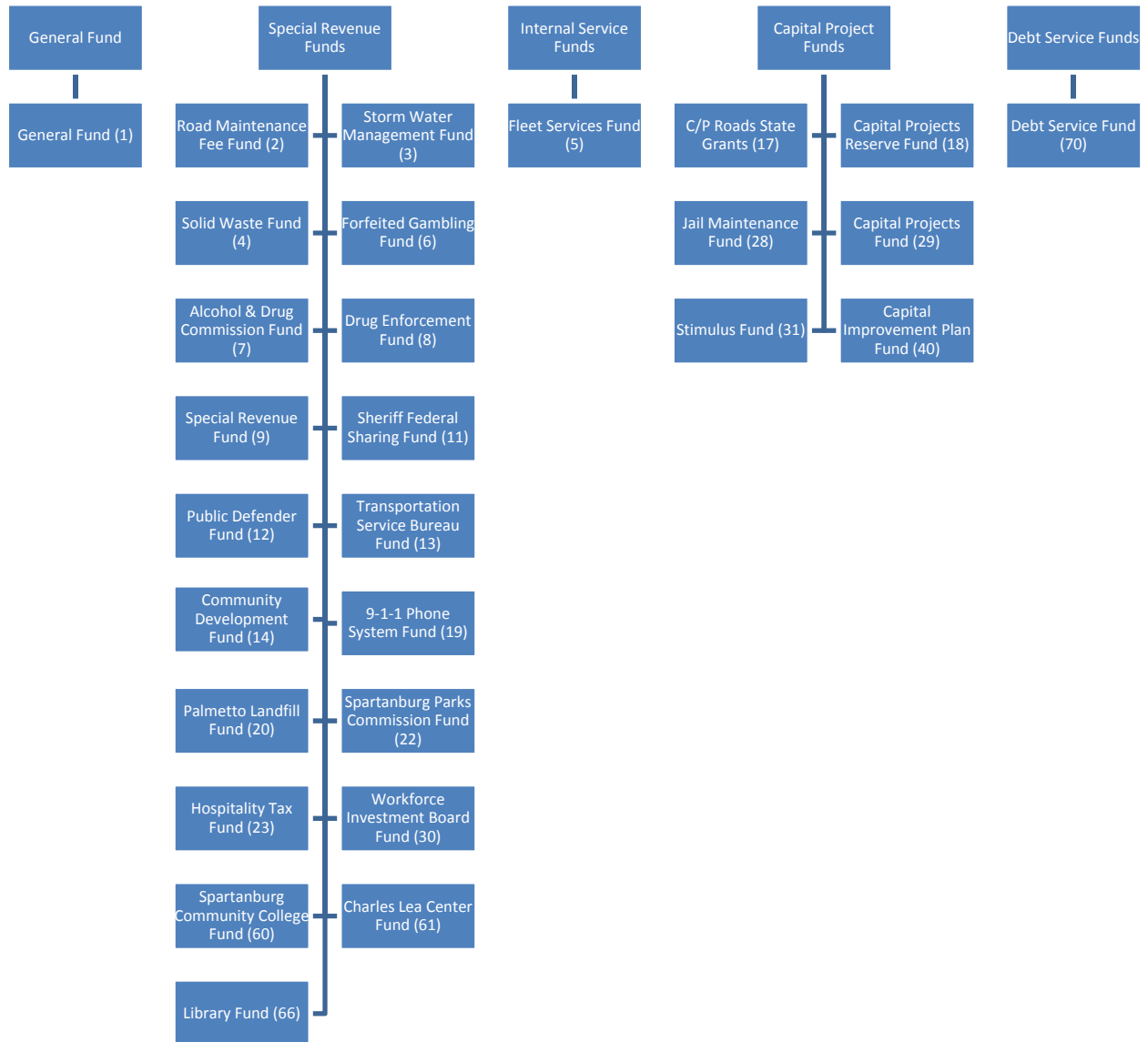


# FUND ORGANIZATION CHART



# GENERAL FUND

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 throughout the operating section of the FY 2010/11 Adopted Operating Budget.

FUND NUMBER: 1	GENERAL FUND						
	FY 06/07	FY 07/08	FY 08/09	FY 09/10	FY 10/11	\$ INC/DEC	% INC/DEC
REVENUES	ACTUAL	ACTUAL	ACTUAL	BUDGET	BUDGET	FY 11-10	FY 11-10
Taxes	43,773,104	46,208,244	49,637,768	55,368,000	<b>55,573,622</b>	205,622	0.4%
Permits, Fees, Fines	12,506,840	11,830,315	8,002,382	9,238,500	<b>8,353,400</b>	(885,100)	-9.6%
Interest Income	3,049,111	1,527,540	517,869	430,000	<b>600,000</b>	170,000	39.5%
State and Federal Aid	15,481,251	19,108,538	17,763,617	14,399,180	<b>11,180,000</b>	(3,219,180)	-22.4%
Fund Balance Appropriated	0	0	0	(2,250,000)	<b>(2,357,986)</b>	(107,986)	4.8%
Transfers/Capital Lease Proceeds	4,090,805	1,839,513	368,048	228,700	<b>262,620</b>	33,920	14.8%
Miscellaneous	2,466,938	3,452,037	6,479,957	7,898,620	<b>8,531,344</b>	632,724	8.0%
<b>REVENUE TOTAL</b>	<b>\$81,368,049</b>	<b>\$83,966,187</b>	<b>\$82,769,640</b>	<b>\$85,313,000</b>	<b>\$82,143,000</b>	<b>(\$3,170,000)</b>	<b>-3.7%</b>
<b>EXPENDITURES</b>							
Total General Fund Expenditures	84,523,720	87,726,883	89,124,995	85,313,000	<b>82,143,000</b>	(3,170,000)	-3.7%
<b>TOTAL, GENERAL FUND</b>	<b>\$84,523,720</b>	<b>\$87,726,883</b>	<b>\$89,124,995</b>	<b>\$85,313,000</b>	<b>\$82,143,000</b>	<b>(\$3,170,000)</b>	<b>-3.7%</b>
<b>AVAILABLE FUND BALANCE</b>							
Beginning Fund Balance	18,469,554	15,313,882	11,553,185	5,197,830	<b>7,447,830</b>		
Add To/(Use Of) Fund Balance	(3,155,672)	(3,760,696)	(6,355,354)	2,250,000	<b>2,357,986</b>		
<b>YEAR END FUND BALANCE</b>	<b>\$15,313,882</b>	<b>\$11,553,186</b>	<b>\$5,197,830</b>	<b>\$7,447,830</b>	<b>\$9,805,816</b>		

