



Spartanburg County FY 2023/24 Adopted Operating Budget

Prepared by
Office of Budget Management



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

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**Spartanburg County
South Carolina**

For the Fiscal Year Beginning

July 01, 2022

Christopher P. Morrill

Executive Director

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Document Links

[Capital Improvement Plan FY 2024-28](#)
[FY23 Fee Schedule](#)

Government Profile



Spartanburg County, founded in 1785 and incorporated in 1976 under the South Carolina Home Rule Act, is located in the northwest Piedmont section of South Carolina. The County Seat, the City of Spartanburg, is located approximately 80 miles southwest of the City of Charlotte, North Carolina, and 180 miles northeast of the City of Atlanta, Georgia. Spartanburg County is part of the Greenville-Spartanburg-Anderson Metropolitan Statistical Area (MSA). The County is empowered by South Carolina state law to levy a property tax on both real and personal property within its boundaries.

Spartanburg County operates under the Council-Administrator form of Government.

The citizens of Spartanburg County elect seven (7) officials to direct departments in the County. Policy making and legislative authority are vested in the County Council which consists of a Council Chairman elected at-large and six (6) District Council Members elected to four-year staggered terms.

Elected officials include: Auditor, Treasurer, Circuit Solicitor (serving the 7th Circuit including Spartanburg and Cherokee Counties), Clerk of Court, Probate Court, Coroner, and the Sheriff. The County and its component units (Spartanburg County Public Libraries and various volunteer fire districts) provide a full range of services including law enforcement, public health and social services, building inspection, rural fire protection, libraries, road repair, maintenance and construction, recreation, emergency preparedness, and judicial and administrative services.

Spartanburg County Council Members



Pictured are: (Front row left to right) Councilman Bob Walker, Council Chairman A. Manning Lynch, Jr., Councilman David Britt, (Back row left to right) Councilman Justin McCorkle, Councilman Moniker Abusaft, Councilman Jack Mabry, and Councilwoman Jessica Coker

Long-Term Planning

Strategic Visioning

During FY2021/22, County Council began a series of strategic visioning retreats where it worked to develop a new vision, mission, values, and goals for the County. The five strategic goals County Council agreed upon include:

- Accelerate the improvement of County roads.
- Make strategic use of land to foster both quality of life and economic growth.
- Strike optimal balance between attracting/incentivizing corporate presence and supporting the growth and thriving of small business.
- Expand access to affordable housing.
- Champion a vibrant downtown.

Each of these goals has been incorporated into the FY 2023/24 operating budget and the FY 2024-28 Capital Improvement Plan (CIP). Council has committed to holding a retreat each fall where it will review its current goals and develop its expectations for the next budget cycle. This retreat will serve as the guide for departments and offices to develop their capital and operating requests. As this process develops, the CIP and operating documents will continue to be redesigned to tie directly to County goals and objectives.

Capital Improvement Plan (CIP)

The CIP is a five-year planning tool used to identify needed capital projects and to coordinate financing and timing of the projects. The CIP and its associated Capital Budget are adopted each year by County Council.

Comprehensive Plan

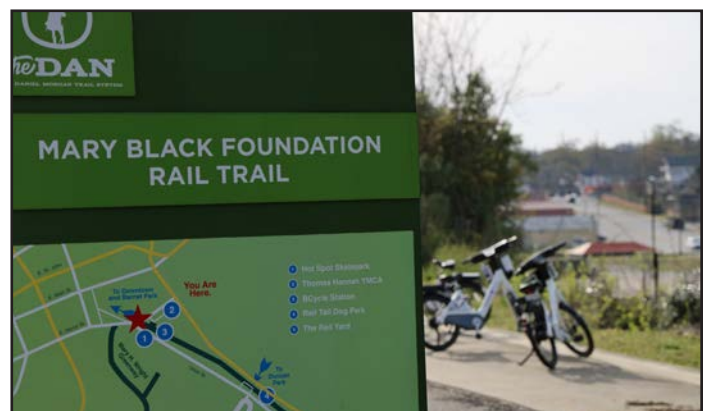
The [Comprehensive Plan](#) is a vital document for Spartanburg County as it is the principal policy document for guiding future conservation and development of the unincorporated area of Spartanburg County. It sets down the common values, ideals, and aspirations of our citizens and determines how to make the best use of our shared community resources. It is meant to identify and bring about a deliberate, overall direction to the day-to-day decisions of our governing body and the boards, commissions, and staff on which it relies to carry out its policies. The Plan provides policy guidance for the development of the County for the next ten years by outlining goals and implementation strategies that are supported by data and technical analysis and are developed with a thorough public review process.

Spartanburg County Parks Strategic Master Plan

[Spartanburg County Parks Strategic Master Plan](#) provides guidance for preparation of the Parks Department's future Operating and Capital Budget requests as well as providing priorities for fund-raising, including sponsorships, corporate naming/support opportunities and grant applications.

Spartanburg Trails and Greenways Master Plan

[The Spartanburg Trails and Greenways Master Plan](#) provides a framework for the development of a connected network of off-street trails integrated seamlessly with the on-street network to facilitate walking and biking as viable transportation choices and recreation opportunities through the metropolitan area of Spartanburg.



Spartanburg County’s mission is to steward an environment where all people have diverse opportunities to learn, do business, and live a quality life.



Spartanburg County
Strategic Framework



Accelerate the improvement
of County roads

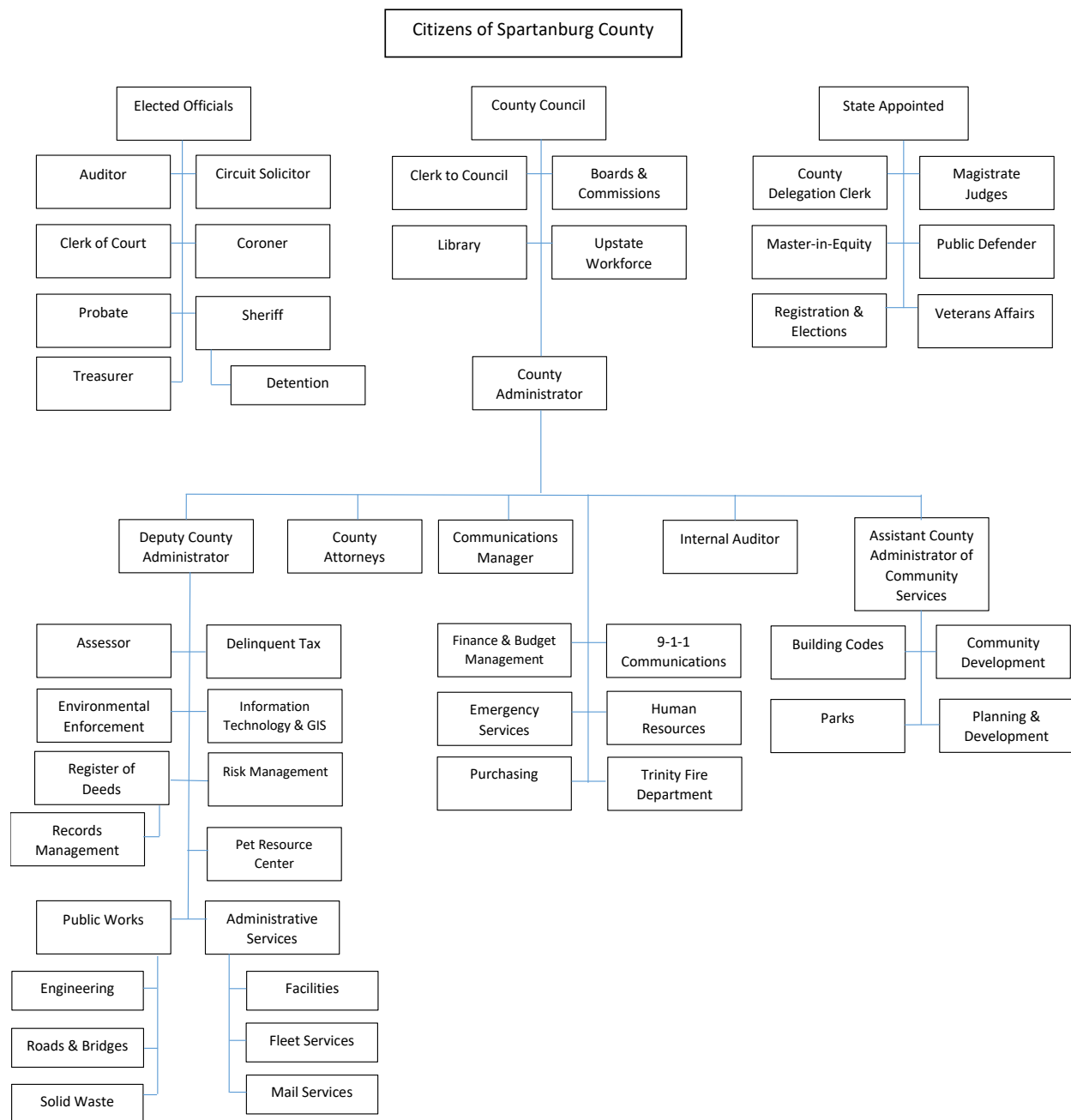
Make strategic use of land to
foster both quality of life and
economic growth

Strike optimal balance
between attracting/incentiv-
izing corporate presence and
supporting the growth and
thriving of small businesses

Expand access to affordable
housing

Champion a vibrant
downtown

County Organizational Chart



List of Principal County Officials

(As of May 2023)

County Council

*Chairman at Large	A. Manning Lynch, Jr.
*District 1	Monier Abusoft
*District 2	Jack A. Mabry
*District 3	H. David Britt
*District 4	Justin McCorkle
*District 5	Bob Walker
*District 6	Jessica Coker

County Leadership

+County Administrator	B. Cole Alverson
Deputy County Administrator	Earl Alexander, II
Assistant County Administrator	Kevin Stiens

Operational Support

Administrative Services Director	Mike Emory
+County Attorney	John Harris
Finance & Budget Director	Lisa M. Benfield
Human Resources Director	Chris Smith
Information Technologies Director	Jessica Gilliland
Internal Auditor	<i>Vacant</i>
Procurement Director	Lisa Coleman
Risk Manager	Robert Anders

Public Safety

*Coroner	Charles Clevenger
Emergency Medical Services Director	Jeffrey Carroll
Environmental Enforcement Director	James Nelson, II
Communications Director	Michael Flynn
*Sheriff	Chuck Wright, Jr.
Office of Emergency Services Dir.	Doug Bryson

Economic Development and Land Use

Building Codes Director	P. Gregg Hembree
Planning and Development Director	Joan Holliday

Tax Collection

Assessor	Robert E. Metts, Jr.
*Auditor	Sharon West
Tax Collector	Lee Weeks
Register of Deeds	Ashley Williams
*Treasurer	Oren L. Brady, III

Community Outreach and Health Services

Community Development Director	Kathy Rivers
+Registrations & Elections Director	Adam Hammons
+Veteran's Affairs Director	Brent Cobb
+Workforce Investment Board	Ann Angermeier

Judicial

*Circuit Solicitor	Barry J. Barnette
*Clerk of Court	Amy W. Cox
+Master-In-Equity	Shannon Phillips
+Magisterial Court	Charles Jones
*Probate Court	Ponda Caldwell
+Public Defender	Michael Morin

Public Works

Public Works Director	Travis Brown
-----------------------	--------------

Quality of Life

+Library Director	Todd Stephens
Parks and Recreation Director	Jon Woodsby



*Denotes Elected Official

+Denotes Appointed Official

Commerce

Spartanburg is located in the foothills of the beautiful Blue Ridge Mountains and is uniquely situated at the crossroads of two major interstates, I-85 and I-26. As a whole, Spartanburg County is home to a number of nationally recognized companies such as BMW Manufacturing Co., Milliken, Michelin, TTI Floor Care, Pall Corporation, and Oshkosh Defense among many others. Business and economic development flourishes countywide thanks to I-85, I-26, Inland Port Greer, our pro-business climate, and a continued investment in quality-of-life amenities that serve to attract both new businesses and new residents to Spartanburg. Spartanburg is a prime destination for companies with an international presence, and over the years, the County has found particular success recruiting businesses in the automotive, advanced manufacturing, advanced materials, logistics and bioscience sectors. Economic development efforts countywide are guided by [OneSpartanburg, Inc.](#), the only consolidated business, economic and tourism development organization in the Carolinas.

Since growing to national prominence as a textile hub in the 20th century, Spartanburg has evolved into an automotive hub and further, a high-growth area by capitalizing on the County's industrial strengths. Since BMW Manufacturing Co. came to the County in the early 1990s, more than 100 automotive suppliers and industries including plastics, packaging, metalworking, and distribution have located in Spartanburg County.

Spartanburg County is an international community with Southern charm, helping to attract foreign investors and economic development. With a convenient geographic location, great schools, family neighborhood, and assorted cultural and leisure activities, Spartanburg is an ideal location for business growth and development. Spartanburg has a strong workforce readily available to businesses looking to locate or expand in the area. In 2022, there were 36 projects recruited, leading to a total of \$3.2 billion in investment and the creation of 1,742 new jobs.

Principle Taxpayers

Spartanburg County, South Carolina Principal Taxpayers June 30, 2022 and 2012

Taxpayer	Type of Business	June 30, 2022			June 30, 2012		
		Assessed Valuation	(1) Taxes Paid	Percentage of Total Assessed Valuation	Assessed Valuation	(1) Taxes Paid	Percentage of Total Assessed Valuation
BMW Manufacturing Co, LLC	Automobile manufacturing	\$ 68,243,974	\$ 24,428,303	4.8%	\$ 20,842,248	\$ 7,068,450	2.2%
Duke Energy Corp	Electric utility	42,237,350	17,759,322	3.0%	25,526,790	9,552,969	2.7%
Michelin North America	Tire mfg/research & development	25,757,761	9,245,274	1.8%	8,145,867	2,688,363	0.9%
Plastic Omnium Auto Exteriors, LLC	Automobile components manufacturing	9,916,330	4,077,185	0.7%	N/A	N/A	0.0%
SEW Eurodrive, Inc.	Manufacturer of industrial gear motors	6,098,910	2,318,061	0.4%	3,992,719	1,357,710	0.4%
Spartanburg DC, Inc.	Distribution and customer service	5,959,723	2,280,786	0.4%	N/A	N/A	0.0%
Lexington Corporate Properties, Inc.	Property management	5,904,000	2,445,437	0.4%	N/A	N/A	0.0%
Transcontinental Gas Pipeline	Natural gas pipeline	5,732,320	2,144,586	0.4%	N/A	N/A	0.0%
Veyron/KDP I Partners, LLC	Beverage production and distribution	5,561,651	2,001,082	0.4%	N/A	N/A	0.0%
Piedmont Natural Gas	Natural gas provider	5,377,800	2,177,059	0.4%	N/A	N/A	0.0%
		<u>\$ 180,789,819</u>	<u>\$ 68,877,095</u>	<u>12.8%</u>	<u>\$ 58,507,624</u>	<u>\$ 20,667,492</u>	<u>6.1%</u>

(1) All tax districts

Data Source: Spartanburg County Auditor's Office

Transportation

Air Travel

[Greenville-Spartanburg International Airport](#) (GSP) serves more than 2.61 million passengers per year and is served by 7 major airlines. These airlines offer 50 non-stop daily departures and direct service to 22 destinations across the U.S. It has a runway which is 11,001 feet long that makes it possible for GSP to accommodate any aircraft currently in operation. The terminal is 322,446 square feet which offers third level jet boarding and 13 departure gates. The first of 3 phases of TRIP (Terminal Roadway Improvement Project) began in January 2023 with an estimated completion date for all 3 phases of Winter 2024. TRIP project will allow the airport to provide roadway, curb and pedestrian enhancements and the new infrastructure will also allow the airport to grow in the future. The Airports Council International (ACI) has revealed that GSP was awarded five of the 2022 Airport Service Quality (ASQ) Awards: Best Airport of 2-5 Million Passengers in North America, Airport with the Most Dedicated Staff in North America, Easiest Airport Journey in North America, Most Enjoyable Airport in North America and Cleanest Airport in North America. The ASQ measures passenger satisfaction from arrival to departure to determine the winners.

[The Spartanburg Downtown Memorial Airport](#) is a general aviation airport located off Ammons Road in the southwest section of the city of Spartanburg. It is the third busiest general aviation airport in South Carolina with almost 69,000 operations per year. The airport serves over 100 local aircraft and 5000 general aviation airports around the US, as well as corporate jets for numerous Spartanburg companies.

Bus/Transit

Bus transit service is provided by the Spartanburg Area Regional Transit Agency ([SPARTA](#)) and provides low-cost, convenient public bus service to all areas of the City of Spartanburg as well as to several destinations outside the city limits. There are eight routes, which include Westgate, Hillcrest, North Church Street, South Church Street, Spartanburg Community College, South Liberty Street, Crestview and Dorman Centre. Interstate bus travel is provided by Greyhound bus lines. Greyhound serves more than 2400 destinations across North America.

Ports

Inland Port Greer is situated on 91 acres and is ideally located on I-85 between Charlotte and Atlanta. The Port has adjacent air cargo services and is located near FedEx and UPS for fast home deliveries. It offers the benefits of a coastal terminal but is located many miles inland. Cargo owners can minimize expenses and realize savings in chassis rental, container per diems, and demurrage. In addition, businesses utilizing this port can lower their carbon footprint by reducing their carbon emissions up to 80% as opposed to using trucks only. Inland Port Greer has 24/7 gates and next-day access to containers. Loads leaving Charleston in the morning are available in Greer the next morning by 8:00 am 6 days a week. This offers extraordinary flexibility to businesses that may have tight production schedules and offers confidence in the reliable supply chain. Volume has more than doubled since the first full year of operation in 2015 and continues to grow each year.

Roads

Spartanburg County is served by Interstates 26 (I-26) and 85 (I-85). Major United States highways serving the county include US 221, US 29, and US 176. Major South Carolina highways include SC 9, SC 56, SC 295, SC 296, SC 101, SC 358, and SC 357.

Train

Rail traffic is furnished by Norfolk Southern and CSX for freight and Amtrak for passenger travel. Rail freight remains important to our economy due to the export of vehicles, tires, etc. and the import of many goods from the Port of Charleston. The current Amtrak Depot is what was left of a larger station, which was built in 1904 to service three railways. After a fire gutted the last section of the original Spartanburg Union Station, a high school student united the community to restore this last section of the original structure. His campaign was successful thanks to volunteers. Today this structure includes a passenger waiting area and the Hub City Railroad Museum.

Employment and Labor

Spartanburg County, South Carolina Major Employers and Changes in Employment Data (Industrial and Office)

Company Name	Business/Product	Employees and % of workforce			
		2022	%	2012	%
BMW Manufacturing Corporation	Automotive manufacturer	11,000	7.3%	7,200	5.9%
Spartanburg Regional Medical Center	Hospital	9,648	6.4%	5,624	4.6%
Spartanburg County Schools	Public school system	7,851	5.2%	6,560	5.4%
State of South Carolina	State government	2,593	1.7%	2,275	1.9%
Spartanburg County	County government, courts, law enforcement	1,568	1.0%	1,453	1.2%
Adidas	Sporting and recreational goods and supplies	1,450	1.0%	N/A*	
Draexlmaier Automotive of America LLC	Automobile component supplier	1,225	0.8%	N/A*	
Michelin North America	Radial truck tire manufacturer	1,150	0.8%	1,070	0.9%
Benore Logistics Systems	Logistics	1,100	0.7%	N/A*	
Plastic Omnium	Plastic Injection Molded Interiors	1,100	0.7%	N/A*	

Data Sources:

OneSpartanburg, Inc. & individual employers

(N/A*) Data unavailable

Spartanburg County, South Carolina Total Employment and Unemployment Rates Last Ten Years

Year	(1) Employment	Annual Unemployment Rate
2012	125,174	9.6%
2013	136,069	7.8%
2014	138,461	6.3%
2015	140,992	5.8%
2016	135,735	4.7%
2017	140,420	4.0%
2018	143,296	3.1%
2019	149,576	2.5%
2020	148,274	6.7%
2021	149,935	4.0%

(1) U.S. Bureau of Economic Analysis

(US Department of Labor, Bureau of Labor Statistics)

Education

Spartanburg offers a wealth of educational opportunities from preschool to graduate school. The commitment to primary and secondary education consistently yields award winning schools, innovative educational programs, and SAT and Advanced Placement Exam scores that exceed national and state averages. The Spartanburg Academic Movement serves as the Spartanburg Community Indicators Project's Indicator Area Leader for Education. Its goal is to foster a culture in Spartanburg County that values educational achievement from cradle to career. They are an all-in partnership of education, business, government, foundation, community, and faith leaders across Spartanburg County in pursuit of high levels of academic success for all Spartanburg's children.

Spartanburg County is divided into seven school districts and each district is governed by elected school board members who appoint the District Superintendent. The Spartanburg County School Districts have their own taxing authority and annual budgets are approved by the School Board members.



Spartanburg is also home to four career centers or vocational schools and five private or charter schools.

The South Carolina School for the Deaf and Blind is also located in the County and offers programs for preschool, elementary, middle school, high school, sensory multi-disabled, vocational and postsecondary education students as well as a variety of outreach and support services. The main campus is in Spartanburg and regional centers are located throughout the state.

College/University

[Converse University](#)

[Edward Via College of Osteopathic Medicine](#)

[Sherman College of Chiropractic](#)

[Spartanburg Community College](#)

[Spartanburg Methodist College](#)

[University of South Carolina Upstate](#)

[Wofford College](#)

Type of Institution

Private four-year college for women

Four-year osteopathic medical school

Private college

Public two-year college

Private two-year college

Public four-year university

Private four-year college

Recreation and Culture

Start your adventure in our parks- city, county and state. Grab your kayak, canoe and hiking boots to explore [Spartanburg's blueways](#) and greenways. [Croft State Park](#) is perfect for a weekend camping trip, with 50 campsites for RV or tent camping, while Glendale Shoals Preserve is ideal for an afternoon stroll, complete with 13 acres of scenic property along Lawson's Fork Creek, with a waterfall that cascades over a dam, and significant plant, animal and bird life. Spartanburg's premier outdoor concert and special events venue, Barnet Park doubles as a cultural and outdoors hotspot with seven acres of land and a two-mile paved walking trail.

Want more to do? Spartanburg County is home to seven-disc golf courses, including five courses that are owned and managed by the Spartanburg County Parks Department. And for water-based recreation, Spartanburg has several lakes and rivers, as well as splash pads and water parks, including Shipwreck Cove and [Tyger River Park](#) in the Duncan area.

Spartanburg is one of South Carolina's most established, respected, progressive, and diverse art communities. The epicenter of Spartanburg County's cultural experiences is the [Downtown Cultural District](#), one of only six in South Carolina, and is highlighted by the [Chapman Cultural Center](#), which hosts visual and performing arts alongside history and science in a single location. Enjoy a theater performance, experience a concert, or watch the ballet in its intimate 500-seat theater. Residents and visitors can stroll through downtown Spartanburg on the third Thursday of each month for ArtWalk -- a free, self-guided tour of galleries and museums that stay open late to allow guests to enjoy various exhibitions and art-related activities.

[The Johnson Collection](#) in downtown Spartanburg counts iconic masterworks among its holdings, by an astonishing depth and breadth of artists, whose lives and legacies form the foundation of Southern art history. [The AC Hotel](#) Spartanburg also functions as a showcase for modern masterpieces created by artists associated with the experimental arts enclave of Black Mountain College. A selection of 40 works curated from the Johnson Collection's holdings is on permanent view throughout the first floor and mezzanine.

With over 1,335 annual events and festivals, dozens of galleries and art exhibit spaces, more than 21 indoor live performance venues, and several outdoor performance venues, options abound, and most are free. There is no lack of options here.

Spartanburg is home to:

200 miles of walking/biking trails
5 Arboretums
1 Music Trail featuring 18 musicians
44 Galleries and exhibit spaces
7 Museums
98 Park & Recreation centers

Spartanburg Weather:

average sunny days per year = 225
average annual rainfall = 45"
average annual high temperature
74 degrees
average annual low temperature
48 degrees

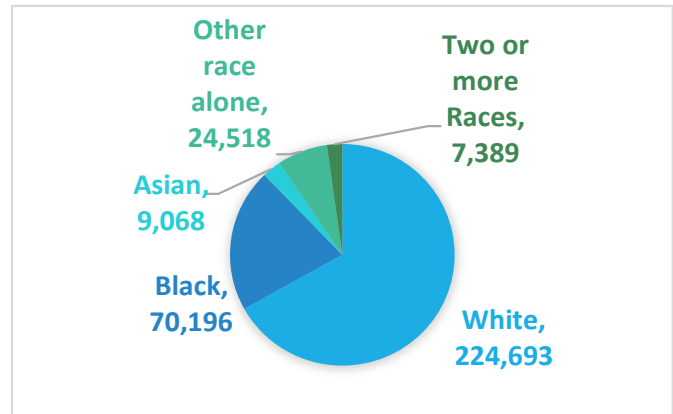
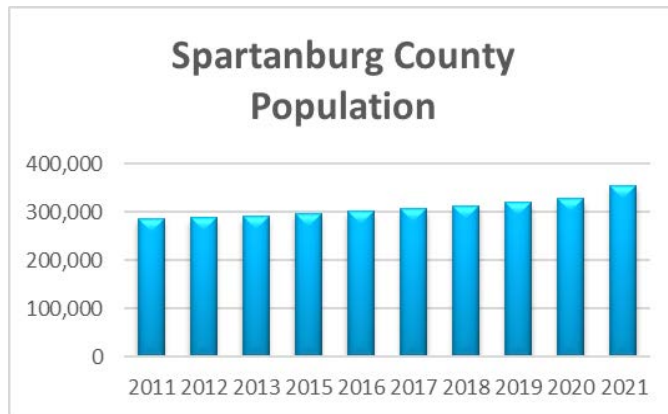


Community Profile

Demographics

Based on the US Census, the population for Spartanburg County in 2011 was 286,868 residents. In 2021, the population was 355,864 residents, a 24% increase.

Fun Facts



2021 Median Age
38 Yrs.

2021 Population by Gender
179,687 Females 176,177 Males

2021 Number of
Households
122,044

2021 Median Persons/
Household
3

2021 Median
Household Income
\$57,627

2021 Median Home
Value
\$164,300

Residents over 65
58,006

2021 Number of
Veterans
18,482





May 15, 2023

Honorable A. Manning Lynch
Members, Spartanburg County Council
County Administrative Building
366 North Church Street
Spartanburg, SC 29303

Dear Chairman Lynch and Members of Spartanburg County Council:

I am pleased to submit the recommended operating budget for Fiscal Year 2023/24 as the funding mechanism for delivery of core public services and furtherance of Council's vision. As presented, the proposed total annual budget for the County is balanced in all funds and maintains targeted fund balance levels that are consistent with Council's financial policy guidelines. The recommended FY 2023/24 budget totals \$152,221,000 in the General Fund and \$289,063,849 in all funds. This represents an increase of over \$15.4 million in the General fund and over \$23 million across all funds from the prior year budget.

Due to thoughtful planning by County Council, the County's financial condition remains healthy, and its revenue sources continue to grow. This, combined with a robust real estate market, will generate new revenue in FY 2023/24. These revenues will allow continued advancement of Council's vision and adjustment to service levels to maintain balance with a growing population. For FY 2023/24, assessed tax base is expected to increase by 7.35% from prior year. While FY 2023/24 represents a reassessment year for the County, by statutory law, no tax revenue growth will be realized from anticipated increases in assessed base valuations due to the required roll-back of tax millage rates. However, growth from new construction and higher value property transactions will continue to afford increased revenue from property taxes. The Local Government Fund will continue to be funded by the State based on its statutory formula, representing a 5% increase in revenues for next year. Revenues from development activity (permits, documentary stamps, etc.) remain steady based on current real estate market trends, and court fines and fees are expected to grow as the court system continues to return to pre-pandemic levels of operation. Increases to interest rates by the Federal Reserve have resulted in significant increases in interest earnings in the past year; a portion of these earnings has been budgeted for the upcoming year, to be paired with specific one-time expenditures.

While our expectations for revenue growth will provide new resources for the County, there remain several disruptions in the broader economy that we must accommodate and plan for. Inflation rates and fuel prices are notably better than this time last year; however, they continue to be elevated relative to pre-pandemic levels. Individual departmental budgets have been adjusted as needed for the effects of these increases, specifically Detention meals, Mail Room postage, and Roads and Bridges materials costs, to name a few. We continue to monitor this ever-changing environment and remain ready to deploy strategies to curtail costs and/or delay implementation of new initiatives should the economy stagnate, or price increases further accelerate.

In addition to the economic dynamics that we face, we continue to be impacted by a challenging labor market which has made recruiting and retention especially challenging. This has led to higher vacancy rates than we typically experience. To help combat these challenges, this budget includes funding for a 3% cost of living adjustment for permanent, classified employees. We are also proposing a one-time retention incentive for permanent, classified employees, to be funded with anticipated increases in interest earnings. In addition, we are recommending an additional 1% adjustment for certain sworn law enforcement and Solicitor attorney positions, recognizing the additional recruiting challenges faced by those professions and our comparably lower entry salaries versus our peers. In order to continue to offer great service and to

keep pace with new demands for service, it is imperative that we fill our vacancies and keep them filled. To that end, this budget continues the implementation of tiered structures in some departments. These tiers will offer employees opportunities for advancement as their performance, skillset, and professional development warrant. We see these budget strategies as an opportunity to improve our ability to retain talent and demonstrate the potential career paths for candidates should they join our team.

We have included a series of recommendations in this budget to help alleviate service pressures and demands currently being experienced by departments. We are recommending adding 2 investigative positions in the Sheriff's Office, several new positions and reclassifications at the Detention Facility, a Grant Administrator, a Grant Writer, 2 new positions to support Courthouse functions, and reclassifications in multiple judicial and other offices throughout the County. Incorporated into the budget is funding to cover a mandated 1% increase in the retirement contribution rates paid by the County, a 3.7% increase in health insurance, and a 5% increase in property and liability insurance rates. We have also included additional funding for one-time election cycle and reassessment costs, animal services and facility planning, as well as a planned contribution to the Capital Project Fund using a portion of our Capital Reserve funds as outlined in the FY 2024-28 Capital Improvement Plan.

My sincere appreciation is extended to all Elected Officials and Department Directors for their efforts to clearly state the needs of each department and to earnestly evaluate those needs relative to others. Special recognition is due to the team members in our Finance & Budget Office who have each worked diligently throughout this budget process to produce this recommended budget. Of special recognition are Director Lisa Benfield, Deputy Budget Director Nikki Hall, Pam Owen, Dawn Moody, and Tracy Crocker who have collectively put in countless hours with our team of managers to help us shape the budget. Through their collective efforts, we will continue to make good progress in advancing the County's vision to be a preferred destination for individuals, families, and businesses to live, learn, play, work and invest.

Sincerely,

A handwritten signature in blue ink, reading "B. Cole Alverson".

B. Cole Alverson
County Administrator

SUMMARY OF CHANGES

Council Amendments to Administrator's FY 2023/24 Recommended Budget			
	General Fund	Revenues	Expenditures
	<i>Administrator's Recommended Budget</i>	<i>\$ 152,221,000</i>	<i>\$ 152,221,000</i>
	County Council Adopted Amendments		
1	Increase - Intergovernmental State Revenue	122,000	
2	Increase - Indigent Care		13,000
3	Decrease - Outside Agencies		(125,000)
4	Increase - Solicitor		43,000
5	Increase - Master-in-Equity		8,000
6	Increase - General Fund Transfer		54,915
7	Increase - Coroner		15,000
8	Increase - Contingency		113,085
	Subtotal, Amendments	122,000	122,000
	<i>Total Adopted, General Fund</i>	<i>\$ 152,343,000</i>	<i>\$ 152,343,000</i>
	Fire Department Fund	Revenues	Expenditures
	<i>Administrator's Recommended Budget</i>	<i>\$ 1,833,000</i>	<i>\$ 1,833,000</i>
	County Council Adopted Amendments		
9	Increase - Taxes	4,000	
10	Increase - Trinity		4,000
	Subtotal, Amendments	4,000	4,000
	<i>Total Adopted, Fire Department Fund</i>	<i>\$ 1,837,000</i>	<i>\$ 1,837,000</i>
	Community Development Fund	Revenues	Expenditures
	<i>Administrator's Recommended Budget</i>	<i>\$ 2,739,839</i>	<i>\$ 2,739,839</i>
	County Council Adopted Amendments		
11	Increase - General Fund Transfer	54,915	
12	Increase - Community Development		54,915
	Subtotal, Amendments	54,915	54,915
	<i>Total Adopted, Community Development Fund</i>	<i>\$ 2,794,754</i>	<i>\$ 2,794,754</i>

1	Increase Intergovernmental State Revenue.
2	Increase Indigent Care MIAP contract to actual.
3	Decrease Outside Agencies budget to reflect changes in grant funding - provide funding for Spartanburg Juneteenth, remove funding for ACOG.
4	Increase Solicitor budget to provide additional funding for salaries.
5	Increase Master-in-Equity budget to provide funding for paygrade reclassification of 1 Deputy Court Administrator.
6	Increase General Fund Transfers to provide funding for 1 Administrative Assistant for Community Development.
7	Increase Coroner budget to reflect increase in State Stipend.
8	Increase Contingency for unanticipated expenditures.
9, 10	Increase Fire Departments to provide funding for reclassification of Lieutenant Fire Chief to Assistant Fire Chief.
11, 12	Increase transfers from General Fund to provide funding for 1 Administrative Assistant for Community Development.

SIGNIFICANT BUDGET OVERVIEW

Personnel Services Expenditures

The FY 2023/24 operating budget includes a 3% cost-of-living adjustment (COLA) for all regular classified County employees along with elected and appointed officials effective July 2023. Internal health/dental insurance rates and workers' compensation rates charged to departments for all eligible positions increase \$200 from the prior year. The employer contribution rate for the South Carolina Retirement System (SCRS) as well as the Police Officer Retirement System (PORS) increases 1% for FY 2023/24.

The challenging labor market has made it difficult to recruit and retain talented employees. The County continues the implementation of a tiered structure in more departments, which offers employees opportunities to advance as their skillset, performance and professional development justify. The tiered structure clearly demonstrates a potential career path for individuals who join our team. In addition, funding provides for 16 new positions and reclassifications in multiple offices throughout the County to meet growing demands for services.

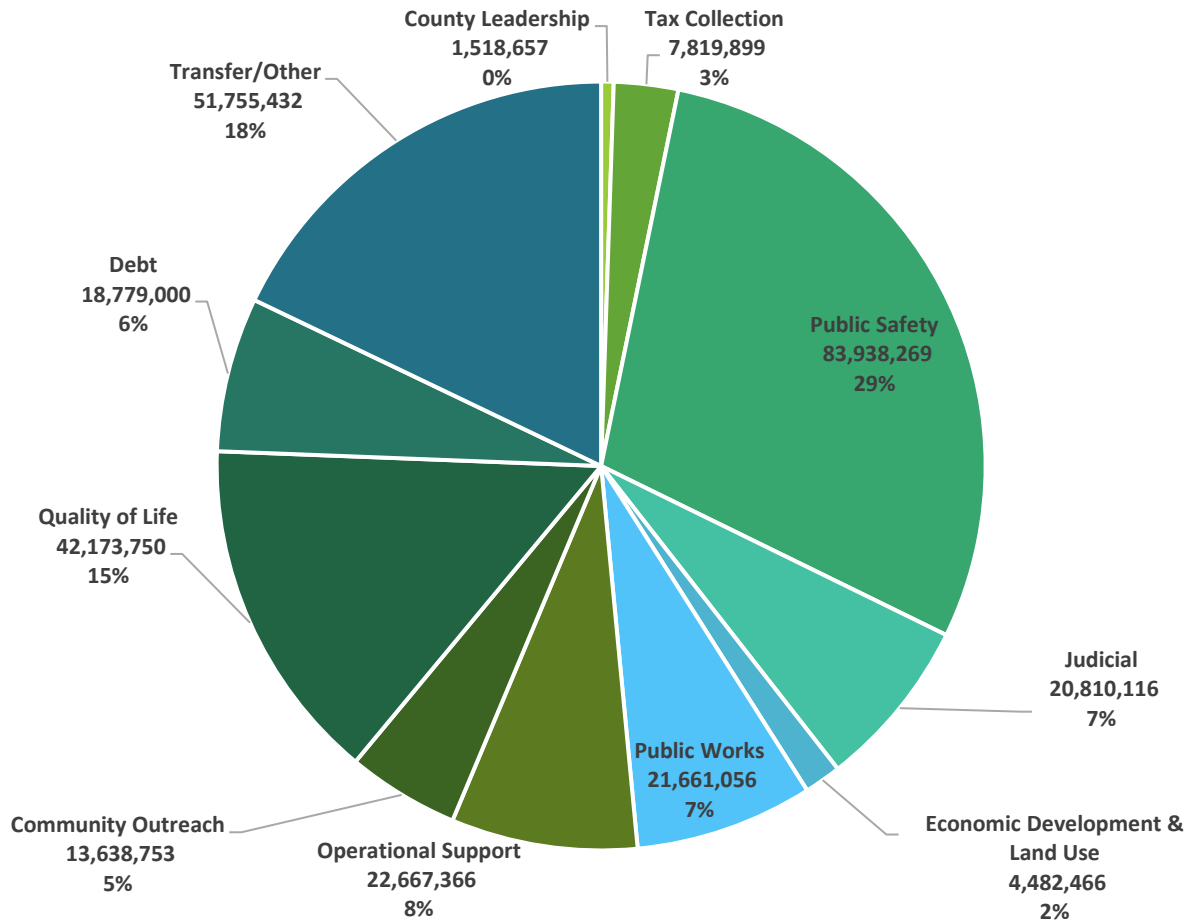
Operating Expenditures

Much of the operating expenditure requests for FY 2023/24 focus on combating inflationary cost pressures and addressing increased transaction volumes and service demands. While the inflation rate and fuel prices are much better than last year, the elevated prices continue to impact many departments. Several budgets were adjusted for these increases such as Detention meals, Mail Room postage and Roads and Bridges materials. Other adjustments to operating expenditures are driven by price changes in contracts, products, services, commodities, etc.

Capital Expenditures

This budget recommendation continues to address minor and major capital needs. The County develops a separate but interconnected Capital Improvement Plan (CIP) that addresses and fully describes the major capital plans of the County. The focus is on providing resources for projects that align with Council's strategic goals and projects that support core county functions. Since the FY 2019/20 CIP, a strong focus has been placed on road improvement and paving projects; that focus continues with the FY 2023/24 CIP. In addition, funds are allotted for the replacement of vehicles and equipment to implement these road projects and maintain the road network. This year's CIP also incorporates continued investment in our existing Trails Bank and continued construction of building projects funded through the capital penny sales tax such as the Joint Government Complex.

FY 2023/24 Operating Expenditures By Functional Area



This pie chart excludes expenditures by internal service funds.

BUDGET-AT-A-GLANCE

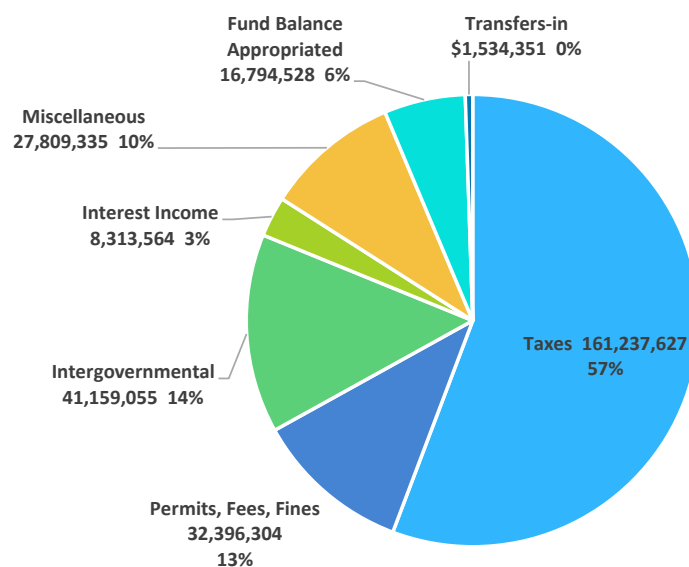
FY 2023/24 Consolidated Operating Budget Summary

	General Fund	Special Revenue Funds	Internal Service Funds	Debt Service Fund	Total All Funds
Revenues					
Taxes	98,122,966	51,102,883	-	12,011,778	161,237,627
Permits, Fees, Fines	13,837,385	18,558,919	-	-	32,396,304
Intergovernmental	20,107,445	21,028,624	20,236	2,750	41,159,055
Interest Income	8,277,564	36,000	-	-	8,313,564
Miscellaneous	697,490	1,804,354	25,032,491	275,000	27,809,335
Fund Balance Appropriated	11,300,150	1,348,128	851,273	3,294,977	16,794,528
Transfers-in	-	24,243,856	(25,904,000)	3,194,495	\$ 1,534,351
Revenue and Transfer-in Total	152,343,000	118,122,764	-	18,779,000	289,244,764
Expenditures					
Personnel Services	77,997,645	43,623,654	18,262,880	-	139,884,179
Operating	24,965,559	19,530,918	5,654,976	29,950	50,181,403
Capital/Minor Capital	52,718	3,374,719	1,229,324	-	4,656,761
Other	10,841,072	37,548,478	756,820	18,749,050	67,895,420
Transfers-out	38,486,006	14,044,995	(25,904,000)	-	26,627,001
Expenditure and Transfer-out Total	152,343,000	118,122,764	-	18,779,000	289,244,764

*Internal Service Funds show a negative transfer in both the revenues and operating expenditures to eliminate their expenditures from being included twice in the total. On the expenditure side, the negative is shown in transfers-out.

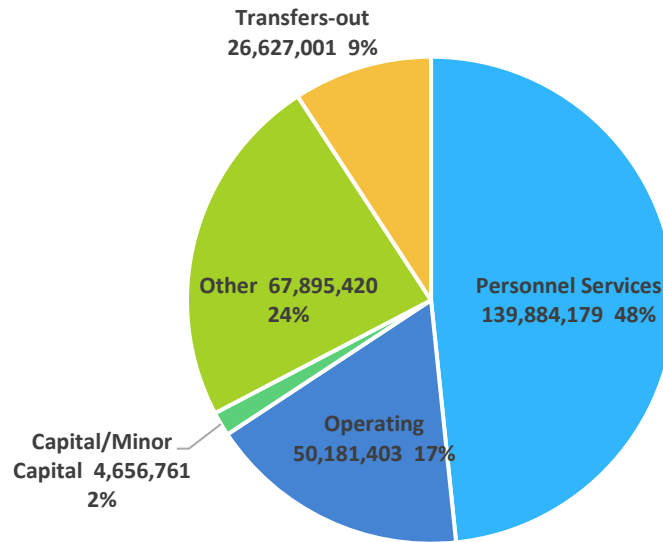
**Special Revenue Funds include a total of \$34,006,000 in Agency Contributions for the Spartanburg Community College, Charles Lea Center, and Spartanburg County Public Library System. While Spartanburg County levies the tax for each of these agencies, each agency has its own governing board and completes its own audit.

Revenues by Type



Expenditures by Type

In the financial information for each department, division, and fund, expenditures are organized by type. Types of expenditures include *Personnel Services* (salaries, health insurance, retirement, FICA, and workers' compensation), *Operating* (office supplies, software, uniforms, fuel, utilities, etc.), *Minor Capital* (sometimes called Capital Outlay includes desks, chairs, computer equipment, etc.), *Other Expenditures* (debt, agency contributions, etc.), and *Transfers*.



3-Year Consolidated Operating Budget Summary

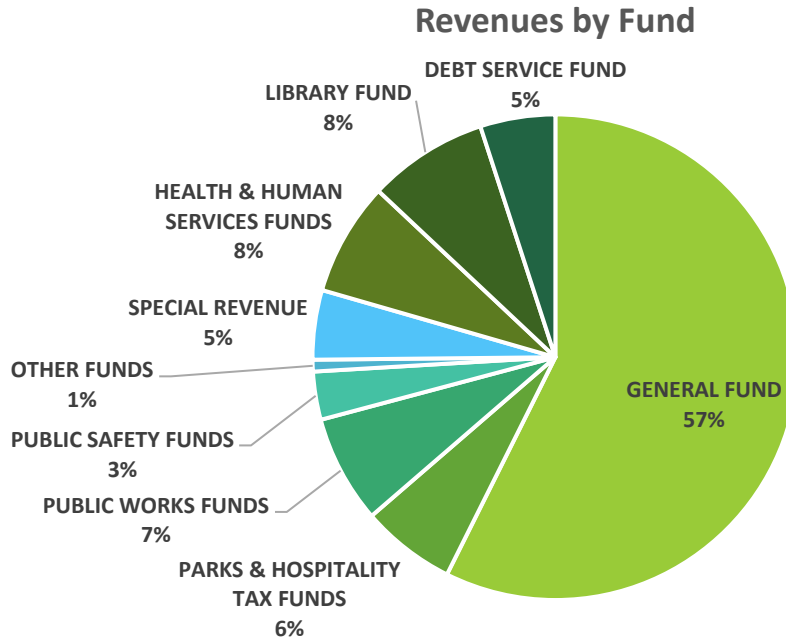
	General Fund			Special Revenue Funds			Internal Service Funds		
	FY 21/22 Actual	FY 22/23 Budget	FY 23/24 Budget	FY 21/22 Actual	FY 22/23 Budget	FY 23/24 Budget	FY 21/22 Actual	FY 22/23 Budget	FY 23/24 Budget
Revenues									
Taxes	86,954,811	91,888,499	98,122,966	45,450,881	47,294,488	51,102,883	-	-	-
Permits, Fees, Fines	20,885,836	14,249,800	13,837,385	19,845,050	19,062,372	18,558,919	-	-	-
Interest Income	1,354,932	200,000	8,277,564	58,525	19,976,878	21,028,624	-	-	-
Intergovernmental	17,965,138	18,943,034	20,107,445	30,297,155	8,759	36,000	20,236	-	20,236
Lease Proceeds	458,571	-	-	10,257	-	-	-	-	-
Miscellaneous	458,571	572,967	697,490	3,005,757	1,553,555	1,804,354	20,560,621	23,754,914	25,032,491
Fund Balance Appropriated	-	10,935,700	11,300,150	-	7,759,062	1,348,128	-	609,481	851,273
Transfers-in	-	-	-	20,044,277	19,584,998	24,243,856	(20,580,857)	(24,364,395)	(25,904,000)
Revenue and Transfer-in Total	128,077,859	136,790,000	152,343,000	118,711,902	115,240,112	118,122,764	-	-	-
Expenditures									
Personnel Services	64,026,021	71,725,750	77,997,645	34,616,613	40,285,307	43,623,654	14,780,338	17,511,044	18,262,880
Operating	15,753,361	24,349,596	24,965,559	26,719,690	19,916,488	19,530,918	4,209,498	5,122,804	5,654,976
Capital/Minor Capital	1,028,582	118,821	52,718	9,806,504	4,933,460	3,374,719	1,060,970	1,086,420	1,229,324
Other	8,306,512	10,221,910	10,841,072	31,746,394	3,806,977	37,548,478	570,407	664,363	756,820
Debt Service Lease Payments	817,128	-	-	146,975	-	-	-	-	-
Transfers-out	27,478,848	30,373,923	38,486,006	12,419,635	46,297,880	14,044,995	(20,621,213)	(24,384,631)	(25,904,000)
Expenditure and Transfer-out Total	117,410,452	136,790,000	152,343,000	115,455,811	115,240,112	118,122,764	-	-	-

	Debt Service Fund			Total All Funds		
	FY 21/22 Actual	FY 22/23 Budget	FY 23/24 Budget	FY 21/22 Actual	FY 22/23 Budget	FY 23/24 Budget
Revenues						
Taxes	10,548,027	11,092,651	12,011,778	142,953,719	150,275,638	161,237,627
Permits, Fees, Fines	-	-	-	40,730,886	33,312,172	32,396,304
Interest Income	2,975	-	-	1,416,432	20,176,878	29,306,188
Intergovernmental	148	1,500	2,750	48,282,677	18,953,293	20,166,431
Lease Proceeds	-	-	-	468,828	-	-
Miscellaneous	4,962,340	-	275,000	28,987,289	25,881,436	27,809,335
Fund Balance Appropriated	-	(91,195)	3,294,977	-	19,213,048	16,794,528
Transfers-in	3,067,023	3,197,044	3,194,495	2,530,443	(1,582,353)	1,534,351
Revenue and Transfer-in Total	18,580,513	14,200,000	18,779,000	265,370,274	266,230,112	289,244,764
Expenditures						
Personnel Services	-	-	-	113,422,972	129,522,101	139,884,179
Operating	20,559	28,000	29,950	46,703,108	49,416,888	50,181,403
Capital/Minor Capital	-	-	-	11,896,056	6,138,701	4,656,761
Other	12,340,440	14,172,000	18,749,050	52,963,753	28,865,250	67,895,420
Debt Service Lease Payments	-	-	-	964,103	-	-
Transfers-out	41,659	-	-	19,318,929	52,287,172	26,627,001
Expenditure and Transfer-out Total	12,402,658	14,200,000	18,779,000	245,268,921	266,230,112	289,244,764

*Internal Service Funds show a negative transfer in the revenues and a negative in the expenditures to eliminate their expenditures from being counted twice in the total. On the expenditure side, the negative is shown in other because the charges for the internal services are recognized in the other category in the other funds.

**Special Revenue Funds include a total of \$34,006,000 in FY 2023/24 in Agency Contributions for the Spartanburg Community College, Charles Lea Center, and Spartanburg County Public Library System. While Spartanburg County levies the tax for each of these agencies, each agency has its own governing board and completes its own audit.

FY 2023/24 REVENUE SUMMARY BY FUND



This chart groups funds into general categories to improve readability. This chart does not include transfers between funds or charges for services in internal service funds.

