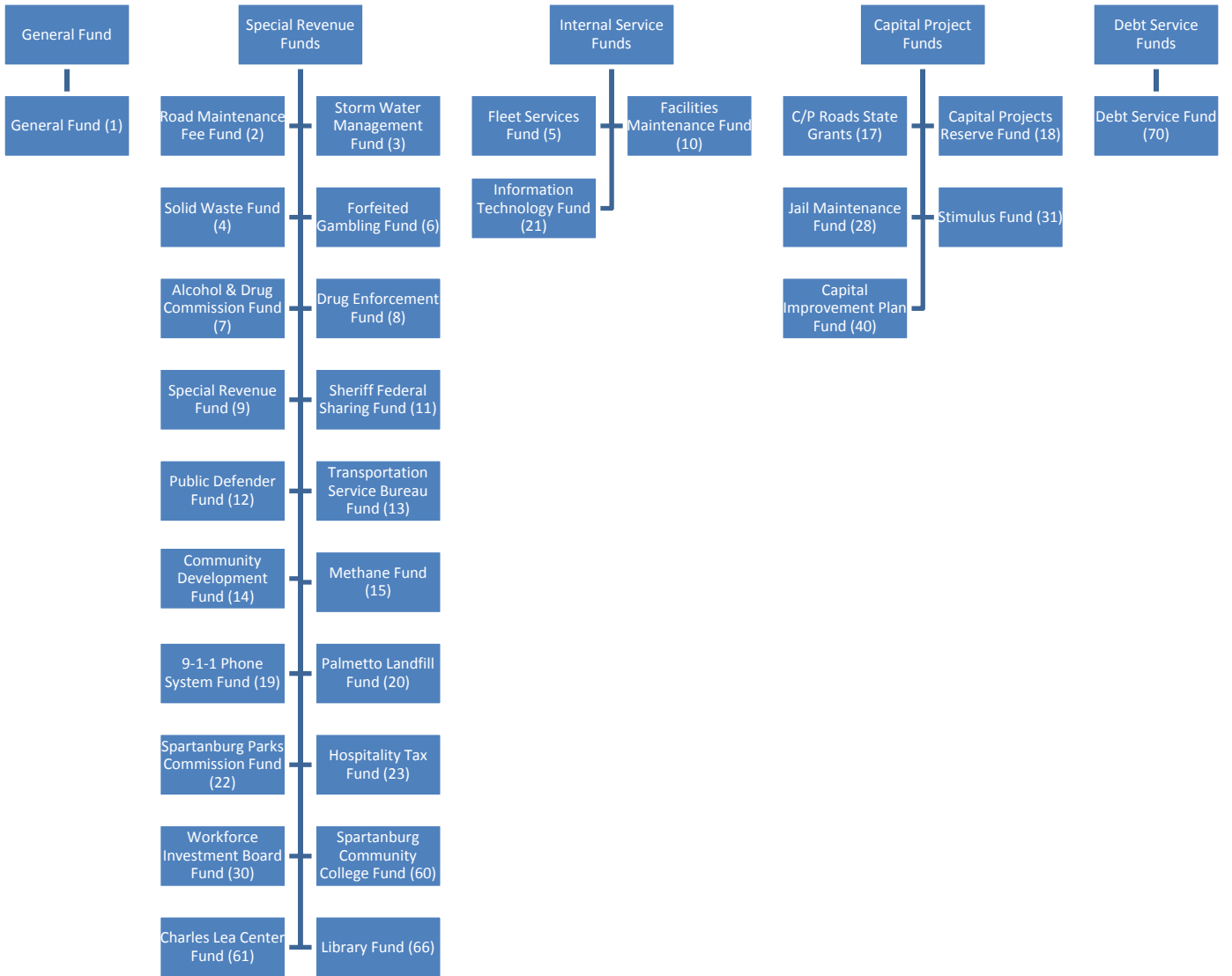


FUND ORGANIZATIONAL CHART



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 2011/12 Recommended Operating Budget.