## GENERAL FUND – FUND BALANCE ANALYSIS

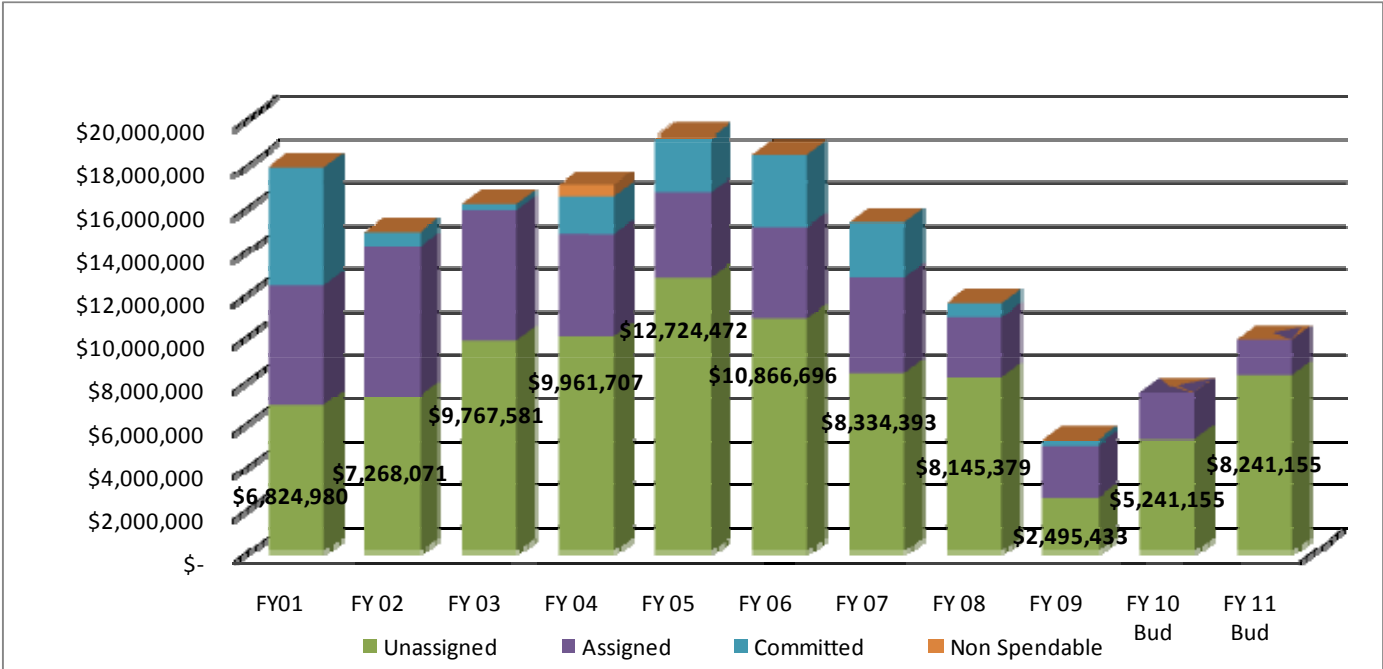
Positive fund balances are considered to be available for future spending unless they have been assigned or committed for a specific spending purpose. The chart below reflects total General Fund - Fund Balance after encumbrances and projects carried forward into the new fiscal year are recognized. The dollar amounts on the individual bars represent the unassigned, assigned, committed and non-spendable portion of the General Fund - Fund Balance.

The FY 09 year-end fund balance, according to the Spartanburg County Comprehensive Annual Financial Report (CAFR) was \$5,197,830 including all fund balance categories. The FY 2009/10 General Fund Budget included a net contribution to fund balance of \$2,250,000.

For FY 2010/11, approximately \$642,071 will be unreserved and transferred to the Capital Projects Fund for the replacement of Roads and Bridges equipment and vehicles, and other General Fund vehicles scheduled for replacement. For FY 2010/11, it is recommended that a net contribution to fund balance be made in the amount of \$2,357,986. The fund balance is projected to be \$9,805,816 with \$ 8,241,155 unassigned and \$1,564,661 assigned, committed, or non-spendable. The unassigned portion of fund balance is considered to be available for future use, offering financial flexibility and security.

County Council's policy is to maintain ten percent (10%) of General Fund expenditures in its available fund balance. The size of the fund balance can affect its ability to withstand financial emergencies. For this fiscal year the budget reflects contributions to the unassigned fund balance. Any excess revenues over expenditures at the conclusion of the current fiscal year will be added. Much depends on the circumstances, such as the kinds of natural disasters or hardships that the County may be subject to and

the adequacy of its insurance coverage, the flexibility of the revenue base, the overall financial health, new state regulations, and national economic conditions.



# ROAD MAINTENANCE FEE FUND DETAIL

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. Additional information on the Road Maintenance Fee Fund budget can be found on page G-9.

