

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

## GENERAL FUND

This fund is used to account for resources traditionally associated with government which are not required legally or by sound financial management to be accounted for in another fund. The general operations and maintenance activities for the county are accounted for in the General Fund. Information on the General Fund can be found throughout the operating section of the FY 2009/10 Recommended Operating Budget.

FUND NUMBER: 1	GENERAL FUND						
	FY 05/06 ACTUAL	FY 06/07 ACTUAL	FY 07/08 ACTUAL	FY 08/09 BUDGET	FY 09/10 BUDGET	\$ INC/DEC FY 10-09	% INC/DEC FY 10-09
<b>REVENUES</b>							
Taxes	46,435,440	43,773,104	46,208,244	51,942,800	<b>55,368,000</b>	3,425,200	6.6%
Permits, Fees, Fines	12,701,327	12,506,840	11,830,315	14,363,550	<b>9,238,500</b>	(5,125,050)	-35.7%
Interest Income	2,283,721	3,049,111	1,527,540	2,400,000	<b>430,000</b>	(1,970,000)	-82.1%
State and Federal Aid	14,757,934	15,481,251	19,108,538	18,187,000	<b>14,399,180</b>	(3,787,820)	-20.8%
Fund Balance Appropriated	0	0	0	336,650	<b>(2,250,000)</b>	(2,586,650)	-768.3%
Transfers/Capital Lease Proceeds	892,999	4,090,805	1,839,513	485,000	<b>228,700</b>	(256,300)	-52.8%
Miscellaneous	2,649,580	2,466,938	3,452,037	2,837,000	<b>7,898,620</b>	5,061,620	178.4%
<b>REVENUE TOTAL</b>	<b>\$79,721,001</b>	<b>\$81,368,049</b>	<b>\$83,966,187</b>	<b>\$90,552,000</b>	<b>85,313,000</b>	<b>(\$5,239,000)</b>	<b>-5.8%</b>
<b>EXPENDITURES</b>							
Total General Fund Expenditures	80,424,852	84,523,720	87,726,883	90,552,000	<b>85,313,000</b>	(5,239,000)	-5.8%
<b>TOTAL, GENERAL FUND</b>	<b>\$80,424,852</b>	<b>\$84,523,720</b>	<b>\$87,726,883</b>	<b>\$90,552,000</b>	<b>85,313,000</b>	<b>(\$5,239,000)</b>	<b>-5.8%</b>
<b>AVAILABLE FUND BALANCE</b>							
Beginning Fund Balance	19,173,406	18,469,554	15,313,880	11,553,184	<b>11,216,534</b>		
Add To/(Use Of) Fund Balance	(703,852)	(3,155,672)	(3,760,696)	(336,650)	<b>2,250,000</b>		
<b>YEAR END FUND BALANCE</b>	<b>\$18,469,554</b>	<b>\$15,313,880</b>	<b>\$11,553,184</b>	<b>\$11,216,534</b>	<b>13,466,534</b>		

## GENERAL FUND – FUND BALANCE ANALYSIS

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

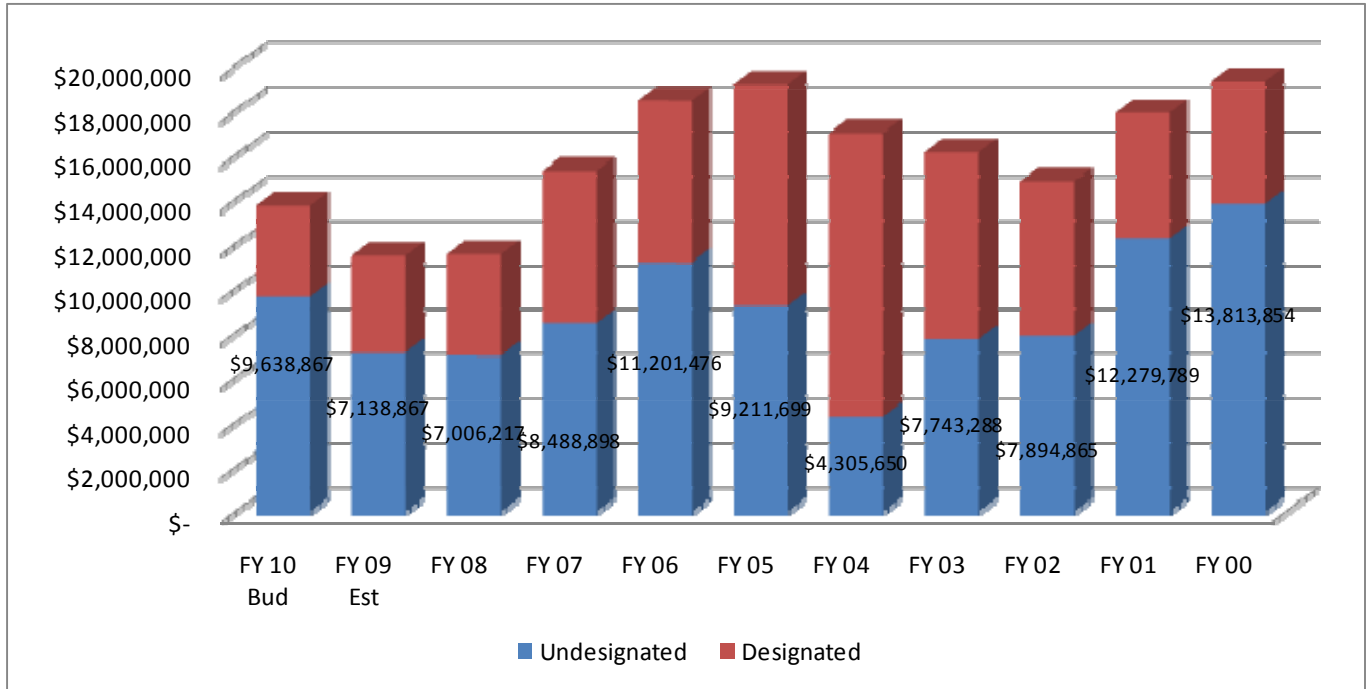
The FY 08 year-end fund balance, according to the Spartanburg County Comprehensive Annual Financial Report (CAFR) was \$11,553,18, including both designated and undesignated funds. The FY09 General Fund Budget included using \$336,650 for reserved equipment replacement dollars for new purchases.