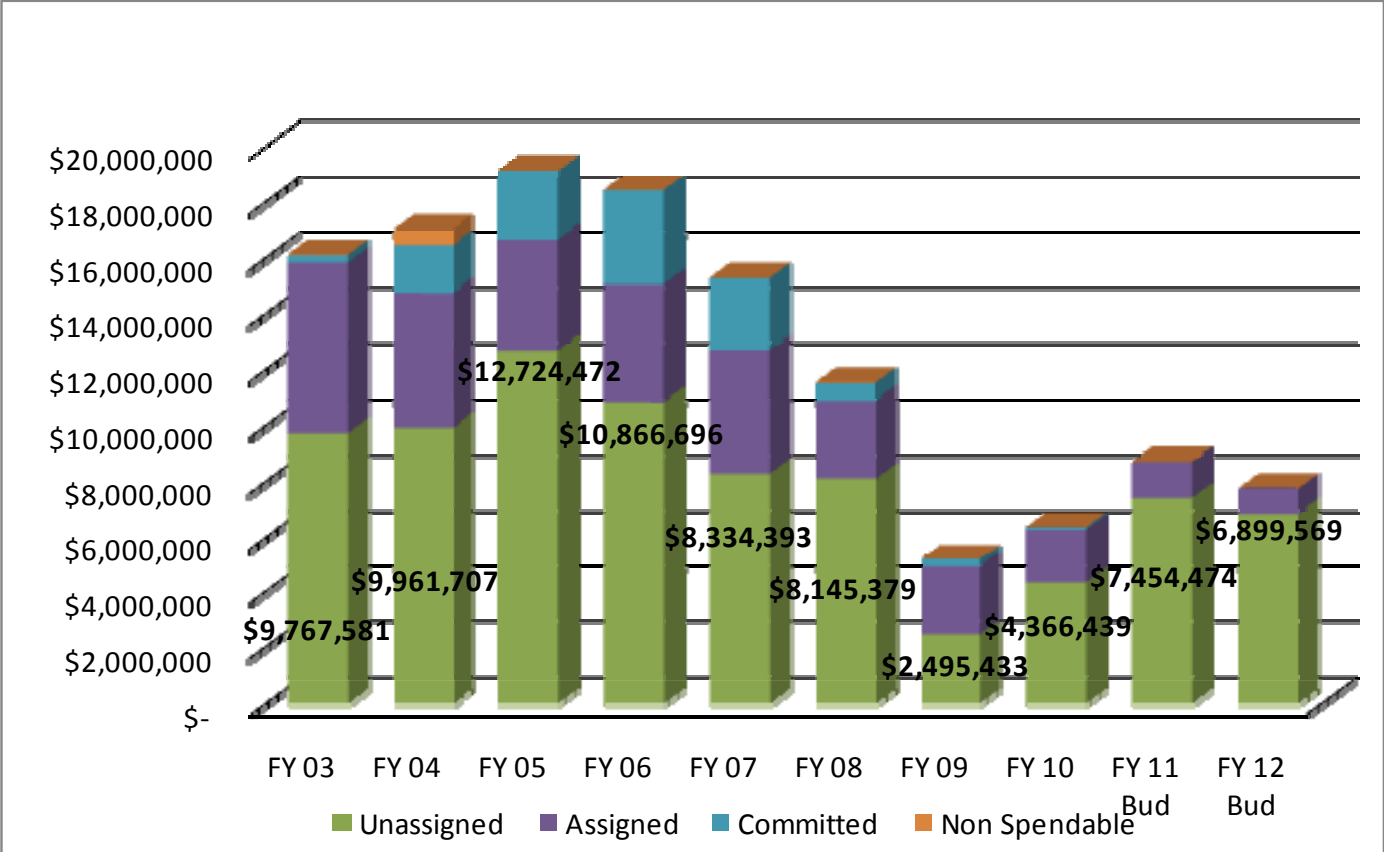
FUND NUMBER: 1	GENERAL FUND						
	FY 07/08 ACTUAL	FY 08/09 ACTUAL	FY 09/10 ACTUAL	FY 10/11 BUDGET	FY 11/12 BUDGET	\$ INC/DEC FY 12-11	% INC/DEC FY 12-11
REVENUES							
Taxes	46,208,244	49,637,768	54,204,782	55,527,622	53,355,307	(2,172,315)	-3.9%
Permits, Fees, Fines	11,830,315	8,002,382	7,597,208	8,451,400	8,372,500	(78,900)	-0.9%
Interest Income	1,527,540	517,869	506,118	600,000	400,000	(200,000)	-33.3%
State and Federal Aid	19,108,538	17,763,617	15,420,401	13,470,000	12,521,180	(948,820)	-7.0%
Fund Balance Appropriated	0	0	0	(2,357,986)	979,920	3,337,906	141.6%
Transfers/Capital Lease Proceeds	1,839,513	368,048	2,187,173	262,620	562,620	300,000	114.2%
Miscellaneous	3,452,037	6,479,957	5,530,432	6,189,344	5,238,473	(950,871)	-15.4%
REVENUE TOTAL	\$83,966,187	\$82,769,640	\$85,446,114	\$82,143,000	\$81,430,000	(713,000)	-0.9%
EXPENDITURES							
Total General Fund Expenditures	87,726,883	89,124,995	84,241,366	82,143,000	81,430,000	(713,000)	-0.9%
TOTAL, GENERAL FUND	\$87,726,883	\$89,124,995	\$84,241,366	\$82,143,000	\$81,430,000	(713,000)	-0.9%
AVAILABLE FUND BALANCE							
Beginning Fund Balance	15,313,882	11,553,186	5,197,833	6,402,580	8,760,566		
Add To/(Use Of) Fund Balance	(3,760,696)	(6,355,354)	1,204,748	2,357,986	(979,920)		
YEAR END FUND BALANCE	\$11,553,186	\$5,197,831	\$6,402,580	\$8,760,566	\$7,780,646		

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 on the following page 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 2009/10 year-end fund balance, according to the Spartanburg County Comprehensive Annual Financial Report (CAFR) was \$6,402,580 including all fund balance categories. The FY 2010/11 General Fund Budget included a net contribution to fund balance of \$2,357,986. For FY 2011/12, approximately \$425,015 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. At year end FY 2009/10, approximately \$1.2 million was contributed to fund balance.

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. 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 07/08	FY 08/09	FY 09/10	FY 10/11	FY 11/12	\$ INC/DEC	% INC/DEC
REVENUES	ACTUAL	ACTUAL	ACTUAL	BUDGET	BUDGET	FY 12-11	FY 12-11
Road Maintenance Fees	5,955,599	5,982,205	5,899,165	5,900,000	5,900,000	0	0.0%
Fund Balance	0	0	0	(875,000)	35,000	910,000	-104.0%
Miscellaneous	81,112	19,206	1,861	10,000	5,000	(5,000)	-50.0%
REVENUE TOTAL	\$6,036,710	\$6,001,411	\$5,901,026	\$5,035,000	\$5,940,000	\$905,000	18.0%
EXPENDITURES							
Personnel Services Expenditures	250,248	327,039	327,616	304,298	413,828	109,530	36.0%
Operating Expenditures (Incl. Asphalt Resurf.)	2,836,000	2,836,297	3,420,285	3,021,045	3,233,688	212,643	7.0%
(a) Capital Expenditures	2,241,593	3,634,928	1,574,430	1,443,700	2,154,700	711,000	49.2%
Other Expenditures	39,289	254,000	254,000	265,957	137,784	(128,173)	-48.2%
TOTAL, ROAD MAINT. FEE FUND	\$5,367,130	\$7,052,264	\$5,576,331	\$5,035,000	\$5,940,000	\$905,000	18.0%
AVAILABLE FUND BALANCE							
Beginning Fund Balance	2,251,860	2,921,441	1,870,587	2,195,282	1,253,068		
Add To/(Use Of) Fund Balance	669,581	(1,050,854)	324,695	875,000	(35,000)		
Reserved for Encumbrances and Future Exp.	0	0	0	(1,817,214)	0		
YEAR END FUND BALANCE (UNDESIGNATED)	\$2,921,441	\$1,870,587	\$2,195,282	\$1,253,068	\$1,218,068		

