2	0	2.00
Circuit Solicitor (09268)	N/A		0	1	1	0	(1)	0.00
Victim Witness Advocate Services	N/A		1	1	0	0	0	0.00
Sheriff - Civil Process (09300)	N/A		2	2	2	2	0	2.00
Sheriff's Grants (09306)	N/A		0	5	2	0	(2)	0.00
*Home Detention (09310)	N/A		0	0	2	2	0	2.50
*C-Funds (09402)	N/A		4	3	3	3	0	3.33
Transportation Planning (09875)	N/A		1	1	1	0	(1)	0.00
TOTAL, SPECIAL REVENUE FUNDS		0	10	23	17	13	(4)	13.83
COMMUNITY DEVELOPMENT FUND								
Director	90	1	1	1	1	1	0	1.00
Planning Program Supervisor	85	1	1	1	1	1	0	1.00
Housing Services Construction Mgr.	85	1	1	1	1	1	0	1.00
Housing Services Specialist	46	1	1	1	1	1	0	1.00
Construction Specialist	47	1	1	1	1	1	0	1.00
Planner	82	2	2	2	2	2	0	2.00
Fiscal Coordinator	83	1	1	1	1	1	0	1.00
*Senior Administrative Assistant	46	2	2	2	2	2	0	2.00
Administrative Secretary	43	1	1	1	1	0	(1)	0.00
<i>Other Positions</i>	N/A	1	1	0	0	0	0	0.00
TOTAL, COMMUNITY DEVELOPMENT FUND		12	12	11	11	10	(1)	10.00
9-1-1 PHONE SYSTEM FUND								
Training Coordinator	82	1	1	1	1	1	0	1.00
Quality Assurance Coordinator	49	1	1	1	1	1	0	1.00
GIS Analyst	47	1	1	1	1	2	1	2.00
TOTAL, 9-1-1 PHONE SYSTEM FUND		3	3	3	3	4	1	4.00
PALMETTO LANDFILL FUND								
Assistant Solid Waste Manager	83	1	1	1	1	0	(1)	0.00
TOTAL, PALMETTO LANDFILL FUND		1	1	1	1	0	(1)	0.00

**SPARTANBURG COUNTY, SOUTH CAROLINA
FY 2009/10 RECOMMENDED OPERATING BUDGET**

	GRADE	FY 05/06	FY 06/07	FY 07/08	FY 08/09 BUDGET	FY 09/10 BUDGET	INC/DEC FY10 - 09	FY09/10 FTE
PARKS AND RECREATION COMM.								
Administration (09210)								
Director, Parks and Recreation	91		1	1	1	1	0	1.00
Administrative Services Coordinator	85		1	1	1	1	0	1.00
Marketing and Development Coordinator	82		0	1	1	1	0	1.00
IT Specialist	84		0	0	1	1	0	1.00
Senior Administrative Assistant	46		1	1	1	1	0	1.00
Administrative Secretary	43		1	1	1	1	0	1.00
Subtotal, Administration			4	5	6	6	0	6.00
PARKS AND RECREATION COMM.								
Maintenance (09211)								
Assistant Director of Facilities			0	1	1	0	(1)	0.00
Park Maintenance Technician I	44		2	2	3	11	8	11.00
Landscape/Facility Planner	83		0	0	1	1	0	1.00
Park Maintenance Technician II	46		7	7	6	7	1	7.00
Turfgrass Technician	41		3	3	3	0	(3)	0.00
Park Maintenance Technician III	44		2	2	2	2	0	2.00
Senior Service Person	41		8	18	8	11	3	6.00
Motor Equipment Operator I	Unclass		0	0	0	1	1	1.00
Service Person			8	0	10	0	(10)	0.00
Subtotal, Maintenance			30	33	34	33	(1)	28.00
County Recreation Centers (09215)								
Director of Recreation	85		1	1	1	1	0	1.00
Assistant Director of Recreation	84		1	1	1	1	0	1.00
Outdoor Recreation Coordinator	82		0	0	1	2	1	2.00
Special Events Coordinator	82		0	0	1	3	2	3.00
Recreation Center Director	82		5	5	5	2	(3)	2.00
50+ Program Coordinator	82		0	0	0	1	1	1.00
Assistant Youth Development Coordinator	82		0	0	0	1	1	1.00
Assistant Center Director	81		5	5	3	2	(1)	2.00
Playground Program Coordinator	Unclass		1	1	1	1	0	0.25
Playground Director	Unclass		13	13	13	13	0	3.25
Recreation Leader	42		6	6	6	5	(1)	2.50
Food Service Coordinator	Unclass		1	1	1	1	0	0.25
Senior Service Person	44		1	1	1	1	0	1.00
Service Person	40		1	1	1	1	0	1.00
Subtotal, Co. Recreation Centers			35	35	35	35	0	21.25
Athletics (09217)								
Director of Athletics	84		1	1	1	1	0	1.00
Assistant Director of Athletics	82		1	1	1	2	1	2.00
Youth Sports and Tournament Coordinator			0	0	1	0	(1)	0.00
Senior Service Person	41		2	2	2	2	0	0.50
Subtotal, Athletics			4	4	5	5	0	3.50
Soccer Complex (09220)								
Senior Service Person	Unclass		2	2	2	2	0	0.50
Subtotal, Soccer Complex			2	2	2	2	0	0.50

**SPARTANBURG COUNTY, SOUTH CAROLINA
FY 2009/10 RECOMMENDED OPERATING BUDGET**

	GRADE	FY 05/06	FY 06/07	FY 07/08	FY 08/09 BUDGET	FY 09/10 BUDGET	INC/DEC FY10 - 09	FY09/10 FTE
PARKS AND REC. COMM. (CONT.)								
Cleveland Park (09221)								
Cleveland Park Manager	83		1	1	1	1	0	1.00
Assistant Rec. Center Director			1	1	0	0	0	0.00
Senior Building Maintenance Mechanic	47		1	1	1	1	0	1.00
Park Site Manager	46		4	4	5	5	0	3.50
Crew Leader			1	1	0	0	0	0.00
Park Maintenance Technician I	44		4	4	5	5	0	5.00
Mini Train Conductor (PT)	Unclass		3	3	3	3	0	0.75
Subtotal, Cleveland Park			15	15	15	15	0	11.25
Recreation Projects (09230)								
Director of Facilities	85		1	1	1	1	0	1.00
Subtotal, Recreation Projects			1	1	1	1	0	1.00
TOTAL, PARKS AND REC COMM.		0	91	95	98	97	(1)	71.50
LOCAL HOSPITALITY TAX								
Sr. Hospitality Tax Clerk	45		0	0	2	2	0	2.00
Subtotal, Hospitality Tax			0	0	2	2	0	2.00
TOTAL, LOCAL HOSPITALITY TAX		0	0	0	2	2	0	2.00
WORKFORCE INVESTMENT BOARD								
Director, Workforce Investment Board	90	1	1	1	1	1	0	1.00
Career Source Center Coordinator		0	1	1	0	0	0	0.00
Associate Director of WIB	85	1	1	1	1	1	0	1.00
Senior Accountant	83	0	0	0	0	1	1	1.00
Events Specialist	48	1	1	1	2	1	(1)	1.00
One Stop Operations Manager		1	1	1	0	0	0	0.00
Chief Administrative Assistant	82	0	0	0	1	0	(1)	0.00
Workforce Specialist Coordinator	48	1	1	1	1	1	0	1.00
Employer Services Coordinator	46	1	1	1	2	0	(2)	0.00
Business Services Coordinator	47	0	1	1	0	2	2	2.00
Resource Center Coordinator		0	1	1	0	0	0	0.00
Program Coordinator		1	1	1	0	0	0	0.00
Senior Workforce Specialist		7	7	7	7	0	(7)	0.00
Workforce Specialist		5	5	5	7	0	(7)	0.00
Administrative Assistant		1	1	1	1	0	(1)	0.00
Accounting Technician		1	1	1	1	0	(1)	0.00
Administrative Secretary		1	1	1	1	0	(1)	0.00
Customer Service Representatives		0	2	2	0	0	0	0.00
Secretary		0	2	2	4	0	(4)	0.00
Other Positions	N/A	2	0	0	0	0	0	0.00
TOTAL, WORKFORCE INV. BOARD		24	29	29	29	7	(22)	7.00
TOTAL, OTHER FUNDS		259	359	375	374	350	(24)	284.86
TOTAL, ALL FUNDS		1,467	1,494	1,514	1,542	1,520	(22)	1,398.77

* Indicates one of the positions associated with this job title is a split and the salary is shared with another department/fund. A split position is only counted in their home department to prevent duplicate counts in the FY 09/10 Budget column. It is counted in both departments/funds in the FY09/10 FTE column. See split report on page AA18.