Revenue Source	FY 19/20	FY 20/21	FY 21/22	FY 22/23	FY 23/24	\$ Inc/Dec
100 - GENERAL FUND	115,583,475	116,839,673	128,444,305	136,790,000	152,343,000	15,553,000
40 - TAXES	74,425,392	82,335,186	86,954,811	91,888,499	98,122,966	6,234,467
41 - PERMITS FINES & FEES	14,053,662	15,637,717	20,885,836	14,249,800	13,837,385	(412,415)
42 - INTERGOV FEDERAL	1,714,906	1,490,716	833,016	780,000	710,000	(70,000)
43 - INTERGOV STATE	13,904,875	13,722,565	15,104,251	15,903,508	16,885,760	982,252
44 - INTERGOV LOCAL	4,166,586	1,864,684	2,027,871	2,259,526	2,511,685	252,159
45 - INTEREST	3,944,302	937,089	1,354,932	200,000	8,277,564	8,077,564
47 - DEBT PROCEEDS	-	-	458,571	-	-	-
48 - MISCELLANEOUS	3,373,619	851,717	825,017	572,967	697,490	124,523
49 - TRANSFERS IN	134	-	-	10,935,700	11,300,150	364,450
200 - PARKS	9,155,517	9,403,013	10,406,011	11,937,000	11,155,000	(782,000)
40 - TAXES	5,870,369	6,379,488	6,684,673	6,990,626	7,497,369	506,743
41 - PERMITS FINES & FEES	673,075	697,271	775,677	841,600	795,500	(46,100)
42 - INTERGOV FEDERAL	60,762	38,200	-	-	-	-
43 - INTERGOV STATE	30,261	34,208	31,212	31,261	31,261	-
45 - INTEREST	11,532	1,334	8,419	1,000	5,000	4,000
48 - MISCELLANEOUS	219,518	185,012	376,031	259,000	259,000	-
49 - TRANSFERS IN	2,290,000	2,067,500	2,530,000	3,813,513	2,566,870	(1,246,643)
201 - HOSPITALITY TAX	4,885,715	5,493,314	6,050,968	6,266,000	8,250,000	1,984,000
40 - TAXES	4,864,085	5,491,163	6,041,698	6,220,000	6,876,450	656,450
41 - PERMITS FINES & FEES	-	-	-	-	-	-
42 - INTERGOV FEDERAL	3,920	-	-	-	-	-
43 - INTERGOV STATE	680	680	680	680	680	-
45 - INTEREST	17,030	1,471	8,591	1,759	15,000	13,241
49 - TRANSFERS IN	-	-	-	43,561	1,357,870	1,314,309

FY 2023/24 Revenue Summary by Fund

Continued

210 - ROAD MAINTENANCE FEE	7,101,847	7,736,327	2,235,038	1,280,000	-	(1,280,000)
41 - PERMITS FINES & FEES	6,992,381	7,654,686	2,186,774	-	-	-
42 - INTERGOV FEDERAL	-	2,314	-	-	-	-
43 - INTERGOV STATE	3,176	3,176	-	-	-	-
45 - INTEREST	42,742	4,034	10,836	-	-	-
48 - MISCELLANEOUS	63,548	72,116	37,428	-	-	-
49 - TRANSFERS IN	-	-	-	1,280,000	-	(1,280,000)
211 - STORM WATER MANAGEMENT	1,422,099	1,734,818	2,220,049	1,831,000	1,960,000	129,000
40 - TAXES	1,240,708	1,340,522	1,407,801	1,468,728	1,559,066	90,338
41 - PERMITS FINES & FEES	-	381,227	792,282	400,000	400,000	-
42 - INTERGOV FEDERAL	3,301	5,065	-	-	-	-
43 - INTERGOV STATE	4,335	5,157	4,533	4,335	4,485	150
45 - INTEREST	7,125	507	2,599	1,000	1,000	-
48 - MISCELLANEOUS	16,631	2,340	12,835	-	-	-
49 - TRANSFERS IN	150,000	-	-	(43,063)	(4,551)	38,512
220 - SOLID WASTE MANAGEMENT	10,698,800	12,411,789	13,822,055	17,043,000	13,735,000	(3,308,000)
41 - PERMITS FINES & FEES	10,231,730	11,452,815	12,902,819	12,936,672	14,804,573	1,867,901
42 - INTERGOV FEDERAL	46,736	2,481	-	-	-	-
43 - INTERGOV STATE	208,190	190,671	162,098	187,068	27,809	(159,259)
45 - INTEREST	40,375	3,080	15,858	5,000	15,000	10,000
48 - MISCELLANEOUS	171,770	762,743	741,279	338,191	562,180	223,989
49 - TRANSFERS IN	-	-	-	3,576,069	(1,674,562)	(5,250,631)
221 - METHANE	947,189	581,148	456,525	549,000	560,000	11,000
41 - PERMITS FINES & FEES	947,189	581,148	456,525	309,600	302,000	(7,600)
49 - TRANSFERS IN	-	-	-	239,400	258,000	18,600
235 - DETENTION	18,644,191	19,203,500	19,780,122	21,248,000	22,495,000	1,247,000
41 - PERMITS FINES & FEES	1,200,000	1,205,000	1,495,586	1,600,730	1,157,500	(443,230)
42 - INTERGOV FEDERAL	1,373,910	1,761,303	1,584,622	1,505,000	1,505,000	-
43 - INTERGOV STATE	91,570	91,570	91,570	91,570	91,570	-
44 - INTERGOV LOCAL	28,531	38,072	48,846	35,000	40,000	5,000
48 - MISCELLANEOUS	787,666	885,805	1,130,237	926,364	963,174	36,810
49 - TRANSFERS IN	15,162,514	15,221,750	15,429,261	17,089,336	18,737,756	1,648,420
236 - 911 PHONE SYSTEM	1,788,827	1,997,854	2,002,982	2,004,000	1,975,000	(29,000)
41 - PERMITS FINES & FEES	445,050	433,450	403,687	388,000	350,000	(38,000)
42 - INTERGOV FEDERAL	-	1,218	-	-	-	-
43 - INTERGOV STATE	1,279,912	1,563,185	1,599,295	1,488,000	1,587,169	99,169
48 - MISCELLANEOUS	-	-	-	-	-	-
49 - TRANSFERS IN	63,865	-	-	128,000	37,831	(90,169)
237 - VICTIM ASSISTANCE	572,415	569,602	590,333	623,000	667,232	44,232
41 - PERMITS FINES & FEES	287,989	287,062	350,351	305,770	341,346	35,576
42 - INTERGOV FEDERAL	-	1,552	-	-	-	-
43 - INTERGOV STATE	2,560	2,560	2,560	2,560	2,560	-
49 - TRANSFERS IN	281,866	278,429	237,422	314,670	323,326	8,656
238 - FIRE DEPARTMENT	1,324,410	1,526,079	2,089,295	1,729,000	1,837,000	108,000
40 - TAXES	1,281,911	1,483,610	1,585,403	1,699,000	1,817,000	118,000
41 - PERMITS FINES & FEES	-	9,100	10,050	10,000	10,000	-
42 - INTERGOV FEDERAL	-	2,123	-	-	-	-
43 - INTERGOV STATE	-	-	-	-	-	-
48 - MISCELLANEOUS	42,499	31,246	493,841	20,000	10,000	(10,000)
49 - TRANSFERS IN	-	-	-	-	-	-

FY 2023/24 Revenue Summary by Fund

Continued

245 - PUBLIC DEFENDER 7TH CIRCUIT	2,692,929	3,057,762	3,313,749	3,306,000	3,490,000	184,000
42 - INTERGOV FEDERAL	11,762	1,498	-	-	-	-
43 - INTERGOV STATE	1,543,132	1,438,697	1,678,686	1,747,339	1,666,971	(80,368)
44 - INTERGOV LOCAL	140,000	230,182	246,504	248,004	248,004	-
48 - MISCELLANEOUS	-	12,333	13,508	10,000	10,000	-
49 - TRANSFERS IN	998,035	1,375,051	1,375,051	1,300,657	1,565,025	264,368
246 - PET RESOURCE CENTER	-	-	-	-	689,329	689,329
49 - TRANSFERS IN	-	-	-	-	689,329	689,329
250 - SPECIAL REVENUE	8,787,429	12,515,238	15,071,295	11,156,218	12,532,800	1,376,582
40 - TAXES	487,982	429,506	591,662	450,000	600,000	150,000
41 - PERMITS FINES & FEES	345,977	303,548	399,394	300,000	323,000	23,000
42 - INTERGOV FEDERAL	965,639	1,133,060	1,042,379	990,328	1,453,454	463,126
43 - INTERGOV STATE	5,806,077	6,988,265	8,023,771	5,086,623	5,190,011	103,388
44 - INTERGOV LOCAL	775,256	2,928,205	3,233,655	3,319,716	3,805,212	485,496
48 - MISCELLANEOUS	2,959	21,596	2,509	-	-	-
49 - TRANSFERS IN	403,539	711,059	1,777,925	1,009,551	1,161,123	151,572
251 - UPSTATE WORKFORCE BOARD	2,752,461	2,293,260	2,376,139	1,939,008	1,975,649	36,641
42 - INTERGOV FEDERAL	2,749,843	2,290,642	2,373,521	1,939,008	1,975,649	36,641
43 - INTERGOV STATE	2,618	2,618	2,618	-	-	-
44 - INTERGOV LOCAL	-	-	-	-	-	-
49 - TRANSFERS IN	-	-	-	-	-	-
253 - COMMUNITY DEVELOPMENT	1,700,255	4,956,545	11,506,372	2,710,886	2,794,754	83,868
42 - INTERGOV FEDERAL	1,610,453	4,873,928	11,387,312	2,653,839	2,671,692	17,853
43 - INTERGOV STATE	2,897	2,897	2,897	2,897	2,897	-
48 - MISCELLANEOUS	37,832	38,390	46,494	-	-	-
49 - TRANSFERS IN	49,073	41,330	69,669	54,150	120,165	66,015
295 - COMMUNITY COLLEGE	9,015,914	9,805,354	10,254,639	11,420,000	11,557,000	137,000
40 - TAXES	9,015,914	9,794,547	10,250,714	10,732,634	11,553,500	820,866
43 - INTERGOV STATE	-	10,807	3,925	2,000	3,500	1,500
49 - TRANSFERS IN	-	-	-	685,366	-	(685,366)
296 - CHARLES LEA CENTER	1,823,044	1,989,116	2,086,151	1,935,000	2,800,000	865,000
40 - TAXES	1,823,044	1,986,850	2,085,328	2,181,750	2,345,498	163,748
43 - INTERGOV STATE	-	2,266	823	400	700	300
49 - TRANSFERS IN	-	-	-	(247,150)	453,802	700,952
297 - LIBRARY	15,788,247	16,975,304	17,763,928	18,263,000	19,649,000	1,386,000
40 - TAXES	14,379,374	16,164,361	16,803,602	17,551,750	18,854,000	1,302,250
41 - PERMITS FINES & FEES	229,671	80,848	71,907	70,000	75,000	5,000
43 - INTERGOV STATE	568,614	568,614	576,984	641,250	720,000	78,750
44 - INTERGOV LOCAL	25,577	55,517	123,852	-	-	-
45 - INTEREST	6,445	9,014	12,223	-	-	-
47 - DEBT PROCEEDS	546,164	46,486	10,257	-	-	-
48 - MISCELLANEOUS	32,402	50,464	165,103	-	-	-
400 - DEBT SERVICE	12,007,923	11,025,797	18,580,513	14,200,000	18,779,000	4,579,000
40 - TAXES	6,607,200	7,205,475	10,548,027	11,092,651	12,011,778	919,127
43 - INTERGOV STATE	-	8,192	2,976	1,500	2,750	1,250
45 - INTEREST	12,338	66	148	-	-	-
47 - DEBT PROCEEDS	1,618,003	726,758	4,947,777	-	275,000	275,000
48 - MISCELLANEOUS	79,731	17,000	14,565	-	-	-
49 - TRANSFERS IN	3,690,652	3,068,305	3,067,022	3,105,849	6,489,472	3,383,623

FY 2023/24 Revenue Summary by Fund Continued

500 - FLEET SERVICES	1,439,599	1,479,451	1,621,008	1,731,265	1,808,000	76,735
42 - INTERGOV FEDERAL	1,039	1,847	-	-	-	-
43 - INTERGOV STATE	6,410	6,410	6,410	6,410	6,410	-
46 - CHARGES FOR SERVICES	1,416,580	1,453,488	1,594,180	1,718,355	1,795,090	76,735
48 - MISCELLANEOUS	15,570	17,705	20,419	6,500	6,500	-
49 - TRANSFERS IN	-	-	-	-	-	-
501 - FACILITIES MAINTENANCE	2,656,405	2,641,264	2,968,261	3,728,939	4,198,000	469,061
42 - INTERGOV FEDERAL	80,086	62,603	-	-	-	-
43 - INTERGOV STATE	7,188	7,188	7,188	7,188	7,188	-
46 - CHARGES FOR SERVICES	2,567,928	2,565,246	2,943,751	3,721,751	4,201,417	479,666
48 - MISCELLANEOUS	1,203	6,227	17,322	-	-	-
49 - TRANSFERS IN	-	-	-	-	(10,605)	(10,605)
505 - INFORMATION TECHNOLOGIES	3,113,007	4,009,003	4,321,186	4,864,427	5,564,000	699,573
42 - INTERGOV FEDERAL	36,449	6,954	-	-	-	-
43 - INTERGOV STATE	6,638	6,638	6,638	6,638	6,638	-
46 - CHARGES FOR SERVICES	3,069,920	3,996,144	4,315,742	4,857,789	5,107,425	249,636
48 - MISCELLANEOUS	-	(733)	(1,194)	-	-	-
49 - TRANSFERS IN	-	-	-	-	449,937	449,937
510 - INSURANCE	11,761,076	12,132,524	12,141,407	14,060,000	14,334,000	274,000
42 - INTERGOV FEDERAL	-	10,115	-	-	-	-
46 - CHARGES FOR SERVICES	10,962,213	11,516,796	11,606,650	13,390,519	13,862,059	471,540
48 - MISCELLANEOUS	65,797	64,053	63,752	60,000	60,000	-
49 - TRANSFERS IN	733,066	541,560	471,005	609,481	411,941	(197,540)
Grand Total	245,662,772	260,377,736	290,102,330	290,614,743	315,148,764	24,534,021
Less Internal Service Funds	(18,473,466)	(19,091,108)	(21,051,864)	(24,384,631)	(25,904,000)	(1,519,369)
Adjusted Grand Total	227,189,306	241,286,628	269,050,466	266,230,112	289,244,764	23,014,652

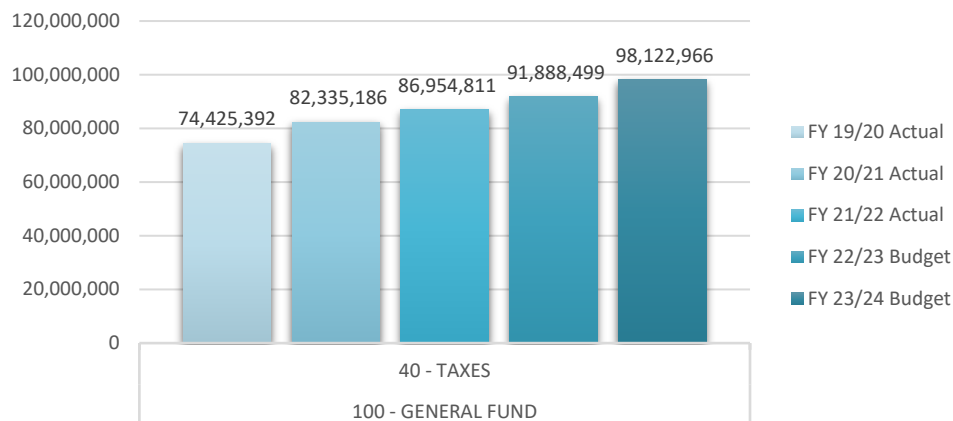
The table above automatically includes revenues for the internal service funds, this revenue is a charge to other funds for their services. We do a manual adjustment at the bottom of this table adjusting out the revenue in the internal service funds to avoid double counting revenue.

SIGNIFICANT REVENUE OVERVIEW

Each of the revenues discussed in this section are described in detail in the Spartanburg County Revenue Manual. The Revenue Manual provides an overview and the key drivers behind the collection trends for each revenue. Where possible, drivers for future years are also included. For each revenue, a table and graph provide a look at past revenue collections.

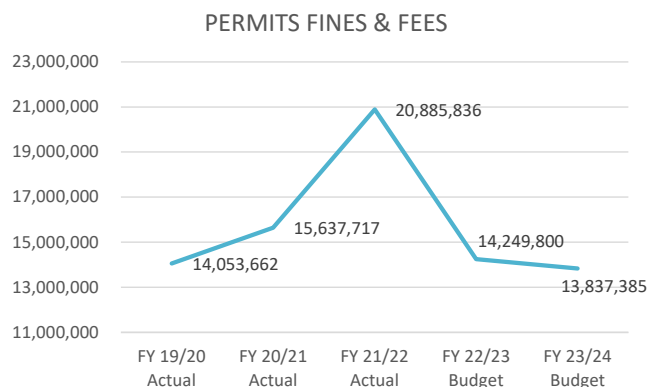
General Fund

Tax revenue in general fund consists of revenue generated from a countywide ad valorem tax as well as, fee-in-lieu of tax, homestead exemption, merchants inventory tax, accommodations tax, and a countywide fire tax levy. The ad valorem tax and fire tax collections are further broken down into current and delinquent taxes.



Revenue is derived from the levy of taxes on real property and personal tangible property, as well as delinquent tax collections. Property taxes are estimated using assessed value estimates, requested millage rates, and an estimate of tax collection rates developed through multi-year trend and statistical models.

Tax reform law was voter approved in 2007 and is commonly referred to as Act 388. This reform includes the capping of property tax growth at 15% at the statutorily required five-year reassessment intervals. Under Act 388 and subsequent acts, the County may only adjust levies by the combined rate of population growth plus the change in the consumer price index (CPI) and up to three years of foregone CPI and growth increases. The FY 2023/24 budget does not include a request for a tax levy increase. For FY 2023/24, it is estimated that the assessed base will grow by 7.35%. Total tax collections, including delinquent tax, are estimated at \$98.1 million for FY 2023/24.



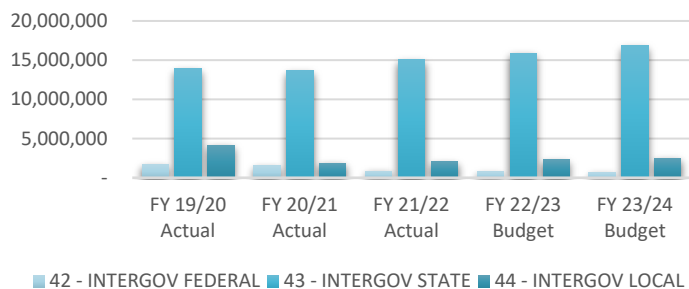
Permit fees are collected for the review and issuance of permits for mobile homes, new buildings, building renovations, billboards, development standards, grading, septic tanks, and junk yards. Permit Fees total \$4,048,385 and typically represent one of our highest growing revenue segments. The FY 2023/24 budget was carefully developed to only estimate the portion of collections anticipated to be recurring in nature. Large one-time permits can influence revenue collections significantly, hence the variability in actual collections. The one-time revenue generated with these permits is matched with one-time expenditures or placed in fund balance for future one-time projects. Beginning in FY 2020/21, the Grading Permit

revenue was moved to the Storm Water Management Fund in lieu of providing a transfer from general fund to the fund, muting the growth of this revenue category for FY 2020/21 by approximately \$250,000.

Fines are received from the Magistrate Court and Clerk of Court. Fine revenue has been on a mostly downward trend since the last recession and had just started to rebound prior to the pandemic. Fines were highly impacted by a pause in courthouse proceedings during the pandemic; however, in-person hearings have resumed and hopefully will continue. Fine revenue is estimated at \$1,730,500 for FY 2023/24, an increase of \$70,500 from the prior year budget.

Fees are collected for subdivision platting, major and minor land development, mobile home park registration, Register of Deeds activities, deed stamps, Probate Court activities, Clerk of Court, Master-In-Equity Court, Department of Motor Vehicles tags issued by the Treasurer, and other activities. Fees total \$8,058,500 and represent a \$490,000 decrease from the FY 2022/23 budget.

INTERGOVERNMENTAL



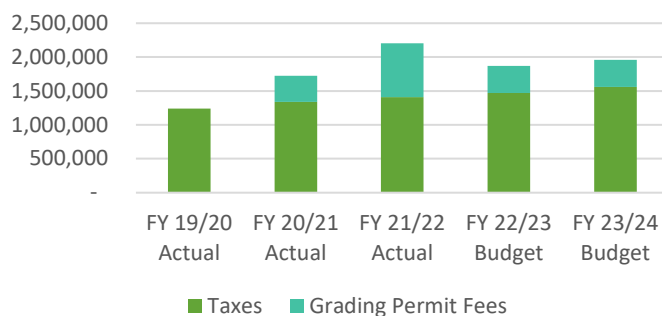
State revenues include appropriations from the Local Government Fund (LGF) Distribution, reimbursement for elections, Veteran's Affairs and other miscellaneous activities. The LGF is budgeted at \$14,057,000 for FY 2023/24, representing an increase of \$676,856 from the prior year budget in part due to growth attested to in the new census data. This once very stable revenue source has been the subject of much debate over the past several years but appears to be once again stabilizing. In 2019, the State Legislature passed a bill tying the LGF distribution to the State general fund revenues but capped it at a 5% increase or decrease. While this is a

positive step forward, the County continues to heavily subsidize state mandated functions.

As a percentage of its General Fund budget, the County receives very little in terms of Federal funding. **Federal revenues** are limited to DSS IV-D reimbursements and partial reimbursements for a lease for the DSS Office in Spartanburg County. Total Federal Sources comprise \$710,000 of the total General Fund budget in FY 2023/24. Federal funding is received for community and workforce development purposes outside of the general fund and is discussed separately below.

Storm Water Management Fund

Storm Water Major Revenues

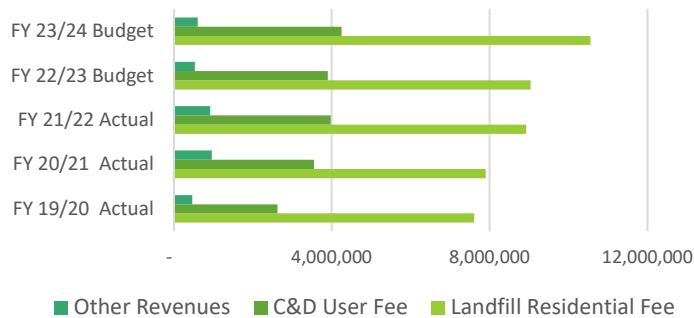


On July 1, 2005, a 1.0 mil tax levy was imposed on all taxable property in Spartanburg County to comply with the National Pollution Discharge Elimination System (NPDES II) general permit program and MS4 permit requirements derived from the Clean Water Act. The City of Spartanburg and the City of Greer are excluded from the tax district as they are responsible for their own compliance with their MS4 permits. Taxes as a revenue source for this fund continue to grow as assessed values continue to grow. For FY 2023/24, we have assumed that assessed values would continue to grow and our collection rate would increase. Given the economic uncertainty, tax

growth for the fund has been estimated at just 1% a year for the following 4 years to ensure the long-term financial health of the fund. Beginning in FY 2020/21, the revenue source of Grading Permit Fees is transferred from the General Fund to the Storm Water Management Fund along with one position; these fees are budgeted at \$400,000 for FY 2023/24.

Solid Waste Fund

Solid Waste Fund Revenues



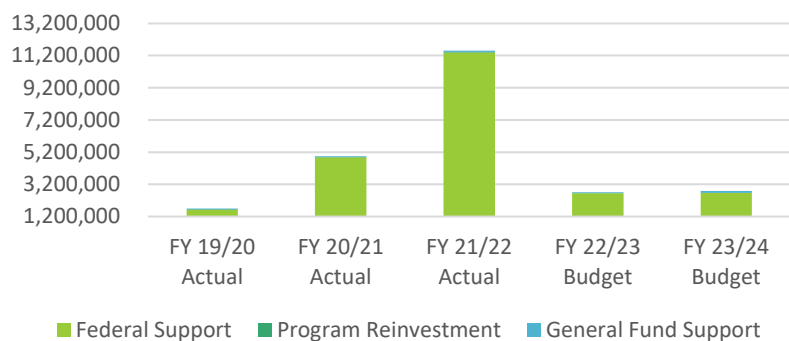
Several different revenue sources contribute to the total revenue received in the Solid Waste Management Fund including Recycling Sales, which are estimated at \$400,000, an increase of \$200,000 from the current year budget based on current year trends. This revenue vacillates each year as commodity pricing of recyclables change. In the current year, the commodities market for recyclables has continued its rebound, which has increased our revenues. Construction and Demolition (C&D) user fees increase an estimated \$350,000 from the current year budget to \$4,250,000 based on increased tonnage from customers.

The majority of the revenue received in this fund comes from the household solid waste fee (\$74.00). This fee is collected through property tax bills for all residences in the County. Household fee adjustments in recent years have been made to cash fund construction of the Phase VII MSW landfill for household garbage disposal for the County's residents. Growth in the number of households, estimated conservatively at 1.0% for FY 2023/24, contributes to the growth in collections.

Community Development Fund

The Community Development fund is primarily funded with federal grants, including the Community Development Block Grant and the HOME Investment Partnership Programs Grant. In addition, general fund support is budgeted to cover costs for non-reimbursable activities, such as managing the Citizens' Academy program. Additionally, a decision was made during FY 2020/21 to fund a portion of the COVID-19 relief program match from General Fund to provide more direct relief funds to program participants.

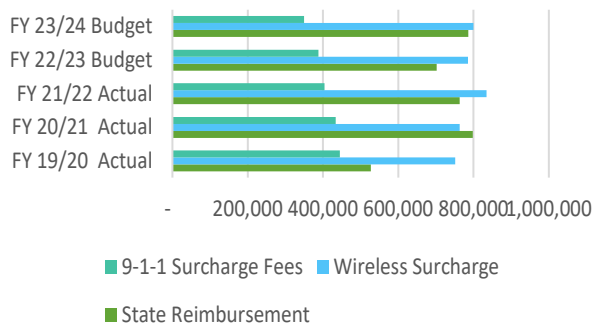
Community Development Revenues



Program reinvestment is not budgeted; however, it is included in the chart on the right in the actual columns. Program reinvestment is repayment of loans from community residents for housing rehabilitation and/or reconstruction.

9-1-1 Phone System Fund

9-1-1 Phone System Fund Revenues



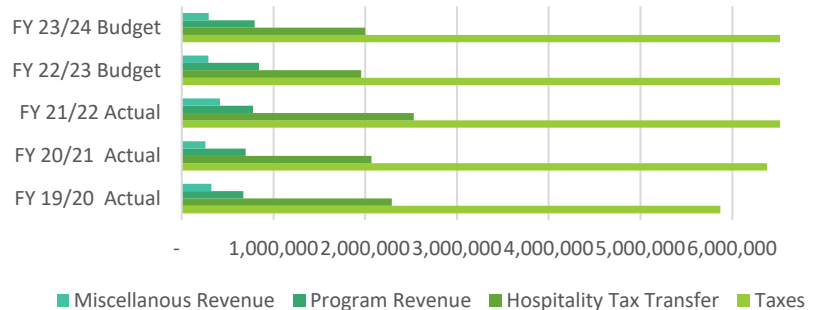
Revenues are received from charges imposed on telephone subscribers and can only be used for the costs associated with the operations of the emergency 9-1-1 system. The monthly wire line surcharge is \$0.50 and is capped by statute and is reflected in the chart on the left as 9-1-1 Surcharge Fees. Wire line surcharges (fees) continue to decrease as residents cut their landline phone service. In addition to this wire line surcharge, a charge is imposed on cell phone lines; these funds are collected by the State and distributed back to localities based on a formula driven by call volumes, meaning this revenue can fluctuate. For instance, bad weather in our County can cause us to receive more revenue while bad weather at the coast can cause us to receive less revenue. Included in the state reimbursement category is also

reimbursement of direct 9-1-1 Center costs such as upgrading or replacing certain equipment. For FY 2023/24, it is anticipated that revenue from these two sources will total \$1,585,800.

Spartanburg Parks Fund

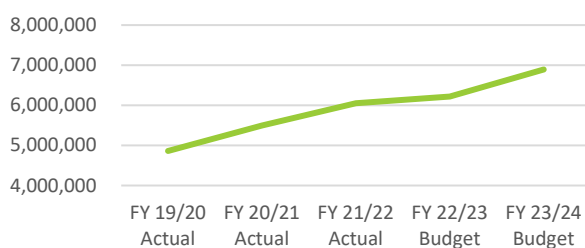
Revenue is received from a 5.0 mil ad valorem property tax levy set by Council, along with user fees, miscellaneous activities and transferred revenue from the Hospitality Tax Fund for tourism related operational support. The millage is expected to generate \$6,214,192 in current tax revenue in addition to homestead exemptions, FILOT, and delinquent taxes. The levy for Parks does not change for FY 2023/24. The transfer from the Hospitality Tax Fund is \$2,000,000 based on the estimated cost of operating tourism related activities in the Parks Fund. The remainder of revenue is derived from program, facility, and tournament related fees.

Parks Fund Revenues



Hospitality Tax Fund

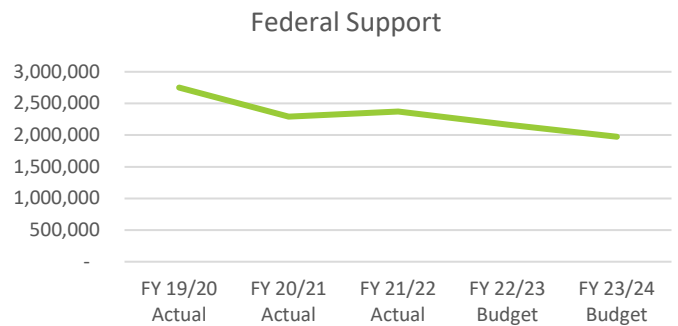
Hospitality Tax



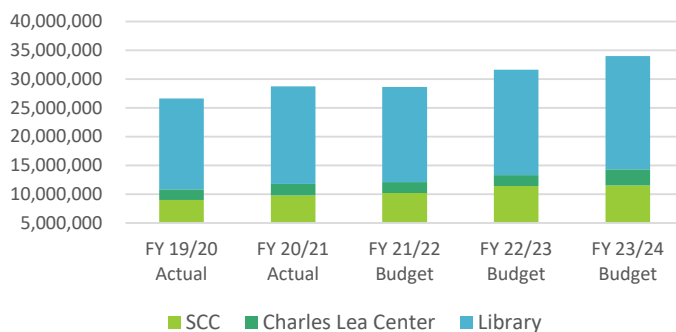
Spartanburg County's 2% Local Hospitality tax on prepared meals and beverages became effective January 1, 2008. The Local Hospitality Tax provides a dedicated source of revenue and an appropriate and efficient means of funding tourist-related parks infrastructure and capital improvement projects. It 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. The Hospitality Tax, when combined with penalties, is expected to generate \$6,876,450 in FY 2023/24, a 10% increase from the FY 2022/23 budgeted amount.

Upstate Workforce Board Fund

The Upstate Workforce Board (UWB), previously referred to as the Workforce Investment Board, is funded through federal support. The previous federal legislation which governed the allocation and use of funds, the Workforce Investment Act, was replaced in FY 2015/16. Funding allocations are expected to total \$1,975,649 for FY2023/24.



Special Purpose Tax Levies



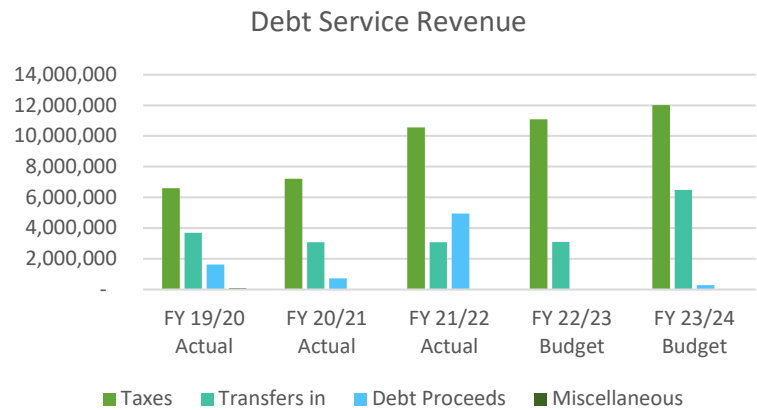
Spartanburg County has 3 Special Purpose Tax Levies: Spartanburg Community College (SCC), The Charles Lea Center, and The County Library. Each levy has their own millage which is assessed on all taxable property in Spartanburg County. The SCC levy is 6.2 mils, The Charles Lea Center levy is 1.3 mils, and The County Library millage is 10.4 mils. Collections of the special purpose levies are reported in their individual funds. Since these special purpose levies are countywide, they mirror the trends of the General Fund ad valorem property tax collections.

Each of these three entities has additional funding sources; in the case of SCC and the Charles Lea Center, the tax is a small portion of their total revenues and is used to fund specific programs. The SCC tax levy provides resources to support the Tyger River Campus and the vital role that it plays in economic development endeavors. The Charles Lea Center levy is used to primarily support their day programs. Our partnership with the center helps to leverage other resources and better serve the community. The Spartanburg County Library also has a variety of revenue sources; however, it is primarily supported by the ad valorem property tax levy.

Debt Service Fund

The Debt Service Fund is supported primarily by ad valorem property tax levy; however, it is also supported through several transfers and other revenues related to specific debt issuances. For FY 2023/24, the tax is estimated to generate \$12,011,778. Transfers are made from the Hospitality Tax Fund, Solid Waste Fund, Fire Department Fund, and Library Fund to repay principal and interest payments associated with those funds.

Series 2019 GO Bonds were issued during FY 2018/19 for \$14,165,000 to fund an expansion of the Library headquarters, replacement of the Inman Library Branch, fund part of the County asphalt resurfacing program as well as a series of County facility improvements. Series 2020 GO Bonds were issued during FY 2019/20 for \$16,030,000 to defray the costs of construction, renovation, and improvements to the County's transportation infrastructure. Series 2021 GO Bonds were issued during FY 2020/21 for \$9,995,000 to fund construction of the Detention Facility Annex II Replacement. Series 2021A GO Bonds were issued during FY 2021/22 for \$30,230,000 to provide funds for improvements to the County's transportation infrastructure.



FY 2023/24 EXPENDITURE SUMMARY

BY FUND

Row Labels	FY 19/20	FY 20/21	FY 21/22	FY 22/23	FY 23/24	\$Inc/Dec
100 - GENERAL FUND	109,779,571	113,169,401	117,410,452	136,790,000	152,343,000	15,553,000
County Leadership Total	870,674	941,440	1,136,319	1,374,676	1,518,657	143,981
100 - ADMINISTRATION	421,389	457,981	588,759	770,212	898,074	127,862
101 - COUNTY COUNCIL	383,976	416,033	477,888	530,633	544,035	13,402
102 - LEGISLATIVE DELEGATION	65,309	67,426	69,672	73,831	76,548	2,717
Tax Collection Total	6,216,267	6,376,340	6,461,929	7,331,847	7,819,899	488,052
150 - AUDITOR	1,409,995	1,428,344	1,337,151	1,513,965	1,564,319	50,354
151 - ASSESSOR	2,060,213	2,095,573	2,126,533	2,540,409	2,791,775	251,366
152 - REGISTER OF DEEDS	760,916	814,504	859,777	908,375	934,905	26,530
153 - TREASURER	1,183,998	1,203,013	1,219,910	1,343,609	1,406,807	63,198
154 - TAX COLLECTOR	801,146	834,907	918,558	1,025,489	1,122,093	96,604
Public Safety Total	40,495,195	40,637,649	41,110,366	48,386,174	50,438,690	2,052,516
200 - ANIMAL SERVICES PROGRAM	364,340	368,435	435,925	474,000	474,000	-
201 - ENVIRONMENTAL ENFORCEMENT	939,367	1,179,445	1,173,371	1,636,986	1,715,959	78,973
202 - COMMUNICATIONS	4,494,757	4,537,553	4,947,675	5,647,447	5,959,804	312,357
203 - CORONER	1,676,088	1,783,587	1,876,883	2,250,088	2,376,728	126,640
204 - SHERIFF	28,284,035	27,796,887	28,701,817	31,394,966	32,919,643	1,524,677
205 - DETENTION FACILITY	-	-	-	0	-	-
206 - EMERGENCY MANAGEMENT	216,743	229,243	134,809	0	-	-
207 - EMERGENCY MEDICAL SERVICE	3,810,915	3,875,944	2,742,930	5,208,253	5,051,205	(157,048)
208 - EMERGENCY SERVICES ACADEMY	264,638	299,173	142,410	0	-	-
209 - RESCUE SQUADS	26,294	25,699	23,500	29,500	29,500	-
210 - HAZARDOUS MATERIALS	252,738	273,296	136,719	0	-	-
211 - FIRE DEPARTMENTS	165,279	268,387	360,233	714,862	855,660	140,798
212 - EMERGENCY SERVICES	-	-	434,094	1,030,072	1,056,191	26,119
Judicial Total	12,844,016	13,423,657	14,167,716	15,273,975	16,040,922	766,947
250 - CIRCUIT SOLICITOR	4,904,797	5,151,402	5,345,455	5,837,662	6,071,107	233,445
255 - CLERK OF COURT	2,326,117	2,500,897	2,714,820	2,911,945	3,054,460	142,515
256 - MAGISTERIAL COURT	3,496,913	3,558,625	3,693,803	3,944,407	4,170,639	226,232
257 - MASTER-IN-EQUITY	467,314	458,037	495,096	539,394	580,728	41,334
258 - PROBATE COURT	1,648,876	1,754,696	1,918,543	2,040,567	2,163,988	123,421
260 - PUBLIC DEFENDER SPARTANBURG	-	-	-	0	-	-
Public Works Total	3,408,140	3,593,723	3,886,626	6,771,705	7,075,042	303,337
300 - ROADS & BRIDGES	3,408,140	3,593,723	3,886,626	6,771,705	7,075,042	303,337
Economic Development and Land Use Total	2,165,341	2,276,658	2,622,386	3,177,560	3,207,805	30,245
350 - BUILDING CODES	1,409,510	1,394,441	1,499,076	1,790,419	1,858,277	67,858
351 - PLANNING & DEVELOPMENT	728,931	855,315	1,096,408	1,320,240	1,302,627	(17,613)
352 - ECONOMIC DEVELOPMENT	26,901	26,901	26,901	66,901	46,901	(20,000)
Operational Support Total	17,869,188	17,696,050	17,177,059	19,647,014	22,590,679	2,943,665
000 - NON DEPARTMENTAL	13,984,698	13,842,487	13,028,960	15,113,288	17,559,550	2,446,262
400 - MAIL SERVICES	680,955	594,088	639,412	658,509	772,456	113,947
401 - RECORDS MANAGEMENT	373,038	325,314	341,423	369,124	394,477	25,353
403 - GIS	468,786	491,074	514,255	579,050	591,504	12,454
404 - FINANCE	668,660	680,394	700,433	754,015	934,334	180,319
405 - BUDGET MANAGEMENT	237,034	228,683	245,295	286,288	311,023	24,735
406 - INTERNAL AUDITOR	151,862	166,330	174,977	184,604	189,910	5,306
407 - PURCHASING	239,374	241,313	252,402	266,715	282,511	15,796
408 - COUNTY ATTORNEY	459,694	526,678	583,653	591,992	674,773	82,781
409 - HUMAN RESOURCES	605,087	599,689	696,250	629,387	671,567	42,180
412 - FACILITIES MAINTENANCE	-	-	-	0	-	-
416 - RISK MANAGEMENT	-	-	-	214,042	208,574	(5,468)
Community Outreach Total	3,653,484	3,652,198	3,369,203	4,453,126	5,165,300	712,174
450 - OUTSIDE AGENCIES	1,743,255	1,622,603	1,375,627	2,263,097	2,344,910	81,813
451 - INDIGENT CARE SERVICES	593,179	556,082	564,990	555,592	568,592	13,000
452 - REGISTRATION & ELECTIONS	978,334	1,166,049	1,055,205	1,220,669	1,816,257	595,588
453 - VETERANS AFFAIRS	338,715	307,463	373,381	413,768	435,541	21,773
Transfers/Other Total	22,257,266	24,571,687	27,478,848	30,373,923	38,486,006	8,112,083
600 - TRANSFERS BETWEEN FUNDS	22,257,266	24,571,687	27,478,848	30,373,923	38,486,006	8,112,083
Grand Total	109,779,571	113,169,401	117,410,452	136,790,000	152,343,000	15,553,000

FY 2023/24 Expenditure Summary by Fund

Continued

200 - PARKS	8,481,987	7,972,403	8,520,624	11,937,000	11,155,000	(782,000)
500 - PARKS ADMINISTRATION	1,250,579	1,075,600	1,108,373	1,601,155	1,751,607	150,452
501 - PARKS MAINTENANCE	3,444,558	3,422,153	3,424,809	3,741,565	4,059,221	317,656
502 - PARKS OPERATIONS	768,960	803,967	836,449	1,005,945	1,122,315	116,370
503 - SENIOR PROGRAMS	157,120	89,370	169,083	205,550	220,581	15,031
504 - RECREATION CENTERS	685,384	737,798	753,726	1,804,785	1,961,476	156,691
505 - RECREATION PROGRAMS	901,944	673,515	887,184	-	-	-
600 - TRANSFERS BETWEEN FUNDS	1,273,443	1,170,000	1,341,000	3,578,000	2,039,800	(1,538,200)
201 - HOSPITALITY TAX	4,984,107	4,527,890	5,560,907	6,266,000	8,250,000	1,984,000
405 - BUDGET MANAGEMENT	190,141	177,540	290,257	284,650	402,550	117,900
450 - OUTSIDE AGENCIES	546,317	539,650	602,650	644,150	655,150	11,000
600 - TRANSFERS BETWEEN FUNDS	4,247,650	3,810,700	4,668,000	5,337,200	7,192,300	1,855,100
210 - ROAD MAINTENANCE FEE	5,913,843	6,532,896	4,571,059	1,280,000	-	(1,280,000)
300 - ROADS & BRIDGES	5,913,843	6,532,896	4,571,059	1,280,000	-	(1,280,000)
211 - STORM WATER MANAGEMENT	1,704,517	1,494,001	1,594,814	1,831,000	1,960,000	129,000
302 - ENGINEERING	1,139,859	1,266,982	1,475,521	1,643,000	1,755,100	112,100
600 - TRANSFERS BETWEEN FUNDS	564,658	227,019	119,293	188,000	204,900	16,900
220 - SOLID WASTE MANAGEMENT	11,794,404	11,127,607	13,118,481	17,043,000	13,735,000	(3,308,000)
000 - NON DEPARTMENTAL	-	-	8,000	-	-	-
201 - ENVIRONMENTAL ENFORCEMENT	527,782	545,037	573,654	673,436	685,122	11,686
303 - SOLID WASTE ADMINISTRATION	1,242,789	1,310,807	1,407,068	1,817,512	1,882,241	64,729
304 - SOLID WASTE COLLECTION	2,796,742	2,769,726	3,132,138	3,478,126	3,666,453	188,327
305 - LANDFILLS	2,647,613	3,086,009	3,188,185	4,072,326	4,116,884	44,558
600 - TRANSFERS BETWEEN FUNDS	4,579,479	3,416,028	4,809,436	7,001,600	3,384,300	(3,617,300)
221 - METHANE	490,771	579,316	503,661	549,000	560,000	11,000
305 - LANDFILLS	290,771	329,316	253,661	299,000	310,000	11,000
600 - TRANSFERS BETWEEN FUNDS	200,000	250,000	250,000	250,000	250,000	-
235 - DETENTION	17,892,696	18,938,168	19,263,964	21,248,000	22,495,000	1,247,000
205 - DETENTION FACILITY	17,823,416	18,919,990	19,263,964	21,248,000	22,495,000	1,247,000
600 - TRANSFERS BETWEEN FUNDS	69,280	18,178	-	-	-	-
236 - 911 PHONE SYSTEM	1,657,294	1,605,646	1,993,315	2,004,000	1,975,000	(29,000)
202 - COMMUNICATIONS	1,375,016	1,501,157	1,519,651	1,778,009	1,860,313	82,304
403 - GIS	64,239	69,489	12,695	88,891	76,687	(12,204)
600 - TRANSFERS BETWEEN FUNDS	218,039	35,000	460,969	137,100	38,000	(99,100)
237 - VICTIM ASSISTANCE	572,415	569,602	590,333	623,000	667,232	44,232
204 - SHERIFF	201,853	253,602	282,827	298,241	319,214	20,973
205 - DETENTION FACILITY	65,855	7,448	-	-	-	-
253 - VICTIM WITNESS PROGRAM	190,408	194,252	193,206	210,459	218,093	7,634
450 - OUTSIDE AGENCIES	114,300	114,300	114,300	114,300	129,925	15,625
238 - FIRE DEPARTMENT	1,142,423	1,180,799	2,320,641	1,729,000	1,837,000	108,000
211 - FIRE DEPARTMENTS	1,073,106	1,165,145	1,549,704	1,579,774	1,676,874	97,100
600 - TRANSFERS BETWEEN FUNDS	69,317	15,654	770,937	149,226	160,126	10,900
245 - PUBLIC DEFENDER 7TH CIRCUIT	2,736,131	2,658,734	2,975,237	3,306,000	3,490,000	184,000
000 - NON DEPARTMENTAL	-	-	21,000	-	-	-
259 - PUBLIC DEFENDER CHEROKEE	402,287	374,246	488,273	617,684	611,000	(6,684)
260 - PUBLIC DEFENDER SPARTANBURG	2,333,844	2,284,488	2,465,965	2,688,316	2,879,000	190,684
600 - TRANSFERS BETWEEN FUNDS	-	-	-	-	-	-
246 - PET RESOURCE CENTER	-	-	-	-	689,329	689,329
200 - ANIMAL SERVICES PROGRAM	-	-	-	-	689,329	689,329

FY 2023/24 Expenditure Summary by Fund Continued

250 - SPECIAL REVENUE	8,277,904	12,041,854	12,855,731	11,156,218	12,532,800	1,376,582
000 - NON DEPARTMENTAL	936,015	974,134	1,478,832	1,007,506	1,450,000	442,494
201 - ENVIRONMENTAL ENFORCEMENT	-	-	5,508	-	-	-
202 - COMMUNICATIONS	-	-	-	-	-	-
204 - SHERIFF	1,285,089	3,925,350	3,808,448	5,484,301	5,674,727	190,426
206 - EMERGENCY MANAGEMENT	129,314	71,075	118,575	-	-	-
210 - HAZARDOUS MATERIALS	8,529	11,462	6,983	-	-	-
212 - EMERGENCY SERVICES	-	-	-	99,000	99,000	-
250 - CIRCUIT SOLICITOR	283,216	276,602	204,908	282,639	303,149	20,510
251 - PRETRIAL ADULT	264,510	281,723	403,522	453,189	487,960	34,771
252 - PRETRIAL JUVENILE	54,270	57,032	58,715	62,080	64,704	2,624
253 - VICTIM WITNESS PROGRAM	52,436	54,311	31,469	57,685	60,096	2,411
254 - JUVENILE ARBITRATION	80,445	84,516	87,440	92,105	98,055	5,950
255 - CLERK OF COURT	39,119	24,711	20,947	40,140	47,137	6,997
301 - C FUNDS	4,579,381	5,665,905	6,138,427	2,735,000	2,855,336	120,336
302 - ENGINEERING	-	-	-	-	-	-
304 - SOLID WASTE COLLECTION	31,486	60,567	31,809	-	-	-
351 - PLANNING & DEVELOPMENT	416,118	436,491	460,149	724,598	1,274,661	550,063
450 - OUTSIDE AGENCIES	117,975	117,975	-	117,975	117,975	-
251 - UPSTATE WORKFORCE BOARD	2,750,105	2,299,572	2,376,211	1,939,008	1,975,649	36,641
455 - UPSTATE WORKFORCE BOARD	2,750,105	2,299,572	2,376,211	1,939,008	1,975,649	36,641
252 - THE FORRESTER CENTER	-	-	-	-	-	-
454 - THE FORRESTER CENTER	-	-	-	-	-	-
253 - COMMUNITY DEVELOPMENT	1,686,744	5,017,557	11,484,156	2,710,886	2,794,754	83,868
456 - COMMUNITY DEVELOPMENT	1,686,744	2,702,704	2,497,993	2,410,209	2,440,854	30,645
458 - RENTAL ASSISTANCE	-	2,314,853	8,981,731	300,677	-	(300,677)
459 - ARP FUNDS	-	-	4,432	-	353,900	353,900
295 - COMMUNITY COLLEGE	8,753,000	9,281,000	10,251,000	11,420,000	11,557,000	137,000
506 - COMMUNITY COLLEGE	8,753,000	9,281,000	10,251,000	11,420,000	11,557,000	137,000
600 - TRANSFERS BETWEEN FUNDS	-	-	-	-	-	-
296 - CHARLES LEA CENTER	1,885,000	1,835,000	1,885,000	1,935,000	2,800,000	865,000
457 - CHARLES LEA CENTER	1,885,000	1,835,000	1,885,000	1,935,000	2,800,000	865,000
297 - LIBRARY	15,722,705	13,501,339	15,442,830	18,263,000	19,649,000	1,386,000
507 - LIBRARY	15,722,705	13,501,339	15,442,830	18,263,000	19,649,000	1,386,000
400 - DEBT SERVICE	12,399,816	9,507,986	12,402,658	14,200,000	18,779,000	4,579,000
000 - NON DEPARTMENTAL	10,043,124	7,068,679	10,083,849	11,917,200	16,499,200	4,582,000
303 - SOLID WASTE ADMINISTRATION	1,059,000	1,061,950	1,064,150	1,065,600	1,063,200	(2,400)
456 - COMMUNITY DEVELOPMENT	80,042	159,158	-	-	-	-
500 - PARKS ADMINISTRATION	1,217,650	1,218,200	1,213,000	1,217,200	1,216,600	(600)
600 - TRANSFERS BETWEEN FUNDS	-	-	41,659	-	-	-
500 - FLEET SERVICES	1,449,745	1,477,652	1,517,100	1,731,265	1,808,000	76,735
000 - NON DEPARTMENTAL	-	-	-	-	-	-
410 - FLEET SERVICES	1,400,630	1,426,366	1,476,025	1,691,014	1,761,200	70,186
411 - MOTOR POOL COSTS	49,115	51,286	41,075	40,251	46,800	6,549
501 - FACILITIES MAINTENANCE	2,563,269	2,641,821	3,021,670	3,728,939	4,198,000	469,061
412 - FACILITIES MAINTENANCE	2,563,269	2,641,821	3,021,670	3,728,939	4,198,000	469,061
600 - TRANSFERS BETWEEN FUNDS	-	-	-	-	-	-
505 - INFORMATION TECHNOLOGIES	3,064,372	3,356,301	3,963,682	4,864,427	5,564,000	699,573
402 - INFORMATION TECHNOLOGIES	3,064,372	3,356,301	3,963,682	4,864,427	5,564,000	699,573
600 - TRANSFERS BETWEEN FUNDS	-	-	-	-	-	-
510 - INSURANCE	11,396,080	11,615,334	11,898,946	14,060,000	14,334,000	274,000
000 - NON DEPARTMENTAL	-	-	-	-	-	-
413 - ACTIVE EMPLOYEES	8,549,851	8,639,212	8,762,168	10,760,000	10,760,000	-
414 - RETIREES	2,350,710	2,448,004	2,596,581	2,748,000	3,020,000	272,000
415 - EMPLOYEE WELLNESS	495,519	528,117	540,197	552,000	554,000	2,000
Grand Total	237,098,900	242,931,878	265,522,470	290,614,743	315,148,764	24,534,021
Less Internal Service Funds	(18,473,466)	(19,091,108)	(21,051,864)	(24,384,631)	(25,904,000)	(1,519,369)
Adjusted Grand Total	218,625,434	223,840,770	244,470,606	266,230,112	289,244,764	23,014,652

COUNTY LEADERSHIP

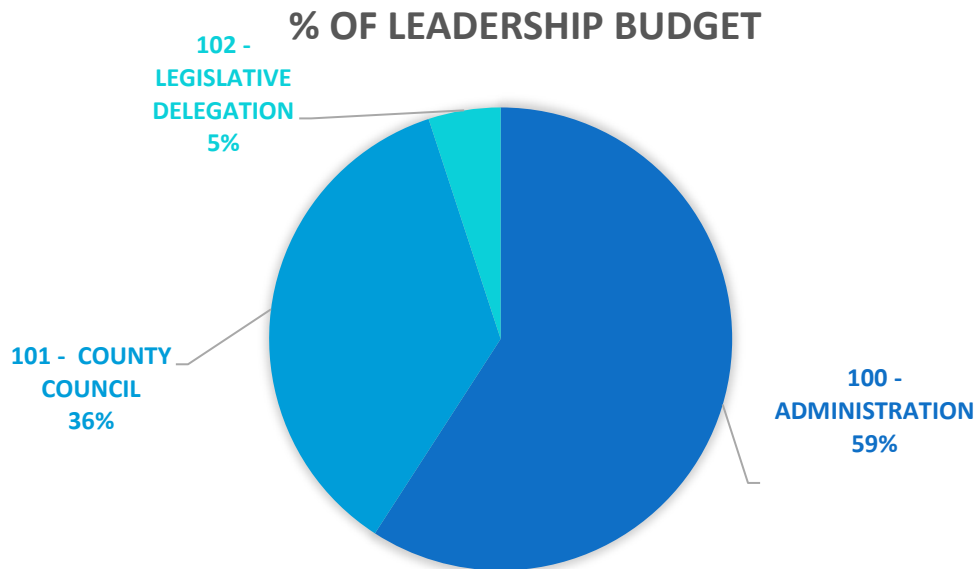
\$1,518,657

Functional Area Summary

	FY 19/20	FY 20/21	FY 21/22	FY 22/23	FY 23/24	Inc/(Dec)
Expenditures by Department	Actual	Actual	Actual	Budget	Budget	FY24 - FY23
100 - ADMINISTRATION	421,389	457,981	588,759	770,212	898,074	127,862
101 - COUNTY COUNCIL	383,976	416,033	477,888	530,633	544,035	13,402
102 - LEGISLATIVE DELEGATION	65,309	67,426	69,672	73,831	76,548	2,717
Expenditure Total	870,674	941,440	1,136,319	1,374,676	1,518,657	143,981

	FY 19/20	FY 20/21	FY 21/22	FY 22/23	FY 23/24	Inc/(Dec)
Funding Source by Fund	Actual	Actual	Actual	Budget	Budget	FY24 - FY23
100 - GENERAL FUND	870,674	941,440	1,136,319	1,374,676	1,518,657	143,981
Funding Source Total	870,674	941,440	1,136,319	1,374,676	1,518,657	143,981

	FY 19/20	FY 20/21	FY 21/22	FY 22/23	FY 23/24	Inc/(Dec)
Authorized Staffing by Fund	Budget	Budget	Budget	Budget	Budget	FY24 - FY23
General Fund	13	14	15	17	18	1
Authorized Staffing Total	13	14	15	17	18	1



COUNTY LEADERSHIP

Overview

County Leadership is comprised of County Council, County Delegation, and County Administration. Together these three departments are responsible for setting the goals of the County and steering the direction of the County to meet and exceed those goals. They represent citizen interest at the local and state levels of government.