(a) FY 2011/12 Road Maintenance Fee Capital Expenditures include: Countywide Bridge & Culvert Repair & Maintenance (\$250,000); Municipal Road Projects (\$784,700); Traffic Calming (\$40,000); Westmoreland Road Widening (\$420,000); Sign Reflectivity Mandate (\$200,000); and Sterling Drive Extension (\$425,000).

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-19.

FUND NUMBER: 3	STORMWATER MANAGEMENT FUND DETAIL						
	FY 07/08	FY 08/09	FY 09/10	FY 10/11	FY 11/12	\$ INC/DEC	% INC/DEC
	ACTUAL	ACTUAL	ACTUAL	BUDGET	BUDGET	FY 12-11	FY 12-11
REVENUES							
Taxes - Current	717,521	853,317	860,911	771,000	749,560	(21,440)	-2.8%
Homestead Exemptions	35,816	39,954	42,549	35,000	40,000	5,000	14.3%
Fee-in-Lieu of Taxes	47,522	50,935	70,774	46,000	50,000	4,000	8.7%
Delinquent Taxes - Current Year	34,556	30,163	10,944	25,000	12,000	(13,000)	-52.0%
Delinquent Taxes - Prior Years	924	23,822	22,638	25,000	25,000	0	0.0%
Other	52,817	228,570	2,944	13,000	3,000	(10,000)	-76.9%
Fund Balance	0	0	0	0	290,440	290,440	0.0%
REVENUE TOTAL	\$889,156	\$1,226,761	\$1,010,760	\$915,000	\$1,170,000	255,000	27.9%
EXPENDITURES							
Personnel Services Expenditures	192,785	122,564	304,197	304,032	612,712	308,680	101.5%
Operating Expenditures	148,465	972,805	219,729	149,134	192,681	43,547	29.2%
Capital Expenditures	117,180	866	2,413	1,000	1,500	500	50.0%
Other Expenditures	21,882	37,000	34,000	35,834	58,107	22,273	62.2%
EXPENDITURE TOTAL	\$480,313	\$1,133,237	\$560,339	\$490,000	\$865,000	375,000	76.5%
TRANSFERS							
(a) Transfer To Capital Projects Fund	\$281,766	\$300,000	\$240,000	\$425,000	\$305,000	(120,000)	-28.2%
EXP. AND TRANSFERS TOTAL	\$762,079	\$1,433,237	\$800,339	\$915,000	\$1,170,000	255,000	27.9%
FUND BALANCE							
Beginning Fund Balance	1,347,523	1,474,599	1,268,123	1,478,545	1,478,545		
Add To/(Use Of) Fund Balance	127,077	(206,475)	210,421	0	(290,440)		
Reserved for Encumbrances and Future Exp.	0	0	0	0	0		
YEAR END FUND BALANCE	\$1,474,600	\$1,268,124	\$1,478,545	\$1,478,545	\$1,188,105		

(a) FY 2010/11 transfer to Capital Projects Fund includes: Countywide Bridge & Culvert Repair & Maintenance (\$100,000); MS4 Monitoring (\$75,000), Sterling Drive Extension (\$75,000), Stormwater Management Plan (\$30,000), and Westmoreland Road Widening (\$25,000).

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-12.

FUND NUMBER: 4	SOLID WASTE MANAGEMENT FUND						
	FY 07/08	FY 08/09	FY 09/10	FY 10/11	FY 11/12	\$ INC/DEC	% INC/DEC
	ACTUAL	ACTUAL	ACTUAL	BUDGET	BUDGET	FY 12-11	FY 12-11
REVENUES							
Annual Fee - Landfill	5,457,208	5,522,318	5,673,256	5,550,000	5,650,000	100,000	1.8%
State Tire Disposal Fee	116,330	99,434	107,417	90,000	90,000	0	0.0%
User Fees	1,296,879	1,092,307	1,161,952	1,150,000	1,150,000	0	0.0%
Contract Fees	189,706	242,243	243,591	240,000	240,000	0	0.0%
Sales-Salvage	0	0	77,350	90,071	56,000	(34,071)	-37.8%
Sales-Recycling	645,759	328,227	467,462	400,000	550,000	150,000	37.5%
Grant Revenue	14,547	4,449	14,648	0	0	0	0.0%
Use of Fund Balance	2,673,135	1,600,306	(1,270,567)	942,929	532,000	(410,929)	-43.6%
Miscellaneous	326,823	75,577	1,028,424	80,000	12,000	(68,000)	-85.0%
REVENUE TOTAL	\$10,720,387	\$8,964,862	\$7,503,533	\$8,543,000	\$8,280,000	(263,000)	-3.1%
EXPENDITURES							
Personnel Services Expenditures	2,903,253	3,404,513	3,350,339	3,328,953	3,242,600	(86,352)	-2.6%
Operating Expenditures	2,296,929	1,918,301	1,675,380	1,671,478	1,744,369	72,890	4.4%
Capital Expenditures	363,182	591,849	524,823	842,850	936,050	93,200	11.1%
(a) Transfer to Other Funds	4,701,213	2,642,200	1,544,991	2,218,785	2,013,573	(205,212)	-9.2%
Other Expenditures	455,811	408,000	408,000	480,934	343,408	(137,526)	-28.6%
EXPENDITURES TOTAL	\$10,720,388	\$8,964,862	\$7,503,533	\$8,543,000	\$8,280,000	(263,000)	-3.1%
FUND BALANCE							
Beginning Fund Balance	7,599,400	4,926,264	3,325,957	4,596,525	3,653,596		
Add To/(Use Of) Fund Balance	(2,673,136)	(1,600,307)	1,270,567	(942,929)	(52,000)		
YEAR END FUND BALANCE	\$4,926,264	\$3,325,957	\$4,596,525	\$3,653,596	\$3,601,596		