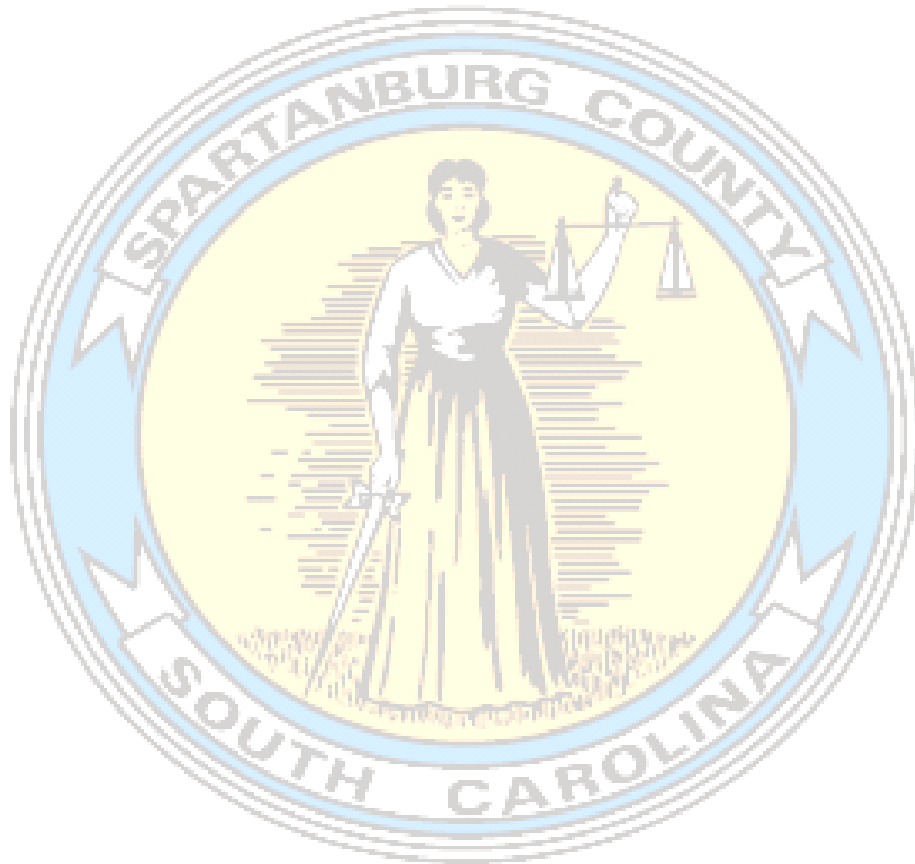
FY 2009/10 SPLITS

Assistant County Administrator	Home Department
50% County Administration, General Fund	
50% Administration, Solid Waste Fund	
Director of Public Works	Home Department
50% Public Works Administration, General Fund	
50% Administration, Solid Waste Fund	
Director of Operations Public Works	Home Department
70% Public Works Administration, General Fund	
30% Administration, Solid Waste Fund	
Director of Environmental Enforcement	Home Department
50% Environmental Enforcement, General Fund	
50% Environmental Enforcement, Solid Waste Fund	
Administrative Secretary	Home Department
50% Environmental Enforcement, General Fund	
50% Environmental Enforcement, Solid Waste Fund	
County Engineer	Home Department
50% Engineering, General Fund	
50% Administration, Storm Water Management	
Engineering Coordinator	Home Department
50% Engineering, General Fund	
50% Administration, Storm Water Management	
Development Coordinator	Home Department
50% Engineering, General Fund	
50% Administration, Storm Water Management	
Administrative Secretary	Home Department
34% Administration, Storm Water Management	
33% Roads and Bridges, General Fund	
33% C-FUNDS, Special Revenue Fund	
Sergeant	Home Department
50% Detention Facility, General Fund	
50% Detention, Special Revenue Fund	
Senior Administrative Assistant	Home Department
50% HUD Entitlement Funds, Community Development	
50% CDBG HUD Home, Community Development	

APPENDIX B

COUNTY FINANCIAL POLICIES

SPARTANBURG COUNTY, SOUTH CAROLINA
FY 2009/10 RECOMMENDED OPERATING BUDGET



SPARTANBURG COUNTY, SOUTH CAROLINA FINANCIAL POLICIES

PURPOSE

Primary among the responsibilities of the government of Spartanburg County to its citizens is the care of public funds and wise management of county finances while providing for the adequate funding of the services desired by the public and the maintenance of public facilities. These financial management policies, designed to ensure the fiscal stability of the government of Spartanburg County, South Carolina, shall guide the development and administration of the annual operating and capital budgets. These financial policies address revenues, cash management, expenditures, debt management, risk management, capital needs, and budgeting and management.

OBJECTIVES

- To protect the policy-making ability of County Council by ensuring that important policy decisions are not controlled by financial problems or emergencies.
- To enhance the policy-making ability of County Council by providing accurate information on program costs.
- To assist sound management of County government by providing accurate and timely information on financial condition.
- To provide sound principles to guide the important decisions of the County Council and of management which have significant fiscal impact.
- To set forth operational principles which minimize the cost of government, to the extent consistent with services desired by the public, and which minimize financial risk.
- To employ policies which prevent undue or unbalanced reliance on certain revenues, which distribute the costs of county government services as fairly as possible, and which provide adequate funds to operate desired programs.
- To provide essential public facilities and prevent deterioration of the County's public facilities and its capital plant.
- To protect and enhance the County's credit rating and prevent default on any debts.
- To insure the legal use of all County funds through a good system of financial security and internal controls.

ACHIEVING THESE OBJECTIVES

To achieve and maintain the aforementioned objectives, the Division of Management and Budget, at the direction of the County Administrator's Office, working with the County Council, will conduct an annual analysis of projected financial condition and key financial indicators. It is the focus of this analysis to:

- Identify the areas where the County is already reasonably strong in terms of protecting its financial condition;
- Identify existing or emerging problems in revenue sources, management practices, infrastructures conditions, and future funding needs;
- Forecast expenditure and revenue for the next 5 years, taking care to consider such external factors as state and federal actions, the bond market, and management options being explored and used by other local governments, as well as internal management actions taken during the last budget cycle and being examined for application.

REVENUE POLICIES

Statements dealing with taxes and the means whereby the County raises revenue to fund operations.

Revenue Policy #1: Fund Balance

To maintain an 'AA' County credit rating and meet seasonal cash flow shortfalls, the budget shall provide for an anticipated undesignated fund balance between 10% and 15% for general government and enterprise fund types, of estimated annual revenues. The fund balance shall be exclusive of all reserves not anticipated to be readily available for use in emergencies and contingencies.

- Should the fund balance fall below 10% of expenditures, the County Administrator shall prepare and submit a plan for expenditure reductions and/or revenue increases to the County Council via the Finance Committee.
- In the event the fund balance is above 15%, the difference may be used to fund the following activities:
 - one-time capital expenditures which do not increase ongoing County costs;
 - other one-time costs; and
 - ongoing or new County programs, provided such action is considered in the context of council approved multi-year projections of revenue and expenditures.
- Generally, the fund balance levels are dictated by:
 - cash flow requirements to support operating expenses;
 - relative rate stability from year to year for enterprise funds;
 - susceptibility to emergency or unanticipated expenditure;
 - credit worthiness and capacity to support debt service requirements;
 - legal or regulatory requirements affecting revenues, disbursements, and fund balances; and
 - reliability of outside revenues.
- If, at the end of a fiscal year, the fund balance falls below 10%, then the County shall rebuild the balance within one year.

Revenue Policy #2: Contingency

- To help maintain services during short periods or economic decline and meet emergency conditions, in addition to the Fund Balance, the budget shall provide for a contingency. All general government and enterprise fund types shall maintain a contingency. The contingency shall also be exclusive of all reserves not anticipated to be readily available for use in emergencies. The contingency is established to provide for nonrecurring unanticipated expenditures, or to meet small increases in service delivery costs. The contingency reserve will be built by using 10% of the annual increase in unreserved, undesignated funds.
- Contingencies should be utilized to avoid large tax rate increases from one year to the next. Where correction of a fund balance deficit causes the contingency to fall, a gradual correction of the problem over a two-year period is preferable to a one-time jump in tax rates.

**SPARTANBURG COUNTY, SOUTH CAROLINA
FY 2009/10 RECOMMENDED OPERATING BUDGET**

Revenue Policy #3: Sources of Revenue

- The County will strive to maintain a diversified and stable revenue system to shelter the government from short-run fluctuations in any one-revenue source and ensure its ability to provide ongoing service.
- Restricted revenue shall only be used for the purpose intended and in a fiscally responsible manner. Programs and services funded by restricted revenue will be clearly designated as such.
- A balance will be sought in the revenue structure between the proportions of fluctuating and stable revenues. All sources of revenue authorized by the South Carolina Code of Laws may be sought to achieve the desirable balance.
- Revenues sources will be examined during the annual budget process. A five (5) year proforma shall be developed to ensure that projected future revenues meet projected future expenditures.
- In preparing the proposed budget, the Management and Budget Division, shall make recommendations to the County Administrator regarding options to reduce the County's reliance on property tax revenue.

Revenue Policy #4: Revenue Collection

- The County shall strive to achieve a current property tax collection rate of not less than 98%.

Revenue Policy #5: Fees-Licenses, Permits, Misc. Items

- All fees established by Spartanburg County for licenses, permits, fines, and other miscellaneous charges shall be set to recover a designated portion of the County's expense in providing the attendant service. These fees shall be reviewed annually. A revenue manual listing all such fees and charges of the County shall be maintained by the Management and Budget Division.

Policy #6: Grants/Intergovernmental Funds

- The County shall aggressively pursue all grant opportunities; however, before accepting grants, the County will consider the current and future implications of both accepting and rejecting the monies. Future funding obligations as required by grant requirements must be decided at grant acceptance. The County shall seek grants and other funding opportunities which provide maximum leverage of tax supported monies. Further, the County shall seek to minimize grant funded commitments requiring recurring fiscal expenditures.

Revenue Policy #7: Gifts, Donations and Bequests

- Prior to acceptance, all gifts, donations and/or bequests given to the County for the use of any of its departments or divisions will be evaluated by the appropriate parties to determine what, if any, obligations are to be placed upon the County. Gifts and bequests will be considered as "over and above" basic County appropriations.
- Gifts and donations shall be used solely for the purpose intended by the donor. Unrestricted gifts will be expended in the manner and for the purposes authorized by County Council.

**SPARTANBURG COUNTY, SOUTH CAROLINA
FY 2009/10 RECOMMENDED OPERATING BUDGET**

Revenue Policy # 8: Operating Transfers

- To the maximum extent feasible and appropriate, General Fund transfers to other funds shall be defined as payments intended for the support of specific programs or services. Amounts not needed to support such specific program or service expenses shall revert to the General Fund's fund balance, unless Council direction establishing the transfer for other items is enacted. Should the fund accumulate an unexpected unencumbered balance, this excess shall be used first to repay the advance. At the time of closing out the fund, all assets of the fund revert to the General Fund, not contrary to any other applicable Federal, State or local law.

OPERATING BUDGET POLICIES

Statements dealing with the expenditures of the operating budget

Operating Budget Policy #1: Operating Budget – Pay-As-You-Go

- The County shall attempt to conduct its operations on a pay-as-you-go basis from existing or foreseeable revenue sources. The control of costs will be emphasized. Achieving pay-as-you-go requires the following practices: current operations, maintenance and depreciation costs to be funded with current revenues, direct and indirect costs of services must be fully identified, and sound and expenditures forecasts must be prepared.
- The County Administrator shall annually prepare a full cost allocation plan to provide accurate, complete estimates of service costs.

Operating Budget Policy #2: Budget Performance Reporting

- The County Administrator shall submit a quarterly report comparing actual revenues and expenditures with budgeted revenue and expenditures.
- Where practical, County departments shall develop and employ performance measures and/or benchmarks with selected counties to be included in the budget.

Operating Budget Policy #3: Maintenance, Repair & Replacement

- All equipment replacement and maintenance needs for the next five years will be projected and the projection will be updated each year.
- Replacement of capital outlay items shall be timed at fairly stable intervals so as not to spend excessively in one year and restrictively in the next.

Operating Budget Policy #4: Maintenance of Capital Assets

- The budget should provide sufficient funds for the regular repair and maintenance of all County of Spartanburg capital assets.
- Future maintenance needs for all new capital facilities will be fully costed out.