For FY 10, approximately \$322,028 will be unreserved and transferred to the Capital Projects Fund for the replacement of Roads and Bridges equipment and vehicles, and other General Fund vehicles scheduled for replacement. For FY10, it is recommended that a net contribution to fund balance be made in the amount of \$2,250,000. The fund balance is projected to be \$13,731,834 with \$ 4,092,967 designated/reserved and \$9,638,867 undesignated/unreserved. These undesignated/unreserved funds are considered to be available for future use, offering financial flexibility and security.

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

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

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



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

## ROAD MAINTENANCE FEE FUND DETAIL

This fund is used to account for the fees collected for maintenance and improvement of transportation infrastructure in Spartanburg County as well as to pay for the debt service obligations of any outstanding bond indebtedness issued for county transportation infrastructure. Additional information on the Road Maintenance Fee Fund budget can be found on page G-9.

FUND NUMBER: 2	ROAD MAINTENANCE FEE FUND DETAIL						
	FY 05/06	FY 06/07	FY 07/08	FY 08/09	FY 09/10	\$ INC/DEC	% INC/DEC
REVENUES	ACTUAL	ACTUAL	ACTUAL	BUDGET	BUDGET	FY 10-09	FY 10-09
Road Maintenance Fees	5,418,780	5,804,866	5,955,599	5,800,000	<b>5,900,000</b>	100,000	1.7%
Fund Balance	0	0	0	275,548	<b>982,452</b>	706,904	
Miscellaneous	0	71,000	81,112	0	<b>20,000</b>	20,000	
<b>REVENUE TOTAL</b>	<b>\$5,418,780</b>	<b>\$5,875,866</b>	<b>\$6,036,710</b>	<b>\$6,075,548</b>	<b>6,902,452</b>	<b>\$826,904</b>	<b>13.6%</b>
<b>EXPENDITURES</b>							
Personnel Services Expenditures	204,497	246,423	250,248	311,848	<b>324,452</b>	12,604	4.0%
Operating Expenditures (Incl. Asphalt Resurf.)	2,991,608	2,836,000	2,836,000	2,836,000	<b>3,460,000</b>	624,000	22.0%
(a) Capital Expenditures	1,216,712	2,562,000	2,241,593	2,927,700	<b>2,864,000</b>	(63,700)	-2.2%
Other Expenditures	0	0	39,289	0	<b>254,000</b>	254,000	
<b>TOTAL, ROAD MAINT. FEE FUND</b>	<b>\$4,412,816</b>	<b>\$5,644,423</b>	<b>\$5,367,130</b>	<b>\$6,075,548</b>	<b>6,902,452</b>	<b>\$826,904</b>	<b>13.6%</b>
<b>AVAILABLE FUND BALANCE</b>							
Beginning Fund Balance	70,877	1,076,840	2,251,860	2,633,285	<b>2,357,737</b>		
Add To/(Use Of) Fund Balance	1,005,963	1,175,020	669,581	(275,548)	<b>(982,452)</b>		
Reserved for Encumbrances and Future Exp.	0	0	(288,156)	0	<b>0</b>		
<b>YEAR END FUND BALANCE (UNDESIGNATED)</b>	<b>\$1,076,840</b>	<b>2,251,860</b>	<b>2,633,285</b>	<b>2,357,737</b>	<b>1,375,285</b>		

(a) FY 2009/10 Road Maintenance Fee Capital Expenditures include: Double Branch Road Bridge Stabilization (\$400,000); Ezell Road Bridge Replacement (\$1,020,000); Countywide Bridge & Culvert Repair & Maintenance (\$325,000); Countywide Dirt Road Resurfacing (\$109,000); Municipal Road Projects (\$775,000); Overhead Bridge Road Bridge Replacement (\$100,000); Runion Road Bridge Replacement (\$110,000); Traffic Calming (\$25,000).

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

# STORMWATER MANAGEMENT FUND DETAIL

This fund is used to account for the county's regulation of stormwater in compliance with provisions of the South Carolina Pollution Control Act and the amended United States Clean Water Act. Information on the Stormwater Management Fund budget can be found beginning on page G-19.

<b>FUND NUMBER: 3</b>	<b>STORMWATER MANAGEMENT FUND DETAIL</b>						
	FY 05/06	FY 06/07	FY 07/08	FY 08/09	FY 09/10	\$ INC/DEC	% INC/DEC
<b>REVENUES</b>	ACTUAL	ACTUAL	ACTUAL	BUDGET	BUDGET	FY 10-09	FY 10-09
Taxes - Current	873,655	809,346	717,521	880,400	<b>978,000</b>	97,600	11.1%
Homestead Exemptions	0	0	35,816	0	<b>30,000</b>	30,000	
Fee-in-Lieu of Taxes	0	0	47,522	0	<b>40,000</b>	40,000	
Delinquent Taxes - Current Year	0	0	34,556	23,000	<b>25,000</b>	2,000	0.0%
Delinquent Taxes - Prior Years	0	82,938	924	23,000	<b>25,000</b>	2,000	0.0%
Other	0	0	52,817		<b>13,000</b>	13,000	
Fund Balance	0	0	0	(404,845)	<b>(302,777)</b>	102,068	-25.2%
<b>REVENUE TOTAL</b>	<b>\$873,655</b>	<b>\$892,284</b>	<b>\$889,156</b>	<b>\$521,555</b>	<b>\$808,223</b>	<b>\$286,668</b>	<b>55.0%</b>
<b>EXPENDITURES</b>							
Personnel Services Expenditures	41,766	127,861	192,785	196,215	<b>241,177</b>	44,962	22.9%
Operating Expenditures	210,819	253,578	148,465	171,840	<b>290,545</b>	118,705	69.1%
Capital Expenditures	52,658	345,756	117,180	3,500	<b>2,500</b>	(1,000)	-28.6%
Other Expenditures	0	0	21,882	0	<b>34,000</b>	34,000	
<b>EXPENDITURE TOTAL</b>	<b>\$305,244</b>	<b>\$727,195</b>	<b>\$480,313</b>	<b>\$371,555</b>	<b>\$568,223</b>	<b>\$196,667</b>	<b>52.9%</b>
<b>TRANSFERS</b>							
(a) Transfer To Capital Projects Fund	\$0	\$0	\$281,766	\$150,000	<b>\$240,000</b>	\$90,000	60.0%
<b>EXP. AND TRANSFERS TOTAL</b>	<b>\$305,244</b>	<b>\$727,195</b>	<b>\$762,079</b>	<b>\$521,555</b>	<b>\$808,223</b>	<b>\$286,667</b>	<b>55.0%</b>
<b>FUND BALANCE</b>							
Beginning Fund Balance	614,023	1,182,434	1,347,523	1,474,597	<b>1,488,252</b>		
Add To/(Use Of) Fund Balance	568,411	165,089	127,078	404,845	<b>302,777</b>		
Reserved for Encumbrances and Future Exp.	0	0	(4)	0	<b>0</b>		
<b>YEAR END FUND BALANCE</b>	<b>\$1,182,434</b>	<b>\$1,347,523</b>	<b>\$1,474,597</b>	<b>\$1,488,252</b>	<b>\$1,791,029</b>		