FUND NUMBER: 2	ROAD MAINTENANCE FEE FUND DETAIL						
	FY 06/07	FY 07/08	FY 08/09	FY 09/10	FY 10/11	\$ INC/DEC	% INC/DEC
REVENUES	ACTUAL	ACTUAL	ACTUAL	BUDGET	BUDGET	FY 11 - 10	FY 11 - 10
Road Maintenance Fees	5,804,866	5,955,599	5,982,205	5,900,000	<b>5,900,000</b>	0	0.0%
Fund Balance	0	0	0	982,452	<b>(875,000)</b>	(1,857,452)	-189.1%
Miscellaneous	71,000	81,112	19,206	20,000	<b>10,000</b>	(10,000)	-50.0%
<b>REVENUE TOTAL</b>	<b>\$5,875,866</b>	<b>\$6,036,710</b>	<b>\$6,001,411</b>	<b>\$6,902,452</b>	<b>\$5,035,000</b>	<b>(\$1,867,452)</b>	<b>-27.1%</b>
<b>EXPENDITURES</b>							
Personnel Services Expenditures	246,423	250,248	327,039	324,452	<b>304,298</b>	(20,154)	-6.2%
Operating Expenditures (Incl. Asphalt Resurf.)	2,836,000	2,836,000	2,836,297	3,460,000	<b>3,021,045</b>	(438,955)	-12.7%
(a) Capital Expenditures	2,562,000	2,241,593	3,634,928	2,864,000	<b>1,443,700</b>	(1,420,300)	-49.6%
Other Expenditures	0	39,289	254,000	254,000	<b>265,957</b>	11,957	4.7%
<b>TOTAL, ROAD MAINT. FEE FUND</b>	<b>\$5,644,423</b>	<b>\$5,367,130</b>	<b>\$7,052,264</b>	<b>\$6,902,452</b>	<b>\$5,035,000</b>	<b>(\$1,867,452)</b>	<b>-27.1%</b>
<b>AVAILABLE FUND BALANCE</b>							
Beginning Fund Balance	1,076,840	2,251,860	2,921,441	1,870,587	<b>53,373</b>		
Add To/(Use Of) Fund Balance	1,175,020	669,581	(1,050,854)	(982,452)	<b>875,000</b>		
Reserved for Encumbrances and Future Exp.	0	0	0	(834,762)	0		
<b>YEAR END FUND BALANCE (UNDESIGNATED)</b>	<b>\$2,251,860</b>	<b>\$2,921,441</b>	<b>\$1,870,587</b>	<b>\$53,373</b>	<b>\$928,373</b>		

(a) FY 2010/11 Road Maintenance Fee Capital Expenditures include: Countywide Bridge & Culvert Repair & Maintenance (\$175,000); Countywide Dirt Road Resurfacing (\$99,000); Municipal Road Projects (\$784,700); Traffic Calming (\$50,000); Westmoreland Road Widening (\$145,000); Sign Reflectivity Mandate (\$140,000); and Runion Road Bridge Replacement (\$50,000).

# STORMWATER MANAGEMENT FUND DETAIL

This fund is used to account for the county's regulation of storm water 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 beginning on page G-18.

<b>FUND NUMBER: 3</b>	<b>STORMWATER MANAGEMENT FUND DETAIL</b>						
	FY 06/07	FY 07/08	FY 08/09	FY 09/10	FY 10/11	\$ INC/DEC	% INC/DEC
	ACTUAL	ACTUAL	ACTUAL	BUDGET	BUDGET	FY 11 - 10	FY 11 - 10
<b>REVENUES</b>							
Taxes - Current	809,346	717,521	853,317	978,000	<b>771,000</b>	(207,000)	-21.2%
Homestead Exemptions	0	35,816	39,954	30,000	<b>35,000</b>	5,000	16.7%
Fee-in-Lieu of Taxes	0	47,522	50,935	40,000	<b>46,000</b>	6,000	15.0%
Delinquent Taxes - Current Year	0	34,556	30,163	25,000	<b>25,000</b>	0	0.0%
Delinquent Taxes - Prior Years	82,938	924	23,822	25,000	<b>25,000</b>	0	0.0%
Other	0	52,817	228,570	13,000	<b>13,000</b>	0	0.0%
Fund Balance	0	0	206,476	(302,777)	<b>0</b>	302,777	-100.0%
<b>REVENUE TOTAL</b>	<b>\$892,284</b>	<b>\$889,156</b>	<b>\$1,433,237</b>	<b>\$808,223</b>	<b>\$915,000</b>	<b>\$106,777</b>	<b>13.2%</b>
<b>EXPENDITURES</b>							
Personnel Services Expenditures	127,861	192,785	122,564	240,106	<b>304,032</b>	63,926	26.6%
Operating Expenditures	253,578	148,465	972,805	291,617	<b>149,134</b>	(142,483)	-48.9%
Capital Expenditures	345,756	117,180	866	2,500	<b>1,000</b>	(1,500)	-60.0%
Other Expenditures	0	21,882	37,000	34,000	<b>35,834</b>	1,834	5.4%
<b>EXPENDITURE TOTAL</b>	<b>\$727,195</b>	<b>\$480,313</b>	<b>\$1,133,237</b>	<b>\$568,223</b>	<b>\$490,000</b>	<b>(\$78,223)</b>	<b>-13.8%</b>
<b>TRANSFERS</b>							
(a) Transfer To Capital Projects Fund	\$0	\$281,766	\$300,000	\$240,000	<b>\$425,000</b>	\$185,000	77.1%
<b>EXP. AND TRANSFERS TOTAL</b>	<b>\$727,195</b>	<b>\$762,079</b>	<b>\$1,433,237</b>	<b>\$808,223</b>	<b>\$915,000</b>	<b>\$106,777</b>	<b>13.2%</b>
<b>FUND BALANCE</b>							
Beginning Fund Balance	1,182,434	1,347,523	1,474,599	1,268,123	<b>1,570,900</b>		
Add To/(Use Of) Fund Balance	165,089	127,076	(206,476)	302,777	<b>0</b>		
Reserved for Encumbrances and Future Exp.	0	0	0	0	<b>0</b>		
<b>YEAR END FUND BALANCE</b>	<b>\$1,347,523</b>	<b>\$1,474,599</b>	<b>\$1,268,123</b>	<b>\$1,570,900</b>	<b>\$1,570,900</b>		

(a) FY 2010/11 transfer to Capital Projects Fund includes: Countywide Bridge & Culvert Repair & Maintenance (\$225,000); and Runion Road Bridge Replacement (\$200,000).

# SOLID WASTE FUND DETAIL

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 beginning on page G-11.