(a) FY 2011/12 transfer to Capital Projects Fund includes: Solid Waste Vehicle and Capital Equipment Replacement (\$591,600), Collection Container Upgrade (\$60,000), Disposal Permitting (\$80,000), and Land Acquisition (\$14,000). FY 2011/12 transfer to Debt Service Fund includes: Principle and Interest for Solid Waste Revenue Bonds, Series 2009 (\$1,267,973).

FLEET SERVICES FUND DETAIL

This fund is used to account for revenues and expenditures related to the Fleet Services operation. This fund, known as an internal service fund, records the expenditures related to the repair of County vehicles and equipment. Funding is derived from inter-fund charges, which charge user departments for their utilization of services provided by the Fleet Services Department. Details on the Fleet Services budget can be found on page I-22.

FUND NUMBER: 5	FLEET SERVICES FUND						
	FY 07/08	FY 08/09	FY 09/10	FY 10/11	FY 11/12	\$ INC/DEC	% INC/DEC
REVENUES	ACTUAL	ACTUAL	ACTUAL	BUDGET	BUDGET	FY 12-11	FY 12-11
Miscellaneous Revenue	1,142	26,676	27,133	0	26,000	26,000	0%
Fund Balance	0	0	0	0	19,000	19,000	0%
Charges for Services	1,165,578	1,170,127	1,084,885	1,092,501	1,232,000	139,499	13%
REVENUE TOTAL	\$1,166,720	\$1,196,803	\$1,112,018	\$1,092,501	\$1,277,000	184,499	17%
EXPENDITURES							
Personnel Services Expenditures	939,232	983,333	955,204	968,207	990,638	22,432	2%
Operating Expenditures	194,149	189,138	153,436	124,294	123,006	(1,288)	-1%
Capital Expenditures	33,338	24,333	24,432	0	54,646	54,646	0%
Other Expenditures	0	0	0	0	108,710	108,710	0%
EXPENDITURE TOTAL	\$1,166,720	\$1,196,803	\$1,133,073	\$1,092,501	\$1,277,000	184,499	17%
FUND BALANCE							
Beginning Fund Balance	0	0	0	(21,055)	(21,055)		
Add To/(Use Of) Fund Balance	0	0	(21,055)	-	(19,000)		
YEAR END FUND BALANCE	\$0	\$0	(\$21,055)	(\$21,055)	(\$40,055)		

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 07/08	FY 08/09	FY 09/10	FY 10/11	FY 11/12	\$ INC/DEC	% INC/DEC
	ACTUAL	ACTUAL	ACTUAL	BUDGET	BUDGET	FY 12-11	FY 12-11
REVENUES							
Alcohol Sales from State	444,513	444,512	444,513	444,512	441,871	(2,641)	-0.6%
City Funds	56,153	58,904	62,095	64,597	64,597	0	0.0%
Cash Carryover	195,502	0	0	0	179,560	179,560	0.0%
Other	3,107,861	3,005,586	2,992,623	2,458,981	2,049,924	(409,057)	-20.0%
REVENUE TOTAL	\$3,804,030	\$3,509,002	\$3,499,231	\$2,968,090	\$2,735,952	(232,138)	-8.5%
EXPENDITURES							
Personnel Services Expenditures	2,313,934	2,597,251	2,401,999	1,923,930	1,862,181	(61,749)	-3.3%
Operating Expenditures	1,377,518	1,330,065	1,237,612	1,279,792	1,144,764	(135,028)	-11.8%
Capital Expenditures	5,331	1,555	4,880	8,123	10,000	1,877	18.8%
Other Expenditures	107,247	(300,141)	(283,459)	(243,755)	(280,993)	(37,238)	13.3%
TOTAL, SADAC	\$3,804,031	\$3,628,730	\$3,361,032	\$2,968,090	\$2,735,952	(232,138)	-8.5%
TRANSFERS							
(a) Transfer To CIP Fund	\$0	\$0	\$0	\$0	\$0	0	0.0%
FUND BALANCE							
Beginning Fund Balance	1,941,753	1,746,250	1,626,521	1,764,720	1,764,720		
Add To/(Use Of) Fund Balance	(195,503)	(119,728)	138,199	0	(179,560)		
YEAR END FUND BALANCE	\$1,746,250	\$1,626,521	\$1,764,720	\$1,764,720	\$1,585,160		

(a) No capital projects are budgeted for this fund in FY 2011/12.

FACILITIES MAINTENANCE FUND DETAIL

This fund is used to account for revenues and expenditures related to the Facilities Maintenance operation. This fund, known as an internal service fund, records the expenditures related to the repair of County buildings and facilities. Funding is derived from inter-fund charges, which charge user departments for their utilization of services provided by the Facilities Maintenance Department or their proportional occupation of County buildings. Information on the Facilities Maintenance budget can be found on page I-19.