**SPARTANBURG COUNTY, SOUTH CAROLINA
FY 2009/10 RECOMMENDED OPERATING BUDGET**

Operating Budget Policy #5: Personnel Services

- Spartanburg County shall strive to pay prevailing market rates of pay to its employees. Prevailing market rate is defined to include both salary and fringe benefit levels.
- In establishing pay rates, a cost analysis or rate increase will be conducted and shall include the effect of such increases on the County's share of related fringe benefits and unfunded liabilities (including non-salary related benefits).
- Long term costs of changes in benefit packages shall be estimated and fully disclosed to the Council before implementation and annual wage adjustments are affirmed.

CAPITAL IMPROVEMENT POLICIES

Polices relating to the five-year capital improvement program and special funds necessary to address particular needs of the Spartanburg County community

Capital Improvement Policy #1: Capital Improvement Plan

- A five-year Capital Improvement Plan shall be developed and presented annually by staff in accordance with the Capital Improvement Program Policies, and approved by the County Council. This plan shall contain all capital improvements from all funds and departments of county government. The first year of the plan shall constitute the next year's capital budget.
- A high priority shall be placed on replacement of capital improvements when such improvements have deteriorated to the point of becoming hazardous, incur high maintenance costs, are negatively affecting property values, and/or are no longer functionally serving their intended purposes.
- Capital improvements constructed in the County shall be based on construction standards which minimize construction costs, while assuring that accepted useful life minimum maintenance costs will result.

Capital Improvement Policy #2: Capital Improvement Financing

- Within the limitation of existing law, various funding sources may be utilized for capital improvements. Capital projects shall not be dictated by the nature of funding available except to the extent that the projects meet an initial test of being required to achieve County goals and to the extent that projects must be placed in priority dictated by the nature of funds available.
- Upon completion of capital projects, the Finance Department shall certify any unspent funds from the project, and such funds shall revert to the Capital Project Reserve as appropriate. Unspent capital project funds shall be reported to the County Council through the Quarterly Operating Report. The County Administrator shall include in the annual budget and capital improvement program recommendations to dispose of unspent capital project funds. In no case shall projects incur a funding deficit without the express approval of the County Council.

**SPARTANBURG COUNTY, SOUTH CAROLINA
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INVESTMENT POLICIES

This investment policy applies to all monetary assets of the government of Spartanburg County and as managed by the Spartanburg County Treasurer.

Whenever there is an available cash balance in the County treasury that is more than sufficient to meet the current expenditures properly payable, the County should invest such portion of funds as is expedient. Safety of principal is the foremost objective of the investment program. Investments shall be undertaken in a manner that seeks to ensure the preservation of capital as prescribed in Section 12-45-220 of the South Carolina Code of Laws.

The investment portfolio shall remain sufficiently liquid to meet all operating requirements that may be reasonably anticipated. This is accomplished by structuring the portfolio so that securities mature concurrent with cash needs to meet anticipate demands. Full collateralization of the entire portfolio is required.

The investment portfolio shall be designed with the objective of attaining a market rate of return throughout budgetary and economic cycles, taking into account the investment risk constraints and liquidity needs. Return of investment is of secondary importance compared to the safety and liquidity objectives described above.

ACCOUNTING POLICIES

Policies relating to the procedures that the County utilizes in accounting for its financial transactions

Accounting Policy #1: Accounting System and Standards

- The County's accounting and reporting system shall demonstrate the following characteristics:
 - Reliability;
 - Accuracy;
 - Consistency;
 - Responsiveness; and
 - Conformity with all legal requirements.
- The County's accounting system shall be maintained in such a way so as to conform with the generally accepted accounting principles established by the Governmental Accounting Standards Board, State of South Carolina and Federal laws, and result in an unqualified opinion by the County's independent auditor.
- The County shall annually prepare and publish, no later than December 30 of each year, a comprehensive annual financial report (CAFR) prepared in conformity with generally accepted accounting principles.
- The Government Finance Officers Association Certificate of Achievement for Excellence in Financial Reporting shall be pursued annually.

Accounting Policy #2: Collateralization of Demand Deposit Accounts

All demand deposit bank accounts under the authority of Spartanburg County will be required to be adequately collateralized to the extent that the balance exceeds the \$100,000 limit covered by FDIC insurance. Pledged collateral should be held either in a Federal Reserve pledge account, or by an

**SPARTANBURG COUNTY, SOUTH CAROLINA
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independent third-party institution that is the agent of Spartanburg County. Pledged collateral should be held in the name of Spartanburg County.

Accounting Policy # 3: Cash Handling Policy

The establishment of strong internal controls for cash collections is necessary to prevent mishandling of funds and to safeguard against loss. Strong internal controls are also designed to protect employees from inappropriate charges of mishandling funds by defining his/her responsibilities in the cash handling process. Cash is considered to be any type of payment for goods or services including: coin, checks, money orders, credit cards and electronic funds transfers. All Spartanburg County departments receiving cash, including elected officials' offices, should have the following procedures in place:

- Proper accounting for cash as it is received.
- Adequate separation of duties with regard to cash receipts.
- Adequate safeguards for handling and storing cash.
- Approval of any voided cash receipts.
- Timely deposit of cash directly with the Spartanburg County Treasurer or in a departmental bank account.
- Timely notification of the Spartanburg County Internal Auditor of any changes in cash handling procedures.

Cash handling procedures are subject to audit by the Spartanburg County Internal Auditor and external audit firms.

DEBT POLICIES

Policies relating to the long-term financing of the County's Capital Improvement Program

Debt Policy #1: Use of Debt Financing

- The government of Spartanburg County, South Carolina shall only use long term debt for capital projects that cannot be financed out of current revenues within the Revenue Policy guidelines. Further debt financing shall generally be limited to one-time capital improvements projects and only under the following circumstances:
 - when the project's useful life will exceed the term of the financing;
 - when project revenue or specific resources will be sufficient to service the debt; and,
 - when the project will benefit the citizens of Spartanburg County.
- Debt financing shall not be considered appropriate for:
 - current operating and maintenance expenses; and
 - any recurring purpose.

Debt Policy #2: Limits on Issuance of Debt

- Outstanding general obligation indebtedness of the County, other than enterprise revenue backed bonds, shall not exceed the percentage of the assessed value of the taxable property within Spartanburg County as permitted by the South Carolina Constitution.

**SPARTANBURG COUNTY, SOUTH CAROLINA
FY 2009/10 RECOMMENDED OPERATING BUDGET**

Debt Policy #3: Self-Imposed/Council Limits on Issuance on Debt

- Except for the enterprise funds, debt service for long-term issues (greater than five years) shall not exceed 15% of the combined operating and capital budgets.

Debt Policy #4: Leasing

- Lease purchase shall be considered only when the useful life of the item is equal to or greater than the length of the lease.

Debt Policy #5: Rating Agency Relationship

- The County shall maintain good communication with bond rating agencies about its financial condition. The County will follow a policy of full disclosure on bond prospectus.

Debt Policy #6: Debt Management Plan

- A Comprehensive Debt Management Plan shall be developed and presented to County Council annually by staff, encompassing all debt of the County and including, but not limited to:
 - a detailing of the sources of funding for all debt,
 - current and future debt capacity analysis,
 - issues to be addressed for sound debt management, and
 - reporting as to the County's compliance with its debt policies.

Debt Policy #7: Economic Development Bonds

The County shall strive to promote the economic welfare of the citizens of Spartanburg County by providing employment opportunities and a diverse industrial base. The County shall utilize the following financing methods for industrial development:

- Industrial Revenue Bonds and the Jobs – Economic Development Authority Act.
- Fee in Lieu of Tax agreements.
- Special Source Revenue Bonds for multi-jurisdiction industrial/business parks or fee in lieu of taxes transaction for the acquisitions of land, buildings, and improvements or the expansion of an existing project.

Adopted by Spartanburg County Council 5/19/03

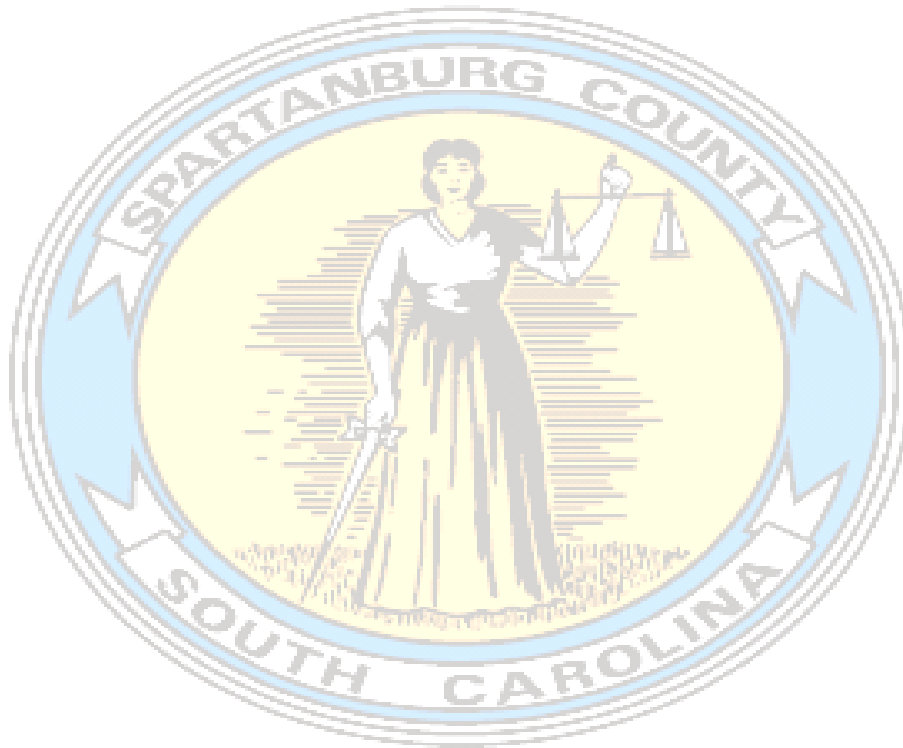
APPENDIX C

TEN-YEAR HISTORIES

All information in the section comes from the following sources:

2008 Spartanburg County Comprehensive Annual Financial Report (CAFR)
FY 2008/09 Spartanburg County Operating Budget Document
FY 2009/10 Spartanburg County Recommended Operating Budget Document