Strategic Focus

Remain Prudent Stewards of Financial Resources in the Provision of Quality Public Services

Budget and allocate resources in the public's best interest.

- Thoughtful consideration is given to each operating and capital request before the recommended budget is completed.

Recognize high-performing staff members, who contribute to quality services, at Council meetings.

- Staff members and departments are recognized at Council meetings on a regular basis for awards received as well as compliments from citizens and stakeholders.

Commit to the Implementation of this Plan and Realization of this Inclusive Vision

Develop operational plans that detail action items, success indicators, timelines, and responsible parties for the objectives of this plan.

- In addition to working directly with stakeholders for each objective as staff support, County Administration works with each non-elected county department head annually to develop and update action plans as they pertain to each department's area of expertise.

Identify objectives with budget implications and allocate resources, accordingly.

- County Council and County Administration work to identify and prioritize operating, immediate capital, and long-term operating and capital needs as well as identify funding sources.

Convene an annual retreat of County Council to foster cooperation, communication, and review and revise this plan accordingly.

- A retreat is planned each year for County Council to set their priorities for the upcoming budget cycle.

Utilize the Vision, Mission, and Values to guide decision-making and policymaking at Council and Departmental levels.

- County Council places an emphasis on their Vision, Mission, and Value statements as they make decisions and set policy for the County.

COUNTY ADMINISTRATION

Department Description

The County Administrator is responsible for carrying out the policies and ordinances of the County Council, for overseeing the day-to-day operating of the county, and for overseeing all non-elected county department heads. The County Administrator supports Council's ability to make sound decisions by carrying out policy decisions in an efficient and effective manner, providing strategic leadership, operational oversight and ensuring sound management of available resources. Regular functions of the Administrator include providing Council with information and analysis; making appropriate recommendations when necessary; preparation and presentation of the annual operating budget and the capital improvement plan; review of departmental performance; oversight of capital projects; and participation in economic recruitment activities. The Administrator is appointed by County Council and is assisted by a Deputy Administrator and an Assistant Deputy Administrator.

Department Goals & Objectives

- Provide strategic leadership, guidance and sound decision-making skills while carrying out the policies and procedures adopted by County Council
- Provide operational oversight to County departments to ensure that services are rendered effectively and efficiently

Budget Summary

	FY 19/20	FY 20/21	FY 21/22	FY 22/23	FY 23/24	Inc/(Dec)
Expenditures by Category	Actual	Actual	Actual	Budget	Budget	FY24 - FY23
50 - PERSONNEL SERVICES	409,733	423,776	562,884	725,912	853,774	127,862
51 - OPERATING	11,237	10,860	19,762	42,300	42,300	-
52 - CAPITAL	419	23,345	6,112	2,000	2,000	-
Expenditure Total	421,389	457,981	588,759	770,212	898,074	127,862

	FY 19/20	FY 20/21	FY 21/22	FY 22/23	FY 23/24	Inc/(Dec)
Funding Source by Fund	Actual	Actual	Actual	Budget	Budget	FY24 - FY23
100 - GENERAL FUND	421,389	457,981	588,759	770,212	898,074	127,862
Funding Source Total	421,389	457,981	588,759	770,212	898,074	127,862

	FY 19/20	FY 20/21	FY 21/22	FY 22/23	FY 23/24	Inc/(Dec)
Authorized Staffing by Fund	Budget	Budget	Budget	Budget	Budget	FY24 - FY23
General Fund	4	5	6	8	9	1
Authorized Staffing Total	4	5	6	8	9	1

FY 2023/24 Budget Highlights

- Personnel services includes a 3% cost of living adjustment, a 1% rate increase in the County's contribution to the state retirement system, and a \$200 increase per eligible position for health insurance. Funding for the Deputy County Administrator position is shared with the Solid Waste Fund department, while funding for the Assistant County Administrator position is shared with multiple departments in General Fund, as well as the Parks Department and the Community Development Department. Personnel includes one new position for FY23/24, which is a Grant Writer.
- Operating expenditures include funding for day-to-day operations and annual training. Expenditures increase to provide resources to elevate internal and external communications as well as increase branding.
- Capital provides for the replacement and upgrade of communications technology.

Strategic Vision

While County Administration works towards and provides support for all of County Council's Goals & Objectives, the items listed below are unique to County Administration.

- Thoughtful consideration is given to each operating and capital request before the recommended budget is completed.

- Staff members and departments are recognized at Council meetings on a regular basis for awards received as well as compliments from citizens and stakeholders.
- In addition to working directly with stakeholders for each objective as staff support, County Administration works with each non-elected county department head annually to develop and update action plans as they pertain to each department's area of expertise.
- County Administration follows the County Council Strategic Vision: Accelerate the improvement of County roads; Make strategic use of land to foster both quality of life and economic growth; Strike optimal balance between attracting corporate presence and supporting the growth and thriving of small businesses; Expand access to housing that is affordable; and Champion a vibrant downtown.

COUNTY COUNCIL

Department Description

Policymaking and legislative authority are vested in the County Council under the Council/Administrator form of government. County Council consists of a Council Chair elected at-large and six District Council Members. County Council is responsible for setting the direction and the priorities of the County. Additionally, they are responsible for appointing the County Administrator, the County Attorney, and the Clerk to Council. The Clerk to County Council is responsible for maintaining public records, notifying the public of meetings, preparing agendas, and publication of legal notices.

Department Goals & Objectives

- Continue efforts to improve the manner in which records are kept and cross-referenced, making information more accessible to other departments and the general public

Budget Summary

	FY 19/20	FY 20/21	FY 21/22	FY 22/23	FY 23/24	Inc/(Dec)
	Actual	Actual	Actual	Budget	Budget	FY24 - FY23
Expenditures by Category						
50 - PERSONNEL SERVICES	260,997	281,147	333,712	351,383	363,785	12,402
51 - OPERATING	122,979	126,437	144,176	179,250	180,250	1,000
52 - CAPITAL	-	8,449	-	-	-	-
Expenditure Total	383,976	416,033	477,888	530,633	544,035	13,402

	FY 19/20	FY 20/21	FY 21/22	FY 22/23	FY 23/24	Inc/(Dec)
	Actual	Actual	Actual	Budget	Budget	FY24 - FY23
Funding Source by Fund						
100 - GENERAL FUND	383,976	416,033	477,888	530,633	544,035	13,402
Funding Source Total	383,976	416,033	477,888	530,633	544,035	13,402

	FY 19/20	FY 20/21	FY 21/22	FY 22/23	FY 23/24	Inc/(Dec)
	Budget	Budget	Budget	Budget	Budget	FY24 - FY23
Authorized Staffing by Fund						
General Fund	8	8	8	8	8	-
Authorized Staffing Total	8	8	8	8	8	-

FY 2023/24 Budget Highlights

- Personnel services include a 3% cost of living adjustment, a 1% rate increase in the County's contribution to the state retirement system, and a \$200 increase per eligible position for health insurance. Personnel services fund 1 full-time position, 6 Council Members and 1 Council Chair.
- Approximately 64% of the total operating expenditures are budgeted for the annual audit. The remaining expenditures are budgeted for day-to-day operations as well as annual training for Council Members and the Clerk to Council.

Strategic Vision

- Staff members and departments are recognized at Council meetings on a regular basis for awards received as well as compliments from citizens and stakeholders.
- A retreat is planned each year for County Council to set their priorities for the upcoming budget cycle.
- County Council Strategic Vision: Accelerate the improvement of County roads; Make strategic use of land to foster both quality of life and economic growth; Strike optimal balance between attracting corporate presence and supporting the growth and thriving of small businesses; Expand access to housing that is affordable; and Champion a vibrant downtown.

COUNTY DELEGATION

Department Description

The County Delegation Office executes, manages, and monitors all operations of the Spartanburg County Legislative Delegation and the Spartanburg County Transportation Committee. The Spartanburg County Legislative Delegation is made up of 5 State Senators and 10 State House of Representatives members. This office serves as a liaison between the public for the state, county, local agencies, and organizations. The County Transportation Committee (C Fund Committee or CTC) approves funding to improve and/or resurface existing municipal, state, and county-maintained roadways in Spartanburg County. C Funds are derived from 2.66 cents per gallon of the state user fee, which is deposited in the County Transportation Fund to be allocated to the counties by the SCDOT in compliance with §12-28-2740.

Department Goals & Objectives

- Cut operational costs by scanning and electronically mailing received paperwork to members and the public when applicable
- Streamline office operations

Budget Summary

	FY 19/20	FY 20/21	FY 21/22	FY 22/23	FY23/24	Inc/(Dec)
Expenditures by Category	Actual	Actual	Actual	Budget	Budget	FY24 - FY23
50 - PERSONNEL SERVICES	64,894	66,772	69,011	72,711	75,328	2,617
51 - OPERATING	415	654	662	1,120	1,220	100
Expenditure Total	65,309	67,426	69,672	73,831	76,548	2,717

	FY 19/20	FY 20/21	FY 21/22	FY 22/23	FY 23/24	Inc/(Dec)
Funding Source by Fund	Actual	Actual	Actual	Budget	Budget	FY24 - FY23
100 - GENERAL FUND	65,309	67,426	69,672	73,831	76,548	2,717
Funding Source Total	65,309	67,426	69,672	73,831	76,548	2,717

	FY 19/20	FY 20/21	FY 21/22	FY 22/23	FY 23/24	Inc/(Dec)
Authorized Staffing by Fund	Budget	Budget	Budget	Budget	Budget	FY24 - FY23
General Fund	1	1	1	1	1	-
Authorized Staffing Total	1	1	1	1	1	-

FY 2023/24 Budget Highlights

- Personnel services include a 3% cost of living adjustment, a 1% rate increase in the County's contribution to the state retirement system, and a \$200 increase per eligible position for health insurance. Personnel services provide funding for 1 full-time position.
- Operating expenditures increase \$100 from prior year and provide for the day-to-day running of the office.

Strategic Vision

- The office strives to embrace technology thus reducing operational costs.
- The Delegation Office supports core government function.

TAX COLLECTION

\$7,819,899

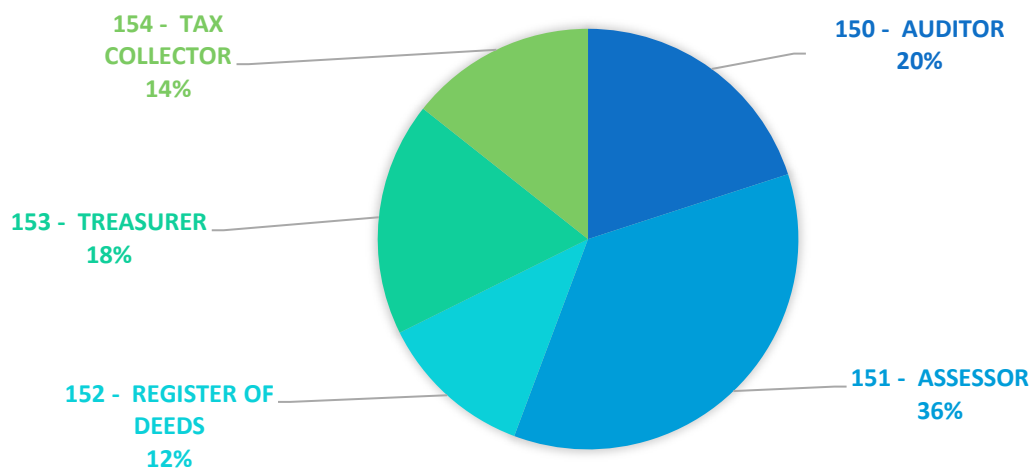
Functional Area Summary

	FY 19/20 Actual	FY 20/21 Actual	FY 21/22 Actual	FY 22/23 Budget	FY 23/24 Budget	Inc/(Dec) FY24 - FY23
Expenditures by Department						
150 - AUDITOR	1,409,995	1,428,344	1,337,151	1,513,965	1,564,319	50,354
151 - ASSESSOR	2,060,213	2,095,573	2,126,533	2,540,409	2,791,775	251,366
152 - REGISTER OF DEEDS	760,916	814,504	859,777	908,375	934,905	26,530
153 - TREASURER	1,183,998	1,203,013	1,219,910	1,343,609	1,406,807	63,198
154 - TAX COLLECTOR	801,146	834,907	918,558	1,025,489	1,122,093	96,604
Expenditure Total	6,216,267	6,376,340	6,461,929	7,331,847	7,819,899	488,052

	FY 19/20 Actual	FY 20/21 Actual	FY 21/22 Actual	FY 22/23 Actual	FY 23/24 Budget	Inc/(Dec) FY24 - FY23
Funding Source by Fund						
100 - GENERAL FUND	6,216,267	6,376,340	6,461,929	7,331,847	7,819,899	488,052
Funding Source Total	6,216,267	6,376,340	6,461,929	7,331,847	7,819,899	488,052

	FY 19/20 Budget	FY 20/21 Budget	FY 21/22 Budget	FY 22/23 Budget	FY 23/24 Budget	Inc/(Dec) FY24 - FY23
Authorized Staffing by Fund						
General Fund	102	102	102	102	102	-
Authorized Staffing Total	102	102	102	102	102	-

% OF TAX COLLECTION BUDGET



TAX COLLECTION

Overview

The Tax Collection functional area consists of departments involved in the assessment, levying, and collection of property taxes. Departments include the Assessor's Office, Auditor's Office, Register of Deeds, Tax Collector's Office, and the Treasurer's Office.

Strategic Focus

Remain Prudent Stewards of Financial Resources in the Provision of Quality Public Services

Budget and allocate resources in the public's best interest.

- Funding allocated to the Tax Collector's Office will be used to focus on reducing voided tax sales and reducing processing times for tax deeds.

Identify, prioritize, and address needs for service improvement.

- The Auditor's Office seeks to provide efficient and effective service to taxpayers while performing the statutory duties of the office. Additionally, funding will be utilized to undergo a software upgrade in conjunction with the Assessor's Office, which should enhance the tax refund process for taxpayers.
- Funding in the Treasurer's Office will allow for implementation of customer service improvements and technology upgrades that will decrease transaction times, thus reducing customer wait times.
- The Assessor's Office will continue the process to improve customer service and increase productivity by providing taxpayers an environment in which they are able to measure performance.
- The Register of Deeds Office will continue the process of expanding the number of documents available electronically online, decreasing turnaround times, and increasing convenience to customers.

COUNTY AUDITOR

Department Description

The County Auditor, an elected official, is the statutory officer charged with preparing a complete listing and description of all taxable and exempt property in all county subdivision, and special purpose districts by owner, property type, levy, location, and assessed value. The Auditor calculates levies; recommends or applies certain mandated levies to all assessed values; makes appropriate changes to property; and provides the assessed values and their descriptions with the resulting levies and taxes to the County office charged with the collection of taxes. The County Auditor also administers the Homestead Exemption program and receives vehicle, recreational vehicle and watercraft appraisal appeals.

Department Goals & Objectives

- Serve Spartanburg County taxpayers efficiently and effectively
- Enhance the tax refund process with software upgrades in conjunction with the Assessor's Office
- Continue and expand cooperative efforts with other tax administration departments for timely processing of tax information for taxpayers
- Further staff adeptness with tactical training

Budget Summary

	FY 19/20	FY 20/21	FY 21/22	FY 22/23	FY 23/24	Inc/(Dec)
Expenditures by Category	Actual	Actual	Actual	Budget	Budget	FY24 - FY23
50 - PERSONNEL SERVICES	1,091,250	1,123,036	1,052,664	1,192,380	1,215,219	22,839
51 - OPERATING	316,604	298,641	284,488	316,115	349,100	32,985
52 - CAPITAL	2,141	6,666	-	5,470	-	(5,470)
Expenditure Total	1,409,995	1,428,344	1,337,151	1,513,965	1,564,319	50,354

	FY 19/20	FY 20/21	FY 21/22	FY 22/23	FY 23/24	Inc/(Dec)
Funding Source by Fund	Actual	Actual	Actual	Budget	Budget	FY24 - FY23
100 - GENERAL FUND	1,409,995	1,428,344	1,337,151	1,513,965	1,564,319	50,354
Funding Source Total	1,409,995	1,428,344	1,337,151	1,513,965	1,564,319	50,354

	FY 19/20	FY 20/21	FY 21/22	FY 22/23	FY 23/24	Inc/(Dec)
Authorized Staffing by Fund	Budget	Budget	Budget	Budget	Budget	FY24 - FY23
General Fund	16	16	16	16	16	-
Authorized Staffing Total	16	16	16	16	16	-

FY 2023/24 Budget Highlights

- Personnel services include a 3% cost of living adjustment, a 1% rate increase in the County's contribution to the state retirement system, and a \$200 increase per eligible position for health insurance. Personnel provides funding for 16 full-time positions.
- Of the total operating budget, approximately \$317,650 is allocated for tax processing and billing services, as well as for the purchase of tax forms. This is an increase from the prior year and is attributable to the growth of the county. The remainder of operational funds provide for staff development and general office operations.

Strategic Vision

- The Auditor's Office provides effective and efficient service to taxpayers while carrying out the duties and functions of the office.
- The Auditor's Office is essential to support core government function.

ASSESSOR'S OFFICE

Department Description

The Spartanburg County Assessor's Office identifies, maps, classifies, appraises, and assesses residential, commercial, agricultural, and vacant property in Spartanburg County for ad valorem taxation. The Assessor's Office does all of this within the guidelines of the SC Code of Laws, SC Department of Revenue regulations, and Spartanburg County Ordinances. The Assessor's Office conducts informal hearings and participates in formal hearings with the Board of Assessment Appeals and Administrative Law Court. The Assessor's Office provides annual real estate assessments to the County Auditor. Reappraisal and reassessment on all property is completed every five years in accordance with Section 12-43-217 of the S.C. Code of Laws. The Assessor's Office consists of 4 divisions: Appraisal, Assessment Administration, Mapping, and Operations & Support. These divisions enable the office to meet its goals and state mandates.

Department Goals & Objectives

- Conduct and complete the duties of the County Assessor as fairly, accurately, efficiently, and equitably as possible
- Ensure that this office continues to provide competent service to the taxpayers and all community stakeholders
- Improve service and increase productivity
- Serve our customers and provide them with an environment for which they are able to measure our performance
- Increase safety and security measures for both taxpayers and employees in the public areas of the Assessor's Office
- Complete the 2023 annual appraisal and assessment process for new construction, plat and deed recordings, special assessment application mailing and submissions, and mobile home processing
- Complete the four certifications to the County Auditor for the 2024 homestead files, millage rate calculations, and tax notice processing

Budget Summary

	FY 19/20	FY 20/21	FY 21/22	FY 22/23	FY 23/24	Inc/(Dec)
	Actual	Actual	Actual	Budget	Budget	FY24 - FY23
Expenditures by Category						
50 - PERSONNEL SERVICES	1,990,821	2,012,956	2,055,875	2,410,614	2,549,740	139,126
51 - OPERATING	66,455	65,109	68,345	102,695	242,035	139,340
52 - CAPITAL	2,937	17,508	2,313	27,100	-	(27,100)
Expenditure Total	2,060,213	2,095,573	2,126,533	2,540,409	2,791,775	251,366

	FY 19/20	FY 20/21	FY 21/22	FY 22/23	FY 23/24	Inc/(Dec)
	Actual	Actual	Actual	Budget	Budget	FY24 - FY23
Funding Source by Fund						
100 - GENERAL FUND	2,060,213	2,095,573	2,126,533	2,540,409	2,791,775	251,366
Funding Source Total	2,060,213	2,095,573	2,126,533	2,540,409	2,791,775	251,366

	FY 19/20	FY 20/21	FY 21/22	FY 22/23	FY 23/24	Inc/(Dec)
	Budget	Budget	Budget	Budget	Budget	FY24 - FY23
Authorized Staffing by Fund						
General Fund	41	41	41	41	41	-
Authorized Staffing Total	41	41	41	41	41	-

FY 2023/24 Budget Highlights

- Personnel services includes a 3% cost of living adjustment, a 1% rate increase in the County's contribution to the state retirement system, and a \$200 increase per eligible position for health insurance. Personnel provides funding for 37 full-time positions. Additionally, 4 positions remain frozen, which includes 1 Administrative Assistant and 3 appraisers.
- Operational expenditures increase \$139,340 predominantly due to FY24 encompassing the reappraisal and reassessment of all property. Of the total operating budget, approximately \$21,000 is allocated for contracted service providers used in the administration of the tax system as it relates to real estate and mobile homes; \$26,400 is budgeted for training and continuing education courses; and \$24,000 for the use of motor pool vehicles when conducting field inspections. The remainder of the budget is focused on outfitting staff and office operations.

Strategic Vision

- The Assessor's office is essential to support core government functions.

REGISTER OF DEEDS

Department Description

The Office of Register of Deeds is responsible for the recording, indexing and maintenance of legal documents such as deeds, mortgages, plats, financial statements, tax liens and other documents related to property transactions. The Office collects state mandated recording fees and ensures all recordings comply with the South Carolina Code of Laws. The Office also assists the public in obtaining copies of recorded documents and provides access to documents online.

Department Goals & Objectives

- Improve customer service by increasing the quality and quantity of documents accessible online

Budget Summary

	FY 19/20	FY 20/21	FY 21/22	FY 22/23	FY 23/24	Inc/(Dec)
Expenditures by Category	Actual	Actual	Actual	Budget	Budget	FY24 - FY23
50 - PERSONNEL SERVICES	715,880	764,702	836,822	877,895	905,243	27,348
51 - OPERATING	39,737	29,496	22,955	30,480	29,662	(818)
52 - CAPITAL	5,299	20,306	-	-	-	-
Expenditure Total	760,916	814,504	859,777	908,375	934,905	26,530

	FY 19/20	FY 20/21	FY 21/22	FY 22/23	FY 23/24	Inc/(Dec)
Funding Source by Fund	Actual	Actual	Actual	Budget	Budget	FY24 - FY23
100 - GENERAL FUND	760,916	814,504	859,777	908,375	934,905	26,530
Funding Source Total	760,916	814,504	859,777	908,375	934,905	26,530

	FY 19/20	FY 20/21	FY 21/22	FY 22/23	FY 23/24	Inc/(Dec)
Authorized Staffing by Fund	Budget	Budget	Budget	Budget	Budget	FY24 - FY23
General Fund	17	17	17	17	17	-
Authorized Staffing Total	17	17	17	17	17	-

FY 2023/24 Budget Highlights

- Personnel services include a 3% cost of living adjustment, a 1% rate increase in the County's contribution to the state retirement system, and a \$200 increase per eligible position for health insurance. Personnel Services provides funding for 14 full-time positions, 1 part-time position and 2 that remain frozen.
- Of the total operating expenditure category, \$12,000 is dedicated to the conversion of new documents to digital and microfilm media for permanent storage with State Archives and provides a small amount of resources to filling in the existing portfolio of digital images. The remaining budget provides for staff development and general office operations.

Strategic Vision

- The Register of Deeds office is essential to support core government functions.

COUNTY TREASURER

Department Description

The Spartanburg County Treasurer is elected at large by the citizens of Spartanburg County. The duties of the office are established by State statute and include the collection of all real, personal, motor vehicle and other property taxes and the subsequent disbursement of these collections to all County, Municipal, School, and Special Service Districts. The Treasurer acts as the banker for the County by managing all funds coming into and going out of the County and by investing any funds not needed for immediate disbursement. The Treasurer offers multiple payment methods including mail, online, phone, drive-thru and walk-up window. The Treasurer accepts cash, check, and credit cards.

Department Goals & Objectives

- Serve the taxpayers of Spartanburg County efficiently, effectively, and fairly
- Update technology and equipment in the office to further improve efficiency
- Evaluate a validation system that will decrease the time required to process each transaction at payment windows
- Continue to review ways to help save taxpayer time and reduce costs

Budget Summary

	FY 19/20	FY 20/21	FY 21/22	FY 22/23	FY 23/24	Inc/(Dec)
Expenditures by Category	Actual	Actual	Actual	Budget	Budget	FY24 - FY23
50 - PERSONNEL SERVICES	1,101,795	1,108,630	1,157,698	1,230,803	1,288,612	57,809
51 - OPERATING	78,260	92,372	62,212	112,806	118,195	5,389
52 - CAPITAL	3,943	2,011	-	-	-	-
Expenditure Total	1,183,998	1,203,013	1,219,910	1,343,609	1,406,807	63,198

	FY 19/20	FY 20/21	FY 21/22	FY 22/23	FY 23/24	Inc/(Dec)
Funding Source by Fund	Actual	Actual	Actual	Budget	Budget	FY24 - FY23
100 - GENERAL FUND	1,183,998	1,203,013	1,219,910	1,343,609	1,406,807	63,198
Funding Source Total	1,183,998	1,203,013	1,219,910	1,343,609	1,406,807	63,198

	FY 19/20	FY 20/21	FY 21/22	FY 22/23	FY 23/24	Inc/(Dec)
Authorized Staffing by Fund	Budget	Budget	Budget	Budget	Budget	FY24 - FY23
General Fund	18	18	18	18	18	-
Authorized Staffing Total	18	18	18	18	18	-

FY 2023/24 Budget Highlights

- Personnel services include a 3% cost of living adjustment, a 1% rate increase in the County's contribution to the state retirement system, and a \$200 increase per eligible position for health insurance. This budget provides for 17 funded full-time positions and 1 part-time position. These positions are utilized to collect, invest, and account for property taxes of all taxing entities within Spartanburg County as well as other revenues collected by the County.
- Of the \$118,195 in total operating expenditures, approximately \$78,000 is associated with tax services and forms provided by QS1. An additional \$4,874 is focused on maintenance agreements for pressure sealers, drop box and drive through receptacles, currency counters and counterfeit detectors, and other office equipment necessary to the proper conduct of business. New customer service projects total \$5,000. The remainder of operating expenditures provides resources for outfitting and developing staff, levy publication as required by law, and routine office operations.

Strategic Vision

- This budget includes funding for customer service improvements that will decrease the time required for transactions, decrease wait times, and improve customer service.
- The County Treasurer is essential to support core government functions.

TAX COLLECTOR

Department Description

The Office of the Tax Collector collects delinquent taxes and special taxes on real estate, mobile homes, watercraft, South Carolina Department of Revenue assessed charges, and other personal property. If taxes are not collected, the office holds annual tax sales in accordance with Title XII of the South Carolina Code of Laws. The Tax Collector coordinates the posting and title research of all property processed for tax sale. The department also processes refunds due to abatements by the Assessor and Auditor and processes all bankruptcy claims.

Department Goals & Objectives

- Collect delinquent and special taxes efficiently and effectively on all types of property, either through direct payment by taxpayers or by the sale of property as mandated by State law
- Ensure compliance with Title XII of the South Carolina Code of Laws which governs delinquent tax sales
- Continue evaluation of office procedures in order to provide customer service that is efficient and accurate

Budget Summary

	FY 19/20	FY 20/21	FY 21/22	FY 22/23	FY 23/24	Inc/(Dec)
Expenditures by Category	Actual	Actual	Actual	Budget	Budget	FY24 - FY23
50 - PERSONNEL SERVICES	524,619	591,276	622,468	675,009	711,198	36,189
51 - OPERATING	274,040	239,131	286,579	350,480	410,895	60,415
52 - CAPITAL	2,487	4,501	9,511	-	-	-
Expenditure Total	801,146	834,907	918,558	1,025,489	1,122,093	96,604

	FY 19/20	FY 20/21	FY 21/22	FY 22/23	FY 23/24	Inc/(Dec)
Funding Source by Fund	Actual	Actual	Actual	Budget	Budget	FY24 - FY23
100 - GENERAL FUND	801,146	834,907	918,558	1,025,489	1,122,093	96,604
Funding Source Total	801,146	834,907	918,558	1,025,489	1,122,093	96,604

	FY 19/20	FY 20/21	FY 21/22	FY 22/23	FY 23/24	Inc/(Dec)
Authorized Staffing by Fund	Budget	Budget	Budget	Budget	Budget	FY24 - FY23
General Fund	10	10	10	10	10	-
Authorized Staffing Total	10	10	10	10	10	-

FY 2023/24 Budget Highlights

- Personnel services includes a 3% cost of living adjustment, a 1% rate increase in the County's contribution to the state retirement system, and a \$200 increase per eligible position for health insurance. A Senior Administrative Assistant position has been reclassified to a Chief Administrative Assistant Supervisor. This budget provides for 10 full-time positions that the department uses to collect delinquent taxes as required by statute.
- Expenditures of this office are mostly offset through collection of costs applied to delinquent tax bills.
- Operating expenditures increase \$60,415 predominantly due to an increase in postage rates and contractual services. The total operating category allocation of \$410,895 includes postage for statutorily required notifications, property postings, title work research, tax sale public notices, forms and tax services provided. The allocation also includes funding for an internet website as a 24 hour/7-day online solution to pay and answer Real Estate and Personal Property tax and delinquent tax information inquiries. The remainder of the budget is focused on developing staff and office operations.

Strategic Vision

- The primary responsibility of this department is generating revenue for the county, a core government function. The revenue generated is vital to funding day-to-day operations.

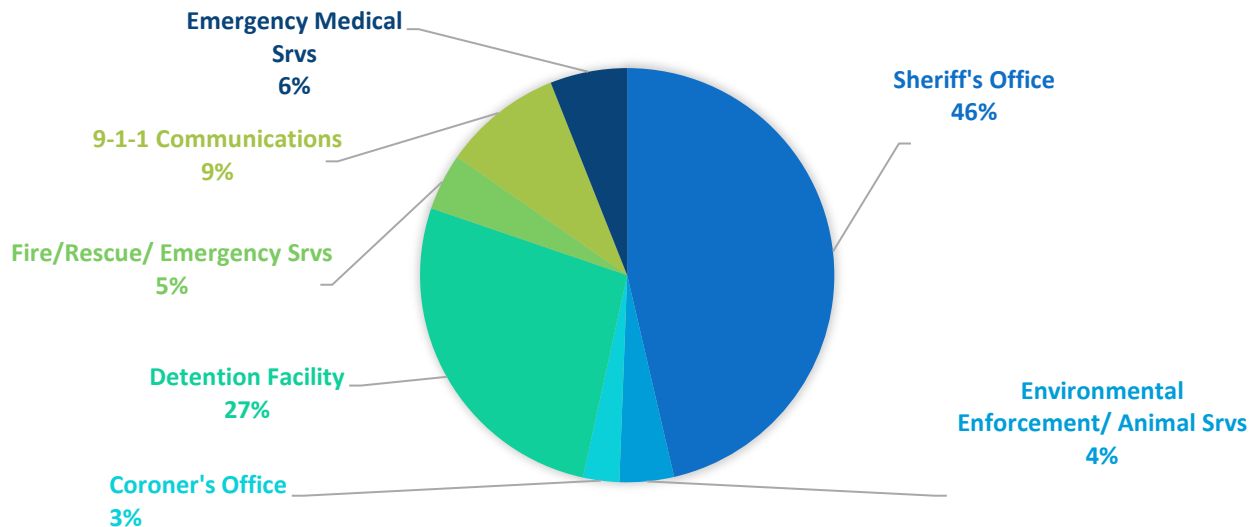
PUBLIC SAFETY

\$83,938,269

Functional Area Summary

	FY 19/20	FY 20/21	FY 21/22	FY 22/23	FY 23/24	Inc/(Dec)
	Actual	Actual	Actual	Budget	Budget	FY24 - FY23
Expenditures by Department						
200 - ANIMAL SERVICES PROGRAM	364,340	368,435	435,925	474,000	1,163,329	689,329
201 - ENVIRONMENTAL ENFORCEMENT	1,467,149	1,724,481	1,752,533	2,310,422	2,401,081	90,659
202 - COMMUNICATIONS	5,869,773	6,038,709	6,467,327	7,425,456	7,820,117	394,661
203 - CORONER	1,676,088	1,783,587	1,876,883	2,250,088	2,376,728	126,640
204 - SHERIFF	29,770,976	31,975,839	32,793,093	37,177,508	38,913,584	1,736,076
205 - DETENTION FACILITY	17,889,271	18,927,438	19,263,964	21,248,000	22,495,000	1,247,000
206 - EMERGENCY MANAGEMENT	346,058	300,318	253,384	-	-	-
207 - EMERGENCY MEDICAL SERVICE	3,810,915	3,875,944	2,742,930	5,208,253	5,051,205	(157,048)
208 - EMERGENCY SERVICES ACADEMY	264,638	299,173	142,410	-	-	-
209 - RESCUE SQUADS	26,294	25,699	23,500	29,500	29,500	-
210 - HAZARDOUS MATERIALS	261,267	284,758	143,702	-	-	-
211 - FIRE DEPARTMENTS	1,238,385	1,433,532	1,909,937	2,294,636	2,532,534	237,898
212 - EMERGENCY SERVICES	-	-	434,094	1,129,072	1,155,191	26,119
Expenditure Total	62,985,154	67,037,914	68,239,680	79,546,935	83,938,269	4,391,334
	FY 19/20	FY 20/21	FY 21/22	FY 22/23	FY 23/24	Inc/(Dec)
	Actual	Actual	Actual	Budget	Budget	FY24 - FY23
Funding Source by Fund						
100 - GENERAL FUND	40,495,195	40,637,649	41,110,366	48,386,174	50,438,690	2,052,516
220 - SOLID WASTE MANAGEMENT	527,782	545,037	573,654	673,436	685,122	11,686
235 - DETENTION	17,823,416	18,919,990	19,263,964	21,248,000	22,495,000	1,247,000
236 - 911 PHONE SYSTEM	1,375,016	1,501,157	1,519,651	1,778,009	1,860,313	82,304
237 - VICTIM ASSISTANCE	267,708	261,050	282,827	298,241	319,214	20,973
238 - FIRE DEPARTMENT	1,073,106	1,165,145	1,549,704	1,579,774	1,676,874	97,100
246 - PET RESOURCE CENTER	-	-	-	-	689,329	689,329
250 - SPECIAL REVENUE	1,422,932	4,007,887	3,939,514	5,583,301	5,773,727	190,426
Funding Source Total	62,985,154	67,037,914	68,239,680	79,546,935	83,938,269	4,391,334
	FY 19/20	FY 20/21	FY 21/22	FY 22/23	FY 23/24	Inc/(Dec)
	Budget	Budget	Budget	Budget	Budget	FY24 - FY23
Authorized Staffing by Fund						
General Fund	467	435	443	448	451	3
Solid Waste Fund	8	8	8	9	9	-
Special Revenue Fund	19	47	47	55	55	-
Detention Facility Fund	218	218	220	219	226	7
9-1-1 Phone System Fund	1	1	2	2	2	-
Fire Department Fund	14	14	14	15	14	(1)
Pet Resource Center	-	-	-	2	2	-
Victim Assistance Fund	4	4	4	4	4	-
Authorized Staffing Total	731	727	738	754	763	9

% OF PUBLIC SAFETY BUDGET



PUBLIC SAFETY

Overview

The Public Safety functional area is comprised of departments which provide first responder and emergency services to include law enforcement and 9-1-1 services. Public safety represents approximately 29% of the total County budget. Many of the services provided by the public safety functional area are mandated by the State.

Strategic Focus

Remain Prudent Stewards of Financial Resources in the Provision of Quality Public Services

Budget and allocate resources in the public's best interest.

- Funding for public safety departments and functions is paramount for a healthy, safe community. Each of the departments budgeted in this section provide vital services to the citizens, visitors, and businesses of Spartanburg County.

Reduce and eliminate the inefficient use of financial and other resources without compromising quality of services.

- The Detention Facility budget includes reductions to many operating line items that serve to offset increased costs that are beyond the control of the facility, such as housing of juvenile prisoners. Through prudent fiscal management, additional resources can be refocused on programs and services designed to address recidivism, to improve accountability, and to keep facilities and equipment in ideal working order.
- The Sheriff's Office budget includes multiple initiatives aimed at improving employee retention thus reducing the costs associated with turnover.

Identify, prioritize, and address needs for service improvement.

- Funding is allocated to the Trinity Fire Department for staffing, improving day-to-day operations, and replacing and repairing equipment and facilities, all aimed at improving fire service in the southern end of the County.
- The Detention Facility budget includes funding for multiple initiatives aimed at identifying and addressing the causes of recidivism.
- The Communications budget includes funding to continue work on fire channels to improve service and coverage.

ANIMAL SERVICES

Department Description

Animal Services provides animal intake, housing, and other related services for stray animals. Animal Services includes any state mandated animal holds for rabies quarantines and offset cost for the Trap-Neuter-Return program.

Department Goals & Objectives

- To continue to care for animals in a compassionate manner while in our custody
- To promote the adoption of animals and to reunite animals with owners
- Provide Spartanburg County citizens with a healthy and safe community
- Continue to promote and offset costs for the Spartanburg County Trap-Neuter-Return program

Budget Summary

	FY 19/20	FY 20/21	FY 21/22	FY 22/23	FY 23/24	Inc/(Dec)
Expenditures by Category	Actual	Actual	Actual	Budget	Budget	FY24 - FY23
51 - OPERATING	364,340	368,435	435,925	474,000	474,000	-
Expenditure Total	364,340	368,435	435,925	474,000	474,000	-

	FY 19/20	FY 20/21	FY 21/22	FY 22/23	FY 23/24	Inc/(Dec)
Funding Source by Fund	Actual	Actual	Actual	Budget	Budget	FY24 - FY23
100 - GENERAL FUND	364,340	368,435	435,925	474,000	474,000	-
Funding Source Total	364,340	368,435	435,925	474,000	474,000	-

	FY 19/20	FY 20/21	FY 21/22	FY 22/23	FY 23/24	Inc/(Dec)
Authorized Staffing by Fund	Budget	Budget	Budget	Budget	Budget	FY24 - FY23
General Fund	-	-	-	-	-	-
Authorized Staffing Total	-	-	-	-	-	-

FY 2023/24 Budget Highlights

- Operating expenditures are limited to contract payments for housing, adoption services, and state mandated animal holds.

Strategic Vision

- Animal Services is essential and supports core government functions.

PET RESOURCE CENTER

Department Description

As our temporary contract with Greenville County Animal Care will soon be coming to an end, Spartanburg County plans to open its own Pet Resource Center in the near future, where we will house and care for our animal community.

With the help of an animal shelter consultant, we are identifying needs in our animal community and developing an animal welfare system plan. County leadership and staff also toured multiple animal shelters across the state to further determine best practices and operations.

Department Goals & Objectives

- Grow partnerships with animal advocacy groups in our community
- Implement proactive programs to help reduce the number of shelter intakes
- Minimize the length of stay for each animal, focusing on reuniting lost pets with their owners and re-homing others
- Continue to care for animals in a compassionate manner while in our custody
- Promote the adoption of animals and to reunite animals with owners
- Provide Spartanburg County citizens with a healthy and safe community
- Continue to promote and offset costs for the Spartanburg County Trap-Neuter-Return program

Budget Summary

	FY 19/20	FY 20/21	FY 21/22	FY 22/23	FY 23/24	Inc/(Dec)
Expenditures by Category	Actual	Actual	Actual	Budget	Budget	FY24 - FY23
50 - PERSONNEL SERVICES	-	-	-	-	196,564	196,564
51 - OPERATING	-	-	-	-	492,765	492,765
52 - CAPITAL	-	-	-	-	-	-
Expenditure Total	-	-	-	-	689,329	689,329

	FY 19/20	FY 20/21	FY 21/22	FY 22/23	FY 23/24	Inc/(Dec)
Funding Source by Fund	Actual	Actual	Actual	Budget	Budget	FY24 - FY23
246 - PET RESOURCE CENTER	-	-	-	-	689,329	689,329
Funding Source Total	-	-	-	-	689,329	689,329

	FY 19/20	FY 20/21	FY 21/22	FY 22/23	FY 23/24	Inc/(Dec)
Authorized Staffing by Fund	Budget	Budget	Budget	Budget	Budget	FY24 - FY23
General Fund	-	-	-	2	2	-
Authorized Staffing Total	-	-	-	2	2	-

FY 2023/24 Budget Highlights

- Personnel services includes funding for 2 full-time positions: the Director of Animal Welfare and an Animal Cruelty Investigator.
- A \$492,765 contingency is set aside as an operating expense until specific needs are identified for the Pet Resource Center.

Strategic Vision

- The Pet Resource Center is essential and supports core government functions.

ENVIRONMENTAL ENFORCEMENT

Department Description

Environmental Enforcement's mission is to provide citizens with a high quality of life, ensuring a clean and safe environment through the enforcement of County ordinances and State laws pertaining to Animal Control, Litter Control, and Property Maintenance. In addition, the Spartanburg County Roadside Litter Crew provides litter abatement within road rights-of-way.

Department Goals & Objectives

- Continue to provide citizens with a clean, healthy, and safe place to work, live, and grow through the department's four-point approach: education, enforcement, awareness, and pick-up
- Continue to proactively enforce State laws and County ordinances
- Continue current positive programs to utilize volunteers or other alternative labor forms for litter clean-up and other tasks, as they relate to the purpose of the department
- Promote and improve citizen's voluntary compliance and familiarity with laws and ordinances
- Continue to support and assist the mission of Keep OneSpartanburg Beautiful

Budget Summary

	FY 19/20	FY 20/21	FY 21/22	FY 22/23	FY 23/24	Inc/(Dec)
Expenditures by Category	Actual	Actual	Actual	Budget	Budget	FY24 - FY23
50 - PERSONNEL SERVICES	1,194,789	1,303,143	1,420,582	1,679,730	1,776,560	96,830
51 - OPERATING	249,661	416,635	316,917	618,694	618,782	88
52 - CAPITAL	22,698	4,703	15,034	11,998	5,739	(6,259)
Expenditure Total	1,467,149	1,724,481	1,752,533	2,310,422	2,401,081	90,659

	FY 19/20	FY 20/21	FY 21/23	FY 22/23	FY 23/24	Inc/(Dec)
Funding Source by Fund	Actual	Actual	Actual	Budget	Budget	FY24 - FY23
100 - GENERAL FUND	939,367	1,179,445	1,173,371	1,636,986	1,715,959	78,973
220 - SOLID WASTE MANAGEMENT	527,782	545,037	573,654	673,436	685,122	11,686
250 - SPECIAL REVENUE	-	-	5,508	-	-	-
Funding Source Total	1,467,149	1,724,481	1,752,533	2,310,422	2,401,081	90,659

	FY 19/20	FY 20/21	FY 21/22	FY 22/23	FY 23/24	Inc/(Dec)
Authorized Staffing by Fund	Budget	Budget	Budget	Budget	Budget	FY24 - FY23
General Fund	14	14	18	19	19	-
Solid Waste Fund	8	8	8	9	9	-
Authorized Staffing Total	22	22	26	28	28	-

FY 2023/24 Budget Highlights

All Funds

- Personnel services includes a 3% cost of living adjustment, a 1% rate increase in the County's contribution to the state retirement system, and a \$200 increase per eligible position for health insurance.

General Fund

- There is one split position in the department. The Director position is split 50/50 between the General Fund and the Solid Waste Fund. Overtime remains the same as FY 2022/23 to cover after hour related calls for service made by citizens and other law enforcement agencies. Personnel services includes funding for 18 full-time positions plus the Director position which is split 50/50 between the General Fund and the Solid Waste Fund.
- The operating expenditures category for General Fund totals \$548,123, of which, \$107,000 is dedicated to vehicle maintenance and fuel expenditures; \$21,500 is dedicated to general operating supplies, such as live animal traps and notice signs; \$12,158 is allocated for professional development, and \$350,000 is allocated for abatement and

demolition of unsafe structures, as well as the cost of mandated mosquito spraying to prevent spread of diseases. The remainder is for day-to-day operations.

Solid Waste Fund

- Personnel services includes funding for 8 full-time positions, 1 part-time position and 1 Senior Environmental Enforcement Officer position which remains frozen. The Director position is split 50/50 between the General Fund and the Solid Waste Fund.
- The operating expenditures category for the Solid Waste Fund totals \$70,659, of which \$53,230 is used for vehicle expenditures, and \$11,225 is allocated for developing and outfitting staff. The remainder of the operating budget is used for roadside litter supplies and daily operations of the department.
- Spartanburg County is a key partner in the Keep OneSpartanburg Beautiful program through an administrative position and related expenses.

Strategic Vision

- The Environmental Enforcement department primarily supports County Vision Number 1: Accelerate the Improvement of County Roads and Core Government.

9-1-1 COMMUNICATIONS

Department Description

Spartanburg 9-1-1 Communications is the primary (and only) Public Safety Answering Point (PSAP) for Spartanburg County. The department provides emergency communication and dispatch services to many agencies in Spartanburg County, including law enforcement, fire, emergency medical services (EMS), emergency management services, and many more. It is the desire of the 9-1-1 Communications department to provide the most effective and best quality emergency communications and dispatch services possible in order to yield the best possible outcome to every event in which the department is involved. The 9-1-1 Communications department also procures and maintains the radios, radio systems, radio towers, and other necessary communication components for emergency responders.

Department Goals & Objectives

- To strategically recruit, train, and keep employees who excel at serving the public and the responders
- To continually improve our processes, systems, and policies to benefit all stakeholders including taxpayers, citizens, visitors, responders, and businesses of Spartanburg County
- To be superb stewards of the resources that are allocated to the Communications department

Budget Summary

	FY 19/20	FY 20/21	FY 21/22	FY 22/23	FY 23/24	Inc/(Dec)
Expenditures by Category	Actual	Actual	Actual	Budget	Budget	FY24 - FY23
50 - PERSONNEL SERVICES	3,771,936	3,955,971	4,172,876	5,086,359	5,368,675	282,316
51 - OPERATING	2,003,781	1,982,543	2,119,876	2,229,932	2,331,288	101,356
52 - CAPITAL	10,737	11,340	88,019	2,000	7,000	5,000
53 - OTHER	83,318	88,855	86,556	107,165	113,154	5,989
Expenditure Total	5,869,773	6,038,709	6,467,327	7,425,456	7,820,117	394,661

	FY 19/20	FY 20/21	FY 21/22	FY 22/23	FY 23/24	Inc/(Dec)
Funding Source by Fund	Actual	Actual	Actual	Budget	Budget	FY24 - FY23
100 - GENERAL FUND	4,494,757	4,537,553	4,947,675	5,647,447	5,959,804	312,357
236 - 911 PHONE SYSTEM	1,375,016	1,501,157	1,519,651	1,778,009	1,860,313	82,304
250 - SPECIAL REVENUE	-	-	-	-	-	-
Funding Source Total	5,869,773	6,038,709	6,467,327	7,425,456	7,820,117	394,661

	FY 19/20	FY 20/21	FY 21/22	FY 22/23	FY 23/24	Inc/(Dec)
Authorized Staffing by Fund	Budget	Budget	Budget	Budget	Budget	FY24 - FY23
General Fund	70	74	77	76	76	-
9-1-1 Phone System Fund	1	1	2	2	2	-
Authorized Staffing Total	71	75	79	78	78	-

FY 2023/24 Budget Highlights

All Funds

- Personnel services includes a 3% cost of living adjustment, a 1% rate increase in the County's contribution to the state retirement system, and a \$200 increase per eligible position for health insurance. Personnel services cover funding for 78 positions across 2 funds.

