



April 18, 2011

Honorable Jeff Horton, Chairman
Members, Spartanburg County Council
County Administrative Building
366 North Church Street
Spartanburg, SC 29303

Dear Members of Council:

I am pleased to submit for your consideration the Recommended Fiscal Year (FY) 2011/12 Operating Budget. The attached budget document continues to present financial information to you and the public in a very clear and concise manner. As has been done in the past to assist you in your deliberations, the proposed budget aligns expenditures and revenues according to programmatic effort. This arrangement will permit you to efficiently view all resources committed to service efforts. The Recommended Operating Budget, along with the Capital Improvement Plan (CIP), reflect our collective efforts to maintain core services using current resources – a critical assignment to maintain financial stability through the ongoing fiscal stress.

The principal factors driving budgetary decision making are the negative impacts on our general fund revenues brought about by the recession. Contrary to last year when we projected no growth in our tax base, this year's projections include an actual reduction in our tax base. Significant reductions in the fees and fines collected continue. Once again, the most notable revenue change is the reduction in state aid. These impacts to our revenue continue to shrink our general fund. The uncertainty regarding the pace and timing of economic recovery continues.

We are very pleased to report that, through remarkable cooperation from County department heads and the excellent work of the County budget office, we have addressed the above concerns and produced a balanced budget that avoids layoffs, stabilizes our reserve funds, and responsibly provides for sustainability going forward.

The FY 2011/12 Recommended Operating Budget sets aside for the fourth year our priority to attract and retain talented and capable staff able to perform a high level of public service. Given the continued economic decline in revenue, there is no cost of living adjustment included in the budget. Vacant positions "frozen" in the current fiscal year will remain frozen and unfunded, and positions vacated during the new budget year will be thoughtfully considered before filling. There are neither furlough days nor workforce reductions included in the Recommended Operating Budget. However, total authorized County employment has been reduced by 112 full time positions since the beginning of FY 2009/10. Ninety-eight (98) of those positions are Parks Commission positions which even though they are still filled, are no longer included in the County Authorized Staffing count. Health care costs to the County are not increased this year; however, there are required adjustments to the benefit package and the required financial

participation of each employee. Workers' compensation costs continue their downward trend. State imposed employer contributions to the State Retirement System have been increased for all employees. Funding for travel, training and office supplies were cut 25% while funding for uniforms was cut 10%. Outside agencies will receive a 50% funding cut, and Spartanburg Humane Society funding is reduced by 10%.

The County's current and future costs for retiree health care benefits continue to be an important and fiscally significant issue. As you are aware, the County is required by the Governmental Accounting Standards Board (GASB) to define and account for future costs associated with retiree benefits in the Comprehensive Annual Financial Report (CAFR). An actuarial study estimated our liability on June 30, 2010 at \$64 million, all of which is unfunded.

State Act 388 and Act 402 continue to present the County with substantial challenges for managing our organization. The constraint on the County's ability to raise revenue for operating needs is more acute as the County grapples with the reductions in the Local Government Fund that occurred the past three fiscal years and those anticipated in the future. As you are aware, State Act 388 virtually insists local governments take steps necessary to insure we preserve the financial flexibility the Act allows. Failure to adjust millage annually as permitted by law only serves to further diminish our latitude to address future matters requiring resource-based solutions. The Consumer Price Index (CPI) increase was 1.64% and our population increased 0.59%. The debt service millage required to meet all bonded debt obligations will decrease in FY 2011/12. To that end, my recommendation includes an upward adjustment in County operating millage rate of 0.4 mils resulting in no net increase to the total County millage rate.

State Act 402, in addition to imposing a 15% valuation increase limitation at the time of reappraisal, outlines tax base changes when property changes hands known as Assessable Transfers of Interest (ATI). We have been conservative in our estimate of tax revenue by assuming a reduction of 1.36% in our tax base to reflect the growing numbers of successful tax appeals. Understanding that changes to the ATI will reduce our tax base by an estimated \$32 million, we continue to work closely with the Assessor and Auditor on tax revenue estimates and to refine our understanding of this pending legislative change. Staff continues to diligently study continued shifting market values occurring in commercial property.

As you know, this budgeting process also includes the establishment of funding levels for a number of other tax district entities. Their requests are contained herein.

I offer the FY 2011/12 Operating Budget to you for your consideration, review and endorsement as appropriate. I suggest that the recommendations contained in this document reflect, to the extent possible, Council's direction for cost efficient and highly effective public service delivery. I also suggest that these budget recommendations offer a fiscal equilibrium which is alternately conscious of our economic uncertainties, preserves our financial stability, respects our tax payer's burden and our community's need to grow and develop responsibly.

Executive Summary

The FY 2011/12 Recommended Operating Budget total from all sources is \$154,336,096, a 2.06% increase from FY 2010/11. The overall budget amount reflects a \$1.09 million reduction (-1.34%) in the tax-supported General Fund portion of the budget; and, as stated earlier, includes a millage adjustment of 0.4mils. This change is within the Act 388 millage cap. The tax base is estimated to decline 1.36%. No requests for Act 388 millage cap formula approval were received from the Spartanburg Parks Commission, the Library, the Charles Lea Center or the Community College. Pursuant to the purchase agreement for the Evans Building, an additional 1.0 mil is included for the Community College to repay their incurred debt.

The Road Maintenance Fund Revenues increase 17% to \$5.9 million. Additional operating costs previously budgeted in the General Fund continue their shift into the Road Maintenance Fund to accurately reflect the cost of maintaining our road system. Last year a significant planned contribution to fund balance effectively lowered the budgeted revenue number. The Storm Water Management Fund revenue increases 28% for the same reasons stated above, as well as reflecting the use of fund balance for programmed capital projects. The County continues the appropriations to the City of Greer for providing storm water management services within their municipal boundaries. SADAC's budget decreases 8% and reflects the savings associated with closing the detoxification center.

The 7th Circuit Public Defender is reduced 7% to reflect funding cuts at the state level. The General Fund subsidy to the Spartanburg County portion of this fund increases \$100,000. By law, these funds must be reported in a separate fund, and the activity for Spartanburg County and Cherokee County are reported in two distinct departments.

Overall, the Special Revenue Fund increased 38%. The Pre-Trial activities for both adults and juveniles have been moved out of general fund due to the restricted nature of their revenues. Positions previously supported by stimulus funding for the Solicitor's Office are now supported by grants and reported in this fund. In addition, the Sheriff's Office received a Gang Grant resulting in 1 position being added. C-Funds are increased 9.5% due to increased anticipated support for capital projects, and Transportation Planning activities will increase from the prior year. The Community Development Fund is decreased 10% because the General Fund transfer to support operating costs will not occur. There is much concern about federal funding for these programs that help our low to moderate-income residents, and planning is underway to deal with any necessary programmatic changes.

The Parks Commission's budget increased 29% from the prior fiscal year, though no change in millage is requested. The increase in the operating budget is reflective of changes in the way in which the Afterschool Youth Club is budgeted. Revenues and expenditures for this program were previously recorded outside of the budget process. In order to more fully reflect the activities and financial responsibilities of the Spartanburg Parks Commission, complete revenues and expenditures related to this program are now budgeted. Additionally, revenues and expenditures associated with the operations of Tyger River Regional Park are included in the FY 2011/12 budget request. A use of fund balance for one-time capital items is also budgeted.

The Hospitality Tax Fund is projecting a 10% increase in tax revenue based on growth in revenues received this past year. For the second year, this fund will be supporting the Arts Partnership and the Spartanburg County Regional Museum. The Spartanburg Parks Commission has requested \$646,400 to partially fund Tyger River Regional Park operations. The Workforce Investment Board Fund is decreasing 11% to reflect decreasing revenues from the federal government.

The Capital Improvement Plan Fund increases over 37% from the prior fiscal year due to increased capital project funding. As you aware, significant changes in the total funding level of CIP fund are likely to occur from year to year due to the one-time nature of capital projects and their substantial cost. Included in this recommended increase is \$2.8 million for a comprehensive solution to the FCC 2013 unfunded mandate, reduced funding for vehicle replacement, and funding for efficiency upgrades that will be offset by utility savings. An increase in hospitality tax pay-as-you-go funding for capital projects has been included at the request of the Parks Commission to provide resources for Holston Creek Regional Park, Tyger River Regional Park, and Va-Du-Mar McMillan Regional Park.

The Debt Service Fund decreases nearly 8% from the prior year due to the retirement of debt. Specifically, final payment was made on the 1st master lease related to Sheriff's Office Vehicles and the 1998A General Obligation Bond. As a result, the debt service millage decreases in FY 2011/12 0.4mils. Included in the debt service fund for the first time is repayment of the Brownfields Loan for the cleanup of victor mil. This payment, estimated at just under \$85,000 annually will terminate in FY 2020/21. A new Methane Fund

also been established to house the revenues and expenditures related to the collection, treatment, distribution, and sale of landfill gas at the Wellford Landfill.

There are a several housekeeping items in the FY 2011/12 budget. Two new Internal Service Funds were created to report activities provided by the Facilities Maintenance and the Information Technologies departments previously reported in General Fund. Costs for these operations, along with Fleet Services, are charged back to user departments based on direct benefit received.

Creating a Safe and Secure Community – Program Services

For FY 2011/12, the Recommended Operating Budget includes a total of \$55,783,127 to provide for the safety and security of our community. Monies derived from the tax supported General Fund provides 93% of the revenue necessary to support these services. The remaining \$4.17 million in proceeds for this program are primarily received from grants and dollars collected from telephone surcharges.

As in years past, major departmental expenditures in this program occur in the Sheriff's Office, Detention Facility, Emergency Communications Department, EMS, Clerk of Court, Circuit Solicitor, Magisterial Court, and Probate Court. Funding for the Detention Facility is increased over the prior fiscal year to reflect historical overtime expenditure trends. The employer retirement contribution rate has been increased for both the police retirement and state retirement systems. A slight reduction in overtime is budgeted for the Sheriff's Department to reflect the continued reduction of these costs; however, we are always mindful that extra-ordinary events may dictate a higher level of resources. Support for EMS is increased to reflect a debt service obligation for ambulances purchased in FY 2010/11. As previously noted, the 7th Circuit Public Defender costs are now reported in Fund 12, and include operating dollars for both Cherokee and Spartanburg operations.

Excelling at Customer Service – Program Services

The FY 2011/12 Recommended Operating Budget includes a total of \$18,898,280 to provide for the administrative infrastructure required for our government's service operations. Operational savings were identified by each department as budgets were submitted for review. Property and other insurance costs are reduced. In FY 2007/08, an overhead allocation program was put into place to recover available dollars from funds using services provided by General Fund, including retiree health care benefits and unemployment claim cost. Beginning in FY 2011/12, all funds receiving support from Information Technologies, Fleet Services and Building Maintenance will transfer their fair share of these associated costs to the respective Internal Service Funds. These costs were previously reported as part of General Fund. General Fund is the primary user of these services.

Major departmental expenditures remaining in General Fund include the County Administration, County Attorney, Assessor, Treasurer, Auditor, Delinquent Tax, Register of Deeds, and Finance departments. In addition to departmental expenditures included under this effort, non-departmental monies are part of the total program recommendation. Non-departmental monies are for general government purposes and it is not appropriate for them to be included as part of any specific department budget. For example, fleet-related charges are budgeted in non-departmental. Liability and property insurance premiums are also budgeted in Non-Departmental (\$1.01 million), as are County payments for retiree health plan benefits (\$1.22 million) and unemployment (\$170,000).

Preserving the Community Infrastructure – Program Services

The FY 2011/12 Recommended Operating Budget includes a total of \$22,599,499 to provide for the maintenance, preservation, and improvement of the County's infrastructure. The proposed funding level reflects a decrease of \$712,200 (-3.1%) from the prior fiscal year. This decrease is primarily a result of the

removal of funding for frozen positions as well as reduced funding for scheduled equipment replacement of the Solid Waste Fund. Monies derived from the tax supported General Fund and tax supported Storm Water Fund provide \$6.0 million (27%) of the revenue necessary to support this operation. The remaining \$16.6 million in revenue for this program is received from fees, State "C" fund contributions, and federal grant proceeds.

Major departmental expenditures in this program occur in the Public Works, Solid Waste, Storm Water Management, and Planning Departments. The overall commitment to the maintenance and improvement of our infrastructure remains high. Investment in road resurfacing and transportation safety improvements is made possible by the Road Maintenance Fee. Program services for bridge maintenance, storm water outfall mapping, water monitoring, road widening and extension, and routine maintenance of our road network are increased from FY 2010/11, when a contribution to reserves was made to provide resources for future capital projects.

Enhancing the Quality of Life in Our Community – Program Services

For FY 2011/12, Quality of Life program services which provide for education, recreation and care of County citizens constitute a total of \$47,544,220, a 6.8% increase from the current budget. Monies derived from the tax supported General Fund provide \$3.8 million (8%) of the revenue necessary to support operations. Other tax supported monies include proceeds from the Hospitality Tax Fund, Parks Commission Fund, Community College Fund, Charles Lea Fund, and Public Library Fund. Collectively these sources of monies, along with federal and state grants, and State Aid to Local Subdivisions provide \$43.7 million (92%) of the program resources.