SPARTANBURG COUNTY, SOUTH CAROLINA
FY 2009/10 RECOMMENDED OPERATING BUDGET



**SPARTANBURG COUNTY, SOUTH CAROLINA
FY 2009/10 RECOMMENDED OPERATING BUDGET**

**Spartanburg County, South Carolina
Revenue and Expenditures - Budget / Actual
General Fund**

	Last Ten Fiscal Years										
	2010 Budget	2009 Budget	2008 Actual	2008 Budget	2007	2006	2005	2004	2003	2002	2001
REVENUES											
Current Property Taxes	\$ 45,615,000	\$ 42,052,000	\$ 37,384,578	\$ 37,831,327	\$ 35,793,006	\$ 38,052,163	\$ 37,740,055	\$ 37,283,193	\$ 35,549,320	\$ 36,093,559	\$ 35,209,995
Other Taxes	5,878,000	6,434,200	5,798,961	6,167,000	5,057,654	4,844,852	5,950,533	4,812,994	4,649,591	4,556,999	4,265,846
Delinquent Taxes	3,875,000	3,456,600	3,072,957	3,000,000	2,922,444	3,538,425	2,706,517	2,815,837	3,739,835	1,825,461	1,981,693
Permits	776,000	977,000	932,700	970,000	872,616	961,210	928,083	882,107	781,637	686,249	744,829
Fines	3,450,000	3,725,000	3,921,088	3,525,000	2,977,123	3,001,388	2,813,431	3,289,348	3,138,194	3,559,395	3,534,878
Fees	8,850,120	9,661,350	8,807,054	9,133,314	8,657,101	8,738,129	7,928,460	7,971,292	6,292,694	5,467,206	4,849,381
Interest	430,000	2,400,000	1,527,540	2,200,000	3,049,111	2,283,721	1,226,166	267,395	12,639,282	900,724	2,861,210
State Aid / Grants	14,332,400	17,747,000	16,640,098	15,586,000	14,852,575	13,617,554	12,941,564	12,569,844	12,433,351	12,639,282	13,024,296
Federal Aid / Grants	222,780	410,000	354,629	972,980	628,676	1,140,380	901,390	821,927	1,362,926	900,513	714,106
Miscellaneous	2,618,000	2,867,000	3,687,069	2,695,500	2,466,938	2,649,580	2,492,520	2,225,565	2,124,117	2,487,284	2,044,271
Fund balance appropriated	(2,250,000)	336,650	-	-	-	-	-	-	-	-	-
Lease proceeds	-	-	-	-	3,275,368	-	-	-	-	-	-
Transfers	1,515,700	485,000	1,839,513	383,508	815,437	892,999	1,243,663	840,105	817,774	1,242,740	1,376,638
Total revenues	85,313,000	90,552,000	83,986,187	82,564,629	81,368,049	79,721,001	76,873,382	73,789,607	71,679,706	70,359,412	70,307,143
EXPENDITURES											
Current:											
General government	19,869,606	20,733,767	18,518,093	17,995,831	16,088,793	15,257,660	14,421,713	14,014,638	13,921,452	14,252,980	13,728,014
Public Safety	39,694,636	41,418,254	42,719,051	38,798,628	39,541,832	37,282,058	33,609,889	32,773,098	30,155,598	30,133,160	29,054,812
Roads	3,673,113	4,749,700	4,727,614	4,564,070	6,249,394	6,079,563	5,423,201	4,861,787	5,022,640	5,496,442	7,719,441
Sanitation	1,514,339	1,461,765	1,440,482	1,370,070	1,149,264	867,276	826,834	915,430	810,061	881,787	776,095
Health & welfare	3,820,466	4,079,975	3,019,537	4,043,017	3,619,725	3,789,776	3,956,620	3,890,471	3,854,108	4,114,272	5,274,334
Community & economic development	-	-	-	-	-	-	-	-	-	-	-
Culture & recreation	266,150	266,150	265,312	265,280	318,656	3,826,553	3,990,974	4,490,571	4,519,728	5,704,667	4,567,062
Conservation	36,536	36,840	36,532	36,420	34,961	33,327	31,029	25,288	31,479	43,208	39,852
Judicial	12,403,122	12,826,136	11,943,334	11,952,097	11,012,449	10,420,921	10,117,165	9,692,668	9,030,987	9,263,689	8,111,044
Buildings	3,294,427	3,344,355	3,371,670	3,158,850	2,660,255	1,864,796	1,705,515	1,663,354	1,746,632	1,779,795	1,571,562
Other	-	-	-	-	-	-	-	-	200	1,000	1,000
Transfers out	(740,602)	(1,635,060)	(1,685,258)	(2,622,060)	(3,848,391)	(1,002,922)	(647,159)	(581,870)	(1,311,474)	(1,702,641)	(464,692)
Debt service:											
Principal	-	-	-	-	-	-	-	-	-	-	-
Interest & fees	-	-	-	-	-	-	-	-	-	-	-
Total expenditures	85,312,997	90,552,002	87,726,883	84,806,323	84,523,720	80,424,852	74,730,099	72,909,175	70,404,359	73,373,641	71,730,558
Net change in fund balance - Actual	3	(2)	(3,760,696)	(2,241,694)	(3,155,671)	(703,851)	2,143,283	880,432	1,275,347	(3,014,229)	(1,423,415)
- Budget	2,250,000	(336,650)	-	-	-	-	-	-	-	-	-
Fund balances at beginning of year	11,216,532	11,553,184	15,313,880	-	18,469,549	19,173,398	17,030,123	16,149,690	14,874,349	17,888,579	19,311,995
Fund balances at end of year	\$ 13,466,535	\$ 11,216,532	\$ 11,553,184	\$ (2,241,694)	\$ 15,313,878	\$ 18,469,547	\$ 19,173,406	\$ 17,030,122	\$ 16,149,696	\$ 14,874,350	\$ 17,888,580

**SPARTANBURG COUNTY, SOUTH CAROLINA
FY 2009/10 RECOMMENDED OPERATING BUDGET**

**Spartanburg County, South Carolina
General Fund
Schedule of Revenues, Expenditures, and Changes in Fund Balance
For the fiscal years ending June 30, 2010 - 2001**

	2010 Budget	2009 Budget	2008	2007	2006	2005	2004	2003	2002	2001
REVENUES:										
Taxes	\$55,322,000	\$51,896,800	\$46,208,244	\$43,727,467	\$46,390,730	\$46,354,232	\$44,880,889	\$43,892,979	\$42,438,954	\$41,402,320
Permits, fines, and fees	9,191,500	10,338,500	9,952,643	9,171,203	9,592,842	8,874,181	9,300,939	8,149,863	7,979,138	7,527,061
Intergovernmental:										
Federal	2,363,000	2,647,000	2,473,475	2,667,792	2,852,329	2,525,646	2,457,079	2,378,825	1,660,508	1,392,730
State	14,286,400	17,703,000	16,635,063	14,864,401	13,626,038	12,863,611	12,604,332	12,494,699	12,643,884	13,020,673
Local	1,974,400	1,998,050	1,877,672	1,443,176	1,452,219	1,350,997	1,213,617	1,033,143	1,093,258	963,745
Interest	430,000	2,400,000	1,527,540	3,049,111	2,285,123	1,228,081	269,412	800,254	930,774	2,565,097
Miscellaneous	2,480,000	2,747,000	3,452,037	2,354,094	2,665,721	2,432,971	2,223,234	2,112,149	2,370,156	2,058,879
Total revenues	86,047,300	89,730,350	82,126,674	77,277,244	78,865,002	75,629,719	72,949,502	70,861,932	69,116,672	68,930,505
EXPENDITURES:										
General government:										
County Delegation	66,787	61,519	57,804	56,853	52,645	49,702	52,017	48,465	48,610	46,498
County Council	367,802	376,990	318,012	290,809	312,654	290,920	311,937	254,289	253,566	278,920
County Administrator	495,062	490,975	476,001	445,956	398,318	374,662	393,345	474,986	511,744	465,550
Budget Management	333,066	316,176	292,082	265,871	165,099	139,061	156,416	148,294	166,378	79,565
Transportation Planner	-	-	-	-	-	-	-	-	39,000	-
Legal Services	271,400	280,607	267,031	289,070	263,746	253,265	244,501	249,177	250,427	236,863
Human Resources	662,593	492,903	520,849	390,154	372,800	354,372	357,112	355,405	364,796	378,927
Register of Deeds	1,608,266	1,835,720	2,124,056	664,202	787,349	723,071	717,449	719,476	751,428	727,906
Registration and Elections	718,177	797,328	797,699	590,512	576,617	567,458	469,988	578,474	468,679	503,116
Records Management	-	-	(3,106)	776,800	414,250	352,691	512,467	354,934	307,605	320,865
Veterans Affairs	312,023	312,447	288,845	280,975	283,296	266,987	190,868	268,832	165,125	235,045
Building & Fire Services	1,222,987	1,213,669	1,179,739	1,125,608	1,272,779	1,408,142	1,352,572	1,365,311	1,511,064	1,229,960
Development Standards	-	-	-	-	-	-	-	-	-	-
Auditor (tax rolls)	1,007,213	975,772	963,563	860,406	811,413	735,488	713,589	704,259	722,160	697,179
Treasurer	978,828	955,539	906,514	827,091	739,679	725,821	761,765	700,269	739,763	702,302
Internal Auditor	193,468	172,856	160,298	163,976	152,599	132,863	143,491	124,493	124,116	123,843
Assessor	2,311,555	2,450,823	2,444,602	2,103,158	2,188,810	1,841,542	1,975,612	1,909,034	1,817,017	1,858,533
Information Technologies	1,269,677	1,256,490	1,023,445	930,702	863,069	825,697	780,800	849,325	860,593	892,344
Geographic Information Systems	413,112	522,382	450,968	373,887	134,571	-	-	-	-	-
Delinquent Tax	1,130,751	541,518	493,733	372,089	344,945	338,583	331,298	324,495	303,418	308,613
Finance	636,850	597,054	577,133	554,745	525,771	498,140	483,421	472,561	504,158	497,947
Purchasing	208,345	210,623	192,060	172,760	135,954	128,621	135,042	117,912	117,912	139,077
Economic Development	162,201	342,570	282,565	282,565	284,465	331,280	256,280	338,480	313,480	313,480
Planning & Development	1,211,381	1,085,824	974,190	946,285	1,018,181	967,631	902,860	796,806	919,907	879,324
Non-departmental	4,288,062	5,443,982	3,784,010	3,324,319	3,158,650	3,115,716	2,771,808	2,765,030	2,992,034	2,812,157
Total General Government	19,869,606	20,733,767	18,518,093	16,088,793	15,257,660	14,421,713	14,014,638	13,921,452	14,252,980	13,728,014
Recreation & culture:										
Recreation:										
Special Projects	-	-	-	-	307,932	327,711	326,073	253,111	220,024	215,522
Special Events	-	-	-	-	-	-	-	-	-	-
Administration	-	-	-	-	266,957	240,290	242,813	193,401	230,349	243,809
Park Maintenance	-	-	-	30,725	1,036,747	942,934	1,071,197	1,137,816	1,426,219	1,292,685
Cleveland Park	-	-	12,091	-	489,740	472,961	412,219	372,190	-	-
Pools	-	-	-	-	-	6,555	25,930	26,753	37,118	98,267
Paddle Boats	-	-	-	-	-	-	-	-	-	-
City Centers	-	-	-	-	15	392,003	717,906	827,528	820,164	836,615
County Centers	-	-	-	-	767,892	719,866	702,990	741,843	733,683	764,982
Swim Center	-	-	-	-	-	151,060	282,049	289,627	283,837	322,506
Athletics	-	-	32	10,560	248,452	252,456	260,907	160,244	164,314	241,361
Train	-	-	-	-	-	-	-	-	-	45
DSS Summer Lunch Program	-	-	-	-	27,555	31,653	27,640	32,191	27,592	25,732
Soccer Complex	-	-	-	-	61,634	44,336	51,512	57,926	76,336	77,124
County Projects	-	-	-	-	354,349	144,539	104,725	154,312	1,381,610	157,909
Historical Association Museum	39,150	39,150	39,150	39,150	39,150	37,980	37,980	39,150	52,200	52,200
Arts Partnership	227,000	227,000	226,130	226,130	226,130	226,630	226,630	233,636	251,221	238,305
Total Recreation & Culture	266,150	266,150	265,312	318,656	3,826,553	3,990,974	4,490,571	4,519,728	5,704,667	4,567,062
Judicial:										
Clerk of Court	2,385,265	2,521,919	2,111,318	2,064,436	1,939,618	1,921,986	1,906,995	1,775,023	1,784,662	1,717,043
Probate Court	1,103,639	1,077,940	1,050,023	1,022,397	934,589	853,767	806,218	760,782	789,470	763,737
Master-in-Equity	365,733	367,347	357,930	345,860	327,183	311,642	312,783	297,124	290,083	275,758
Public Defender	1,467,483	1,595,418	1,523,596	1,247,260	1,141,674	1,121,401	928,277	842,956	909,751	832,024
District Magistrates	688,381	688,732	654,030	599,846	584,771	586,421	546,086	488,689	472,600	550,767
Magisterial Court	2,464,662	2,550,468	2,461,508	2,293,139	2,157,145	2,146,491	2,099,997	1,919,579	1,976,926	1,552,480
Drug Court	-	-	-	-	-	-	-	155,350	-	-
Circuit Solicitor	3,385,588	3,513,738	3,298,185	2,979,859	2,913,428	2,785,210	2,694,412	2,411,684	2,654,991	2,056,699
Victim/witness Program	163,764	151,766	147,207	136,325	128,792	114,403	121,247	114,403	113,806	107,582
Pretrial - Adult	275,404	254,606	249,175	239,358	223,498	206,734	206,640	196,480	201,408	184,310
Pretrial - Juvenile	103,203	104,202	90,362	83,969	70,223	69,110	71,013	68,917	69,992	70,644
Total Judicial	12,403,122	12,826,136	11,943,334	11,012,449	10,420,921	10,117,165	9,692,668	9,030,987	9,263,689	8,111,044

