



# 2009 - 2010 BUDGET-IN-BRIEF

## Spartanburg County, South Carolina

### Budget-In-Brief Summary

The Operating Budget-In-Brief summarizes Spartanburg County's fiscal year 2009-2010 Budget Plan by highlighting key budget features, and presenting an overview of County revenues and programs. The County's fiscal year runs from July 1, 2009 to June 30, 2010. If you have questions regarding the FY 2009-2010 Operating Budget Plan, or wish to review the plan in its entirety, please visit our website at [www.spartanburgcounty.org](http://www.spartanburgcounty.org).

### Budget Plan Purpose

The primary goal of the Spartanburg County FY 2009-2010 Budget Plan is to present a financial plan that can be used by County officials to provide for a safe and secure community, maintain and improve our infrastructure, provide quality customer service, and enhance our quality of life.

### Fiscal Year 2009-2010 Operating Budget Plan

The fiscal year 2009-2010 Operating Budget represents the best effort to provide necessary County services while maintaining financial stability through the ongoing economic recession. The spending for all funds is \$147,898,479, a 6.6% decrease from the Adopted FY 2008-2009 Operating Budget. State Act 388 and Act 402 continue to challenge the County's ability to raise revenue as the Local Government Fund has been reduced. The County was able to hold health care costs at the FY 2008-2009 level and continue the downward costs of workers' compensation. The General Fund decreases 5.8% over FY 2008-2009 while maintaining the same customer service levels.

### All Programs Summary

PROGRAM/FUNCTION	FY 2008/09		FY 2009/10		% CHANGE
	ADOPTED BUDGET		ADOPTED BUDGET	\$ DIFFERENCE	
<b>Creating a Safe and Secure Community</b>					
Public Safety	\$ 46,777,524		\$ 44,438,633	\$ (2,338,890)	-5.00%
Judicial	\$ 13,243,627		\$ 12,740,416	\$ (503,211)	-3.80%
<b>Total, Safe &amp; Secure Community</b>	<b>\$ 60,021,150</b>		<b>\$ 57,179,049</b>	<b>\$ (2,842,101)</b>	<b>-4.74%</b>
<b>Quality Customer Service</b>					
Leadership	\$ 1,210,091		\$ 1,193,576	\$ (16,515)	-1.36%
Tax Collection	\$ 5,736,233		\$ 5,413,775	\$ (322,459)	-5.62%
Operational Support	\$ 14,989,869		\$ 14,120,433	\$ (869,435)	-5.80%
<b>Total, Quality Customer Service</b>	<b>\$ 21,936,193</b>		<b>\$ 20,727,784</b>	<b>\$ (1,208,409)</b>	<b>-5.51%</b>
<b>Preserving the Community Infrastructure</b>					
Public Works	\$ 22,187,378		\$ 19,239,202	\$ (2,948,176)	-13.29%
Planning & Land Use	\$ 2,780,214		\$ 2,834,104	\$ 53,890	1.94%
<b>Total, Community Infrastructure</b>	<b>\$ 24,967,591</b>		<b>\$ 22,073,306</b>	<b>\$ (2,894,286)</b>	<b>-11.59%</b>
<b>Enhancing Our Quality of Life</b>					
Community Development	\$ 2,436,302		\$ 2,112,253	\$ (324,049)	-13.30%
Recreation	\$ 7,677,873		\$ 7,893,698	\$ 215,825	2.81%
Education	\$ 5,158,170		\$ 5,490,000	\$ 331,830	6.43%
Quality of Life	\$ 11,996,915		\$ 12,393,286	\$ 396,371	3.30%
Health and Human Services	\$ 13,660,758		\$ 13,329,795	\$ (330,963)	-2.42%
<b>Total, Quality of Life</b>	<b>\$ 40,930,018</b>		<b>\$ 41,219,032</b>	<b>\$ 289,014</b>	<b>0.71%</b>
<b>Debt Service/Other</b>					
Debt Service/Transfers/Other	\$ 10,422,693		\$ 6,699,308	\$ (3,723,385)	-35.72%
<b>TOTAL, ALL PROGRAMS/FUNCTIONS</b>	<b>\$ 158,277,645</b>		<b>\$ 147,898,479</b>	<b>\$ (10,379,166)</b>	<b>-6.56%</b>

