

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

BUDGET ORDINANCE NO.

A BUDGET ORDINANCE RELATING TO THE FISCAL AFFAIRS OF SPARTANBURG COUNTY MAKING APPROPRIATIONS THEREFORE, LEVYING TAXES FOR THE FISCAL YEAR BEGINNING JULY 1, 2007 AND ENDING JUNE 30, 2008; TO PROVIDE FOR BUDGET CONTROL OF SAID APPROPRIATION BY THE SPARTANBURG COUNTY COUNCIL.

**Part I
*Operation of County Government***

SECTION 1. The County Auditor of Spartanburg County shall levy an ad valorem tax on all the taxable property in Spartanburg County for the fiscal year beginning July 1, 2007, and ending June 30, 2008, as stated below which when combined with the following anticipated other revenue, including carry-over balances accruing to Spartanburg County shall produce to wit:

Millage Rates:

	<u>Estimated FY08 Millage</u>
General Fund	47.5 Mills
County Fire	.5 Mills
Stormwater Management	1.0 Mills

General Fund:

Taxes – current	37,931,327
Merchant’s inventory	804,000
Homestead exemption	1,916,000
Fee-in-lieu of taxes	3,020,000
County-wide fire levy	382,000
State 2% accommodations tax	45,000
Delinquent taxes	3,000,000
Permits	970,000
Fines	3,525,000
Fees & costs	5,355,000
Interest income	2,200,000
State Sources	14,749,000
Rescue Squads	64,000
Veterans Affairs	30,000
Federal sources	307,980
Miscellaneous	4,259,000
State supplements	628,000
Planning department projects	60,000
Council of Governments	0
Recreation	0
Circuit Solicitor	989,500
Sheriff	1,930,314
State road (“C”) funds	0
Emergency Services Academy	15,000
Transfers from Other Funds	383,508
Fund balance appropriated	2,241,694
Total General Fund	84,806,323

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Road Maintenance Fee Fund:

Road Maintenance Fee	5,390,000
State Sources	0
Fund Balance contribution	(83,802)
Total Road Maintenance Fee Fund	5,306,198

Storm Water Management Fund:

Taxes - Current	767,418
Fund balance contribution	(113,397)
Total Storm Water Management Fund	654,021

Solid Waste Management Fund:

Annual household fee	5,400,000
State tire disposal fee	100,000
User dumping fees	1,255,219
Recycling sales & misc.	450,000
Contract Fees	275,000
Fund balance appropriated	4,215,288
Total Solid Waste Management Fund	11,695,507

Fleet Services Fund

Charges for Service/Sales	1,157,420
Transfer funds	(1,117,420)
Fund Balance Appropriated	(40,000)
Total Fleet Services Fund	0

Alcohol & Drug Abuse Fund:

Mini bottle	430,000
State grants/fees	2,898,907
Fund balance appropriated	526,391
Total Alcohol & Drug Abuse Fund	3,855,298

Special Revenue Fund:

State aid/Grant	1,531,538
Other	1,492,828
Total Special Revenue Fund	3,024,366

Community & Economic Development:

County Funds	239,060
HUD CD Block Grant	1,327,144
HUD CD Home Program	525,753
Supportive Housing	160,165
Fund balance appropriated	313,302
Total Community & Econ Dev Fund	2,565,424

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Capital Projects Reserve Fund:

Fund balance appropriated	3,200,750
Total Capital Projects Reserve Fund	3,200,750

911 Phone System Fund:

Subscriber fees	1,493,000
Fund balance contribution	(10,617)
Total 911 Phone System Fund	1,482,383

Palmetto Landfill Fund:

Host Fee	650,000
Fund balance appropriated	(82,280)
Total Palmetto Landfill Fund	567,720

Jail Maintenance Fund

Fund balance appropriated	418,250
Total Jail Maintenance Fund	418,250

Workforce Investment Board:

JTPA funds/WIB Coordinator	5,715,962
Fund balance appropriated	0
Total Workforce Investment Board	5,715,962

Debt Service Fund:

Property taxes	4,426,391
Transfers-in	2,301,109
Fee-in-lieu of taxes	160,000
Other revenue	977,236
Fund Balance appropriated	0
Total Debt Service Fund	7,864,736

Special Purpose Funds: (All taxable property)

Community College Fund	
Property Taxes (Current)	4,583,290
Other	100,000
Fund balance contribution	(69,037)
Transfers-in	0
Total Community College Fund	4,614,253

Charles Lea Center Fund	
Property Taxes	1,028,948
Other	51,490
Fund balance contribution	(33,230)
Total Charles Lea Center Fund	1,047,208

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County Library Fund	
Property Taxes	8,384,044
Other	2,740,480
Fund balance appropriated	500,000
Total County Library Fund	11,624,524
Parks Commission Fund	
Property Taxes	4,025,899
Other	726,000
Total Parks Commission Fund	4,751,899
Total Special Purpose Funds	<u>22,037,884</u>

Total Revenue All Funds: \$153,194,822

Provided, however, that the County Auditor shall reduce the levy as to all property within the corporate limits of the City of Spartanburg and the City of Greer an amount equal to the taxes to be collected by the County from property within these cities to support Animal Control Services (\$984,838). Such reduction shall relieve the taxpayers of these cities from support of this service since these cities make appropriations to support Animal Control Services. This section is adopted pursuant to Section 4-9-30(5), Code of Laws South Carolina, 1976, which empowers County Council to tax different areas at different rates related to the nature and level of services provided, County Council having found that the nature and level of this service warrants such a different rate.

Provided further, that the County Auditor shall reduce the levy as to all property within the corporate limits of all incorporated municipalities within the County an amount equal to the taxes to be collected by the County from property within said municipalities to support Building Codes and Development Standards (\$329,731). Since this service was not being rendered by the County on March 7, 1973, such reduction shall relieve the taxpayers of these municipalities for support of this service recognizing that these municipalities make appropriations to provide land use administration. This section is adopted pursuant to Section 4-9-30 (5), Code of Laws South Carolina, 1976, which empowers County Council to tax different areas of the County at different rates related to the nature and level of service provided, the County Council having found that the nature and level of this service warrants such a different rate.

Provided further, that the County Auditor shall reduce the levy as to all property within the corporate limits of all incorporated municipalities within the County an amount equal to the taxes to be collected by the County from property within said municipalities to support the Volunteer Fire Departments (\$65,946). Such reduction shall relieve the taxpayers of these municipalities for support of this service recognizing that these municipalities make appropriations to provide fire services. This section is adopted pursuant to Section 4-9-30 (5), Code of Laws South Carolina, 1976, which empowers County Council to tax different areas of the County at different rates related to the nature and level of service provided, the County Council having found that the nature and level of this service warrants such a different rate.

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SECTION 2. All of the appropriations in this Ordinance shall be disbursed in accordance with the Annual Budget Document adopted by the Spartanburg County Council on June 18, 2007, incorporated herein by reference.

SECTION 3. There is hereby appropriated from the General Fund and other Funds of Spartanburg County the following amounts of money for the following respective corporate purposes of Spartanburg County for and during the period beginning July 1, 2007 and ending June 30, 2008, to wit:

General Fund:

9515 Area Mental Health	359,960
9673 Arts Partnership	226,130
9159 Assessor	2,336,820
9150 Auditor	944,980
9652 Boys Home	53,000
9111 Budget Management	317,540
9133 Building Codes	1,183,565
9268 Circuit Solicitor	3,309,553
9250 Clerk of Court	2,292,260
9237 Communications - Operations	3,189,580
9238 Communications-County	389,320
9236 Communications-Maintenance	238,750
9305 Coroner	908,720
9110 County Administration	487,070
9607 County Buildings	3,158,850
9103 County Council	379,880
9620 County Extension	1,460
9100 Delegation	59,350
9165 Delinquent Tax	411,910
9310 Detention	12,978,268
9264 District Magistrates	648,321
9180 Economic Development	282,570
9649 Ellen Hines Smith Girls Home	22,000
9506 Emergency Medical Services	1,733,562
9556 Emergency Preparedness Office	222,070
9551 Emergency Services Academy	238,680
9401 Engineering	429,920
9415 Environmental Enforcement	1,370,070
9168 Finance	571,720
9164 GIS	426,240
9557 Haz Mat Team	199,490
9518 Health Department	270,000
9116 Human Resources	469,111
9503 Indigent Care Services	930,835
9156 Internal Auditor	183,895
9163 IT	1,012,386
9113 Legal Services	272,130

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9265 Magisterial Court	2,479,750
9259 Master In Equity	353,010
9512 Mountainview Nursing Home	104,340
9553 National Guard	0
9200 Non Department	3,643,774
9183 Planning	1,065,790
9269 Pre Trial Adult	246,590
9270 Pre Trial Juvenile	92,250
9256 Probate Court	1,055,520
9262 Public Defender	1,331,673
9404 Public Works Administration	162,390
9171 Purchasing	188,900
9126 Records Management	0
9120 Register of Deeds	1,764,700
9123 Registration Election	805,160
9527 Rescue Squads	154,500
9405 Roads and Bridges	3,971,760
9643 Senior Centers of Spartanburg	231,320
9300 Sheriff	20,373,000
9640 Social Services	135,000
9625 Soil & Water Conservation	34,960
9670 Spartanburg County Regional Museum	39,150
9999 Transfers Between Funds	2,622,060
9507 Transportation Service Bureau	48,500
9153 Treasurer	932,500
9129 Veterans Affairs	255,840
9267 Victim Witness	143,170
9550 Volunteer Fire Department	60,750
General Fund Total	84,806,323

Road Maintenance Fee Fund:

9400 Administration	5,306,198
Total Road Maintenance Fee Fund	5,306,198

Storm Water Management Fund:

9400 Administration	372,255
9999 Transfers to Other Funds	281,766
Total Storm Water Mgmt Fund	654,021

Solid Waste Management Fund:

9400 Administration	503,155
9410 Solid Waste Collection	2,145,684
9415 Environmental Enforcement	348,250
9700 Landfill Operations	1,693,816
9701 Landfill Engineering	988,002
9999 Transfers to Other Funds	6,016,600
Total Solid Waste Mgmt Fund	11,695,507

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Fleet Services Fund:

9420	Fleet Services	1,117,420
9421	Fleet Services Allocation	(1,117,420)
9999	Transfer Between Funds	0
	Total Fleet Services Fund	0

Alcohol & Drug Abuse Fund:

9730	SADAC Administrative	75,538
9732	Community Referral	814,501
9734	School Intervention	212,353
9735	Bridge Grant	92,371
9736	ADSAP	497,008
9738	Occupational	292,135
9739	HIV Prevention	73,256
9740	Prevention	286,710
9742	Detox	864,217
9743	DFS Grant	0
9744	Drug Court	213,549
9745	DADDAS HIV Outpatient	64,999
9747	ADLIOP	152,661
9748	IOP	216,000
9756	DOADAS Intensive Family Services	0
	Total Alcohol & Drug Abuse Fund	3,855,298

Special Revenue Fund:

7150	Delinquent Tax	782,581
7300	State Sources	429,750
9258	Solicitor Grants	474,908
9266	Juvenile Arbitration	82,333
9268	Circuit Solicitor	48,204
9272	Victim Advocate Services	54,391
9300	Sheriff	57,232
9306	Sheriff Grants	246,614
9310	Detention Facility	244,094
9402	C Funds	220,484
9640	Social Services	108,775
9875	Transportation Planning	275,000
	Total Special Revenue Fund	3,024,366

