

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

FY 2008/09 CONSOLIDATED REVENUE SUMMARY

<u>Code</u>	<u>Revenue Source (Code)</u>	<u>FY 05/06</u> <u>ACTUAL</u>	<u>FY 06/07</u> <u>ACTUAL</u>	<u>FY 07/08</u> <u>ADOPTED</u>	<u>FY 08/09</u> <u>BUDGET</u>	<u>\$ INC/DEC</u> <u>FY 09 - 08</u>
001	General Fund					
	<u>Taxes - Current (7100)</u>					
71000	Taxes - Current	38,052,163	35,793,006	37,931,327	42,052,000	4,120,673
71001	Merchants Inventory	803,893	803,893	804,000	804,000	0
71002	Homestead Exemption	1,757,856	1,645,938	1,916,000	2,124,000	208,000
71003	Fee-In-Lieu of Taxes	1,829,452	2,138,476	3,020,000	3,020,000	0
71004	County Wide Fire Levy	408,941	423,710	382,000	440,200	58,200
71020	Accommodations Tax	44,710	45,637	45,000	46,000	1,000
	Total, Taxes - Current	42,897,015	40,850,660	44,098,327	48,486,200	4,387,873
	<u>Delinquent Taxes (7150)</u>					
71003	Fee-In-Lieu of Taxes	807,172	151,899	0	0	0
71004	County Wide Fire Levy	20,476	25,463	0	6,600	6,600
71350	Del. Tax - Prior Years	487,720	1,595,825	500,000	1,750,000	1,250,000
71351	Del. Tax - Current Year	2,223,057	1,149,257	2,500,000	1,700,000	(800,000)
	Total, Delinquent Taxes	3,538,425	2,922,443	3,000,000	3,456,600	456,600
	<u>Permits (7200)</u>					
71700	Mobile Home Permits	98,497	102,922	105,000	130,000	25,000
71705	Building Permits	764,114	691,988	760,000	760,000	0
71707	Billboard Permits	14,838	15,198	21,000	18,000	(3,000)
71708	Development Standards	23,599	22,579	24,000	26,000	2,000
71709	Grading/Water Sediment	31,017	35,453	32,000	35,000	3,000
71710	Septic Tank Permits	20,705	(2,158)	20,000	0	(20,000)
71720	Junk Yard Permits	8,440	6,634	8,000	8,000	0
	Total, Permits	961,209	872,615	970,000	977,000	7,000
	<u>Fines (7220)</u>					
72050	Magistrate Court Fines	2,776,926	2,772,404	3,300,000	3,500,000	200,000
72055	Clerk of Court Fines	224,462	204,719	225,000	225,000	0
	Total, Fines	3,001,389	2,977,123	3,525,000	3,725,000	200,000
	<u>Fees and Costs (7240)</u>					
72400	Subdivision Processing Fees	13,725	14,663	15,000	15,000	0
72404	Animal Reclamation Fees	0	0	0	0	0
72405	County Stamps	1,552,777	1,658,689	1,550,000	1,700,000	150,000
72410	Register of Deeds Fees	728,477	724,110	775,000	840,000	65,000
72420	Probate Fees	448,154	457,947	450,000	460,000	10,000
72424	DSS Filing Fee - Federal	24,596	23,276	25,000	25,000	0
72425	Clerk of Court Fees	1,037,474	1,062,709	1,050,000	1,080,000	30,000
72426	Clerk of Court Incentive	507,774	521,755	500,000	575,000	75,000
72427	Public Defender	17,575	14,530	20,000	20,000	0
72430	Master Fees	556,904	575,185	585,000	650,000	65,000
72435	Sheriff Fees	53,484	60,401	50,000	60,000	10,000
72440	Vital Statistics	85,195	87,441	85,000	94,000	9,000
72441	DMV Decals	0	174,449	250,000	200,000	(50,000)
	Total, Fees and Costs	5,026,133	5,375,157	5,355,000	5,719,000	364,000

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<u>Interest Income (7260)</u>						
72750	Interest - Ordinary	2,279,636	3,050,851	2,100,000	2,300,000	200,000
72755	Interest - Delinquent Tax	4,085	(1,740)	100,000	100,000	0
Total, Interest Income		2,283,721	3,049,111	2,200,000	2,400,000	200,000