Major departmental expenditures in this program occur in the Spartanburg Parks Commission, Spartanburg Alcohol and Drug Abuse Commission (SADAC), Community Development, Indigent Care, Workforce Investment Board, Spartanburg Community College, Charles Lea Center, and the Spartanburg County Public Library System. For FY 2011/12, those departments and agencies included in this program derive their monies from special purpose tax or tax district levies.

Spartanburg Community College's budget request includes an additional 1.0 mil to support debt service related to the Evans Building. No Act 388 operating millage adjustment is requested.

Similarly, the Spartanburg Parks Commission has not requested an Act 388 operating millage adjustment. Structural changes to the Parks Commission budget allow budgetary information to be presented in a new manner. Included in the FY 2012-16 Capital Improvement Plan is a list of Parks and Recreation capital projects, funded by the County's Hospitality Tax. These projects focus on providing resources to finish existing capital projects and beginning development on a new regional park. As the new Tyger River Regional Park is completed, operating expenditures related to parks operations will increase. As a result, the recommended budget for the Hospitality Tax fund includes a requested transfer to the Parks Commission fund to help offset operational costs associated with Tyger River Regional Park. Also included in the Hospitality Tax fund is a transfer to the debt service fund to offset principle and interest payments associated with the Certificates of Participation issue authorized in FY 2009/10.

The County's efforts to attract and retain quality business to our community continue to receive support for economic development in this recommendation, including funding for the Economic Futures Group at \$209,520. Medical services for the indigent are provided at a total cost of \$659,063, a 12.9% reduction from the current fiscal year. County funding to a broad array of non-profit organizations that support the health and human services of our population and protect our most at-risk citizens is recommended to be reduced by 50% for a total funding of \$1,265,235 in addition to a 10% reduction for the Humane Society. The Arts Partnership and Regional Museum are recommended to be funded at their current level of \$266,150, but funding has been shifted from General Fund to Hospitality Tax Fund. Hospitality Tax expenditures are recommended at \$4,640,000 and include \$4,186,188 for repayment of debt, operations at

Tyger River Regional Park, and capital projects related to enhanced recreational infrastructure. Funding for job training and employment services through the federally funded Workforce Investment Board is included in this program at a total appropriation of \$5,285,235 which reflects a 10.9% decrease from the current fiscal year. The Community development program which utilizes federal Community Development Block Grant and HOME funds for assistance to low and moderate income families is recommended at \$1,935,609 and reflects a suspension of funds from the General Fund.

Debt Service and Other Transfers

The Debt Service Fund collectively represents the County's principal and interest payments required to retire debt obligations. These include General Obligation Bonds, Special Revenue Bonds, Refunding Bonds, Certificates of Participation, Voter-Approved Bonds and lease obligations. The FY 2011/12 Recommended Operating Budget observes the County policy of adjusting the annual millage levy for debt according to debt service requirements. The portion of the Debt Fund supported by tax dollars is recommended to be decreased from 3.3 mills to 2.9 mills, a decrease of 0.4 mills. This decrease in debt service millage is related to the retirement of a master lease for Sheriff's Office vehicles and the retirement of a General Obligation bond issued in 1998.

Principle and Interest payments associated with the Solid Waste Revenue Bonds and Hospitality Tax Certificates of Participation are also included in the recommended Debt Service budget. These payments are directly offset by transfers from the Solid Waste Fund and Hospitality Tax fund, respectively. Additionally, a transfer from the 9-1-1 Phone Fund for repayment of debt related to the replacement of the Call Processing Equipment (CPE) system during FY 2010/11 is also included. The Recommended FY 2012-16 Capital Improvement Plan includes a capital lease for the acquisition of vehicles for the Sheriff's Office and for technology components that support County systems. Additional leases for a comprehensive solution to the FCC 2013 Mandate and for efficiency upgrades at several County facilities are included. These capital leases will not impact the recommended debt service millage for FY 2011/12 and it is expected that utility savings related to the efficiency upgrades will be substantial enough to offset debt service related to that project in future years.

Fund Balance (Reserves)

For Fiscal Year 2011/12 I am pleased to report that our reserves are stabilized and projected to be 11% of operating at year end. As previously noted, the importance of fund balance given the revenue constraints imposed upon us cannot be overstated as we work our way through federal, state and local economic downturns. Unlike previous years, a small but very important contribution to fund balance was made at year end for FY 2009/10. The projections estimating an impact on fund balance from the current fiscal year are analyzed continuously. Revenue received from the Evans Building transaction will be added to our reserves at year-end. The cost savings programs instituted in previous years and this year have helped the County weather the storm.

Future Outlook

While we remain optimistic for a rapid and robust recovery in the state and local economies, we continue to believe it may be quite some time before economic growth returns to prior levels. However, it is important for us to recognize that even with the most rapid recovery, due to the nature and timing of our major revenue streams, it may be FY 2013/14 or beyond before general fund revenues return to prior levels. As was done last fiscal year, we have extended our efforts to approach the new fiscal year as a year of preparation. When the recession comes to an end, Spartanburg County will be well positioned to pursue prosperity. Nevertheless, the limitations placed upon the County will require creativity if we are to provide effective services that keep pace with growing citizen demand and support the creation of a prosperous community.

At the writing of the transmittal letters for the FY 2007/08, FY 2008/09, FY 2009/10 and FY2010/11 Operating Budget Recommendations, I noted that the “specific affect on the County revenue stream that results from State Act 388 and the voter approved limitation on property tax assessments is not entirely known...”. Four years later, the impact of this legislation becomes clearer. The proposed budget continues to position the County to meet the requirements of the law and maximizes the means to ensure fiscal flexibility in these uncertain times. As stated last year, the implications of Act 402, however, remain unclear as we step further away from the first reappraisal year under this new legislation and realize the losses that can never be recaptured from the 15% assessment cap. Legislative changes to the statutory language regarding Assessable Transfers of Interest (ATI) have the potential to have a significant negative impact on the growth of our tax base. The commercial real estate market is being monitored closely. The County continues to meet these challenges, as well as the challenges for ever increasing public demands for service, responsiveness and accountability even in the face of historic economic constraints.

With the FY 2011/12 Operating Budget Recommendation, I am proud to present this complex financial information in a way that makes priorities and objectives clear. I welcome discussion on both the form and content of this presentation. I envision future changes to the document which will have us speak with even greater clarity of the programs provided by County government, the relative effectiveness of those programs, and the resources necessary to yield for our citizens the services they seek. The staff of Spartanburg County Government continues to work as a team on all fronts, and I thank them for their continued service and dedication to our community.

In conclusion, Section 4-9-630(4) of the Code of Laws of the State of South Carolina, as amended, requires the County Administrator to prepare this document for Council’s review and consideration. I am pleased and honored to present the Fiscal Year 2011/12 budget to you for your consideration. I look forward to working with you and our public on its adoption.

Sincerely,



D. Glenn Breed
County Administrator

SUMMARY OF CHANGES RECOMMENDED TO COUNTY COUNCIL'S ADOPTED BUDGET

Council Amendments to Administrator's FY 11-12 Recommended Budget Plan

General Fund	Expenditures	Revenues
Administrator's Recommended Budget	\$ 81,045,000	\$ 81,045,000
County Council Amendments - Revenues		
Increase - Cash Carryover		\$ 338,100
Increase - Miscellaneous for Housing Municipal Prisoners		\$ 99,000
Decrease - Indirect Cost		\$ (52,100)
County Council Amendments - Expenditures		
Increase - Sheriff Salaries	\$ 137,234	
Increase - Sheriff for Tasers	\$ 125,000	
Increase - Detention by 25 positions net slippage	\$ 797,041	
Decrease - Detention Overtime	\$ (1,398,370)	
Decrease - Delinquent Tax for Corrective Action Team	\$ (300,000)	
Increase - Transfer to Special Revenue Fund	\$ 300,000	
Decrease - Delinquent Tax for Position Shifts to Auditor	\$ (191,401)	
Increase - Auditor for Position Shifts from Delinquent Tax	\$ 191,401	
Increase - Interfund Charges	\$ 65,321	
Increase - Outside Agency Funding	\$ 283,370	
Decrease - Indigent Case State Payment	\$ (36,206)	
Increase - Volunteer Fire Departments	\$ 377,464	
Increase - Emergency Services Academy	\$ 37,916	
Decrease - Miscellaneous	\$ (3,770)	
Subtotal	\$ 385,000	\$ 385,000
Total Amendments, General Fund	\$ 81,430,000	\$ 81,430,000

Road Maintenance Fee Fund (Fund 2)	Expenditures	Revenues
Administrator's Recommended Budget	\$ 5,905,000	\$ 5,905,000
County Council Amendments - Revenues		
Increase - Cash Carryover		\$ 35,000
County Council Amendments - Expenditures		
Increase - Appropriation	\$ 35,000	
Subtotal	\$ 35,000	\$ 35,000
Total Amendments, Road Maintenance Fee Fund	\$ 5,940,000	\$ 5,940,000

SUMMARY OF CHANGES RECOMMENDED TO COUNTY COUNCIL'S ADOPTED BUDGET

<i>Special Revenue Fund (Fund 9)</i>	Expenditures	Revenues
Administrator's Recommended Budget	\$ 4,005,693	\$ 4,005,693
County Council Amendments - Revenues		
Increase - Transfer from General Fund		\$ 300,000
County Council Amendments - Expenditures		
Increase - Corrective Action Team	\$ 300,000	
Subtotal	<u>\$ 300,000</u>	<u>\$ 300,000</u>
Total Amendments, Special Revenue Fund	<u>\$ 4,305,693</u>	<u>\$ 4,305,693</u>

<i>Information Technologies Fund (Fund 21)</i>	Expenditures	Revenues
Administrator's Recommended Budget	\$ 1,556,472	\$ 1,556,472
County Council Amendments - Revenues		
Increase - Transfers		\$ 14,400
County Council Amendments - Expenditures		
Increase - Appropriation	\$ 14,400	
Subtotal	<u>\$ 14,400</u>	<u>\$ 14,400</u>
Total Amendments, Information Technologies Fund	<u>\$ 1,570,872</u>	<u>\$ 1,570,872</u>

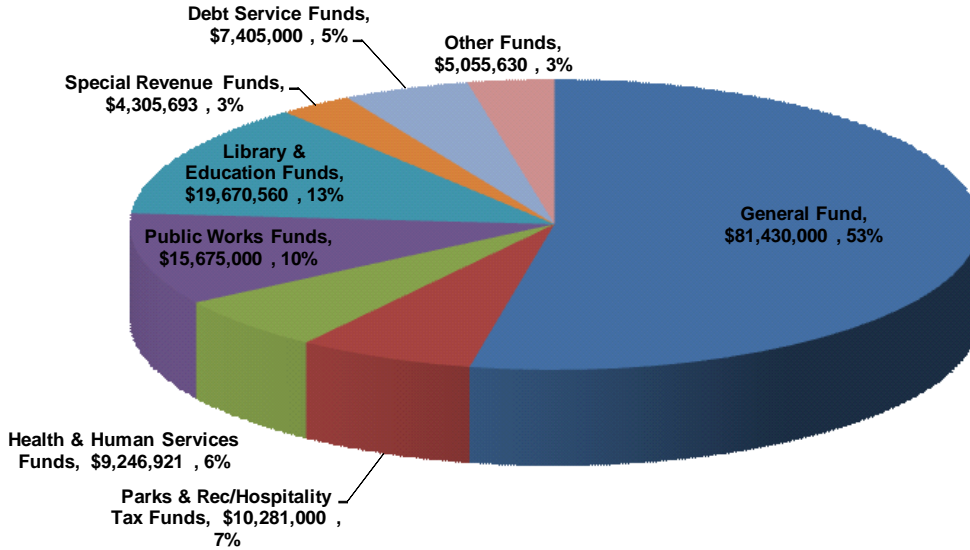
<i>Spartanburg Parks Fund (Fund 22)</i>	Expenditures	Revenues
Administrator's Recommended Budget	\$ 7,627,292	\$ 7,627,292
County Council Amendments - Revenues		
Decrease - Taxes, User Fees, and Concession Sales		\$ (1,547,763)
Decrease - Accommodations Tax		\$ (50,000)
Decrease - Transfer from Hospitality Tax		\$ (344,529)
County Council Amendments - Expenditures		
Decrease - Appropriation	\$ (1,942,292)	
Subtotal	<u>\$ (1,942,292)</u>	<u>\$ (1,942,292)</u>
Total Amendments, Spartanburg Parks Fund	<u>\$ 5,685,000</u>	<u>\$ 5,685,000</u>