**SPARTANBURG COUNTY, SOUTH CAROLINA
FY 2009/10 RECOMMENDED OPERATING BUDGET**

**Spartanburg County, South Carolina
General Fund
Schedule of Revenues, Expenditures, and Changes in Fund Balance
For the fiscal years ending June 30, 2010 - 2001**

	2010 Budget	2009 Budget	2008	2007	2006	2005	2004	2003	2002	2001
Public safety:										
Communications - Repair & Maintenance	226,126	245,328	231,244	219,537	208,754	182,282	201,918	190,396	171,327	173,091
Communications - Dispatching	3,192,586	3,326,205	3,031,058	3,002,504	2,896,933	2,463,641	2,230,370	2,079,327	1,966,700	1,949,112
Communications - County Costs	351,052	386,989	378,702	377,444	312,004	302,044	300,682	294,381	311,526	300,151
Criminal Justice Information System	-	-	-	-	-	-	-	-	-	159,305
Sheriff	21,087,759	22,029,510	22,518,824	21,018,782	19,265,280	17,586,165	17,012,815	15,792,321	16,228,225	14,985,000
Coroner	828,720	859,362	1,021,725	845,553	874,412	705,269	723,057	713,547	610,251	617,456
Detention Facilities	12,996,203	13,461,869	14,848,445	12,969,638	11,892,469	10,957,757	10,873,611	9,295,473	9,164,838	8,680,989
New Detention Facility Maintenance	-	-	-	(1,365)	590,501	519,654	507,104	462,062	444,186	450,617
Local Law Enforcement Grant	-	-	2,738	65,032	123,544	243,406	89,831	773,779	465,182	514,940
Fire Marshal	-	-	-	-	169	-	-	-	-	173,903
Volunteer Fire Departments	446,750	446,750	34,557	384,798	594,013	206,696	354,741	201,986	364,505	599,146
Emergency Services Academy	203,318	239,726	229,132	249,858	210,349	236,306	173,936	180,372	180,537	212,774
National Guard Units	-	-	-	-	-	-	-	4,000	4,000	-
Emergency Preparedness Office	218,356	237,025	230,553	230,582	171,934	167,187	288,620	146,733	200,580	199,314
Haz Mat Team	143,766	185,490	192,073	179,469	121,696	39,482	16,413	21,221	21,303	39,014
Total Public Safety	39,694,636	41,418,254	42,719,051	39,541,832	37,262,058	33,609,889	32,773,098	30,155,598	30,133,160	29,054,812
Roads:										
Public Works - Engineering & Constr.	332,785	452,879	373,259	404,642	376,738	357,634	575,512	585,065	595,715	710,000
Public Works - Administration	150,035	154,471	150,076	177,639	133,384	125,331	125,835	70,228	75,946	-
Public Works - Road Maintenance	3,190,293	4,142,350	4,204,279	5,667,113	5,569,441	4,940,236	4,160,440	4,367,347	4,824,781	7,009,441
Total Roads	3,673,113	4,749,700	4,727,614	6,249,394	6,079,563	5,423,201	4,861,787	5,022,640	5,496,442	7,719,441
Sanitation:										
Animal Control	1,514,339	1,461,765	1,440,482	1,149,264	867,276	826,834	915,430	810,061	881,787	776,095
Total Sanitation	1,514,339	1,461,765	1,440,482	1,149,264	867,276	826,834	915,430	810,061	881,787	776,095
Health & welfare:										
Indigent Care Services	871,125	937,513	928,880	930,500	863,676	726,860	737,236	876,203	969,072	923,767
Emergency Medical Services	1,709,648	1,733,562	718,504	1,325,877	1,514,735	1,856,526	1,834,140	1,526,808	1,636,626	2,814,824
Transportation Service Bureau	48,500	48,500	50,514	51,902	53,669	56,135	56,297	58,998	63,617	101,686
Mountainview Nursing Home	105,843	103,980	104,340	101,620	101,620	101,620	101,620	104,500	104,500	110,000
Area Mental Health	365,600	365,600	351,433	336,944	337,053	367,059	345,141	350,711	331,297	346,820
Health Department	270,000	270,000	270,000	275,990	287,652	273,617	267,523	300,279	305,101	304,520
Rescue Squads	125,750	154,500	154,546	155,572	149,221	138,639	135,623	142,791	151,034	145,645
Department of Social Services	135,000	140,000	135,000	135,000	135,000	116,810	116,810	120,463	135,826	131,659
Senior Centers	89,000	231,320	231,320	231,320	272,150	245,894	222,621	294,178	325,850	304,064
Girls Home	35,000	30,000	22,000	22,000	22,000	20,460	20,460	21,089	28,889	28,889
Boys Home	65,000	65,000	53,000	53,000	53,000	53,000	53,000	58,088	62,460	62,460
Total Health & Welfare	3,820,466	4,079,975	3,019,537	3,619,725	3,789,776	3,956,620	3,890,471	3,854,108	4,114,272	5,274,334
Buildings:										
Human Resource Center	-	-	-	(1,858)	416,640	356,418	306,184	265,907	260,308	236,559
Community Services (Dent) Building	-	-	-	-	92,950	58,785	57,703	51,491	46,333	1,844
County Judicial Center	-	-	-	(4,459)	806,537	810,873	765,209	897,277	907,717	747,623
County Administrative Building	-	-	-	(3,419)	502,039	437,997	496,776	488,240	522,972	474,088
Library Street Building	-	-	-	-	46,352	41,442	37,482	43,717	42,465	111,448
County Buildings	3,294,427	3,344,355	3,371,670	2,669,991	20,278	-	-	-	-	-
Total Buildings	3,294,427	3,344,355	3,371,670	2,660,255	1,884,796	1,705,515	1,663,354	1,746,632	1,779,795	1,571,562
Conservation:										
County Extension Office	1,460	1,460	1,460	1,460	1,460	1,460	1,460	1,500	3,000	3,000
Soil & Water Conservation	35,076	35,380	35,072	33,501	31,867	29,569	23,828	29,979	40,208	36,852
Total Conservation	36,536	36,840	36,532	34,961	33,327	31,029	25,288	31,479	43,208	39,852
Other:										
Higher Education	-	-	-	-	-	-	-	200	1,000	1,000
Capital Outlay	-	-	-	-	-	-	-	-	-	-
Debt Service:										
Principal	-	-	-	-	-	-	-	-	-	400,578
Interest	-	-	-	-	-	-	-	-	-	22,072
Total Other	-	-	-	-	-	-	-	200	1,000	423,650
Total Expenditures	84,572,395	88,916,942	86,041,625	80,675,329	79,421,930	74,082,940	72,327,305	69,092,885	71,671,000	71,265,866
Excess (deficiency) of revenues over (under) expenditures	1,474,905	813,408	(3,914,951)	(3,398,085)	(556,928)	1,546,779	622,197	1,769,047	(2,554,328)	(2,335,361)
OTHER FINANCING SOURCES (USES)										
Transfers in	1,515,700	485,000	1,839,513	815,437	855,999	1,243,663	840,105	817,774	1,242,740	1,376,638
Transfers out	(740,602)	(1,635,060)	(1,685,258)	(3,848,391)	(1,002,922)	(647,159)	(581,870)	(1,311,474)	(1,702,641)	(464,692)
Capital lease proceeds	-	-	-	3,275,368	-	-	-	-	-	-
Total other financing sources (uses)	775,098	(1,150,060)	154,255	242,414	(146,923)	596,504	258,235	(493,700)	(459,901)	911,946
Net change in fund balance	2,250,003	(336,652)	(3,760,696)	(3,155,671)	(703,851)	2,143,283	880,432	1,275,347	(3,014,229)	(1,423,415)
Fund balances at beginning of year	11,216,532	11,553,184	15,313,880	18,469,549	19,173,398	17,030,123	16,149,690	14,874,349	17,888,579	19,311,995
Fund balances at end of year	\$13,466,535	\$11,216,532	\$11,553,184	\$15,313,878	\$18,469,547	\$19,173,406	\$17,030,122	\$16,149,696	\$14,874,350	\$17,888,580