<u>State Sources (7300)</u>						
73471	Local Government Distribution	11,956,595	13,152,387	13,875,000	15,659,000	1,784,000
73485	Veterans Affairs	11,998	12,357	13,000	13,000	0
73490	Public Defender - State Appropriation	304,983	304,983	305,000	380,000	75,000
73491	Public Defender - Indigent Def.	252,961	202,824	300,000	300,000	0
73495	Election Expense	111,803	112,992	180,000	200,000	20,000
73815	PARD Grant/Bingo	148,676	0	68,000	0	(68,000)
75550	Tax Forms and Supplies	8,250	8,250	8,000	8,000	0
Total, State Sources		12,795,266	13,793,793	14,749,000	16,560,000	1,811,000
<u>Federal Sources (7350)</u>						
73805	Indirect Cost	165,698	162,135	192,980	193,000	20
73812	Law Enforcement Grants	192,618	237,993	115,000	137,000	22,000
73830	Aerial Photo/GIS Grant	0	0	0	0	0
Total, Federal Sources		358,316	400,128	307,980	330,000	22,020
<u>Miscellaneous (7400)</u>						
74160	Bond Service Fee	0	500	0	0	0
74170	Cable TV Franchise	1,134,281	1,300,873	1,135,000	1,301,000	166,000
74173	Canteen	315,657	356,949	300,000	300,000	0
74193	DSS-HRC Reimbursement	40,000	40,000	40,000	40,000	0
74194	Housing Federal Prisoners	1,305,846	1,649,835	1,563,500	1,800,000	236,500
74215	Insurance-Other	29,250	2,750	10,000	10,000	0
74222	Lease of Land/Towers	160,385	166,246	160,000	166,000	6,000
74230	Pay Phone Commissions	253,870	186,248	180,000	190,000	10,000
74245	Sale of Property and Equip	196,562	51,002	150,000	150,000	0
74250	Sale-Topo Maps, Etc.	4,963	4,479	25,000	25,000	0
74255	Sales-Copies	143,863	196,280	450,000	325,000	(125,000)
74400	Vending Machine Revenue	3,269	0	1,500	0	(1,500)
74475	Uncashed Checks	5	25,068	0	0	0
74499	Miscellaneous	305,451	51,372	200,000	250,000	50,000
77324	Miscellaneous Income	44,806	72,844	44,000	80,000	36,000
77325	Donations	6,964	671	0	0	0
93301	Computer Mapping Project	0	0	0	0	0
Total, Miscellaneous		3,945,172	4,105,118	4,259,000	4,637,000	378,000
<u>Emergency Preparedness (7440)</u>						
75200	Federal CD Share	31,855	23,615	0	0	0
78402	State Grant	0	0	0	0	0
		31,855	23,615	0	0	0
<u>State Supplements (7460)</u>						
75565	Solicitor Supplement-Spartanburg	493,550	711,219	530,000	800,000	270,000
75566	Solicitor Supplement-Cherokee	90,048	135,020	90,000	135,000	45,000
75570	Salary Supplement	7,875	7,875	8,000	8,000	0
Total, State Supplements		591,474	854,114	628,000	943,000	315,000
<u>Fund Balances (7699)</u>						
79990	Cash Carryover	0	0	1,839,464	605,000	(1,234,464)
79995	Equipment Replacement Reserve	0	0	871,000	204,000	(667,000)
79999	Budget Forward	0	0	(468,770)	(472,350)	(3,580)
Total, Fund Balances		0	0	2,241,694	336,650	(1,905,044)

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<u>Planning Department-Projects (7870)</u>						
74499	Miscellaneous	0	0	0	30,000	30,000
78400	Transportation Planning	80,339	67,426	60,000	100,000	40,000
		80,339	67,426	60,000	130,000	70,000
<u>Veterans Affairs (9129)</u>						
73875	Grant Revenue	27,742	30,000	30,000	30,000	0
<u>Non-Department (9200)</u>						
92001	Council of Governments	11,656	11,656	0	0	0
<u>Parks and Recreation</u>						
77003	User Fees	211,785	0	0	0	0
74540	DSS Summer Lunch	44,946	0	0	0	0