General Fund

- Personnel services expenditures provide funding for 76 full-time positions. General Fund personnel services expenditures total \$5,211,746 (of the \$5,368,675 in the table above). Funding for part-time positions increases by \$22,000 as more part-time positions are filled. Third shift will see a 5% increase for Shift differential pay.
- Operating expenditures in General Fund are budgeted at \$748,058, an increase of approximately \$27,650 from the prior year.

9-1-1 Phone System Fund

- Personnel services expenditures provide funding for 2 full-time positions focused on 9-1-1 quality control: a Training Coordinator and a Quality Assistance Coordinator. Personnel expenditures for the fund total \$156,929.
- Operating expenditures directly related to 9-1-1 Communications increase \$84,695 to a total of \$1,703,384. Of this total amount, \$951,814 is provided for communications including a portion of E9-1-1 service and CPE service. Maintenance agreements are included at \$507,416 and consist predominately of the CAD maintenance agreement. Remaining operating expenditures are for training and day-to-day operations.
- Other expenditures include indirect costs of \$113,154. Transfers to the CIP fund decrease from the prior year due to funding fewer projects for FY 2023/24; funding is provided for Radio Tower Maintenance, Computer & Software Replacement, Tower UPS replacement, and equipment at the new alternate communications center.

Strategic Vision

- The Communications / 9-1-1 Department functions as a core government service. The Communications / 9-1-1 Department plays a vital role in the safety and security of the entire County, including the downtown district. The Communications / 9-1-1 Department strives to continually enhance the delivery of its services, which will lead to a favorable environment for businesses, large and small.

CORONER

Department Description

The Coroner is responsible for the investigation of any and all unattended, suspicious, violent deaths, or deaths reportable under SC Code Section 44-43-730 that occur within the County. Special education and experience are necessary to review and investigate all cases. National certifications and national accreditation for Medico-legal Death Investigation have been obtained. This office interacts continually with pathologists, physicians, nurses, hospital staff, E.M.S., law enforcement, mortuary, and fire personnel. State laws must be adhered to, and input given to the Legislature on new and improving ways to serve the public. Permits and certificates on decedents must be issued to the state to obtain closure to our investigations.

Department Goals & Objectives

- Increase efficiency without compromising quality of service
- Provide professional, courteous service to surviving family members
- Train continually on the newest and best ways to determine cause and manner and maintain 100% certification for National Medico-legal Death Investigative criteria

Budget Summary

	FY 19/20	FY 20/21	FY 21/22	FY 22/23	FY 23/24	Inc/(Dec)
Expenditures by Category	Actual	Actual	Actual	Budget	Budget	FY24 - FY23
50 - PERSONNEL SERVICES	985,669	1,025,089	1,103,275	1,331,978	1,454,919	122,941
51 - OPERATING	687,906	727,925	767,433	895,470	916,891	21,421
52 - CAPITAL	2,512	30,573	6,175	22,640	4,918	(17,722)
Expenditure Total	1,676,088	1,783,587	1,876,883	2,250,088	2,376,728	126,640

	FY 19/20	FY 20/21	FY 21/22	FY 22/23	FY 23/24	Inc/(Dec)
Funding Source by Fund	Actual	Actual	Actual	Budget	Budget	FY24 - FY23
100 - GENERAL FUND	1,676,088	1,783,587	1,876,883	2,250,088	2,376,728	126,640
Funding Source Total	1,676,088	1,783,587	1,876,883	2,250,088	2,376,728	126,640

	FY 19/20	FY 20/21	FY 21/22	FY 22/23	FY 23/24	Inc/(Dec)
Authorized Staffing by Fund	Budget	Budget	Budget	Budget	Budget	FY24 - FY23
General Fund	15	15	15	17	18	1
Authorized Staffing Total	15	15	15	17	18	1

FY 2023/24 Budget Highlights

- Personnel services includes a 3% cost of living adjustment, a 1% rate increase in the County's contribution to the state retirement system, and a \$200 increase per eligible position for health insurance. This budget includes funding for 15 full-time and 3 part-time positions. One Part-Time Administrative Assistant was added to processing grant funding. An additional salary adjustment is included for sworn, non-command staff positions.
- The operating expenditures category includes funding for day-to-day operations, as well as postmortem costs. Postmortem costs increase 3.48% to \$748,020 due to an increase in caseload.
- Minor capital in FY 2023/24 includes the annual replacement of 2 cameras.

Strategic Vision

- The Coroner's Office will continue to utilize a part-time investigator program to increase efficiency without compromising the office's service to the public during a family's time of need.
- The Coroner's Office budget provides funding for their national accreditation to provide reassurance to the citizens of Spartanburg County that they are receiving the highest quality of service possible.
- The Coroner's Office is essential to support core government function.

SHERIFF'S OFFICE

Department Description

The Sheriff's Office, headed by the Sheriff, an elected official, provides modern law enforcement services to all of Spartanburg County. This department consists of 358 Sworn Officers and 31 Civilians. A wide variety of services are offered to the people of Spartanburg County including Patrol, Traffic Enforcement, Investigation, Narcotics, Forensic, Lab Analysis, Sex Offender Registry, School Resource Program, Recruitment, Explosive Device Team, Canine, Aviation, Polygraph, Warrant Team, Courtroom Security, Civil Process, Crime Prevention, and much more. The Sheriff's Office is accredited through the Commission of Accreditation for Law Enforcement Agencies, which is the highest national standard for Law Enforcement Agencies.

Department Goals & Objectives

- Evaluate all areas of the Sheriff's Office and identify where technology can be implemented to improve efficiency or the provision of service to citizens
- Maintain training to include new techniques and specific skills
- Maintain good employee health and welfare by energizing peer support, promoting department traditions, and making all employees feel welcome to the law enforcement family
- Retaining these employees with incentives such as longevity and merit pay increments each fiscal year
- To address budget shortfalls without utilizing forfeiture funding

Budget Summary

Expenditures by Category	FY 19/20 Actual	FY 20/21 Actual	FY 21/22 Actual	FY 22/23 Budget	FY 23/24 Budget	Inc/(Dec) FY24 - FY23
50 - PERSONNEL SERVICES	26,192,694	27,987,402	28,640,637	31,763,449	33,449,169	1,685,720
51 - OPERATING	3,436,963	3,792,554	4,145,033	4,636,997	4,762,135	125,138
52 - CAPITAL	141,319	195,883	7,423	777,062	702,280	(74,782)
Expenditure Total	29,770,976	31,975,839	32,793,093	37,177,508	38,913,584	1,736,076

Funding Source by Fund	FY 19/20 Actual	FY 20/21 Actual	FY 21/22 Actual	FY 22/23 Budget	FY 23/24 Budget	Inc/(Dec) FY24 - FY23
100 - GENERAL FUND	28,284,035	27,796,887	28,701,817	31,394,966	32,919,643	1,524,677
237 - VICTIM ASSISTANCE	201,853	253,602	282,827	298,241	319,214	20,973
250 - SPECIAL REVENUE	1,285,089	3,925,350	3,808,448	5,484,301	5,674,727	190,426
Funding Source Total	29,770,976	31,975,839	32,793,093	37,177,508	38,913,584	1,736,076

Authorized Staffing by Fund	FY 19/20 Budget	FY 20/21 Budget	FY 21/22 Budget	FY 22/23 Budget	FY 23/24 Budget	Inc/(Dec) FY24 - FY23
General Fund	352	326	326	328	330	2
Special Revenue Fund	19	47	47	55	55	-
Victim Assistance Fund	3	3	4	4	4	-
Authorized Staffing Total	374	376	377	387	389	2

FY 2023/24 Budget Highlights

All Funds

Personnel services includes a 3% cost of living adjustment, a 1% rate increase in the County's contribution to the state retirement system, and a \$200 increase per eligible position for health insurance. An additional salary adjustment is included for sworn, non-command staff positions.

General Fund

- FY 2023/24 includes full funding for 330 full-time positions including 2 new Violent Crime Investigator positions and reclassifications of 1 Sergeant to Lieutenant, and 3 Master Deputy positions to Sergeants.
- Operating expenses in the General Fund increase by \$160,721 or 3.7%. Vehicle fuel and maintenance increase approximately \$96,216 due to increasing fuel prices and vehicle maintenance costs. Telephones are budgeted at \$338,456 to provide landline, cell phone, and data service. Uniforms and clothing allowance are budgeted at \$219,594 to provide for the routine replacement of uniforms for sworn personnel, as well as the outfitting of new

sworn personnel and the replacement of vests. Aircraft operating costs increase to \$70,816 to provide for additional on-call flight hours and associated maintenance of such.

Special Revenue Fund

- During FY 2013/14 a COPS Hiring grant was awarded to Spartanburg County for 10 new SRO positions. Grant funding for the positions ended during FY 2016/17 and the school districts are now responsible for 100% funding of the positions.
- During FY 2019/20, the State offered a new SRO grant that partially funds new SRO positions. Any costs above the State reimbursed costs are covered by the school district. A second round of State grant funding was awarded for FY 2022/23 to add new SRO positions with operating and capital costs.
- In FY 2020/21 the original SRO positions were shifted from General Fund to the Special Revenue Fund so the positions and related operating expenses can be tracked through the project system. Total personnel, operating, and capital expenses are reimbursed 81.5% by the local school districts. This budget provides funding for 55 full-time SRO positions.
- The Special Revenue Fund budget also includes the cost and revenue associated with the delivery of DSS papers, as well as federal overtime.

Victim Assistance Fund

- State law restricts the use of revenue from victim service fines and fees to specific direct victim services, as well as mandates that it be kept separate and apart from other funds.
- Positions in the Victim Assistance Fund are funded with money from victim assistance fines. As this revenue stream has been in a decline, the General Fund provides the balance of funds needed through a transfer.

Strategic Vision

- Salaries must be competitive with neighboring agencies to attract the best qualified candidates.
- Having a strong law enforcement presence in Spartanburg County affects all five of County Council's Vision Plans.
- Enforcing traffic laws and public safety, thus creating a safer community which fosters both quality of life and economic growth.
- It also helps to create a confidence that attracts businesses to locate and thrive in the community.
- It also allows citizens and visitors alike, to participate and experience social and civic activities through the County.

DETENTION FACILITY

Department Description

The Spartanburg County Detention Facility provides for the secure detention of those individuals who have been arrested and accused of committing a crime in Spartanburg County and/or who have been tried and found guilty and sentenced by the court to a term of confinement of 90 days or less. The facility also provides safety and security for the Spartanburg County Courthouse and the Spartanburg County Administrative Offices. At the beginning of FY 2011/12, responsibility for the Detention Facility was transferred to the Sheriff, an elected official. Even though the Detention Facility remains its own department, oversight authority is vested in the Sheriff. Beginning in FY 2013/14, all revenues and expenditures associated with the Detention Facility are captured in its own fund, separate and distinct from the General Fund.

Department Goals & Objectives

- Operate and maintain a safe and secure facility that is cost efficient and adheres to all applicable state and federal laws and guidelines
- Maintain the highest levels of professional and ethical conduct
- Maintain the highest levels of safety and security

Budget Summary

	FY 19/20	FY 20/21	FY 21/22	FY 22/23	FY 23/24	Inc/(Dec)
Expenditures by Category	Actual	Actual	Actual	Budget	Budget	FY24 - FY23
50 - PERSONNEL SERVICES	14,566,816	14,853,544	14,403,072	16,721,095	17,947,751	1,226,656
51 - OPERATING	3,301,044	4,014,049	4,129,507	4,423,884	4,536,749	112,865
52 - CAPITAL	21,411	59,846	731,385	103,021	10,500	(92,521)
Expenditure Total	17,889,271	18,927,438	19,263,964	21,248,000	22,495,000	1,247,000

	FY 19/20	FY 20/21	FY 21/22	FY 22/23	FY 23/24	Inc/(Dec)
Funding Source by Fund	Actual	Actual	Actual	Budget	Budget	FY24 - FY23
235 - DETENTION	17,823,416	18,919,990	19,263,964	21,248,000	22,495,000	1,247,000
237 - VICTIM ASSISTANCE	65,855	7,448	-	-	-	-
Funding Source Total	17,889,271	18,927,438	19,263,964	21,248,000	22,495,000	1,247,000

	FY 19/20	FY 20/21	FY 21/22	FY 22/23	FY 23/24	Inc/(Dec)
Authorized Staffing by Fund	Budget	Budget	Budget	Budget	Budget	FY24 - FY23
Detention Fund	218	218	220	219	226	7
Victim Assistance Fund	1	1	-	-	-	-
Authorized Staffing Total	219	219	220	219	226	7

FY 2023/24 Budget Highlights

Detention Facility Fund

- Personnel services includes a 3% cost of living adjustment, a 1% rate increase in the County's contribution to the state retirement system, and a \$200 increase per eligible position for health insurance. An additional salary adjustment is included for sworn, non-command staff positions.
- FY 2023/24 includes funding for 220 full-time positions, 9 of which remain frozen. There are 6 additional part-time positions. New for FY23/24 is the addition of 4 Critical Care Technicians, 2 Deputies (1st Class), 1 part-time Administrative Assistant and the reclassification of one Detention Deputy to Corporal.
- The Detention Facility consists of 5 divisions: Booking & Admissions, Classification & Housing, Transportation, Courthouse & Administration Security, and Home Detention. Classification & Housing makes up the largest portion of the Detention Facility budget accounting for approximately 55% of the budgeted expense.
- The County General Fund supports the Detention Facility through an annual fund transfer. For FY 2022/23, that transfer accounts for \$18,687,756 of the budget.

- Food costs have increased \$750,000. Various expenditure shifts in other line items have been made within the operating category of the Detention budget to reflect lower spending trends.
- Of the total \$4,547,249 in operating expenditures, the budget includes approximately \$644,000 for medical expenditures, \$2,150,000 for food/nutrition, \$277,000 for jail supplies/inmate clothing/bedding, \$633,000 for utilities, \$144,390 for vehicle maintenance and operations, and \$147,000 to recruit, outfit, and train staff. The remainder of funding covers general office and operating expenditures.

Victim Assistance Fund

- During FY 2020/21 the only Detention position in the Victim Assistance fund was transferred to the Sheriff's Office for consolidation of services.

Strategic Vision

- Detention Facility is essential to the support of core government function. Many of the requested changes are aimed at improving operations, reducing recidivism, and transforming the lives of the individuals ultimately detained in the facility.

EMERGENCY MEDICAL SERVICES

Department Description

Emergency Medical Services (EMS/9-1-1) are provided through a contract with Spartanburg Regional Healthcare System (SRHS). Spartanburg EMS is the primary provider of 9-1-1 initiated pre-hospital ambulance transportation in Spartanburg County, as well as provides advanced life support coverage to the Spartanburg County Rescue Squads. Spartanburg County's annual appropriation for EMS is the funding gap between anticipated patient revenues and budgeted expenditures.

Department Goals & Objectives

- Maintain an average response time of 9.5 minutes or less for 9-1-1 initiated ambulance responses in Spartanburg County
- Manage department expenses within budget
- Achieve revenue to 100% of budget or greater
- Ensure adequate EMS coverage to the entirety of Spartanburg County

Budget Summary

	FY 19/20	FY 20/21	FY 21/22	FY 22/23	FY 23/24	Inc/(Dec)
Expenditures by Category	Actual	Actual	Actual	Budget	Budget	FY24 - FY23
51 - OPERATING	3,810,915	3,875,944	2,742,930	5,208,253	5,051,205	(157,048)
Expenditure Total	3,810,915	3,875,944	2,742,930	5,208,253	5,051,205	(157,048)

	FY 19/20	FY 20/21	FY 21/22	FY 22/23	FY 23/24	Inc/(Dec)
Funding Source by Fund	Actual	Actual	Actual	Budget	Budget	FY24 - FY23
100 - GENERAL FUND	3,810,915	3,875,944	2,742,930	5,208,253	5,051,205	(157,048)
Funding Source Total	3,810,915	3,875,944	2,742,930	5,208,253	5,051,205	(157,048)

	FY 19/20	FY 20/21	FY 21/22	FY 22/23	FY 23/24	Inc/(Dec)
Authorized Staffing by Fund	Budget	Budget	Budget	Budget	Budget	FY24 - FY23
General Fund	-	-	-	-	-	-
Authorized Staffing Total	-	-	-	-	-	-

FY 2023/24 Budget Highlights

- The County is responsible for the portion of EMS related expenditures not covered by patient fees or other revenues. These expenditures are all budgeted in the operating expenditure portion of the department.
- Funding levels for FY 2023/24 decrease as compared to prior years due to an increase in revenues.
- The budget also includes increased funding for the routine replacement of ambulances and quick response vehicles (QRV) due to price increases.

Strategic Vision

- The Emergency Medical Services is in support of core government budget.

RESCUE SQUADS

Department Description

The Spartanburg County Association of Emergency Medical Squads (Rescue Squads) provides emergency care and transportation to sick or injured County residents. There is currently one squad providing services to Spartanburg County, Landrum Rescue 11. Landrum Rescue 11 is a Volunteer EMS Provider. Landrum Rescue 11 charges their service users and the funds provided cover fuel costs incurred.

Department Goals & Objectives

- To provide emergency medical treatment and transportation to the sick and injured people in Spartanburg County South Carolina by financially supporting the rescue squad
- To continue to administer the state GIA grant for EMS and rescue squad equipment

Budget Summary

	FY 19/20	FY 20/21	FY 21/22	FY 22/23	FY 23/24	Inc/(Dec)
Expenditures by Category	Actual	Actual	Actual	Budget	Budget	FY24 - FY23
51 - OPERATING	26,294	25,699	23,500	29,500	29,500	-
Expenditure Total	26,294	25,699	23,500	29,500	29,500	-

	FY 19/20	FY 20/21	FY 21/22	FY 22/23	FY 23/24	Inc/(Dec)
Funding Source by Fund	Actual	Actual	Actual	Budget	Budget	FY24 - FY23
100 - GENERAL FUND	26,294	25,699	23,500	29,500	29,500	-
Funding Source Total	26,294	25,699	23,500	29,500	29,500	-

	FY 19/20	FY 20/21	FY 21/22	FY 22/23	FY 23/24	Inc/(Dec)
Authorized Staffing by Fund	Budget	Budget	Budget	Budget	Budget	FY24 - FY23
General Fund	-	-	-	-	-	-
Authorized Staffing Total	-	-	-	-	-	-

FY 2023/24 Budget Highlights

- This department houses grant expenditures as awarded annually. This grant provides emergency response equipment to EMS and rescue squads. Total funds budgeted for this purpose is \$22,500.
- This department also includes \$7,000 to provide fuel for Landrum Rescue Squad.

Strategic Vision

- The Rescue Squads budget provides resources to fill the funding gap between revenues and the cost of providing services. Rescue Squad service is a vital component of public safety efforts and a healthy and viable community.

Fire Prevention and Protection

Department Description

The Fire Prevention and Protection program contains the proceeds of a one-half mill tax levy for support of fire departments in Spartanburg County. County Council establishes annual appropriation levels which are managed by the Spartanburg County Fire Prevention and Protection Advisory Committee. In recent years, funds have been utilized to fund equipment grants for fire departments to ensure they have the equipment needed to meet ISO (Insurance Services Office) requirements. Funding has also been utilized to address needs at the Emergency Services Academy (ESA) related to fire department training and facilities. Current funding will be utilized to fund a countywide fire service mobile data terminal (MDT) project. Additional future funds will be used to add a training burn facility for the fire departments on the southern end of Spartanburg County. These projects along with future projects will continue to enhance the fire service within Spartanburg County.

Department Goals & Objectives

- To provide the necessary resources to improve fire service delivery and training in Spartanburg County

Budget Summary

	FY 19/20 Actual	FY 20/21 Actual	FY 21/22 Actual	FY 22/23 Budget	FY 23/24 Budget	Inc/(Dec) FY24 - FY23
Expenditures by Category						
51 - OPERATING	-	-	-	-	-	-
53 - OTHER	165,279	268,387	360,233	714,862	855,660	140,798
Expenditure Total	165,279	268,387	360,233	714,862	855,660	140,798

	FY 19/20 Actual	FY 20/21 Actual	FY 21/22 Actual	FY 22/23 Budget	FY 23/24 Budget	Inc/(Dec) FY24 - FY23
Funding Source by Fund						
100 - GENERAL FUND	165,279	268,387	360,233	714,862	855,660	140,798
Funding Source Total	165,279	268,387	360,233	714,862	855,660	140,798

	FY 19/20 Budget	FY 20/21 Budget	FY 21/22 Budget	FY 22/23 Budget	FY 23/24 Budget	Inc/(Dec) FY24 - FY23
Authorized Staffing by Fund						
General Fund	-	-	-	-	-	-
Authorized Staffing Total	-	-	-	-	-	-

FY 2023/24 Budget Highlights

- Other expenditures increase \$140,798 from the prior year as the expected yield from the tax levy increases. Other expenditures provide for special projects.
- The special projects line item has previously funded a series of equipment grants and construction of the burn building at the ESA as approved by the Fire Advisory Committee. The Fire Advisory Committee oversees the distribution of these funds consistent with the ordinance that establishes the 0.5 mil countywide fire levy.

Strategic Vision

- The one-half mil countywide fire levy provides funding for improvements in the delivery of fire prevention and protection services.
- Provide funding to begin the Strategic Planning Process to compliment the completed Independent Fire Study.

TRINITY FIRE DEPARTMENT

Department Description

Trinity Fire Department was created during FY 2018/19 through the consolidation of the Cross Anchor, Enoree, Hobbysville, and Woodruff Fire service areas. The Fire Department is charged with providing fire prevention and protection services in the southern end of Spartanburg County, encompassing the entirety of the service areas (137 square miles) previously covered by each individual department. Assets of the fire departments were combined and assigned to the Trinity Fire Department for its use in providing these services. A uniform millage has been applied to the new service area and proceeds allow for paid firefighters to be employed to improve coverage and response times.

Department Goals & Objectives

- Improve the assets and operations of Trinity Fire Department
- Improve fire prevention and protection services in the service area
- Improve the quality of firefighting and operational equipment to better prepare and respond to events
- Provide dedicated staff to provide fire prevention and protection services
- Develop operational plans for the effective consolidation of the districts into one district

Budget Summary

	FY 19/20	FY 20/21	FY 21/22	FY 22/23	FY 23/24	Inc/(Dec)
	Actual	Actual	Actual	Budget	Budget	FY24 - FY23
Expenditures by Category						
50 - PERSONNEL SERVICES	774,527	852,917	977,246	1,083,187	1,155,518	72,331
51 - OPERATING	281,296	278,415	496,838	443,287	473,356	30,069
52 - CAPITAL	17,283	33,814	75,621	53,300	48,000	(5,300)
Expenditure Total	1,073,106	1,165,145	1,549,704	1,579,774	1,676,874	97,100

	FY 19/20	FY 20/21	FY 21/22	FY 22/23	FY 23/24	Inc/(Dec)
	Actual	Actual	Actual	Budget	Budget	FY24 - FY23
Funding Source by Fund						
238 - FIRE DEPARTMENT	1,073,106	1,165,145	1,549,704	1,579,774	1,676,874	97,100
Funding Source Total	1,073,106	1,165,145	1,549,704	1,579,774	1,676,874	97,100

	FY 19/20	FY 20/21	FY 21/22	FY 22/23	FY 23/24	Inc/(Dec)
	Budget	Budget	Budget	Budget	Budget	FY24 - FY23
Authorized Staffing by Fund						
Fire Department Fund	14	14	14	15	14	(1)
Authorized Staffing Total	14	14	14	15	14	(1)

FY 2023/24 Budget Highlights

- Personnel services includes a 3% cost of living adjustment, a 1% rate increase in the County's contribution to the state retirement system, and a \$200 increase per eligible position for health insurance. Personnel services expenditures include funding for 13 full-time and 1 part-time position. A part-time Fire Lieutenant position has been reclassified to a part-time Assistant Fire Chief.
- Operating expenditures total \$473,356 and provide for day-to-day operation of six stations. Of the total operational budget, \$206,000 is allocated to vehicle maintenance and operations, and increased \$66,544 over the prior year due to rising costs. \$45,560 is allocated to utilities, \$54,000 is allocated to insurance, and \$34,750 is allocated to training, equipping, and medical testing for firefighters. The remaining funds provide for day-to-day operations.
- Minor capital includes \$48,000 for replacement of firefighting equipment, operational equipment, and station furnishings.

Strategic Vision

- Trinity Fire Department supports core government function.

OFFICE OF EMERGENCY SERVICES

Department Description

The Office of Emergency Services (OES) department was newly created in FY 2021/22 and is comprised of the following sections: Emergency Management, Fire Coordinator, and Emergency Services Academy (ESA).

The Emergency Management section of OES uses a four-phase approach to emergencies: Mitigation, Preparedness, Response, and Recovery, known as the Emergency Management Cycle (EMC). As part of the EMC, the Emergency Management section manages 200+ active emergency response volunteers (CERT/SCSAR) who carry out the following function: Support Services, Sheltering, Search and Rescue, Disaster Animal Response, and Emergency Communication. Additionally, Emergency Management is responsible for the response and operation of the Hazardous Materials (HazMat) Response Team and the Mobile Unified Command Center (MUCC). Given the various degrees of response capabilities, Emergency Management responds to many emergencies within Spartanburg County and its 13 municipalities, when specialized assistance is needed. With such responsibility, Emergency Management is tasked with identifying and analyzing the hazards that may face Spartanburg County and developing contingency plans for these hazards. The response plans are regularly tested, refined, and tested again, all with the goal of protecting or saving lives and property. Lastly, we focus on grant management (writing and administering), emergency planning (writing/revising), and exercise development/participation with numerous entities including EMS, Community Partners, and the Fire Service.

Our Fire Coordinator provides direct support to the Fire Advisory Committee and serves as a liaison between the Committee, the County Fire Service, and County Administration. The coordinator assists fire departments by providing solutions to unmet needs, coordinates the Fire Investigation Team (FIT), serves on the Spartanburg County Fire Advisory Committee, and is a member of the Fire Service Command Staff team that responds to large incidents.

The ESA offers public safety training and education to all emergency service agencies in Spartanburg County and the Upstate of South Carolina. ESA strives to provide a safe training environment that is easily accessible to all first responders and meets the needs of today's fire responders. One of the many accolades of ESA is their twice-per-year Firefighter Rookie School. In addition, ESA staff are members of the Fire Service Command Staff team.

Department Goals & Objectives

- During emergencies, ensure continuity of operations in Spartanburg County
- Maintain /increase public outreach initiatives
 - Conduct/participate in emergency exercises/programs
 - Increase volunteer presence in the Community
 - Maintain Exercise training program that exceeds State Exercise Requirement
- Seek grant opportunities that enable us to maintain and enhance our state of readiness while managing our yearly EMPG & HMEP grants
- Maintain and improve the operational capabilities of the response teams managed by this department
 - Expand departments and/or memberships on these teams
 - Enhance these capabilities through the continued fostering of partnerships to heighten response capabilities
- Confine, control, and mitigate any hazmat substance released accidentally or purposefully
- Maintain partnerships in response community, non-governmental organizations, industry, etc.
- Enhance partnerships with the Fire Service and strive for Communication, Cooperation, Coordination, and Collaboration in the Fire Service
- Maintain/Enhance training opportunities for our Response Community and maintain a training academy conducive to fostering a great learning environment, offering Rookie School bi-annually

Budget Summary

	FY 19/20	FY 20/21	FY 21/22	FY 22/23	FY 23/24	Inc/(Dec)
	Actual	Actual	Actual	Budget	Budget	FY24 - FY23
Expenditures by Category						
50 - PERSONNEL SERVICES	-	-	262,493	790,090	804,301	14,211
51 - OPERATING	-	-	109,800	311,682	314,890	3,208
52 - CAPITAL	-	-	61,801	27,300	36,000	8,700
Expenditure Total	-	-	434,094	1,129,072	1,155,191	26,119

	FY 19/20	FY 20/21	FY 21/22	FY 22/23	FY 23/24	Inc/(Dec)
	Actual	Actual	Actual	Budget	Budget	FY24 - FY23
Funding Source by Fund						
100 - GENERAL FUND	-	-	434,094	1,030,072	1,056,191	26,119
250 - SPECIAL REVENUE	-	-	-	99,000	99,000	-
Funding Source Total	-	-	434,094	1,129,072	1,155,191	26,119

	FY 19/20	FY 20/21	FY 21/22	FY 22/23	FY 23/24	Inc/(Dec)
	Budget	Budget	Budget	Budget	Budget	FY24 - FY23
Authorized Staffing by Fund						
General Fund	-	-	1	8	8	-
Special Revenue Fund	-	-	-	-	-	-
Authorized Staffing Total	-	-	1	8	8	-

FY 2023/24 Budget Highlights***General Fund***

- OES was created during FY 2021/22 through the combination of 4 departments that were previously budgeted separately.
- Personnel services include a 3% cost of living adjustment, a 1% rate increase in the County's contribution to the state retirement system, and a \$200 increase per eligible position for health insurance.
- The operating expenditures provided by the General Fund total \$314,890. Of this allocation, \$27,500 is dedicated to communications, and \$122,680 to event response (including vehicle and equipment costs), \$58,800 is dedicated to training and outfitting staff, and the remainder of the budget is allocated for office operations.
- Capital provides for the replacement of the SCBA and firefighter turnout gear.

Special Revenue Fund

- Each year Emergency Management applies for and is typically awarded grants from the State. The estimated grant awards for FY 2023/24 are \$99,000.

Strategic Vision

- Emergency Services serves as a core government function with Emergency Management being a federally mandated requirement for all Counties.

EMERGENCY MANAGEMENT

Department Description

During FY 2021/22 the Emergency Management Department was combined with HazMat and Emergency Services Academy to create the Office of Emergency Services.

Budget Summary

	FY 19/20	FY 20/21	FY 21/22	FY 22/23	FY 23/24	Inc/(Dec)
	Actual	Actual	Actual	Budget	Budget	FY24 - FY23
Expenditures by Category						
50 - PERSONNEL SERVICES	175,399	186,463	112,406	-	-	-
51 - OPERATING	103,206	87,375	74,554	-	-	-
52 - CAPITAL	67,453	26,480	66,423	-	-	-
Expenditure Total	346,058	300,318	253,384	-	-	-

	FY 19/20	FY 20/21	FY 21/22	FY 22/23	FY 23/24	Inc/(Dec)
	Actual	Actual	Actual	Budget	Budget	FY24 - FY23
Funding Source by Fund						
100 - GENERAL FUND	216,743	229,243	134,809	-	-	-
250 - SPECIAL REVENUE	129,314	71,075	118,575	-	-	-
Funding Source Total	346,058	300,318	253,384	-	-	-

	FY 19/20	FY 20/21	FY 21/22	FY 22/23	FY 23/24	Inc/(Dec)
	Budget	Budget	Budget	Budget	Budget	FY24 - FY23
Authorized Staffing by Fund						
General Fund	2	2	2	-	-	-
Special Revenue Fund	-	-	-	-	-	-
Authorized Staffing Total	2	2	2	-	-	-

EMERGENCY SERVICES ACADEMY

Department Description

During FY 2021/22 the Emergency Services Academy was combined with HazMat and the Emergency Management Department to create the Office of Emergency Services.

Budget Summary

	FY 19/20	FY 20/21	FY 21/22	FY 22/23	FY 23/24	Inc/(Dec)
	Actual	Actual	Actual	Budget	Budget	FY24 - FY23
Expenditures by Category						
50 - PERSONNEL SERVICES	176,613	188,066	68,617	-	-	-
51 - OPERATING	81,610	61,942	31,150	-	-	-
52 - CAPITAL	6,415	49,165	42,643	-	-	-
Expenditure Total	264,638	299,173	142,410	-	-	-

	FY 19/20	FY 20/21	FY 21/22	FY 22/23	FY 23/24	Inc/(Dec)
	Actual	Actual	Actual	Budget	Budget	FY24 - FY23
Funding Source by Fund						
100 - GENERAL FUND	264,638	299,173	142,410	-	-	-
Funding Source Total	264,638	299,173	142,410	-	-	-

	FY 19/20	FY 20/21	FY 21/22	FY 22/23	FY 23/24	Inc/(Dec)
	Budget	Budget	Budget	Budget	Budget	FY24 - FY23
Authorized Staffing by Fund						
General Fund	12	2	2	-	-	-
Authorized Staffing Total	12	2	2	-	-	-

HAZARDOUS MATERIALS

Department Description

During FY 2021/22 HazMat was combined with the Emergency Services Academy and the Emergency Management Department to create the Office of Emergency Services.

Budget Summary

	FY 19/20	FY 20/21	FY 21/22	FY 22/23	FY 23/24	Inc/(Dec)
	Actual	Actual	Actual	Budget	Budget	FY24 - FY23
Expenditures by Category						
50 - PERSONNEL SERVICES	196,028	198,435	120,094	-	-	-
51 - OPERATING	42,303	29,993	16,625	-	-	-
52 - CAPITAL	22,937	56,330	6,983	-	-	-
Expenditure Total	261,267	284,758	143,702	-	-	-
	FY 19/20	FY 20/21	FY 21/22	FY 22/23	FY 23/24	Inc/(Dec)
	Actual	Actual	Actual	Budget	Budget	FY24 - FY23
Funding Source by Fund						
100 - GENERAL FUND	252,738	273,296	136,719	-	-	-
250 - SPECIAL REVENUE	8,529	11,462	6,983	-	-	-
Funding Source Total	261,267	284,758	143,702	-	-	-
	FY 19/20	FY 20/21	FY 21/22	FY 22/23	FY 23/24	Inc/(Dec)
	Budget	Budget	Budget	Budget	Budget	FY24 - FY23
Authorized Staffing by Fund						
General Fund	2	2	2	0	0	-
Authorized Staffing Total	2	2	2	0	0	-



JUDICIAL

\$20,810,116

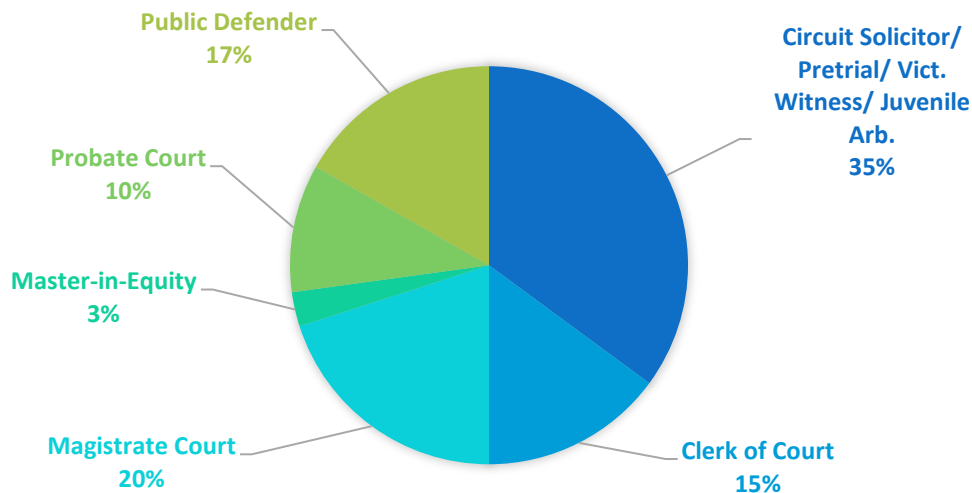
Functional Area Summary

	FY 19/20	FY 20/21	FY 21/22	FY 22/23	FY 23/24	Inc/(Dec)
Expenditures by Department	Actual	Actual	Actual	Budget	Budget	FY24 - FY23
250 - CIRCUIT SOLICITOR	5,188,012	5,428,004	5,550,363	6,120,301	6,374,256	253,955
251 - PRETRIAL ADULT	264,510	281,723	403,522	453,189	487,960	34,771
252 - PRETRIAL JUVENILE	54,270	57,032	58,715	62,080	64,704	2,624
253 - VICTIM WITNESS PROGRAM	242,843	248,563	224,675	268,144	278,189	10,045
254 - JUVENILE ARBITRATION	80,445	84,516	87,440	92,105	98,055	5,950
255 - CLERK OF COURT	2,365,236	2,525,608	2,735,768	2,952,085	3,101,597	149,512
256 - MAGISTERIAL COURT	3,496,913	3,558,625	3,693,803	3,944,407	4,170,639	226,232
257 - MASTER-IN-EQUITY	467,314	458,037	495,096	539,394	580,728	41,334
258 - PROBATE COURT	1,648,876	1,754,696	1,918,543	2,040,567	2,163,988	123,421
259 - PUBLIC DEFENDER CHEROKEE	402,287	374,246	488,273	617,684	611,000	(6,684)
260 - PUBLIC DEFENDER SPARTANBURG	2,333,844	2,284,488	2,465,965	2,688,316	2,879,000	190,684
Expenditure Total	16,544,551	17,055,538	18,122,160	19,778,272	20,810,116	1,031,844

	FY 19/20	FY 20/21	FY 21/22	FY 22/23	FY 23/24	Inc/(Dec)
Funding Source by Fund	Actual	Actual	Actual	Budget	Budget	FY24 - FY23
100 - GENERAL FUND	12,844,016	13,423,657	14,167,716	15,273,975	16,040,922	766,947
237 - VICTIM ASSISTANCE	190,408	194,252	193,206	210,459	218,093	7,634
245 - PUBLIC DEFENDER 7TH CIRCUIT	2,736,131	2,658,734	2,954,237	3,306,000	3,490,000	184,000
250 - SPECIAL REVENUE	773,996	778,895	807,001	987,838	1,061,101	73,263
Funding Source Total	16,544,551	17,055,538	18,122,160	19,778,272	20,810,116	1,031,844

	FY 19/20	FY 20/21	FY 21/22	FY 22/23	FY 23/24	Inc/(Dec)
Authorized Staffing by Fund	Budget	Budget	Budget	Budget	Budget	FY24 - FY23
General Fund	218	218	219	219	219	-
Special Revenue Fund	11	11	11	11	11	-
Public Defender 7th Circuit Fund	36	36	36	39	40	1
Victim Assistance Fund	3	3	3	3	3	-
Authorized Staffing Total	268	268	269	272	273	1

% OF JUDICIAL BUDGET



JUDICIAL

Overview

The Judicial functional area consists of departments involved in the interpretation of law (courts), as well as representation of the State and indigent defendants. Departments include the Circuit Solicitor, Clerk of Court, Magisterial Courts, Master-in-Equity, Probate Court, and the Public Defender.

Strategic Focus

Remain Prudent Stewards of Financial Resources in the Provision of Quality Public Services

Budget and allocate resources in the public's best interest.

- The Probate Court budget provides for personnel and operating resources for the Court to provide the best quality service to families and individuals in their time of need.
- Magistrate Court continues to strive to serve the citizens of Spartanburg County in a fair and efficient manner.

Reduce and eliminate the inefficient use of financial and other resources without compromising quality of services.

- The Solicitor's Office strives to dispose of criminal cases in a timely fashion, with hopes of increasing fine and assessment collections in the County budget.
- The Public Defender Office will provide additional training to Public Defender attorneys, and accurately monitor their abilities and caseloads, to ensure their time will be spent more efficiently to resolve cases.
- The Master-in-Equity Office embraces technology to provide the most efficient service possible to its stakeholders.

Identify, prioritize, and address needs for service improvement.

- The Clerk of Court Office continues to promote positive customer service while enhancing and embracing the advance of technology and new policy procedures.

CIRCUIT SOLICITOR

Department Description

The 7th Circuit Solicitor's Office represents the state of South Carolina in criminal cases filed by law enforcement in Spartanburg and Cherokee counties. A diverse team of attorneys represents the office in Circuit Court, Family Court and Magistrate Court proceedings. The office will do what is good, just, and right in discharging its public service.

In addition to representing the State in criminal cases, the Circuit Solicitor also oversees a self-supporting pre-trial intervention (PTI) program for adults and youth, an alcohol education program for offenders 17-20 years old, a traffic education program, a juvenile arbitration program, a drug treatment court, a victim/witness assistance program, and a worthless check diversionary program. The PTI program offers eligible offenders a chance to handle their charges without going to court. If a PTI client successfully completes the program, the charge is dismissed, and the client can have all records expunged. The juvenile arbitration is a pre-trial diversionary program available for non-violent, first-time offenders between the ages of 8 and 17. The Circuit Solicitor's victim/witness program provides information and acts as an intermediary between victims and the criminal courts.

Department Goals & Objectives

- Promote public safety through the effective resolution of criminal cases in General Sessions, Magistrate, and Family courts

Budget Summary

	FY 19/20	FY 20/21	FY 21/22	FY 22/23	FY 23/24	Inc/(Dec)
	Actual	Actual	Actual	Budget	Budget	FY24 - FY23
Expenditures by Category						
50 - PERSONNEL SERVICES	5,531,764	5,840,630	6,032,613	6,729,527	7,040,104	310,577
51 - OPERATING	141,122	155,457	254,921	266,292	263,060	(3,232)
52 - CAPITAL	2,385	-	37,180	-	-	-
53 - OTHER	154,810	103,751	-	-	-	-
Expenditure Total	5,830,081	6,099,838	6,324,714	6,995,819	7,303,164	307,345

	FY 19/20	FY 20/21	FY 21/22	FY 22/23	FY 23/24	Inc/(Dec)
	Actual	Actual	Actual	Budget	Budget	FY24 - FY23
Funding Source by Fund						
100 - GENERAL FUND	4,904,797	5,151,402	5,345,455	5,837,662	6,071,107	233,445
237 - VICTIM ASSISTANCE	190,408	194,252	193,206	210,459	218,093	7,634
250 - SPECIAL REVENUE	734,877	754,184	786,053	947,698	1,013,964	66,266
Funding Source Total	5,830,081	6,099,838	6,324,714	6,995,819	7,303,164	307,345

	FY 19/20	FY 20/21	FY 21/22	FY 22/23	FY 23/24	Inc/(Dec)
	Budget	Budget	Budget	Budget	Budget	FY24 - FY23
Authorized Staffing by Fund						
General Fund	67	67	67	67	67	-
Special Revenue Fund	11	11	11	11	11	-
Victim Assistance Fund	3	3	3	3	3	-
Authorized Staffing Total	81	81	81	81	81	-

FY 2023/24 Budget Highlights**All Funds**

- Personnel services include a 3% cost of living adjustment, a 1% rate increase in the County's contribution to the state retirement system, and a \$200 increase per eligible position for health insurance. An additional salary adjustment is included for Solicitor investigators and attorneys.

General Fund

- Personnel services includes funding for 62 full-time, 2 part-time and 3 frozen positions. During FY 2016/17, additional funding was received from the State that was used to add 8 positions. This funding is expected to continue for the near-term. Personnel includes a stipend for attorneys who work in both Spartanburg and Cherokee Counties. Cherokee County reimburses Spartanburg County for its portion of the stipend.

- Operating expenditures include professional dues for the attorneys, subscriptions for online tools, and expert fees in addition to costs for day-to-day operations.

Special Revenue Fund

- The Circuit Solicitor's Office receives an annual Violence Against Women Act (VAWA) grant. The grant provides funding for 75% of the salary of 1 position. The remainder is provided by a match from the General Fund.
- A grant of \$60,000 is received annually from the State to provide a Juvenile Arbitration program. For FY 2023/24 total personnel costs of the program are \$98,055, which covers 1 full-time position with 1 part-time position remaining frozen. The difference is provided as a match from the General Fund. All operating expenses are paid from the General Fund.
- Stipends are paid using accumulated restricted funds, this program was expanded in FY 2021/22 and remains in place for FY 2023/24.
- The PTI program revenue is restricted by State Statute. Program revenues were impacted by COVID-19 but have begun to rebound. The PTI program currently provides funding for 6 positions.
- The Victim Assistance Department has traditionally provided funding for 2 positions; however, since the funds have been depleted as intended over the past few years, 1 vacant position continues to be frozen to slow the depletion in accumulated funds.

Victim Assistance Fund

- Personnel services provides for funding of 3 positions.
- Operating expenditures charged to this fund are minimal and include training and phone service.

Strategic Vision

- The Circuit Solicitor is essential to support core government function.
- The Solicitor's Office strives to dispose of criminal cases in a timely fashion with hopes of increasing fine and assessment collections in the County budget.

CLERK OF COURT

Department Description

Each county of South Carolina has a popularly elected Clerk of Court who serves a four-year term. The Clerk of Court serves both Circuit and Family Court, as they operate in each county. The Clerk of Court is charged with docket management; receiving fees, fines, and costs; maintaining all court records; and handling reporting requirements. In the Circuit Court, their duties encompass both civil and criminal areas: receiving criminal trial lists; handling jury-related matters; and performing courtroom duties. In the Family Court, the Clerk of Court is responsible for issuing Rules to Show Cause and Bench Warrants to bring non-paying obligors before the Court; and issuing Arrest Warrants for non-compliance with contempt orders. The Clerk of Court is also responsible for maintaining the courthouse, providing space for other departments, and providing safe conditions for staff members and visitors to the courthouse.

All funding for Clerk of Court staff, office space, and equipment is a County responsibility, except for a limited state salary and support personnel supplement.

Department Goals & Objectives

- Provide efficient and effective service to the entirety of the judicial system and its constituents
- Implement proper upkeep, maintenance, and safety of the Spartanburg County Judicial Center
- Modernize our record keeping process to both improve efficiency of our service and increase the protection of our records
- Abide by all statutes, court orders, and regulations affecting the performance of our first three goals

Budget Summary

	FY 19/20	FY 20/21	FY 21/22	FY 22/23	FY 23/24	Inc/(Dec)
Expenditures by Category	Actual	Actual	Actual	Budget	Budget	FY24 - FY23
50 - PERSONNEL SERVICES	2,174,217	2,351,303	2,476,208	2,682,522	2,806,208	123,686
51 - OPERATING	190,654	158,634	223,102	269,563	295,389	25,826
52 - CAPITAL	365	15,671	36,458	-	-	-
Expenditure Total	2,365,236	2,525,608	2,735,768	2,952,085	3,101,597	149,512

	FY 19/20	FY 20/21	FY 21/22	FY 22/23	FY 23/24	Inc/(Dec)
Funding Source by Fund	Actual	Actual	Actual	Budget	Budget	FY24 - FY23
100 - GENERAL FUND	2,326,117	2,500,897	2,714,820	2,911,945	3,054,460	142,515
250 - SPECIAL REVENUE	39,119	24,711	20,947	40,140	47,137	6,997
Funding Source Total	2,365,236	2,525,608	2,735,768	2,952,085	3,101,597	149,512

	FY 19/20	FY 20/21	FY 21/22	FY 22/23	FY 23/24	Inc/(Dec)
Authorized Staffing by Fund	Budget	Budget	Budget	Budget	Budget	FY24 - FY23
General Fund	60	60	60	60	60	-
Special Revenue Fund	-	-	-	-	-	-
Authorized Staffing Total	60	60	60	60	60	-

FY 2023/24 Budget Highlights

- Personnel services include a 3% cost of living adjustment, a 1% rate increase in the County's contribution to the state retirement system, and a \$200 increase per eligible position for health insurance. Personnel Services provides funding for 42 full-time positions and 14 part-time bailiffs. In addition to this, there are 4 positions that remain frozen.
- The operating expenditures category includes funding for law subscriptions and publications; jury pay costs for both Circuit and Magistrate Courts; record duplicating, filing and storage; and costs for day-to-day operations. Jury costs decreased \$2,000 from the prior year budget while subscriptions increased to \$28,060 due to the annual increase in West Law.

Strategic Vision

- Continue to promote positive customer service while enhancing and embracing the advancement of technology and new policy procedures, while working in a healthy environment.
- The Clerk of Court is a constitutional officer, created in S.C. Const. art. V, S 24. This makes the Office of Clerk of Court essential to support core government function.

MAGISTRATE COURT

Department Description

Magistrate Court is responsible for conducting all trial proceedings in criminal cases for offenses involving potential imprisonment of up to thirty (30) days and/or fines not exceeding \$500. Magistrates are responsible for issuing arrest warrants, if the magistrate determines that probable cause exists, after law enforcement officers from agencies throughout the county and state present their basis for a warrant. Magistrates are also responsible for issuing search warrants, if the magistrate determines that probable cause exists, after law enforcement officers from agencies throughout the county and state present their basis for a search warrant. In addition to having the responsibility of setting bond on magistrate level cases, the Court conducts bond hearings and preliminary hearings on cases within the jurisdiction of the Circuit Court. The Court further presides over select cases transferred to it by the Circuit Court. Magistrate Court is also responsible for conducting all trial proceedings in civil cases, in matters not exceeding \$7,500. The Court further presides over all landlord/tenant matters, claim and delivery actions, and petitions for restraining orders.

In addition to the Central Magistrate Court located at the Spartanburg County Courthouse, the Court operates an office at the Spartanburg County Detention Center, and three Regional Magistrate Court Offices throughout Spartanburg County.

Department Goals & Objectives

- Serve the citizens of Spartanburg County in a fair and efficient manner by dispensing prompt and impartial justice to every individual that has contact with the Spartanburg County Magistrate Court

Budget Summary

	FY 19/20	FY 20/21	FY 21/22	FY 22/23	FY 23/24	Inc/(Dec)
Expenditures by Category	Actual	Actual	Actual	Budget	Budget	FY24 - FY23
50 - PERSONNEL SERVICES	3,339,280	3,331,078	3,495,378	3,810,752	4,026,251	215,499
51 - OPERATING	147,692	107,329	95,955	133,655	144,388	10,733
52 - CAPITAL	9,941	120,219	102,470	-	-	-
Expenditure Total	3,496,913	3,558,625	3,693,803	3,944,407	4,170,639	226,232

	FY 19/20	FY 20/21	FY 21/22	FY 22/23	FY 23/24	Inc/(Dec)
Funding Source by Fund	Actual	Actual	Actual	Budget	Budget	FY24 - FY23
100 - GENERAL FUND	3,496,913	3,558,625	3,693,803	3,944,407	4,170,639	226,232
Funding Source Total	3,496,913	3,558,625	3,693,803	3,944,407	4,170,639	226,232

	FY 19/20	FY 20/21	FY 21/22	FY 22/23	FY 23/24	Inc/(Dec)
Authorized Staffing by Fund	Budget	Budget	Budget	Budget	Budget	FY24 - FY23
General Fund	63	63	63	62	62	-
Authorized Staffing Total	63	63	63	62	62	-

FY 2023/24 Budget Highlights

- Personnel services include a 3% cost of living adjustment, a 1% rate increase in the County's contribution to the state retirement system, and a \$200 increase per eligible position for health insurance. Personnel services provides funding for 31 part-time positions and 31 full-time positions, which includes the reclassification of 16 Administrative Secretaries to Administrative Assistants.
- In addition to day-to-day operations, operating expenditures provide for professional dues, training for magistrate judges, and expert and judicial services.

Strategic Vision

- The Magistrate Court is essential to support core government functions.

MASTER-IN-EQUITY

Department Description

The Master-in-Equity hears a broad range of non-jury cases that are referred by the Circuit Court. These cases often involve real property in Spartanburg County, such as foreclosure, partition, road closing, condemnation, and quiet title actions. The Master-in-Equity is also assigned by the Supreme Court as a Special Circuit Court Judge for the 7th Judicial Circuit.