## Long-term Debt

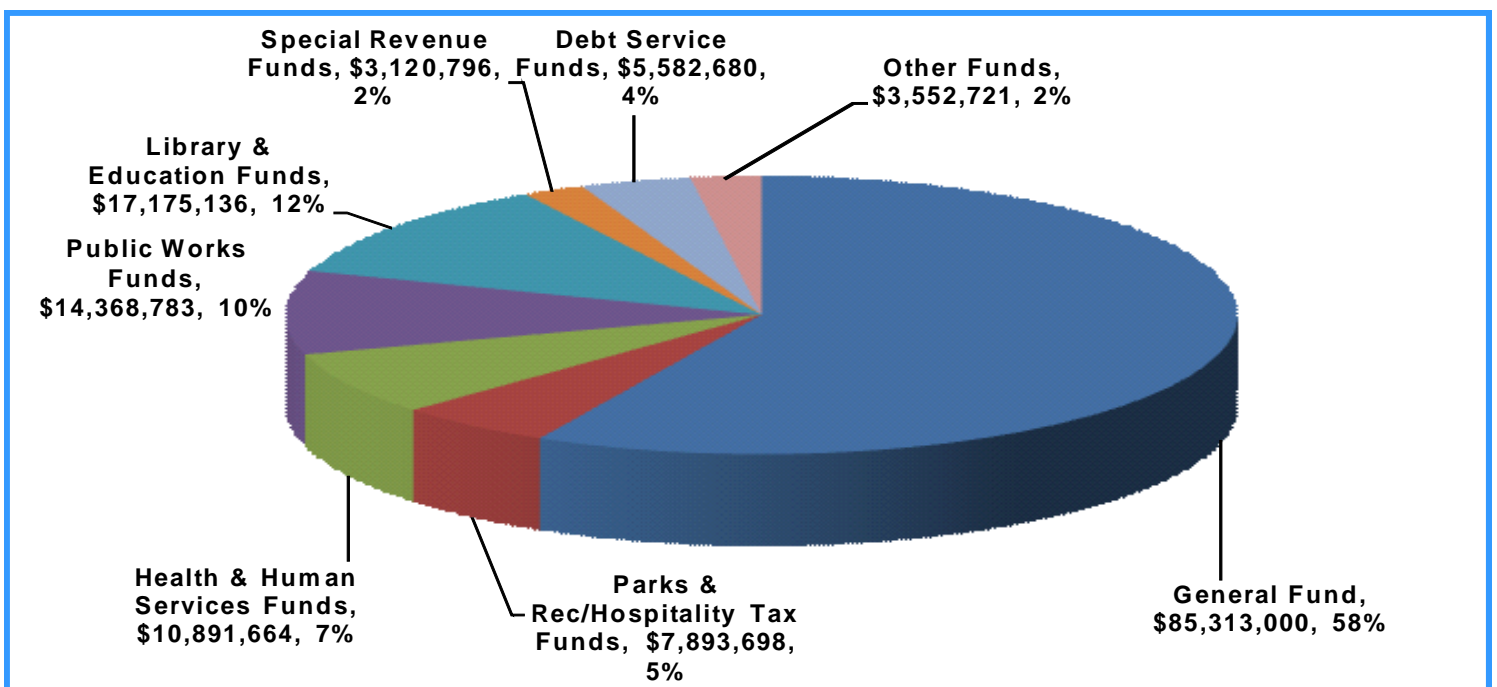
At the end of FY 2008-2009, Spartanburg County's total outstanding debt was \$ 26.55 million. This debt is backed by the full faith and credit of the County. The projected debt limitation as of June 30, 2009 was \$78.29 million, and the amount of outstanding debt to be applied against that limit is \$25.53 million. In FY 2009-2010 a General Obligation Bond is scheduled to be issued for \$13.0 million. Included in this planned issuance is \$5.4 million of existing debt that will be refinanced to yield savings to the County debt service fund.

## General Fund Reserve

General Fund reserves are maintained in accordance with County financial policies. The County's undesignated reserve is projected to be \$9.37 million (exclusive of Equipment Replacement Reserve) at the end of FY 2009-2010, approximately 11% of General Fund spending. County staff will continue during FY 2009-2010 to identify ways to reinforce General Fund reserve levels such that the County can continue to maintain a "AA" credit rating.