74234	Recreation-Other	67,045	0	0	0	0
79449	Other Receipts	32,500	0	0	0	0
71020	Accommodations Tax	37,000	0	0	0	0
77325	Donation	0	0	0	0	0
74499	Miscellaneous	359,375	0	0	0	0
79449	Irwin/Stewart Park Fencing	0	0	0	0	0
99994	Less: City Share	0	0	0	0	0
	Total, Parks and Recreation	752,651	0	0	0	0
<u>Victim/Witness Program (9267)</u>						
75565	Solicitor Supplement-Spartanburg	57,268	57,139	55,000	58,000	3,000
<u>Circuit Solicitor (9268)</u>						
72428	Bad Check Program	201,607	130,279	200,000	150,000	(50,000)
77424	Miscellaneous-Federal	311,752	34,548	325,000	0	(325,000)
98360	Cherokee County	75,000	75,000	75,000	75,000	0
	Total, Circuit Solicitor	588,359	239,827	600,000	225,000	(375,000)
<u>Pre-Trial Intervention - Adult (9269)</u>						
72450	Participation Fees	244,226	204,864	205,000	205,000	0
72451	Drug Screening Fees	1,950	1,125	1,500	1,500	0
72452	Alcohol Diversion Program	15,000	16,250	18,000	18,000	0
72453	Expungement Orders	55,375	107,275	90,000	110,000	20,000
	Total, Pre-Trial Intervention - Adult	316,551	329,514	314,500	334,500	20,000
<u>Pre-Trial Intervention - Juvenile (9270)</u>						
72450	Participation Fees	25,703	16,153	20,000	18,000	(2,000)
<u>Sheriff (9300)</u>						
73875	Grant Revenue	327,058	87,881	340,000	80,000	(260,000)
75300	DARE/Resource Officers	1,050,778	1,065,771	1,590,314	1,550,050	(40,264)
	Total, Sheriff	1,377,836	1,153,652	1,930,314	1,630,050	(300,264)
<u>Detention Facility (9310)</u>						
73875	Grant Revenue	0	17,472	0	0	0
<u>JAG (9450)</u>						
72750	Interest-Ordinary	1,402	0	0	0	0
73812	Law Enforcement Grants	122,134	65,032	0	0	0
	Total, JAG	123,536	65,032	0	0	0

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	<u>Rescue Squads (9527)</u>					
73807	DHEC Grant/Rescue Squad	51,927	50,103	64,000	56,000	(8,000)
	<u>Emergency Services Academy (9551)</u>					
74238	Rental Income	0	0	0	15,000	15,000
74241	Training Registration Fees	21,458	15,394	15,000	0	(15,000)
		21,458	15,394	15,000	15,000	0
	<u>Lease/Debt Payments (9998)</u>					
76841	Lease Proceeds	0	3,275,368	0	0	0
	<u>Transfers (9999)</u>					
99008	Transfer from Fleet Services	0	0	0	0	0
99008	Transfer from NARC Fund	0	31,859	0	0	0
99009	Transfer from Special Revenue Fund	4,408	83,000	0	130,000	130,000
99011	Transfer from Fund 11	51,591	0	0	0	0
99020	Transfer from Palmetto Landfill Fund	800,000	363,026	27,674	0	(27,674)
99022	Transfer from Recreation Commission	0	337,552	355,834	355,000	(834)
99028	Transfer from Jail Maint. Fund	0	0	0	0	0
99029	Transfer from Capital Projects Fund	0	0	0	0	0
	Total, Transfers	855,999	815,437	383,508	485,000	101,492
TOTAL, GENERAL FUND REVENUES		79,720,998	81,368,050	84,806,323	90,552,000	5,745,677
002	Road Maintenance Fee Fund					
	Road Maintenance Fees	5,418,780	5,804,866	5,390,000	5,800,000	410,000
	Fund Balance	0	0	(83,802)	275,548	359,350
	Miscellaneous	0	71,000	0	0	0
	TOTAL, ROAD MAINT. FEE REVENUES	5,418,780	5,875,866	5,306,198	6,075,548	769,350
003	Stormwater Management Fund					
	Taxes - Current	873,655	809,346	767,418	880,400	112,982
	Delinquent Taxes - Current Year	0	0	0	23,000	23,000
	Delinquent Taxes - Prior Years	0	82,938	0	23,000	23,000