Department Goals & Objectives

- Resolve cases effectively, efficiently, and impartially
- Utilize available resources to effectively manage case docket and information, providing in person and virtual hearings

Budget Summary

	FY 19/20	FY 20/21	FY 21/22	FY 22/23	FY 23/24	Inc/(Dec)
	Actual	Actual	Actual	Budget	Budget	FY24 - FY23
Expenditures by Category						
50 - PERSONNEL SERVICES	464,382	455,279	487,576	529,214	570,768	41,554
51 - OPERATING	2,932	2,757	6,737	9,680	9,960	280
52 - CAPITAL	-	-	783	500	-	(500)
Expenditure Total	467,314	458,037	495,096	539,394	580,728	41,334

	FY 19/20	FY 20/21	FY 21/22	FY 22/23	FY 23/24	Inc/(Dec)
	Actual	Actual	Actual	Budget	Budget	FY24 - FY23
Funding Source by Fund						
100 - GENERAL FUND	467,314	458,037	495,096	539,394	580,728	41,334
Funding Source Total	467,314	458,037	495,096	539,394	580,728	41,334

	FY 19/20	FY 20/21	FY 21/22	FY 22/23	FY 23/24	Inc/(Dec)
	Budget	Budget	Budget	Budget	Budget	FY24 - FY23
Authorized Staffing by Fund						
General Fund	5	5	5	5	5	-
Authorized Staffing Total	5	5	5	5	5	-

FY 2023/24 Budget Highlights

- Personnel services include a 3% cost of living adjustment, a 1% rate increase in the County's contribution to the state retirement system, and a \$200 increase per eligible position for health insurance. Personnel services provides funding for 5 full-time positions, including the reclassification of one Administrative Assistant to Docket Manager, and a change of paygrade for a Court Reporter position.
- Operating expenses include funding for day-to-day office operations, as well as required training for the Master-in-Equity.
- Capital expenses provide for the replacement of office furnishings.

Strategic Vision

- The Master-In-Equity Office is essential to support core government functions.

PROBATE COURT

Department Description

Probate Court has exclusive original jurisdiction over estates of decedents and protected persons (both incapacitated adults and minors), trusts, involuntary commitment of the mentally ill, alcoholics and drug addicts, and the issuance of marriage licenses. The mental health division appoints and manages guardians and conservators for adults adjudicated as incapacitated. The administrative staff oversees the administration of the estates and all paperwork filed to ensure that all statutory requirements are met. The judges hear and decide any litigation filed regarding the above matters.

Department Goals & Objectives

- Provide the citizens of Spartanburg County with the highest quality and most professional service
- Convey a sense of respect and compassion toward the people they serve

Budget Summary

	FY 19/20	FY 20/21	FY 21/22	FY 22/23	FY 23/24	Inc/(Dec)
	Actual	Actual	Actual	Budget	Budget	FY24 - FY23
Expenditures by Category						
50 - PERSONNEL SERVICES	1,612,464	1,722,935	1,864,164	1,996,560	2,121,480	124,920
51 - OPERATING	29,937	24,197	32,314	42,396	42,508	112
52 - CAPITAL	6,476	7,564	22,065	1,611	-	(1,611)
Expenditure Total	1,648,876	1,754,696	1,918,543	2,040,567	2,163,988	123,421

	FY 19/20	FY 20/21	FY 21/22	FY 22/23	FY 23/24	Inc/(Dec)
	Actual	Actual	Actual	Budget	Budget	FY24 - FY23
Funding Source by Fund						
100 - GENERAL FUND	1,648,876	1,754,696	1,918,543	2,040,567	2,163,988	123,421
Funding Source Total	1,648,876	1,754,696	1,918,543	2,040,567	2,163,988	123,421

	FY 19/20	FY 20/21	FY 21/22	FY 22/23	FY 23/24	Inc/(Dec)
	Budget	Budget	Budget	Budget	Budget	FY24 - FY23
Authorized Staffing by Fund						
General Fund	23	23	24	25	25	-
Authorized Staffing Total	23	23	24	25	25	-

FY 2023/24 Budget Highlights

- Personnel services include a 3% cost of living adjustment, a 1% rate increase in the County's contribution to the state retirement system, and a \$200 increase per eligible position for health insurance. Funding includes overtime budgeted at \$50,000, which is \$20,000 more than last year. Temporary help is budgeted at \$21,000, up \$3,000 from last year, to assist in clearing case backlogs. Funding provides for 25 full-time positions.
- Operating expenditures include professional dues for the judges, training, and costs for day-to-day operations.

Strategic Vision

- The Probate Court serves a core government function and strives to do so with the best quality of service to families and individuals in their time of need.

PUBLIC DEFENDER

Department Description

The Seventh Judicial Circuit Public Defender Office provides competent, diligent, and ethical representation for indigent persons accused of criminal offenses in the 7th Judicial Circuit. The Office provides attorneys for indigent persons in all criminal cases in which an accused may be sentenced to incarceration. Accordingly, the Office provides representation for cases tried in the Court of General Sessions, Family Court (for juveniles), Drug Court, Magistrate's Court, and Municipal Court. The 7th Judicial Circuit Public Defender Office serves both Spartanburg and Cherokee Counties.

Department Goals & Objectives

For the Spartanburg Office, in addition to continuing to provide proper representation to indigent clients accused of criminal offenses, the Office's goals for FY 2023/24 are as follows:

- Provide additional training to attorneys in the areas of trial advocacy and criminal defense practices. To accomplish this, the attorneys with less than 3 years' experience will attend seminars provided by the Office of Indigent Defense, which are dedicated to teaching trial advocacy and trial strategy.
- Promote experienced attorneys within the office to give them additional advisory and mentoring opportunities to assist the lesser experienced attorneys.
- Provide for more efficient and accurate updating of information in the office database by creating a uniform system of reporting information and training administrative support staff in the proper recording of this information. Maintaining an accurate database assists the department in monitoring caseloads.

For the Cherokee Office, in addition to continuing to provide proper representation to indigent clients in the Court of General Sessions, and in juvenile cases in the Family Court, the Office's goal for FY 2023/24 is to provide for additional representation of indigent clients in the summary courts for Cherokee County. To accomplish this goal, the Office will continue to screen and interview clients for representation in all courts, including the summary courts.

Budget Summary

	FY 19/20	FY 20/21	FY 21/22	FY 22/23	FY 23/24	Inc/(Dec)
Expenditures by Category	Actual	Actual	Actual	Budget	Budget	FY24 - FY23
50 - PERSONNEL SERVICES	2,605,168	2,520,482	2,642,962	2,964,091	3,259,060	294,969
51 - OPERATING	125,964	124,705	290,189	334,459	225,940	(108,519)
52 - CAPITAL	-	8,547	16,086	2,450	-	(2,450)
53 - OTHER	5,000	5,000	5,000	5,000	5,000	-
Expenditure Total	2,736,131	2,658,734	2,954,237	3,306,000	3,490,000	184,000

	FY 19/20	FY 20/21	FY 21/22	FY 22/23	FY 23/24	Inc/(Dec)
Funding Source by Fund	Actual	Actual	Actual	Budget	Budget	FY24 - FY23
245 - PUBLIC DEFENDER 7TH CIRCUIT	2,736,131	2,658,734	2,954,237	3,306,000	3,490,000	184,000
Funding Source Total	2,736,131	2,658,734	2,954,237	3,306,000	3,490,000	184,000

	FY 19/20	FY 20/21	FY 21/22	FY 22/23	FY 23/24	Inc/(Dec)
Authorized Staffing by Fund	Budget	Budget	Budget	Budget	Budget	FY24 - FY23
Public Defender Fund	36	36	36	39	40	1
Authorized Staffing Total	36	36	36	39	40	1

FY 2023/24 Budget Highlights

- Personnel services include a 3% cost of living adjustment, a 1% rate increase in the County's contribution to the state retirement system, and a \$200 increase per eligible position for health insurance. Funding provides for 28 full-time and 6 part-time positions in Spartanburg County, as well as 6 full-time positions in Cherokee County. Two attorney positions remain frozen in Spartanburg County, and one Administrative Assistant position will be added mid-year. The Assistant Public Defender positions have been restructured to allow for a tiered system. This

provides a means for promotion and establishes a career path. Also, the Chief Public Defender title has been changed to Deputy Public Defender.

- The total operating expenditure category of \$225,940 provides funding for both the Spartanburg and Cherokee County offices and decreases by \$108,519, which is predominantly due to the decrease in Contract Attorneys. Operating expenditures provide subscriptions for legal research, training for staff, state and local BAR dues, and the cost of day-to-day operations.
- The Other expenditure category covers indirect costs for the Cherokee office.

Strategic Vision

- The Public Defender's Office is essential to support core government functions.

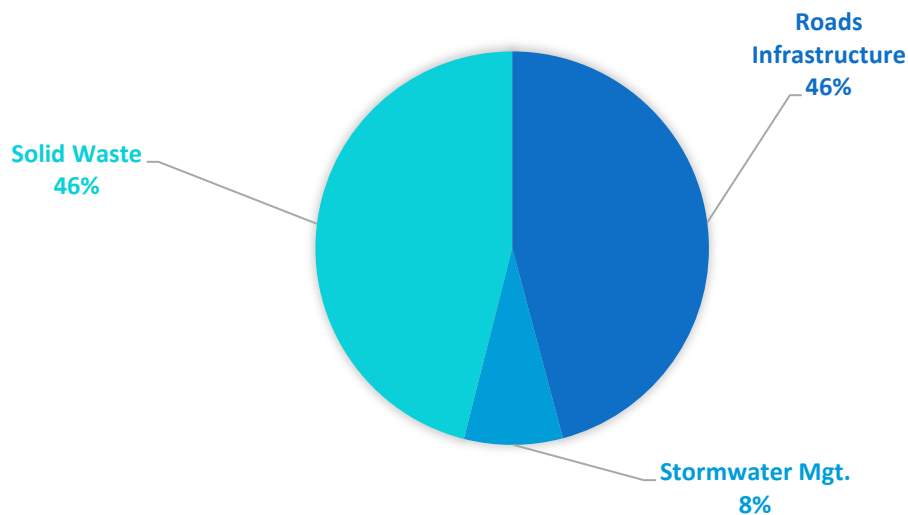
PUBLIC WORKS

\$21,661,056

Functional Area Summary

	FY 19/20	FY 20/21	FY 21/22	FY 22/23	FY 23/24	Inc/(Dec)
	Actual	Actual	Actual	Budget	Budget	FY24 - FY23
Expenditures by Department						
300 - ROADS & BRIDGES	9,321,983	10,126,618	8,457,685	8,051,705	7,075,042	(976,663)
301 - C FUNDS	4,579,381	5,665,905	6,138,427	2,735,000	2,855,336	120,336
302 - ENGINEERING	1,139,859	1,266,982	1,475,521	1,643,000	1,755,100	112,100
303 - SOLID WASTE ADMINISTRATION	1,242,789	1,310,807	1,407,068	1,817,512	1,882,241	64,729
304 - SOLID WASTE COLLECTION	2,828,228	2,830,294	3,163,947	3,478,126	3,666,453	188,327
305 - LANDFILLS	2,938,384	3,415,325	3,441,846	4,371,326	4,426,884	55,558
Expenditure Total	22,050,624	24,615,931	24,084,493	22,096,669	21,661,056	(435,613)
	FY 19/20	FY 20/21	FY 21/22	FY 22/23	FY 23/24	Inc/(Dec)
Funding Source by Fund	Actual	Actual	Actual	Budget	Budget	FY24 - FY23
100 - GENERAL FUND	3,408,140	3,593,723	3,886,626	6,771,705	7,075,042	303,337
210 - ROAD MAINTENANCE FEE	5,913,843	6,532,896	4,571,059	1,280,000	-	(1,280,000)
211 - STORM WATER MANAGEMENT	1,139,859	1,266,982	1,475,521	1,643,000	1,755,100	112,100
220 - SOLID WASTE MANAGEMENT	6,687,144	7,166,542	7,727,391	9,367,964	9,665,578	297,614
221 - METHANE	290,771	329,316	253,661	299,000	310,000	11,000
250 - SPECIAL REVENUE	4,610,867	5,726,472	6,170,236	2,735,000	2,855,336	120,336
Funding Source Total	22,050,624	24,615,931	24,084,493	22,096,669	21,661,056	(435,613)
	FY 19/20	FY 20/21	FY 21/22	FY 22/23	FY 23/24	Inc/(Dec)
Authorized Staffing by Fund	Budget	Budget	Budget	Budget	Budget	FY24 - FY23
General Fund	62	65	69	73	73	-
Road Maintenance Fee Fund	6	4	0	0	0	-
Storm Water Mgmt. Fund	11	12	13	15	15	-
Solid Waste Fund	101	109	114	117	117	-
Special Revenue Fund	3	3	3	3	3	-
Methane Fund	-	-	-	-	-	-
Authorized Staffing Total	183	193	199	208	208	-

% OF PUBLIC WORKS BUDGET



PUBLIC WORKS

Overview

As a functional area, Public Works consists of departments which plan, build, and maintain our road infrastructure, manage the County's storm water compliance, and manage the County's solid waste operations and collections.

Strategic Focus

Create Sustainable Economic Development that Benefits the Businesses and Citizens of Spartanburg County

Develop an effective and efficient infrastructure plan.

- The Roads and Bridges division, while working with other divisions of the Public Works department, maintain the County's road infrastructure and oversee and/or implements capital projects that preserve, extend or improve road infrastructure.
- Utilizing state gas tax resources, the C-Funds department oversees a variety of road infrastructure improvement projects to State, County, and Municipal roads, bridges, and intersections.
- The Storm Water Management department ensures that storm water infrastructure is documented, permitted, and sufficient, especially as relates to new development.
- The Solid Waste division of Public Works, including collections, operations, and administration, ensures that the County's solid waste infrastructure functions properly and remains viable for current and future growth needs.

Remain Prudent Stewards of Financial Resources in the Provision of Quality Public Services

Reduce and eliminate the inefficient use of financial and other resources without compromising quality of services.

- Use of aerial photography at the landfill evaluates elevations and compacting rates ensuring the permitted landfill space is fully utilized.

Identify and leverage opportunities to diversity funding.

- Operation of the methane extraction and treatment system provides an alternate form of revenue for the County through methane sales.

ROADS & BRIDGES

Department Description

It is the mission of Roads and Bridges to construct and develop roads, bridges, and other public works improvements as efficiently and effectively as possible. Additionally, road maintenance activities such as patching potholes, correcting drainage problems, ditching and cutting off high shoulders, scraping and graveling dirt roads, mowing grass and weeds, cutting trees and limbs on the County's right-of-way, and preparing roads for paving are also performed. We provide maintenance and installation of all road and bridge signs, utility permit inspections, asphalt resurfacing inspections, rights-of-way research and road data collection, which are all vital operations of this department.

Department Goals & Objectives

- Maintain and improve the County's roadway infrastructure network with a focus on safety and functionality
- Continue to explore and use new tactics and technology to maintain our infrastructure

Budget Summary

	FY 19/20	FY 20/21	FY 21/22	FY 22/23	FY 23/24	Inc/(Dec)
	Actual	Actual	Actual	Budget	Budget	FY24 - FY23
Expenditures by Category						
50 - PERSONNEL SERVICES	3,303,859	3,492,009	3,750,747	4,675,426	4,881,626	206,200
51 - OPERATING	101,180	100,980	114,791	2,090,779	2,193,416	102,637
52 - CAPITAL	3,101	734	21,088	5,500	-	(5,500)
Expenditure Total	3,408,140	3,593,723	3,886,626	6,771,705	7,075,042	303,337

	FY 19/20	FY 20/21	FY 21/22	FY 22/23	FY 23/24	Inc/(Dec)
	Actual	Actual	Actual	Budget	Budget	FY24 - FY23
Funding Source by Fund						
100 - GENERAL FUND	3,408,140	3,593,723	3,886,626	6,771,705	7,075,042	303,337
Funding Source Total	3,408,140	3,593,723	3,886,626	6,771,705	7,075,042	303,337

	FY 19/20	FY 20/21	FY 21/22	FY 22/23	FY 23/24	Inc/(Dec)
	Budget	Budget	Budget	Budget	Budget	FY24 - FY23
Authorized Staffing by Fund						
General Fund	62	65	69	73	73	-
Authorized Staffing Total	62	65	69	73	73	-

FY 2023/24 Budget Highlights

- Personnel services include a 3% cost of living adjustment, a 1% rate increase in the County's contribution to the state retirement system, and a \$200 increase per eligible position for health insurance. Funding provides for 72 full-time and 1 split positions. Personnel expenditures account for the 69% of this budget.
- Operating expenses include road material supplies (\$690,000), vehicle maintenance & fuel (\$1,278,000), road & median maintenance contracts (\$93,000), utilities and telephone expense for section buildings and employees (\$69,210). Additional costs provide for uniforms, professional development, training, and day-to-day operations of the department.

Strategic Vision

- Accelerate the improvement of County roads - Provide funding to support the maintenance and improvement of County-owned road infrastructure.

ROAD MAINTENANCE FEE

Department Description

The Road Maintenance Fee Fund received funding from revenue derived from a \$25 vehicle fee assessed on vehicles registered in Spartanburg County. These funds were used to repair and improve existing county and municipal roads, bridges, and intersections. The road maintenance fee allowed for approximately 25 miles of County roads to be paved annually.

Department Goals & Objectives

- This fee was discontinued during FY 2021/22

Budget Summary

	FY 19/20	FY 20/21	FY 21/22	FY 22/23	FY 23/24	Inc/(Dec)
	Actual	Actual	Actual	Budget	Budget	FY24 - FY23
Expenditures by Category						
50 - PERSONNEL SERVICES	350,951	254,986	-	-	-	-
51 - OPERATING	1,570,698	1,427,542	1,410,856	-	-	-
52 - CAPITAL	3,059,412	3,797,583	2,749,925	1,280,000	-	(1,280,000)
53 - OTHER	932,782	1,052,784	410,279	-	-	-
Expenditure Total	5,913,843	6,532,896	4,571,059	1,280,000	-	(1,280,000)

	FY 19/20	FY 20/21	FY 21/22	FY 22/23	FY 23/24	Inc/(Dec)
	Actual	Actual	Actual	Budget	Budget	FY24 - FY23
Funding Source by Fund						
210 - ROAD MAINTENANCE FEE	5,913,843	6,532,896	4,571,059	1,280,000	-	(1,280,000)
Funding Source Total	5,913,843	6,532,896	4,571,059	1,280,000	-	(1,280,000)

	FY 19/20	FY 20/21	FY 21/22	FY 22/23	FY 23/24	Inc/(Dec)
	Budget	Budget	Budget	Budget	Budget	FY24 - FY23
Authorized Staffing by Fund						
Road Maintenance Fee Fund	6	4	0	0	0	-
Authorized Staffing Total	6	4	0	0	0	-

FY 2023/24 Budget Highlights

The balance of this fund was used during FY 2022/23.

STATE "C" FUNDS

Department Description

"C" Funds are received from the State of South Carolina and are derived from the gasoline user fee. Funds are used for transportation related projects approved by the County Transportation Committee (CTC). The department provides project and program administration along with ongoing inspections of all approved projects.

Department Goals & Objectives

- Reduce congestion on roads and intersections throughout Spartanburg County
- Identify traffic safety issues and initiate solutions
- Rebuild and resurface State, County, and Municipal pavement
- Update bridges for functionality and safety
- Provide infrastructure improvements for economic development opportunities

Budget Summary

	FY 19/20	FY 20/21	FY 21/22	FY 22/23	FY 23/24	Inc/(Dec)
	Actual	Actual	Actual	Budget	Budget	FY24 - FY23
Expenditures by Category						
50 - PERSONNEL SERVICES	200,192	241,406	266,739	309,094	333,232	24,138
51 - OPERATING	6,419	11,560	11,216	25,906	22,104	(3,802)
52 - CAPITAL	4,372,769	5,412,938	5,860,472	2,400,000	2,500,000	100,000
Expenditure Total	4,579,381	5,665,905	6,138,427	2,735,000	2,855,336	120,336

	FY 19/20	FY 20/21	FY 21/22	FY 22/23	FY 23/24	Inc/(Dec)
	Actual	Actual	Actual	Budget	Budget	FY24 - FY23
Funding Source by Fund						
250 - SPECIAL REVENUE	4,579,381	5,665,905	6,138,427	2,735,000	2,855,336	120,336
Funding Source Total	4,579,381	5,665,905	6,138,427	2,735,000	2,855,336	120,336

	FY 19/20	FY 20/21	FY 21/22	FY 22/23	FY 23/24	Inc/(Dec)
	Budget	Budget	Budget	Budget	Budget	FY24 - FY23
Authorized Staffing by Fund						
Special Revenue Fund	3	3	3	3	3	-
Authorized Staffing Total	3	3	3	3	3	-

FY 2023/24 Budget Highlights

- Personnel services include a 3% cost of living adjustment, a 1% rate increase in the County's contribution to the state retirement system, and a \$200 increase per eligible position for health insurance. Personnel services provides for 3 full-time positions and 1 administrative position shared with other departments.
- Operating expenditures include office supplies, phone service (landline and cell), and vehicle maintenance. Expenditures decrease due to decreased vehicle maintenance costs.
- Capital provides for the annual C-Funds contribution for repair, maintenance, and upgrade of roadway infrastructure.

Strategic Vision

- The C-Funds are essential to accelerate the improvement of County roads.
- The C-Funds department utilizes state gas user fee funds to directly support the repair, maintenance, and upgrade of our roadway infrastructure.
- The C-Funds department utilizes resources available from State, County, Private, and Municipal entities so that transportation projects are completed in a time efficient and cost-effective manner.
- The C-Funds department regularly partners with State, County, Municipal, and Private Entities to successfully fund and construct various transportation projects. Without partnerships, many of the transportation projects completed by the C-Funds department would not occur.

STORM WATER MANAGEMENT

Department Description

Storm Water Management directs and administers the daily activities of the Municipal Separate Small Storm Sewer (MS4) program as proposed in the National Pollutant Discharge Elimination System (NPDES) General Permit. The permit regulates storm water in compliance with provisions of the South Carolina Pollution Control Act and the amended United States Clean Water Act. Well-conceived storm water management actions can provide multiple benefits for Spartanburg County including, improved water quality, increased water supply, increased space for public recreation, increased tree canopy, enhanced stream and riparian habitat area, as well as many other benefits.

Department Goals & Objectives

- Maintain groundwater recharge and quality; Reduce storm water pollutant loads
- Protect stream channels
- Prevent increased overbank flooding and safely convey extreme floods

Budget Summary

	FY 19/20	FY 20/21	FY 21/22	FY 22/23	FY 23/24	Inc/(Dec)
Expenditures by Category	Actual	Actual	Actual	Budget	Budget	FY24 - FY23
50 - PERSONNEL SERVICES	755,203	885,238	970,792	1,183,205	1,278,961	95,756
51 - OPERATING	247,971	235,407	263,865	264,401	280,597	16,196
52 - CAPITAL	366	3,659	4,781	11,900	2,400	(9,500)
53 - OTHER	136,318	142,678	236,084	183,494	193,142	9,648
Expenditure Total	1,139,859	1,266,982	1,475,521	1,643,000	1,755,100	112,100

	FY 19/20	FY 20/21	FY 21/22	FY 22/23	FY 23/24	Inc/(Dec)
Funding Source by Fund	Actual	Actual	Actual	Budget	Budget	FY24 - FY23
211 - STORM WATER MANAGEMENT	1,139,859	1,266,982	1,475,521	1,643,000	1,755,100	112,100
Funding Source Total	1,139,859	1,266,982	1,475,521	1,643,000	1,755,100	112,100

	FY 19/20	FY 20/21	FY 21/22	FY 22/23	FY 23/24	Inc/(Dec)
Authorized Staffing by Fund	Budget	Budget	Budget	Budget	Budget	FY24 - FY23
Stormwater Fund	11	12	13	15	15	-
Authorized Staffing Total	11	12	13	15	15	-

FY 2023/24 Budget Highlights

- Personnel services include a 3% cost of living adjustment, a 1% rate increase in the County's contribution to the state retirement system, and a \$200 increase per eligible position for health insurance. Personnel services expenditures include funding for 14 full-time positions and two split positions.
- Regulatory monitoring (\$152,000) contains funding for the maintenance and calibration of water quality monitoring stations as required by our MS4 permit, in addition to the MS4 permit for DHEC. Remaining operating expenditures are comprised of vehicle expenditures, consumable supplies, professional development, and communications expense.
- Other expenditures include the transfer to the Capital Projects Fund to provide for the Bridge & Culvert Repair Project (\$150,000) and replacement of a vehicle (\$54,900). Also included in other expenditures are indirect charges from the General and Facilities Maintenance Funds as well as grants-in-aid funding for Clemson Extension.

Strategic Vision

- The Storm Water Management department are in support of core government functions through the development and land-use process. Through its activities, it ensures that appropriate storm water infrastructure is installed as business, industry, and residential development continues to grow.

SOLID WASTE ADMINISTRATION

Department Description

Solid Waste Administration provides administrative support for the Landfill, Collections and Engineering Departments within the Solid Waste Division. Support is given by assisting the public with questions, setting up customer accounts and tracking of all residential garbage service providers.

Department Goals & Objectives

- Provide employees training and assistance with understanding and implementing departmental policies and procedures
- Provide customers and citizens assistance in understanding department/operating procedures
- Provide support and enforce Solid Waste regulations as they pertain to County, State, and Federal guidelines
- Manage personnel by providing proper training, support, and evaluation

Budget Summary

	FY 19/20	FY 20/21	FY 21/22	FY 22/23	FY 23/24	Inc/(Dec)
Expenditures by Category	Actual	Actual	Actual	Budget	Budget	FY24 - FY23
50 - PERSONNEL SERVICES	461,500	579,070	546,194	617,018	756,655	139,637
51 - OPERATING	216,160	217,634	242,098	360,054	372,050	11,996
53 - OTHER	565,129	514,103	618,775	840,440	753,536	(86,904)
Expenditure Total	1,242,789	1,310,807	1,407,068	1,817,512	1,882,241	64,729

	FY 19/20	FY 20/21	FY 21/22	FY 22/23	FY 23/24	Inc/(Dec)
Funding Source by Fund	Actual	Actual	Actual	Budget	Budget	FY24 - FY23
220 - SOLID WASTE MANAGEMENT	1,242,789	1,310,807	1,407,068	1,817,512	1,882,241	64,729
Funding Source Total	1,242,789	1,310,807	1,407,068	1,817,512	1,882,241	64,729

	FY 19/20	FY 20/21	FY 21/22	FY 22/23	FY 23/24	Inc/(Dec)
Authorized Staffing by Fund	Budget	Budget	Budget	Budget	Budget	FY24 - FY23
Solid Waste Fund	4	4	4	4	4	-
Authorized Staffing Total	4	4	4	4	4	-

FY 2023/24 Budget Highlights

- Personnel services include a 3% cost of living adjustment, a 1% rate increase in the County's contribution to the state retirement system, and a \$200 increase per eligible position for health insurance. Funding provides for 3 full-time positions as well as 3 split positions: 80% of the Recycling Coordinator position, 50% of the Public Works Director position and 15% of the Deputy County Administrator position.
- Operating expenditures increase to \$372,050, with \$360,000 budgeted for waste tire collections and recycling. The remaining budget includes \$7,000 for educational supplies for the Keep Spartanburg Clean Program and \$5,050 for professional development and vehicle expenditures.
- Other expenditures provide funding for the indirect charges to the fund from the General Fund and the Information Technology Fund.

Strategic Vision

- Solid Waste Administration, Collection, and Landfill are in support of core government function by overall protecting human health and the environment through providing proper disposal of waste and recycling avenues throughout the County.

SOLID WASTE COLLECTIONS

Department Description

The Solid Waste Collections department provides oversight of 17 recycling/convenience centers made available to citizens to provide a safe and convenient site for disposal of residential recyclables and waste. The department also handles the collection and transportation of all recyclable materials in containers located within County owned buildings.

Department Goals & Objectives

- Provide benefits to citizens as well as the employees of Spartanburg County by providing proper disposal of household waste and recyclables at the 17 recycling/convenience centers
- Provide safe conditions for both County citizens wishing to dispose of household waste and recyclables and County employees and equipment that service the convenience centers
- Continue to maintain a safe working environment and help improve the efficiency of operations

Budget Summary

	FY 19/20	FY 20/21	FY 21/22	FY 22/23	FY 23/24	Inc/(Dec)
Expenditures by Category	Actual	Actual	Actual	Budget	Budget	FY24 - FY23
50 - PERSONNEL SERVICES	1,930,610	1,939,095	2,089,837	2,327,104	2,423,253	96,149
51 - OPERATING	896,849	891,199	1,073,631	1,151,022	1,243,200	92,178
52 - CAPITAL	769	-	479	-	-	-
Expenditure Total	2,828,228	2,830,294	3,163,947	3,478,126	3,666,453	188,327

	FY 19/20	FY 20/21	FY 21/22	FY 22/23	FY 23/24	Inc/(Dec)
Funding Source by Fund	Actual	Actual	Actual	Budget	Budget	FY24 - FY23
220 - SOLID WASTE MANAGEMENT	2,796,742	2,769,726	3,132,138	3,478,126	3,666,453	188,327
250 - SPECIAL REVENUE	31,486	60,567	31,809	-	-	-
Funding Source Total	2,828,228	2,830,294	3,163,947	3,478,126	3,666,453	188,327

	FY 19/20	FY 20/21	FY 21/22	FY 22/23	FY 23/24	Inc/(Dec)
Authorized Staffing by Fund	Budget	Budget	Budget	Budget	Budget	FY24 - FY23
Solid Waste Fund	73	79	81	84	84	-
Authorized Staffing Total	73	79	81	84	84	-

FY 2023/24 Budget Highlights

- Personnel services include a 3% cost of living adjustment, a 1% rate increase in the County's contribution to the state retirement system, and a \$200 increase per eligible position for health insurance.
- Staffing levels consist primarily of part-time staff to operate collection convenience centers and full-time staff to transport waste and oversee the collection system. This budget provides funding for 13 full-time and 71 part-time positions.
- Operating expenditures are predominantly comprised of vehicle and equipment maintenance and operating costs at \$705,000, which includes an increase of \$140,619 for fuel. Disposal of e-waste is budgeted at \$215,000 and \$124,000 is budgeted for transportation of waste from the convenience centers. Additionally, \$45,000 is included for the household hazardous waste collection events. The remainder of the operating expenditure category provides for daily operations and upkeep.

Strategic Vision

- Solid Waste Administration, Collection, and Landfill are in support of core government function by overall protecting human health and the environment through providing proper disposal of waste and recycling avenues throughout the County.

SOLID WASTE LANDFILL OPERATIONS

Department Description

Landfill operations encompass not only the planning and oversight for all open and closed waste disposal facilities owned by Spartanburg County, but also oversight for the construction, design and planning of future disposal facilities. This department operates one Class Two Construction and Demolition debris (C&D) landfill, one wood chipping/grinding (yard debris) facility, and one Class Three Municipal Solid Waste landfill. Additionally, operations also include expenditures and revenues associated with the operation of a methane gas collection, treatment, and distribution system. Methane gas is extracted from the Wellford Landfill and sold to two end users.

Department Goals & Objectives

- Provide benefits to citizens as well as the employees of Spartanburg County by providing proper disposal of C&D and MSW waste, yard debris, and recyclables
- Provide the proper management of the existing methane gas collection system and gas pipeline
- Continue to maintain a safe working environment and help improve the efficiency of operations
 - Continue to develop a Wellford Landfill Site Master Plan
 - Continue construction for Phase VII Class Three (MSW) Landfill
 - Maintain and update leachate treatment plant
 - Obtain on-going additional cover soils
 - Complete regulatory permitting for Class II (C&D) landfill overlay of closed MSW landfill Phases III and IV at the Wellford Landfill Facility

Budget Summary

	FY 19/20	FY 20/21	FY 21/22	FY 22/23	FY 23/24	Inc/(Dec)
Expenditures by Category	Actual	Actual	Actual	Budget	Budget	FY24 - FY23
50 - PERSONNEL SERVICES	1,053,908	1,241,271	1,365,995	1,655,128	1,724,442	69,314
51 - OPERATING	1,859,456	2,168,873	2,075,851	2,665,548	2,700,642	35,094
52 - CAPITAL	25,020	5,180	-	50,650	1,800	(48,850)
Expenditure Total	2,938,384	3,415,325	3,441,846	4,371,326	4,426,884	55,558

	FY 19/20	FY 20/21	FY 21/22	FY 22/23	FY 23/24	Inc/(Dec)
Funding Source by Fund	Actual	Actual	Actual	Budget	Budget	FY24 - FY23
220 - SOLID WASTE MANAGEMENT	2,647,613	3,086,009	3,188,185	4,072,326	4,116,884	44,558
221 - METHANE	290,771	329,316	253,661	299,000	310,000	11,000
Funding Source Total	2,938,384	3,415,325	3,441,846	4,371,326	4,426,884	55,558

	FY 19/20	FY 20/21	FY 21/22	FY 22/23	FY 23/24	Inc/(Dec)
Authorized Staffing by Fund	Budget	Budget	Budget	Budget	Budget	FY24 - FY23
General Fund	24	26	29	29	29	-
Methane Fund	-	-	-	-	-	-
Authorized Staffing Total	24	26	29	29	29	-

FY 2023/24 Budget Highlights

Solid Waste Fund

- Personnel services include a 3% cost of living adjustment, a 1% rate increase in the County's contribution to the state retirement system, and a \$200 increase per eligible position for health insurance. Funding provides for 29 positions mostly equipment operators and site monitors to operate the landfill and ensure that proper disposal and compaction is achieved.
- Operating expenditures associated with the Wellford Landfill include funding for operation and maintenance of equipment, as well as materials to maintain the landfill.
 - Vehicle and equipment maintenance expenditures remain consistent with last year at \$1,231,500. The vehicle and equipment maintenance replacement schedules advance the replacement of heavy equipment to reduce future maintenance costs.

- Other major operating expenditures include funding for the leachate wastewater system, utilities, special & routine projects as needed to keep the landfill operating and within regulatory requirements, seeding to prevent erosion, and other smaller line items.

Methane Fund

- Operating expenditures for the methane treatment and compression system are budgeted at \$310,000 for FY 2023/24. These expenditures are mostly comprised of utilities expense and a contract with Lockhart Power to maintain and operate the system.

Strategic Vision

- Solid Waste Administration, Collection, and Landfill are in support of core government function by overall protecting human health and the environment through providing proper disposal of waste and recycling avenues throughout the County.

ECONOMIC DEVELOPMENT AND LAND USE

\$4,482,466

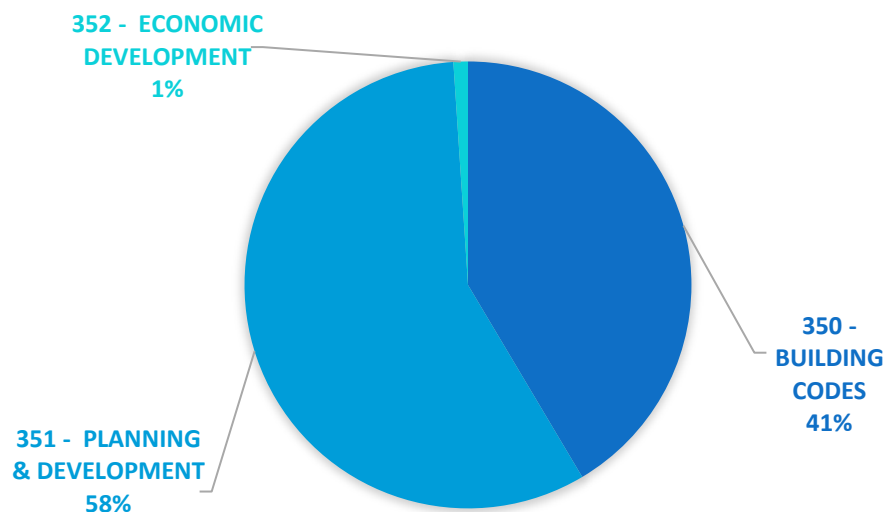
Functional Area Summary

	FY 19/20	FY 20/21	FY 21/22	FY 22/23	FY 23/24	Inc/(Dec)
	Actual	Actual	Actual	Budget	Budget	FY24 - FY23
Expenditures by Department						
350 - BUILDING CODES	1,409,510	1,394,441	1,499,076	1,790,419	1,858,277	67,858
351 - PLANNING & DEVELOPMENT	1,145,049	1,291,806	1,556,558	2,044,838	2,577,288	532,450
352 - ECONOMIC DEVELOPMENT	26,901	26,901	26,901	66,901	46,901	(20,000)
Expenditure Total	2,581,460	2,713,149	3,082,535	3,902,158	4,482,466	580,308

	FY 19/20	FY 20/21	FY 21/22	FY 22/23	FY 23/24	Inc/(Dec)
	Actual	Actual	Actual	Budget	Budget	FY24 - FY23
Funding Source by Fund						
100 - GENERAL FUND	2,165,341	2,276,658	2,622,386	3,177,560	3,207,805	30,245
250 - SPECIAL REVENUE	416,118	436,491	460,149	724,598	1,274,661	550,063
Funding Source Total	2,581,460	2,713,149	3,082,535	3,902,158	4,482,466	580,308

	FY 19/20	FY 20/21	FY 21/22	FY 22/23	FY 23/24	Inc/(Dec)
	Budget	Budget	Budget	Budget	Budget	FY24 - FY23
Authorized Staffing by Fund						
General Fund	40	40	41	43	43	-
Special Revenue Fund	-	-	-	-	-	-
Authorized Staffing Total	40	40	41	43	43	-

% OF PLANNING & LAND USE BUDGET



ECONOMIC DEVELOPMENT AND LAND USE

Overview

The Economic Development and Land Use functional area consists of departments involved in planning for the County's future growth and enforcing current code. Departments include Building Codes, Economic Development, and Planning and Development.

Strategic Focus

Create Sustainable Economic Development that Benefits the Businesses and Citizens of Spartanburg County

Strengthen business retention, recruitment, and expansion.

- Funding of the Infomomentum project through the Appalachian Council of Governments provide for a strong resource to actively recruit new businesses and industries to the County.

Establish and implement a land use planning process and policy framework.

- The Planning and Development Department, utilizing funding in the CIP, continues to work on development of a land use planning process and framework. A Performance Zoning Ordinance for the southwest planning area was approved by County Council during FY 2019/20. The Department will be working with County Council and Administration to determine the best options for moving forward.
- The Building Codes Department is responsible for ensuring continued compliance with policy frameworks as it relates to buildings. To achieve this, the department works in concert with the Planning and Development and Storm Water Management departments to review all aspects of development to ensure consistency with land use planning processes.

BUILDING CODES

Department Description

The Building Codes Department works to ensure sound construction of new buildings, promote steady maintenance of existing structures, and enforce regulation development practices in accordance with the S.C. Building Code and Local Land Use Regulations. This is accomplished by expediting the permit and inspection process without compromising the public health, safety, and general welfare to life and property from fire and other hazards attributed to the built environment.

Department Goals & Objectives

- Continue to improve public safety and awareness through enforcement of building construction and fire safety standards
- Conduct plan review and issue permits in a timely manner
- Continue to maintain and expand inspector certifications
- Assist local fire service provider with fire inspections

Budget Summary

	FY 19/20	FY 20/21	FY 21/22	FY 22/23	FY 23/24	Inc/(Dec)
Expenditures by Category	Actual	Actual	Actual	Budget	Budget	FY24 - FY23
50 - PERSONNEL SERVICES	1,338,237	1,318,032	1,411,160	1,673,204	1,741,024	67,820
51 - OPERATING	68,596	75,375	86,777	112,015	114,753	2,738
52 - CAPITAL	2,676	1,035	1,139	5,200	2,500	(2,700)
Expenditure Total	1,409,510	1,394,441	1,499,076	1,790,419	1,858,277	67,858

	FY 19/20	FY 20/21	FY 21/22	FY 22/23	FY 23/24	Inc/(Dec)
Funding Source by Fund	Actual	Actual	Actual	Budget	Budget	FY24 - FY23
100 - GENERAL FUND	1,409,510	1,394,441	1,499,076	1,790,419	1,858,277	67,858
Funding Source Total	1,409,510	1,394,441	1,499,076	1,790,419	1,858,277	67,858

	FY 19/20	FY 20/21	FY 21/22	FY 22/23	FY 23/24	Inc/(Dec)
Authorized Staffing by Fund	Budget	Budget	Budget	Budget	Budget	FY24 - FY23
General Fund	23	23	23	24	24	-
Authorized Staffing Total	23	23	23	24	24	-

FY 2023/24 Budget Highlights

- Personnel services includes a 3% cost of living adjustment, a 1% rate increase in the County's contribution to the state retirement system, and a \$200 increase per eligible position for health insurance. Funding is provided for 24 full-time employees and the split for the Assistant County Administrator. There 2 career tracks within the department, one for permitting and the other for inspection to encourage employee retention.
- Of the total operational expenditures for this department, \$55,103 supports vehicle operation and \$25,765 is for outfitting and training employees/maintaining certifications. The remaining line items cover day-to-day operations of the department.
- Minor capital is budgeted at \$2,500, which is a decrease of \$2,700, and provides funding for the replacement of technology devices, as needed.

Strategic Vision

- Building Codes expands access to housing that is affordable by employing blight reduction strategies, which improve the development of housing communities that are affordable.
- This budget supports the County's strategic vision to champion a vibrant downtown by increasing enforcement of appearance corridors to enhance property maintenance and reduce blight.

PLANNING & DEVELOPMENT

Department Description

The Planning and Development Department administers and facilitates the processes of development review and land use planning to protect the health, safety, and welfare of the citizens of Spartanburg County. The department strives to plan comprehensively for the orderly growth and harmonious development of Spartanburg County through land use planning, infrastructure planning, transportation planning, growth management coordination, technical assistance in the administration of state and federal grants, and GIS land base mapping and analysis in support of planning activities.

In addition to staffing the Spartanburg County Planning and Development Commission and the Board of Zoning Appeals, Planning Staff also helps coordinate the activities of the Spartanburg Area Transportation Study (SPATS) Policy Committee and the County Water and Sewer Advisory Committee. SPATS is the Metropolitan Planning Organization for the Spartanburg urban area and is responsible for planning and programming federal transportation funds to facilitate the safe and efficient movement of people and goods within and through the Spartanburg area.

Department Goals & Objectives

- Provide a high level of service in assisting citizens and developers in the preparation and approval of subdivision plats, site plans, and land development applications
- Increase the level of professional customer service delivery in the area of long-range planning, including technical assistance for various County projects
- Facilitate the rollout and implementation of County's Area Performance Zoning Ordinance in additional areas of the County
- Implement provisions of the SPATS Long Range Transportation Plan (LRTP) and Transportation Improvement Program (TIP)
- Administer the SPATS Unified Planning Work Program (UPWP)
- Integrate SPATS's efforts into the County's transportation planning program

Budget Summary

	FY 19/20	FY 20/21	FY 21/22	FY 22/23	FY 23/24	Inc/(Dec)
Expenditures by Category	Actual	Actual	Actual	Budget	Budget	FY24 - FY23
50 - PERSONNEL SERVICES	999,682	1,200,136	1,427,290	1,726,001	1,723,562	(2,439)
51 - OPERATING	140,474	86,181	128,318	316,337	852,726	536,389
52 - CAPITAL	4,893	5,489	950	2,500	1,000	(1,500)
Expenditure Total	1,145,049	1,291,806	1,556,558	2,044,838	2,577,288	532,450

	FY 19/20	FY 20/21	FY 21/22	FY 22/23	FY 23/24	Inc/(Dec)
Funding Source by Fund	Actual	Actual	Actual	Budget	Budget	FY24 - FY23
100 - GENERAL FUND	728,931	855,315	1,096,408	1,320,240	1,302,627	(17,613)
250 - SPECIAL REVENUE	416,118	436,491	460,149	724,598	1,274,661	550,063
Funding Source Total	1,145,049	1,291,806	1,556,558	2,044,838	2,577,288	532,450

	FY 19/20	FY 20/21	FY 21/22	FY 22/23	FY 23/24	Inc/(Dec)
Authorized Staffing by Fund	Budget	Budget	Budget	Budget	Budget	FY24 - FY23
General Fund	17	17	18	19	19	-
Special Revenue Fund	-	-	-	-	-	-
Authorized Staffing Total	17	17	18	19	19	-

FY 2023/24 Budget Highlights

- Personnel services includes a 3% cost of living adjustment, a 1% rate increase in the County's contribution to the state retirement system, and a \$200 increase per eligible position for health insurance. To encourage employee retention, two career tracks have been implemented, one for planners, and one for development coordination. Funding provides for 19 full-time positions.

- Funding shown above is inclusive of positions and expenditures that support the SPATS program; it is the portion funded by the Special Revenue Fund.
- Operating expenditures in total are comprised mostly of expenditures related to the SPATS program. In particular, \$700,000 is allocated to consulting services for multi-modal transportation studies, intersection and traffic studies, and data collection/counts, etc. Of this, \$675,000 is one time funding that is set aside for a Countywide transportation study on traffic congestion, capacity, multi-modal analysis including freight and safety consulting services. Also impacting the SPATS component is the indirect cost line item, which increases expenditures for the federal program while reimbursing General Fund for its cost to manage and support SPATS focused employees (\$50,494).
- Operating expenditures related to the traditional planning and development function decrease 3% to \$84,010. These expenditures are mainly comprised of professional development and dues, office and consumable supplies, communications costs, and approximately \$12,000 for board meeting expense.

Strategic Vision

- This budget supports the County's strategic vision by accelerating the improvement of County roads through continued development and implementation of a land use planning process and policy framework. As an intended byproduct of this process, the department assists in the development of an efficient infrastructure plan that marries population growth, development, and public resources. The Planning Staff continues to provide technical assistance with the efforts to accelerate the improvement of County roads.
- The Performance Zoning Ordinance rollout process will be used to:
 - Make strategic use of land to foster both quality of life and economic growth
 - Expand access to housing that is affordable
 - Champion a vibrant downtown by improving the aesthetics of the gateways to downtown

ECONOMIC DEVELOPMENT

Department Description

The economic development program provides support for the Application Council of Governments Information Systems (Infomentum). The Infomentum program is an economic development information marketing tool designed to enhance recruitment of industrial and commercial businesses in the Upstate. The Infomentum program operates as a public/private partnership and is governed by a Board of Directors and staffed by the Council of Governments.

Department Goals & Objectives

- Support the economic development related components of County Council's Strategic Plan

Budget Summary

		FY 20/21	FY 21/22	FY 22/23	FY 23/24	Inc/(Dec)
Expenditures by Category	FY 19/20 Actual	Actual	Actual	Budget	Budget	FY24 - FY23
53 - OTHER	26,901	26,901	26,901	66,901	46,901	(20,000)
Expenditure Total	26,901	26,901	26,901	66,901	46,901	(40,000)

		FY 20/21	FY 21/22	FY 22/23	FY 23/24	Inc/(Dec)
Funding Source by Fund	FY 19/20 Actual	Actual	Actual	Budget	Budget	FY24 - FY23
100 - GENERAL FUND	26,901	26,901	26,901	66,901	46,901	(20,000)
Funding Source Total	26,901	26,901	26,901	66,901	46,901	(40,000)

		FY 20/21	FY 21/22	FY 22/23	FY 23/24	Inc/(Dec)
Authorized Staffing by Fund	FY 19/20 Budget	Budget	Budget	Budget	Budget	FY24 - FY23
General Fund	-	-	-	-	-	-
Authorized Staffing Total	-	-	-	-	-	-

FY 2023/24 Budget Highlights

- Operating expenditures address budgetary contributions to the Appalachian Council of Governments for the Infomentum project in the amount of \$26,901.

Strategic Vision

- The FY24 budget includes dedicated funding for small business development which supports the County's strategic vision of striking the optimal balance between attracting corporate presence and supporting the growth and thriving of small businesses.

OPERATIONAL SUPPORT

\$22,667,366

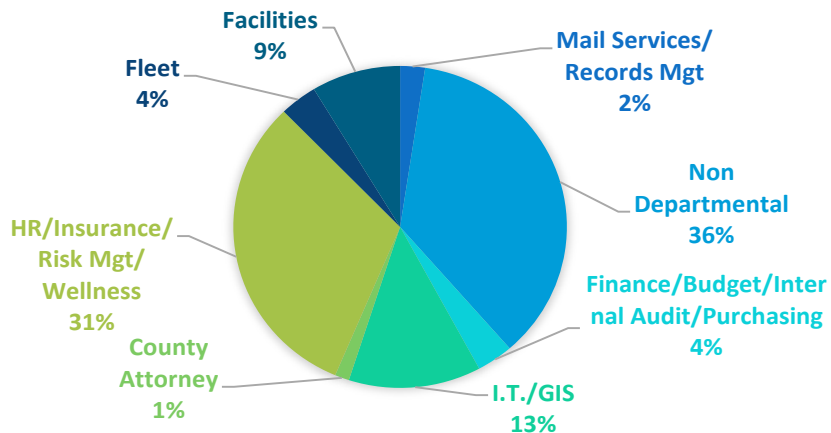
Functional Area Summary

	FY 19/20	FY 20/21	FY 21/22	FY 22/23	FY 23/24	Inc/(Dec)
Expenditures by Department	Actual	Actual	Actual	Budget	Budget	FY24 - FY23
000 - NON DEPARTMENTAL	13,984,698	13,842,487	13,028,960	15,113,288	17,559,550	2,446,262
400 - MAIL SERVICES	680,955	594,088	639,412	658,509	772,456	113,947
401 - RECORDS MANAGEMENT	373,038	325,314	341,423	369,124	394,477	25,353
402 - INFORMATION TECHNOLOGIES	3,064,372	3,356,301	3,963,682	4,864,427	5,564,000	699,573
403 - GIS	533,025	560,563	526,950	667,941	668,191	250
404 - FINANCE	668,660	680,394	700,433	754,015	934,334	180,319
405 - BUDGET MANAGEMENT	237,034	228,683	245,295	286,288	311,023	24,735
406 - INTERNAL AUDITOR	151,862	166,330	174,977	184,604	189,910	5,306
407 - PURCHASING	239,374	241,313	252,402	266,715	282,511	15,796
408 - COUNTY ATTORNEY	459,694	526,678	583,653	591,992	674,773	82,781
409 - HUMAN RESOURCES	605,087	599,689	696,250	629,387	671,567	42,180
410 - FLEET SERVICES	1,400,630	1,426,366	1,476,025	1,691,014	1,761,200	70,186
412 - FACILITIES MAINTENANCE	2,563,269	2,641,821	3,021,670	3,728,939	4,198,000	469,061
413 - ACTIVE EMPLOYEES	8,549,851	8,639,212	8,762,168	10,760,000	10,760,000	-
414 - RETIREES	2,350,710	2,448,004	2,596,581	2,748,000	3,020,000	272,000
415 - EMPLOYEE WELLNESS	495,519	528,117	540,197	552,000	554,000	2,000
416 - RISK MANAGEMENT	-	-	-	214,042	208,574	(5,468)
Expenditure Sub-total	36,357,778	36,805,361	37,550,076	44,080,285	48,524,566	4,444,281
LESS INTERNAL SERVICE FUNDS	(18,424,351)	(19,039,822)	(20,360,322)	(24,344,380)	(25,857,200)	(1,512,820)
Expenditure Total	17,933,427	17,765,539	17,189,754	19,735,905	22,667,366	2,931,461

	FY 19/20	FY 20/21	FY 21/22	FY 22/23	FY 23/24	Inc/(Dec)
Funding Source by Fund	Actual	Actual	Actual	Budget	Budget	FY24 - FY23
100 - GENERAL FUND	17,869,188	17,696,050	17,177,059	19,647,014	22,590,679	2,943,665
236 - 911 PHONE SYSTEM	64,239	69,489	12,695	88,891	76,687	(12,204)
Funding Source Total	17,933,427	17,765,539	17,189,754	19,735,905	22,667,366	2,931,461

	FY 19/20	FY 20/21	FY 21/22	FY 22/23	FY 23/24	Inc/(Dec)
Authorized Staffing by Fund	Budget	Budget	Budget	Budget	Budget	FY24 - FY23
General Fund	46	46	47	47	49	2
Fleet Services Fund	18	19	19	19	19	-
Facilities Maintenance Fund	18	18	19	20	21	1
Information Technology Fund	16	17	18	18	19	1
Health Insurance Fund	1	1	-	-	-	-
9-1-1 Phone System Fund	1	1	1	1	1	-
Authorized Staffing Total	100	102	104	105	109	4

% OF OPERATIONAL SUPPORT BUDGET



OPERATIONAL SUPPORT

Overview

Operational Support is comprised of departments involved in the support of other departments. These departments allow citizen-serving departments, such as the Treasurer or Sheriff's Office, to focus on their primary responsibilities. Operational Support includes Budget Management, County Attorneys, Employee Wellness, Facilities Maintenance, Finance, Fleet Services, Geographic Information Systems, Human Resources, Risk Management, Information Technologies, Internal Auditor, Mail Services, Purchasing, and Records Management.