FUND NUMBER: 4	SOLID WASTE MANAGEMENT FUND						
	FY 06/07	FY 07/08	FY 08/09	FY 09/10	FY 10/11	\$ INC/DEC	% INC/DEC
REVENUES	ACTUAL	ACTUAL	ACTUAL	BUDGET	BUDGET	FY 11 - 10	FY 11 - 10
Annual Fee - Landfill	5,523,870	5,457,208	5,522,318	5,550,000	<b>5,550,000</b>	0	0.0%
State Tire Disposal Fee	106,050	116,330	99,434	110,000	<b>90,000</b>	(20,000)	-18.2%
User Fees	1,120,631	1,296,879	1,092,307	1,170,000	<b>1,150,000</b>	(20,000)	-1.7%
Contract Fees	304,925	189,706	242,243	200,000	<b>240,000</b>	40,000	20.0%
Sales-Salvage	0	0	0	10,000	<b>90,071</b>	80,071	800.7%
Sales-Recycling	499,087	645,759	328,227	650,000	<b>400,000</b>	(250,000)	-38.5%
Grant Revenue	29,882	14,547	4,449	20,000	<b>0</b>	(20,000)	-100.0%
Use of Fund Balance	0	2,673,135	1,600,306	(1,131,892)	<b>942,929</b>	2,074,821	-183.3%
Miscellaneous	36,937	326,823	75,577	80,000	<b>80,000</b>	0	0.0%
<b>REVENUE TOTAL</b>	<b>\$7,621,380</b>	<b>\$10,720,387</b>	<b>\$8,964,862</b>	<b>\$6,658,108</b>	<b>\$8,543,000</b>	<b>\$1,884,892</b>	<b>28.3%</b>
<b>EXPENDITURES</b>							
Personnel Services Expenditures	2,868,056	2,903,253	3,404,513	3,402,674	<b>3,328,953</b>	(73,721)	-2.2%
Operating Expenditures	1,685,977	2,296,929	1,918,301	1,697,282	<b>1,671,478</b>	(25,804)	-1.5%
Capital Expenditures	2,825,450	363,182	591,849	1,000,651	<b>842,850</b>	(157,801)	-15.8%
(a) Transfer to Other Funds	0	4,701,213	2,642,200	149,500	<b>2,218,785</b>	2,069,285	1384.1%
Other Expenditures	0	455,811	408,000	408,000	<b>480,934</b>	72,934	17.9%
<b>EXPENDITURES TOTAL</b>	<b>\$7,379,483</b>	<b>\$10,720,387</b>	<b>\$8,964,862</b>	<b>\$6,658,107</b>	<b>\$8,543,000</b>	<b>\$1,884,893</b>	<b>28.3%</b>
<b>FUND BALANCE</b>							
Beginning Fund Balance	7,357,502	7,599,400	4,926,265	3,325,959	<b>4,457,852</b>		
Add To/(Use Of) Fund Balance	241,898	(2,673,135)	(1,600,306)	1,131,893	<b>(942,929)</b>		
<b>YEAR END FUND BALANCE</b>	<b>\$7,599,400</b>	<b>\$4,926,265</b>	<b>\$3,325,959</b>	<b>\$4,457,852</b>	<b>\$3,514,923</b>		

(a) FY 2010/11 transfer to Capital Projects Fund includes: Solid Waste Vehicle and Capital Equipment Replacement (\$948,112).  
 FY 2010/11 transfer to Debt Service Fund includes: Principle and Interest for Solid Waste Revenue Bonds, Series 2009 (\$1,270,673).

# ALCOHOL AND DRUG ABUSE COMMISSION FUND DETAIL

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 beginning on page J-10.

FUND NUMBER: 7	SPARTANBURG COUNTY ALCOHOL AND DRUG ABUSE COMMISSION (SADAC)						
	FY 06/07	FY 07/08	FY 08/09	FY 09/10	FY 10/11	\$ INC/DEC	% INC/DEC
REVENUES	ACTUAL	ACTUAL	ACTUAL	BUDGET	BUDGET	FY 11 - 10	FY 11 -10
Alcohol Sales from State	413,760	444,513	444,512	444,512	<b>444,512</b>	0	0.0%
City Funds	56,966	56,153	58,904	64,597	<b>64,597</b>	0	0.0%
Cash Carryover	0	195,502	0	462,712	<b>0</b>	(462,712)	-100.0%
Other	2,899,889	3,107,861	3,005,586	3,010,120	<b>2,458,981</b>	(551,139)	-18.3%
<b>REVENUE TOTAL</b>	<b>\$3,370,615</b>	<b>\$3,804,030</b>	<b>\$3,509,002</b>	<b>\$3,981,941</b>	<b>\$2,968,090</b>	<b>(\$1,013,851)</b>	<b>-25.5%</b>
<b>EXPENDITURES</b>							
Personnel Services Expenditures	2,141,926	2,313,934	2,597,251	2,706,936	<b>1,923,930</b>	(783,006)	-28.9%
Operating Expenditures	1,181,779	1,377,518	1,330,065	1,570,020	<b>1,279,792</b>	(290,228)	-18.5%
Capital Expenditures	20,481	5,331	1,555	12,500	<b>8,123</b>	(4,377)	-35.0%
Other Expenditures	(247,974)	107,247	(300,141)	(307,515)	<b>(243,755)</b>	63,760	-20.7%
<b>TOTAL, SADAC</b>	<b>\$3,096,212</b>	<b>\$3,804,030</b>	<b>\$3,628,730</b>	<b>\$3,981,941</b>	<b>\$2,968,090</b>	<b>(\$1,013,851)</b>	<b>-25.5%</b>
<b>TRANSFERS</b>							
(a) Transfer To CIP Fund	\$0	\$0	\$0	\$0	<b>\$0</b>	\$0	N/A
<b>FUND BALANCE</b>							
Beginning Fund Balance	1,667,350	1,941,753	1,746,251	1,626,522	<b>1,163,809</b>		
Add To/(Use Of) Fund Balance	274,403	(195,502)	(119,728)	(462,712)	<b>0</b>		
<b>YEAR END FUND BALANCE</b>	<b>\$1,941,753</b>	<b>\$1,746,251</b>	<b>\$1,626,522</b>	<b>\$1,163,809</b>	<b>\$1,163,809</b>		

(a) FY 2010/11 Transfer to the Capital Projects Fund in the amount of \$14,500 has been eliminated.

# COMMUNITY DEVELOPMENT FUND DETAIL

This fund is used for the United States Department of Housing and Urban Development (HUD) Grant. Information on the Community Development Fund budget can be found beginning on page J-13.