	Fund Balance	0	0	(113,397)	(404,845)	(291,448)
	TOTAL, STORMWATER MGMT. REVENUES	873,655	892,284	654,021	521,555	(132,466)
004	Solid Waste Management Fund					
	Annual Fee - Landfill	5,356,128	5,523,870	5,400,000	5,550,000	150,000
	State Tire Disposal Fee	108,650	106,050	100,000	108,000	8,000
	User Fees	999,421	1,120,631	1,255,219	1,170,000	(85,219)
	Contract Fees	276,194	304,925	275,000	250,000	(25,000)
	Sales-Salvage	0	0	0	90,000	90,000
	Sales-Recycling	445,600	499,087	450,000	560,000	110,000
	Grant Revenue	4,672	29,882	0	0	0
	Use of Fund Balance	0	0	4,215,288	1,108,580	(3,106,708)
	Miscellaneous	48,141	36,937	0	0	0
	TOTAL, SOLID WASTE MGMT. FUND REVENUES	7,238,805	7,621,380	11,695,507	8,836,580	(2,858,927)
007	SADAC Fund					
	Alcohol Sales from State	428,228	413,760	430,000	435,000	5,000
	City Funds	70,746	56,966	53,650	53,919	269
	Cash Carryover	0	0	526,390	402,986	(123,404)
	Other	2,765,845	2,899,889	2,845,258	3,220,364	375,106
	TOTAL, SADAC FUND REVENUES	3,264,818	3,370,615	3,855,298	4,112,269	256,971

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009	Special Revenue Fund					
	Delinquent Tax Cost Recovery	0	624,338	782,581	812,582	30,001
	Accommodations Tax	439,556	420,000	429,750	445,000	15,250
	Grant Revenue - Solicitor	0	363,489	474,908	279,268	(195,640)
	Juvenile Arbitration Revenues	0	60,102	82,333	91,587	9,254
	Circuit Solicitor - Confiscated Assets	0	59,975	48,204	46,634	(1,570)
	DSS IV-D Reimbursement	0	57,541	57,232	71,845	14,613
	Grant Revenue - Sheriff's Office	0	380,504	246,614	99,711	(146,903)
	Home Detention Fees	0	142,358	244,094	388,322	144,228
	State "C" Funds	3,174,954	4,102,786	220,484	1,827,091	1,606,607
	DSS-HRC Reimbursement	0	95,576	108,775	108,775	0
	Transportation Planning Revenue	0	265,117	275,000	374,785	99,785
	County Administration Grant Revenue	0	0	0	250,000	250,000
	Victim Advocate Services	0	52,197	54,391	0	0
	TOTAL, SPECIAL REVENUE FUND REVENUES	3,614,510	6,623,984	3,024,366	4,795,600	1,825,625
014	Community and Economic Dev. (CED) Fund					
	Community Dev. Block Grant - Federal	2,443,215	2,443,215	1,327,144	1,282,765	(44,379)
	HUD - Home - Federal	1,056,757	1,056,757	525,753	522,354	(3,399)
	Supportive Housing Program	36,693	36,693	160,165	0	(160,165)
	Other	1,548,737	1,548,737	0	0	0
	Cash Carryover	0	0	313,302	49,553	(263,749)
	Transfer from General Fund	239,060	239,260	239,060	239,060	0
	TOTAL, CED FUND REVENUES	5,324,462	5,324,662	2,565,424	2,093,732	(471,692)
018	Capital Projects Reserve Fund					
	Fund Balance - Cash Carryover	0	0	3,200,750	607,000	(2,593,750)
019	9-1-1 Phone System Fund					
	9-1-1 Phone Subscriber Fees	720,130	713,225	675,000	710,000	35,000
	Wireless Surcharge	768,737	449,968	818,000	552,000	(266,000)
	Fund Balance	0	0	(10,617)	124,206	134,823
	Donations - Other	4,608	552	0	132,456	132,456
	TOTAL, 9-1-1 PHONE SYSTEM FUND REVENUES	1,493,475	1,163,745	1,482,383	1,518,662	36,279
020	Palmetto Landfill Fund					
	Waste Disposal Dump Fees	973,574	810,915	650,000	176,904	(473,096)
	Fund Balance	0	0	(82,280)	0	82,280
	TOTAL, PALMETTO LANDFILL FUND REVENUES	973,574	810,915	567,720	176,904	(390,816)