SUMMARY OF CHANGES RECOMMENDED TO COUNTY COUNCIL'S ADOPTED BUDGET

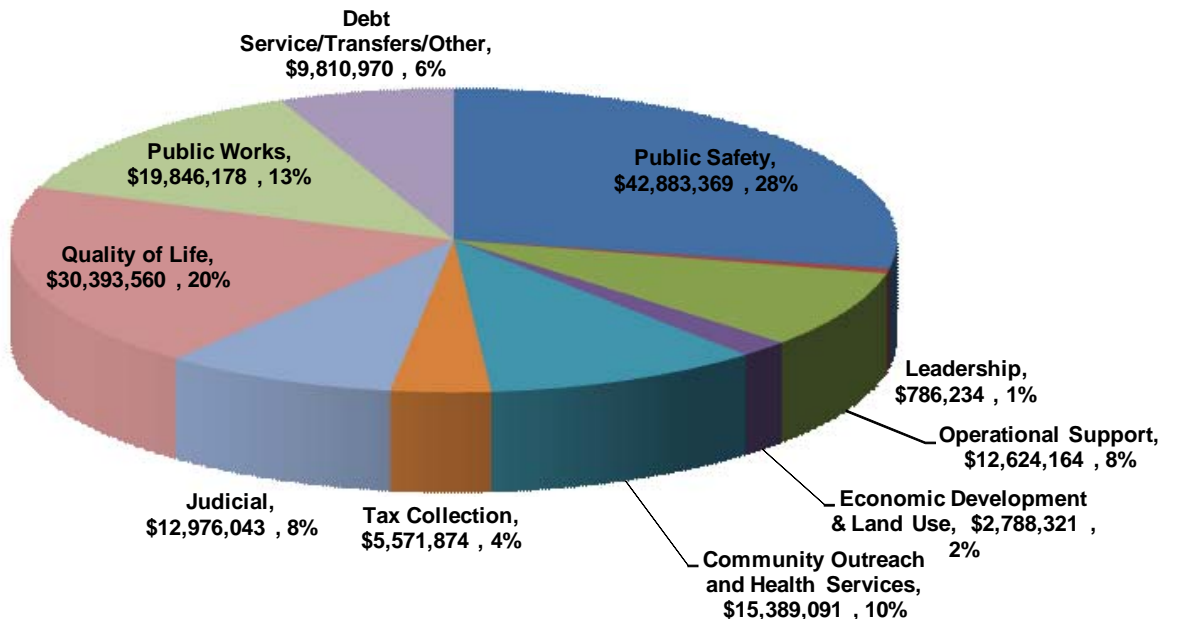
<i>Hospitality Tax Fund (Fund 23)</i>	Expenditures	Revenues
Administrator's Recommended Budget	\$ 4,640,000	\$ 4,640,000
County Council Amendments - Revenues		
Decrease - Use of Fund Balance		\$ (44,000)
County Council Amendments - Expenditures		
Increase - Spartanburg Tourism Corp	\$ 300,000	
Increase - Miscellaneous	\$ 529	
Decrease - Transfer to Spartanburg Parks	\$ (344,529)	
Subtotal	<u>\$ (44,000)</u>	<u>\$ (44,000)</u>
Total Amendments, Hospitality Tax Fund	\$ 4,596,000	\$ 4,596,000

FY 2011/12 ADOPTED BUDGET REVENUE AND EXPENDITURE SUMMARY \$153,069,804

FY 2011/12 Adopted Revenues



FY 2011/12 Adopted Expenditures



FY 2011/12 CONSOLIDATED REVENUE SUMMARY

<u>Code</u>	<u>Revenue Source (Code)</u>	<u>FY 08/09</u> <u>ACTUAL</u>	<u>FY 09/10</u> <u>ACTUAL</u>	<u>FY 10/11</u> <u>BUDGET</u>	<u>FY 11/12</u> <u>BUDGET</u>	<u>\$ INC/DEC</u> <u>FY 11 TO 12</u>	<u>%INC/DEC</u> <u>FY 11 TO 12</u>
	Taxes - Current (7100)	46,522,458	50,349,669	51,573,622	50,201,307	(1,372,315)	-2.7%
	Delinquent Taxes (7150)	3,161,279	3,901,265	4,000,000	3,200,000	(800,000)	-20.0%
	Permits (7200)	537,895	428,261	440,500	383,500	(57,000)	-12.9%
	Fines (7220)	3,118,501	2,761,639	3,151,000	2,765,000	(386,000)	-12.3%
	Fees and Costs (7240)	4,346,588	4,280,137	4,761,900	5,220,500	458,600	9.6%
	Interest Income (7260)	517,868	506,118	600,000	400,000	(200,000)	-33.3%
	State Sources (7300)	14,734,875	12,386,011	10,222,000	9,062,850	(1,159,150)	-11.3%
	Federal Sources (7350)	173,020	191,305	175,000	177,500	2,500	1.4%
	Miscellaneous (7400)	4,838,035	4,011,024	4,452,200	4,782,330	330,130	7.4%
	Emergency Preparedness (7440)	26,573	30,539	26,000	30,000	4,000	15.4%
	State Supplements (7460)	742,355	617,964	736,000	616,000	(120,000)	-16.3%
	Fund Balances (7699)	0	0	(2,357,986)	979,920	3,337,906	141.6%
	Planning Department-Projects (7870)	121,775	83,118	122,000	83,000	(39,000)	-32.0%
	Indirect Cost Allocation (7999)	1,287,000	1,263,073	1,663,444	988,273	(675,171)	-40.6%
	Veterans Affairs (9129)	32,000	43,698	32,000	60,000	28,000	87.5%
	Non-Department (9200)	11,656	11,656	11,700	11,700	0	0.0%
	Victim/Witness Program (9267)	11,211	74,698	15,000	75,000	60,000	400.0%
	Circuit Solicitor (9268)	225,442	304,665	225,000	305,000	80,000	35.6%
	Pre-Trial Intervention - Adult (9269)	408,265	449,230	409,000	0	(409,000)	-100.0%
	Pre-Trial Intervention - Juvenile (9270)	16,522	6,730	17,000	0	(17,000)	-100.0%
	Sheriff (9300)	1,501,918	1,502,068	1,540,000	1,500,000	(40,000)	-2.6%
	Coroner (9305)	1,800	800	0	0	0	N/A
	Detention (9310)	0	0	0	0	0	N/A
	JAG (9450)	0	0	0	0	0	N/A
	Rescue Squads (9527)	42,729	35,285	43,000	25,500	(17,500)	-40.7%
	Emergency Services Academy (9551)	21,822	19,987	22,000	0	(22,000)	-100.0%
	Transfers (9999)	368,054	2,187,173	262,620	562,620	300,000	114.2%
	TOTAL, ALL GEN. FUND REVENUES	82,769,641	85,446,113	82,143,000	81,430,000	(713,000)	-0.9%
002	Road Maintenance Fee Fund	6,001,410	5,901,026	5,035,000	5,940,000	905,000	18.0%
003	Stormwater Management Fund	1,226,761	1,010,760	915,000	1,170,000	255,000	27.9%
004	Solid Waste Management Fund	7,364,555	8,774,100	8,543,000	8,280,000	(263,000)	-3.1%
007	SADAC Fund	3,509,002	3,499,231	2,968,090	2,735,952	(232,138)	-7.8%
009	Special Revenue Fund	8,529,643	9,934,951	2,902,959	4,305,693	1,402,734	48.3%
012	7th Circuit Public Defender	0	151,293	1,902,384	1,770,021	(132,363)	-7.0%
014	Community Development (CED) Fund	1,593,687	2,167,447	2,159,523	1,935,609	(223,914)	-10.4%
015	Methane Fund	0	0	0	285,000	285,000	N/A
018	Capital Projects Reserve Fund	0	126,026	0	0	0	N/A
019	9-1-1 Phone System Fund	1,291,335	1,504,396	1,356,000	1,350,000	(6,000)	-0.4%
020	Palmetto Landfill Fund	440,861	0	0	0	0	N/A

<u>Code</u>	<u>Revenue Source (Code)</u>	<u>FY 08/09</u> <u>ACTUAL</u>	<u>FY 09/10</u> <u>ACTUAL</u>	<u>FY 10/11</u> <u>BUDGET</u>	<u>FY 11/12</u> <u>BUDGET</u>	<u>\$ INC/DEC</u> <u>FY 11 TO 12</u>	<u>%INC/DEC</u> <u>FY 11 TO 12</u>
022	Parks and Recreation Commission Fund	5,984,205	5,933,266	5,892,853	5,685,000	(207,853)	-3.5%
023	Hospitality Tax Fund	2,977,578	3,173,151	3,966,000	4,596,000	630,000	15.9%
028	Jail Maintenance Fund	0	0	0	0	0	N/A
030	Workforce Investment Board	6,883,822	6,175,853	5,899,798	5,254,235	(645,563)	-10.9%
060	Spartanburg Comm. College Fund	5,445,861	5,760,548	6,792,000	6,774,500	(17,500)	-0.3%
061	Charles Lea Center	1,314,515	1,325,404	1,278,000	1,256,734	(21,266)	-1.7%
066	Spartanburg County Public Library Fund	11,816,911	11,632,615	11,443,316	12,896,060	1,452,744	12.7%
070	Debt Service Fund	8,367,547	15,532,105	8,019,766	7,405,000	(614,766)	-7.7%
TOTAL, ALL FY 2011/12 REVENUE		155,517,334	168,048,286	151,216,689	153,069,804	1,853,115	1.2%

SIGNIFICANT REVENUE OVERVIEW

The following section provides a description and analysis of all significant revenues sources used in the FY 2011/12 Budget. Revenues are organized by General Fund and all Other Funds.

GENERAL FUND

Taxes

Revenue is derived from the levy of taxes on personal tangible property and real property, as well as delinquent tax collections. Property taxes are estimated by taking the total assessed value of property, multiplied by the current millage rate then multiplied by a collection rate.

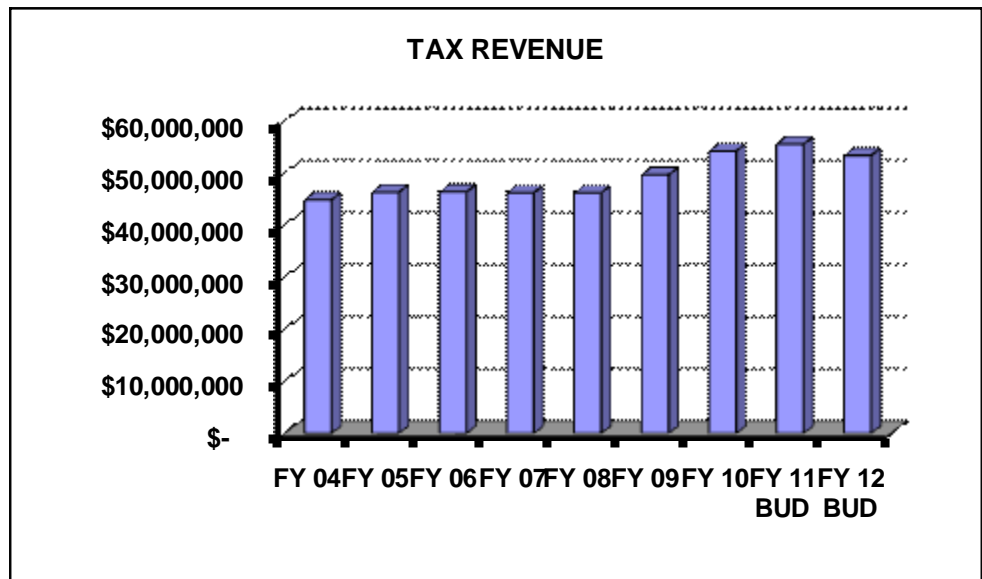
New tax reform law was voter-approved in 2007 (Act 388) and implemented in 2008. Part of this reform includes the capping of property tax growth at 15% at

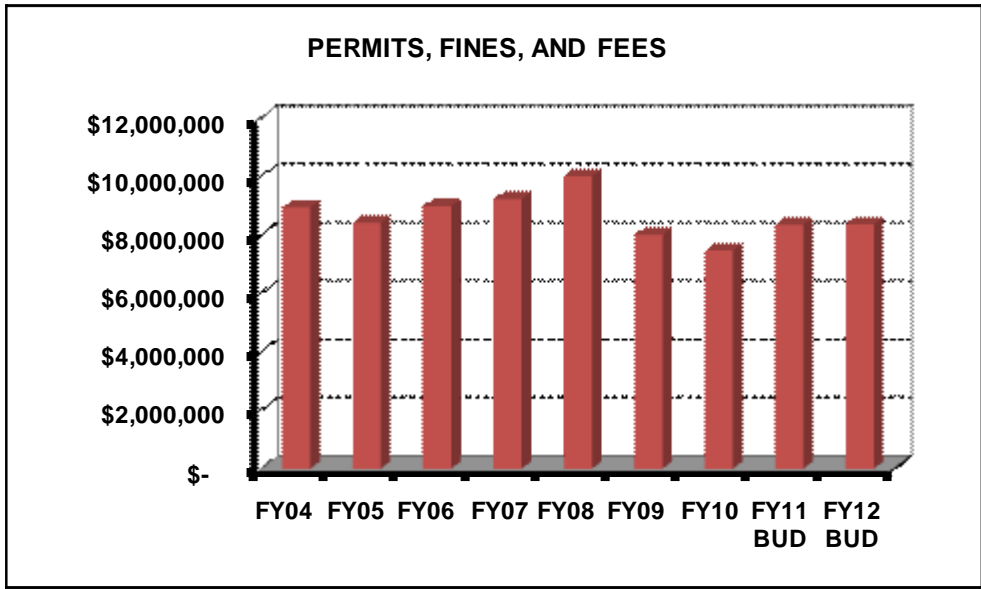
the five-year reappraisal intervals. Tax year 2009 was a reappraisal year, and the tax base reflected growth of 10.2%. The next reappraisal will occur in 2013. Under Act 388, the County is allowed to increase its previous year's general operating tax levy by the Consumer Price Index (CPI) (1.64%) and by its population increase (.54%). No adjustment for CPI and growth were made in FY2010/11. For the FY 2011/12 budget, it is estimated that the Tax base will decrease 2.7%. This decrease is related to the number of successful property tax appeals. This adjustment follows the actual tax collection trend which began two years ago when a negative difference between levied taxes and collected taxes impacted the General Fund revenue stream. During this same time period, a significant decline in delinquent taxes began. Although budgeted revenue was collected, refunds paid as part of appeal settlements have had a tremendous negative impact. The delinquent tax budgeted revenue falls 20% this fiscal year. Growth in the Fee In Lieu of Tax category began last fiscal year, and is projected to continue this growth in the near term. In FY 2010/11, revenue collected in this category was \$4.23 million.