FUND NUMBER: 14	COMMUNITY DEVELOPMENT						
	FY 06/07	FY 07/08	FY 08/09	FY 09/10	FY 10/11	\$ INC/DEC	% INC/DEC
REVENUES	ACTUAL	ACTUAL	ACTUAL	BUDGET	BUDGET	FY 11-10	FY 11-10
Community Dev. Block Grant - Federal	1,519,399	1,256,465	828,948	1,218,627	<b>1,412,414</b>	193,787	15.9%
HUD - Home - Federal	48,195	462,056	519,620	492,425	<b>577,109</b>	84,684	17.2%
Supportive Housing Program	154,444	3,125	6,059	0	<b>0</b>	0	N/A
Other	6,777	0	0	0	<b>0</b>	0	N/A
Cash Carryover	0	0	0	25,000	<b>0</b>	(25,000)	-100.0%
<b>REVENUE TOTAL</b>	<b>\$1,728,814</b>	<b>\$1,721,646</b>	<b>\$1,354,627</b>	<b>\$1,736,052</b>	<b>\$1,989,523</b>	<b>\$253,471</b>	<b>14.6%</b>
<b>TRANSFERS</b>							
Transfer from General Fund	239,260	239,060	239,060	215,000	<b>170,000</b>	(45,000)	-20.9%
<b>TRANSFER TOTAL</b>	<b>\$239,260</b>	<b>\$239,060</b>	<b>\$239,060</b>	<b>\$215,000</b>	<b>\$170,000</b>	<b>(\$45,000)</b>	<b>-20.9%</b>
<b>TOTAL REV. AND TRANSFERS</b>	<b>\$1,968,074</b>	<b>\$1,960,706</b>	<b>\$1,593,687</b>	<b>\$1,951,052</b>	<b>\$2,159,523</b>	<b>\$208,471</b>	<b>10.7%</b>
<b>EXPENDITURES</b>							
Personnel Services Expenditures	552,858	566,684	567,690	603,844	<b>553,945</b>	(49,899)	-8.3%
Operating Expenditures	172,950	216,011	80,603	74,793	<b>88,149</b>	13,356	17.9%
Capital Expenditures	1,261,226	1,179,945	932,129	1,272,415	<b>1,517,430</b>	245,015	19.3%
Other Expenditures	14,010	6,129	0	0	<b>0</b>	0	N/A
<b>EXPENDITURE TOTAL</b>	<b>\$2,001,044</b>	<b>\$1,968,770</b>	<b>\$1,580,423</b>	<b>\$1,951,052</b>	<b>\$2,159,523</b>	<b>\$208,471</b>	<b>10.7%</b>
<b>FUND BALANCE</b>							
Beginning Fund Balance	100,698	67,728	59,664	72,928	<b>47,928</b>		
Add To/(Use Of) Fund Balance	(32,970)	(8,065)	13,264	(25,000)	<b>0</b>		
<b>YEAR END FUND BALANCE</b>	<b>\$67,728</b>	<b>\$59,664</b>	<b>\$72,928</b>	<b>\$47,928</b>	<b>\$47,928</b>		

Note: Capital Projects funded by Community Development Block Grant (CDBG) funds include: Affordable Housing and Housing Rehabilitation (\$350,000); Startex Livability Enhancements (\$10,000); and Target Community Infrastructure Improvements (\$300,000). Capital Projects funded by HOME Program funds include: Affordable Housing and Housing Rehabilitation (\$350,853).

# 9-1-1 PHONE SYSTEM FUND DETAIL

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 pages E-20 – E22.

FUND NUMBER: 19	9-1-1 PHONE SYSTEM FUND SUMMARY						
	FY 06/07	FY 07/08	FY 08/09	FY 09/10	FY 10/11	\$ INC/DEC	% INC/DEC
REVENUES	ACTUAL	ACTUAL	ACTUAL	BUDGET	BUDGET	FY 11 - 10	FY 11 - 10
9-1-1 Phone Subscriber Fees	713,225	720,375	700,624	710,000	<b>665,000</b>	(45,000)	-6.3%
Wireless Surcharge	449,968	698,802	590,712	675,000	<b>520,000</b>	(155,000)	-23.0%
CMRS Reimbursement	0	0	0	0	<b>164,000</b>	164,000	N/A
Fund Balance	0	0	0	89,643	<b>6,000</b>	(83,643)	-93.3%
Donations - Other	552	200	0	1,000	<b>1,000</b>	0	0.0%
<b>REVENUE TOTAL</b>	<b>\$1,163,745</b>	<b>\$1,419,377</b>	<b>\$1,291,336</b>	<b>\$1,475,643</b>	<b>\$1,356,000</b>	(\$119,643)	-8.1%
<b>EXPENDITURES</b>							
Personnel Services Expenditures	148,236	152,267	144,116	205,495	<b>251,177</b>	45,682	22.2%
Operating Expenditures	735,956	655,402	699,515	886,560	<b>931,420</b>	44,860	5.1%
Capital Expenditures	236,247	184,513	68,227	85,448	<b>0</b>	(85,448)	-100.0%
Other Expenditures	0	0	61,140	61,140	<b>66,403</b>	5,263	0.0%
<b>EXPENDITURE TOTAL</b>	<b>\$1,120,439</b>	<b>\$992,182</b>	<b>\$972,998</b>	<b>\$1,238,643</b>	<b>\$1,249,000</b>	\$10,357	0.8%
<b>TRANSFERS</b>							
(a) Transfer to Capital Projects Fund	\$0	\$313,500	\$357,000	\$237,000	<b>\$107,000</b>	(\$130,000)	-54.9%
<b>TOTAL, EXP. AND TRANSFERS</b>	<b>\$1,120,439</b>	<b>\$1,305,682</b>	<b>\$1,329,998</b>	<b>\$1,475,643</b>	<b>\$1,356,000</b>	(\$119,643)	-8.1%
<b>FUND BALANCE</b>							
Beginning Fund Balance	632,272	675,578	789,274	750,612	<b>660,969</b>		
Add To/(Use Of) Fund Balance	43,306	113,695	(38,662)	(89,643)	<b>(6,000)</b>		
<b>YEAR END FUND BALANCE</b>	<b>\$675,578</b>	<b>\$789,274</b>	<b>\$750,612</b>	<b>\$660,969</b>	<b>\$654,969</b>		

(a) FY 2010/11 transfer to Capital Projects Fund includes: 9-1-1 System & CPE Upgrade and Replacement (\$107,000).