**SPARTANBURG COUNTY, SOUTH CAROLINA
FY 2009/10 RECOMMENDED OPERATING BUDGET**

**Spartanburg County, South Carolina
Statement of Revenues, Expenditures, and Changes in Fund Balances
General Fund
Last Ten Fiscal Years**

	2010 Budget	2009 Budget	2008	2007	2006	2005	2004	2003	2002	2001
REVENUES										
Taxes	\$ 55,322,000	\$ 51,896,800	\$ 46,208,244	\$ 43,727,467	\$ 46,390,730	\$ 46,354,232	\$ 44,880,889	\$ 43,892,979	\$ 42,438,954	\$ 41,402,320
Permits, fines, and fees	9,191,500	10,338,500	9,952,643	9,171,203	9,592,842	8,874,181	9,300,939	8,149,883	7,979,138	7,527,061
Intergovernmental - Federal	2,363,000	2,647,000	2,473,475	2,667,792	2,852,329	2,525,646	2,457,079	2,378,825	1,660,508	1,392,730
Intergovernmental - State	14,286,400	17,703,000	16,635,063	14,864,401	13,626,038	12,863,611	12,604,332	12,494,699	12,643,884	13,020,673
Intergovernmental - Local	1,974,400	1,998,050	1,877,672	1,443,176	1,452,219	1,350,997	1,213,617	1,033,143	1,093,258	963,745
Interest	430,000	2,400,000	1,527,540	3,049,111	2,285,123	1,228,081	269,412	800,254	930,774	2,565,097
Miscellaneous	2,480,000	2,747,000	3,452,037	2,354,094	2,665,721	2,432,971	2,223,234	2,112,149	2,370,156	2,058,879
Total revenues	86,047,300	89,730,350	82,126,674	77,277,244	78,865,002	75,629,719	72,949,502	70,861,932	69,116,672	68,930,505
EXPENDITURES										
Current:										
General government	19,869,606	20,733,767	18,518,093	16,088,793	15,257,660	14,421,713	14,014,638	13,921,452	14,252,980	13,728,014
Public Safety	39,694,636	41,418,254	42,719,051	39,541,832	37,262,058	33,609,889	32,773,098	30,155,598	30,133,160	29,054,812
Roads	3,673,113	4,749,700	4,727,614	6,249,394	6,079,563	5,423,201	4,861,787	5,022,640	5,496,442	7,719,441
Sanitation	1,514,339	1,461,765	1,440,482	1,149,264	867,276	826,834	915,430	810,061	881,787	776,095
Health & welfare	3,820,466	4,079,975	3,019,537	3,619,725	3,789,776	3,956,620	3,890,471	3,854,108	4,114,272	5,274,334
Community & economic development	-	-	-	-	-	-	-	-	-	-
Culture & recreation	266,150	266,150	265,312	318,656	3,826,553	3,990,974	4,490,571	4,519,728	5,704,667	4,567,062
Conservation	36,536	36,840	36,532	34,961	33,327	31,029	25,288	31,479	43,208	39,852
Judicial	12,403,122	12,826,136	11,943,334	11,012,449	10,420,921	10,117,165	9,692,668	9,030,987	9,263,689	8,111,044
Buildings	3,294,427	3,344,355	3,371,670	2,660,255	1,884,796	1,705,515	1,663,354	1,746,632	1,779,795	1,571,562
Other	-	-	-	-	-	-	-	200	1,000	1,000
Debt service:										
Principal	-	-	-	-	-	-	-	-	-	400,578
Interest & fees	-	-	-	-	-	-	-	-	-	22,072
Total expenditures	84,572,395	88,916,942	86,041,625	80,675,329	79,421,930	74,082,940	72,327,305	69,092,885	71,671,000	71,265,866
Excess (deficiency) of revenues over (under) expenditures	1,474,905	813,408	(3,914,951)	(3,398,085)	(556,928)	1,546,779	622,197	1,769,047	(2,554,328)	(2,335,361)
Other financing sources (uses):										
Transfers in	1,515,700	485,000	1,839,513	815,437	855,999	1,243,663	840,105	817,774	1,242,740	1,376,638
Transfers out	(740,602)	(1,635,060)	(1,685,258)	(3,848,391)	(1,002,922)	(647,159)	(581,870)	(1,311,474)	(1,702,641)	(464,692)
Capital lease proceeds	-	-	-	3,275,368	-	-	-	-	-	-
Total other financing sources (uses)	775,098	(1,150,060)	154,255	242,414	(146,923)	596,504	258,235	(493,700)	(459,901)	911,946
Net change in fund balances	2,250,003	(336,652)	(3,760,696)	(3,155,671)	(703,851)	2,143,283	880,432	1,275,347	(3,014,229)	(1,423,415)
Fund balances at beginning of year	11,216,532	11,553,184	15,313,880	18,469,549	19,173,398	17,030,123	16,149,690	14,874,349	17,888,579	19,311,995
Fund balances at end of year	\$ 13,466,535	\$ 11,216,532	\$ 11,553,184	\$ 15,313,878	\$ 18,469,547	\$ 19,173,406	\$ 17,030,122	\$ 16,149,696	\$ 14,874,350	\$ 17,888,580

**SPARTANBURG COUNTY, SOUTH CAROLINA
FY 2009/10 RECOMMENDED OPERATING BUDGET**

**Spartanburg County, South Carolina
Statement of Revenues, Expenditures, and Changes in Fund Balances
Road Maint Fund**

	Last Ten Fiscal Years									
	2010 Budget	2009 Budget	2008	2007	2006	2005	2004	2003	2002	2001
REVENUES										
Permits, fines, and fees	5,900,000	5,800,000	5,955,599	5,875,866	5,418,780	105,188	-	-	-	-
Interest	20,000	-	81,112	-	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-	-	-	-	-
Total revenues	5,920,000	5,800,000	6,036,711	5,875,866	5,418,780	105,188	-	-	-	-
EXPENDITURES										
Current:										
Roads	6,648,451	6,378,548	5,039,840	4,700,846	4,412,816	34,311	-	-	-	-
Community & economic development	-	-	-	-	-	-	-	-	-	-
Debt service:										
Interest & fees	-	-	-	-	-	-	-	-	-	-
Total expenditures	6,648,451	6,378,548	5,039,840	4,700,846	4,412,816	34,311	-	-	-	-
Excess (deficiency) of revenues over (under) expenditures	(728,451)	(578,548)	996,871	1,175,020	1,005,964	70,877	-	-	-	-
Other financing sources (uses):										
Transfers out	(254,000)	-	(327,289)	-	-	-	-	-	-	-
Total other financing sources (uses)	(254,000)	-	(327,289)	-	-	-	-	-	-	-
Net change in fund balances	(982,451)	(578,548)	669,582	1,175,020	1,005,964	70,877	-	-	-	-
Fund balances at beginning of year	2,342,894	2,921,442	2,251,860	1,076,840	70,876	-	-	-	-	-
Fund balances at end of year	\$ 1,360,443	\$ 2,342,894	\$ 2,921,442	\$ 2,251,860	\$ 1,076,840	\$ 70,877	\$ -	\$ -	\$ -	\$ -

**SPARTANBURG COUNTY, SOUTH CAROLINA
FY 2009/10 RECOMMENDED OPERATING BUDGET**

**Spartanburg County, South Carolina
Statement of Revenues, Expenditures, and Changes in Fund Balances
Solid Waste Management Fund
Last Ten Fiscal Years**

	2010 Budget	2009 Budget	2008	2007	2006	2005	2004	2003	2002	2001
REVENUES										
Permits, fines, and fees	7,570,000	7,530,000	7,589,552	7,448,513	7,077,343	6,759,579	6,599,224	6,462,908	5,944,555	5,884,800
Intergovernmental - State	130,000	108,000	130,877	135,932	113,322	110,298	108,136	113,969	130,009	128,182
Interest	80,000	-	322,823	-	-	-	-	-	-	-
Miscellaneous	10,000	90,000	4,000	36,937	48,141	18,614	3	18,408	4,336	27
Total revenues	7,790,000	7,728,000	8,047,252	7,621,382	7,238,806	6,888,491	6,707,363	6,595,285	6,078,900	6,013,009
EXPENDITURES										
Current:										
Sanitation	6,100,607	6,194,380	5,563,363	7,379,482	8,487,948	5,858,497	4,927,142	5,370,095	3,522,337	4,084,727
Community & economic development	-	-	-	-	-	-	-	-	-	-
Debt service:										
Interest & fees	-	-	-	-	-	-	-	-	-	-
Total expenditures	6,100,607	6,194,380	5,563,363	7,379,482	8,487,948	5,858,497	4,927,142	5,370,095	3,522,337	4,084,727
Excess (deficiency) of revenues over (under) expenditures	1,689,393	1,533,620	2,483,889	241,900	(1,249,142)	1,029,994	1,780,221	1,225,190	2,556,563	1,928,282
Other financing sources (uses):										
Transfers in	-	-	-	-	-	-	-	18,320	300	2,821
Transfers out	(557,500)	(1,642,200)	(5,157,024)	-	-	-	(1,073,690)	(1,070,000)	(1,066,466)	(1,068,963)
Total other financing sources (uses)	(557,500)	(1,642,200)	(5,157,024)	-	(1,073,690)	-	(1,073,690)	(1,051,680)	(1,066,166)	(1,066,142)
Net change in fund balances	1,131,893	(108,580)	(2,673,135)	241,900	(1,249,142)	1,029,994	706,531	173,510	1,490,397	862,140
Fund balances at beginning of year	4,817,686	4,926,266	7,599,401	7,357,503	8,606,644	7,576,650	6,870,120	6,696,612	5,206,214	4,344,074
Fund balances at end of year	\$ 5,949,579	\$ 4,817,686	\$ 4,926,266	\$ 7,599,403	\$ 7,357,502	\$ 8,606,644	\$ 7,576,651	\$ 6,870,122	\$ 6,696,611	\$ 5,206,214