FUND NUMBER: 10	FACILITIES MAINTENANCE FUND						
	FY 07/08	FY 08/09	FY 09/10	FY 10/11	FY 11/12	\$ INC/DEC	% INC/DEC
	ACTUAL	ACTUAL	ACTUAL	BUDGET	BUDGET	FY 12-11	FY 12-11
REVENUES							
Miscellaneous Revenue	0	0	0	0	0	0	0%
Fund Balance	0	0	0	0	0	0	0%
Charges for Services	0	0	0	0	2,720,234	2,720,234	0%
REVENUE TOTAL	\$0	\$0	\$0	\$0	\$2,720,234	2,720,234	0%
EXPENDITURES							
Personnel Services Expenditures	0	0	0	0	939,398	939,398	0%
Operating Expenditures	0	0	0	0	1,700,305	1,700,305	0%
Capital Expenditures	0	0	0	0	0	0	0%
Other Expenditures	0	0	0	0	80,531	80,531	0%
EXPENDITURE TOTAL	\$0	\$0	\$0	\$0	\$2,720,234	2,720,234	0%
FUND BALANCE							
Beginning Fund Balance	0	0	0	0	0		
Add To/(Use Of) Fund Balance	0	0	0	0	0		
YEAR END FUND BALANCE	\$0	\$0	\$0	\$0	\$0		

COMMUNITY AND ECONOMIC DEVELOPMENT FUND DETAIL

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

FUND NUMBER: 14	COMMUNITY DEVELOPMENT						
	FY 07/08	FY 08/09	FY 09/10	FY 10/11	FY 11/12	\$ INC/DEC	% INC/DEC
REVENUES	ACTUAL	ACTUAL	ACTUAL	BUDGET	BUDGET	FY 12-11	FY 12-11
Community Dev. Block Grant - Federal	1,256,465	828,948	1,587,194	1,412,414	1,370,042	(42,372)	-3.0%
HUD - Home - Federal	462,056	519,620	359,129	577,109	565,567	(11,542)	-2.0%
Supportive Housing Program	3,125	6,059	0	0	0	0	0.0%
Other	0	0	6,124	0	0	0	0.0%
Cash Carryover	0	0	0	0	0	0	0.0%
REVENUE TOTAL	\$1,721,646	\$1,354,627	\$1,952,447	\$1,989,523	\$1,935,609	(53,914)	-2.7%
TRANSFERS							
Transfer from General Fund	239,060	239,060	215,000	170,000	0	(170,000)	-100.0%
TRANSFER TOTAL	\$239,060	\$239,060	\$215,000	\$170,000	\$0	(170,000)	-100.0%
TOTAL REV. AND TRANSFERS	\$1,960,706	\$1,593,687	\$2,167,447	\$2,159,523	\$1,935,609	(223,914)	-10.4%
EXPENDITURES							
Personnel Services Expenditures	566,684	567,690	523,331	553,945	467,681	(86,264)	-15.6%
Operating Expenditures	216,011	80,603	70,970	88,149	214,981	126,832	143.9%
Capital Expenditures	1,179,945	932,129	1,568,953	1,517,430	1,252,947	(264,483)	-17.4%
Other Expenditures	6,129	0	0	0	0	0	0.0%
EXPENDITURE TOTAL	\$1,968,770	\$1,580,423	\$2,163,254	\$2,159,523	\$1,935,609	(223,914)	-10.4%
FUND BALANCE							
Beginning Fund Balance	67,728	59,664	72,928	77,120	77,119		
Add To/(Use Of) Fund Balance	(8,065)	13,264	4,192	(0)	0		
YEAR END FUND BALANCE	\$59,664	\$72,928	\$77,120	\$77,119	\$77,119		

Note: Capital Projects funded by Community Development Block Grant (CDBG) funds include: Affordable Housing and Housing Rehabilitation (\$150,000); Countywide Mobile Home Demolition (\$155,534); Countywide Unsafe Structure Demolition (\$100,000); and Target Community Infrastructure Improvements (\$250,000). Capital Projects funded by HOME Program funds include: Affordable Housing and Housing Rehabilitation (\$364,175).

METHANE FUND DETAIL

This fund is used to account for monies collected from sale methane gas extracted from the Wellford Landfill. Expenditures related to the operations, maintenance, and expansion of the system are captured in this fund. This fund is new for FY 2011/12. The methane extraction, compression, treatment, and distribution network are expected to be fully operational prior to the beginning of FY 2011/12. Information on the Methane Fund can be found on page G-23.

FUND NUMBER: 15	METHANE FUND						
	FY 07/08	FY 08/09	FY 09/10	FY 10/11	FY 11/12	\$ INC/DEC	% INC/DEC
	ACTUAL	ACTUAL	ACTUAL	BUDGET	BUDGET	FY 12-11	FY 12-11
REVENUES							
Fees & Costs	0	0	0	0	416,000	416,000	0%
Fund Balance	0	0	0	0	(131,000)	(131,000)	0%
Miscellaneous Revenues	0	0	0	0	0	0	0%
REVENUE TOTAL	\$0	\$0	\$0	\$0	\$285,000	285,000	0%
EXPENDITURES							
Personnel Services Expenditures	0	0	0	0	0	0	0%
Operating Expenditures	0	0	0	0	285,000	285,000	0%
Capital Expenditures	0	0	0	0	0	0	0%
Other Expenditures	0	0	0	0	0	0	0%
EXPENDITURE TOTAL	\$0	\$0	\$0	\$0	\$285,000	285,000	0%
FUND BALANCE							
Beginning Fund Balance	0	0	0	0	0		
Add To/(Use Of) Fund Balance	0	0	0	0	131,000		
YEAR END FUND BALANCE	\$0	\$0	\$0	\$0	\$131,000		

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 starting on page E-20.