(a) FY 2009/10 transfer to Capital Projects Fund includes: Countywide Bridge & Culvert Repair & Maintenance (\$100,000); and Habitat Drainage Improvements (\$140,000).

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

# SOLID WASTE FUND DETAIL

This fund is used to account for the county's landfill operations, trash collection costs for hauling, maintaining county convenience stations throughout the county, environmental enforcement, and litter control. Information on the Solid Waste Management Fund budget can be found beginning on page G-11.

<b>FUND NUMBER: 4</b>	<b>SOLID WASTE MANAGEMENT FUND</b>						
	FY 05/06	FY 06/07	FY 07/08	FY 08/09	FY 09/10	\$ INC/DEC	% INC/DEC
<b>REVENUES</b>	ACTUAL	ACTUAL	ACTUAL	BUDGET	BUDGET	FY 10 - 09	FY 10 - 09
Annual Fee - Landfill	5,356,128	5,523,870	5,457,208	5,550,000	<b>5,550,000</b>	0	0.0%
State Tire Disposal Fee	108,650	106,050	116,330	108,000	<b>110,000</b>	2,000	1.9%
User Fees	999,421	1,120,631	1,296,879	1,170,000	<b>1,170,000</b>	0	0.0%
Contract Fees	276,194	304,925	189,706	250,000	<b>200,000</b>	(50,000)	-20.0%
Sales-Salvage	0	0	0	90,000	<b>10,000</b>	(80,000)	
Sales-Recycling	445,600	499,087	645,759	560,000	<b>650,000</b>	90,000	16.1%
Grant Revenue	4,672	29,882	14,547	0	<b>20,000</b>	20,000	
Use of Fund Balance	0	0	2,673,136	1,108,580	<b>-1,131,892</b>	(2,240,472)	-202.1%
Miscellaneous	48,141	36,937	326,823	0	<b>80,000</b>	80,000	
<b>REVENUE TOTAL</b>	<b>\$7,238,805</b>	<b>\$7,621,380</b>	<b>\$10,720,388</b>	<b>\$8,836,580</b>	<b>\$6,658,108</b>	<b>(\$2,178,472)</b>	<b>-24.7%</b>
<b>EXPENDITURES</b>							
Personnel Services Expenditures	2,746,936	2,868,056	<b>2,903,253</b>	3,267,080	<b>3,415,148</b>	148,068	4.5%
Operating Expenditures	1,947,171	1,685,977	<b>2,296,929</b>	1,890,550	<b>1,684,809</b>	(205,741)	-10.9%
Capital Expenditures	3,793,838	2,825,450	<b>363,182</b>	1,036,750	<b>1,000,651</b>	(36,099)	-3.5%
(a) Transfer to Capital Projects Fund	0	0	<b>4,701,213</b>	2,642,200	<b>149,500</b>	(2,492,700)	-94.3%
Other Expenditures	0	0	<b>455,811</b>	0	<b>408,000</b>	408,000	
<b>EXPENDITURES TOTAL</b>	<b>\$8,487,945</b>	<b>\$7,379,483</b>	<b>\$10,720,388</b>	<b>\$8,836,580</b>	<b>\$6,658,108</b>	<b>(\$2,178,472)</b>	<b>-24.7%</b>
<b>FUND BALANCE</b>							
Beginning Fund Balance	8,606,644	7,357,502	7,599,400	4,926,264	<b>3,817,684</b>		
Add To/(Use Of) Fund Balance	(1,249,142)	241,898	(2,673,136)	(1,108,580)	<b>1,131,892</b>		
<b>YEAR END FUND BALANCE</b>	<b>\$7,357,502</b>	<b>\$7,599,400</b>	<b>\$4,926,264</b>	<b>\$3,817,684</b>	<b>\$4,949,576</b>		

(a) FY 2009/10 transfer to Capital Projects Fund includes: Vehicle and Capital Equipment Replacement (\$149,500).

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

# ALCOHOL AND DRUG ABUSE COMMISSION FUND DETAIL

This fund is used to account for the operations of the Spartanburg County Alcohol and Drug Abuse Commission (SADAC). The Commission is the primary service provider of alcohol and drug education, prevention, intervention, and treatment services in Spartanburg County. Income is derived from fees for services paid by individuals, businesses, industry, state, and federal grants. Information on the SADAC budget can be found beginning on page K-7.