## FY 2009-2010 Operating Budget Revenues

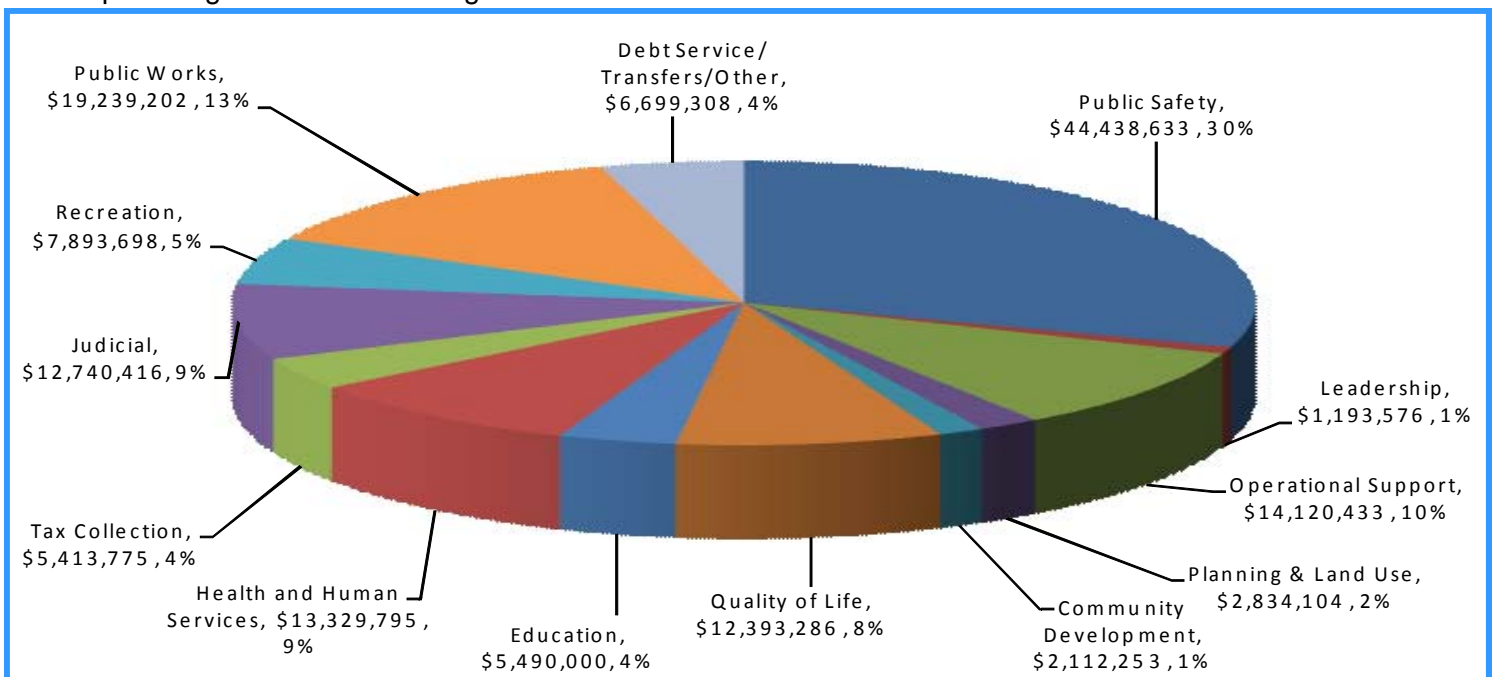
- Property tax reform legislation (State Act 388) adopted by the State legislature will continue to constrain growth in the taxable base, significantly limiting the County's ability to address long-term needs. This tax reform caps real property appraised value growth at 15% at the five-year reappraisal intervals. Fiscal year 2008-2009 was a reappraisal year, and the tax base reflected a 10.2% growth. For the FY 2009-2010 budget, it is estimated the Tax base will grow 1.5%. Recognizing the importance of continuing to address future needs, County Council approved a millage adjustment.
- Interest rates have dropped to historically low levels thus projecting a downturn in interest earnings for General Fund. Actual interest earned in FY 2007-2008 was \$1.5 million compared to the \$430,000 budgeted for the new fiscal year.
- The Aid to Local Subdivisions from State revenues is budgeted at a 20% decrease from budgeted FY 2008-2009 levels.
- General Fund Reserve Stabilization is budgeted at \$2,500,000. This contribution to fund balance is targeted to restore General Fund undesignated fund balance to policy required levels and is reflected in the budget as a negative revenue.
- Millages for the Charles Lea Center, Spartanburg County Libraries, and Parks and Recreation Commission remained unchanged from FY 2008-2009 levels. A millage increase for the Spartanburg Community College of 0.3 mills was approved by County Council. Debt Service millage is reduced by 59% to 2.0 mills due to the retirement of outstanding debt and increased budgeted revenues from non-millage sources.