FUND NUMBER: 19							
	FY 07/08	FY 08/09	FY 09/10	FY 10/11	FY 11/12	\$ INC/DEC	% INC/DEC
REVENUES	ACTUAL	ACTUAL	ACTUAL	BUDGET	BUDGET	FY 12-11	FY 12-11
9-1-1 Phone Subscriber Fees	720,375	700,624	675,245	665,000	625,000	(40,000)	-6.0%
Wireless Surcharge	698,802	590,712	523,589	520,000	520,000	0	-23.0%
CMRS Reimbursement	0		299,525	164,000	556,000	392,000	N/A
Fund Balance	0	0	0	6,000	(351,000)	(357,000)	-93.3%
Donations - Other	200	0	6,038	1,000	0	(1,000)	0.0%
REVENUE TOTAL	\$1,419,377	\$1,291,336	\$1,504,396	\$1,356,000	\$1,350,000	(6,000)	-8.1%
EXPENDITURES							
Personnel Services Expenditures	152,267	144,116	233,431	251,177	260,565	9,388	22.2%
Operating Expenditures	655,402	699,515	810,961	931,420	928,051	(3,369)	5.1%
Capital Expenditures	184,513	68,227	51,800	0	15,541	15,541	-100.0%
Other Expenditures	0	61,140	61,140	66,403	0	(66,403)	0.0%
EXPENDITURE TOTAL	\$992,182	\$972,998	\$1,157,331	\$1,249,000	\$1,204,157	(44,843)	0.8%
TRANSFERS							
(a) Transfer for Capital Projects & Debt Service	\$313,500	\$357,000	\$440,002	\$107,000	\$145,843	38,843	-54.9%
TOTAL, EXP. AND TRANSFERS	\$1,305,682	\$1,329,998	\$1,597,333	\$1,356,000	\$1,350,000	(6,000)	-8.1%
FUND BALANCE							
Beginning Fund Balance	675,578	789,273	750,611	657,674	651,674		
Add To/(Use Of) Fund Balance	113,695	(38,662)	(92,937)	(6,000)	351,000		
YEAR END FUND BALANCE	\$789,273	\$750,611	\$657,674	\$651,674	\$1,002,674		

(a) FY 2011/12 transfer to Capital Projects Fund and Debt Service includes: 9-1-1 Responder Text Notification (\$45,204)and a transfer to the debt service fund for repayment of debt related to the Call Processing Equipment (CPE) system replacement (\$100,639).

INFORMATION TECHNOLOGIES FUND DETAIL

This fund is used to account for revenues and expenditures related to the Information Technologies operation. This fund, known as an internal service fund, records the expenditures related to the technology repair and service provision. Funding is derived from inter-fund charges, which charge user departments for their utilization of services provided by the Information Technologies Department or their proportional utilization of County networks, servers, and technology infrastructure. Information on the Information Technologies budget can be found on page I-14.

FUND NUMBER: 21	INFORMATION TECHNOLOGIES FUND						
	FY 07/08	FY 08/09	FY 09/10	FY 10/11	FY 11/12	\$ INC/DEC	% INC/DEC
REVENUES	ACTUAL	ACTUAL	ACTUAL	BUDGET	BUDGET	FY 12-11	FY 12-11
Miscellaneous Revenue	0	0	0	0	0	0	0%
Fund Balance	0	0	0	0	0	0	0%
Charges for Services	0	0	0	0	1,570,872	1,570,872	0%
REVENUE TOTAL	\$0	\$0	\$0	\$0	\$1,570,872	1,570,872	0%
EXPENDITURES							
Personnel Services Expenditures	0	0	0	0	668,219	668,219	0%
Operating Expenditures	0	0	0	0	808,017	808,017	0%
Capital Expenditures	0	0	0	0	0	0	0%
Other Expenditures	0	0	0	0	94,636	94,636	0%
EXPENDITURE TOTAL	\$0	\$0	\$0	\$0	\$1,570,872	1,570,872	0%
FUND BALANCE							
Beginning Fund Balance	0	0	0	0	0		
Add To/(Use Of) Fund Balance	0	0	0	0	0		
YEAR END FUND BALANCE	\$0	\$0	\$0	\$0	\$0		

SPARTANBURG PARKS FUND DETAIL

This fund is used to account for the operations of the Spartanburg Parks. Income is derived from fees for services paid by individuals, businesses, industry, state and federal grants, and taxes. Information on the Spartanburg Parks budget can be found beginning on page K-7.

FUND NUMBER: 22	SPARTANBURG PARKS						
	FY 07/08	FY 08/09	FY 09/10	FY 10/11	FY 11/12	\$ INC/DEC	% INC/DEC
	ACTUAL	ACTUAL	ACTUAL	BUDGET	BUDGET	FY 12-11	FY 12-11
REVENUES							
Operating Revenues	0	0	0	0	0	0	0.0%
Taxes - Current Year	3,812,128	4,239,321	4,259,424	4,383,933	3,482,988	(900,945)	-20.6%
Homestead Exemption	170,293	187,294	200,537	170,000	200,000	30,000	17.6%
Fee-In-Lieu of Taxes	268,196	291,307	279,509	270,000	300,141	30,141	11.2%
Delinquent Taxes	258,474	274,379	239,029	235,000	140,000	(95,000)	-40.4%
Miscellaneous	696,177	650,322	570,968	268,400	56,000	(212,400)	-79.1%
User Fees	311,410	311,582	303,800	286,000	1,204,000	918,000	321.0%
Accommodations Tax	0	30,000	80,000	40,000	0	(40,000)	-100.0%
Participation Fees	0	0	0	0	0	0	0.0%
Transfers	345,950	0	0	207,925	301,871	93,946	45.2%
Fund Balance	0	0	0	31,595	0	(31,595)	-100.0%
REVENUE TOTAL	\$5,862,629	\$5,984,206	\$5,933,266	\$5,892,853	\$5,685,000	(207,853)	-3.5%
EXPENDITURES							
Appropriation	0	0	0	0	0	0	0.0%
Personnel Services Expenditures	2,665,944	2,963,445	3,048,278	3,119,812	3,379,868	260,056	8.3%
Operating Expenditures	922,291	1,061,172	1,056,706	1,533,659	1,570,493	36,834	2.4%
Capital Expenditures	403,959	629,586	267,421	460,786	31,100	(429,686)	-93.3%
Other Expenditures	57,269	339,600	318,305	355,193	277,829	(77,364)	-21.8%
TOTAL EXPENDITURES	\$4,049,463	\$4,993,803	\$4,690,710	\$5,469,450	\$5,259,290	(210,160)	-3.8%
TRANSFERS							
(a) Transfer to General Fund	355,834	0	0	0	0	0	0.0%
(b) Transfer to Debt Service Fund	326,426	330,252	422,689	423,403	425,710	2,307	0.5%
Capital Projects	0	0	0	0	0	0	0.0%
TOTAL TRANSFERS	\$682,260	\$330,252	\$422,689	\$423,403	\$425,710	2,307	0.5%
TOTAL EXP. AND TRANSFERS	\$4,731,723	\$5,324,055	\$5,113,399	\$5,892,853	\$5,685,000	(\$207,853)	-3.5%
FUND BALANCE							
Beginning Fund Balance	418,536	1,549,441	2,209,592	3,029,460	2,997,865		
Add To/(Use Of) Fund Balance	1,130,905	660,151	819,867	(31,595)	0		
YEAR END FUND BALANCE	\$1,549,441	\$2,209,592	\$3,029,460	\$2,997,865	\$2,997,865		