<b>FUND NUMBER: 7</b>	<b>SPARTANBURG COUNTY ALCOHOL AND DRUG ABUSE COMMISSION (SADAC)</b>						
	FY 05/06	FY 06/07	FY 07/08	FY 08/09	<b>FY 09/10</b>	\$ INC/DEC	% INC/DEC
	ACTUAL	ACTUAL	ACTUAL	BUDGET	<b>BUDGET</b>	FY10 - 09	FY 10 -09
<b>REVENUES</b>							
Alcohol Sales from State	428,228	413,760	444,513	435,000	<b>444,512</b>	9,512	2.2%
City Funds	70,746	56,966	56,153	53,919	<b>64,597</b>	10,678	19.8%
Cash Carryover	0	0	195,502	402,986	<b>462,712</b>	59,726	14.8%
Other	2,765,845	2,899,889	3,107,861	3,220,364	<b>3,010,120</b>	(210,244)	-6.5%
<b>REVENUE TOTAL</b>	<b>\$3,264,818</b>	<b>\$3,370,615</b>	<b>\$3,804,030</b>	<b>\$4,112,269</b>	<b>\$3,981,941</b>	<b>(\$130,328)</b>	<b>-3.2%</b>
<b>EXPENDITURES</b>							
Personnel Services Expenditures	2,191,245	2,141,926	2,313,934	2,868,459	<b>2,709,788</b>	(158,671)	-5.5%
Operating Expenditures	1,198,561	1,181,779	1,377,518	1,572,902	<b>1,570,020</b>	(2,882)	-0.2%
Capital Expenditures	25,181	20,481	5,330	14,000	<b>12,500</b>	(1,500)	-10.7%
Other Expenditures	(226,999)	(247,974)	107,247	(343,092)	<b>(310,367)</b>	32,725	-9.5%
<b>TOTAL, SADAC</b>	<b>\$3,187,989</b>	<b>\$3,096,212</b>	<b>\$3,804,030</b>	<b>\$4,112,269</b>	<b>\$3,981,941</b>	<b>(\$130,328)</b>	<b>-3.2%</b>
<b>FUND BALANCE</b>							
Beginning Fund Balance	1,590,521	1,667,350	1,941,753	1,746,251	<b>1,343,265</b>		
Add To/(Use Of) Fund Balance	76,829	274,403	(195,502)	(402,986)	<b>(462,712)</b>		
<b>YEAR END FUND BALANCE</b>	<b>\$1,667,350</b>	<b>\$1,941,753</b>	<b>\$1,746,251</b>	<b>\$1,343,265</b>	<b>\$880,553</b>		

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

# COMMUNITY AND ECONOMIC DEVELOPMENT FUND DETAIL

This fund is used for the United States Department of Housing and Urban Development (HUD) Grant. Information on the Community and Economic Development Fund budget can be found beginning on page J-4.

FUND NUMBER: 14	COMMUNITY AND ECONOMIC DEVELOPMENT						
	FY 05/06	FY 06/07	FY 07/08	FY 08/09	FY 09/10	\$ INC/DEC	% INC/DEC
	ACTUAL	ACTUAL	ACTUAL	BUDGET	BUDGET	FY 10-09	FY 10-09
<b>REVENUES</b>							
Community Dev. Block Grant - Federal	1,142,426	1,519,399	1,256,465	1,282,765	<b>1,218,627</b>	(64,138)	-5.0%
HUD - Home - Federal	128,609	48,195	462,056	522,354	<b>492,425</b>	(29,929)	-5.7%
Supportive Housing Program	271,724	154,444	3,125	0	<b>0</b>	0	#DIV/0!
Other	122,242	6,777	0	0	<b>0</b>	0	0.0%
Cash Carryover	0	0	0	49,553	<b>25,000</b>	(24,553)	-49.5%
<b>REVENUE TOTAL</b>	<b>\$1,665,001</b>	<b>\$1,728,814</b>	<b>\$1,721,646</b>	<b>\$1,854,672</b>	<b>\$1,736,052</b>	<b>(\$118,620)</b>	<b>-6.4%</b>
<b>TRANSFERS</b>							
Transfer from General Fund	\$239,060	\$239,260	\$239,060	\$239,060	<b>\$215,000</b>	(\$24,060)	-10.1%
<b>TOTAL REV. AND TRANSFERS</b>	<b>\$1,904,061</b>	<b>\$1,968,074</b>	<b>\$1,960,706</b>	<b>\$2,093,732</b>	<b>\$1,951,052</b>	<b>(\$142,680)</b>	<b>-6.8%</b>
<b>EXPENDITURES</b>							
Personnel Services Expenditures	575,699	552,858	566,684	572,950	<b>600,544</b>	27,594	4.8%
Operating Expenditures	225,835	172,950	216,011	151,650	<b>78,093</b>	(73,557)	-48.5%
Capital Expenditures	1,081,199	1,261,226	1,179,945	1,369,132	<b>1,272,415</b>	(96,717)	-7.1%
Other Expenditures	0	14,010	6,129	0	<b>0</b>	0	0.0%
<b>EXPENDITURE TOTAL</b>	<b>\$1,882,733</b>	<b>\$2,001,044</b>	<b>\$1,968,770</b>	<b>\$2,093,732</b>	<b>\$1,951,052</b>	<b>(\$142,680)</b>	<b>-6.8%</b>
<b>FUND BALANCE</b>							
Beginning Fund Balance	79,367	100,695	67,726	59,661	<b>59,661</b>		
Add To/(Use Of) Fund Balance	21,328	(32,970)	(8,065)	-	<b>(25,000)</b>		
<b>YEAR END FUND BALANCE</b>	<b>\$100,695</b>	<b>\$67,726</b>	<b>\$59,661</b>	<b>\$59,661</b>	<b>\$34,661</b>		

Note: Capital Projects funded by Community Development Block Grant (CDBG) funds include: Affordable Housing and Housing Rehabilitation (\$207,500); Mayo Community Water System Improvements (\$66,000); Emergency Countywide Infrastructure Repairs (\$50,000); and Target Community Improvements (\$216,615). Capital Projects funded by Home Program funds include: Affordable Housing and Housing Rehabilitation (\$369,319)

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

# CAPITAL PROJECTS RESERVE FUND DETAIL

Several years ago, a portion of the funds received from the federal government for housing federal prisoners were set aside by Council directive with the intention to use for future jail expansion. This fund has been inactive for some time. Beginning in FY 2007/08, funds began to be transferred to the Capital Projects Fund. Information on the Capital Projects Reserve Fund can be found on page O-5.

FUND NUMBER: 18	CAPITAL PROJECTS RESERVE FUND						
	FY 05/06	FY 06/07	FY 07/08	FY 08/09	FY 09/10	\$ INC/DEC	% INC/DEC
	ACTUAL	ACTUAL	ACTUAL	BUDGET	BUDGET	FY 10-09	FY 10-09
<b>BEGINNING FUND BALANCE</b>	0	0	3,697,493	398,026	<b>-208,974</b>		
<b>(a) LESS: TRANSFER TO CAPITAL PROJECTS FUND</b>	<b>0</b>	<b>0</b>	<b>3,299,467</b>	<b>607,000</b>	<b>126,026</b>	<b>(480,974)</b>	<b>-79.2%</b>
<b>REMAINING FUND BALANCE</b>	\$0	\$0	\$398,026	-\$208,974	<b>-\$335,000</b>		

- (a) FY 2009/10 transfer to Capital Projects Fund includes: Server Environment Upgrade (\$94,000); and Evans Building Improvements (\$32,026)
- (b) The remaining fund balance for this fund at the end of FY2008/09 is estimated to be \$126,026. The FY 2008/09 transfer to the Capital Projects Fund is reduced to \$272,000 following the October 2008 Cost Saving Measures endorsed by County Council.