Property tax revenue, including delinquent tax collections, is budgeted at \$53,401,307 or 66% of all General Fund revenues. In FY 2008/09, taxes represented 58% of all General Fund revenues. These percent changes are important and reflect the impact of overall revenue shortfalls the County is facing resulting from Act 388 and the recession.

Permits, Fines, and Fees

Permit fees are collected for the review and issuance of permits for mobile homes, new buildings, building renovations, billboards, development standards, grading, septic tanks, and junk yards. Permit Fees total \$383,500 and represent a 13% decrease from last year's budget and directly related to the local economy.





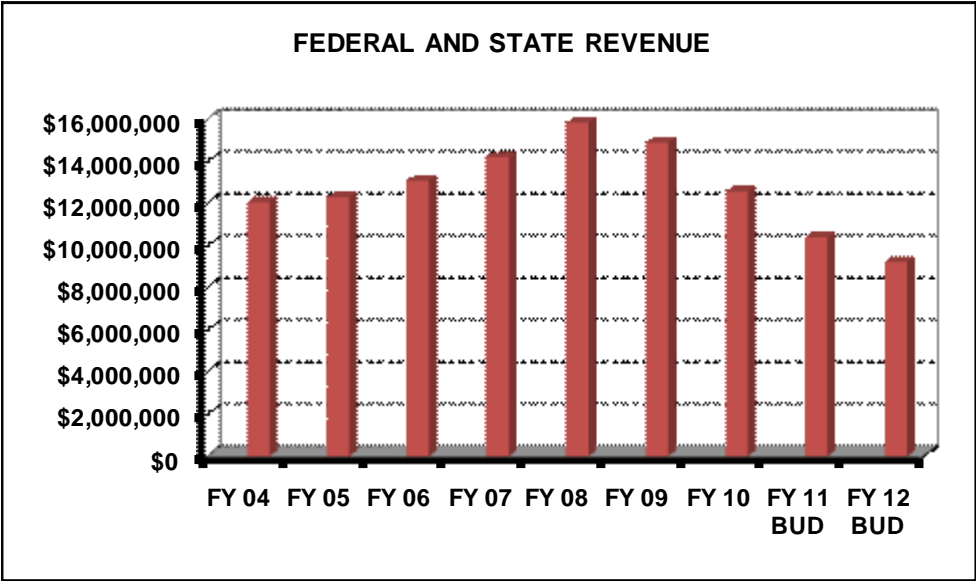
Fines are received from the Magistrate Court and the Clerk of Court. These fines total \$2,765,000 and represent a 12.25% decrease from the previous year.

Fees are collected for subdivision platting, Register of Deeds activities, Probate Court, Clerk of Court, Public Defender, Master-In-Equity Court, vital statistics, Department of Motor Vehicles tags issued by the Treasurer, and other miscellaneous activities. Fees total \$5,220,500, and represent a

9% increase mainly related to the collection of a new methane sales fee and the recognition of merchant fees paid by the County on behalf of all taxing entities. This revenue was previously deducted from interest earnings. The False Alarm Ordinance implemented last year is budgeted higher to reflect actual collections. This revenue is not expected to grow in future years as the Council's goal of compliance is reached. Cost recovery is an important aspect of any fee structure, and a comprehensive analysis of all fees is underway.

State and Federal Sources

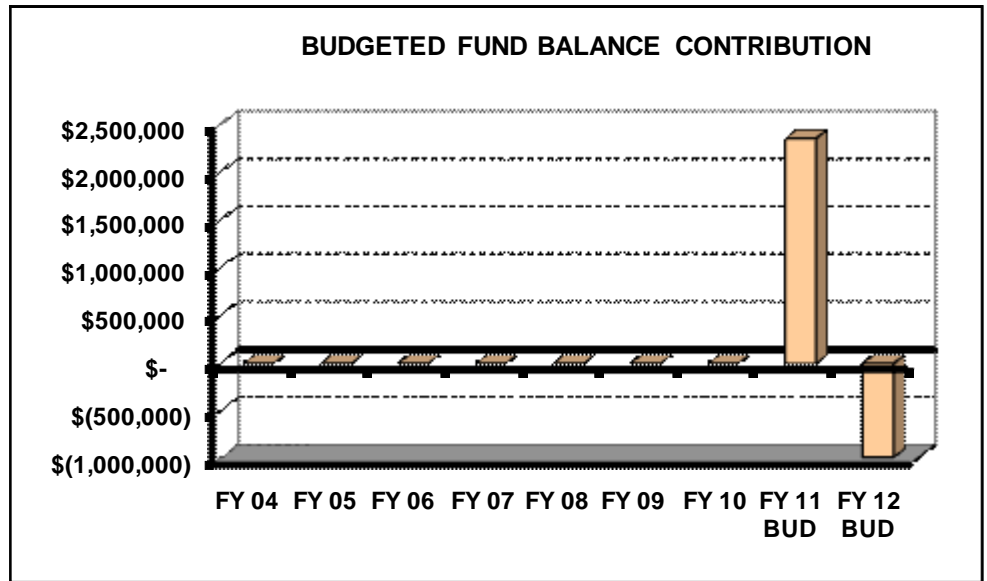
State revenues include appropriations for the Local Government Distribution, and reimbursement for elections, Veteran's Affairs and other miscellaneous activities. The Local Government Distribution is budgeted at \$8,763,850 a 13.25% decrease from budgeted FY 2010/11. This once very stable revenue source has been the subject of much debate and funding reductions over the past four years. The downward trend began with the passage of Act 388. The County is now at 1995 funding levels.



Federal revenues include payment of grant indirect costs reimbursements. Total Federal Sources are \$177,500, or a 1.4% increase over last fiscal year directly related to grant activity.

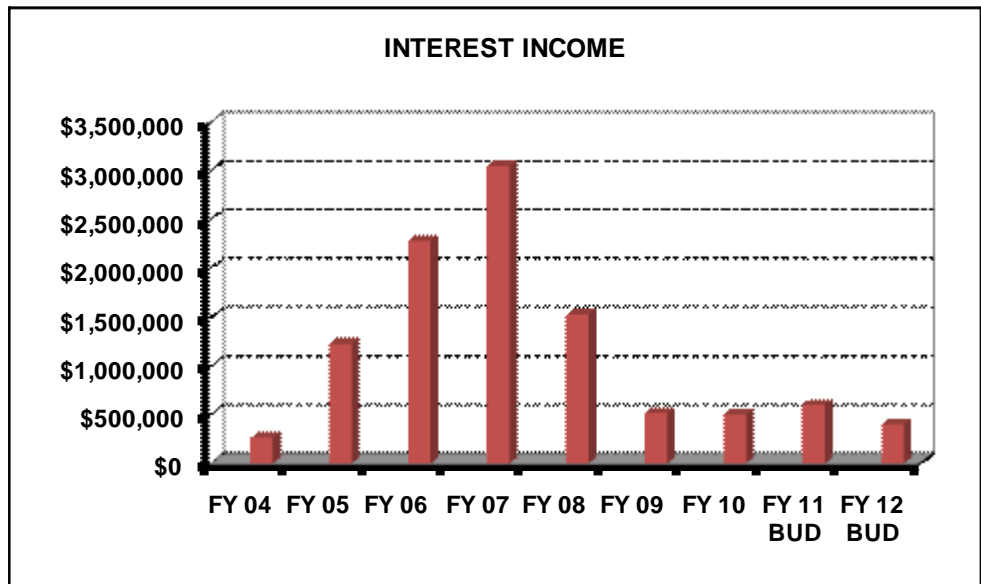
Fund Balance Appropriated

With the recent sale of property and careful planning in FY2010/11, fund balance is now stabilized over the 10% policy requirement. Carryforward dollars will be used to fund the new dental claim reserve account, and \$425,015 will be used to fund equipment purchases from the equipment replacement dollars set aside for this purpose. The contribution to the equipment replacement account has, once again, been deferred. In addition \$338,100 of 0.5 mil volunteer fire money will be carryforward for equipment purchases.



Interest Income

Interest earnings represent revenue earned on investments of idle county money. Interest rates have

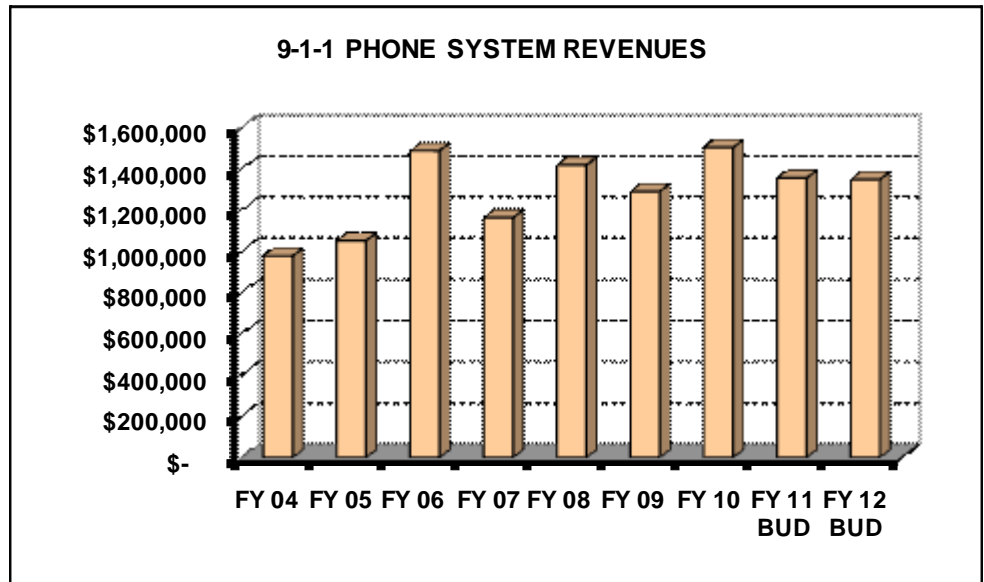


dropped to historical levels, even lower than the levels experienced in FY 02 through FY 06, which is an effort by the Federal Reserve to help reinvigorate the national economy. A continued downturn in earnings is projected. Bank fees and merchant fees for credit card purchases are budgeted in separate expenditure line items. Interest is budgeted at \$400,000, a 33% reduction from the previous fiscal year.

OTHER FUNDS

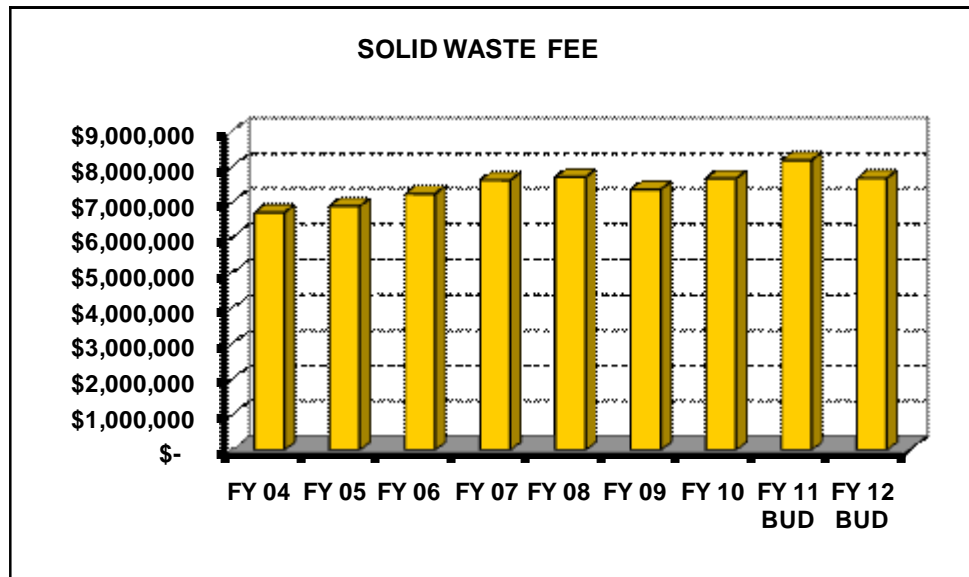
9-1-1 Phone System Revenues

Revenues are received from state and federal charges imposed on telephone subscribers and can only be used for the costs associated with the operations of the emergency 9-1-1 system. The state monthly wire line surcharge is \$0.50, and is set by County Council. The federal monthly wire line surcharge is currently \$1.50. For FY 2011/12, it is anticipated that revenue from these two sources will total \$1,145,000, the same amount budgeted as last fiscal year. CMRS



reimbursements for 9-1-1 related expenditures are budgeted at \$556,000 a 239% percent increase over FY 2010/11 estimates for one-time reimburse of the CAD and CPE systems.