Community & Economic Development:

9876	HUD Entitlement Fund Expenditures	1,582,563
9878	CDBG General Administration	0
9881	CED Department costs	278,274
9887	CDBG HUD Home	544,422
9896	Supportive Housing Program	160,165
	Total Community & Economic Dev.	2,565,424

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Capital Projects Reserve Fund:

9999	Transfers to Other Funds	3,200,750
	Total Capital Projects Reserve Fund	3,200,750

911 Phone System Fund:

9183	Planning & Development	69,529
9237	Communications/Operations	1,099,354
9999	Transfers to Other Funds	313,500
	Total 911 Phone System Fund	1,482,383

Palmetto Landfill Fund:

9400	Solid Waste Administration	67,046
9405	Roads & Bridges	0
9999	Transfers Between Funds	500,674
	Total Palmetto Landfill Fund	567,720

Jail Maintenance Fund

9999	Transfers to Other Funds	418,250
	Total Jail Maintenance Fund	418,250

Workforce Investment Board:

9800	Workforce Investment Board	5,715,962
	Total Workforce Investment Board	5,715,962

Debt Service Fund:

9606	Memorial Auditorium	246,650
9698	New Bond Issue	236,236
9699	Bond Debt Service	4,635,157
9910	County Library	1,664,247
9998	Lease/Debt Payments	1,082,446
	Debt Service Fund Total	7,864,736

Special Purpose Levy: (All taxable property)

Spartanburg Community College	4,614,253
Charles Lea Center	1,047,208
County Library	11,624,524
Parks Commission Fund	4,751,899
Total Special Purpose Funds	<u>22,037,884</u>
Total Appropriations All Funds	<u>153,194,822</u>

SECTION 4. The County Auditor shall levy a Special Purpose Tax on all taxable property in Spartanburg County for County purposes for the fiscal year beginning July 1,

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2007 and ending June 30, 2008, as stated below to produce the amounts hereinafter mentioned and set forth herein:

	<u>FY08 Budget</u>	<u>FY08 Estimated Millage Rate</u>
Spartanburg Community College	4,293,299	5.1 Mils
Charles Lea Center	955,500	1.2 Mils
County Library	8,384,044	10.5 Mils
Debt Service Fund	4,426,391	5.6 Mils

SECTION 5. The County Auditor shall levy an ad valorem tax on all unincorporated taxable property and, where incorporated property has through agreement with duly elected municipal representatives been authorized for taxation, for Parks and Recreation purposes for the fiscal year beginning July 1, 2007 and ending June 30, 2008, as stated below to produce the amounts hereinafter mentioned and set forth herein:

	<u>FY08 Budget</u>	<u>FY08 Estimated Millage Rate</u>
Parks Commission Fund	3,806,324	5.5 Mils

SECTION 6. The County Auditor shall levy an ad valorem tax on all taxable property within the following Fire Service Areas for the fiscal year beginning July 1, 2007 and ending June 30, 2008, as stated below to produce the amounts hereinafter mentioned and set forth herein:

	<u>FY 08 Budget</u>	<u>FY 08 Estimated Millage</u>
Campobello	191,517	25.9 Mils
Chesnee Community	151,443	17.0 Mils
Cooley Springs	124,873	24.0 Mils
Cowpens	135,004	28.6 Mils
Cross Anchor	67,326	28.6 Mils
Draper	3,298	13.9 Mils
Duncan	228,627	17.1 Mils
East Greer	127,331	39.2 Mils
Enoree Community	18,808	4.7 Mils
Inman Community	415,201	19.9 Mils
Inman Town	1,309	3.2 Mils
Hobbysville	51,652	16.1 Mils
Landrum	84,666	9.7 Mils
Poplar Springs	588,693	15.0 Mils
Tyger River	636,981	23.0 Mils
Una	207,120	21.3 Mils
Woodruff	158,873	12.5 Mils