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

## 9-1-1 PHONE SYSTEM FUND DETAIL

This fund is used to account for monies collected from telephone subscribers. These funds can only be expended for costs associated with operation of Emergency 9-1-1 dispatching of police, fire, ambulance, and rescue services. Information on the 9-1-1 Phone System Fund budget can be found on pages E-22 – E23 and H-9.

<b>FUND NUMBER: 19</b>	<b>9-1-1 PHONE SYSTEM FUND SUMMARY</b>						
	FY 05/06	FY 06/07	FY 07/08	FY 08/09	FY 09/10	\$ INC/DEC	% INC/DEC
	ACTUAL	ACTUAL	ACTUAL	BUDGET	BUDGET	FY 10-09	FY 10-09
<b>REVENUES</b>							
9-1-1 Phone Subscriber Fees	720,130	713,225	720,375	710,000	<b>710,000</b>	0	0.0%
Wireless Surcharge	768,737	449,968	698,802	552,000	<b>675,000</b>	123,000	22.3%
Fund Balance	0	0	0	124,206	<b>89,643</b>	(34,563)	
Donations - Other	4,608	552	200	132,456	<b>1,000</b>	(131,456)	
<b>REVENUE TOTAL</b>	<b>\$1,493,475</b>	<b>\$1,163,745</b>	<b>\$1,419,377</b>	<b>\$1,518,662</b>	<b>\$1,475,644</b>	<b>(\$43,018)</b>	<b>-2.8%</b>
<b>EXPENDITURES</b>							
Personnel Services Expenditures	140,321	148,236	152,267	170,988	<b>205,602</b>	34,614	20.2%
Operating Expenditures	768,664	735,956	655,402	884,974	<b>947,594</b>	62,620	7.1%
Capital Expenditures	319,634	236,247	184,513	105,700	<b>85,448</b>	(20,252)	-19.2%
Other Expenditures	0	0	0	0	<b>0</b>	0	0.0%
<b>EXPENDITURE TOTAL</b>	<b>\$1,228,619</b>	<b>\$1,120,439</b>	<b>\$992,182</b>	<b>\$1,161,662</b>	<b>\$1,238,644</b>	<b>\$76,982</b>	<b>6.6%</b>
<b>TRANSFERS</b>							
(a) Transfer to Capital Projects Fund	\$0	\$0	\$313,500	\$357,000	<b>\$237,000</b>	(\$120,000)	
<b>TOTAL, EXP. AND TRANSFERS</b>	<b>\$1,228,619</b>	<b>\$1,120,439</b>	<b>\$1,305,682</b>	<b>\$1,518,662</b>	<b>\$1,475,644</b>	<b>(\$43,018)</b>	<b>-2.8%</b>
<b>FUND BALANCE</b>							
Beginning Fund Balance	367,416	632,272	675,578	789,273	<b>665,067</b>		
Add To/(Use Of) Fund Balance	264,856	43,306	113,695	(124,206)	<b>(89,644)</b>		
<b>YEAR END FUND BALANCE</b>	<b>\$632,272</b>	<b>\$675,578</b>	<b>\$789,273</b>	<b>\$665,067</b>	<b>\$575,423</b>		

(a) FY 2009/10 transfer to Capital Projects Fund includes; 9-1-1 System & CPE Upgrade and Replacement (\$107,000); and CAD System Replacement (\$130,000).

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

## PALMETTO LANDFILL FUND DETAIL

This fund is used to account for monies collected from a host agreement with the Palmetto Landfill Corporation and the payment of associated landfill monitoring costs. Information on the Palmetto Landfill Fund budget can be found on pages G-16.

<b>FUND NUMBER: 20</b>	<b>PALMETTO LANDFILL FUND</b>						
	FY 05/06	FY 06/07	FY 07/08	FY 08/09	FY 09/10	\$ INC/DEC	% INC/DEC
<b>REVENUES</b>	ACTUAL	ACTUAL	ACTUAL	BUDGET	BUDGET	FY 10-09	FY 10-09
Waste Disposal Dump Fees	973,574	810,915	553,858	176,904	0	(176,904)	-100.0%
Fund Balance	0	0	0	0	0	0	#DIV/0!
<b>REVENUE TOTAL</b>	<b>\$973,574</b>	<b>\$810,915</b>	<b>\$553,858</b>	<b>\$176,904</b>	<b>\$0</b>	<b>(\$176,904)</b>	<b>-100.0%</b>
<b>EXPENDITURES</b>							
Personnel Services Expenditures	50,838	48,927	51,869	61,404	0	(61,404)	-100.0%
Operating Expenditures	15,478	9,258	11,601	10,500	0	(10,500)	-100.0%
Capital Expenditures	0	0	0	0	0	0	0.0%
Other Expenditures	0	0	0	0	0	0	0.0%
<b>EXPENDITURE TOTAL</b>	<b>\$66,316</b>	<b>\$58,185</b>	<b>\$63,470</b>	<b>\$71,904</b>	<b>\$0</b>	<b>(\$71,904)</b>	<b>-100.0%</b>
<b>TRANSFERS</b>							
Transfer to General Fund	800,000	363,026	192,853	0	0	0	#DIV/0!
(a) Transfer to Capital Projects Fund	0	0	473,000	105,000	0	(105,000)	-100.0%
Transfer to Spartanburg CC	200,000	200,000	0	0	0	0	0.0%
<b>TRANSFER TOTAL</b>	<b>\$1,000,000</b>	<b>\$563,026</b>	<b>\$665,853</b>	<b>\$105,000</b>	<b>\$0</b>	<b>(\$105,000)</b>	<b>-100.0%</b>
<b>TOTAL EXP. AND TRANSFERS</b>	<b>\$1,066,316</b>	<b>\$621,211</b>	<b>\$729,323</b>	<b>\$176,904</b>	<b>\$0</b>	<b>(\$176,904)</b>	<b>-100.0%</b>
<b>FUND BALANCE</b>							
Beginning Fund Balance	77,709	-15,033	174,671	(795)	(795)		
Add To/(Use Of) Fund Balance	(92,742)	189,704	(175,466)	0	0		
<b>YEAR END FUND BALANCE</b>	<b>(\$15,033)</b>	<b>\$174,671</b>	<b>(\$795)</b>	<b>(\$795)</b>	<b>(\$795)</b>		