Strategic Focus

Remain Prudent Stewards of Financial Resources in the Provision of Quality Public Services

Budget and allocate resources in the public's best interest.

- The operational support functional area includes the County's internal service departments. Instead of budgeting their full expenses in the County's General Fund their expenses are distributed across all of their user departments through an overhead allocation.

Reduce and eliminate the inefficient use of financial and other resources without compromising quality of services.

- Maintaining our equipment, vehicles, and technology allows the County to minimize repair costs and increase efficiency.
- Departments are evaluating their current processes to identify where changes can be implemented, or technology can be leveraged to increase efficiency.

Identify, prioritize, and address needs for service improvement.

- Continuous improvement to the County technology infrastructure enables departments to focus on providing exceptional customer service.

NON-DEPARTMENTAL

Department Description

This department provides funding for items that are not allocated or attributable to specific departments within the General Fund. Items include General Fund worker's compensation claims, unemployment claims, vehicle liability and comprehensive and collision coverage premiums, tort liability premiums, building insurance premiums, employee bond premiums, other insurance coverage premiums, retiree health care costs, contingency accounts, special project funding and other minor miscellaneous expenditures.

Department Goals & Objectives

- Provide a place to accurately record County costs

Budget Summary

	FY 19/20	FY 20/21	FY 21/22	FY 22/23	FY 23/24	Inc/(Dec)
Expenditures by Category	Actual	Actual	Actual	Budget	Budget	FY24 - FY23
50 - PERSONNEL SERVICES	1,399,386	1,546,826	1,883,506	1,843,891	3,958,407	2,114,516
51 - OPERATING	3,373,343	3,707,264	2,798,746	5,154,546	4,940,428	(214,118)
52 - CAPITAL	3,746,057	190,979	596,496	7,500	-	(7,500)
53 - OTHER	5,465,912	8,397,418	6,933,083	8,107,351	8,660,715	553,364
Expenditure Total	13,984,698	13,842,487	12,211,832	15,113,288	17,559,550	2,446,262

	FY 19/20	FY 20/21	FY 21/22	FY 22/23	FY 22/23	Inc/(Dec)
Funding Source by Fund	Actual	Actual	Actual	Budget	Budget	FY24 - FY23
100 - GENERAL FUND	13,984,698	11,793,045	12,211,832	15,113,288	17,559,550	2,446,262
Funding Source Total	13,984,698	11,793,045	12,211,832	15,113,288	17,559,550	2,446,262

FY 2023/24 Budget Highlights

- County costs for retiree health insurance premiums remain consistent at \$1,440,000. Workers' compensation claims and unemployment claims both remain at \$320,000 and \$15,000, respectively. Personnel services includes a portion of the salary and fringe for the Director of Administrative Services for their work on the capital penny construction projects.
- Operating expenditures decrease \$214,118 from the prior year's budget. Insurance increases 28.8% over the prior year budget (tort, building, vehicle liability, etc.). Leases and rentals increase \$126,155, while service charges decrease \$275,000. Additionally, a larger contingency has been included for fuel given the recent price and market fluctuations. New to the budget this year is a contingency for Council's Strategic Plan.
- Other expenses include indirect costs from our Internal Service Funds, which are Facilities Maintenance Fund (\$3,686,890) and Information Technologies Fund (\$4,603,239). These expenditures increase because of higher expenditures in those departments. Additional detail on those departments is available in this section. Also included are County dues and contributions to outside agencies totaling \$370,586.

MAIL SERVICES

Department Description

The Mail Services Department is responsible for providing mail and courier services for all Spartanburg County departments and related agencies. It also serves as the mail distribution center for County departments located at the County Administration Building and handles motor pool coordination for the Administration Building motor pool.

Department Goals & Objectives

- Ensure the service that the mailroom provides for the County is efficient and at the lowest cost

Budget Summary

	FY 19/20	FY 20/21	FY 21/22	FY 22/23	FY 23/24	Inc/(Dec)
Expenditures by Category	Actual	Actual	Actual	Budget	Budget	FY24 - FY23
50 - PERSONNEL SERVICES	197,384	187,627	165,268	180,439	187,406	6,967
51 - OPERATING	424,349	406,461	474,144	478,070	585,050	106,980
52 - CAPITAL	59,222	-	-	-	-	-
Expenditure Total	680,955	594,088	639,412	658,509	772,456	113,947

	FY 19/20	FY 20/21	FY 21/22	FY 22/23	FY 23/24	Inc/(Dec)
Funding Source by Fund	Actual	Actual	Actual	Budget	Budget	FY24 - FY23
100 - GENERAL FUND	680,955	594,088	639,412	658,509	772,456	113,947
Funding Source Total	680,955	594,088	639,412	658,509	772,456	113,947

	FY 19/20	FY 20/21	FY 21/22	FY 22/23	FY 23/24	Inc/(Dec)
Authorized Staffing by Fund	Budget	Budget	Budget	Budget	Budget	FY24 - FY23
General Fund	3	3	3	3	3	-
Authorized Staffing Total	3	3	3	3	3	-

FY 2023/24 Budget Highlights

- Personnel services include a 3% cost of living adjustment, a 1% rate increase in the County's contribution to the state retirement system, and a \$200 increase per eligible position for health insurance. Funding is provided for 3 full-time positions as well as partial funding for 1 split position.
- Operating expenditures total \$585,050 with postage being the largest expenditure in the operating category totaling \$560,000. Postage includes mailing of items such as tax notices, judicial proceeding notices, and voter registration cards and/or notices. The remainder of the budget provides for equipment maintenance agreements, training of staff and funding for day-to-day operations of the department.

Strategic Vision

- Mail Services is essential to support core government function.

RECORDS MANAGEMENT

Department Description

Records Management provides storage for permanent and/or inactive County records for the duration of their perspective retention period as approved by the South Carolina Department of State Archives. The department is also responsible for advising departments on proper records retention as well as serving as a liaison with the Department of State Archives. Additionally, Records Management manages and coordinates records storage/disposal, records delivery, and document shredding for confidential files. Records Management also preps, scans and indexes all of Probate Court's current and backlog records into OnBase.

Department Goals & Objectives

- Reduce 3rd party storage expenses by assisting departments in shredding paper records according to SC Department of Archives and History (SCDAH) standards
- Enable County departments to provide exceptional customer service to the public through the provision of exceptional customer service to the departments

Budget Summary

	FY 19/20	FY 20/21	FY 21/22	FY 22/23	FY 23/24	Inc/(Dec)
	Actual	Actual	Actual	Budget	Budget	FY24 - FY23
Expenditures by Category						
50 - PERSONNEL SERVICES	145,063	157,030	178,236	201,449	209,209	7,760
51 - OPERATING	227,975	168,283	162,457	167,675	185,268	17,593
52 - CAPITAL	-	-	731	-	-	-
Expenditure Total	373,038	325,314	341,423	369,124	394,477	25,353

	FY 19/20	FY 20/21	FY 21/22	FY 22/23	FY 23/24	Inc/(Dec)
	Actual	Actual	Actual	Budget	Budget	FY24 - FY23
Funding Source by Fund						
100 - GENERAL FUND	373,038	325,314	341,423	369,124	394,477	25,353
Funding Source Total	373,038	325,314	341,423	369,124	394,477	25,353

	FY 19/20	FY 20/21	FY 21/22	FY 22/23	FY 23/24	Inc/(Dec)
	Budget	Budget	Budget	Budget	Budget	FY24 - FY23
Authorized Staffing by Fund						
General Fund	5	5	5	5	5	-
Authorized Staffing Total	5	5	5	5	5	-

FY 2023/24 Budget Highlights

- Personnel services include a 3% cost of living adjustment, a 1% rate increase in the County's contribution to the state retirement system, and a \$200 increase per eligible position for health insurance. Funding is provided for 4 full-time positions and 1 position that remains frozen.
- Operating expenditures increase minimally for FY 2023/2024. Approximately 94% of the operating budget funds contract services for the storage of county paper records as well as the shredding of paper and destruction of electronic hard drives. The remainder of the budget funds day-to-day operations and professional development/training.

Strategic Vision

- The budget provides funding for Records Management to maintain, provide access to, store and dispose of records in the most efficient way possible.
- Records Management is essential to support core government function.

INFORMATION TECHNOLOGIES

Department Description

The Information Technologies (IT) Department assists County departments in improving their business processes by proposing and deploying IT solutions. The staff provides daily support for the existing computer systems, maintains data integrity, plans the architecture, and builds the infrastructure necessary for information to be efficiently and effectively shared between employees and with the citizens of Spartanburg County. Staff also oversees and implements the annual routine replacement of computers, printers, network servers, and network infrastructure pieces. The Information Technologies Fund is an Internal Service Fund, and fund performance is based on changes in net assets rather than cash balances.

Department Goals & Objectives

- Aid other departments in the form of needs analysis, procurement and implementation of systems or services
- Continue maintenance of security updates on all networked equipment
- Implement management and security for the growing fleet of portable devices
- Increase the availability of security training and promote security awareness
- Develop a disaster recovery/business continuity plan to meet our flexible growth needs and prepare for the moves to the new courthouse and administration buildings
- Complete allotted computer/server/network/printer/scanner replacements
- Develop and/or purchase and maintain systems that support County business functions
- Continue implementing Tyler software modules as they are approved

Budget Summary

	FY 19/20	FY 20/21	FY 21/22	FY 22/23	FY 23/24	Inc/(Dec)
	Actual	Actual	Actual	Budget	Budget	FY24 - FY23
Expenditures by Category						
50 - PERSONNEL SERVICES	1,167,820	1,167,343	1,184,561	1,450,367	1,692,966	242,599
51 - OPERATING	1,318,505	1,481,150	1,881,807	2,244,176	2,466,183	222,007
52 - CAPITAL	415,492	548,473	696,114	930,489	1,125,159	194,670
53 - OTHER	162,555	159,335	201,199	239,395	279,692	40,297
Expenditure Total	3,064,372	3,356,301	3,963,682	4,864,427	5,564,000	699,573

	FY 19/20	FY 20/21	FY 21/22	FY 22/23	FY 23/24	Inc/(Dec)
	Actual	Actual	Actual	Budget	Budget	FY24 - FY23
Funding Source by Fund						
505 - INFORMATION TECHNOLOGIES	3,064,372	3,356,301	3,963,682	4,864,427	5,564,000	699,573
Funding Source Total	3,064,372	3,356,301	3,963,682	4,864,427	5,564,000	699,573

	FY 19/20	FY 20/21	FY 21/22	FY 22/23	FY 23/24	Inc/(Dec)
	Budget	Budget	Budget	Budget	Budget	FY24 - FY23
Authorized Staffing by Fund						
Information Technology Fund	16	17	18	18	19	1
Authorized Staffing Total	16	17	18	18	19	1

FY 2023/24 Budget Highlights

- Personnel services include a 3% cost of living adjustment, a 1% rate increase in the County's contribution to the state retirement system, and a \$200 increase per eligible position for health insurance. Personnel services provides funding for 19 full-time positions. Five Technical Support positions will be reclassified and will create a tiered system for advancement. One position, an Audio-Visual Specialist, is added.
- The operating expenditure category includes funding for day-to-day operations, as well as over \$1.3 million in software and equipment maintenance agreements. Operating supplies increase \$5,600 to cover the printer maintenance contract, as monthly maintenance costs continue to move from individual departments to IT. Increases in subscriptions provide funding to finish the conversion to Office 365. The communications account increases over \$43,900 due to increasing the network speed and providing network redundancy.

- In addition to recurring depreciation costs for prior CIP projects, FY 2023/24 includes depreciation for the Network Infrastructure project, the Computer Server and Software Upgrade project, the Desktop and Portable Computer Replacement project, the Network and Workgroup Scanner Replacement project, the Desktop Scanner Replacement project, and the Printer Replacement project.
- Other expenditures include indirect charges from General Fund and Facilities Maintenance Fund; they increase in FY 2023/24 due to the budgeted increases in those funds.

Strategic Vision

- Information Technologies provides support for core government functions to continuously improve County technology infrastructure and maintain a secure and reliable environment.

GEOGRAPHIC INFORMATION SERVICES

Department Description

The Geographic Information System (GIS) department provides support to County departments in the creation, maintenance, and display of information. GIS maintains digital parcels, road centerlines, and other information to assist County staff in performing their jobs with accuracy and efficiency. As part of the land development process, GIS works with the public to assign addresses required for the issuance of building permits. GIS creates maps and applications to help citizens better understand the County and works with department to meet their geospatial needs. GIS also maintains addresses and streets in NG911 to keep the County 9-1-1 database current and accurate.

Department Goals & Objectives

- Better organize Spartanburg County spatial data through the enhancement of data accuracy and reliability, as well as the removal of duplicate data
- Improve data maintenance across departmental lines
- Provide data to help citizens and businesses make decisions to live, work, and play in the County

Budget Summary

	FY 19/20	FY 20/21	FY 21/22	FY 22/23	FY 22/23	Inc/(Dec)
Expenditures by Category	Actual	Actual	Actual	Budget	Budget	FY24 - FY23
50 - PERSONNEL SERVICES	476,272	527,833	444,734	633,101	651,834	18,733
51 - OPERATING	56,753	30,218	82,216	34,840	16,357	(18,483)
52 - CAPITAL	-	2,512	-	-	-	-
53 - OTHER	-	-	-	-	-	-
Expenditure Total	533,025	560,563	526,950	667,941	668,191	250

	FY 19/20	FY 20/21	FY 21/22	FY 22/23	FY 23/24	Inc/(Dec)
Funding Source by Fund	Actual	Actual	Actual	Budget	Budget	FY24 - FY23
100 - GENERAL FUND	468,786	491,074	514,255	579,050	591,504	12,454
236 - 911 PHONE SYSTEM	64,239	69,489	12,695	88,891	76,687	(12,204)
Funding Source Total	533,025	560,563	526,950	667,941	668,191	250

	FY 19/20	FY 20/21	FY 21/22	FY 22/23	FY 23/24	Inc/(Dec)
Authorized Staffing by Fund	Budget	Budget	Budget	Budget	Budget	FY24 - FY23
General Fund	7	7	7	7	7	-
9-1-1 Phone System Fund	1	1	1	1	1	-
Authorized Staffing Total	8	8	8	8	8	-

FY 2023/24 Budget Highlights

- Personnel services include a 3% cost of living adjustment, a 1% rate increase in the County's contribution to the state retirement system, and a \$200 increase per eligible position for health insurance. Funding is provided for 8 full-time positions. One Senior GIS Analyst is reclassified to a Senior GIS Analyst II.
- Of the total \$16,357 operating expenditures budget, \$7,618 covers the yearly maintenance for the statewide aerial contract, and \$4,395 is associated with developing staff. The remainder provides for office operations.

Strategic Vision

- GIS provides support for core government functions by helping to ensure the best geographic information available for employees, citizens, businesses, and potential investors.

FINANCE DEPARTMENT

Department Description

The Finance Department monitors all County financial operations to ensure that all County monies are spent only in accordance with the budget adopted by County Council. The department pays all the County's legal obligations and payroll, as well as administer grants and maintain all financial records. In addition, the department prepares the County's Comprehensive Annual Financial Report (CAFR) in accordance with the standards of the Government Finance Officers Association of the United States and Canada (GFOA) to receive that organization's Certificate of Achievement for Excellence in Financial Reporting award.

Department Goals & Objectives

- Receive the GFOA Certificate of Achievement for Excellence in Financial Reporting for the 28th year.
- Improve communications with stakeholders to improve the quality and timeliness of financial reporting and to improve the services offered by the office to our customers, both internal and external.
- Create and execute plans for developing staff to improve our ability to serve our customers.
- Cross train staff to improve and diversify institutional knowledge and to ensure continuity of operations.
- Make fraud prevention, protection, and detection a key strength of the office.

Budget Summary

	FY 19/20	FY 20/21	FY 21/22	FY 23/24	FY 23/24	Inc/(Dec)
Expenditures by Category	Actual	Actual	Actual	Budget	Budget	FY24 - FY23
50 - PERSONNEL SERVICES	656,244	670,365	691,378	735,020	735,020	-
51 - OPERATING	12,139	9,455	9,055	18,995	18,995	-
52 - CAPITAL	278	573	-	-	-	-
Expenditure Total	668,660	680,394	700,433	754,015	754,015	-

	FY 19/20	FY 20/21	FY 21/22	FY 22/23	FY 23/24	Inc/(Dec)
Funding Source by Fund	Actual	Actual	Actual	Budget	Budget	FY24 - FY23
100 - GENERAL FUND	668,660	680,394	700,433	754,015	754,015	-
Funding Source Total	668,660	680,394	700,433	754,015	754,015	-

	FY 19/20	FY 20/21	FY 21/22	FY 22/23	FY 23/24	Inc/(Dec)
Authorized Staffing by Fund	Budget	Budget	Budget	Budget	Budget	FY24 - FY23
General Fund	11	11	11	11	12	1
Authorized Staffing Total	11	11	11	11	12	1

FY 2023/24 Budget Highlights

- Personnel services include a 3% cost of living adjustment, a 1% rate increase in the County's contribution to the state retirement system, and a \$200 increase per eligible position for health insurance. Full funding is provided for 10 full-time positions and 60% of the Director of Budget & Finance position; 1 full-time Grant Administrator position was added for FY23/24.
- Operating expenditures provide funding for professional dues and fees, training for the staff, and for the day-to-day operations of the Finance Office.

Strategic Vision

- The Finance Office, working as one with the Budget Management Office, is responsible for helping Administration manage the financial performance of the organization by effectively and efficiently executing financial transactions, accounting for public resources, monitoring transactions, and accurately and timely reporting the financial position of the County. By doing so, the County can effectively execute the budget established by Council for the achievement of their goals and objectives.
- The Finance Office is essential to support core government function.

OFFICE OF BUDGET MANAGEMENT

Department Description

The Office of Budget Management is responsible for supporting the development and management of the County's Annual Operating Budget and Capital Improvement Plan. Additionally, the office assists County Administration in managing the financial performance of the organization; providing financial analysis and guidance to departments; and program evaluation. The office also oversees the collection and administration of the 2% Hospitality Tax.

Department Goals & Objectives

- Improve communications with departments to increase understanding of budget concepts and methods to ensure the best budget and capital project submissions possible.
- Create training and refresher courses for ERP end users.
- Create and execute plans for developing staff to improve our ability to serve our customers.
- Develop a multi-year general fund financial model to be used for long-term financial planning and forecasting and to assist in the financial decision-making process.
- Expand and update the County Revenue Manual to add descriptions for non-major revenue sources outside the General Fund.

Budget Summary

	FY 19/20	FY 20/21	FY 21/22	FY 22/23	FY 23/24	Inc/(Dec)
Expenditures by Category	Actual	Actual	Actual	Budget	Budget	FY24 - FY23
50 - PERSONNEL SERVICES	230,867	221,237	238,522	273,798	298,401	24,603
51 - OPERATING	6,167	7,147	6,558	12,190	12,322	132
52 - CAPITAL	-	300	214	300	300	-
Expenditure Total	237,034	228,683	245,295	286,288	311,023	24,735

	FY 19/20	FY 20/21	FY 21/22	FY 22/23	FY 23/24	Inc/(Dec)
Funding Source by Fund	Actual	Actual	Actual	Budget	Budget	FY24 - FY23
100 - GENERAL FUND	237,034	228,683	245,295	286,288	311,023	24,735
Funding Source Total	237,034	228,683	245,295	286,288	311,023	24,735

	FY 19/20	FY 20/21	FY 21/22	FY 22/23	FY 23/24	Inc/(Dec)
Authorized Staffing by Fund	Budget	Budget	Budget	Budget	Budget	FY24 - FY23
General Fund	2	2	2	2	3	1
Authorized Staffing Total	2	2	2	2	3	1

FY 2023/24 Budget Highlights

- Personnel services include a 3% cost of living adjustment, a 1% rate increase in the County's contribution to the state retirement system, and a \$200 increase per eligible position for health insurance. In total, the budget provides funding for 2 full-time positions, 40% of the Director of Budget & Finance position, and partial funding for two split positions.
- Of the total \$12,322 operating expenditures budget, \$2,980 is associated with production of budget documents and statutorily required ads, \$6,062 is associated with developing staff, and the remainder provides for office operations.
- Capital is included for the replacement of office furniture that has reached the end of its useful life.

Strategic Vision

- The Office of Budget Management, working as one with the Finance Office is responsible for helping Administration develop a budget recommendation that addresses the goals and objectives of Council's Strategic Plan while reducing the inefficient use of resources and allocating funding to positively affect the delivery of service.
- The Office of Budget Management is essential to support core government function.

INTERNAL AUDITOR

Department Description

The Internal Audit Department is responsible for performing ongoing evaluations of the County's internal control structure with respect to financial systems and processes. The office performs internal audits of County departments which are based on a risk-based audit plan; it provides technical expertise to County departments regarding best practices for accounting processes; and internal control structures to protect against fraud and theft. The Internal Audit Department provides schedules and tables for external entities and external auditors. The department is also responsible for overseeing the Spartanburg County Fraud and Ethics Hotline, which is an anonymous, third-party hotline that provides County employees a mechanism for reporting potential fraud or abuse.

Department Goals & Objectives

- Ensure that internal audits are performed efficiently and effectively and that audit reports are issued in a timely manner.
- Ensure that audit schedules, tables, etc. are provided to external auditors in a timely manner.
- Ensure that issues and concerns brought to us by County departments are resolved in a timely manner.
- Ensure that all reports received from the County Fraud and Ethics Hotline are investigated by the appropriate personnel and resolved in a timely manner.

Budget Summary

	FY 19/20	FY 20/21	FY 21/22	FY 22/23	FY 23/24	Inc/(Dec)
Expenditures by Category	Actual	Actual	Actual	Budget	Budget	FY24 - FY23
50 - PERSONNEL SERVICES	143,490	158,735	167,857	176,854	181,336	4,482
51 - OPERATING	6,818	7,595	7,120	7,750	8,574	824
52 - CAPITAL	1,554	-	-	-	-	-
Expenditure Total	151,862	166,330	174,977	184,604	189,910	5,306

	FY 19/20	FY 20/21	FY 21/22	FY 22/23	FY 23/24	Inc/(Dec)
Funding Source by Fund	Actual	Actual	Actual	Budget	Budget	FY24 - FY23
100 - GENERAL FUND	151,862	166,330	174,977	184,604	189,910	5,306
Funding Source Total	151,862	166,330	174,977	184,604	189,910	5,306

	FY 19/20	FY 20/21	FY 21/22	FY 22/23	FY 23/24	Inc/(Dec)
Authorized Staffing by Fund	Budget	Budget	Budget	Budget	Budget	FY24 - FY23
General Fund	3	3	3	3	3	-
Authorized Staffing Total	3	3	3	3	3	-

FY 2023/24 Budget Highlights

- Personnel services include a 3% cost of living adjustment, a 1% rate increase in the County's contribution to the state retirement system, and a \$200 increase per eligible position for health insurance. Funding is for 2 full-time positions with one staff auditor position remaining frozen.
- Of the total \$8,574 operating budget, \$4,250 is budgeted for the County Fraud and Ethics Hotline and \$3,374 provides professional development for staff to maintain certifications. The remaining operating expenses support day-to-day operations of the department.

Strategic Vision

- Internal Audit is essential to support core government function.

PURCHASING

Department Description

The Purchasing Department proactively directs the County's procurement operations and activities. It develops, coordinates, and evaluates procurement and contract administrative policies and programs; performs contract administration oversight; provides guidance support to departments and agencies in administering contracts; develops purchasing requests; develops proposal and bid requests; performs cost-price analysis; and analyzes cost-price indices.

Department Goals & Objectives

To procure all supplies, equipment, materials, professional services, and other needs as required by the County to operate effectively and efficiently, while complying with applicable laws, regulations, and County policies.

- Support operational requirements, while ensuring we obtain the best price and value for each dollar spent.
- Promote free, open competition and equal opportunity for all vendors who seek to do business with Spartanburg County.
- Ensure that small, underserved businesses have maximum opportunity to participate in County contracts.
- Manage the procurement process and the supply base efficiently and effectively.
- Develop strong, professional working relationships with our vendors, our internal customers and in our local community.
- Support organizational goals and objectives.

Budget Summary

	FY 19/20	FY 20/21	FY 21/22	FY 22/23	FY 23/24	Inc/(Dec)
Expenditures by Category	Actual	Actual	Actual	Budget	Budget	FY24 - FY23
50 - PERSONNEL SERVICES	233,100	236,429	245,175	258,260	275,226	16,966
51 - OPERATING	6,273	4,698	6,432	8,455	7,285	(1,170)
52 - CAPITAL	-	185	794	-	-	-
Expenditure Total	239,374	241,313	252,402	266,715	282,511	15,796

	FY 19/20	FY 20/21	FY 21/22	FY 22/23	FY 23/24	Inc/(Dec)
Funding Source by Fund	Actual	Actual	Actual	Budget	Budget	FY24 - FY23
100 - GENERAL FUND	239,374	241,313	252,402	266,715	282,511	15,796
Funding Source Total	239,374	241,313	252,402	266,715	282,511	15,796

	FY 19/20	FY 20/21	FY 21/22	FY 22/23	FY 23/24	Inc/(Dec)
Authorized Staffing by Fund	Budget	Budget	Budget	Budget	Budget	FY24 - FY23
General Fund	3	3	3	3	3	-
Authorized Staffing Total	3	3	3	3	3	-

FY 2023/24 Budget Highlights

- Personnel services include a 3% cost of living adjustment, a 1% rate increase in the County's contribution to the state retirement system, and a \$200 increase per eligible position for health insurance. Funding provides for 3 full-time positions.
- Operating expenditures include \$4,785 for staff development and certification, which allows the staff to keep current on best practices and professional standards. The remaining operating expenses relate to the day-to-day activities of a professional purchasing office.

Strategic Vision

- The Mission of the Spartanburg County Purchasing Department is to maximize the purchasing value of public funds, safeguard the quality and integrity of the procurement system, and to provide fair and equitable treatment to all parties involved in public purchasing with Spartanburg County.
- The Purchasing Department is essential to support core government function.

COUNTY ATTORNEY'S OFFICE

Department Description

The County Attorney's Office provides professional legal representation to County Council, the County as an entity, elected and appointed County officials, and the County Departments in litigation either brought against the County or initiated by the County. The office also assists with the prosecution of code violations, provides representation of the County before administrative and regulatory agencies, and provides legal advice and review for economic development and public finance matters. The County Attorney's Office also drafts, reviews, and approves legal documents including contract deeds, leases, easements, pleadings, resolutions, ordinances, and policies and procedures for use by the County.

Department Goals & Objectives

- Maximize legal representation of County Council and County government by providing prompt, competent, and thorough legal services for the benefit of the County
- Reduce the County's exposure to liability by addressing legal issues and problems as early as possible

Budget Summary

	FY 19/20	FY 20/21	FY 21/22	FY 22/23	FY 23/24	Inc/(Dec)
	Actual	Actual	Actual	Budget	Budget	FY24 - FY23
Expenditures by Category						
50 - PERSONNEL SERVICES	419,319	490,002	471,361	499,991	527,498	27,507
51 - OPERATING	28,879	34,026	111,867	92,001	147,275	55,274
52 - CAPITAL	11,496	2,650	426	-	-	-
Expenditure Total	459,694	526,678	583,653	591,992	674,773	82,781

	FY 19/20	FY 20/21	FY 21/22	FY 22/23	FY 23/24	Inc/(Dec)
	Actual	Actual	Actual	Budget	Budget	FY24 - FY23
Funding Source by Fund						
100 - GENERAL FUND	459,694	526,678	583,653	591,992	674,773	82,781
Funding Source Total	459,694	526,678	583,653	591,992	674,773	82,781

	FY 19/20	FY 20/21	FY 21/22	FY 22/23	FY 23/24	Inc/(Dec)
	Budget	Budget	Budget	Budget	Budget	FY24 - FY23
Authorized Staffing by Fund						
General Fund	5	5	5	5	5	-
Authorized Staffing Total	5	5	5	5	5	-

FY 2023/24 Budget Highlights

- Personnel services include a 3% cost of living adjustment, a 1% rate increase in the County's contribution to the state retirement system, and a \$200 increase per eligible position for health insurance. Funding provides for 5 full-time positions.
- Of the total \$147,275 operating expenditure category, \$125,000 is dedicated to professional services, \$14,060 funds day-to-day operations, and \$8,215 provides for professional development.

Strategic Vision

- The County Attorney's Office provides sound, well-reasoned, legal advice to County Officials, and County Departments to assist them in the performance of their duties, specifically as it relates to officials and departments implementing Council's Vision.
- The County Attorney's Office is essential to support core government function.

HUMAN RESOURCES

Department Description

The Human Resources Department of Spartanburg County is dedicated to providing citizens of the community with a diverse, competent, and professional workforce. As an equal opportunity employer, we strive to have a workforce that reflects the community we serve. To accomplish this mission, the Human Resources Department provides quality customer service to all customers through recruiting; onboarding; maintaining employee records; training and development; benefits and compensation; employee relations; compliance; performance management; employee retention; retiree services; workers compensation administration; safety; and health and wellness. The department continuously strives to offer up-to-date information to County departments regarding compliance with federal and state employment regulations and policies.

Department Goals & Objectives

- **Professional Excellence** – We strive to be the best at what we do and are personally accountable for our performance and for executing and implementing best practices and services.
- **Integrity** – We model honesty, moral standards, and ethical principles. We treat everyone with dignity and respect. We are truthful and transparent in all our actions.
- **Teamwork** – We support each other and blend our diverse talents and backgrounds, sharing our expertise and resources with all facets of County government. We encourage and support the contributions of all team members.
- **Fairness** – We practice impartiality and advocate fair treatment in our behavior, policies and practices. Our decisions are free from bias and prejudice.
- **Innovation** – We encourage the acquisition of new skills, thoughtful risk taking and receptiveness to change. We challenge ourselves to be open to new ideas and to accept new perspectives.
- **Open Communication** – We promote and foster an environment in which straightforward collaboration among team members is the preferred means of interaction. All team members are encouraged to openly share their opinions and views.
- **Effectiveness and Efficiency** – We are productive and timely. We strive to do the right things at the right time. We are results-oriented and manage public resources responsibly.
- **Customer Focus** – By being competent, credible, caring, and compassionate and by delivering products and services of the highest quality, in a timely manner, we earn the trust of our customers.

Budget Summary

	FY 19/20	FY 20/21	FY 21/22	FY 22/23	FY 22/23	Inc/(Dec)
	Actual	Actual	Actual	Budget	Budget	FY24 - FY23
Expenditures by Category						
50 - PERSONNEL SERVICES	559,292	550,765	595,017	508,275	520,932	12,657
51 - OPERATING	45,795	47,256	100,500	121,112	150,635	29,523
52 - CAPITAL	-	1,668	732	-	-	-
Expenditure Total	605,087	599,689	696,250	629,387	671,567	42,180
	FY 19/20	FY 20/21	FY 21/22	FY 22/23	FY 23/24	Inc/(Dec)
	Actual	Actual	Actual	Budget	Budget	FY24 - FY23
Funding Source by Fund						
100 - GENERAL FUND	605,087	599,689	696,250	629,387	671,567	42,180
Funding Source Total	605,087	599,689	696,250	629,387	671,567	42,180
	FY 19/20	FY 20/21	FY 21/22	FY 22/23	FY 23/24	Inc/(Dec)
	Budget	Budget	Budget	Budget	Budget	FY24 - FY23
Authorized Staffing by Fund						
General Fund	7	7	8	6	6	-
Authorized Staffing Total	7	7	8	6	6	-

FY 2023/24 Budget Highlights

- Personnel services include a 3% cost of living adjustment, a 1% rate increase in the County's contribution to the state retirement system, and a \$200 increase per eligible position for health insurance. Funding provides for 6 full-time positions.
- Operating expenditures increase from the prior year's budget with the addition of leadership, supervision, and project management training classes to be developed and provided for employees. Recruitment activities are included at \$75,000. The remainder of the funding provides for professional development of Human Resources staff, as well as day-to-day operations.

Strategic Vision

- The vision of the Spartanburg County Human Resources Department is to be recognized as a progressive and respected Human Resources leader by providing courteous, prompt, ethical, professional, and effective services by becoming a trusted partner with employees, management, elected and appointed officials, and outside affiliates.
- The Human Resources Department is essential to support core government function.

RISK MANAGEMENT

Department Description

The Risk Management department is dedicated to promoting a climate focused on Safety for the employees of Spartanburg County. In addition to having the responsibility of countywide safety, Risk Management also focuses on workers compensation and asset liability insurance. The department continuously strives to offer up-to-date information to County departments regarding safety and compliance with federal and state employment regulations.

Department Goals & Objectives

- Maintain or improve our low mod rate in the State's workers compensation pool
- Increase the number of safety training sessions offered annually
- Maintain or improve the cost of insurance to protect county assets
- The ultimate goal of the Risk Management Department is the preservation of the physical and human assets of Spartanburg County for the successful continuation of its operations
- Lowering the number of accidents, incidents, and injuries involving county employees

Budget Summary

	FY 19/20	FY 20/21	FY 21/22	FY 22/23	FY 23/24	Inc/(Dec)
Expenditures by Category	Actual	Actual	Actual	Budget	Budget	FY24 - FY23
50 - PERSONNEL SERVICES	-	-	-	197,192	186,894	(10,298)
51 - OPERATING	-	-	-	16,850	21,680	4,830
52 - CAPITAL	-	-	-	-	-	-
Expenditure Total	-	-	-	214,042	208,574	(5,468)

	FY 19/20	FY 20/21	FY 21/22	FY 22/23	FY 23/24	Inc/(Dec)
Funding Source by Fund	Actual	Actual	Actual	Budget	Budget	FY24 - FY23
100 - GENERAL FUND	-	-	-	214,042	208,574	(5,468)
Funding Source Total	-	-	-	214,042	208,574	(5,468)

	FY 19/20	FY 20/21	FY 21/22	FY 22/23	FY 23/24	Inc/(Dec)
Authorized Staffing by Fund	Budget	Budget	Budget	Budget	Budget	FY24 - FY23
General Fund	0	0	0	2	2	-
Authorized Staffing Total	0	0	0	2	2	-

FY 2023/24 Budget Highlights

- Personnel services include a 3% cost of living adjustment, a 1% rate increase in the County's contribution to the state retirement system, and a \$200 increase per eligible position for health insurance. Funding provides for 2 full-time positions.
- Operating expenditures provide for the day-to-day activities of a busy risk management office, as well as, continued training to keep staff up to date on the latest regulations and trends.

Strategic Vision

- The Risk Management Department is in support of core government functions.

FLEET SERVICES

Department Description

Fleet Services maintains all County cars, trucks, and equipment and provides several fuel dispensing stations throughout the County. Fleet Services also maintains the County's parts inventory and vehicle history records. The Fleet Services Fund is an Internal Service Fund and fund performance is based on changes in net assets rather than cash balances. Fuel and repair costs are charged to County departments based upon actual usage. The Fleet Services department is also responsible for managing, maintaining, and tracking the County Motor Pool. Expenses of the County Motor Pool are included in the operating and minor capital expenditure categories below.

Department Goals & Objectives

- Ensure the County receives the best pricing for fuel through the daily monitoring and comparison of fuel prices
- Constantly monitor the state of County equipment and vehicles to prioritize the equipment replacement schedule with the pieces which are unusually costly to maintain
- Explore methods to decrease costs of equipment and vehicle maintenance and repair
- Increase training for staff

Budget Summary

	FY 19/20	FY 20/21	FY 21/22	FY 22/23	FY 23/24	Inc/(Dec)
Expenditures by Category	Actual	Actual	Actual	Budget	Budget	FY24 - FY23
50 - PERSONNEL SERVICES	972,753	1,034,104	1,032,344	1,203,947	1,286,705	82,758
51 - OPERATING	157,933	114,627	131,397	137,346	149,218	11,872
52 - CAPITAL	100,206	94,390	85,636	94,925	45,042	(49,883)
53 - OTHER	169,738	183,246	226,647	254,796	280,235	25,439
Expenditure Total	1,400,630	1,426,366	1,476,025	1,691,014	1,761,200	70,186

	FY 19/20	FY 20/21	FY 21/22	FY 22/23	FY 23/24	Inc/(Dec)
Funding Source by Fund	Actual	Actual	Actual	Budget	Budget	FY24 - FY23
500 - FLEET SERVICES	1,400,630	1,426,366	1,476,025	1,691,014	1,761,200	70,186
Funding Source Total	1,400,630	1,426,366	1,476,025	1,691,014	1,761,200	70,186

	FY 19/20	FY 20/21	FY 21/22	FY 22/23	FY 23/24	Inc/(Dec)
Authorized Staffing by Fund	Budget	Budget	Budget	Budget	Budget	FY24 - FY23
Fleet Services Fund	18	19	19	19	19	-
Authorized Staffing Total	18	19	19	19	19	-

FY 2023/24 Budget Highlights

- Personnel services include a 3% cost of living adjustment, a 1% rate increase in the County's contribution to the state retirement system, and a \$200 increase per eligible position for health insurance. Personnel services provides funding for 18 full-time positions, 1 part-time position, and partial funding for 1 split position.
- The operating expenditure category provides funding for the day-to-day operations of the Fleet shop. It includes items such as training, uniforms, safety equipment and supplies, fuel for their departmental vehicles, building maintenance and utilities, as well as maintenance agreements on equipment. Operating expenditures increase \$11,872 from the prior year predominately due to inflation.
- Minor capital includes recurring depreciation costs for prior CIP projects and new CIP projects such as the replacement of shop equipment.
- Other expenditures include indirect charges from General Fund.

Strategic Vision

- Fleet Services is in support of core government functions.

FACILITIES MAINTENANCE

Department Description

The Facilities Maintenance Department maintains, repairs, and manages the Spartanburg County Government Administration, Community Services, Courthouse, Detention, Sheriff Office, Health Department buildings, Fleet Services, Trinity Fire Stations, Parks and Recreation Facilities and the new Emergency Operations Center. Management of these facilities includes the implementation and execution of major renovations and major capital projects to maintain and improve the buildings. Facilities Maintenance also provides maintenance services to numerous additional Spartanburg County Government owned buildings. The Facilities Maintenance Fund is an Internal Service Fund and fund-performance is based on changes in net assets rather than cash balances.

Department Goals & Objectives

- Decrease utility costs through monthly monitoring of all utility accounts. Replace equipment with energy efficient equipment and fixtures
- Continuous improvement of communication and customer service
- To continue monitoring all County facilities to provide a safe and healthy environment for Spartanburg County employees and customers

Budget Summary

	FY 19/20	FY 20/21	FY 21/22	FY 22/23	FY 23/24	Inc/(Dec)
	Actual	Actual	Actual	Budget	Budget	FY24 - FY23
Expenditures by Category						
50 - PERSONNEL SERVICES	1,083,186	1,126,230	1,176,452	1,320,890	1,475,369	154,479
51 - OPERATING	1,340,728	1,365,466	1,663,576	2,207,618	2,500,420	292,802
52 - CAPITAL	43,845	52,205	56,941	52,206	50,123	(2,083)
53 - OTHER	95,510	97,920	124,700	148,225	172,088	23,863
Expenditure Total	2,563,269	2,641,821	3,021,670	3,728,939	4,198,000	469,061

	FY 19/20	FY 20/21	FY 21/22	FY 22/23	FY 23/24	Inc/(Dec)
	Actual	Actual	Actual	Budget	Budget	FY24 - FY23
Funding Source by Fund						
501 - FACILITIES MAINTENANCE	2,563,269	2,641,821	3,021,670	3,728,939	4,198,000	469,061
Funding Source Total	2,563,269	2,641,821	3,021,670	3,728,939	4,198,000	469,061

	FY 19/20	FY 20/21	FY 21/22	FY 22/23	FY 23/24	Inc/(Dec)
	Budget	Budget	Budget	Budget	Budget	FY24 - FY23
Authorized Staffing by Fund						
Facilities Maintenance Fund	18	18	19	20	21	1
Authorized Staffing Total	18	18	19	20	21	1

FY 2023/24 Budget Highlights

- Personnel services include funding for 21 full-time positions and partial funding for 1 split position. Personnel services include a 3% cost of living adjustment, a 1% rate increase in the County's contribution to the state retirement system, and a \$200 increase per eligible position for health insurance. A Building Maintenance Mechanic position is added for FY 2023/24.
- The operating expenditure category increases \$292,802 due to increases in maintenance agreements, contract services, and maintenance and repairs for County equipment and facilities.
- Minor Capital contains depreciation expense for capital projects, as well as, \$7,500 for small tools.
- Other expenditures include indirect charges from General Fund.

Strategic Vision

The Facilities Maintenance department serves as a core government function.

HEALTH INSURANCE & EMPLOYEE WELLNESS

Department Description

This fund is an internal service fund, which houses the costs associated with our health insurance plan, our dental insurance plan, and our Employee Health Clinic. Additionally, costs for our retiree Medicare supplemental program are also recognized here.

Department Goals & Objectives

- Establish a strong wellness program for the overall health of employees

Budget Summary

	FY 19/20	FY 20/21	FY 21/22	FY 22/23	FY 23/24	Inc/(Dec)
Expenditures by Category	Actual	Actual	Actual	Budget	Budget	FY24 - FY23
50 - PERSONNEL SERVICES	10,928,351	11,114,671	11,386,980	13,535,840	13,807,840	272,000
51 - OPERATING	450,552	484,985	494,105	502,213	501,355	(858)
52 - CAPITAL	771	-	-	-	-	-
53 - OTHER	16,406	15,678	17,861	21,947	24,805	2,858
Expenditure Total	11,396,080	11,615,334	11,898,946	14,060,000	14,334,000	274,000

	FY 19/20	FY 20/21	FY 21/22	FY 22/23	FY 23/24	Inc/(Dec)
Funding Source by Fund	Actual	Actual	Actual	Budget	Budget	FY24 - FY23
510 - INSURANCE	11,396,080	11,615,334	11,898,946	14,060,000	14,334,000	274,000
Funding Source Total	11,396,080	11,615,334	11,898,946	14,060,000	14,334,000	274,000

	FY 19/20	FY 20/21	FY 21/22	FY 22/23	FY 23/24	Inc/(Dec)
Authorized Staffing by Fund	Budget	Budget	Budget	Budget	Budget	FY24 - FY23
Health Insurance Fund	1	1	1	0	0	-
Authorized Staffing Total	1	1	1	0	0	-

FY 2023/24 Budget Highlights

- Authorized staffing previously contained one frozen position, as the position duties are handled by a contract.
- The budget contains funding for employee and retiree health, dental, life, LTD insurance, and expenses associated with the employee health clinic. Costs increase as a result of additional employee retirement, changes to employee coverage selections (which impact costs), and the addition of employees or the addition of coverage by existing employees. For FY 2023/24, the employer health insurance premium includes a double-digit percentage increase from the prior year.
- Other Expenditures provide for indirect charges from the Facilities Maintenance Fund to properly account for the maintenance and utilities of the Employee Health Clinic.

Strategic Vision

- Funding for the employee wellness program improves the County's service to its employees and highlights the County's commitment to supporting their workforce.



COMMUNITY OUTREACH

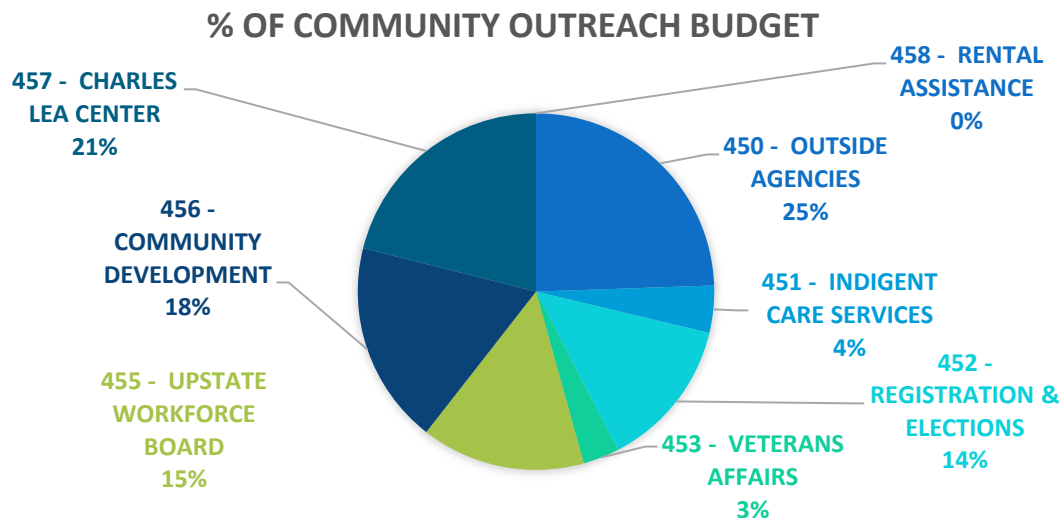
\$13,638,753

Functional Area Summary

	FY 19/20	FY 20/21	FY 21/22	FY 22/23	FY 23/24	Inc/(Dec)
Expenditures by Department	Actual	Actual	Actual	Budget	Budget	FY24 - FY23
450 - OUTSIDE AGENCIES	2,521,847	2,394,528	2,092,577	3,139,522	3,247,960	108,438
451 - INDIGENT CARE SERVICES	593,179	556,082	564,990	555,592	568,592	13,000
452 - REGISTRATION & ELECTIONS	978,334	1,166,049	1,055,205	1,220,669	1,816,257	595,588
453 - VETERANS AFFAIRS	338,715	307,463	373,381	413,768	435,541	21,773
455 - UPSTATE WORKFORCE BOARD	2,750,105	2,299,572	2,376,211	1,939,008	1,975,649	36,641
456 - COMMUNITY DEVELOPMENT	1,686,744	2,702,704	2,497,993	2,410,209	2,440,854	30,645
457 - CHARLES LEA CENTER	1,885,000	1,835,000	1,885,000	1,935,000	2,800,000	865,000
458 - RENTAL ASSISTANCE	-	2,314,853	8,981,731	300,677	-	(300,677)
459 - ARP FUNDS	-	-	4,432	-	353,900	353,900
Expenditure Total	10,753,924	13,576,252	19,831,520	11,914,445	13,638,753	1,724,308

	FY 19/20	FY 20/21	FY 21/22	FY 22/23	FY 23/24	Inc/(Dec)
Funding Source by Fund	Actual	Actual	Actual	Budget	Budget	FY24 - FY23
100 - GENERAL FUND	3,653,484	3,652,198	3,369,203	4,453,126	5,165,300	712,174
201 - HOSPITALITY TAX	546,317	539,650	602,650	644,150	655,150	11,000
237 - VICTIM ASSISTANCE	114,300	114,300	114,300	114,300	129,925	15,625
250 - SPECIAL REVENUE	117,975	117,975	-	117,975	117,975	-
251 - UPSTATE WORKFORCE BOARD	2,750,105	2,299,572	2,376,211	1,939,008	1,975,649	36,641
253 - COMMUNITY DEVELOPMENT	1,686,744	5,017,557	11,484,156	2,710,886	2,794,754	83,868
296 - CHARLES LEA CENTER	1,885,000	1,835,000	1,885,000	1,935,000	2,800,000	865,000
Funding Source Total	10,753,924	13,576,252	19,831,520	11,914,445	13,638,753	1,724,308

	FY 19/20	FY 20/21	FY 21/22	FY 22/23	FY 23/24	Inc/(Dec)
Authorized Staffing by Fund	Budget	Budget	Budget	Budget	Budget	FY24 - FY23
General Fund	22	22	22	22	22	-
Special Revenue Fund	-	-	-	-	-	-
Community Development Fund	7	7	7	7	8	1
Victim Services Fund	-	-	-	-	-	-
Upstate Workforce Board Fund	7	7	7	7	7	-
Charles Lea Center Fund	-	-	-	-	-	-
Authorized Staffing Total	36	36	36	36	37	1



COMMUNITY OUTREACH

Overview

The Community Outreach functional area consists of departments involved in the improvement of life for our citizens. Departments include the Charles Lea Center, Community Development, Indigent Care Services, Registration & Elections, Transit Services, Veterans Affairs, and the Upstate Workforce Board. Additionally, this functional area houses funding awarded to local community agencies through the grants-in-aid process and contributions for state social service programs.

Strategic Focus

Create Sustainable Economic Development that Benefits the Businesses and Citizens of Spartanburg County

Strengthen business retention, recruitment, and expansion.

- The Upstate Workforce Board has strong relationships with local developers and works to increase services that will aid in business retention, recruitment, and expansion.

Support education and training efforts that improve workforce readiness.

- The Upstate Workforce Board and Community Development Department work to improve job readiness through educational and training opportunities. These educational opportunities range from actual job skills to life skills.

Encourage and support entrepreneurship initiatives.