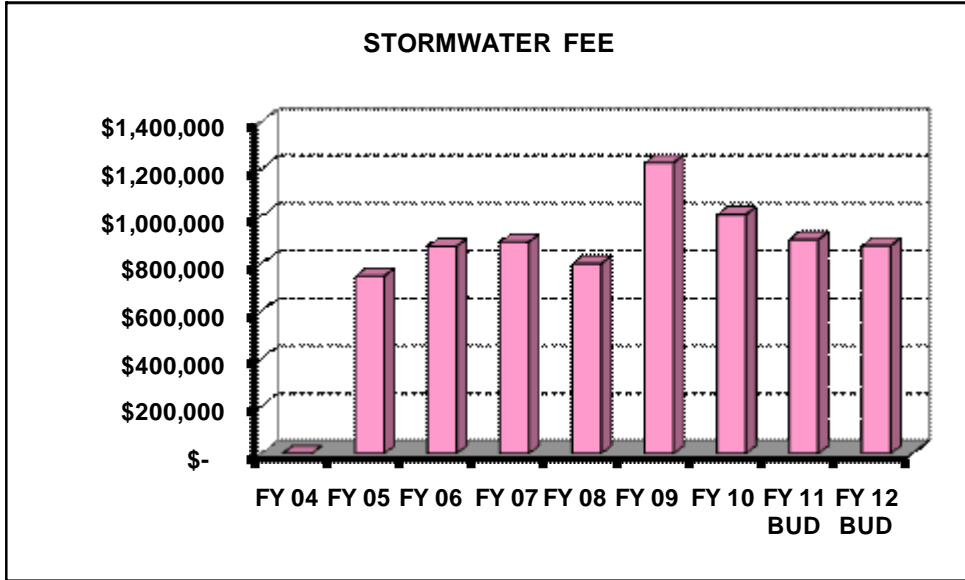
Solid Waste Fund Revenue



A number of different revenue sources contribute to the total revenue received in the Solid Waste Management Fund including: Recycling Sales (estimated \$550,000, a 37.5% increase) due to changes in commodity prices and State Tire Disposal Fee (\$90,000, the same as budgeted in FY 2010/11). This is also true for Tipping Fees (\$1,150,000), and Contract Fees (\$240,000). The majority of the revenue received comes from the annual fee levied on households in Spartanburg County and is shown in the

bar chart to the left. That fee is currently forty-seven dollars (\$47) and generates \$5.65 million (1.8% increase from the current fiscal year). As population in the County continues to grow, these revenues will increase proportionally.

Stormwater Fund Revenues

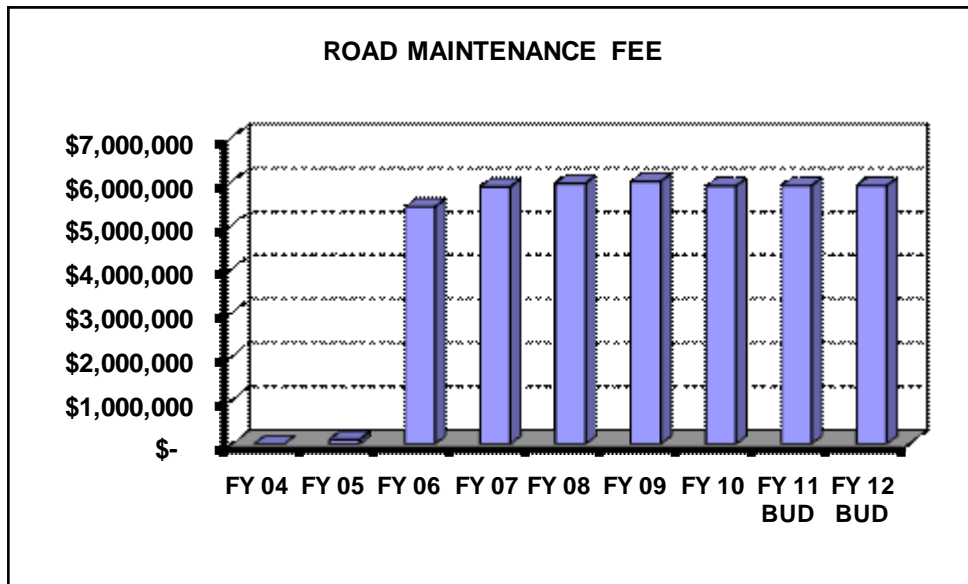


On July 1, 2005, a (one) 1 mil tax levy was imposed on all taxable property in Spartanburg County to comply with the National Pollution Discharge Elimination System (NPDES II) general permit program. The revenue is impacted as the tax base shrinks. The County remits a share of this tax to the City of Spartanburg and Greer for their independent contribution to this effort. FY 2011/12 revenues are estimated at \$749,560, a 2.8% decline from FY 2010/12. Other

revenue includes interest earnings, and a budgeted use of \$290,440 for programmed capital projects.

Road Maintenance Fee

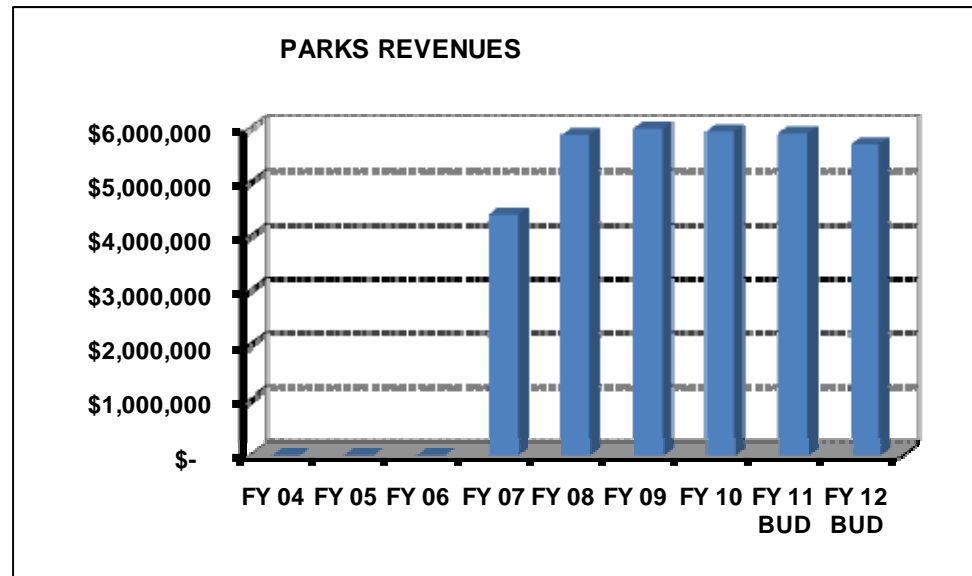
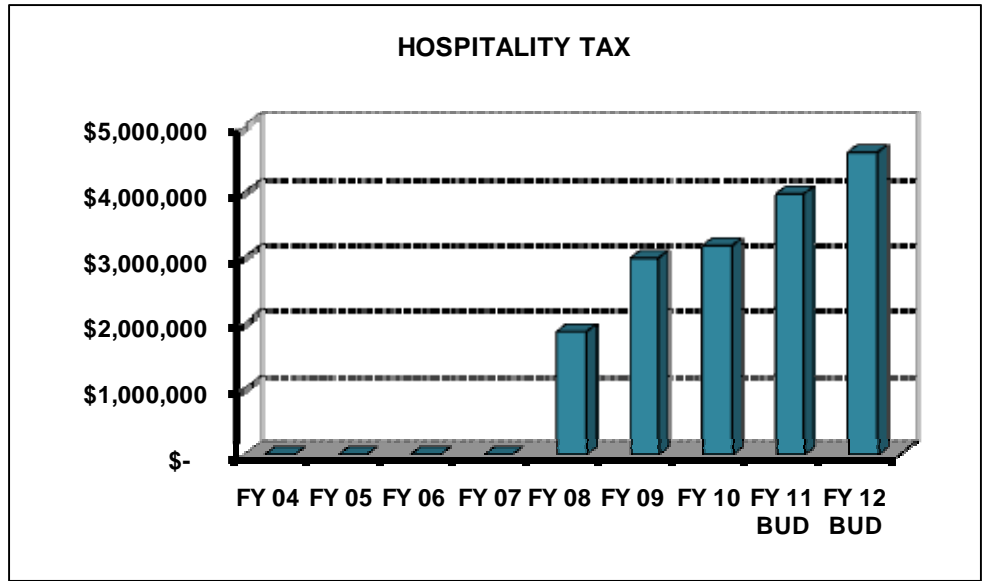
On July 1, 2006, a \$25 per vehicle fee was imposed to implement a road maintenance and improvement program to significantly enhance the safety and quality of the County's transportation infrastructure. Aside from any portion of these funds directed to municipalities for funding their municipal road maintenance and transportation needs, resources are used exclusively for specified road and bridge improvement projects, the expanded resurfacing program, and operational support. In FY 2011/12, several public safety projects including bridge replacement, road widening, and intersection improvements will be funded through this fee. There has been no significant change in the number of vehicles owned and taxed since the program's inception, keeping revenue flat. This fee generates \$5.9 million for needed capital infrastructure projects and related costs.



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Hospitality Tax

Spartanburg County's 2% Local Hospitality tax on prepared meals and beverages became effective January 1, 2008. 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. It is estimated to generate \$3,200,000 in FY 2011/12, a 10% increase based on actual collection history.



Parks and Recreation

A new Parks Special Revenue Fund was created in FY 2006/07. Recreation activities were previously budgeted in General Fund. Revenue is received from millage approved by County Council, along with user fees, miscellaneous activities and transferred revenue from the Hospitality Tax Fund for operational support. Millage generated \$4.48 million in FY 2007/08; approximately \$4.24 million in FY 2008/09; \$4.25 million in FY 2009/10, budgeted at \$3.91 million in FY 2010/11, and is budgeted

at approximately \$3.98 million in FY 2011/12 to reflect current tax revenue. The millage will not be increased in accordance to provisions in Act 388—Consumer Price Index (CPI) at 1.64% and population increase at .54%. \$301,871 will be transferred from the Hospital Tax Fund to support new park operations.

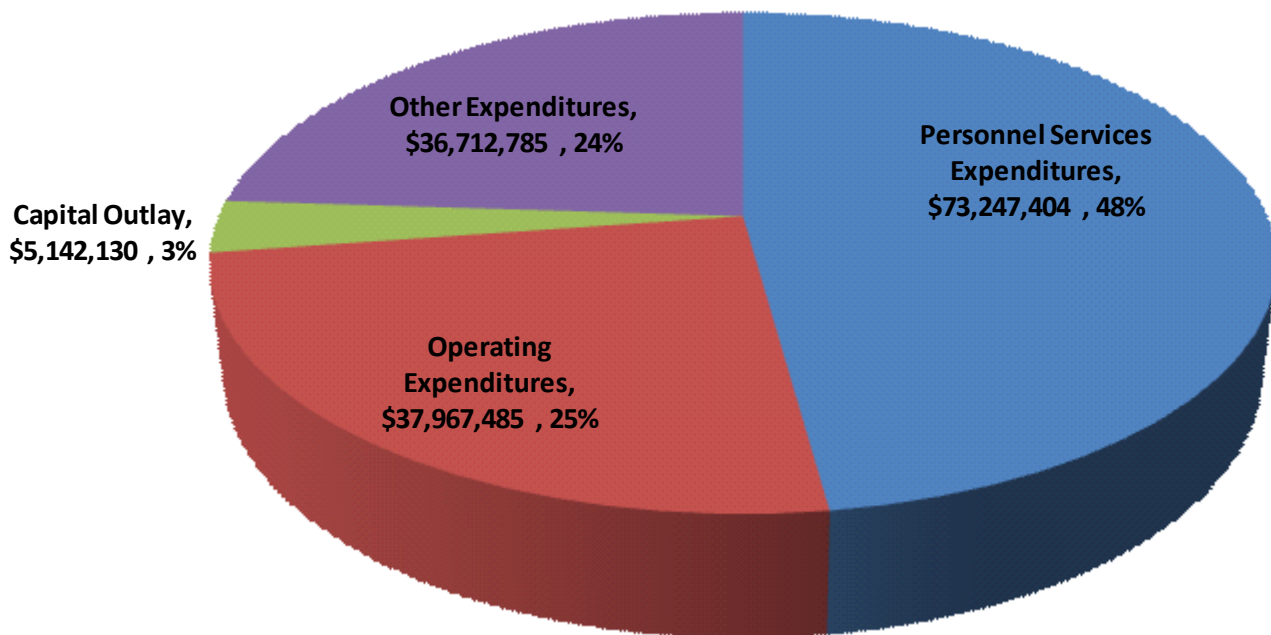
FY 2011/12 CONSOLIDATED EXPENDITURE SUMMARY