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

# COUNTY RECREATION COMMISSION FUND DETAIL

This fund is used to account for the operations of the Spartanburg County Recreation Commission. The Commission is the primary service provider of parks and recreation services in Spartanburg County. Income is derived from fees for services paid by individuals, businesses, industry, state and federal grants, and taxes. Information on the County Recreation Commission budget can be found beginning on page L-5. Additional information on the Parks and Recreation Commission can be found at <http://www.scprc.org/>.

FUND NUMBER: 22	PARKS AND RECREATION COMMISSION						
	FY 05/06 ACTUAL	FY 06/07 ACTUAL	FY 07/08 ACTUAL	FY 08/09 BUDGET	FY 09/10 BUDGET	\$ INC/DEC FY 10-09	% INC/DEC FY 10-09
<b>REVENUES</b>							
Taxes - Current Year	0	3,167,838	3,812,128	4,279,000	<b>4,565,691</b>	286,691	6.7%
Homestead Exemption	0	0	170,293		<b>150,000</b>	150,000	
Fee-In-Lieu of Taxes	0	177,774	268,196	219,575	<b>250,000</b>	30,425	13.9%
Delinquent Taxes	0	122,885	258,474	164,000	<b>164,000</b>	0	0.0%
Miscellaneous	0	703,731	696,177	369,000	<b>362,300</b>	(6,700)	-1.8%
User Fees	0	207,227	311,410	191,000	<b>257,000</b>	66,000	34.6%
Accommodations Tax	0	29,800	0	30,000	<b>40,000</b>	10,000	33.3%
Participation Fees	0	0	0	146,329	<b>0</b>	(146,329)	
Transfers	0	0	345,950	0	<b>0</b>	0	
Fund Balance	0	0	0	-123,031	<b>0</b>	123,031	
<b>REVENUE TOTAL</b>	\$0	\$4,409,254	\$5,862,629	\$5,275,873	<b>\$5,788,991</b>	\$513,118	9.7%
<b>EXPENDITURES</b>							
Personnel Services Expenditures	0	2,465,266	2,665,944	3,184,531	3,180,579	(3,952)	-0.1%
Operating Expenditures	0	780,210	922,291	1,028,490	1,271,882	243,392	23.7%
Capital Expenditures	0	78,360	403,959	377,600	574,241	196,641	52.1%
Other Expenditures	0	0	57,269	0	339,600	339,600	0.0%
<b>TOTAL EXPENDITURES</b>	\$0	\$3,323,836	\$4,049,463	\$4,590,621	<b>\$5,366,302</b>	\$775,681	16.9%
<b>TRANSFERS</b>							
(a) Transfer to General Fund	0	337,552	355,834	355,000	<b>0</b>	(355,000)	-100.0%
(b) Transfer to Debt Service Fund	0	326,330	326,426	330,252	<b>422,689</b>	92,437	28.0%
Capital Projects	0	3,000	0	0	<b>0</b>	0	#DIV/0!
<b>TOTAL TRANSFERS</b>	\$0	\$666,882	\$682,260	\$685,252	<b>\$422,689</b>	(\$262,563)	-38.3%
<b>TOTAL EXP. AND TRANSFERS</b>	\$0	\$3,990,718	\$4,731,723	\$5,275,873	<b>\$5,788,991</b>	\$513,118	9.7%
<b>FUND BALANCE</b>							
Beginning Fund Balance	0	0	418,536	1,549,441	<b>1,672,472</b>		
Add To/(Use Of) Fund Balance	0	418,536	1,130,905	123,031	<b>0</b>		
<b>YEAR END FUND BALANCE</b>	\$0	\$418,536	\$1,549,441	\$1,672,472	<b>\$1,672,472</b>		

(a) Transfer to General Fund: Indirect costs to the General Fund. These funds provide for administrative services.

(b) Transfer to Debt Service Fund: These funds are required by the Debt Service Fund for debt associated with Parks and Recreation.

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

## HOSPITALITY TAX FUND DETAIL

Spartanburg County's 2% Local Hospitality Tax on prepared meals and beverages became effective January 1, 2008. Business owners collect and remit the tax directly to Spartanburg County. The Local Hospitality Tax provides a dedicated source of revenue and an appropriate and efficient means of funding tourist-related infrastructure and capital improvement projects. It is the Council's intent to enhance the County's appeal to tourists through further development of the County as a destination for tourist related activities. Spartanburg County's Local Hospitality Tax became effective January 1, 2008, adopted by ordinance as authorized in Article 7 of Chapter 1 of Title 6 of the Code of Laws of South Carolina, 1976, as amended, generally referred to as the "Local Hospitality Tax Act". Additional information on the Hospitality Tax Fund can be found on page L-15.