# SPARTANBURG PARKS COMMISSION FUND DETAIL

This fund is used to account for the operations of the Spartanburg Parks 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 Spartanburg Parks Commission budget can be found on page K-8. Additional information on the Parks Commission can be found at <http://www.spartanburgparks.org>

FUND NUMBER: 22	SPARTANBURG PARKS COMMISSION						
	FY 06/07 ACTUAL	FY 07/08 ACTUAL	FY 08/09 ACTUAL	FY 09/10 BUDGET	FY 10/11 BUDGET	\$ INC/DEC FY 11 - 10	% INC/DEC FY 11 - 10
<b>REVENUES</b>							
Taxes - Current Year	3,167,838	3,812,128	4,239,321	4,315,398	<b>4,383,933</b>	68,535	1.6%
Homestead Exemption	0	170,293	187,294	150,000	<b>170,000</b>	20,000	13.3%
Fee-In-Lieu of Taxes	177,774	268,196	291,307	250,000	<b>270,000</b>	20,000	8.0%
Delinquent Taxes	122,885	258,474	274,379	164,000	<b>235,000</b>	71,000	43.3%
Miscellaneous	703,731	696,177	650,322	362,300	<b>268,400</b>	(93,900)	-25.9%
User Fees	207,227	311,410	311,582	257,000	<b>286,000</b>	29,000	11.3%
Accommodations Tax	29,800	0	30,000	40,000	<b>40,000</b>	0	0.0%
Participation Fees	0	0	0	0	<b>0</b>	0	N/A
Transfers	0	345,950	0	0	<b>207,925</b>	207,925	N/A
Fund Balance	0	0	0	(250,000)	<b>31,595</b>	281,595	-112.6%
<b>REVENUE TOTAL</b>	<b>\$4,409,254</b>	<b>\$5,862,629</b>	<b>\$5,984,206</b>	<b>\$5,288,698</b>	<b>\$5,892,853</b>	<b>\$604,155</b>	<b>11.4%</b>
<b>EXPENDITURES</b>							
Personnel Services Expenditures	2,465,266	2,665,944	2,963,445	2,894,702	3,119,812	225,110	7.8%
Operating Expenditures	780,210	922,291	1,061,172	1,230,932	1,533,659	302,727	24.6%
Capital Expenditures	78,360	403,959	629,586	400,776	460,786	60,011	15.0%
Other Expenditures	0	57,269	339,600	339,600	355,193	15,593	0.0%
<b>TOTAL EXPENDITURES</b>	<b>\$3,323,836</b>	<b>\$4,049,463</b>	<b>\$4,993,803</b>	<b>\$4,866,010</b>	<b>\$5,469,450</b>	<b>\$603,440</b>	<b>12.4%</b>
<b>TRANSFERS</b>							
(a) Transfer to General Fund	337,552	355,834	0	0	<b>0</b>	0	N/A
(b) Transfer to Debt Service Fund	326,330	326,426	330,252	422,689	<b>423,403</b>	714	0.2%
Capital Projects	3,000	0		0	<b>0</b>	0	N/A
<b>TOTAL TRANSFERS</b>	<b>\$666,882</b>	<b>\$682,260</b>	<b>\$330,252</b>	<b>\$422,689</b>	<b>\$423,403</b>	<b>\$714</b>	<b>0.2%</b>
<b>TOTAL EXP. AND TRANSFERS</b>	<b>\$3,990,718</b>	<b>\$4,731,723</b>	<b>\$5,324,055</b>	<b>\$5,288,698</b>	<b>\$5,892,853</b>	<b>\$604,155</b>	<b>11.4%</b>
<b>FUND BALANCE</b>							
Beginning Fund Balance	0	418,536	1,549,441	2,209,592	<b>2,459,592</b>		
Add To/(Use Of) Fund Balance	418,536	1,130,905	660,151	250,000	<b>(31,595)</b>		
<b>YEAR END FUND BALANCE</b>	<b>\$418,536</b>	<b>\$1,549,441</b>	<b>\$2,209,592</b>	<b>\$2,459,592</b>	<b>\$2,427,997</b>		

(a) Transfer to General Fund: Indirect costs to the General Fund. These funds are now captured in "Other Expenditures".

(b) Transfer to Debt Service Fund: Funds provide for payment of debt associated with Cleveland Park and repayment of Parks Commission Capital Lease.

# HOSPITALITY TAX FUND DETAIL

Spartanburg County's 2% Local Hospitality Tax on prepared meals and beverages became effective January 1, 2008. Business owners collect and remit the tax directly to Spartanburg County. The Local Hospitality Tax provides a dedicated source of revenue and an appropriate and efficient means of funding tourist-related infrastructure and capital improvement projects. It is the Council's intent to enhance the County's appeal to tourists through further development of the County as a destination for tourist related activities. Spartanburg County's Local Hospitality Tax was adopted by ordinance as authorized in Article 7 of Chapter 1 of Title 6 of the Code of Laws of South Carolina, 1976, as amended, generally referred to as the "Local Hospitality Tax Act". Additional information on the Hospitality Tax Fund can be found on page K-9 – K-11.