(a) Transfer to General Fund: Indirect costs to the General Fund. These funds provide for administrative services.

(b) Transfer to Debt Service Fund: Funds provide for payment of debt associated with Cleveland Park and repayment of Parks 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 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 beginning on page K-22.

FUND NUMBER: 23	HOSPITALITY TAX FUND						
	FY 07/08	FY 08/09	FY 09/10	FY 10/11	FY 11/12	\$ INC/DEC	% INC/DEC
REVENUES	ACTUAL	ACTUAL	ACTUAL	BUDGET	BUDGET	FY 12-11	FY 12-11
Hospitality Tax	1,852,059	2,900,223	3,158,485	2,900,000	3,200,000	300,000	10.3%
Penalties	14,117	46,361	5,997	4,000	4,000	0	0.0%
Use of Fund Balance	0	0	0	1,061,000	1,382,000	321,000	30.3%
Other	3,645	30,995	8,669	1,000	10,000	9,000	900.0%
REVENUE TOTAL	\$1,869,821	\$2,977,579	\$3,173,151	\$3,966,000	\$4,596,000	630,000	15.9%
EXPENDITURES							
Personnel Services Expenditures	22,255	78,917	73,602	85,553	87,619	2,065	2.4%
Operating Expenditures	2,457	1,188	725	16,133	13,773	(2,359)	-14.6%
Capital Expenditures	2,395	(796)	0	0	0	0	#DIV/0!
Other Expenditures (Indirect Cost)	3,494	95,601	95,601	99,651	86,099	(13,552)	-13.6%
EXPENDITURE TOTAL	\$30,600	\$174,910	\$169,928	\$201,337	\$187,491	(13,846)	-6.9%
OUTSIDE AGENCIES							
Arts Partnership	0	0	0	227,000	227,000	0	0.0%
Regional History Museum	0	0	0	39,150	39,150	0	0.0%
Spartanburg Tourism Corporation	0	0	0	200,000	300,000	100,000	50.0%
OUTSIDE AGENCIES TOTAL	\$0	\$0	\$0	\$466,150	\$566,150	100,000	21.5%
TRANSFERS/OTHER							
(a) Reserved for Capital Projects	0	0	0	0	0	0	0.0%
(b) Capital Projects	0	1,600,000	0	4,450,000	2,150,000	(2,300,000)	-51.7%
(c) Parks Operating Expenditures	0	0	0	207,925	301,871	93,946	45.2%
(d) Debt Service	0	0	322,263	1,390,588	1,390,488	(100)	0.0%
TRANSFER TOTAL	\$0	\$1,600,000	\$322,263	\$6,048,513	\$3,842,359	(2,206,154)	-36.5%
TOTAL EXP. AND TRANSFERS	\$30,600	\$1,774,910	\$492,190	\$6,716,000	\$4,596,000	(2,120,000)	-31.6%
FUND BALANCE							
Beginning Fund Balance	0	1,839,221	3,041,890	5,722,851	1,911,851		
Add To/(Use Of) Fund Balance	1,839,221	1,202,669	2,680,961	(3,811,000)	(1,382,000)		
FUND BALANCE	\$1,839,221	\$3,041,890	\$5,722,851	\$1,911,851	\$529,851		

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

(b) FY 2011/12 transfer to the Capital Projects Fund include: Tyger River Regional Park (\$500,000); Va-Du-Mar McMillan Regional Park (\$250,000); and Holston Creek Regional Park(\$1,400,000). Allocations for FY 10/11 include County Council amendments.

(c) Funds are transferred to the Parks 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 2012-16 Recommended 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 07/08 ACTUAL	FY 08/09 ACTUAL	FY 09/10 ACTUAL	FY 10/11 BUDGET	FY 11/12 BUDGET	\$ INC/DEC FY 12-11	% INC/DEC FY 12-11
REVENUES							
WIA (Workforce Investment Act) - U.S. Department of Labor	6,912,355	6,883,822	6,175,853	5,899,798	5,254,235	(645,563)	-10.9%
REVENUE TOTAL	\$6,912,355	\$6,883,822	\$6,175,853	\$5,899,798	\$5,254,235	(645,563)	-10.9%
EXPENDITURES							
Personnel Services Expenditures	1,132,775	574,343	665,385	552,226	514,543	(37,683)	-6.8%
Operating Expenditures	5,721,114	6,299,230	5,502,942	5,307,412	4,703,549	(603,863)	-11.4%
Capital Expenditures	58,467	10,249	7,526	40,160	36,143	(4,017)	-10.0%
Other Expenditures	0	0	0	0	0	0	0.0%
EXPENDITURE TOTAL	\$6,912,356	\$6,883,822	\$6,175,853	\$5,899,798	\$5,254,235	(645,563)	-10.9%
FUND BALANCE							
Beginning Fund Balance	0	0	0	0	0		
Add To/(Use Of) Fund Balance	0	0	0	0	0		
YEAR END FUND BALANCE	\$0	\$0	\$0	\$0	\$0		

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-26. Additional information on Spartanburg Community College can be found at <http://www.sccsc.edu/>.