022	Parks and Recreation Commission Fund					
	Taxes - Current Year	0	3,167,838	3,806,324	4,279,000	472,676
	Fee-In-Lieu of Taxes	0	177,774	219,575	219,575	0
	Delinquent Taxes	0	122,885	164,000	164,000	0
	Miscellaneous	0	703,731	366,000	369,000	3,000
	User Fees	0	207,227	187,000	191,000	4,000
	Accommodations Tax	0	29,800	9,000	30,000	21,000
	Participation Fees	0	0	0	146,329	146,329
	Fund Balance	0	0	0	(123,031)	(123,031)
	TOTAL, PARKS & REC COMMISSION FUND REVENUES	0	4,409,254	4,751,899	5,275,873	523,974
023	Hospitality Tax Fund					
	Hospitality Tax	0	0	0	2,400,000	2,400,000
	Penalties	0	0	0	2,000	2,000
	TOTAL, HOSPITALITY TAX FUND REVENUES	0	0	0	2,402,000	2,402,000

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028	Jail Maintenance Fund					
	Fund Balance - Cash Carryover	0	217,949	418,250	0	(418,250)
030	Workforce Investment Board					
	WIA - U.S. Department of Labor	4,167,413	4,883,814	5,715,962	5,715,962	0
060	Spartanburg Comm. College Fund					
	Taxes - Current	3,029,832	3,097,952	4,293,299	4,768,179	474,880
	Merchants Inventory Tax	50,546	50,546	50,550	50,550	0
	Homestead Exemption	132,288	137,080	129,441	129,441	0
	Fee-In-Lieu Of Taxes	167,425	152,976	110,000	110,000	0
	Delinquent Tax - Fee-In-Lieu Of Taxes	0	12,324	0	0	0
	Delinquent Tax - Prior Years	28,728	101,997	70,000	70,000	0
	Delinquent Tax - Current Year	156,289	99,087	30,000	30,000	0
	Use of Fund Balance	0	0	(69,037)	0	69,037
	Transfer From Palmetto Landfill Fund	200,000	200,000	0	0	0
	TOTAL, SPARTANBURG COMM. COLLEGE FUND REV.	3,765,108	3,851,962	4,614,253	5,158,170	543,917
061	Charles Lea Center					
	Taxes - Current	949,707	976,965	955,500	1,144,453	188,953
	Fee-In-Lieu Of Taxes	64,060	56,353	73,448	73,448	0
	Delinquent Tax - Fee-In-Lieu Of Taxes	0	3,892	0	0	0
	Delinquent Tax - Prior Years	8,130	29,914	30,070	30,070	0
	Delinquent Tax - Current Year	49,759	27,846	21,420	21,420	0
	Use of Fund Balance	0	0	(33,230)	(50,000)	(16,770)
	TOTAL, CHARLES LEA CENTER	1,071,656	1,094,970	1,047,208	1,219,391	172,183
066	Spartanburg County Public Library Fund					
	Total Revenues	10,233,409	10,380,567	11,624,524	11,285,765	(338,759)
070	Debt Service Fund					
	Taxes-Current	2,849,769	3,527,881	4,426,391	4,378,000	(48,391)
	Fee-In-Lieu Of Taxes	167,338	221,381	160,000	264,053	104,053
	Delinquent Tax - Fee-In-Lieu Of Taxes	0	14,270	0	0	0
	Delinquent Tax - Prior Years	80,965	90,454	74,000	95,000	21,000
	Delinquent Tax - Current Year	149,977	102,011	150,000	129,178	(20,822)
	Mountainview Nursing Home Receipts	12,750	17,000	17,000	17,000	0
	Accommodations Tax - Mem. Auditorium	632,311	645,484	500,000	500,000	0
	USC - Upstate (FY 07/08 Bond Issue)	0	0	0	241,650	241,650
	Transfers From General Fund	396,470	0	0	0	0
	Transfers From Recreation Commission	0	326,330	326,426	330,252	3,826
	Transfers From County Library	1,965,927	1,964,062	1,974,683	1,975,500	817
	Bond Issue Proceeds	13,145,000	0	0	0	0
	Other	0	40,701	236,236	0	(236,236)
	TOTAL, DEBT SERVICE FUND REVENUES	19,400,506	6,949,574	7,864,736	7,930,633	65,897
	TOTAL, ALL FY 2008/09 REVENUES	146,561,169	144,839,592	153,194,822	158,277,644	5,082,821