

FINANCE DEPARTMENT

The Finance Department monitors all county financial operations to ensure that all county monies are spent in accordance with the budget adopted by County Council, and process payment for all county legal obligations and payroll, administers grants, and maintains all financial records.

DEPT NUMBER: 1-9168	FINANCE DEPARTMENT					
FUNDING SOURCE(S)	FY 2005/06 ACTUAL	FY 2006/07 ACTUAL	FY 2007/08 ACTUAL	FY 2008/09 BUDGET	FY 2009/10 BUDGET	INC/DEC FY 10 - 09
General Fund	525,771	554,745	577,133	597,054	636,850	39,796
EXPENDITURES						
Personnel Services Expenditures	504,555	528,902	555,289	571,289	613,965	42,676
Operating Expenditures	18,449	20,572	19,246	21,265	22,885	1,620
Capital Outlay	2,767	5,270	2,597	4,500	0	(4,500)
Other Expenditures	0	0	0	0	0	0
EXPENDITURE TOTAL	\$525,771	\$554,745	\$577,133	\$597,054	\$636,850	\$39,796
AUTHORIZED PERSONNEL	10	10	10	10	10	0

FY 2009/10 Budget Highlights & Initiatives

- There are no significant changes in the FY 2008/09 Finance Recommended Budget.

Departmental Functions

Programs and Functions	Description and Goals	FY 2009/10
Accounts Payable	Process all county bills for payment, print annual Form 1099s. • Pay all bills weekly and mail out 1099s by January 31.	\$
Payroll	Process time sheets and pay all employees. Print annual W-2 forms and prepare all payroll tax returns. • Pay all employees bi-weekly, mail out W-2s by January 31, and file all tax returns on time.	\$
Landfill Billing and Collections	Bill all landfill customers monthly. Post landfill cash collections to customer accounts and place a "Hold" on past due customers. • Send out customer statements by the fifth (5th) of each month. Post cash receipts daily, monitor customer balances, send past due notices and shut off delinquent accounts.	\$
Fixed Asset Accounting	Maintain a record on all county-owned property. Ensure that all county property is tagged with a numerically controlled sticker. • Record all assets in county database, inventory all assets annually and prepare Comprehensive Annual Financial Report (CAFR) report on assets.	\$

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

(FINANCE CONTINUED)

Grant Administration	Monitor all county grants with the federal and state government. Assist with grant applications, grant reporting, etc. <ul style="list-style-type: none"> • File all grant reports on time and prepare federal fiscal assistance report. 	\$
General Ledger	Maintain county financial records and debt service database in accordance with generally accepted governmental accounting practice. <ul style="list-style-type: none"> • Prepare Comprehensive Annual Financial Report in accordance with the Government Finance Officers Association (GFOA) standards. 	\$
Record Maintenance	Scan vouchers, pay bills, landfill tickets, time sheets, payroll registers and W-2 forms that support the accounting records. <ul style="list-style-type: none"> • Keep filing system up to date, maintain proper control logs and backup all data. 	\$
Outside Agency Billing	Bill other agencies using our fuel pumps and shared telephone lines. <ul style="list-style-type: none"> • Keep billing current and follow up on unpaid bills. 	\$
TOTAL, FINANCE		\$636,850