- The Upstate Workforce Board has free resources on hand for individuals seeking information on entrepreneurship and has developed a partnership with the Clemson Region Small Business Development Center's Spartanburg office. The board provides small business growth classes annually.

Remain Prudent Stewards of Financial Resources in the Provision of Quality Public Services

Reduce and eliminate the inefficient use of financial and other resources without compromising quality of services.

- Multiple departments, particularly Registration & Elections and Veterans Affairs, are working diligently to move to digital records to reduce storage space and increase efficiency thereby increasing service to our citizens.

Identify and leverage opportunities to diversity funding.

- Internal and fiduciary agencies strive to find ways to expand their program offerings while keeping an eye towards sustainability through diversification of revenue streams.

COMMUNITY & TOURISM SUPPORT

Department Description

The Community Support Department provides funding to various local agencies to support their community missions. A brief description of each agency and the budgeted appropriation amount is included below in the budget highlights.

Budget Summary

	FY 19/20	FY 20/21	FY 21/22	FY 22/23	FY 23/24	Inc/(Dec)
Expenditures by Category	Actual	Actual	Actual	Budget	Budget	FY24 - FY23
50 - PERSONNEL SERVICES	10,440	8,129	7,947	20,997	44,520	23,523
51 - OPERATING	996,495	841,153	381,384	1,027,279	1,140,569	113,290
53 - OTHER	1,514,912	1,545,246	1,703,246	2,091,246	2,062,871	(28,375)
Expenditure Total	2,521,847	2,394,528	2,092,577	3,139,522	3,247,960	108,438

	FY 19/20	FY 20/21	FY 21/22	FY 22/23	FY 23/24	Inc/(Dec)
Funding Source by Fund	Actual	Actual	Actual	Budget	Budget	FY24 - FY23
100 - GENERAL FUND	1,743,255	1,622,603	1,375,627	2,263,097	2,344,910	81,813
201 - HOSPITALITY TAX	546,317	539,650	602,650	644,150	655,150	11,000
237 - VICTIM ASSISTANCE	114,300	114,300	114,300	114,300	129,925	15,625
250 - SPECIAL REVENUE	117,975	117,975	-	117,975	117,975	-
Funding Source Total	2,521,847	2,394,528	2,092,577	3,139,522	3,247,960	108,438

	FY 19/20	FY 20/21	FY 21/22	FY 22/23	FY 23/24	Inc/(Dec)
Authorized Staffing by Fund	Budget	Budget	Budget	Budget	Budget	FY24 - FY23
General Fund	-	-	-	-	-	-
Victim Services Fund	-	-	-	-	-	-
Authorized Staffing Total	-	-	-	-	-	-

FY 2023/24 Budget Highlights

Overall contributions to local agencies remain at the FY 2023/24 budget level and include funding for the Community Indicators project, Transportation Service Bureau (Spartanburg Regional Health Services District) and small business development, and new funding for One Spartanburg Inc. (Minority Business Connect). Included in the budget above is an increase of \$23,523 in mental health patient and juvenile detention transport to \$194,520 based on current year expenditure trends, the prior year had dipped due to COVID-19. Provisions for the SC Department of Social Services (DSS) and the SC Department of Health & Human Services (DHHS) in Spartanburg County increase \$113,290 as rent for these DSS offices increase. The provision of this service is mandated by the State; however, they do reimburse a small portion of it. The total expenditure for DSS is \$872,594 while DHHS is \$117,975.

Agency	Description	Funding Level
American Red Cross of the Upstate	The American Red Cross of the Upstate provides vital services to the residents of the Upstate, including disaster relief, health & safety classes, blood collection for hospitals and services to armed forces.	\$15,000
Animal Allies	Animal Allies serves to reduce the number of unwanted, unclaimed and stray dogs and cats in the community, by providing a low-cost, high quality spay and neuter program.	\$50,000
Area Mental Health Department	The Area Mental Health Department serves the mental health needs of the residents of Spartanburg, Cherokee, and Union counties.	\$277,640
Big Brothers Big Sisters of the Upstate	The Big Brothers Big Sisters of the Upstate mission is to help children reach their potential through professionally supported, one-to-one relationships with measurable impact. www.bbbsupstate.com	\$17,100
Chapman Cultural Center	Chapman Cultural Center was created as a result of a countywide cultural plan advancing culture by promoting arts in education, and increased availability, awareness, and accessibility to the arts, sciences, and humanities	\$321,000

	throughout the County. Spartanburg County contributes to the operational budget of the agency. www.chapmanculturalcenter.org	
Children's Advocacy Center	The mission of the Children's Advocacy Center is to heal and give voice to abused children through assessment, treatment, education, and community partnerships. www.cacsp.org	\$40,500
Children's Boarding Home	The Children's Boarding Home provides clothing, medicine, school fees, and transportation for children in Foster Care.	\$19,000
Clemson Extension	Local Extension Agents provide expertise in Agronomic Crops, Economic & Community Development, Food Safety & Nutrition, 4-H, Horticulture, Livestock & Forages, and Natural Resources to the community. www.clemson.edu/spartanburg	\$1,460
Community Indicators	The Spartanburg Community Indicators Project is a county-wide initiative that focuses on improving the quality of life of Spartanburg County residents. It reports on the progress of key issues that are the clearest indicators of quality of life in the County.	\$30,000
Historical Records Project	The historical records project is a short-time capital project focused on preservation of historical records and artifacts in Spartanburg County.	\$40,000
Hope Center for Children	The Hope Center for Children seeks to build stable, healthy families and provide children a safe place from abuse and neglect. The Center provides a residential program for girls between 11 and 19-years old as well as an emergency shelter for girls and boys of all ages awaiting permanent placement outside of their homes. www.hopecfc.org	\$52,425
Spartanburg Juneteenth	Spartanburg Juneteenth is a community-based organization committed to educating the Spartanburg community about African American history through an annual Juneteenth Celebration.	\$50,000
Middle Tyger Community Center	The Middle Tyger Community Center provides free and low-cost health, education, and family support services that enrich lives and build community. www.middletyger.org	\$8,550
Mountainview Nursing Home	The Mountainview Nursing Home provides skilled nursing care and intermediate care to County residents. Admission is restricted to medically indigent, with an open-door policy of no patient being refused service because of their inability to pay or the severity of treatment. www.mountainviewnh.com	\$90,496
OneSpartanburg Inc.	The mission of OneSpartanburg Inc is to build a vibrant Spartanburg through business, economic and tourism development. www.onespartanburg.com	\$20,000
SAFE Homes/Rape Crisis Coalition	SAFE Homes/Rape Crisis Coalition provides services to victims of domestic violence in Spartanburg, Cherokee, and Union Counties and victims of sexual assault in Spartanburg and Cherokee Counties. www.shrcc.org	\$37,000
Soil & Water Conservation District	The Spartanburg Soil & Water Conservation District works with the citizens of Spartanburg County to wisely use and preserve our natural resources.	\$15,000
Spartanburg County Foundation	The Spartanburg County Foundation works with numerous community partners to enhance the quality of life in Spartanburg. This project will provide co-funding for a Director of Partnerships and Civic Engagement to provide strategic leadership for the Foundation's grant investments as well as build the organizational capacity of its non-profit partners and create a professional network for small and minority business leaders in Spartanburg County.	\$85,000
Spartanburg County Health Department	The Spartanburg County Health Department is the major provider of public health services in the County.	\$270,000

Spartanburg Regional Health Services District	The Spartanburg Regional Health Services District provides oversight of Spartanburg Medical Transportation Services, which includes county-wide door-to-door demand response mass transit system.	\$250,000
Spartanburg Regional History Museum	The History Museum fosters education of citizens and visitors of Spartanburg County on the history of the region. The museum is managed by the Spartanburg County Historical Association. Spartanburg County contributes to the operational budget of the agency. www.spartanburghistory.org	\$39,150
OneSpartanburg – Convention & Visitors Bureau (CVB)	The CVB is the official destination marketing organization for the County of Spartanburg. The CVB is responsible for implementation of the County's Tourism Action Plan and other tourism related programs as approved by County Council. www.visitspartanburg.com	\$295,000
Upstate Warrior Solution	The Upstate Warrior Solution is working to expand its Workforce Development Program to deliver interventions that prepare veterans for meaningful employment.	\$15,000
Upstate Family Resource Center	The Upstate Family Resource Center provides comprehensive support services to at-risk families in the Boiling Springs and Chesnee communities to ensure that all children receive adequate intervention services to enable them to be successful learners in the school setting. www.upstatefrc.org	\$8,550
Upstate Fatherhood Coalition	The Upstate Fatherhood Coalition seeks to strengthen families by providing skills, services, education, and support to noncustodial fathers. The Jobs Not Jail program allows fathers to parent and build healthy relationships with their children.	\$15,000

INDIGENT CARE SERVICES

Department Description

South Carolina established the Medically Indigent Assistance Program (MIAP) to provide low-income residents with little or no insurance, financial assistance with hospital costs. The cost of the program is prorated to counties based on personal income, net taxable sales, total assessed property value and MIAP hospital charges for each county's residents.

Department Goals & Objectives

- Properly account for state mandated payments

Budget Summary

	FY 19/20	FY 20/21	FY 21/22	FY 22/23	FY 23/24	Inc/(Dec)
Expenditures by Category	Actual	Actual	Actual	Budget	Budget	FY24 - FY23
50 - PERSONNEL SERVICES	24,207	-	-	-	-	-
51 - OPERATING	568,973	556,082	564,990	555,592	568,592	13,000
52 - CAPITAL	-	-	-	-	-	-
Expenditure Total	593,179	556,082	564,990	555,592	568,592	13,000

	FY 19/20	FY 20/21	FY 21/22	FY 22/23	FY 23/24	Inc/(Dec)
Funding Source by Fund	Actual	Actual	Actual	Budget	Budget	FY24 - FY23
100 - GENERAL FUND	593,179	556,082	564,990	555,592	568,592	13,000
Funding Source Total	593,179	556,082	564,990	555,592	568,592	13,000

	FY 19/20	FY 20/21	FY 21/22	FY 22/23	FY 23/24	Inc/(Dec)
Authorized Staffing by Fund	Budget	Budget	Budget	Budget	Budget	FY24 - FY23
General Fund	1	-	-	-	-	-
Authorized Staffing Total	1	-	-	-	-	-

FY 2023/24 Budget Highlights

- Operations and expenses related with the provision indigent care services previously captured within this department were moved to the Coroner's Office during FY 2019/20.

REGISTRATION & ELECTIONS

Department Description

The Registration and Elections Office is responsible for all voter registration functions: registering citizens to vote in-person, by-mail, and via online; updating/changing citizens registration addresses; processing registrations from SC DMV, SC DSS; etc. The office is also responsible for all elections functions: preparation of ballots; testing of election equipment and databases; testing and maintenance of election equipment; preparation of poll worker supplies; delivery and pick-up of election equipment; establishment of polling locations and precincts; and recruitment, training, and assignment of poll workers. The office is also responsible for all Early Voting and Absentee functions: establishment of Early Voting Centers across the county; recruitment and training of early voting workers; preparation of equipment and supplies; delivery and pick-up of equipment and supplies; establishment of the Absentee precinct; acceptance and processing of absentee applications; preparation and mailing of absentee ballots; acceptance, processing, and securing of voted absentee ballots; verification of absentee signature and witness; counting of absentee ballots; and secure storage of all election records for the legally required 24 months. The above functions are required for all elections in Spartanburg County: General, Special, Primary, and Runoff Elections. The office is also charged with properly securing all elections, election material, voting equipment and auditing all elections after the voting is complete. The department must comply with all Federal, State, and local law pertaining to registration and elections along with following all SC State Election Commission Policies and Procedures. The mission of the Board of Voter Registration and Elections of Spartanburg County is to ensure every eligible citizen has the opportunity to register to vote; to conduct fair and impartial elections; and to ensure that all citizens have the assurance that their votes will count.

Department Goals & Objectives

- Recruit and Train 100 new poll managers and to maintain our current poll manager staff of 500
- Maintain the county's 792 voting machines, 117 Precinct Level Ballot Scanners, 2 Central Count Ballot Scanners, and 272 Electronic Voter Registration List Check-in Stations, and associated equipment in a manner that allows voters to cast their ballots with confidence and to ensure the votes are accurately recorded, tabulated, and audited.
- Maintain or achieve the SC State Election Commission certification for each member of the staff and each member of the Board of Voter Registration and Elections
- Improve the service and efficiency of this office for the citizens of Spartanburg County through an office restructuring and reorganization including the addition of upgraded positions, new positions, and new roles for current staff to meet the needs of a quickly growing large county

Budget Summary

	FY 19/20	FY 20/21	FY 21/22	FY 22/23	FY 23/24	Inc/(Dec)
	Actual	Actual	Actual	Budget	Budget	FY24 - FY23
Expenditures by Category						
50 - PERSONNEL SERVICES	870,255	909,331	855,953	944,015	1,456,096	512,081
51 - OPERATING	98,569	253,360	199,252	276,654	360,161	83,507
52 - CAPITAL	9,510	3,359	-	-	-	-
Expenditure Total	978,334	1,166,049	1,055,205	1,220,669	1,816,257	595,588
	FY 19/20	FY 20/21	FY 21/22	FY 22/23	FY 23/24	Inc/(Dec)
	Actual	Actual	Actual	Budget	Budget	FY24 - FY23
Funding Source by Fund						
100 - GENERAL FUND	978,334	1,166,049	1,055,205	1,220,669	1,816,257	595,588
Funding Source Total	978,334	1,166,049	1,055,205	1,220,669	1,816,257	595,588
	FY 19/20	FY 20/21	FY 21/22	FY 22/23	FY 23/24	Inc/(Dec)
	Budget	Budget	Budget	Budget	Budget	FY24 - FY23
Authorized Staffing by Fund						
General Fund	17	17	17	17	17	-
Authorized Staffing Total	17	17	17	17	17	-

FY 2023/24 Budget Highlights

- Personnel services includes a 3% cost of living adjustment, a 1% rate increase in the County's contribution to the state retirement system, and a \$200 increase per eligible position for health insurance. Funding is provided for 10 full-time positions and 7 board members. There is also a part-time pool for the poll managers and clerks. Personnel Services increase \$512,081 for FY23/24, which is primarily due to the number of elections (5 Countywide Elections and a few unscheduled/special elections).
- The operating expenditure category increases \$83,507 due to the increase in the number of elections scheduled for FY23/24. This category includes maintenance agreements, operating supplies, training for staff and board members, as well as uniforms and other expenditures necessary to cover day-to-day operations.
- A portion of the above personnel and operating expenditures are reimbursable by the State or other local taxing entities.

Strategic Vision

The Registration and Elections Department is in support of core government functions. Fair, open, honest, and impartial elections are of the utmost importance to all citizens of Spartanburg County.

VETERANS AFFAIRS

Department Description

The Veterans' Affairs Office has a diverse staff committed to serving Service Members, Veterans and Families in our County with integrity, commitment, and teamwork. The staff strives to create and sustain an environment in which Veterans and their families can thrive as valued and contributing members of the Spartanburg County community. The office is fully accredited through the National Association of County Veterans Service Officers, the SC Association of County Veterans Service Officers, the SC Department of Veterans' Affairs, and the American Legion. With these accreditations, the staff is capable of assisting and guiding Veterans and families through the claims processes for Federal and State benefits.

Department Goals & Objectives

- Increase public education regarding Veteran benefits and programs by implementing more community outreach
- Provide properly trained and knowledgeable staff to ensure that our veterans are getting the most up-to-date information available
- Increase office efficiency through continued conversion of electronic records
- Assist Veterans and their families in obtaining the benefits to which they are entitled
- Integrate the efforts of all entities in the County that provide a service to Veterans or their families through the Joint Veteran Council
- Advocate for Veterans and their families
- Inform and educate the public, County, State/Local leaders, and Veterans on matters pertinent to our Veterans

Budget Summary

	FY 19/20	FY 20/21	FY 21/22	FY 22/23	FY 23/24	Inc/(Dec)
	Actual	Actual	Actual	Budget	Budget	FY24 - FY23
Expenditures by Category						
50 - PERSONNEL SERVICES	279,733	280,027	257,934	327,263	355,281	28,018
51 - OPERATING	52,838	25,982	89,505	86,505	80,260	(6,245)
52 - CAPITAL	6,145	1,454	25,942	-	-	-
Expenditure Total	338,715	307,463	373,381	413,768	435,541	21,773

	FY 19/20	FY 20/21	FY 21/22	FY 22/23	FY 23/24	Inc/(Dec)
	Actual	Actual	Actual	Budget	Budget	FY24 - FY23
Funding Source by Fund						
100 - GENERAL FUND	338,715	307,463	373,381	413,768	435,541	21,773
Funding Source Total	338,715	307,463	373,381	413,768	435,541	21,773

	FY 19/20	FY 20/21	FY 21/22	FY 22/23	FY 23/24	Inc/(Dec)
	Budget	Budget	Budget	Budget	Budget	FY24 - FY23
Authorized Staffing by Fund						
General Fund	5	5	5	5	5	-
Authorized Staffing Total	5	5	5	5	5	-

FY 2023/24 Budget Highlights

- Personnel services include a 3% cost of living adjustment, a 1% rate increase in the County's contribution to the state retirement system, and a \$200 increase per eligible position for health insurance. Funds provide for 5 full-time positions in this department. To encourage employee retention, a career track is created within the department for the eligibility specialist positions.
- Of the total \$80,260 operating expenditures, \$36,000 is associated with Veterans' transportation; \$17,400 is associated with employee training, certification, and development; \$15,000 is associated with special projects and honoring veterans; and the remainder provides funding for day-to-day operations.

Strategic Vision

- The Veterans' Affairs Office supports core government functions.

UPSTATE WORKFORCE BOARD

Department Description

The Upstate Workforce Board (WB) is funded through the Workforce Innovation and Opportunity Act (WIOA). The Board does not receive funds from Spartanburg County, but Spartanburg County serves as the fiscal agent. The WB is focused on a myriad of workforce development needs in Cherokee, Spartanburg, and Union Counties. The WB does this by serving as a convener for workforce development and providing oversight of the federally funded workforce system. The WB also funds a youth program in the area that works with out-of-school youth, to help them obtain their GED or High School Diploma, learn soft skills, and earn occupational skill credentials. The program staff place the youth into work experiences in the area, so they learn basic work skills prior to obtaining full-time employment or before continuing their education at a post-secondary institution. The Upstate Workforce Board funds SC Works Upstate, which serves as the primary location for individuals that need assistance with job searches, workshops, scholarships for post-secondary education, and much more. Several agencies work from the SC Works Center. The main center is located on Spartanburg Community College Downtown Campus. SC Works also houses the Business Solutions Team, which provides many services to local employers.

Department Goals & Objectives

- Working with business and education to inform students of the in-demand jobs in the area
- Continue to focus regionally to build partnerships to solve area labor market problems, which include launching and advancing sector strategies
- Stressing the need to showcase career pathways in our in-demand sectors so individuals see that the jobs lead to rewarding careers
- Understand the unique needs of the workforce in each of the three counties we serve to help address them
- Research supportive services available and make appropriate referrals to address barriers by those not in the workforce - Areas of focus include (but are not limited to) transportation, criminal history, disabilities, childcare, and many more
- Apply for grants to help fill the funding gaps for addressing the needs of individuals so they can retain jobs
- Outreach to individuals willing to go to school to earn additional skills utilizing available scholarships and/or secure employment

Budget Summary

	FY 19/20	FY 20/21	FY 21/22	FY 22/23	FY 23/24	Inc/(Dec)
Expenditures by Category	Actual	Actual	Actual	Budget	Budget	FY24 - FY23
50 - PERSONNEL SERVICES	334,841	344,390	358,065	377,227	401,374	24,147
51 - OPERATING	2,415,264	1,927,702	2,017,635	1,558,781	1,574,275	15,494
52 - CAPITAL	-	27,481	510	3,000	-	(3,000)
Expenditure Total	2,750,105	2,299,572	2,376,211	1,939,008	1,975,649	36,641

	FY 19/20	FY 20/21	FY 21/22	FY 22/23	FY 23/24	Inc/(Dec)
Funding Source by Fund	Actual	Actual	Actual	Budget	Budget	FY24 - FY23
251 - UPSTATE WORKFORCE BOARD	2,750,105	2,299,572	2,376,211	1,939,008	1,975,649	36,641
Funding Source Total	2,750,105	2,299,572	2,376,211	1,939,008	1,975,649	36,641

	FY 19/20	FY 20/21	FY 21/22	FY 22/23	FY 23/24	Inc/(Dec)
Authorized Staffing by Fund	Budget	Budget	Budget	Budget	Budget	FY24 - FY23
Upstate Workforce Board Fund	7	7	7	7	7	-
Authorized Staffing Total	7	7	7	7	7	-

FY 2023/24 Budget Highlights

- The Upstate Workforce Board is expecting revenues for FY 23/24 to increase approximately \$36,600; however, actual funding amounts are unknown at this time.

- Personnel services include a 3% cost of living adjustment, a 1% rate increase in the County's contribution to the state retirement system, and a \$200 increase per eligible position for health insurance.
- Funding provides for 7 full-time positions; however, 3 positions remain frozen (2 Business Service Coordinators and 1 Sr. Administrative Assistant).
- The operating expenditure category increases due to the funding availability. The training account comprises \$1,406,110 of the \$1,574,275 operating expenditures. Rent and consulting costs make up \$39,084 of the operating budget. The remainder is for day-to-day office operations and staff development.

Strategic Vision

- The Upstate Workforce Board supports core government functions.

COMMUNITY DEVELOPMENT

Department Description

The Community Development Department is primarily responsible for the administration of CDBG & HOME grant funds received from the US Department of Housing and Urban Development (HUD) for Spartanburg County to develop viable urban communities, principally for low and moderate-income persons. Through a citizen participation process, the Department provides affordable housing opportunities, non-housing community development, neighborhood revitalizations, and economic development opportunities to primarily low-income areas or individuals/families. The administration of the HUD grant funding entails extensive planning, project management, and promoting the Fair Housing Act. Much of the Department's work directly benefits the abused, the disabled, the homeless, and the elderly. The Community Development Department is also responsible for the Spartanburg County Citizen's Academy, Title VI compliance, community event sponsorships, Environmental Protection Agency (EPA) grant administration, and the volunteer help desk.

Department Goals & Objectives

- Provide affordable housing opportunities for low- and moderate-income citizens
- Improve the quality of life for low- and moderate-income citizens
- Assist in the renewal of low- and moderate-income communities
- Manage our limited funding in a way that is able to make a meaningful and measurable impact on the lives of the greatest number of people

Budget Summary

	FY 19/20	FY 20/21	FY 21/22	FY 22/23	FY 23/24	Inc/(Dec)
Expenditures by Category	Actual	Actual	Actual	Budget	Budget	FY24 - FY23
50 - PERSONNEL SERVICES	427,448	453,754	531,755	541,213	699,955	158,742
51 - OPERATING	1,259,296	4,563,803	10,952,401	2,169,673	2,094,799	(74,874)
Expenditure Total	1,686,744	5,017,557	11,484,156	2,710,886	2,794,754	83,868

	FY 19/20	FY 20/21	FY 21/22	FY 22/23	FY 23/24	Inc/(Dec)
Funding Source by Fund	Actual	Actual	Actual	Budget	Budget	FY24 - FY23
253 - COMMUNITY DEVELOPMENT	1,686,744	5,017,557	11,484,156	2,710,886	2,794,754	83,868
Funding Source Total	1,686,744	5,017,557	11,484,156	2,710,886	2,794,754	83,868

	FY 19/20	FY 20/21	FY 21/22	FY 22/23	FY 23/24	Inc/(Dec)
Authorized Staffing by Fund	Budget	Budget	Budget	Budget	Budget	FY24 - FY23
Community Development Fund	7	7	7	7	8	1
Authorized Staffing Total	7	7	7	7	8	1

FY 2023/24 Budget Highlights

- The Community Development budget is based on the final grant award notification for FY 23/24. Funds are appropriated in accordance with their restricted use through HUD.
- Personnel services include a 3% cost of living adjustment, a 1% rate increase in the County's contribution to the state retirement system, and a \$200 increase per eligible position for health insurance. Funding provides for 8 full-time positions.
- Operating expenditures (which contain funding for special projects through the Annual Action Plan) are based on the amount of the total grant award. An advisory committee of community stakeholders recommends the Annual Action Plan to County Council, and approval to submit it to the granting agency is adopted by County Council.

Strategic Vision

- Community Development supports the County's strategic vision by expanding access to housing that is affordable.

CHARLES LEA CENTER

Department Description

The Charles Lea Center is a haven for more than 1,600 individuals - newborns to seniors - and their families at two campuses and 60 group homes in Spartanburg County. As a vital community resource, it provides services that often cannot be found elsewhere in the Upstate. The Center employs approximately 500 on staff and is committed to providing the most compassionate services and developing opportunities that will lead to an improved quality of life for the folks in which they serve. The County's support through the years has allowed people with severe, lifelong disabilities to receive timely services by levying a tax to fund Adult Day Services. This program allows men and women to live at home with their families or other caregivers, thereby avoiding out-of-home placement in more expensive community living arrangements. Recently, the center purchased a new workshop building, located in Roebuck, to relocate the current workshop from Inman. More information can be found at www.charleslea.org.

Department Goals & Objectives

- To provide the most compassionate services and develop opportunities that will lead to an improved quality of life for the people they serve

Budget Summary

	FY 19/20	FY 20/21	FY 21/22	FY 22/23	FY 23/24	Inc/(Dec)
Expenditures by Category	Actual	Actual	Actual	Budget	Budget	FY24 - FY23
53 - OTHER	1,885,000	1,835,000	1,885,000	1,935,000	2,800,000	865,000
Expenditure Total	1,885,000	1,835,000	1,885,000	1,935,000	2,800,000	865,000

	FY 19/20	FY 20/21	FY 21/22	FY 22/23	FY 23/24	Inc/(Dec)
Funding Source by Fund	Actual	Actual	Actual	Budget	Budget	FY24 - FY23
296 - CHARLES LEA CENTER	1,885,000	1,835,000	1,885,000	1,935,000	2,800,000	865,000
Funding Source Total	1,885,000	1,835,000	1,885,000	1,935,000	2,800,000	865,000

	FY 19/20	FY 20/21	FY 21/22	FY 22/23	FY 23/24	Inc/(Dec)
Authorized Staffing by Fund	Budget	Budget	Budget	Budget	Budget	FY24 - FY23
Charles Lea Fund	-	-	-	-	-	-
Authorized Staffing Total	-	-	-	-	-	-

FY 2023/24 Budget Highlights

- The Charles Lea millage remains level for FY 2022/23 and does not include an increase for CPI and growth as allowed under Act 388.
- The FY 2023/24 appropriation includes funding to expand the hydroponics production system from one greenhouse building to 3.
- Planned use of reserve funds are allocated to build the Lake Blalock Nature Park.

Strategic Vision

- The Charles Lea Center supports core government functions.



QUALITY OF LIFE

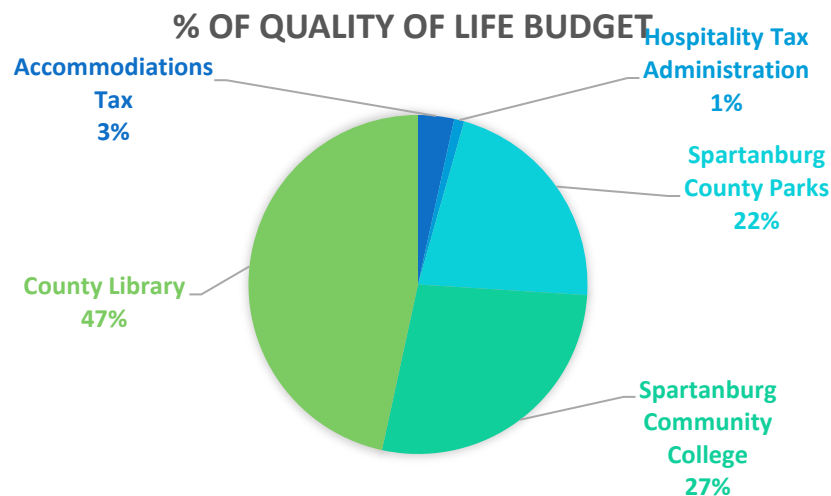
\$42,173,750

Functional Area Summary

Expenditures by Department	FY 19/20 Actual	FY 20/21 Actual	FY 21/22 Actual	FY 22/23 Budget	FY 23/24 Budget	Inc/(Dec) FY24 - FY23
000 - ACCOMMODATIONS TAX	936,015	974,134	1,360,857	1,007,506	1,450,000	442,494
405 - H-TAX ADMINISTRATION	190,141	177,540	290,257	284,650	402,550	117,900
500 - PARKS ADMINISTRATION	1,250,579	1,075,600	1,108,373	1,601,155	1,751,607	150,452
501 - PARKS MAINTENANCE	3,444,558	3,422,153	3,424,809	3,741,565	4,059,221	317,656
502 - PARKS OPERATIONS	768,960	803,967	836,449	1,005,945	1,122,315	116,370
503 - SENIOR PROGRAMS	157,120	89,370	169,083	205,550	220,581	15,031
504 - RECREATION CENTERS	685,384	737,798	753,726	1,804,785	1,961,476	156,691
505 - RECREATION PROGRAMS	901,944	673,515	887,184	-	-	-
506 - COMMUNITY COLLEGE	8,753,000	9,281,000	10,251,000	11,420,000	11,557,000	137,000
507 - LIBRARY	15,722,705	13,501,339	15,442,830	18,263,000	19,649,000	1,386,000
Expenditure Total	32,810,405	30,736,416	34,524,567	39,334,156	42,173,750	2,839,594

Funding Source by Fund	FY 19/20 Actual	FY 20/21 Actual	FY 21/22 Actual	FY 22/23 Budget	FY 23/24 Budget	Inc/(Dec) FY24 - FY23
200 - PARKS	7,208,544	6,802,403	7,179,624	8,359,000	9,115,200	756,200
201 - HOSPITALITY TAX	190,141	177,540	290,257	284,650	402,550	117,900
250 - SPECIAL REVENUE	936,015	974,134	1,360,857	1,007,506	1,450,000	442,494
295 - COMMUNITY COLLEGE	8,753,000	9,281,000	10,251,000	11,420,000	11,557,000	137,000
297 - LIBRARY	15,722,705	13,501,339	15,442,830	18,263,000	19,649,000	1,386,000
Funding Source Total	32,810,405	30,736,416	34,524,567	39,334,156	42,173,750	2,839,594

Authorized Staffing by Fund	FY 19/20 Actual	FY 20/21 Actual	FY 21/22 Actual	FY 22/23 Budget	FY 23/24 Budget	Inc/(Dec) FY24 - FY23
Spartanburg Parks Fund	72	72	71	71	72	1
Hospitality Tax Fund	2	2	2	2	1	(1)
Special Revenue Fund	-	-	-	-	-	-
Community College Fund	-	-	-	-	-	-
Library Fund	-	-	-	-	-	-
Authorized Staffing Total	74	74	73	73	73	-



QUALITY OF LIFE

Overview

Quality of Life is a functional area consisting of departments/services which enhance our citizens' lives and encourage businesses and people to locate here in Spartanburg County. Departments include Accommodations Tax, Hospitality Tax, Parks, Spartanburg Community College, Spartanburg County Public Libraries, and Tourism Support.

Strategic Focus

Create Sustainable Economic Development that Benefits the Businesses and Citizens of Spartanburg County

Strengthen business retention, recruitment, and expansion.

- Funding for the Community College supports, in part, the Tyger River Campus which provides space for businesses, whether expanding or relocating, to set up production lines, beta test, and temporarily house inventory. This asset is critical to our efforts to recruit new business to Spartanburg County.

Support education and training efforts that improve workforce readiness.

- The Spartanburg Community College advances economic development in Spartanburg through programs which address emerging and continuing employment needs in a rapidly changing global environment.

Encourage and support entrepreneurship initiatives.

- The Center for Business and Entrepreneurial Development at the Tyger River Campus is a collaborative partnership between the County, SCC, and the Economic Future Group and houses a small business incubator and the other components mentioned above.

Capitalize on Natural Resources and Tourism Opportunities

Strengthen policies related to accessing natural resources and promoting tourism.

- Many of the divisions and initiatives of the Parks Department focus their efforts on achieving this goal. Specifically, the Recreation Centers budget includes funding for the operation of the Lake Cooley Outdoor center, and Parks Administration oversees the implementation of all Parks functions.

Collaborate with partners to implement strategic steps to take advantage of natural resource assets as a key component of tourism related activities.

- County Council has partnered with the OneSpartanburg to implement and promote its Tourism Action Plan. OneSpartanburg reports back to County Council on an annual basis on the financial impact sports tournaments and conventions have had in the local economy.

Clearly define and promote the current and projected economic impact of natural resources and tourism.

- OneSpartanburg, working with Parks Administration and Operations, collects information and seeks outside assistance to quantify the economic impact of tourism efforts.

Remain Prudent Stewards of Financial Resources in the Provision of Quality Public Services**Budget and allocate resources in the public's best interest**

- The Library Board makes data driven decisions in the allocation of resources to the benefit of Spartanburg County

Reduce and eliminate the inefficient use of financial and other resources without compromising quality of services

- The Parks Administration budget has prioritized the needs for service improvements and eliminated funding related to programs that do not impact service delivery.
- The Parks Maintenance budget plans for park improvement projects to be completed "in-house" utilizing Park Maintenance employees as a way to be more efficient with resources.

Identify, prioritize, and address needs for service improvement.

- The Parks Senior Services Program will focus its efforts on continuing and expanding the services provided to seniors in Spartanburg County.

ACCOMMODATIONS TAX

Department Description

By a 1984 Act of the State General Assembly, a 2% tax is imposed on all accommodations in the State of South Carolina. These funds are collected by the State and then distributed to all counties and municipalities. The funds must be spent for tourism promotion and tourism related expenditures. Tourism projects and promotions are reviewed by the county Accommodations Tax Advisory Committee and a funding recommendation is presented to County Council for review and consideration. In addition, a 3% local accommodations tax was implemented in 1997 by the County for the purposes of promoting tourism in the County. Funding is provided for repayment of debt related to the Memorial Auditorium and operations of the Auditorium.

Department Goals & Objectives

- Provide resources to agencies and operations that promote the tourism industry in Spartanburg County

Budget Summary

	FY 19/20	FY 20/21	FY 21/22	FY 22/23	FY 23/24	Inc/(Dec)
Expenditures by Category	Actual	Actual	Actual	Budget	Budget	FY24 - FY23
51 - OPERATING	-	-	-	-	-	-
53 - OTHER	936,015	974,134	1,360,857	1,007,506	1,450,000	442,494
Expenditure Total	936,015	974,134	1,360,857	1,007,506	1,450,000	442,494

	FY 19/20	FY 20/21	FY 21/22	FY 22/23	FY 23/24	Inc/(Dec)
Funding Source by Fund	Actual	Actual	Actual	Budget	Budget	FY24 - FY23
250 - SPECIAL REVENUE	936,015	974,134	1,360,857	1,007,506	1,450,000	442,494
Funding Source Total	936,015	974,134	1,360,857	1,007,506	1,450,000	442,494

	FY 19/20	FY 20/21	FY 21/22	FY 22/23	FY 23/24	Inc/(Dec)
Authorized Staffing by Fund	Actual	Actual	Actual	Budget	Budget	FY24 - FY23
Special Revenue Fund	-	-	-	-	-	-
Authorized Staffing Total	-	-	-	-	-	-

FY 2023/24 Budget Highlights

- Specific funding allocations are recommended to County Council by the Accommodations Tax Advisory Committee except for the allocation to the OneSpartanburg (parent organization of the Convention and Visitors Bureau). The enabling statutes for the State Accommodation Tax specify that a portion of funding must be allocated to the County General Fund (recorded as General Fund revenue) and a portion must go to the local Chamber.
- For FY 2023/24, we expect Accommodations Tax revenue to continue to increase as room nights rebound.

Strategic Vision

- The Accommodations Tax Advisory Committee makes funding and policy recommendations to Council regarding the expenditure of accommodations tax funds, which ultimately serve to promote tourism and to implement recommendations of the Tourism Action Plan. This budget helps support the County's strategic vision to champion a vibrant downtown.

HOSPITALITY TAX ADMINISTRATION

Department Description

The Local Hospitality Tax provides a dedicated revenue source and an appropriate means of funding tourist-related infrastructure and capital improvement projects. The 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, and is generally referred to as the "Local Hospitality Tax Act." Collection of the County's 2% tax on prepared meals and beverages began on January 1, 2008. It is collected by business owners and remitted directly to Spartanburg County. Proceeds from the collection of Hospitality Tax are utilized to satisfy debt service obligations related to tourism focused parks, fund the promotion of Spartanburg County for tourism purposes, and to fund capital projects and operational expenditures incurred for tourism.

Department Goals & Objectives

- Continue and expand our focus on voluntary compliance with the Hospitality Tax Ordinance
- Strengthen mechanisms to encourage late payers to pay more timely
- Partner with tourism providers and promoters to support tourism efforts, including the sharing of non-confidential data

Budget Summary

	FY 19/20	FY 20/21	FY 21/22	FY 22/23	FY 23/24	Inc/(Dec)
	Actual	Actual	Actual	Budget	Budget	FY24 - FY23
Expenditures by Category						
50 - PERSONNEL SERVICES	79,733	76,025	78,425	87,672	106,847	19,175
51 - OPERATING	791	716	528	10,588	12,271	1,683
52 - CAPITAL	-	-	235	-	-	-
53 - OTHER	109,617	100,799	211,068	186,390	283,432	97,042
Expenditure Total	190,141	177,540	290,257	284,650	402,550	117,900

	FY 19/20	FY 20/21	FY 21/22	FY 22/23	FY 23/24	Inc/(Dec)
	Actual	Actual	Actual	Budget	Budget	FY24 - FY23
Funding Source by Fund						
201 - HOSPITALITY TAX	190,141	177,540	290,257	284,650	402,550	117,900
Funding Source Total	190,141	177,540	290,257	284,650	402,550	117,900

	FY 19/20	FY 20/21	FY 21/22	FY 22/23	FY 23/24	Inc/(Dec)
	Actual	Actual	Actual	Budget	Budget	FY24 - FY23
Authorized Staffing by Fund						
Hospitality Tax Fund	2	2	2	2	1	(1)
Authorized Staffing Total	2	2	2	2	1	(1)

FY 2023/24 Budget Highlights

- Personnel services include a 3% cost of living adjustment, a 1% rate increase in the County's contribution to the state retirement system, and a \$200 increase per eligible position for health insurance. This department contains 2 full-time split positions (split with General Fund).
- Of the total \$12,271 allocated for operations, approximately \$5,325 is allocated for software system enhancements, \$2,000 is allocated for staff training, and \$4,946 is allocated for enforcement activities and office operations.
- Other includes overhead charges from the General Fund and the Information Technologies Fund. Charges from General Fund increase this year due to higher projected revenues.

Strategic Vision

- The resources provided as part of this budget allow for the collection of the Hospitality Tax, which serves as a vital funding source for the completion of Council's strategic vision.

PARK ADMINISTRATION

Department Description

The Spartanburg County Parks Department strives to advance the County's mission and vision by serving as a partner in community wellness initiatives and facilities. It is the department's vision that its facilities and programs will be fun, safe, legally compliant, and family friendly - offering both active and passive recreation opportunities to promote an active, healthy lifestyle for people of all ages and abilities.

The Department is responsible for oversight of the following areas: Parks Maintenance, Senior Programs, Recreation Centers, and Park Operations. The Park Administration division provides oversight and administrative support to all of the department's divisions, in addition to providing project planning/management functions. A focus for the division is on community partnerships and developing an effective and efficient infrastructure plan for all facilities managed by the department.

The department reports to County Administration and is funded by annual appropriations made through the Operating Budget process.

Department Goals & Objectives

- Manage design, construction administration and construction/installation of park enhancements
- Continue implementation of the department's Strategic & Master Plan and ensure compliance with CAPRA standards
- Implement the department's community relations and marketing plan
- Support and assist with County-wide trails and blueway initiatives
- Collaborate and partner with organizations in Spartanburg County to maximize the facilities/programs available to citizens
- Maintain sponsorship catalog to promote private sponsorships for the department
- Provide recreational amenities and programs to assist with sports tourism and economic development
- Work with community partners to make park improvements throughout Spartanburg County
- Utilize volunteers to provide advice and to augment paid staff in service delivery
- Continue implementation of the department's orientation process, safety program, employee training and supervisory development program.

Budget Summary

	FY 19/20	FY 20/21	FY 21/22	FY 22/23	FY 23/24	Inc/(Dec)
	Actual	Actual	Actual	Budget	Budget	FY24 - FY23
Expenditures by Category						
50 - PERSONNEL SERVICES	491,664	502,304	407,796	558,404	742,798	184,394
51 - OPERATING	142,395	181,028	173,197	317,219	256,101	(61,118)
52 - CAPITAL	5,369	1,677	5,384	7,000	18,000	11,000
53 - OTHER	611,151	390,591	521,996	718,532	734,708	16,176
Expenditure Total	1,250,579	1,075,600	1,108,373	1,601,155	1,751,607	150,452

	FY 19/20	FY 20/21	FY 21/22	FY 22/23	FY 23/24	Inc/(Dec)
	Actual	Actual	Actual	Budget	Budget	FY24 - FY23
Funding Source by Fund						
200 - PARKS	1,250,579	1,075,600	1,108,373	1,601,155	1,751,607	150,452
Funding Source Total	1,250,579	1,075,600	1,108,373	1,601,155	1,751,607	150,452

	FY 19/20	FY 20/21	FY 21/22	FY 22/23	FY 23/24	Inc/(Dec)
	Actual	Actual	Actual	Budget	Budget	FY24 - FY23
Authorized Staffing by Fund						
Spartanburg Parks Fund	8	7	7	6	6	-
Authorized Staffing Total	7	7	6	6	6	-

FY 2023/24 Budget Highlights

- Personnel services include a 3% cost of living adjustment, a 1% rate increase in the County's contribution to the state retirement system, and a \$200 increase per eligible position for health insurance.
- Operating expenditures decrease \$61,118 as compared to the prior year primarily due to a decrease in Special projects.
- Of the total operating budget, \$111,500 is allocated to telephones and data communications, \$6,000 is allocated to advertising and promotions, \$19,251 is allocated to staff development and outfitting, and the remainder of funding provides for the administrative cost of running a parks program.
- Minor capital is budgeted at \$18,000 and will provide resources for the replacement of furnishings (as needed based on age and condition) and will provide for the replacement of computers and associated licensing.
- Other expenditures include interfund charges for Facilities Maintenance and IT and indirect costs from General Fund.

Strategic Vision

- The Spartanburg County Parks Department Supports Spartanburg County Council's vision to make strategic use of land to foster both quality of life and economic growth in the following ways:
 - Support County Council and One Spartanburg Inc. by providing recreational amenities and programs to assist in economic development
 - Expand the number of parks and recreation facilities available to the public via partnerships and collaboration with community partners
 - Provide resources that aid the department in developing an effective and efficient infrastructure plan for all facilities managed by this department.
 - Work with the One Spartanburg Inc. and other community partners to develop policy that promotes increased access to natural resources and the promotion of tourism
 - Promote nature-based tourism and appreciation for Spartanburg County's natural resources by working together with public and private organizations to develop nature parks, walking/biking trails and improved access to rivers and lakes
 - Work with the One Spartanburg Inc. to recruit sports tournaments to Spartanburg County
 - Work with the community partners to promote and maximize the natural resources available to the County
 - Provide recommendations for the most beneficial ways to invest available funding for parks and recreation services
 - Develop a department culture of professionalism, public service and continuous improvement through agency accreditation, employee training and the employee wellness program.
 - Seek alternative funding for department operations and capital projects; partner with public and private organizations to ensure their facilities are available for public recreation
 - Utilize volunteers and community partnerships to augment paid staff in service delivery
 - Educate Spartanburg County residents about the many public and private parks and recreation assets available in Spartanburg County
 - Continue to evaluate existing programs and operations to maximize funding and efficiency with a focus on continuous improvement

PARK MAINTENANCE

Department Description

The Parks Maintenance division is responsible for maintaining all existing park facilities, owned or managed by Spartanburg County, in order to promote safe and enjoyable park environments. This division captures all costs associated with this effort, including vehicle operations, utilities and supplies. The Maintenance Team works closely with Park Operations to maintain and secure facilities.

Department Goals & Objectives

- Sustain a high level of park and recreation facility maintenance and safety; placing the highest priority on those parks which have the highest degree of utilization
- Manage Parks Department vehicle and equipment inventory by maintaining a rolling five-year program to replace (as needed) or acquire new grounds maintenance equipment to meet increasing maintenance demands, decrease downtime due to breakdowns and increase operating efficiency
- Continue implementation of the “Find A Park” entrance, regulatory and way-finding sign program
- Practice environmentally sound park resource management to assist with park improvements, to include in-house management and construction of small-scale capital projects
- Manage the Parks Department’s inspection program which includes playgrounds, buildings, grounds, sports fields, vehicles and equipment
- Update the Parks Maintenance manual, to include athletic field maintenance, safety guidelines and park maintenance procedures
- Provide support for special events and weekend tournaments
- Promote, provide and encourage training opportunities for employees

Budget Summary

	FY 19/20	FY 20/21	FY 21/22	FY 22/23	FY 23/24	Inc/(Dec)
Expenditures by Category	Actual	Actual	Actual	Budget	Budget	FY24 - FY23
50 - PERSONNEL SERVICES	2,066,377	2,101,299	2,012,449	2,285,075	2,378,438	93,363
51 - OPERATING	1,303,532	1,220,704	1,344,211	1,381,490	1,605,783	224,293
52 - CAPITAL	74,649	100,150	68,149	75,000	75,000	-
Expenditure Total	3,444,558	3,422,153	3,424,809	3,741,565	4,059,221	317,656

	FY 19/20	FY 20/21	FY 21/22	FY 22/23	FY 23/24	Inc/(Dec)
Funding Source by Fund	Actual	Actual	Actual	Budget	Budget	FY24 - FY23
200 - PARKS	3,444,558	3,422,153	3,424,809	3,741,565	4,059,221	317,656
Funding Source Total	3,444,558	3,422,153	3,424,809	3,741,565	4,059,221	317,656

	FY 19/20	FY 20/21	FY 21/22	FY 22/23	FY 23/24	Inc/(Dec)
Authorized Staffing by Fund	Actual	Actual	Actual	Budget	Budget	FY24 - FY23
Spartanburg Parks Fund	39	40	40	39	40	1
Authorized Staffing Total	40	40	39	40	40	1

FY 2023/24 Budget Highlights

- Personnel services include a 3% cost of living adjustment, a 1% rate increase in the County’s contribution to the state retirement system, and a \$200 increase per eligible position for health insurance. Personnel Services provides funding for 40 full-time positions.
- Operating expenditures increase \$224,293 from the prior year partially due to maintenance and upkeep for additional properties. Of the total operating expenditures, approximately \$590,775 is allocated for utilities; \$609,708 for maintenance and repairs, supplies and contracts; \$363,000 for vehicle and equipment maintenance and operations; and \$42,300 for developing and outfitting team members.
- Capital expenditures total \$75,000 and will provide for the purchase of sporting goods, small equipment, and park amenities.

Strategic Vision

- Improve the quality and efficiency of park maintenance to include vehicles and equipment.
- Continue making improvements to parks, facilities, and infrastructure
- Funding in this department ensures that park facilities sustain a high level of maintenance and safety, with particular focus on high utilization parks. Maintaining our facilities to a high standard is paramount to our continued success with sports tourism efforts and in properly leveraging our natural resources.
- Improve quality and efficiency of park maintenance with a focus on security and environmentally sound park resource management
- Continue implementation of the staff-training program
- Complete park improvement projects “in-house” utilizing Park Maintenance employees as a way to be more efficient with resources.
- The department is focused on continuous improvement to provide outstanding customer service to residents and visitors.
- Parks makes strategic use of land to foster both quality of life and economic growth.

PARK OPERATIONS

Department Description

The Park Operations division is responsible for managing the utilization of all Spartanburg County owned or operated sports facilities by the County's volunteer recreation groups and tournament organizers. The division is also responsible for all programming of the County's adult sports leagues. The division manages special events, other than those managed by the Recreation division, and oversees daily operation of the County's parks. Parks Operations works closely with Maintenance to maintain and secure facilities.

Department Goals & Objectives

- Work with One Spartanburg Inc. to continue recruiting and providing support to economic impact producing tournaments, and to solicit sponsorships for these events
- Expand the type and number of tournaments attracted to Spartanburg County
- Work with Spartanburg County volunteer youth athletic associations to schedule and support league play in lacrosse, soccer, football, baseball, and softball. Hold routine information-sharing sessions among volunteer recreation groups to promote cooperation and compliance with regulations.
- Plan and implement new adult sports leagues
- Provide quality meeting, events and picnic venues for individuals, organizations, and corporations
- Plan, implement, and direct new tournaments in conjunction with local partners and supporters

Budget Summary

		FY 20/21	FY 21/22	FY 22/23	FY 23/24	Inc/(Dec)
Expenditures by Category	FY 19/20 Actual	Actual	Actual	Budget	Budget	FY24 - FY23
50 - PERSONNEL SERVICES	683,479	714,125	747,833	797,145	912,315	115,170
51 - OPERATING	85,481	89,843	88,616	208,800	210,000	1,200
Expenditure Total	768,960	803,967	836,449	1,005,945	1,122,315	116,370

		FY 20/21	FY 21/22	FY 22/23	FY 23/24	Inc/(Dec)
Funding Source by Fund	FY 19/20 Actual	Actual	Actual	Budget	Budget	FY24 - FY23
200 - PARKS	768,960	803,967	836,449	1,005,945	1,122,315	116,370
Funding Source Total	768,960	803,967	836,449	1,005,945	1,122,315	116,370

		FY 20/21	FY 21/22	FY 22/23	FY 23/24	Inc/(Dec)
Authorized Staffing by Fund	FY 19/20 Actual	Actual	Actual	Budget	Budget	FY24 - FY23
Spartanburg Parks Fund	8	8	8	9	10	1
Authorized Staffing Total	8	8	9	9	10	1

FY 2023/24 Budget Highlights

- Personnel services include a 3% cost of living adjustment, a 1% rate increase in the County's contribution to the state retirement system, and a \$200 increase per eligible position for health insurance. Funding provides for 10 full-time positions, including one new position that was added for a Sr. Site Coordinator. A total of \$198,000 plus associated fringe is allocated for temporary help to host tournaments, conduct routine duties, and to implement the goals of this division.
- Of the total \$210,000 allocated for operations, \$81,900 is allocated for contract services (tournament fees, umpire services, contract security, and toilet rental), \$2,000 for independent contractors (scorekeepers, etc.), \$32,000 for operational supplies, \$14,750 for staff development and outfitting, \$8,800 for tournament recruitment, \$65,000 for TRP (Tyger River Park) Invitational Tournament and \$5,550 for other miscellaneous tournament expenses.