DEPT		FY 08/09	FY 09/10	FY 10/11	FY 11/12	\$ INC/DEC
FUND	NO. DEPARTMENT	ACTUAL	ACTUAL	BUDGET	BUDGET	FY 12 - 11
1	9103 County Council	313,717	289,517	332,920	335,414	2,494
1	9100 County Delegation	64,455	64,624	65,565	65,007	(558)
1	9110 County Administration	458,579	340,003	480,081	385,814	(94,267)
	TOTAL, COUNTY LEADERSHIP	836,751	694,144	878,565	786,234	(92,331)
1	9150 County Auditor	987,134	1,007,550	1,016,761	1,187,309	170,548
1	9153 County Treasurer	960,561	947,995	991,972	976,563	(15,409)
1	9159 Assessor's Office	2,930,033	2,161,593	2,234,923	2,026,403	(208,520)
1	9120 Register of Deeds	1,835,720	1,772,307	1,625,172	686,056	(939,116)
1	9165 Delinquent Tax	518,772	1,011,828	1,100,063	395,544	(704,519)
	TOTAL, TAX COLLECTION	7,232,219	6,901,273	6,968,890	5,271,874	(1,697,016)
1	9300 Sheriff's Office	22,218,206	20,465,056	19,972,368	20,120,251	147,883
1	9310 Detention Facility	14,314,818	13,653,764	13,150,788	13,213,204	62,416
1	9305 Coroner	1,045,908	992,193	905,414	930,456	25,043
1	9506 Emergency Medical Services	1,928,610	1,131,763	1,304,222	1,460,963	156,741
1	9556 Emergency Management	243,231	147,234	148,133	147,822	(311)
1	9557 Hazardous Materials (HAZ MAT)	176,921	215,280	202,279	199,954	(2,325)
1	9551 Emergency Services Academy	260,024	199,568	168,563	205,844	37,281
1	9238 Communications - County	327,091	319,237	332,400	348,594	16,194
1	9236 Communications - Maintenance	235,993	208,432	212,088	182,289	(29,799)
1	9237 Communications - Operations	3,300,363	3,258,763	3,349,486	3,132,816	(216,670)
1	9415 Environmental Enforcement	1,527,113	1,424,493	767,970	707,289	(60,681)
1	9550 Volunteer Fire Departments	113,037	40,003	442,122	715,491	273,369
1	9527 Rescue Squads	118,974	75,017	88,750	57,000	(31,750)
XXXX	Local Law Enforcement Grant	0	0	0	0	0
	TOTAL, PUBLIC SAFETY	45,810,290	42,130,803	41,044,581	41,421,973	377,393
1	9250 Clerk of Court	2,342,297	2,258,714	2,386,693	2,143,814	(242,879)
1	9268 Circuit Solicitor	3,623,324	3,432,204	3,488,100	3,463,226	(24,874)
1	9265 Magisterial Court	2,452,743	2,425,430	2,506,404	2,440,294	(66,110)
1	9264 District Magistrates	627,534	638,136	629,023	617,032	(11,991)
1	9259 Master-in-Equity	360,678	375,292	365,201	357,746	(7,454)
1	9256 Probate Court	1,079,205	1,105,846	1,113,318	1,086,630	(26,688)
1	9262 Public Defender	1,517,566	1,475,438	0	0	0
1	9269 PreTrial Intervention - Adult	270,526	271,963	266,644	0	(266,644)
1	9270 PreTrial Intervention - Juvenile	96,271	96,742	95,554	0	(95,554)
1	9267 Victim Witness Program	159,482	160,328	157,474	159,363	1,889
	TOTAL, JUDICIAL	12,529,625	12,240,093	11,008,410	10,268,106	(740,304)
1	9404 Public Works Administration	150,839	159,145	158,343	50,414	(107,929)
1	9401 Public Works Engineering	440,046	319,645	323,259	0	(323,259)
1	9405 Roads and Bridges	4,521,602	3,007,606	3,045,480	2,516,134	(529,346)
	TOTAL, PUBLIC WORKS	5,112,487	3,486,396	3,527,082	2,566,548	(960,534)
1	9183 Planning and Development	917,894	815,349	1,083,945	869,988	(213,957)
1	9180 Economic Development	282,565	282,565	172,089	231,809	59,720
1	9133 Building Codes	1,211,862	1,226,131	1,200,417	1,145,788	(54,629)
1	Outside Agencies	27,221	1,523	1,460	1,460	0
	TOTAL, ECON. DEV. and LAND USE	2,439,542	2,325,568	2,457,911	2,249,045	(208,866)

<u>FUND</u>	<u>DEPT NO.</u>	<u>DEPARTMENT</u>	<u>FY 08/09 ACTUAL</u>	<u>FY 09/10 ACTUAL</u>	<u>FY 10/11 BUDGET</u>	<u>FY 11/12 BUDGET</u>	<u>\$ INC/DEC FY 12 - 11</u>
1	9116	Human Resources	586,355	785,459	681,073	676,944	(4,128)
1	9111	Office of Budget Management	291,527	338,738	334,741	354,147	19,406
1	9168	Finance Department	582,399	605,990	596,218	554,707	(41,511)
1	9156	Internal Auditor	193,754	199,257	194,879	139,906	(54,973)
1	9126	Records Management	0	0	0	807,982	807,982
1	9171	Purchasing	201,932	228,501	197,471	196,452	(1,019)
1	9163	Information Technologies	1,271,042	1,111,885	1,347,185	0	(1,347,185)
1	9164	Geographic Information Services (GIS)	458,831	412,571	376,677	360,779	(15,898)
1	9607	Facilities Maintenance	3,336,915	2,951,242	2,752,796	0	(2,752,796)
1	9113	Legal Services	299,361	288,107	411,989	454,583	42,594
1	7500	Interfund Charges	0	0	0	4,026,155	4,026,155
1	9200	Non-Departmental	3,668,461	5,847,693	4,115,821	5,052,509	936,688
		TOTAL, OPERATIONAL SUPPORT	10,890,575	12,769,443	11,008,849	12,624,164	1,615,315
1	9123	Registration and Elections	670,644	806,216	711,998	849,791	137,793
1	9129	Veterans Affairs	330,474	292,618	306,004	315,876	9,872
1	9503	Indigent Care Services	878,402	773,515	756,254	622,857	(133,397)
1		Outside Agencies	1,258,227	1,109,681	1,765,959	2,297,562	531,603
		TOTAL, HEALTH & HUMAN SERVICES	3,137,747	2,982,030	3,540,215	4,086,086	545,871
1	0	Outside Agencies	266,150	266,150	0	0	0
		TOTAL, QUALITY OF LIFE	266,150	266,150	0	0	0
1	9999	Transfers	774,917	445,403	1,708,496	2,155,970	447,474
		TOTAL, TRANSFERS/OTHER	774,917	445,403	1,708,496	2,155,970	447,474
1		TOTAL, ALL GENERAL FUND DEPTS.	89,030,301	84,241,303	82,143,000	81,430,000	(713,001)
2		TOTAL, ROAD MAINTENANCE FEE FUND	6,497,264	5,576,331	5,035,000	5,940,000	905,000
3		TOTAL, STORMWATER MGMT FUND	1,133,236	560,339	915,000	1,170,000	255,000
4		TOTAL, SOLID WASTE FUND	8,964,862	7,503,826	8,543,000	8,280,000	(263,000)
7		TOTAL, SADAC FUND	4,112,269	3,361,032	2,968,090	2,735,952	(232,138)
9		TOTAL, SPECIAL REVENUE FUND	8,031,077	9,938,211	2,902,959	4,305,693	1,402,734
12		TOTAL, PUBLIC DEFENDER 7TH CIRCUIT FUND		151,293	1,902,383	1,770,021	(132,362)
14		TOTAL, COMM. AND ECON. DEV. FUND	2,093,732	2,163,254	2,159,524	1,935,609	(223,915)
15		TOTAL, METHANE FUND	0	0	0	285,000	285,000
18		TOTAL, CAPITAL PROJECTS FUND	272,000	126,026	0	0	0
19		TOTAL, 9-1-1 PHONE SYSTEM FUND	1,329,997	1,597,334	1,356,000	1,350,000	(6,000)
20		TOTAL, PALMETTO LANDFILL FUND	440,067	389,972	0	0	0
22		TOTAL, PARKS & RECREATION FUND	5,014,222	5,113,399	5,892,853	5,685,000	(207,853)
23		TOTAL, HOSPITALITY TAX FUND	1,774,910	492,191	3,966,000	4,596,000	630,000
28		TOTAL, JAIL MAINTENANCE FUND	(46,486)	0	0	0	0
30		TOTAL, WORKFORCE INVESTMENT BOARD	6,883,822	6,175,853	5,899,798	5,254,235	(645,563)
60		TOTAL, SPARTANBURG COMM. COLLEGE	5,158,170	5,490,000	6,792,000	6,774,500	(17,500)
61		TOTAL, CHARLES LEA CENTER	1,219,391	1,278,000	1,278,000	1,256,734	(21,266)
66		TOTAL, COUNTY LIBRARY SYSTEM	11,285,765	11,685,136	11,443,316	12,896,060	1,452,744
70		TOTAL, DEBT SERVICE FUND	7,983,511	13,228,828	8,019,766	7,405,000	(614,766)
		TOTAL, ALL COUNTY FUNDS	161,178,111	159,072,327	151,216,689	153,069,804	1,853,116

FY 2011/12 ADOPTED EXPENDITURES BY TYPE

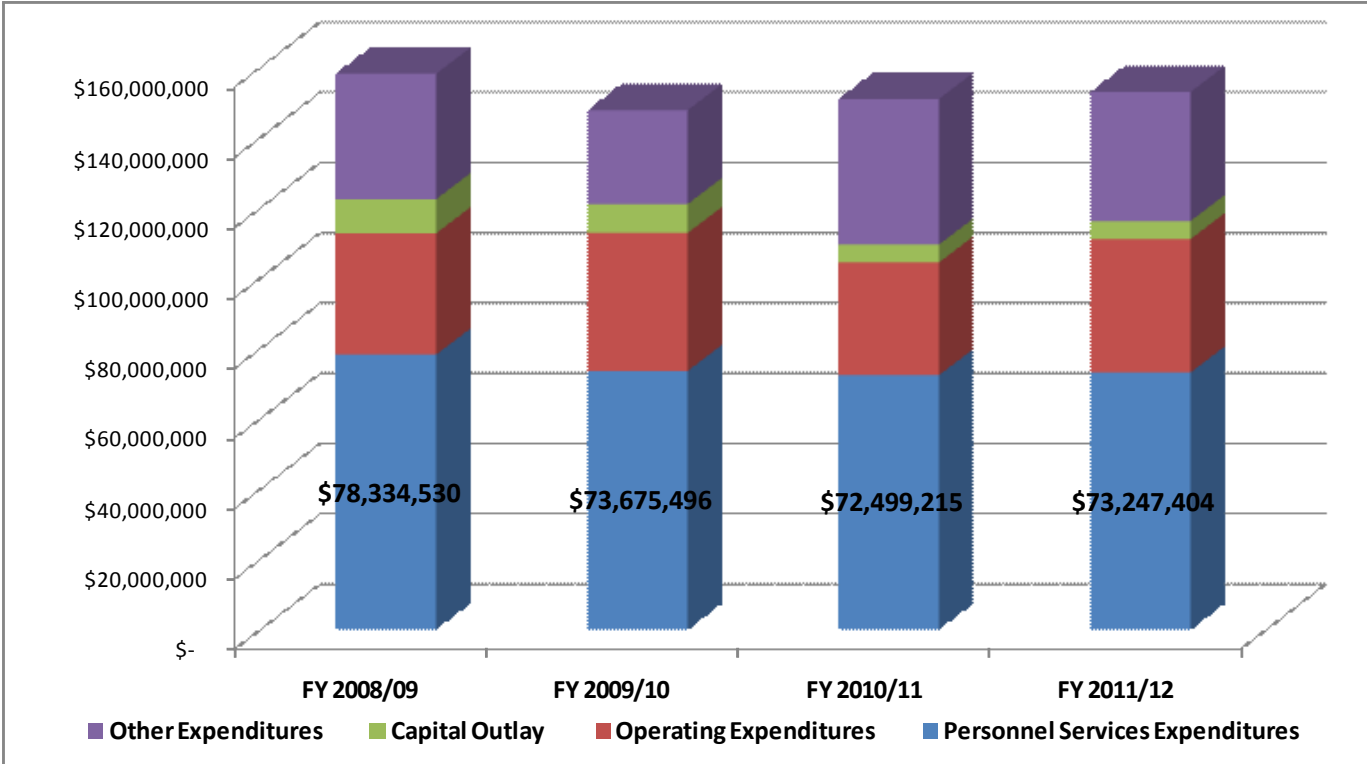
In the financial information for each department, division, and fund, expenditures are organized by type. Types of expenditures include: *Personnel Services Expenditures* (salaries, health insurance, retirement, etc.); *Operating Expenditures* (office supplies, software, uniforms, etc.); *Capital Outlay* (desks, chairs, computer equipment, etc.); and *Other Expenditures* (transfers, outside agency contributions, etc.). The pie chart below shows the distribution of expenditures by type for FY 2011/12.



- Unlike in prior years, the annual appropriation for Emergency Medical Services is classified under Operating Expenditures in the chart above and the table below.