<b>FUND NUMBER: 23</b>	<b>HOSPITALITY TAX FUND</b>						
	FY 05/06	FY 06/07	FY 07/08	FY 08/09	FY 09/10	\$ INC/DEC	% INC/DEC
	ACTUAL	ACTUAL	ACTUAL	BUDGET	BUDGET	FY 10-09	FY 10-09
<b>REVENUES</b>							
Hospitality Tax	0	0	1,852,059	2,400,000	<b>2,600,000</b>	200,000	
Penalties	0	0	14,117	2,000	<b>4,000</b>	2,000	
Other	0	0	3,645		<b>1,000</b>	1,000	
<b>REVENUE TOTAL</b>	<b>\$0</b>	<b>\$0</b>	<b>\$1,869,821</b>	<b>\$2,402,000</b>	<b>\$2,605,000</b>	<b>\$203,000</b>	
<b>EXPENDITURES</b>							
Personnel Services Expenditures	0	0	22,255	77,943	<b>85,989</b>	8,046	
Operating Expenditures	0	0	2,457	17,000	<b>3,635</b>	(13,365)	
Capital Expenditures	0	0	2,395	1,000	<b>0</b>	(1,000)	
Other Expenditures	0	0	3,494	0		0	
<b>EXPENDITURE TOTAL</b>	<b>\$0</b>	<b>\$0</b>	<b>\$30,600</b>	<b>\$95,943</b>	<b>\$89,624</b>	<b>(\$6,319)</b>	
<b>CAPITAL PROJECTS</b>							
(a) Reserved for Capital Projects	0	0	0	2,306,057	<b>2,515,376</b>	209,319	
<b>TRANSFER TOTAL</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$2,306,057</b>	<b>\$2,515,376</b>	<b>\$209,319</b>	
<b>TOTAL EXP. AND TRANSFERS</b>	<b>\$0</b>	<b>\$0</b>	<b>\$30,600</b>	<b>\$2,402,000</b>	<b>\$2,605,000</b>	<b>\$203,000</b>	
<b>FUND BALANCE</b>							
Beginning Fund Balance	0	0	0	1,839,221	<b>1,839,221</b>		
Add To/(Use Of) Fund Balance	0	0	1,839,221	0	<b>0</b>		
<b>YEAR END FUND BALANCE</b>	<b>\$0</b>	<b>\$0</b>	<b>\$1,839,221</b>	<b>\$1,839,221</b>	<b>\$1,839,221</b>		

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

## JAIL MAINTENANCE FUND DETAIL

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

FUND NUMBER: 28	JAIL MAINTENANCE FUND						
	FY 05/06	FY 06/07	FY 07/08	FY 08/09	FY 09/10	\$ INC/DEC	% INC/DEC
	ACTUAL	ACTUAL	ACTUAL	BUDGET	BUDGET	FY 10-09	FY 10-09
BEGINNING FUND BALANCE	0	596,417	378,468	0	0		
LESS: TRANFER TO CAPITAL PROJECTS FUND	0	217,949	424,954	0	0	0	
REMAINING FUND BALANCE	\$0	\$378,468	\$ (46,486)	\$0	\$0		

## CAPITAL PROJECTS FUND DETAIL

These funds are used to account for the financing, acquisition, renovation, and construction of major capital projects. Summary information on the Capital Improvement Plan can be found on pages Q-1 – Q-22. The complete FY 2010-14 Recommended Capital Improvement Plan can be accessed at <http://www.spartanburgcounty.org>.

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

## WORKFORCE INVESTMENT BOARD FUND DETAIL

This fund is used to account for the operation of the Federal Workforce Investment Act (WIA) program which provides job training to the unemployed and underemployed persons. Information on the Workforce Investment Board budget can be found on page K-14.

FUND NUMBER: 30	WORKFORCE INVESTMENT BOARD (WIB)						
	FY 05/06	FY 06/07	FY 07/08	FY 08/09	FY 09/10	\$ INC/DEC	% INC/DEC
REVENUES	ACTUAL	ACTUAL	ACTUAL	BUDGET	BUDGET	FY 10-09	FY 10-09
WIA (Workforce Investment Act) - U.S. Department of Labor	4,167,413	4,883,814	6,912,355	5,715,962	<b>5,631,723</b>	5,715,962	-1.5%
<b>REVENUE TOTAL</b>	<b>\$4,167,413</b>	<b>\$4,883,814</b>	<b>\$6,912,355</b>	<b>\$5,715,962</b>	<b>\$5,631,723</b>	(\$84,239)	-1.5%
<b>EXPENDITURES</b>							
Personnel Services Expenditures	1,083,574	1,116,294	1,132,775	1,455,294	<b>638,758</b>	(816,536)	-56.1%
Operating Expenditures	2,992,335	3,645,471	5,721,114	4,183,528	<b>4,915,825</b>	732,297	17.5%
Capital Expenditures	91,504	122,049	58,467	77,140	<b>77,140</b>	(0)	0.0%
Other Expenditures	0	0	0	0	<b>0</b>	0	0.0%
<b>EXPENDITURE TOTAL</b>	<b>\$4,167,413</b>	<b>\$4,883,814</b>	<b>\$6,912,355</b>	<b>\$5,715,962</b>	<b>\$5,631,723</b>	(\$84,239)	-1.5%
<b>FUND BALANCE</b>							
Beginning Fund Balance	0	0	0	0	<b>0</b>		
Add To/(Use Of) Fund Balance	0	0	0	0	<b>0</b>		
<b>YEAR END FUND BALANCE</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>		

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

# SPARTANBURG COMMUNITY COLLEGE FUND DETAIL

This fund is used to account for the tax levy receipts and disbursements to Spartanburg Community College. Information on the county's financial contribution to Spartanburg Community College can be found on page M-3. Additional information on Spartanburg Community College can be found at <http://www.sccsc.edu/>.