## FY 2009-2010 Operating Budget Expenditures

Efforts were made across all program areas to reduce or maintain expenditures to meet the budgeted revenues for FY 2009-2010. The following are highlights of the FY 2009-2010 Operating Budget Expenditures.

- Total personnel expenditures across all program and functional areas decrease \$4.66 million from FY 2008-2009 budgeted levels. This decrease was facilitated in part by a \$500,000 savings in worker's compensation costs, maintaining health insurance costs at the budgeted level for the prior fiscal year, and the deferral of a planned pension contribution increase by the State.
- Vacant positions will remain frozen for FY 2009-2010, yielding significant savings across program areas.
- Approximately \$13.3 million will be invested in Health and Human Services, a decrease from the prior fiscal year of \$2.2 million.
- The County continues to invest in economic development through a continued contribution to construction and improvements at the Spartanburg Downtown Airport and funding support for the Economic Futures Group.
- The County will invest \$57.2 million in Creating a Safe and Secure Community. The FY 2009-2010 budget represents a 4.7% decrease from the prior fiscal year, a result of shifting all fuel and fleet related costs (except outside vehicle repairs) to the "Excelling at Customer Service" program area.
- Approximately \$167,000 is budgeted for payment to the City of Spartanburg and the City of Greer for providing storm water management services.
- A transfer of \$325,000 will be made to the County's Capital Improvement Plan, providing funding for deferred and on-going maintenance projects at the Detention Facility and Evans Building as well as equipment replacement.
- Projects to be completed with Road Maintenance Fee proceeds include \$3.1 million in Asphalt Resurfacing and \$2.86 million in other road projects including bridge replacement, dirt road resurfacing, and traffic calming.
- Budgeted funds for desktop and portable computer replacement for General Fund departments have been eliminated. These funds are now budgeted as a project in the FY 2010-14 Capital Improvement Plan.
- Funding is budgeted for the implementation of household hazardous waste collection initiatives. Funding is supplied by the Solid Waste Fund, Storm Water Management Fund, and anticipated grant revenue.
- Personnel expenditures for two GIS positions were shifted from the General Fund to the 9-1-1 Phone Fund. A similar shift of 1/2 the cost of three positions in the Engineering Department were shifted from General Fund to the Storm Water Fund to more appropriately align program revenues and expenditures.
- The FY 2009-2010 Adopted Operating Budget does not include the addition of any new positions, planned furloughs, or compensation adjustments for employees.