FUND NUMBER: 60							
	FY 07/08	FY 08/09	FY 09/10	FY 10/11	FY 11/12	\$ INC/DEC	% INC/DEC
	ACTUAL	ACTUAL	ACTUAL	BUDGET	BUDGET	FY 12-11	FY 12-11
REVENUES							
Taxes - Current	4,125,889	4,614,928	4,901,924	5,072,000	5,556,000	484,000	9.5%
Merchants Inventory Tax	50,546	37,909	50,546	50,000	50,000	0	0.0%
Homestead Exemption	189,742	207,759	233,209	130,000	231,500	101,500	78.1%
Fee-In-Lieu Of Taxes	261,477	275,992	281,304	110,000	384,000	274,000	249.1%
Delinquent Tax - Fee-In-Lieu Of Taxes	0	13,823	121,138	0	0	0	0.0%
Delinquent Tax - Prior Years	87,497	133,847	106,411	70,000	151,000	81,000	115.7%
Delinquent Tax - Current Year	187,702	161,603	66,017	60,000	60,000	0	0.0%
Use of Fund Balance	0	0	0	1,300,000	342,000	(958,000)	-73.7%
Transfer From Palmetto Landfill Fund	0	0	0	0		0	0.0%
REVENUE TOTAL	\$4,902,853	\$5,445,861	\$5,760,548	\$6,792,000	\$6,774,500	(17,500)	-0.3%
EXPENDITURES							
Annual Operating Appropriation	3,064,253	3,608,170	4,940,000	4,942,000	5,337,000	395,000	8.0%
Capital Expenditures	1,350,000	1,350,000	350,000	1,650,000	350,000	(1,300,000)	-78.8%
Debt Service	200,000	200,000	200,000	200,000	1,087,500	887,500	443.8%
EXPENDITURE TOTAL	\$4,614,253	\$5,158,170	\$5,490,000	\$6,792,000	\$6,774,500	(17,500)	-0.3%
FUND BALANCE							
Beginning Fund Balance	795,282	1,083,882	1,371,573	1,642,121	342,121		
Add To/(Use Of) Fund Balance	288,600	287,691	270,548	(1,300,000)	(342,000)		
YEAR END FUND BALANCE	\$1,083,882	\$1,371,573	\$1,642,121	\$342,121	\$121		

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/>.

FUND NUMBER: 61							
	FY 07/08	FY 08/09	FY 09/10	FY 10/11	FY 11/12	\$ INC/DEC	% INC/DEC
	ACTUAL	ACTUAL	ACTUAL	BUDGET	BUDGET	FY 12-11	FY 12-11
REVENUES							
Taxes - Current	1,059,259	1,165,527	1,176,794	1,163,000	1,131,798	(31,202)	-2.7%
Fee-In-Lieu Of Taxes	73,960	75,656	74,239	70,000	79,936	9,936	14.2%
Delinquent Tax - Fee-In-Lieu Of Taxes	0	3,699	29,467	0	0	0	0.0%
Delinquent Tax - Prior Years	26,575	30,421	30,677	25,000	30,000	5,000	20.0%
Delinquent Tax - Current Year	44,969	39,213	14,227	20,000	15,000	(5,000)	-25.0%
Use of Fund Balance	0	0	0	0		0	0.0%
REVENUE TOTAL	\$1,204,763	\$1,314,516	\$1,325,404	\$1,278,000	\$1,256,734	(21,266)	-1.7%
EXPENDITURES							
Adult Day Programs	1,047,208	1,219,392	1,278,000	1,278,000	1,256,734	(21,266)	-1.7%
Clinical Services	0	0		0		0	0.0%
Childhood Development Program	0	0		0		0	0.0%
TOTAL, CHARLES LEA CENTER	\$1,047,208	\$1,219,392	\$1,278,000	\$1,278,000	\$1,256,734	(21,266)	-1.7%
FUND BALANCE							
Beginning Fund Balance	318,113	475,668	570,792	618,196	618,196		
Add To/(Use Of) Fund Balance	157,555	95,124	47,404	0	0		
YEAR END FUND BALANCE	\$475,668	\$570,792	\$618,196	\$618,196	\$618,196		

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-27. Additional information on the library system can be found at www.infodepot.org.

FUND NUMBER: 66							
	FY 07/08 ACTUAL	FY 08/09 ACTUAL	FY 09/10 ACTUAL	FY 10/11 BUDGET	FY 11/12 BUDGET	\$ INC/DEC FY 12-11	% INC/DEC FY 12-11
REVENUES							
Total Revenues	11,142,896	11,582,528	11,819,265	11,443,316	12,896,060	1,452,744	12.7%
REVENUE TOTAL	\$11,142,896	\$11,582,528	\$11,819,265	\$11,443,316	\$12,896,060	1,452,744	12.7%
EXPENDITURES							
Total Expenditures	11,815,244	12,381,010	11,619,037	11,443,316	12,896,060	1,452,744	12.7%
EXPENDITURE TOTAL	\$11,815,244	\$12,381,010	\$11,619,037	\$11,443,316	\$12,896,060	1,452,744	12.7%
FUND BALANCE							
Beginning Fund Balance	4,768,487	4,096,139	3,295,965	3,496,193	3,496,193		
Add To/(Use Of) Fund Balance	(672,348)	(800,174)	200,228	0	0		
YEAR END FUND BALANCE	\$4,096,139	\$3,295,965	\$3,496,193	\$3,496,193	\$3,496,193		