**SPARTANBURG COUNTY, SOUTH CAROLINA
FY 2009/10 RECOMMENDED OPERATING BUDGET**

**Spartanburg County, South Carolina
Statement of Revenues, Expenditures, and Changes in Fund Balances
Storm Water Fund
Last Ten Fiscal Years**

	2010 Budget	2009 Budget	2008	2007	2006	2005	2004	2003	2002	2001
REVENUES										
Taxes	\$ 1,098,000	\$ 926,400	\$ 836,339	\$ 892,284	\$ 873,655	\$ 748,557	\$ -	\$ -	\$ -	\$ -
Interest	13,000	-	52,817	-	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-	-	-	-	-
Total revenues	1,111,000	926,400	889,156	892,284	873,655	748,557	-	-	-	-
EXPENDITURES										
Current:										
Roads	534,223	371,556	458,430	727,195	305,244	134,534	-	-	-	-
Community & economic development	-	-	-	-	-	-	-	-	-	-
Debt service:										
Interest & fees	-	-	-	-	-	-	-	-	-	-
Total expenditures	534,223	371,556	458,430	727,195	305,244	134,534	-	-	-	-
Excess (deficiency) of revenues over (under) expenditures	576,777	554,844	430,726	165,089	568,411	614,023	-	-	-	-
Other financing sources (uses):										
Transfers out	(274,000)	(150,000)	(303,648)	-	-	-	-	-	-	-
Total other financing sources (uses)	(274,000)	(150,000)	(303,648)	-	-	-	-	-	-	-
Net change in fund balances	302,777	404,844	127,078	165,089	568,411	614,023	-	-	-	-
Fund balances at beginning of year	1,879,444	1,474,600	1,347,522	1,182,433	614,022	-	-	-	-	-
Fund balances at end of year	\$ 2,182,221	\$ 1,879,444	\$ 1,474,600	\$ 1,347,522	\$ 1,182,433	\$ 614,023	\$ -	\$ -	\$ -	\$ -

APPENDIX D

GLOSSARY

SPARTANBURG COUNTY, SOUTH CAROLINA
FY 2009/10 RECOMMENDED OPERATING BUDGET



GLOSSARY

ACOMPLISHMENTS - Goals and Objectives that are completed by a department/division within a particular budget year.

ACCOUNTS - Accounts are used to enter the formally adopted annual operating budget into the general ledger as part of the management control technique of formal budgetary integration.

ACCRUAL BASIS OF ACCOUNTING - The basis of accounting under which revenues are recorded when earned and expenditures are recorded when goods are received and services performed even though the receipt of the revenue or the payment of the expenditure may take place in whole or part in another accounting period.

AD VALOREM TAXES - A tax levied on the assessed value of real and personal property (also known as "property taxes").

ALLOT - To divide an appropriation into amounts that may be encumbered or expended during an allotment period.

APPROPRIATION - A legal authorization granted by the County Council permitting staff to make expenditures and incur obligations on the behalf of the County for specified purposes.

ASSESSED VALUATION - The just or fair market value of land, buildings, and business inventory and equipment as determined on an annual basis by the County in accordance with State law.

ASSESSMENT RATIO - The ratio at which the tax rate is applied to the tax base.

ASSETS - Resources owned or held by governments that have monetary value.

AUDIT - Prepared by an independent certified public accountant (CPA), the primary objective of an audit is to determine if the County's financial statements present fairly the County's financial position and results of operations in conformity with generally accepted accounting principles. In conjunction with their performance of an audit, it is customary for an independent auditor to issue a Management Letter.

AUTHORIZED POSITIONS – Employee positions, which are authorized in the adopted budget, to be filled during the year.

BALANCED BUDGET - A budget in which estimated revenues and other available funds equal estimated expenditures.

BASIS OF ACCOUNTING - A term used to refer to when revenues, expenditures, expenses, and transfers – and the related assets and liabilities – are recognized in accounts and reported in financial statements. Basis of accounting specifically relates to the timing of the measurements made. Full Accrual and Modified Accrual are each an accepted Basis of Accounting.

BOND - Most often, a written promise to pay a specified sum of money (called the face value or principal amount), at a specified date or dates in the future (called the maturity date(s), together with periodic interest at a specified rate. The difference between a bond and a note is that the latter is issued for a longer period of time and requires greater legal formality.

BOND ANTICIPATION NOTE (BAN) – A short-term debt instrument (usually one year or less) that allows a government to borrow money that will be paid when bond proceeds are received.

BOND, GENERAL OBLIGATION (GO) – This type of bond is backed by the full faith, credit and taxing power of the government.

BOND, REVENUE – only the revenues back this type of bond from a specific enterprise or project.

BOND REFINANCING – The payoff and re-issuance of bonds to obtain better interest rates and/or bond conditions.

BONDED DEBT – The part of the school district debt that is covered by outstanding bonds of the district. Sometimes called "Funded Debt."

BUDGET - A plan of financial operation, embodying an estimate of proposed expenditures for a given period and the proposed means of financing them. Upon approval by the County Council, the budget appropriation ordinance becomes the legal basis for expenditures in the budget year.

**SPARTANBURG COUNTY, SOUTH CAROLINA
FY 2009/10 RECOMMENDED OPERATING BUDGET**

BUDGET AMENDMENT – An addition, deletion or change to the adopted budget authorized by County Council.

BUDGET CALENDAR – The schedule of key dates a government follows in the preparation and adoption of the budget.

BUDGET MESSAGE -- The opening section of the budget document, which summarizes the principal aspects of the budget and notes significant changes from the current and previous fiscal years.

BUDGET ORDINANCE – A document authorizing the levy of taxes and the expenditures of funds for one fiscal year.

BUDGET POLICIES -- General and specific guidelines that govern financial plan preparation and administration.

BUDGETARY BASIS – This refers to the basis of accounting used to estimate financing sources and uses in the budget. This generally takes one of three forms: GAAP, cash or modified accrual.

BUDGETARY CONTROL – The control or management of a government in accordance with the approved budget for the purpose of keeping expenditures within the limitations of available appropriations and resources.

CAPITAL IMPROVEMENT PROGRAM (CIP) - The CIP is a capital investment strategy for the County of Spartanburg focusing on the current budget year and the five years thereafter. The CIP depicts a comprehensive picture of the County's capital needs and aids in budget planning. Capital projects often extend beyond the fiscal year in which they are approved. The County either appropriates the entire project cost in the initial fiscal year, or identifies annual phases which may be approved in future years should funding be available. Projects included in the CIP have an expected life span of greater than 10 years and an estimated cost of \$100,000 or more.

CAPITAL OUTLAY - An expenditure category for construction equipment, vehicles, or machinery that results in the acquisition or addition to the County's general fixed assets. For the County of Spartanburg, Capital Outlay specifically refers to equipment with value in excess of \$5,000 and an expected life of five years or more.

CAPITAL PROJECT – A major improvement or acquisition; often funded by bonds or taxes over several years.

CARRY FORWARD – Funds not used in a prior fiscal year for a specific project, which are approved to be moved into the next fiscal year budget to complete a project.

CASH BASIS - A basis of accounting in which transactions are recognized only when cash is increased or decreased.

CHARGES FOR SERVICE - Revenues derived from charging fees for providing certain government services. These revenues can be received from private individuals or entities or other governmental units.

COMMUNITY DEVELOPMENT BLOCK GRANT (CDBG) - Program of the U.S. Department of Housing and Urban Development (HUD) designed to benefit low and moderate-income persons to provide revitalization and human services to urban, suburban, and rural communities.

CONSTANT OR REAL DOLLARS – The presentation of dollar amounts adjusted for inflation to reflect the real purchasing power of money as compared to a certain point in time in the past.

CONSUMER PRICE INDEX (CPI) – A statistical description of price levels provided by the U.S. Department of Labor. The index is used as a measure of the increase in the cost of living (i.e., economic inflation).

CONTINGENCY - A budgetary reserve set aside for emergencies or unforeseen expenditures.

CONTRACTUAL SERVICES – Services rendered to a government by private firms, individuals or other governmental agencies.

CURRENT TAXES - Taxes levied and becoming due within one year.

DEBT FINANCING – Borrowing funds as needed and pledging future revenues to make current expenditures.

DEBT INSTRUMENT - Method of borrowing funds, including general obligations bonds, revenue bonds, lease/purchase agreements, lease-revenue bonds, tax anticipation notes and other short-term notes, and certificates of participation.

**SPARTANBURG COUNTY, SOUTH CAROLINA
FY 2009/10 RECOMMENDED OPERATING BUDGET**

DEBT LIMIT - The maximum amount of outstanding gross or net debt legally permitted. The State of South Carolina forbids cities from incurring debt in excess of 8% of the total assessed valuation of taxable property within the County.

DEBT SERVICE - The payment of interest and principal on borrowed funds such as bonds.

DEBT SERVICE FUNDS – This fund type is used to account for the payment and accumulation of resources related to general long-term debt principal and interest.

DEFERRED REVENUE – Revenue amounts that are available but do not meet the criteria for recognition, and are reported as a liability rather than a revenue. Example: Grant funds received for which the expenditures have not been made.

DEFICIT – The excess of an entity's liabilities over its assets or the excess of expenditures or expenses over revenues during a single accounting period.

DELINQUENT TAXES – Taxes that remain unpaid on or after the day due.

DEPARTMENT - An organizational unit of the County, which manages an operation or group of related operations within a functional area.

DEPRECIATION – Expiration in the service life of capital assets attributable to wear and tear, deterioration, action of the physical elements, inadequacy or obsolescence. This is a non-cash expense.

DISBURSEMENT – The expenditure of monies from an account.

DIVISION - The second level in the formal County organization in which a specific function is carried out; several divisions may comprise a single department.

EMPLOYEE (OR FRINGE) BENEFIT COST- Contributions made by a government to meet commitments or obligations for employee fringe benefits. Included is the government's share of costs for Social Security, Medicare, and the various pensions, medical and life insurance plans.

ENCUMBRANCE - A financial commitment for a contract not yet performed. An encumbrance is charged against an appropriation and a portion of the appropriation is reserved for the purpose of

satisfying the encumbrance. It represents the expenditure the County will make after performance under the contract is completed and an invoice is served.

ENCUMBRANCE ACCOUNTING – A system or procedure which involves giving recognition in the accounting budgetary expenditure control records for the issuance of purchase orders, statements, or other commitments chargeable to an appropriation in advance of any liability or payment.