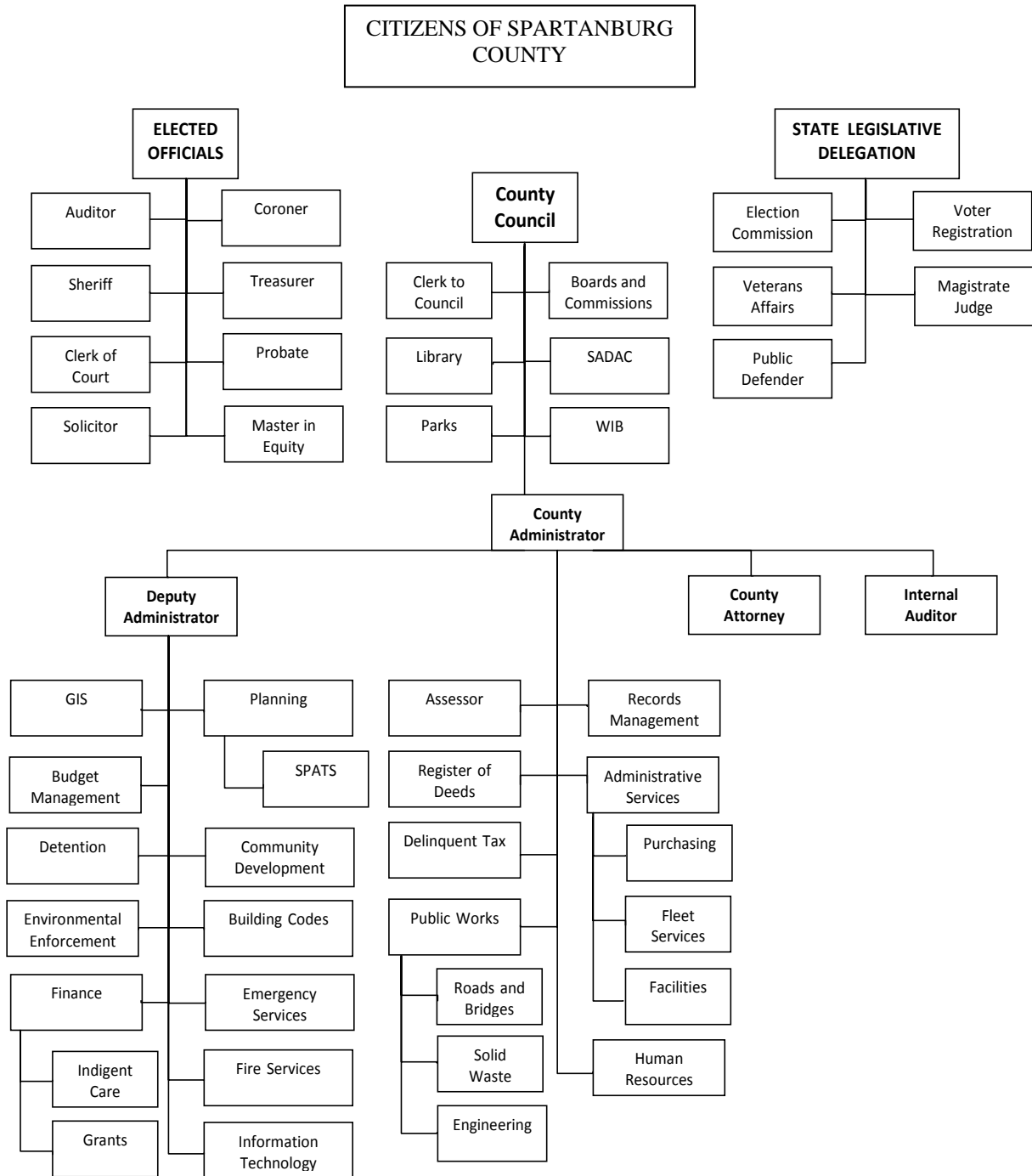
EXPENDITURES	FY 2011/12 EXPENDITURES BY TYPE					
	FY 2007/08 BUDGET	FY 2008/09 BUDGET	FY 2009/10 BUDGET	FY 2010/11 BUDGET	FY 2011/12 BUDGET	INC/DEC FY 12 - 11
Personnel Services Expenditures	\$ 70,524,838	\$ 78,334,530	\$ 73,675,496	\$ 72,499,215	\$ 73,247,404	\$ 748,189
Operating Expenditures	\$ 38,716,180	\$ 34,532,044	\$ 39,264,506	\$ 32,078,008	\$ 37,967,485	\$ 5,889,477
Capital Outlay	\$ 5,905,062	\$ 9,712,369	\$ 8,242,142	\$ 5,090,786	\$ 5,142,130	\$ 51,344
Other Expenditures	\$ 41,682,582	\$ 35,698,701	\$ 26,716,335	\$ 41,458,680	\$ 36,712,785	\$ (4,745,895)
EXPENDITURE TOTAL	\$ 156,828,663	\$ 158,277,644	\$ 147,898,479	\$ 151,126,689	\$ 153,069,804	\$ 1,943,115

Using the data from the previous page, this stacked bar graph shows a four-year analysis including the FY 2011/12 Recommended Budget of all expenditures by type. Personnel Services Expenditures account for the largest portion of expenditures, ranging from forty-five percent (45%) to fifty percent (50%) over the four-year period. The dollar amount on the stacked bar graph represents Personnel Services Expenditures.



* For purposes of this graph, the annual appropriation for Emergency Medical Services is classified under Other Expenditures.

COUNTY PERSONNEL COUNTY ORGANIZATION CHART



LIST OF PRINCIPAL COUNTY OFFICIALS

(As of July 2011)

Title (*Denotes Elected Official)

Name

County Council

*Chairman at Large	Jeffrey A. Horton
*District 1	Michael D. Brown
*District 2	O'Neal Mintz
*District 3	David Britt
*District 4	Jane W. Hall
*District 5	Dale Culbreth
*District 6	Roger Nutt

General Government

County Administrator	D. Glenn Breed
Deputy County Administrator	James H. Hipp
Assistant County Administrator	(Vacant)
Budget Management Director	Linda Blackerby
Finance Director	Sabrina Mason
Assessor	Guilford Bulman
*Auditor (Assessed Valuations)	Sharon West
Internal Auditor	Lisa Benfield
Delinquent Tax Collector/Records Mgmt Dir	(Vacant)
County Attorney	Lisa Claxton
GIS Director	Rod Brown
Planning and Development Director	(Vacant)
Procurement Director	Michael Emory
Human Resources Director	Tony Bell
Information Technologies Director	Kim Danner
Acting Register of Deeds Director	Dorothy Earle
Registrations and Elections Director	Henry Laye, III
*Treasurer	Oren L. Brady, III

Judicial

*Circuit Solicitor	Barry Barnette
*Clerk of Court	Hope Blackley
Master-In-Equity	Gordon G. Cooper
*Probate Court	Ponda Caldwell
Public Defender	Clay Allen
Magisterial Court	David J. Turner

Public Safety

Environmental Enforcement Director	Jamie Nelson
Office of Emergency Services Director	(Vacant)
*Coroner	Rusty Clevenger
Detention Facilities Director	Neal Urch
Emergency Medical Services Director	Jimmy Greene
Building Codes Director	Michael Padgett
*Sheriff	Chuck Wright, Jr.

Title (*Denotes Elected Official)

Name

Other

Alcohol and Drug Abuse Director	David L. Forrester
Library Director	Todd Stevens
Public Works Director	Steve Belue
Public Works Director of Operations	(Vacant)
Fleet Services Director	Johnnie Lewis
Acting Parks and Recreation Director	Jim Campbell
Veteran's Affairs Director	Terry Simmons
Community and Economic Dev. Director	Kathy Rivers
Workforce Investment Board	Sylvia Fesperman

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, 2011 AND ENDING JUNE 30, 2012; 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, 2011, and ending June 30, 2012, 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:

	FY12 Millage
General Fund	51.8 Mils
County Fire	0.5 Mils
Stormwater Management	1.0 Mils

General Fund:

07100 TAXES-CURRENT	\$ 50,201,307
07150 DELINQUENT TAXES	3,200,000
07200 PERMITS	383,500
07220 FINES	2,765,000
07240 FEES & COST	5,220,500
07260 INTEREST INCOME	400,000
07300 STATE SOURCES	9,062,850
07350 FEDERAL SOURCES	177,500
07400 MISCELLANEOUS	4,782,330
07440 EMERGENCY PREPAREDNESS	30,000
07460 STATE SUPPLEMENTS	616,000
07699 FUND BALANCES	979,920
07870 PLANNING DEPT-PROJECTS	83,000
07999 INDIRECT COST ALLOCATION	988,273
09129 VETERANS AFFAIRS	60,000
09200 NON-DEPARTMENTAL	11,700
09267 VICTIMWITNESS PROGRAM	75,000
09268 CIRCUIT SOLICITOR	305,000
09300 SHERIFF	1,500,000
09527 RESCUE SQUADS	25,500
09999 TRANSFERS BETWEEN FUNDS	562,620
GENERAL FUND	\$ 81,430,000

Road Maintenance Fee Fund:

07244 ROAD MAINTENANCE FEES	5,900,000
07260 INTEREST INCOME	2,000
07400 MISCELLANEOUS	3,000
07699 FUND BALANCES	35,000
ROAD MAINTENANCE FEE	\$ 5,940,000

Storm Water Management Fund:

07100 TAXES-CURRENT	839,560
07150 DELINQUENT TAXES	37,000
07260 INTEREST INCOME	3,000
07699 FUND BALANCES	290,440
STORM WATER MANAGEMENT	\$ 1,170,000

Solid Waste Management Fund:

07260 INTEREST INCOME	12,000
07400 MISCELLANEOUS	56,000
07699 FUND BALANCES	532,000
07700 LANDFILL REVENUES	7,680,000
SOLID WASTE MANAGEMENT	\$ 8,280,000

Fleet Services Fund:

07400 MISCELLANEOUS	26,000
07500 INTERFUND CHARGES	1,232,000
07699 FUND BALANCES	19,000
09999 TRANSFER FUNDS	(1,277,000)
FLEET SERVICES FUND	\$0

Alcohol & Drug Abuse Fund:

07699 FUND BALANCES	179,560
07730 ALCOHOL & DRUG ABUSE REV	2,556,392
ALCOHOL & DRUG ABUSE	\$ 2,735,952

Special Revenue Fund:

07300 STATE SOURCES	442,000
09258 SOLICITOR GRANTS	482,770
09266 JUVENILE ARBITRATION	56,563
0269 PRETRIAL - ADULT	391,583
09270 PRETRAIL JUVENILE	7,000
09300 SHERIFF	58,000
09306 SHERIFF GRANTS	53,396
09400 ADMINISTRATION	250,000
09402 C FUNDS	1,604,630
09640 SOCIAL SERVICES	73,490
09875 TRANSPORTATION PLANNING	539,276
09999 TRANSFERS BETWEEN FUNDS	346,985
SPECIAL REVENUE FUND	\$ 4,305,693

Facilities Maintenance Fund:

07500 INTERFUND CHARGES	2,720,234
09999 TRANSFER FUNDS	(2,720,234)
FACILITIES MAINTENANCE	\$0

Public Defender 7th Circuit Fund:

09261 PUBLIC DEFENDER CHEROKEE	250,986
09262 PUBLIC DEFENDER SPARTANB	521,000
09999 TRANSFERS BETWEEN FUNDS	998,035
PUBLIC DEFENDER 7TH CIRCUIT	\$ 1,770,021

Community Development Fund:

09876 HUD ENTITLEMENT FUNDS	1,370,042
09887 CDBG HUD HOME	565,567
COMMUNITY DEVELOPMENT	\$ 1,935,609

Methane Fund:

07240 FEES & COST	416,000
07699 FUND BALANCES	(131,000)
METHANE	\$ 285,000

911 Phone System Fund:

07400 MISCELLANEOUS	1,701,000
07699 FUND BALANCES	(351,000)
911 PHONE SYSTEM FUND	\$ 1,350,000

Information Technologies Fund:

07500 INTERFUND CHARGES	1,570,872
09999 TRANSFER FUNDS	(1,570,872)
INFORMATION TECHNOLOGIES	\$0

Hospitality Tax Fund:

07260 INTEREST INCOME	10,000
07400 MISCELLANEOUS	3,204,000
07699 FUND BALANCES	1,382,000
HOSPITALITY TAX FUND	\$ 4,596,000

Workforce Investment Board:

07800 WORKFORCE INVESTMENT BOA	5,254,235
WORKFORCE INVESTMENT BOARD	\$ 5,254,235

Debt Service Fund:

07100 TAXES-CURRENT	2,723,780
07150 DELINQUENT TAXES	140,000
09512 MOUNTAINVIEW NURSING HOM	17,000
09606 MEMORIAL AUDITORIUM	573,785
09999 TRANSFERS BETWEEN FUNDS	3,950,438
DEBT SERVICE FUND	\$ 7,405,003

County Recreation District: (All taxable property)

07100 TAXES-CURRENT	3,983,129
07150 DELINQUENT TAXES	140,000
07260 INTEREST INCOME	6,000
07400 MISCELLANEOUS	10,000
07699 FUND BALANCES	0
09215 RECREATION	162,000
09216 YOUTH DEVELOPMENT	564,000
09217 ATHLETICS	88,000
09221 CLEVELAND PARK	140,000
09223 TYGER RIVER PARK	290,000
09999 TRANSFER BETWEEN FUNDS	301,871
PARKS FUND	\$ 5,685,000

SPARTANBURG COMMUNITY COLLEGE \$ 6,774,500

CHARLES LEA CENTER \$ 1,256,734

COUNTY LIBRARY FUND \$ 12,896,060

TOTAL ALL FUNDS \$ 153,069,804

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. 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. 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. 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.

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 20, 2011, incorporated herein by reference.