FUND NUMBER: 60	SPARTANBURG COMMUNITY COLLEGE						
	FY 05/06	FY 06/07	FY 07/08	FY 08/09	FY 09/10	\$ INC/DEC	% INC/DEC
	ACTUAL	ACTUAL	ACTUAL	BUDGET	BUDGET	FY10 - 09	FY 10 -09
<b>REVENUES</b>							
Taxes - Current	3,029,832	3,097,952	4,125,889	4,768,179	<b>5,070,000</b>	301,821	6.3%
Merchants Inventory Tax	50,546	50,546	50,546	50,550	<b>50,000</b>	(550)	-1.1%
Homestead Exemption	132,288	137,080	189,742	129,441	<b>130,000</b>	559	0.4%
Fee-In-Lieu Of Taxes	167,425	152,976	261,477	110,000	<b>110,000</b>	0	0.0%
Delinquent Tax - Fee-In-Lieu Of Taxes	0	12,324	0	0	<b>0</b>	0	0.0%
Delinquent Tax - Prior Years	28,728	101,997	87,497	70,000	<b>70,000</b>	0	0.0%
Delinquent Tax - Current Year	156,289	99,087	187,702	30,000	<b>60,000</b>	30,000	100.0%
Use of Fund Balance	0	0	0	0	<b>0</b>	0	#DIV/0!
Transfer From Palmetto Landfill Fund	200,000	200,000	0	0	<b>0</b>	0	0.0%
<b>REVENUE TOTAL</b>	<b>\$3,765,108</b>	<b>\$3,851,962</b>	<b>\$4,902,853</b>	<b>\$5,158,170</b>	<b>\$5,490,000</b>	<b>\$331,830</b>	<b>6.4%</b>
<b>EXPENDITURES</b>							
Annual Operating Appropriation	3,003,600	3,003,600	3,064,253	3,608,170	<b>4,940,000</b>	1,331,830	36.9%
Capital Expenditures	350,000	350,000	1,350,000	1,350,000	<b>350,000</b>	(1,000,000)	-74.1%
Debt Service	200,000	200,000	200,000	200,000	<b>200,000</b>	0	0.0%
<b>EXPENDITURE TOTAL</b>	<b>\$3,553,600</b>	<b>\$3,553,600</b>	<b>\$4,614,253</b>	<b>\$5,158,170</b>	<b>\$5,490,000</b>	<b>\$331,830</b>	<b>6.4%</b>
<b>FUND BALANCE</b>							
Beginning Fund Balance	285,412	496,920	795,282	1,083,882	<b>1,083,882</b>		
Add To/(Use Of) Fund Balance	211,508	298,362	288,600	0	<b>0</b>		
<b>YEAR END FUND BALANCE</b>	<b>\$496,920</b>	<b>\$795,282</b>	<b>\$1,083,882</b>	<b>\$1,083,882</b>	<b>\$1,083,882</b>		

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

# CHARLES LEA CENTER FUND DETAIL

This fund is used to account for the tax levy receipts and disbursements to the Charles Lea Center, a school for the mentally and physically handicapped. Information on the county's financial contribution to the Charles Lea Center can be found on page K-15. Additional information on the Charles Lea Center can be found at <http://www.charlesleacenter.org/>.

<b>FUND NUMBER: 61</b>	<b>CHARLES LEA CENTER FUND</b>						
	FY 05/06	FY 06/07	FY 07/08	FY 08/09	FY 09/10	\$ INC/DEC	% INC/DEC
	ACTUAL	ACTUAL	ACTUAL	BUDGET	BUDGET	FY10 - 09	FY 10 -09
<b>REVENUES</b>							
Taxes - Current	949,707	976,965	1,059,259	1,144,453	<b>1,163,000</b>	18,547	1.6%
Fee-In-Lieu Of Taxes	64,060	56,353	73,960	73,448	<b>70,000</b>	(3,448)	-4.7%
Delinquent Tax - Fee-In-Lieu Of Taxes	0	3,892	0	0	<b>0</b>	0	0.0%
Delinquent Tax - Prior Years	8,130	29,914	26,575	30,070	<b>25,000</b>	(5,070)	-16.9%
Delinquent Tax - Current Year	49,759	27,846	44,969	21,420	<b>20,000</b>	(1,420)	-6.6%
Use of Fund Balance	0	0	0	(50,000)	<b>0</b>	50,000	-100.0%
<b>REVENUE TOTAL</b>	<b>\$1,071,656</b>	<b>\$1,094,970</b>	<b>\$1,204,764</b>	<b>\$1,219,391</b>	<b>\$1,278,000</b>	<b>\$58,609</b>	<b>4.8%</b>
<b>EXPENDITURES</b>							
Adult Day Programs	1,096,120	1,047,288	1,047,208	1,219,391	<b>1,278,000</b>	58,609	4.8%
Clinical Services	0	0	0	0	<b>0</b>	0	0.0%
Childhood Development Program	0	0	0	0	<b>0</b>	0	0.0%
<b>TOTAL, CHARLES LEA CENTER</b>	<b>\$1,096,120</b>	<b>\$1,047,288</b>	<b>\$1,047,208</b>	<b>\$1,219,391</b>	<b>\$1,278,000</b>	<b>\$58,609</b>	<b>4.8%</b>
<b>FUND BALANCE</b>							
Beginning Fund Balance	294,895	270,431	318,113	475,669	<b>525,669</b>		
Add To/(Use Of) Fund Balance	(24,464)	47,682	157,556	50,000	<b>-</b>		
<b>YEAR END FUND BALANCE</b>	<b>\$270,431</b>	<b>\$318,113</b>	<b>\$475,669</b>	<b>\$525,669</b>	<b>\$525,669</b>		

# SPARTANBURG COUNTY PUBLIC LIBRARY SYSTEM FUND DETAIL

A county appointed library board oversees the operation of the main downtown library and branch libraries throughout the county. There is a separate millage for the operation of the libraries and the county only acts as a collection agency for the revenue and a separate set of financial records is also maintained. Information on the Spartanburg County Public Library System can be found on page N-3. Additional information on the library system can be found at [www.infodepot.org](http://www.infodepot.org).

FUND NUMBER: 66	SPARTANBURG COUNTY PUBLIC LIBRARIES						
	FY 05/06 ACTUAL	FY 06/07 ACTUAL	FY 07/08 ACTUAL	FY 08/09 BUDGET	FY 09/10 BUDGET	\$ INC/DEC FY10 - 09	% INC/DEC FY 10 -09
<b>REVENUES</b>							
<b>Total Revenues</b>	10,233,409	10,380,567	11,142,896	11,285,765	<b>11,685,136</b>	399,371	3.5%
<b>REVENUE TOTAL</b>	\$10,233,409	\$10,380,567	\$11,142,896	\$11,285,765	<b>\$11,685,136</b>	\$399,371	3.5%
<b>EXPENDITURES</b>							
Total Expenditures	10,403,473	10,574,396	11,815,244	11,285,765	<b>11,685,136</b>	399,371	3.5%
<b>EXPENDITURE TOTAL</b>	\$10,403,473	\$10,574,396	\$11,815,244	\$11,285,765	<b>\$11,685,136</b>	\$399,371	3.5%
<b>FUND BALANCE</b>							
Beginning Fund Balance	4,817,735	4,962,316	4,768,487	4,096,139	<b>4,096,139</b>		
Add To/(Use Of) Fund Balance	144,581	-193,829	(672,348)	0	<b>0</b>		
<b>YEAR END FUND BALANCE</b>	\$4,962,316	\$4,768,487	\$4,096,139	\$4,096,139	<b>\$4,096,139</b>		