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SECTION 7. The County Auditor shall levy an ad valorem tax on all the taxable property within the following Special Tax Districts for the fiscal year beginning July 1, 2007 and ending June 30, 2008, as stated below to produce the amounts hereinafter mentioned and set forth herein:

Special Tax Districts	<u>FY08 Budget</u>	<u>FY08 Estimated Millage Rate</u>
Lakewood Hills	3,957	8.0 Mils
Twin Lakes	38,812	17.0 Mils

SECTION 8. All appropriations are conditional and proportionate and are subject to proportionate increase, reduction, or transfer from one department appropriation category to another within the ordinance upon motion duly made and carried by majority vote of the Council at any regular or special meeting of the Council.

SECTION 9. The County Administrator shall administer the budget and may authorize the transfer of appropriated funds between departments or non-departmental accounts or the establishment of new accounts as necessary to achieve the goals of this budget; provided, that all fund transfers between departments, non-departmental, or newly established accounts shall be first approved by County Council in accordance with Section 8 of this ordinance.

SECTION 10. The County Administrator shall be authorized to expend up to \$5,000 five thousand dollars (\$5,000) from the Council Contingency Account as a supplemental appropriation for a special purpose not anticipated when the original budget appropriation was approved.

SECTION 11. The County Administrator is authorized to carry forward unexpended funds in accounts existing at the end of June 30, 2007, to complete the purpose of the original appropriation approved by County Council for the previous budget year.

Further, funds sufficient to cover all fiscal year 2007 budget items encumbered but unpaid at the close of the fiscal year shall be carried forward from the fiscal year 2007 budget to the succeeding budget to meet such lawful obligations of the County. Unencumbered appropriations shall remain in the respective funds as unrestricted reserves.

SECTION 12. Any funds received during fiscal year 2008 as a result of new grants, donations, and other miscellaneous and unplanned revenue in amounts less than \$100,000 (One hundred thousand dollars) shall be accepted on behalf of the County by the Administrator who will adjust line items accordingly.

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PART II

Permanent Provisions

In accordance with Spartanburg County Code Section 66-5 and 66-6 the annual Landfill Residential Service Charge on residential properties shall be forty-seven dollars (\$47.00).

In accordance with Spartanburg County Code Section 66-7 and 66-8 the service charges/handling fees to be collected at landfill locations from industrial, commercial and municipal haulers shall be thirty-three dollars (\$33.00) per ton.

In accordance with Spartanburg County Code the annual Road Maintenance fee on every vehicle required to be registered and licensed in Spartanburg County by the South Carolina Department of Motor Vehicles, with the exception of those vehicles defined in Section 3 of Spartanburg County Ordinance Number 0-05-03, shall be twenty-five dollars (\$25) and shall be included on motor vehicle tax notices.

In accordance with State statute the monthly wire line surcharge shall be \$0.50.

The mileage reimbursement rate paid to County employees using their personal vehicles shall be the same as established by the Internal Revenue Service.

PART III

Enacting Provisions

SECTION 1. If any section or item or any part of this Ordinance shall be declared invalid, it shall not be construed to affect the validity of any other section or item hereof.

SECTION 2. All provisions of Part 1 of this Ordinance shall take effect on the 1st day of July, 2007.

SPARTANBURG COUNTY COUNCIL

By: _____
Jeffrey A. Horton, Chairman

ATTEST:

D. Glenn Breed
County Administrator

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First Reading: Wednesday, May 2, 2007
Second Reading: Monday, May 21, 2007
Public Hearing: Monday, May 21, 2007
Third Reading: Monday, June 18, 2007

LEGAL COMPLIANCE

I hereby certify that, in my opinion, the proposed budget does not exceed anticipated revenues for Fiscal Year 2008, and is in full compliance with Section 4-9-140, 1976 South Carolina Code of Laws, as amended.

D. Glenn Breed
County Administrator