SECTION 3. Provided further, that the County Auditor shall not levy the 1.0 Mil for Stormwater Management on all property within the corporate limits of the City of Spartanburg. Such reduction shall relieve the taxpayers of the municipality for support of this service recognizing that the municipality makes appropriations to provide storm water management services. This section is adopted pursuant to Section 4-9-30 (5), Code of Laws South Carolina, 1976, which empowers the County Council to tax different areas of the County at different rates related to the nature and level or service provided, the County Council having found that the nature and level of this service warrants such a different rate.

SECTION 4. 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, 2011 and ending June 30, 2012, to wit:

General Fund:

07500 INTERFUND CHARGES	\$	4,026,155
09100 COUNTY DELEGATION		65,007
09103 COUNTY COUNCIL		335,414
09110 COUNTY ADMINISTRATOR		385,814
09111 BUDGET MANAGEMENT		354,147
09113 LEGAL SERVICES		454,583
09116 HUMAN RESOURCES		676,944
09120 REGISTER OF DEEDS		686,056
09123 REGISTRATION & ELECTIONS		849,791
09126 RECORDS MANAGEMENT		807,982
09129 VETERANS AFFAIRS		315,876
09133 BUILDING CODES		1,145,788
09150 AUDITOR		1,187,309
09153 TREASURER		976,563
09156 INTERNAL AUDITOR		139,906
09159 ASSESSOR		2,026,403

09164 GIS	360,779
09165 DELINQUENT TAX	395,544
09168 FINANCE	554,707
09171 PURCHASING	196,452
09180 ECONOMIC DEVELOPMENT	231,809
09183 PLANNING & DEVELOPMENT	869,988
09200 NON-DEPARTMENTAL	5,052,509
09236 COMMUNICATIONS-MAINT.	182,289
09237 COMMUNICATIONS-OPERATIONS	3,132,816
09238 COMMUNICATIONS-COUNTY	348,594
09250 CLERK OF COURT	2,143,814
09256 PROBATE COURT	1,086,630
09259 MASTER-IN-EQUITY	357,746
09264 DISTRICT MAGISTRATES	617,032
09265 MAGISTERIAL COURT	2,440,294
09267 VICTIM/WITNESS PROGRAM	159,363
09268 CIRCUIT SOLICITOR	3,463,226
09300 SHERIFF	20,120,251
09305 CORONER	930,456
09310 DETENTION FACILITY	13,213,204
09404 PUBLIC WORKS ADMINISTRATION	50,414
09405 ROADS & BRIDGES	2,516,134
09415 ENVIRONMENTAL ENFORCEMENT	707,289
09503 INDIGENT CARE SERVICES	622,857
09506 EMERGENCY MEDICAL SERVICE	1,460,963
09507 TRANS SERVICE BUREAU	48,500
09512 MOUNTAINVIEW NURSING HOME	95,259
09515 AREA MENTAL HEALTH	365,600
09518 HEALTH DEPARTMENT	270,000
09527 RESCUE SQUADS	57,000
09550 VOLUNTEER FIRE DEPT	715,491
09551 EMERGENCY SERVICES ACADEMY	205,844
09556 EMERGENCY MANAGEMENT	147,822
09557 HAZ MAT TEAM	199,954
09620 COUNTY EXTENSION OFFICE	1,460
09640 SOCIAL SERVICES	673,103
09643 SENIOR CENTERS OF SPARTBG	80,100
09645 HUMANE SOCIETY	675,000
09649 GIRLS HOME (E.H.SMITH)	31,500
09652 GLENN SPRINGS ACADEMY	58,500
09999 TRANSFERS BETWEEN FUNDS	2,155,970
GENERAL FUND TOTAL	\$ 81,430,000

Road Maintenance Fee Fund:

07500 INTERFUND CHARGES	7,502
09400 ADMINISTRATION	5,932,498
ROAD MAINTENANCE FEE	\$ 5,940,000

Storm Water Management Fund:

07500 INTERFUND CHARGES	21,901
09400 ADMINISTRATION	843,099
09999 TRANSFERS BETWEEN FUNDS	305,000
STORM WATER MANAGEMENT	\$ 1,170,000

Solid Waste Management Fund:

07500 INTERFUND CHARGES	21,598
09400 ADMINISTRATION	853,955
09410 SOLID WASTE COLLECTION	2,710,757
09415 ENVIRONMENTAL ENFORCEMENT	336,871
09700 LANDFILLS	1,598,000
09701 LANDFILL ENGINEERING	745,246
09999 TRANSFERS BETWEEN FUNDS	2,013,573
SOLID WASTE MANAGEMENT	\$ 8,280,000

Fleet Services Fund:

07500 INTERFUND CHARGES	59,043
09420 FLEET SERVICES	1,163,311
09421 SERVICE ALLOCATION	(1,277,000)
09999 TRANSFERS BETWEEN FUNDS	54,646
FLEET SERVICES FUND	\$0

Alcohol & Drug Abuse Fund:

09730 SADAC-ADMINISTRATIVE	(437)
09732 SADAC-COMMUNITY REFERRAL	964,081
09733 SADAC - AET GRANT	9,522
09734 SADAC - YAS	191,709
09735 BRIDGE GRANT	152,129
09736 SADAC-ADSAP	436,038
09740 SADAC-PREVENTION	258,785
09744 SADAC - DRUG COURT	236,326
09745 DAODAS HIV Outpatient	60,904
09747 ADL I O P	143,958
09748 SADAC-IOP	282,937
ALCOHOL & DRUG ABUSE	\$ 2,735,952

Special Revenue Fund:

07300 STATE SOURCES	442,000
07500 INTERFUND CHARGES	16,795
09258 SOLICITOR GRANTS	482,770
09266 JUVENILE ARBITRATION	56,563
09269 PRETRIAL INTERVENTION ADULT	288,699
09270 PRETRIAL INTERVENTION JUVENILE	93,089
09300 SHERIFF	58,000
09306 SHERIFF GRANTS	53,396
09400 ADMINISTRATION	250,000
09402 C FUNDS	1,604,630
09530 CORRECTIVE ACTION TEAM	300,000
09640 SOCIAL SERVICES	120,475
09875 TRANSPORTATION PLANNING	539,276
SPECIAL REVENUE FUND	\$ 4,305,693

Facilitates Maintenance:

09607 FACILITIES MAINTENANCE	2,720,234
09999 TRANSFER FUNDS	(2,720,234)
FACILITIES MAINTENANCE	\$0

Public Defender 7th Circuit:

07500 INTERFUND CHARGES	50,921
09261 PUBLIC DEFENDER CHEROKEE	250,986
09262 PUBLIC DEFENDER SPARTANBU	1,468,114
PUBLIC DEFENDER 7TH CIRCUIT	\$ 1,770,021

Community Development:

09876 HUD ENTITLEMENT FUNDS	1,370,042
09887 CDBG HUD HOME	565,567
COMMUNITY DEVELOPMENT	\$ 1,935,609

Methane Fund:

09400 ADMINISTRATION	285,000
METHANE	\$ 285,000

911 Phone System Fund:

07500 INTERFUND CHARGES	7,199
09164 GIS	153,937
09237 COMMUNICATIONS-OPERATIONS	1,043,021
09999 TRANSFERS BETWEEN FUNDS	145,843
911 PHONE SYSTEM FUND	\$ 1,350,000

Information Technologies Fund:

07500 INTERFUND CHARGES	36,648
09163 INFORMATION TECHNOLOGIES	1,534,224
09999 TRANSFER FUNDS	(1,570,872)
INFORMATION TECHNOLOGIES	\$0

Parks Fund:

07500 INTERFUND CHARGES	\$91,865
09210 ADMINISTRATION	\$945,873
09211 MAINTENANCE	\$1,586,814
09215 RECREATION	\$571,171
09216 YOUTH DEVELOPMENT	\$516,265
09217 ATHLETICS	\$768,356
09221 CLEVELAND PARK	\$467,446
09223 TYGER RIVER PARK	\$311,500
09999 TRANSFER BETWEEN FUNDS	\$425,710
PARKS FUND	\$5,685,000

Hospitality Tax Fund:

07500 INTERFUND CHARGES	5,685,000
09400 ADMINISTRATION	185,091
09670 SPTG CO REGIONAL MUSEUM	87,619
09673 ARTS PARTNERSHIP	13,773
09675 SPARTANBURG TOURISM CORP	300,000
09999 TRANSFERS BETWEEN FUNDS	3,842,359
HOSPITALITY TAX FUND	\$ 10,113,842

Workforce Investment Board:

09800 WIB COORDINATOR	5,254,235
WORKFORCE INVESTMENT BOARD	\$ 5,254,235

Debt Service Fund:

09699 BOND DEBT SERVICE	3,023,532
09884 EPA/BROWNFIELD	84,266
09901 USC UPSTATE	238,050
09902 COPS TOURISM	1,390,488
09909 SOLID WASTE REVENUE BOND	1,267,973
09998 LEASE/DEBT PAYMENTS	1,400,691
DEBT SERVICE FUND	\$ 7,405,000

Special Purpose Levy: (All taxable property)

SPARTANBURG COMMUNITY COLLEGE	\$ 6,774,500
CHARLES LEA CENTER	\$ 1,256,734
COUNTY LIBRARY FUND	\$ 12,896,060

TOTAL APPROPRIATIONS ALL FUNDS \$ 153,069,804

SECTION 5. 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, 2011 and ending June 30, 2012, as stated below to produce the amounts hereinafter mentioned and set forth herein:

	FY 2011/12 Budget	Millage Rate
Spartanburg Community College	\$ 5,555,946	6.5 Mils
Charles Lea Center	\$ 1,079,798	1.3 Mils
County Library	\$ 8,638,382	10.4 Mils
Debt Service Fund	\$ 2,408,780	2.9 Mils

SECTION 6. 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, 2011 and ending June 30, 2012, as stated below to produce the amounts hereinafter mentioned and set forth herein:

	FY 2011/12 Budget	Millage Rate
Parks Fund	\$ 3,482,988	5.0 Mils

SECTION 7. 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, 2011 and ending June 30, 2012, as stated below to produce the amounts hereinafter mentioned and set forth herein:

Special Tax Districts	FY 2011/12 Budget	Millage Rate
Campobello	\$ 215,037	26.7 Mils
Chesnee Community	\$ 188,308	18.8 Mils
Cooley Springs	\$ 140,914	23.5 Mils
Cowpens	\$ 118,986	29.7 Mils
Cross Anchor	\$ 77,354	30.2 Mils
Draper	\$ 4,932	12.3 Mils
Duncan	\$ 243,573	17.5 Mils
East Greer	\$ 138,697	38.3 Mils
Enoree Community	\$ 29,609	5.3 Mils
Hobbysville	\$ 54,763	16.5 Mils
Inman Community	\$ 515,959	21.7 Mils
Inman Town	\$ 1,446	3.4 Mils
Landrum	\$ 103,486	10.5 Mils
Poplar Springs	\$ 712,195	15.3 Mils
Tyger River	\$ 878,402	29.0 Mils
Una	\$ 209,682	21.2 Mils
Woodruff	\$ 291,809	20.6 Mils

SECTION 8. 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, 2011 and ending June 30, 2012, as stated below to produce the amounts hereinafter mentioned and set forth herein:

Special Tax Districts	FY 2011/12 Budget	Millage Rate
Lakewood Hills	\$ 4,105	8.0 Mils
Twin Lakes	\$ 42,796	17.0 Mils

SECTION 9. All appropriations are conditional and proportionate and are subject to proportionate increase, reduction, or transfer from one department to another within the ordinance upon motion duly made and carried by majority vote of the County Council at any regular or special meeting of the County Council.

SECTION 10. The County Administrator shall administer the budget and may authorize the transfer of appropriated funds between line item accounts within a department or non-departmental account, between departments or non-departmental accounts, and to establish new accounts as necessary to achieve the goals of this budget and for the purpose of providing continuing County services approved by County Council in the Budget Ordinance provided, however, that all transfers of appropriated funds between departments, non-departmental accounts, or to establish new funds shall first be approved by County Council in accordance with the procedures set forth in Section 8 of this ordinance.

SECTION 11. The County Administrator shall be authorized to expend up to \$5,000 five thousand dollars (\$5,000) from the County Council Contingency Account as a supplemental appropriation for a special purpose not anticipated when the original budget appropriation was approved.

SECTION 12. The County Administrator is authorized to carry forward unexpended funds in accounts existing at the end of June 30, 2011, 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 2011 budget items encumbered but unpaid at the close of the fiscal year shall be carried forward from the fiscal year 2011 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 13. Any funds received during fiscal year 2012 as a result of new grants, donations, and other miscellaneous and unplanned revenue in amounts less than \$250,000 (Two hundred fifty thousand dollars) shall be accepted on behalf of the County by the Administrator who will adjust line items accordingly.

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, 2011.

SPARTANBURG COUNTY COUNCIL

By: _____
Jeffrey A. Horton, Chairman

ATTEST:

D. Glenn Breed
County Administrator

First Reading: April 18, 2011
Second Reading: June 8, 2011
Public Hearing: May 16, 2011
Third Reading: June 20, 2011

LEGAL COMPLIANCE

I hereby certify that, in my opinion, the proposed budget does not exceed anticipated revenues for Fiscal Year 2012, and is in full compliance with Section 4-9-140, 1976 South Carolina Code of Laws, as amended.

D. Glenn Breed
County Administrator