ENTERPRISE FUND - Self-supporting fund designed to account for activities supported by user charges.

ESTIMATED REVENUE - The amount of projected revenue to be collected during the fiscal year. The amount of revenue appropriated is the amount approved by County Council.

ENTITLEMENT – Payments to which local governmental units are entitled, pursuant to an allocation formula determined by the agency providing the monies, usually the state or federal government.

EXPENDITURE - The amount of cash paid or to be paid for a service rendered, goods received, or an asset purchased.

EXPENSE - Charges incurred (whether paid immediately or unpaid) for operations, maintenance, interest or other charges.

FEES, LICENSES, AND PERMITS - Revenues derived from the issuance of local licenses and permits, including professional and occupational licenses, building permits, and other miscellaneous permits.

FIDUCIARY FUNDS - The trust and agency funds used to account for assets held by a government unit in a trustee capacity or as an agent for individuals, private organizations, other government units and/or other funds.

FINES AND FORFEITURES - Fines and Forfeitures are derived from penalties imposed for the commission of statutory offenses, violations of lawful administrative rules and regulations, and for neglect of official duty. These revenues include court fines, confiscated property and parking violations.

FISCAL POLICY – A government's policies with respect to revenues, spending and debt

**SPARTANBURG COUNTY, SOUTH CAROLINA
FY 2009/10 RECOMMENDED OPERATING BUDGET**

management as these relate to government services, programs and capital investment. Fiscal policy provides an agreed-upon set of principles for the planning and programming of government budgets and their funding.

FISCAL YEAR - Any consecutive 12-month period to which the annual operating budget applies and at the end of which a government determines its financial position and the results of its operations. The County of Spartanburg's fiscal year runs from July 1 - June 30.

FIXED ASSETS – Assets of long-term character that are intended to continue to be held or used, such as land, buildings, machinery, furniture and other equipment.

FTE (Full-Time Equivalent) – A combination of positions working less than full-time equaling one full-time position. Example: Two half-time positions (.5 positions) equal one full-time position (1.0).

FULL FAITH AND CREDIT – A pledge of a government's taxing power to repay debt obligations.

FULL-TIME POSITION - An employee who receives full benefits and works at least forty hours per week.

FUNCTION – A group of related activities aimed at accomplishing a major service or regulatory program for which a government is responsible (e.g., Public Safety).

FUND - An accounting entity with self-balancing accounts. A fund records all financial transactions for specific activities or government functions.

FUND BALANCE - The excess of the assets of a fund over its liabilities, reserves and carryovers.

FUND BALANCE, AVAILABLE (UNDESIGNATED) – Funds remaining from the prior year, that are available for appropriation and expenditure in the current year.

GAAP- Generally Accepted Accounting Principles. Uniform minimum standards for financial accounting and recording, encompassing the conventions, rules and procedures that define accepted accounting principles.

GENERAL FUND - The fund used to account for all financial resources, except those required to be

accounted for in another fund. The General Fund is the main operating fund for the County.

GENERAL OBLIGATION BOND- Bonds backed by the full faith and credit (taxing power) of the County.

GOVERNMENTAL FUNDS - Funds used to account for the acquisition, use and balances of expendable financial resources and the related current liabilities, except those accounted for in Proprietary and Fiduciary funds.

GRANT - A contribution made by a government or other organization to support a particular function. Grants may be classified as categorical or block, depending upon the amount of discretion allowed the grantee.

INDIRECT COST – A cost necessary for the functioning of the organization as a whole, but cannot be directly assigned to one service.

INDUSTRIAL REVENUE BOND – a bond issued by a business concern secured by pledging certain business assets. The County does not secure it in any way, and the County does not receive or pay any debt on these bonds.

INFRASTRUCTURE – The physical assets of a government (e.g., sidewalks, streets, sewer, public buildings).

INTERFUND TRANSFERS – The movement of monies between funds of the same governmental entity.

INTERGOVERNMENTAL REVENUES - Revenues from other governments (state, federal, and local), which can be in the form of grants, shared revenue, payments in lieu of taxes, or entitlements.

INTERNAL SERVICE FUNDS - Funds established to account for the financing of goods or services provided by one department for other departments within the County. Goods and services are furnished and billed at cost plus a fixed factor, which is designed to cover all expenses of the funds. The Fleet Maintenance Fund is one example of an Internal Service Fund.

LAPSING APPROPRIATION – An appropriation made for a certain period of time, generally for the budget year. At the end of the specified period, all appropriations not spent lapse or ends, unless otherwise provided by law. Capital project and grant budgets may be appropriated for multiple years.

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LEVY - To impose taxes, special assessments, or service charges for the support of County activities.

LONG-TERM DEBT – Debt with a maturity of more than one year after the date of issuance.

MATERIALS AND SUPPLIES - Expendable materials and operating supplies necessary to conduct departmental operations.

MILLAGE RATE - Rate used in calculating taxes based upon the value of property. Expressed in mills per dollar of property value. One mill equals \$1.00 of tax revenue for each \$1,000 of property value. The millage rate is the total number of mills of tax assessed against this value.

MODIFIED ACCRUAL ACCOUNTING - The basis of accounting where revenues are recorded when collectable within the current period or soon thereafter to be used to pay liabilities of the current period. Expenditures are recognized when the related liability is incurred.

NET BUDGET – The legally adopted budget less all interfund transfers and interdepartmental charges.

NOMINAL DOLLARS – The presentation of dollar amounts not adjusted for inflation. Adjusting for inflation would be done to reflect the real purchasing power of money today.

OBJECT OF EXPENDITURE - An expenditure classification, referring to the lowest and most detailed level of classification, such as electricity, office supplies or asphalt.

OBJECTIVES - Specific targets for achievement which represent an interim step or progress toward a goal within a specified time span.

OBLIGATIONS – Amounts that a government may be legally required to meet out of its resources. They include not only actual liabilities, but also encumbrances not yet paid.

OPERATING BUDGET - A financial plan that presents proposed expenditures for a fiscal year and estimates of revenue to finance those expenditures.

OPERATING EXPENSES - Costs other than those for salaries and benefits that are necessary for the provision of services offered by the County.

OPERATING REVENUE – Funds that the government receives as income to pay for ongoing operations. It includes such items as taxes, fees from specific services, interest earnings and grant revenues. Operating revenues are used to pay for day-to-day operations.

ORDINANCE - A formal legislative enactment by the County Council. If it is not in conflict with any higher form of law, such as a statute or constitutional provision, it has the full force and effect of law within the boundaries of the municipality to which it applies.

OTHER - A category for expenditures itemizing costs related to banking fees and other financial transactions.

OTHER FUND TRANSFERS - Dollars that are transferred from one fund to another.

PART-TIME EMPLOYEE – An employee who works fewer than forty hours per week on a continual basis.

PAY-AS-YOU-GO – A term used to describe a financial policy by which capital outlays are financed from current revenues rather than through borrowing.

PERSONNEL SERVICES - The expenditure category that includes total costs of all wages, salaries, retirement, and other fringe benefits.

PRIOR YEAR ENCUMBRANCES – Obligations from previous fiscal years in the form of purchase orders, contracts or salary commitments that are chargeable to an appropriation, and for which a part of the appropriation is reserved. They cease to be encumbrances when the obligations are paid or otherwise terminated.

PRIOR YEAR PROPERTY TAXES - Taxes that remain unpaid on and after the date they are due. A penalty is included for non-payment.

PROFESSIONAL DEVELOPMENT – Employee education and career-related courses, seminars and customer satisfaction training.

PROGRAM - An organized set of related work activities, which are directed toward a common purpose or goal and represent well-defined uses of County resources.

PROGRAM BUDGET – A budget that allocates money to the functions or activities of a government

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rather than to specific items of cost or to specific departments.

PROGRAM REVENUE (Income) – Revenues earned by a program, including fees for services, license and permit fees and fines.

PROPERTY TAXES - Taxes levied on real and personal property according to the property's assessed valuation and the tax rate applied.

PROPRIETARY FUNDS - Income determination or commercial type fund used to account for a government's ongoing activities or operations that are similar to those often found in the private sector (i.e. enterprise and internal service funds). The accounting principles used generally are those applicable to similar businesses in the private sector and the measurement focus is on determination of net income, financial position, and changes in financial position.

RESERVE -- an account used either to set aside budgeted revenues that are not required for expenditure in the current budget year or to earmark revenues for a specific, future purpose.

RESOLUTION – A special or temporary order of a legislative body; an order of a legislative body requiring less legal formality than an ordinance or statute.

REVENUE - Income generated by taxes, business licenses, user fees, fines and forfeitures, reimbursements, and investments.

REVENUE BOND – A bond that is secured by pledging of specific revenues. It is not secured by the taxing power of the County.

SECTION - The third tier within the organizational chart. A Section is a subdivision of a division. Example: Crime Prevention is a section within the Law Enforcement Division of the Department of Public Safety.

SERVICE EFFORTS AND ACCOMPLISHMENTS - Measures of effort and accomplishment that illustrate the performance of the County in terms of service provision.

SERVICE LEVEL - Services or products that comprise actual or expected output of a given program. Focus is on results, not measures of workload.

SPECIAL REVENUE FUND - This fund type is used to account for the proceeds from specific revenue sources (other than trusts or major capital projects) that are legally restricted to expenditures for specific purposes.

TAX ANTICIPATION NOTES (TAN) – A short-term loan, usually less than six months, borrowed to fund County operations until property tax collections are received.

TAX BASE - The total assessed valuation of real property within the County limits.

TAX INCREMENT FINANCING - A method of financing capital improvements using any additional tax revenues generated by new development occurring within a designated area after a certain date. This method is generally used to stimulate investment in economically depressed areas.

TAX LEVY - The resultant product when the tax rate per one thousand dollars is multiplied by the taxable value.

TRANSFERS IN/OUT - Amounts transferred from one fund to another to assist in financing the services for the recipient fund.

TRUST AND AGENCY FUNDS – Also known as Fiduciary Fund Types, these funds are used to account for assets held by the County in a trustee capacity or as an agent for private individuals, organizations, or other governmental agencies. The fiduciary funds used by the County include expendable trust and agency funds.

UNRESERVED FUND BALANCE - The portion of a fund's balance that is not restricted for a specific purpose and is available for general appropriation.

USER FEE - Payment of a fee for the direct receipt of a public service by the person(s) who benefit from the service(s).

WORKING CAPITAL – Excess of readily available assets over current liabilities. Or, cash on hand equivalents that may be used to satisfy cash flow needs.

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