

# FUND DESCRIPTIONS

**General Fund (001)** – 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 on pages 47-187.

**Special Revenue Funds** – These funds are used to account for specific revenues that are legally restricted to expenditures for particular purposes.

Road Maintenance Fee Fund (002) – 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. Information on the Road Maintenance Fee Fund budget can be found on page 210.

Stormwater Management Fund (003) – This fund is used to account for the county's regulation of stormwater in compliance with provisions of the South Carolina Pollution Control Act and the amended United States Clean Water Act. Information on the Stormwater Management Fund budget can be found on page 212.

Solid Waste Management Fund (004) – This fund is used to account for the county's landfill operations, trash collection costs for hauling, maintaining county convenience stations throughout the county, environmental enforcement, and litter control. Information on the Solid Waste Management Fund budget can be found on page 205.

Special Revenue Fund (009) – This fund is used to account for monies for various specific revenues that are legally restricted to expenditures for a particular purpose. Information on the Special Revenue Fund budget can be found on page 239.

Community and Economic Development Fund (014) – This fund is used for the United States Department of Housing and Urban Development (HUD) Grant. Information on the Community and Economic Development Fund budget can be found on page 192.

Capital Projects Reserve Fund (018) – 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. In FY 08, the funds will be transferred to the Capital Projects Fund. Information on the Capital Projects Reserve Fund can be found on page 191.

9-1-1 Phone System Fund (019) – 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 page 200.

Palmetto Landfill Fund (020) – 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 page 203.

**SPARTANBURG COUNTY, SOUTH CAROLINA**  
**FY 08 ADOPTED OPERATING BUDGET**

County Recreation Commission (022) – This fund is used to account for the operations of the Spartanburg County Recreation Commission. The Commission is the primary service provider of parks and recreation services in Spartanburg County. Income is derived from fees for services paid by individuals, businesses, industry, state and federal grants, and taxes. Information on the County Recreation Commission budget can be found on page 229. Additional information on the Parks and Recreation Commission can be found at <http://www.spartanburgcounty.org/govt/depts/prksrec/index.htm>.

Jail Maintenance Fund (028) - Several years ago, this fund was established for the new jail construction. In FY 04, housing of federal prisoner funds in the amount of \$547,000 were set aside to provide for needed jail renovations and repairs. Over time, several repairs have been made from this fund, thus reducing the available balance. The available balance is currently \$418,250, and the funds will be transferred to the Capital Projects Fund, thus closing out this fund. Information on the Jail Maintenance Fund can be found on page 202.

Workforce Investment Board (030) – 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 225.

Spartanburg Community College (060) – 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 227. Additional information on Spartanburg Community College can be found at <http://www.stcsc.edu/>.

Charles Lea Center (061) – 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 224. Additional information on the Charles Lea Center can be found at <http://www.charlesleacenter.org/>.

Debt Service Fund (070) – This fund is used to account for the accumulation of resources and payment of general obligation and revenue bond principal and interest. Revenue bond reserves are maintained in this fund. Information on the Debt Service Fund budget can be found on page 196.

**Capital Projects Fund (040)** – 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 247-275. The complete FY 2008-12 Recommended Capital Improvement Plan can be accessed at <http://www.spartanburgcounty.org/govt/depts/bdqtmgmt/cip/toc.htm>.

**Internal Service Funds** – These funds are used to account for the financing of services by one department to other departments and other government units on a cost reimbursement basis.

Fleet Services Fund (005) – This fund is used to account for fuel, repair, and maintenance costs of county and other government entity's vehicles on a cost reimbursement basis. Information on the Fleet Services Fund budget can be found on page 198.

**Discretely Presented Component Units** – Component units are reported in a separate column in the combined financial statements to emphasize that they are legally separate from the primary government and to differentiate their financial positions, results of operations, and cash flows from those of Spartanburg County.

**SPARTANBURG COUNTY, SOUTH CAROLINA  
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Alcohol and Drug Abuse Commission (007) – This fund is used to account for the operations of the Spartanburg County Alcohol and Drug Abuse Commission (SADAC). The Commission is the primary service provider of alcohol and drug education, prevention, intervention, and treatment services in Spartanburg County. Income is derived from fees for services paid by individuals, businesses, industry, state, and federal grants. Information on the SADAC budget can be found on pages 214-223.

Spartanburg County Public Library System (066) – 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 228. Additional information on the library system can be found at [www.infodepot.org](http://www.infodepot.org).