# All Programs & Departments

County Leadership Summary		
Department		Adopted
County Council	\$	366,116
County Delegation		66,696
Administration		489,762
Legal Services		271,002
<b>Subtotal, County Leadership</b>	<b>\$</b>	<b>1,193,576</b>
Tax Collection Summary		
Department		Adopted
Auditor	\$	1,007,903
Treasurer		979,551
Assessor's Office		2,296,835
Delinquent Tax		1,129,486
Delinquent Tax—Contract Svcs.		-
<b>Subtotal, Tax Collection</b>	<b>\$</b>	<b>5,413,775</b>
Public Safety Summary		
Department		Adopted
Sheriff's Office	\$	20,826,546
Civil Process		65,641
Grants		-
Detention Facility		12,887,293
Detention Facility-Home Det.		387,997
Coroner		823,412
Emergency Med. Svcs.		1,709,648
Emergency Preparedness		150,043
Hazardous Materials		206,819
Emergency Svcs. Academy		199,733
Comm. - County		350,994
Comm. - Maintenance		225,095
Comm. - Operations		3,195,587
Comm. - Operations		1,089,743
Comm. - Transfers		237,000
Environmental Enforcement		1,510,584
Volunteer Fire Dept.		446,750
Rescue Squads		125,750
<b>Subtotal, Public Safety</b>	<b>\$</b>	<b>44,438,633</b>
Judicial Summary		
Department		Adopted
Clerk of Court	\$	2,400,778
Circuit Solicitor		3,377,220
Circuit Sol. - Confiscated Assets		-
Circuit Solicitor - Grants		252,834
Magisterial Court		2,476,261
District Magistrates		692,233
Master-in-Equity		365,181
Probate Court		1,106,510
Public Defender		1,465,415
PreTrial Intervention - Adult		272,660
PreTrial Intervention - Juvenile		101,949
Juvenile Arbitration		68,940
Victim Witness Program		160,435
<b>Subtotal, Judicial</b>	<b>\$</b>	<b>12,740,416</b>
Public Works Summary		
Department		Adopted
Public Works Administration	\$	148,152
Public Works Engineering		324,854
Roads and Bridges		3,115,129
Road Maintenance Fee		6,902,452
State "C" Funds		1,282,284
Solid Waste - Administration		947,552
Solid Waste - Collections		2,644,585
Solid Waste - Env. Enforcement		390,361
Solid Waste - Landfill		1,624,081
Solid Waste - Landfill Eng.		902,030
Solid Waste - Transfers		149,500
Palmetto Landfill - Admin.		-
Palmetto Landfill - Transfers		-
Stormwater Mgmt. - Admin.		568,223
Stormwater Mgmt. - Transfers		240,000
<b>Subtotal, Public Works</b>	<b>\$</b>	<b>19,239,202</b>
Planning & Land Use Summary		
Department		Adopted
Planning and Development	\$	1,208,896
Transportation Planning		228,700
Communications-Planning/Dev.		148,901
Building Codes		1,211,121
Outside Agencies		36,485
<b>Subtotal Planning &amp; Land Use</b>	<b>\$</b>	<b>2,834,104</b>

Operational Support Summary		
Department		Adopted
Registration and Elections	\$	719,849
Human Resources		666,146
Office of Budget Management		333,663
Finance Department		637,056
Internal Auditor		193,181
Register of Deeds		1,606,843
Purchasing		209,996
Information Technologies		1,266,961
GIS		412,584
Facilities Maintenance		3,273,291
Fleet Svcs. (Internal Srv. Fund)		-
Non Departmental		4,800,863
<b>Subtotal, Operational Support</b>		<b>14,120,433</b>
Community & Economic Dev. Summary		
Department		Adopted
Economic Development	\$	161,201
Comm. & Econ. Development		1,951,052
<b>Subtotal, Community &amp; Econ. Dev.</b>	<b>\$</b>	<b>2,112,253</b>
Health & Human Svcs. Summary		
Department		Adopted
Veterans Affairs	\$	310,899
Indigent Care Services		870,889
SADAC		3,981,941
Workforce Investment Board		5,631,723
Charles Lea Center		1,278,000
Social Services-DSS-HRC		142,400
Outside Agencies		1,113,943
<b>Subtotal, Health &amp; Human Svcs.</b>	<b>\$</b>	<b>13,329,795</b>
Recreation Summary		
Department		Adopted
P & R Administration	\$	545,882
P & R Maintenance		1,337,498
P & R County Recreation Centers		933,192
P & R Athletics		391,434
P & R DSS Summer Lunch Program		36,000
P & R Soccer Complex		63,790
P & R Cleveland Park		601,742
P & R Capital Projects		529,376
P & R Recreation Projects		87,496
P & R - Transfers		762,289
Hospitality Tax		2,605,000
<b>Subtotal, Recreation</b>	<b>\$</b>	<b>7,893,698</b>
Education Summary		
Department		Adopted
Spartanburg Comm. College Fund	\$	5,490,000
<b>Subtotal, Education</b>	<b>\$</b>	<b>5,490,000</b>
Quality of Life Summary		
Department		Adopted
County Public Library Fund	\$	11,685,136
Accommodations Tax - 2%		442,000
Outside Agencies		266,150
<b>Subtotal, Quality of Life</b>	<b>\$</b>	<b>12,393,286</b>
Transfers - Other Summary		
Department		Adopted
Transfers - Other Summary	\$	740,602
County Administrator's Grants		250,000
Capital Projects Reserve Fund		126,026
Debt Service Fund		5,582,680
<b>Subtotal, Transfers - Other</b>	<b>\$</b>	<b>6,699,308</b>
<b>Total, FY 2009-2010</b>	<b>Operating</b>	
<b>Budget</b>		<b>\$ 147,898,479</b>



**Data Compiled by Spartanburg County  
Office of Budget Management  
2009**