FUND NUMBER: 23	HOSPITALITY TAX FUND						
	FY 06/07	FY 07/08	FY 08/09	FY 09/10	FY 10/11	\$ INC/DEC	% INC/DEC
REVENUES	ACTUAL	ACTUAL	ACTUAL	BUDGET	BUDGET	FY 11 - 10	FY 11 - 10
Hospitality Tax	0	1,852,059	2,900,223	2,600,000	<b>2,900,000</b>	300,000	11.5%
Penalties	0	14,117	46,361	4,000	<b>4,000</b>	0	0.0%
Use of Fund Balance	0	0	0	0	<b>1,061,000</b>	1,061,000	N/A
Other	0	3,645	30,995	1,000	<b>1,000</b>	0	0.0%
<b>REVENUE TOTAL</b>	<b>\$0</b>	<b>\$1,869,821</b>	<b>\$2,977,579</b>	<b>\$2,605,000</b>	<b>\$3,966,000</b>	<b>\$1,361,000</b>	<b>52.2%</b>
<b>EXPENDITURES</b>							
Personnel Services Expenditures	0	22,255	78,917	85,030	<b>85,553</b>	523	0.6%
Operating Expenditures	0	2,457	1,188	17,041	<b>16,133</b>	(908)	-5.3%
Capital Expenditures	0	2,395	(796)	0	<b>0</b>	0	#DIV/0!
Other Expenditures	0	3,494	95,601	95,601	<b>99,651</b>	4,050	4.2%
<b>EXPENDITURE TOTAL</b>	<b>\$0</b>	<b>\$30,600</b>	<b>\$174,910</b>	<b>\$197,672</b>	<b>\$201,337</b>	<b>\$3,665</b>	<b>1.9%</b>
<b>OUTSIDE AGENCIES</b>							
Arts Partnership	0	0	0	0	<b>227,000</b>	227,000	N/A
Regional History Museum	0	0	0	0	<b>39,150</b>	39,150	N/A
Spartanburg Tourism Corporation	0	0	0	0	<b>200,000</b>	200,000	N/A
<b>OUTSIDE AGENCIES TOTAL</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$466,150</b>	<b>\$466,150</b>	<b>N/A</b>
<b>TRANSFERS/OTHER</b>							
(a) Reserved for Capital Projects	0	0	0	2,407,329	<b>0</b>	(2,407,329)	-100.0%
(b) Capital Projects	0	0	1,600,000	0	<b>1,700,000</b>	1,700,000	N/A
(c) Parks Commission Operating Expenditures	0	0	0	0	<b>207,925</b>	207,925	N/A
(d) Debt Service	0	0	0	0	<b>1,390,588</b>	1,390,588	N/A
<b>TRANSFER TOTAL</b>	<b>\$0</b>	<b>\$0</b>	<b>\$1,600,000</b>	<b>\$2,407,329</b>	<b>\$3,298,513</b>	<b>\$891,184</b>	<b>37.0%</b>
<b>TOTAL EXP. AND TRANSFERS</b>	<b>\$0</b>	<b>\$30,600</b>	<b>\$1,774,910</b>	<b>\$2,605,001</b>	<b>\$3,966,000</b>	<b>\$1,360,999</b>	<b>52.2%</b>
<b>FUND BALANCE</b>							
Beginning Fund Balance	0	0	1,839,221	3,041,890	<b>5,449,218</b>		
Add To/(Use Of) Fund Balance	0	1,839,221	1,202,669	2,407,328	<b>(1,061,000)</b>		
<b>YEAR END FUND BALANCE</b>	<b>\$0</b>	<b>\$1,839,221</b>	<b>\$3,041,890</b>	<b>\$5,449,218</b>	<b>\$4,388,218</b>		

(a) Funds are reserved for future tourism related capital projects.

(b) FY 2010 /11 transfer to the Capital Projects Fund include: Tyger River Regional Park (\$500,000); and Outdoor Adventure Center (\$1,200,000).

(c) Funds are transferred to the Parks Commission Fund for operational expenses related to hospitality tax funded capital projects.

(d) Funds are transferred to the Debt Service Fund to provide for principle and interest payments related to Hospitality Tax Certificates of Participation.

# CAPITAL PROJECTS FUND DETAIL

These funds are used to account for the financing, acquisition, renovation, and construction of major capital projects. The complete FY 2011-15 Adopted Capital Improvement Plan can be accessed at <http://www.spartanburgcounty.org>.

# WORKFORCE INVESTMENT BOARD FUND DETAIL

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 J-14.

FUND NUMBER: 30	WORKFORCE INVESTMENT BOARD (WIB)						
	FY 06/07	FY 07/08	FY 08/09	FY 09/10	FY 10/11	\$ INC/DEC	% INC/DEC
REVENUES	ACTUAL	ACTUAL	ACTUAL	BUDGET	BUDGET	FY 11- 10	FY 11 - 10
WIA (Workforce Investment Act) - U.S. Department of Labor	4,883,814	6,912,355	6,883,822	5,631,723	<b>5,899,798</b>	5,715,962	4.8%
<b>REVENUE TOTAL</b>	<b>\$4,883,814</b>	<b>\$6,912,355</b>	<b>\$6,883,822</b>	<b>\$5,631,723</b>	<b>\$5,899,798</b>	\$268,075	4.8%
<b>EXPENDITURES</b>							
Personnel Services Expenditures	1,116,294	1,132,775	574,343	640,373	<b>552,226</b>	(88,147)	-13.8%
Operating Expenditures	3,645,471	5,721,114	6,299,230	4,914,210	<b>5,307,412</b>	393,202	8.0%
Capital Expenditures	122,049	58,467	10,249	77,140	<b>40,160</b>	(36,980)	-47.9%
Other Expenditures	0	0	0	0	<b>0</b>	0	N/A
<b>EXPENDITURE TOTAL</b>	<b>\$4,883,814</b>	<b>\$6,912,356</b>	<b>\$6,883,822</b>	<b>\$5,631,723</b>	<b>\$5,899,798</b>	\$268,075	4.8%
<b>FUND BALANCE</b>							
Beginning Fund Balance	0	0	0	0	<b>0</b>		
Add To/(Use Of) Fund Balance	0	0	0	0	<b>0</b>		
<b>YEAR END FUND BALANCE</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>		

# SPARTANBURG COMMUNITY COLLEGE FUND DETAIL

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 K-12. Additional information on Spartanburg Community College can be found at <http://www.sccsc.edu/>.

FUND NUMBER: 60	SPARTANBURG COMMUNITY COLLEGE						
	FY 06/07	FY 07/08	FY 08/09	FY 09/10	FY 10/11	\$ INC/DEC	% INC/DEC
	ACTUAL	ACTUAL	ACTUAL	BUDGET	BUDGET	FY 11 - 10	FY 11 - 10
<b>REVENUES</b>							
Taxes - Current	3,097,952	4,125,889	4,614,928	5,070,000	<b>5,072,000</b>	2,000	0.0%
Merchants Inventory Tax	50,546	50,546	37,909	50,000	<b>50,000</b>	0	0.0%
Homestead Exemption	137,080	189,742	207,759	130,000	<b>130,000</b>	0	0.0%
Fee-In-Lieu Of Taxes	152,976	261,477	275,992	110,000	<b>110,000</b>	0	0.0%
Delinquent Tax - Fee-In-Lieu Of Taxes	12,324	0	13,823	0	<b>0</b>	0	0.0%
Delinquent Tax - Prior Years	101,997	87,497	133,847	70,000	<b>70,000</b>	0	0.0%
Delinquent Tax - Current Year	99,087	187,702	161,603	60,000	<b>60,000</b>	0	0.0%
Use of Fund Balance	0	0	0	0	<b>1,300,000</b>	1,300,000	N/A
Transfer From Palmetto Landfill Fund	200,000	0	0	0	<b>0</b>	0	0.0%
<b>REVENUE TOTAL</b>	<b>\$3,851,962</b>	<b>\$4,902,853</b>	<b>\$5,445,861</b>	<b>\$5,490,000</b>	<b>\$6,792,000</b>	<b>\$1,302,000</b>	<b>23.7%</b>
<b>EXPENDITURES</b>							
Annual Operating Appropriation	3,003,600	3,064,253	3,608,170	4,940,000	<b>4,942,000</b>	2,000	0.0%
Capital Expenditures	350,000	1,350,000	1,350,000	350,000	<b>1,650,000</b>	1,300,000	371.4%
Debt Service	200,000	200,000	200,000	200,000	<b>200,000</b>	0	0.0%
<b>EXPENDITURE TOTAL</b>	<b>\$3,553,600</b>	<b>\$4,614,253</b>	<b>\$5,158,170</b>	<b>\$5,490,000</b>	<b>\$6,792,000</b>	<b>\$1,302,000</b>	<b>23.7%</b>
<b>FUND BALANCE</b>							
Beginning Fund Balance	496,920	795,282	1,083,882	1,371,573	<b>1,371,573</b>		
Add To/(Use Of) Fund Balance	298,362	288,600	287,690	0	<b>(1,300,000)</b>		
<b>YEAR END FUND BALANCE</b>	<b>\$795,282</b>	<b>\$1,083,882</b>	<b>\$1,371,573</b>	<b>\$1,371,573</b>	<b>\$71,573</b>		

# CHARLES LEA CENTER FUND DETAIL

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 J-15. Additional information on the Charles Lea Center can be found at <http://www.charlesleacenter.org/>.

<b>FUND NUMBER: 61</b>	<b>CHARLES LEA CENTER FUND</b>						
	FY 06/07	FY 07/08	FY 08/09	FY 09/10	FY 10/11	\$ INC/DEC	% INC/DEC
	ACTUAL	ACTUAL	ACTUAL	BUDGET	BUDGET	FY11 - 10	FY 11 - 10
<b>REVENUES</b>							
Taxes - Current	976,965	1,059,259	1,165,527	1,163,000	<b>1,163,000</b>	0	0.0%
Fee-In-Lieu Of Taxes	56,353	73,960	75,656	70,000	<b>70,000</b>	0	0.0%
Delinquent Tax - Fee-In-Lieu Of Taxes	3,892	0	3,699	0	<b>0</b>	0	N/A
Delinquent Tax - Prior Years	29,914	26,575	30,421	25,000	<b>25,000</b>	0	0.0%
Delinquent Tax - Current Year	27,846	44,969	39,213	20,000	<b>20,000</b>	0	0.0%
Use of Fund Balance	0	0	0	<b>0</b>	<b>0</b>	0	N/A
<b>REVENUE TOTAL</b>	<b>\$1,094,970</b>	<b>\$1,204,764</b>	<b>\$1,314,516</b>	<b>\$1,278,000</b>	<b>\$1,278,000</b>	<b>\$0</b>	<b>0.0%</b>
<b>EXPENDITURES</b>							
Adult Day Programs	1,047,288	1,047,208	1,219,392	1,278,000	<b>1,278,000</b>	0	0.0%
Clinical Services	0	0	0	0	<b>0</b>	0	N/A
Childhood Development Program	0	0	0	0	<b>0</b>	0	N/A
<b>TOTAL, CHARLES LEA CENTER</b>	<b>\$1,047,288</b>	<b>\$1,047,208</b>	<b>\$1,219,392</b>	<b>\$1,278,000</b>	<b>\$1,278,000</b>	<b>\$0</b>	<b>0.0%</b>
<b>FUND BALANCE</b>							
Beginning Fund Balance	270,431	318,113	475,669	570,793	<b>570,793</b>		
Add To/(Use Of) Fund Balance	47,682	157,556	95,124	0	<b>0</b>		
<b>YEAR END FUND BALANCE</b>	<b>\$318,113</b>	<b>\$475,669</b>	<b>\$570,793</b>	<b>\$570,793</b>	<b>\$570,793</b>		

# SPARTANBURG COUNTY PUBLIC LIBRARY SYSTEM FUND DETAIL

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 K-13. Additional information on the library system can be found at [www.infodepot.org](http://www.infodepot.org).

FUND NUMBER: 66	SPARTANBURG COUNTY PUBLIC LIBRARIES						
	FY 06/07 ACTUAL	FY 07/08 ACTUAL	FY 08/09 ACTUAL	FY 09/10 BUDGET	FY 10/11 BUDGET	\$ INC/DEC FY 11 - 10	% INC/DEC FY 11 -10
<b>REVENUES</b>							
<b>Total Revenues</b>	10,380,567	11,142,896	11,582,528	11,285,765	<b>11,443,316</b>	157,551	1.4%
<b>REVENUE TOTAL</b>	\$10,380,567	\$11,142,896	\$11,582,528	\$11,285,765	<b>\$11,443,316</b>	\$157,551	1.4%
<b>EXPENDITURES</b>							
Total Expenditures	10,574,396	11,815,244	12,381,010	11,285,765	<b>11,443,316</b>	157,551	1.4%
<b>EXPENDITURE TOTAL</b>	\$10,574,396	\$11,815,244	\$12,381,010	\$11,285,765	<b>\$11,443,316</b>	\$157,551	1.4%
<b>FUND BALANCE</b>							
Beginning Fund Balance	4,962,316	4,768,487	4,096,139	3,297,657	<b>3,297,657</b>		
Add To/(Use Of) Fund Balance	(193,829)	(672,348)	(798,482)	0	<b>0</b>		
<b>YEAR END FUND BALANCE</b>	\$4,768,487	\$4,096,139	\$3,297,657	\$3,297,657	<b>\$3,297,657</b>		