Strategic Vision

- The Spartanburg County Parks Department Supports Spartanburg County Council's vision to make strategic use of land to foster both quality of life and economic growth in the following ways:
 - Funding provides for operation of sports tourism focused venues, tournaments and for the recruitment of additional tournaments/events
 - Look to leverage additional funding through sponsorships and tournament revenue
 - Continue to evaluate operations to maximize efficiency
 - Provide quality programs and special events

PARK SENIOR PROGRAMS

Department Description

This division provides funding for the implementation of a senior services program to include meal service and wellness components at several center locations throughout the County. Expenditures in this department are expected to be offset through contract payment that is ultimately derived from funding from the Lieutenant Governor's Office awarded to the Spartanburg Regional Foundation.

Department Goals & Objectives

- Implement effective food service and wellness initiatives for seniors in Spartanburg County as specified in the agreement and grant

Budget Summary

	FY 19/20	FY 20/21	FY 21/22	FY 22/23	FY 23/24	Inc/(Dec)
	Actual	Actual	Actual	Budget	Budget	FY24 - FY23
Expenditures by Category						
50 - PERSONNEL SERVICES	140,650	82,034	145,724	181,550	191,581	10,031
51 - OPERATING	16,470	7,335	23,359	24,000	29,000	5,000
Expenditure Total	157,120	89,370	169,083	205,550	220,581	15,031

	FY 19/20	FY 20/21	FY 21/22	FY 22/23	FY 23/24	Inc/(Dec)
	Actual	Actual	Actual	Budget	Budget	FY24 - FY23
Funding Source by Fund						
200 - PARKS	157,120	89,370	169,083	205,550	220,581	15,031
Funding Source Total	157,120	89,370	169,083	205,550	220,581	15,031

	FY 19/20	FY 20/21	FY 21/22	FY 22/23	FY 23/24	Inc/(Dec)
	Actual	Actual	Actual	Budget	Budget	FY24 - FY23
Authorized Staffing by Fund						
Spartanburg Parks Fund	1	1	1	1	1	-
Authorized Staffing Total	1	1	1	1	1	-

FY 2023/24 Budget Highlights

- Personnel services expenditures provide funding for one Site Coordinator II position as well temporary help. Personnel services include a 3% cost of living adjustment, a 1% rate increase in the County's contribution to the state retirement system, and a \$200 increase per eligible position for health insurance.
- Operating expenditures provide resources for event supplies, program supplies, and miscellaneous supplies.

Strategic Vision

- The Spartanburg County Parks Department Supports Spartanburg County Council's vision to make strategic use of land to foster both quality of life and economic growth in the following ways:
 - Leverage state funding, through ACOG (Appalachian Council of Governments), for programs offered to Spartanburg County residents
 - Funding provided through this division supports the implementation of additional senior programming to better serve this growing segment of our population

PARK RECREATION CENTERS

Department Description

This division operates four community centers and three recreation centers in the County (Cleveland Park Event Center, T.W. Edwards Community Center in Pacolet, Woodruff Leisure Center, Timken Community Center in Cowpens, Chesnee Community Center, Lake Cooley Outdoor Center, and Boiling Springs Community Park). It also provides "On-Demand" recreation programs using volunteers and employees, operates youth recreation, outdoor recreation, therapeutic recreation and 50+ wellness programs and special events. Whenever possible, the division partners with schools, civic organizations, human service agencies, and local government departments to provide services. Beginning in FY 2022/23, the Recreation Programs division has been combined with the Recreation Centers division.

Department Goals & Objectives

- Collaborate with school districts, municipalities, and other public and private organizations to expand availability of facilities for public recreation
- Manage, promote, and expand popular special events, such as the Ties & Tiaras Dance, Senior Enrichment Day, Egg-Cessible Easter Egg Hunt and others
- Provide quality meeting, event, and picnic venues for individuals, organizations, and corporations
- Continue expansion of outdoor recreation programming at Lake Cooley Park
- Utilize contractors and volunteers to provide recreation programs at parks and recreation centers owned or managed by Spartanburg County
- Encourage character-building and healthy lifestyles through the expansion of youth development programs, such as After Class Enrichment (ACE), Summer Camp programs and teen programs
- Expand the Outdoor Recreation program to promote nature-based tourism and the safe enjoyment of outdoor recreation assets and activities, as well as to encourage an appreciation for conservation of Spartanburg County's natural resources
- Identify methods to use youth sports tourism as a vehicle to promote greater utilization of Spartanburg County's natural attractions for outdoor recreation and nature-based tourism
- Provide oversight for the existing Area 12 Special Olympics program and look to expand sports available
- Work closely with Carolina Miracle League and other organizations that provide therapeutic recreation services
- Encourage and ensure maintenance of "Certified Parks and Recreation Professional" certification through the National Parks and Recreation Association for all full-time employees

Budget Summary

	FY 19/20 Actual	FY 20/21 Actual	FY 21/22 Actual	FY 22/23 Budget	FY 23/24 Budget	Inc/(Dec) FY24 - FY23
Expenditures by Category						
50 - PERSONNEL SERVICES	491,357	536,283	560,523	1,510,785	1,616,476	105,691
51 - OPERATING	194,027	175,513	178,896	284,000	335,000	51,000
52 - CAPITAL	-	26,001	14,307	10,000	10,000	-
Expenditure Total	685,384	737,798	753,726	1,804,785	1,961,476	156,691
	FY 19/20 Actual	FY 20/21 Actual	FY 21/22 Actual	FY 22/23 Budget	FY 23/24 Budget	Inc/(Dec) FY24 - FY23
Funding Source by Fund						
200 - PARKS	685,384	737,798	753,726	1,804,785	1,961,476	156,691
Funding Source Total	685,384	737,798	753,726	1,804,785	1,961,476	156,691
	FY 19/20 Actual	FY 20/21 Actual	FY 21/22 Actual	FY 22/23 Budget	FY 23/24 Budget	Inc/(Dec) FY24 - FY23
Authorized Staffing by Fund						
Spartanburg Parks Fund	10	10	10	15	15	-
Authorized Staffing Total	10	10	10	15	15	-

FY 2023/24 Budget Highlights

- Personnel services include a 3% cost of living adjustment, a 1% rate increase in the County's contribution to the state retirement system, and a \$200 increase per eligible position for health insurance. Personnel services provides funding for 15 full-time positions.
- Operating expenditures increase from the prior year due to the addition of the Recreation Program expenses. Of the \$335,000 allocated for operations, \$63,000 provides for contract services, much of which is offset by program revenues; \$100,000 is budgeted for building maintenance of all centers, including Cleveland Park; \$150,000 is budgeted for operational supplies; and \$22,000 is budgeted for development and outfitting of employees.
- Capital is budgeted at \$10,000 and provides for replacement of minor equipment.

Strategic Vision

- Provide family-oriented recreation programs and special events to promote educational programs and resources at parks and community center.
- Provide high-quality youth development programs and special events to promote educational programs and resources.
- Expand the number of parks and recreation facilities available to the public via partnerships and collaboration with community partners.
- This budget has a focus on the department working with many community partners to maximize the use of resources and the quality of services. Additionally, the department is focused on continuous improvement to provide outstanding customer service to residents and visitors.
- Parks makes strategic use of land to foster both quality of life and economic growth.

PARK RECREATION PROGRAMS

Department Description

The Recreation Programs division operates therapeutic recreation, youth recreation, 50+ wellness, and outdoor recreation programs. Whenever possible, the team partners with schools, civic organizations, human service agencies, and local government departments to provide these services. In FY 2022/23, this division was combined with the Recreation Centers division.

Budget Summary

	FY 19/20	FY 20/21	FY 21/22	FY 22/23	FY 23/24	Inc/(Dec)
	Actual	Actual	Actual	Budget	Budget	FY24 - FY23
Expenditures by Category						
50 - PERSONNEL SERVICES	824,934	617,901	797,091	-	-	-
51 - OPERATING	77,010	55,614	90,093	-	-	-
Expenditure Total	901,944	673,515	887,184	-	-	-

	FY 19/20	FY 20/21	FY 21/22	FY 22/23	FY 23/24	Inc/(Dec)
	Actual	Actual	Actual	Budget	Budget	FY24 - FY23
Funding Source by Fund						
200 - PARKS	901,944	673,515	887,184	-	-	-
Funding Source Total	901,944	673,515	887,184	-	-	-

	FY 19/20	FY 20/21	FY 21/22	FY 22/23	FY 23/24	Inc/(Dec)
	Actual	Actual	Actual	Budget	Budget	FY24 - FY23
Authorized Staffing by Fund						
Spartanburg Parks Fund	6	6	6	0	0	-
Authorized Staffing Total	6	6	6	0	0	-

FY 2023/24 Budget Highlights

- In FY 2022/23 this division was combined with the Recreation Centers division.

SPARTANBURG COMMUNITY COLLEGE

Department Description

Spartanburg Community College is a comprehensive, public, suburban, two-year technical college serving the citizens of the Upstate counties of Spartanburg, Union and Cherokee in South Carolina. Students are provided pre-baccalaureate programs and courses that transfer to other colleges and universities, while assisting students in achieving their professional and personal goals.

Department Goals & Objectives

- Provide accessible, affordable, equitable, state-of-the-art, post-secondary education that effectively prepares students to enter, adapt to, or advance in technical or service career fields

Budget Summary

	FY 19/20 Actual	FY 20/21 Actual	FY 21/22 Actual	FY 22/23 Budget	FY 23/24 Budget	Inc/(Dec) FY24 - FY23
Expenditures by Category						
53 - OTHER	8,753,000	9,281,000	10,251,000	11,420,000	11,557,000	137,000
Expenditure Total	8,753,000	9,281,000	10,251,000	11,420,000	11,557,000	137,000

	FY 19/20 Actual	FY 20/21 Actual	FY 21/22 Actual	FY 22/23 Budget	FY 23/24 Budget	Inc/(Dec) FY24 - FY23
Funding Source by Fund						
295 - COMMUNITY COLLEGE	8,753,000	9,281,000	10,251,000	11,420,000	11,557,000	137,000
Funding Source Total	8,753,000	9,281,000	10,251,000	11,420,000	11,557,000	137,000

	FY 19/20 Actual	FY 20/21 Actual	FY 21/22 Actual	FY 22/23 Budget	FY 23/24 Budget	Inc/(Dec) FY24 - FY23
Authorized Staffing by Fund						
Community College Fund	-	-	-	-	-	-
Authorized Staffing Total	-	-	-	-	-	-

FY 2023/24 Budget Highlights

- The Community College's requested budget is supported by a millage rate of 6.2 mils. The millage is used for general operations, maintenance, and deferred maintenance.

Strategic Vision

- Advance economic development in Spartanburg through programs which address emerging and continuing employment needs in a rapidly changing global environment. Funding from this budget also goes to support the Tyger River Campus which provides a location and resources for entrepreneurship initiatives and for retaining, recruiting, and expanding businesses or industries. Specifically, the center provides space for setting up new production lines for training, beta testing, and the temporary housing of inventory. These functions support the County's strategic vision of making strategic use of land to foster both quality of life and economic growth.

LIBRARY

Department Description

Spartanburg's first Library opened in 1885 on Morgan Square. The Headquarters and nine branch libraries including the Bookmobile, home delivery and the libraries' online digital library meet the information and education needs of the County through a comprehensive slate of services. Over 90% of Spartanburg County's population lives within 5 miles of a public library; over 2 million items were checked-out in FY 2022; post-pandemic, from FY2021 to FY2022 patron visits grew 43% to 673,000. Patrons are returning for services including programs, meeting rooms and reader services; and over 2.0 million patrons used the Library's online digital resources.

Based on studies from the University of South Carolina and the University of Texas, public libraries offer, on average, a return of \$4.50 for each \$1 invested in services. Using these models, the economic impact of the Spartanburg County Public Libraries is nearly \$75 million a year. This impact is realized through the delivery of service to the public through skill-based training, hobby and leisure activities, and programs including legal aid, tax preparation, and social service assistance. Programs include health and wellness with yoga, arthritis exercise classes, and Parkinson's support groups. While new programming has emerged, traditional programming of author visits, story times, book talks, and film discussion remain a core service.

Department Goals & Objectives

- Address community needs and interest through programs that engage, educate, and entertain.
- Select and develop competent staff whose goal is quality public service.
- Create and deliver dynamic collections that connect people, ideas, information and preserve the historical record.
- Provide an accessible, welcoming, and safe environment.
- Complete the onboarding of the new Inman Library, which is 11,950 square feet and double the previous facility.
- Begin the construction of an approximately 20,000 square foot addition to the Headquarters Library. The addition will include an expanded makerspace/creator lab, and a 50' domed planetarium theatre. This addition is funded with \$5 million in construction bonds, general fund balance, and private funding. The planetarium theatre is funded with private funds. Additional private funding will establish an Endowment to assist with upkeep and operations of the planetarium.
- Finalize the transition of the Spartanburg Regional Museum collections to the Spartanburg County Public Libraries. Utilizing the Libraries' infrastructure and staff expertise, museum exhibits will rotate amongst the branch locations.

Budget Summary

	FY 19/20	FY 20/21	FY 21/22	FY 22/23	FY 23/24	Inc/(Dec)
Expenditures by Category	Actual	Actual	Actual	Budget	Budget	FY24 - FY23
50 - PERSONNEL SERVICES	9,338,950	8,730,699	9,584,933	-	-	-
51 - OPERATING	3,965,866	3,336,537	4,308,679	-	-	-
52 - CAPITAL	1,197,012	445,513	590,930	-	-	-
53 - OTHER	-	-	-	17,487,882	18,873,431	1,385,549
59 - TRANSFERS OUT	1,220,877	988,590	958,288	775,118	775,569	451
Expenditure Total	15,722,705	13,501,339	15,442,830	18,263,000	19,649,000	1,386,000

	FY 19/20	FY 20/21	FY 21/22	FY 22/23	FY 23/24	Inc/(Dec)
Funding Source by Fund	Actual	Actual	Actual	Budget	Budget	FY24 - FY23
297 - LIBRARY	15,722,705	13,501,339	15,442,830	18,263,000	19,649,000	1,386,000
Funding Source Total	15,722,705	13,501,339	15,442,830	18,263,000	19,649,000	1,386,000

	FY 19/20	FY 20/21	FY 21/22	FY 22/23	FY 23/24	Inc/(Dec)
Authorized Staffing by Fund	Actual	Actual	Actual	Budget	Budget	FY24 - FY23
Library Fund	-	-	-	-	-	-
Authorized Staffing Total	-	-	-	-	-	-

FY 2023/24 Budget Highlights

- The Library's requested budget is supported by a millage rate of 10.4 mils.
- Personnel expenditures account for approximately 62% of the total budget. Materials and related expenditures account for approximately 15%. Building operating costs account for 12%. Programming accounts for 2% of the budget. The remainder of the budget supports general operations of the system.
- In August 2021, construction began on a new Inman Library. Renovations to the Downtown Library should begin in the Summer of 2022. COVID-19 created a delay in construction and construction planning. The delays are attributed to the lack of in-person meetings and supply chain issues.

Strategic Vision

- The Library supports core government function.

TRANSFERS

Transfers between All Funds at a Glance

This table includes only funds which have a transfer of funds in or out. It does not include funds without transfers.

	To	Special Revenue Fund	Public Defender Fund	Community Dev Fund	Detention Facility Fund	Parks Fund	Victim Service Fund	Capital Project Fund	Debt Service Fund	Pet Resource Center	Total From Each Fund
From											
General Fund		790,229	1,375,051	120,165	18,687,756	-	323,326	16,500,150	-	689,329	38,486,006
Storm Water Mgmt Fund								204,900			204,900
Solid Waste Fund								2,321,100	1,063,200		3,384,300
Methane Fund								250,000			250,000
9-1-1 Phone System								38,000			38,000
Parks Fund								2,039,800			2,039,800
Hospitality Tax Fund						2,000,000		3,975,700	1,216,600		7,192,300
Fire Department Fund								21,000	139,126		160,126
Public Library System Fund									775,569		775,569
Total to Each Fund		790,229	1,375,051	120,165	18,687,756	2,000,000	323,326	25,350,650	3,194,495	689,329	

*While the transfer from the Public Library System Fund is shown in this table, detail is not included in this section of the book; it is in the Quality of Life section on the Public Libraries page.

Interfund Charges between All Funds at a Glance

Spartanburg County has two types of interfund charges: overhead allocation charges and indirect charges. Overhead allocation charges are charges from the general fund to other funds for services of general fund departments such as human resources, purchasing, finance, insurance, and retiree healthcare among others. Indirect charges are charges from internal service funds to user departments for services of facilities maintenance, information technologies, and fleet maintenance. With the exception of Fleet Labor charges, interfund charges appear as their own “department” in a funds budget and are categorized as other expenditures. Details on the interfund charges out of each fund can be found in the appropriate functional area section for each fund. For example, interfund charges out of the Storm Water Management and Solid Waste Funds are found in the Public Works section of the book.

	To	General Fund	Storm Water Fund	Solid Waste Fund	Fleet Services Fund	Facilities Maintenance Fund	Public Defender Fund	9-1-1 Phone Fund	Information Technologies Fund	Parks Fund	Hospitality Tax Fund	Health Insurance Fund	Total From Each Fund
From													
General Fund		-	98,932	663,194	89,040	172,088	5,000	82,317	219,120	524,311	275,723	-	2,129,725
Facilities Maintenance		3,827,319	19,955	-	132,073	-	-	-	60,572	136,693	-	24,805	4,201,417
Information Technologies		4,799,456	46,255	90,342	59,122	-	-	30,837	-	73,704	7,709	-	5,107,425
Total to Each Fund		8,626,775	165,142	753,536	280,235	172,088	5,000	113,154	279,692	734,708	283,432	24,805	

GENERAL FUND TRANSFERS OUT

Department Description

This cost center accounts for dollars transferred from the General Fund to other County funds.

Budget Summary

	FY 19/20	FY 20/21	FY 21/22	FY 22/23	FY 23/24	Inc/(Dec)
Expenditures by Category	Actual	Actual	Actual	Budget	Budget	FY24 - FY23
100 - GENERAL FUND	22,257,266	24,571,687	27,478,848	30,373,923	38,486,006	8,112,083
590200 - TRANSFER TO FUND 200	-	-	-	-	-	-
590211 - TRANSFER TO FUND 211	150,000	-	-	-	-	-
590235 - TRANSFER TO FUND 235	15,162,514	15,221,750	15,429,261	16,936,315	18,687,756	1,751,441
590237 - TRANSFER TO FUND 237	281,866	278,429	237,422	314,670	323,326	8,656
590245 - TRANSFER TO FUND 245	998,035	1,375,051	1,375,051	1,375,000	1,375,051	51
590246 - TRANSFER TO FUND 246	-	-	-	-	689,329	689,329
590250 - TRANSFER TO FUND 250	353,539	711,059	1,777,925	758,088	790,229	32,141
590253 - TRANSFER TO FUND 253	49,073	41,330	69,669	54,150	120,165	66,015
590300 - TRANSFER TO FUND 300	4,529,172	6,402,508	8,118,515	10,935,700	16,500,150	5,564,450
590400 - TRANSFER TO FUND 400	-	-	-	-	-	-
590500 - TRANSFER TO FUND 500	-	-	-	-	-	-
590510 - TRANSFER TO FUND 510	733,066	541,560	471,005	-	-	-
Expenditure Total	22,257,266	24,571,687	27,478,848	30,373,923	38,486,006	-

FY 2023/24 Budget Highlights

- Transfers to the Special Revenue Fund (250), the Community Development Fund (253), Detention Facility Fund (235), and Victim Service Fund (237) provide coverage for personnel expenses.
 - Transfers to the Special Revenue Fund (250) include:
 - \$62,561 for Circuit Solicitor grant programs including a VAWA grant and a Juvenile Arbitration Grant
 - \$531,174 for a Sheriff's Office School Resource Officer (SRO) positions
 - \$120,188 for SPATS program match
 - \$76,306 in matching rent for the DSS Facility on Pine Street
 - Transfers to the Community Development Fund (253) increase by \$66,015

- Transfers to the CIP fund (300) increase \$5,564,450 to a total of \$16,500,150 and include funding for the following capital projects:

Admin Building Generator Hookup	45,300
Communications Radio Replacement and Additions	440,000
Community Development Software	24,400
County Facilities Repairs & Maintenance	200,000
Countywide Asphalt Program	5,000,000
Countywide Bridge & Culvert Repair & Maintenance	150,000
Countywide Roadway Safety Enhancements	500,000
Countywide Sign Management	150,000
CSB Roof Replacement	149,200
CSB Window Replacement	185,300
CSB Fire Alarm Replacement	152,000
Detention Card Access System	150,000
Fleet Fuel System Replacement	405,000
General Fund Vehicle & Capital Equipment Repl.	686,900
Maintenance Quality Assurance	20,000
Papercut System	6,700
Pavement Asset Evaluation	500,000
Radio Dispatch Consoles	140,000
Roads and Bridges Vehicle & Capital Equipment Replacement	2,901,800
Seay Road Widening	1,800,000
Sheriff's Office HVAC Replacement	422,200
Sheriff's Office Record Room Remodel	40,000
Sheriff's Office Training Room Upgrade	50,000
Taser Replacement	85,000
Victor Hill Road Improvement	2,275,000
Web Based Incident Reporting	21,350
General Fund Transfer Total	\$ 16,500,150

PARK CAPITAL & DEBT TRANSFERS

Department Description

This department accounts for transfers made to the Capital Improvement Plan fund for park related capital projects.

Budget Summary

	FY 19/20	FY 20/21	FY 21/22	FY 22/23	FY 23/24	Inc/(Dec)
	Actual	Actual	Actual	Budget	Budget	FY24 - FY23
Expenditures by Category						
200 - PARKS	1,273,443	1,170,000	1,341,000	3,578,000	2,039,800	(1,538,200)
590100 - TRANSFER TO FUND 100	-	-	-	-	-	-
590300 - TRANSFER TO FUND 300	933,000	1,170,000	1,341,000	3,578,000	2,039,800	(1,538,200)
590400 - TRANSFER TO FUND 400	340,443	-	-	-	-	-
Expenditure Total	1,273,443	1,170,000	1,341,000	3,578,000	2,039,800	(1,538,200)

FY 2023/24 Budget Highlights

- The final payment to debt service was made in FY 2019/20 (Fund 400).
- Capital Project funding allocations for FY 2023/24 include:

Athletic Field Lighting	550,000
Community Park Improvements	750,000
Parks Paving Improvements	111,000
Parks Vehicle & Capital Equipment Replacement	628,800
Parks Fund Transfer Total	\$ 2,039,800

TOURISM CAPITAL TRANSFERS

Department Description

This cost center provides for the transfer of Hospitality Tax resources to other funds in direct support of tourism related activities including capital projects, operational expenses, and repayment of debt.

Budget Summary

	FY 19/20	FY 20/21	FY 21/22	FY 22/23	FY 23/24	Inc/(Dec)
Expenditures by Category	Actual	Actual	Actual	Budget	Budget	FY24 - FY23
201 - HOSPITALITY TAX	4,247,650	3,810,700	4,668,000	5,337,200	7,192,300	1,855,100
590200 - TRANSFER TO FUND 200	2,290,000	2,067,500	2,530,000	1,955,000	2,000,000	45,000
590300 - TRANSFER TO FUND 300	740,000	525,000	925,000	2,165,000	3,975,700	1,810,700
590400 - TRANSFER TO FUND 400	1,217,650	1,218,200	1,213,000	1,217,200	1,216,600	(600)
Expenditure Total	4,247,650	3,810,700	4,668,000	5,337,200	7,192,300	1,855,100

FY 2023/24 Budget Highlights

- Transfers to the Parks Fund (200) includes \$2,000,000 for tourism operations.
- The FY 2023/24 allocation in transfers to the CIP Fund (300) includes:

Trails Bank	1,500,000
Parks HVAC Replacement	75,000
Parks Pavement Improvements	460,700
Playground Improvements	850,000
Public Access Land Bank	1,090,000
Hospitality Tax Total	\$ 3,975,700
- A \$1,216,600 transfer to the Debt Service Fund is budgeted to satisfy principal and interest payments on the Hospitality Tax Certificates of Participation.

STORM WATER CAPITAL TRANSFERS

Department Description

This department provides for the transfer of storm water resources to other funds in direct support of storm water activities, including capital projects.

Budget Summary

	FY 19/20	FY 20/21	FY 21/22	FY 22/23	FY 23/24	Inc/(Dec)
Expenditures by Category	Actual	Actual	Actual	Budget	Budget	FY24 - FY23
211 - STORM WATER MANAGEMENT	564,658	227,019	119,293	188,000	204,900	16,900
590250 - TRANSFER TO FUND 250	-	-	-	-	-	-
590300 - TRANSFER TO FUND 300	564,658	227,019	119,293	188,000	204,900	16,900
Expenditure Total	564,658	227,019	119,293	188,000	204,900	16,900

FY 2023/24 Budget Highlights

- Transfers to the CIP Fund (300) include \$204,900 for storm water projects include:

Countywide Bridge & Culvert Repair & Maintenance	150,000
Storm Water Vehicle & Capital Equip Replacement	54,900
Storm Water Fund Transfer Total	\$ 204,900

SOLID WASTE CAPITAL & DEBT TRANSFERS

Department Description

This department provides for the transfer of solid waste management resources to other funds in direct support of solid waste activities, including capital projects and repayment of debt.

Budget Summary

	FY 19/20	FY 20/21	FY 21/22	FY 22/23	FY 23/24	Inc/(Dec)
Expenditures by Category	Actual	Actual	Actual	Budget	Budget	FY24 - FY23
220 - SOLID WASTE MANAGEMENT	4,579,479	3,416,028	4,809,436	7,001,600	3,384,300	(3,617,300)
590300 - TRANSFER TO FUND 300	3,520,479	2,354,078	3,745,286	5,936,000	2,321,100	(3,614,900)
590400 - TRANSFER TO FUND 400	1,059,000	1,061,950	1,064,150	1,065,600	1,063,200	(2,400)
Expenditure Total	4,579,479	3,416,028	4,809,436	7,001,600	3,384,300	(3,617,300)

FY 2023/24 Budget Highlights

- Transfer to the debt service fund (400) is budgeted at \$1,063,200 to provide for payment of principal and interest on the Solid Waste Revenue Bonds. During FY 2016/17, the County refunded certain outstanding maturities of these bonds, which reduced interest expense.
- Transfers to the CIP Fund (300) total \$2,321,000 and include the following capital projects:

Sale of Property - Vehicle & Capital Equipment

Solid Waste Fund Vehicle & Capital Equipment Repl. 160,200

Sale of Property - Vehicle & Capital Equip. Total \$ 160,200

Solid Waste Fund

Collection Container Upgrade 310,000

Collection Convenience Center Rehabilitation 75,000

Soil Haul 250,000

Solid Waste Fund Total \$ 635,000

Solid Waste Fund Vehicle & Capital Equipment Reserve

Solid Waste Fund Vehicle & Capital Equip. Repl. 1,525,900

Solid Waste Fund Vehicle & Capital Equip. Reserve Total \$ 1,525,900

METHANE FUND CAPITAL TRANSFER

Department Description

This department provides for the transfer of methane fund resources to other funds including capital projects.

Budget Summary

	FY 19/20	FY 20/21	FY 21/22	FY 22/23	FY 23/24	Inc/(Dec)
Expenditures by Category	Actual	Actual	Actual	Budget	Budget	FY24 - FY23
221 - METHANE	200,000	250,000	250,000	250,000	250,000	-
590300 - TRANSFER TO FUND 300	200,000	250,000	250,000	250,000	250,000	-
Expenditure Total	200,000	250,000	250,000	250,000	250,000	-

FY 2023/24 Budget Highlights

- Transfers to the CIP Fund (300) total \$250,000 and include the following capital projects:

Gas Collection System Expansion 250,000

Methane Fund Transfer Total \$ 250,000

9-1-1 PHONE FUND CAPITAL TRANSFER

Department Description

This department provides for the transfer of 9-1-1 Phone System Fund resources to the capital projects fund (300).

Budget Summary

	FY 19/20	FY 20/21	FY 21/22	FY 22/23	FY 23/24	Inc/(Dec)
Expenditures by Category	Actual	Actual	Actual	Budget	Budget	FY24 - FY23
236 - 911 PHONE SYSTEM	218,039	35,000	460,969	137,100	38,000	(99,100)
590236 - TRANSFER TO FUND 236	-	-	-	-	-	-
590300 - TRANSFER TO FUND 300	218,039	35,000	460,969	137,100	38,000	(99,100)
Expenditure Total	218,039	35,000	460,969	137,100	38,000	(99,100)

FY 2023/24 Budget Highlights

- Transfers to the CIP Fund (300) include \$38,000 and include the following capital projects:

Communications Technology Replacement	28,000
Radio Tower Maintenance	10,000
9-1-1 Phone Fund Transfer Total	\$ 38,000

FIRE DEPARTMENT FUND CAPITAL & DEBT TRANSFERS

Department Description

This department provides for the transfer of Fire Department Fund resources to the CIP Fund (300) and Debt Service Fund (400).

Budget Summary

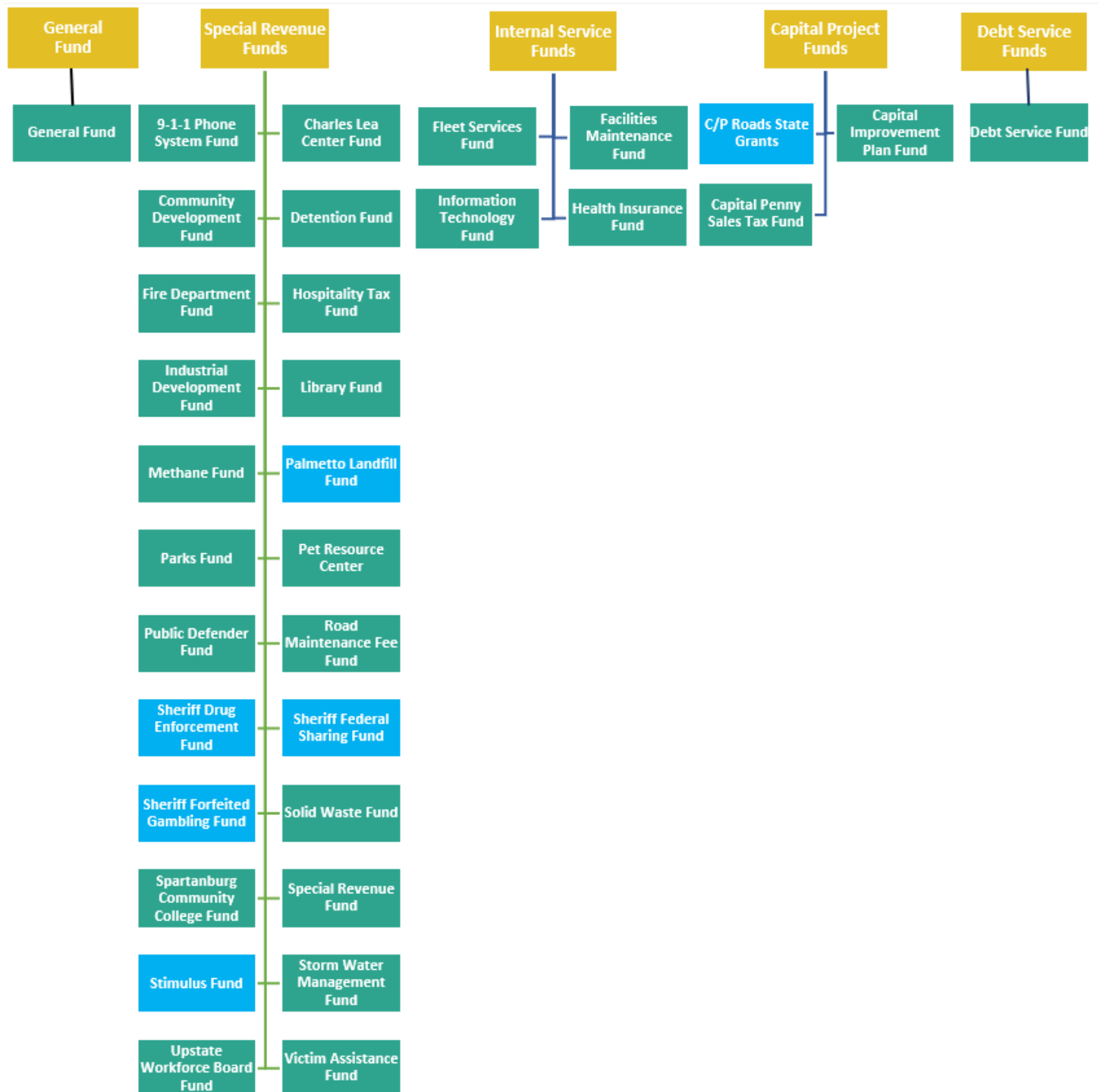
	FY 19/20	FY 20/21	FY 21/22	FY 22/23	FY 23/24	Inc/(Dec)
Expenditures by Category	Actual	Actual	Actual	Budget	Budget	FY24 - FY23
238 - FIRE DEPARTMENT	69,317	15,654	770,937	149,226	160,126	10,900
590100 - TRANSFER TO FUND 100	-	-	-	-	-	-
590300 - TRANSFER TO FUND 300	-	-	755,283	10,100	21,000	10,900
590400 - TRANSFER TO FUND 400	69,317	15,654	15,654	139,126	139,126	-
Expenditure Total	69,317	15,654	770,937	149,226	160,126	10,900

FY 2023/24 Budget Highlights

- Transfer to the Debt Service Fund (400) is the repayment of the Woodruff GO Bonded debt
- Transfers to the CIP Fund (300) include \$21,000 and include the following capital projects:

Trinity Fire HVAC Replacement	21,000
Fire Department Fund Capital Reserve Total	\$ 21,000

Fund Structure Chart



Note: Funds in teal are appropriated (budgeted) funds.

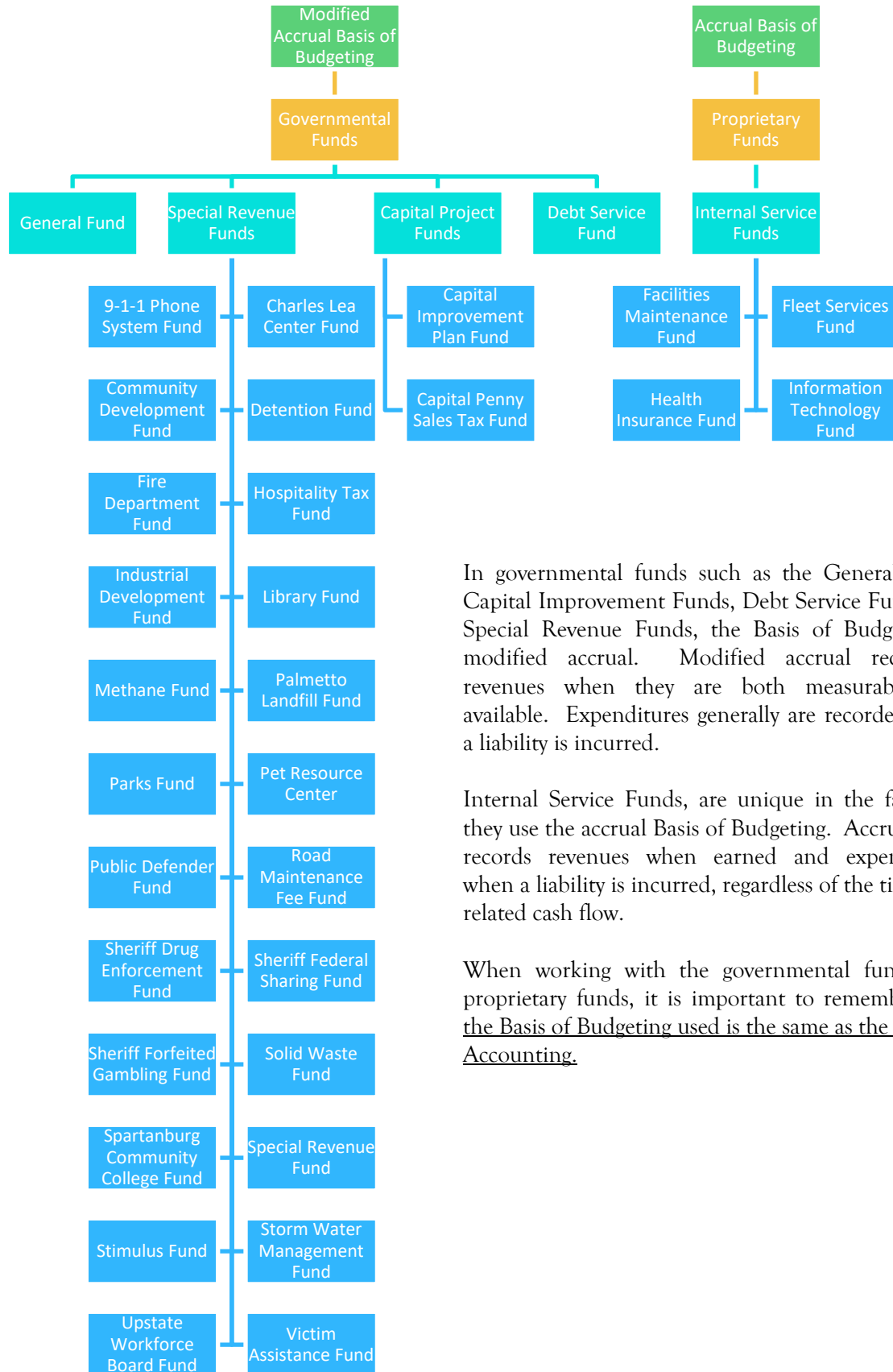
Department Fund Relationship

Budgeted Departments and Funds

	General Fund	Spartanburg Parks Funds	Hospitality Tax Fund	Road Maintenance Fee Fund	Stormwater Management Fund	Solid Waste Fund	Methane Fund	Detention Facility Fund	911 Phone System Fund	Victim Service Fund	Fire Department Fund	Public Defender Fund	Pet Resource Center	Special Revenue Fund	Upstate Workforce Board Fund	Community Development Fund	Community College Fund	Charles Lea Center Fund	Public Library System Fund	Capital Project Fund	Debt Service Fund	Fleet Services Fund	Facilities Maintenance Fund	Information Technologies Fund	Health Insurance Fund
County Leadership																									
County Administration	x																								
County Council	x																								
Legislative Delegation	x																								
Tax Collection																									
Assessor's Office	x																								
County Auditor	x																								
County Treasurer	x																								
Register of Deeds	x																			x					
Tax Collector	x																								
Public Safety																									
Animal Services	x																								
Communications	x								x					x						x					
Coroner	x																								
Detention Facility								x		x										x					
Emergency Medical Services	x																								
Office of Emergency Services	x													x											
*Environmental Enforcement	x					x																			
Pet Resource Center													x												
Rescue Squads	x																								
Sheriff's Office	x									x				x						x					
Fire Departments	x										x									x					
Judicial																									
Circuit Solicitor	x									x				x											
Clerk of Court	x													x											
Magistrate Courts	x																								
Master-in-Equity	x																								
Probate Court	x																								
Public Defender												x													
Public Works																									
Engineering					x									x						x					
Roads & Bridges	x			x																x					
Solid Waste																									
Administration						x																			
Collections						x														x					
Landfills						x	x													x					
State C Funds														x											

	General Fund	Spartanburg Parks Funds	Hospitality Tax Fund	Road Maintenance Fee Fund	Stormwater Management Fund	Solid Waste Fund	Methane Fund	Detention Facility Fund	9-1-1 Phone System Fund	Victim Service Fund	Fire Department Fund	Public Defender Fund	Pet Resource Center	Special Revenue Fund	Upstate Workforce Board Fund	Community Development Fund	Community College Fund	Charles Lea Center Fund	Public Library System Fund	Capital Project Fund	Debt Service Fund	Fleet Services Fund	Facilities Maintenance Fund	Information Technologies Fund	Health Insurance Fund
Economic Development and Land Use																									
Building Codes	x																								
Economic Development	x																								
Planning & Development	x													x						x					
Operational Support																									
*Budget Management	x		x																						
County Attorney's Office	x																								
Facilities Maintenance																				x			x		
Finance Department	x																								
Fleet Services & Motor Pool																						x			
*Geographic Information Services (GIS)	x								x																
Health Insurance & Employee Wellness																									x
Human Resources	x																								
Information Technologies																				x				x	
Internal Auditor	x																								
Mail Services	x																								
Non-Departmental	x													x						x					
Purchasing	x																								
Records Management	x																								
Risk Management	x																								
Community Outreach																									
Charles Lea Center																		x							
Community Development																x									
Community Support	x									x				x											
Indigent Care Services	x																								
Registration & Elections	x																								
Upstate Workforce Board															x										
Veterans Affairs	x																								
Quality of Life																									
Accommodations Tax														x											
Library																			x	x					
Parks																									
Administration		x																		x					
Maintenance		x																							
Operations		x																							
Recreation Centers		x																							
Recreation Programs		x																							
Senior Programs		x																							
Spartanburg Community College																									
Tourism Support			x																						

Basis of Budgeting Chart



In governmental funds such as the General Fund, Capital Improvement Funds, Debt Service Fund, and Special Revenue Funds, the Basis of Budgeting is modified accrual. Modified accrual recognizes revenues when they are both measurable and available. Expenditures generally are recorded when a liability is incurred.

Internal Service Funds, are unique in the fact that they use the accrual Basis of Budgeting. Accrual basis records revenues when earned and expenditures when a liability is incurred, regardless of the timing of related cash flow.

When working with the governmental funds and proprietary funds, it is important to remember that the Basis of Budgeting used is the same as the Basis of Accounting.

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 Operating Budget Book.

	FY 19/20 Actual	FY 20/21 Actual	FY 21/22 Actual	FY 22/23 Budget	FY 23/24 Budget	\$ Inc/Dec FY 24 - 23	% Inc/Dec FY 24 - 23
Revenues							
Taxes	74,425,391	82,335,186	86,954,811	91,888,499	98,122,966	6,234,467	7%
Permits, Fees, Fines	14,053,662	15,637,717	20,885,836	14,249,800	13,837,385	(412,415)	-3%
Interest Income	3,944,302	937,089	1,354,932	200,000	8,277,564	8,077,564	4039%
Intergovernmental	19,786,367	17,077,964	17,965,138	18,943,034	20,107,445	1,164,411	6%
Lease Proceeds	-	-	458,571	-	-	-	0%
Miscellaneous	3,373,619	851,717	825,017	572,967	697,490	124,523	22%
Fund Balance Appropriated	-	-	-	10,935,700	11,300,150	364,450	3%
Revenue Total	115,583,341	116,839,673	128,444,305	136,790,000	152,343,000	15,553,000	11%
Transfers-in							
Transfer from Parks Fund	-	-	-	-	-	-	N/A
Transfer from CIP Fund	134	-	-	-	-	-	N/A
Transfers-in Total	134	-	-	-	-	-	N/A
Revenue and Transfer-in Total	115,583,475	116,839,673	128,444,305	136,790,000	152,343,000	15,553,000	11%
Expenditures							
Personnel Services	60,317,902	61,357,341	64,026,021	71,725,750	77,997,645	6,271,895	9%
Operating	16,727,099	17,044,634	15,753,361	24,349,596	24,965,559	615,963	3%
Capital/Minor Capital	3,964,919	611,737	1,028,582	118,821	52,718	(66,103)	-56%
Other	6,512,387	9,584,002	8,306,512	10,221,910	10,841,072	619,162	6%
Debt Service Lease Payments	-	-	817,128	-	-	-	N/A
Expenditure Total	87,522,307	88,597,714	89,931,604	106,416,077	113,856,994	7,440,917	7%
Transfer-out							
Transfer to Special Revenue Fund	353,539	711,059	1,777,925	758,088	790,229	32,141	4%
Transfer to Public Defender Fund	998,035	1,375,051	1,375,051	1,375,000	1,375,051	51	0%
Transfer to Pet Resource Fund	-	-	-	-	689,329	689,329	0%
Transfer to Community Development Fund	49,073	41,330	69,669	54,150	120,165	66,015	122%
Transfer to Detention Fund	15,162,514	15,221,750	15,429,261	16,936,315	18,687,756	1,751,441	10%
Transfer to Health Insurance Fund	733,066	541,560	471,005	-	-	-	N/A
Transfer to Victim Service Fund	281,866	278,429	237,422	314,670	323,326	8,656	3%
Transfer to Storm Water Fund	150,000	-	-	-	-	-	N/A
Transfer to Capital Project Fund	4,529,172	6,402,508	8,118,515	10,935,700	16,500,150	5,564,450	51%
Transfer-out Total	22,257,265	24,571,687	27,478,848	30,373,923	38,486,006	8,112,083	27%
Expenditure and Transfer-out Total	109,779,572	113,169,401	117,410,452	136,790,000	152,343,000	15,553,000	11%
Available Fund Balance							
Beginning Fund Balance	40,617,374	46,421,277	50,091,549	61,125,402	50,189,702		
Prior Period Adjustment	-	-	-	-	-		
Add To/(Use Of) Fund Balance	5,803,903	3,670,271	11,033,853	(10,935,700)	(11,300,150)		
Year End Fund Balance	46,421,277	50,091,549	61,125,402	50,189,702	38,889,552		

FY 2023/24 includes a planned use of the general fund capital reserve (assigned fund balance) for capital projects. Planned capital reserve funded projects include replacement of public safety items, such as 800 MHZ radios and automated dispatch for fire & EMS; replacement of vehicle and heavy equipment for general fund departments to include Roads & Bridges; funding for the Steve Belue infrastructure/economic development project, as well as, routine projects such as asphalt resurfacing; facilities upgrades include HVAC at the Sheriff's Office and small renovations at multiple locations.

General Fund - Fund Balance Detail

	FY 16/17	FY 17/18	FY 18/19	FY 19/20	FY 20/21	FY 21/22
Nonspendable	4,960	3,093	6,128	10,741	7,986	1,966
Restricted	-	-	-	-	-	-
Committed	105,947	58,953	318,020	199,451	590,853	457,016
Assigned	6,103,444	10,386,440	17,785,092	22,516,473	25,732,681	34,335,338
Unassigned	19,424,939	20,820,454	22,508,134	23,694,612	23,760,030	26,331,082
Total Fund Balance	25,639,290	31,268,940	40,617,374	46,421,277	50,091,549	61,125,402

County Council's policy is to maintain between 15% and 20% of General Fund revenue in its unassigned fund balance. Any excess revenues over expenditures at the conclusion of the current fiscal year will be added to fund balance. By definition, fund balance is the excess of the assets of a fund over its liability, reserves, and carryovers. Unassigned fund balance, is the amount of fund balance not already assigned, committed, non-spendable, or restricted in some way. The size of the fund balance can affect our ability to withstand financial emergencies. 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.

9-1-1 Phone System Fund

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.

	FY 19/20 Actual	FY 20/21 Actual	FY 21/22 Actual	FY 22/23 Budget	FY 23/24 Budget	\$ Inc/Dec FY 24 - 23	% Inc/Dec FY 24 - 23
Revenues							
Taxes	-	-	-	-	-	-	N/A
Permits, Fees, Fines	445,050	433,450	403,686	388,000	350,000	(38,000)	-10%
Interest Income	-	-	-	-	-	-	N/A
Intergovernmental	1,279,912	1,564,403	1,599,295	1,488,000	1,587,169	99,169	7%
Miscellaneous	-	-	-	-	-	-	N/A
Fund Balance Appropriated	-	-	-	128,000	37,831	(90,169)	-70%
Revenue Total	1,724,962	1,997,854	2,002,981	2,004,000	1,975,000	(29,000)	-1%
Transfer from CIP Fund	63,865	-	-	-	-	-	N/A
Transfers-in Total	63,865	-	-	-	-	-	N/A
Revenue and Transfer-in Total	1,788,827	1,997,854	2,002,981	2,004,000	1,975,000	(29,000)	-1%
Expenditures							
Personnel Services	152,568	135,261	163,431	246,611	233,121	(13,490)	-5%
Operating	1,195,611	1,346,530	1,282,359	1,513,124	1,590,725	77,601	5%
Minor Capital	7,758	-	-	-	-	-	N/A
Other	83,318	88,855	86,556	107,165	113,154	5,989	6%
Expenditure Total	1,439,255	1,570,646	1,532,346	1,866,900	1,937,000	70,100	4%
Transfer-out							
Transfer to Capital Project Fund	218,039	35,000	460,969	137,100	38,000	(99,100)	-72%
Transfer-out Total	218,039	35,000	460,969	137,100	38,000	(99,100)	-72%
Expenditure and Transfer-out Total	1,657,294	1,605,646	1,993,315	2,004,000	1,975,000	(29,000)	-1%
Available Fund Balance							
Beginning Fund Balance	1,291,946	1,423,479	1,815,687	1,825,353	1,697,353		
Prior Period Adjustment	-	-	-	-	-		
Add To/(Use Of) Fund Balance	131,533	392,208	9,666	(128,000)	(37,831)		
Year End Fund Balance	1,423,479	1,815,687	1,825,353	1,697,353	1,659,522		

Fund balance will be used for annual replacement of computer and network equipment at the 9-1-1 Communications Center offices, equipment for the new alternate communications center, and radio tower maintenance.

Community Development Fund

This fund is used for the United States Department of Housing and Urban Development (HUD) Grant.

	FY 19/20 Actual	FY 20/21 Actual	FY 21/22 Actual	FY 22/23 Budget	FY 23/24 Budget	\$ Inc/Dec FY 24 - 23	% Inc/Dec FY 24 - 23
Revenues							
Taxes	-	-	-	-	-	-	N/A
Permits, Fees, Fines	-	-	-	-	-	-	N/A
Interest Income	-	-	-	-	-	-	N/A
Intergovernmental	1,613,350	4,876,825	11,390,209	2,656,736	2,674,589	17,853	1%
Miscellaneous	37,832	38,390	46,494	-	-	-	N/A
Fund Balance Appropriated	-	-	-	-	-	-	N/A
Revenue Total	1,651,182	4,915,216	11,436,703	2,656,736	2,674,589	17,853	1%
Transfers-in							
Transfer from General Fund	49,073	41,330	69,669	54,150	120,165	66,015	122%
Transfers-in Total	49,073	41,330	69,669	54,150	120,165	66,015	122%
Revenue and Transfer-in Total	1,700,255	4,956,545	11,506,372	2,710,886	2,794,754	83,868	3%
Expenditures							
Personnel Services	427,448	453,753	531,756	541,213	699,955	158,742	29%
Operating	1,259,296	4,563,803	10,952,401	2,169,673	2,094,799	(74,874)	-3%
Minor Capital	-	-	-	-	-	-	N/A
Other	-	-	-	-	-	-	N/A
Expenditure Total	1,686,744	5,017,556	11,484,157	2,710,886	2,794,754	83,868	3%
Transfer-out Total	-	-	-	-	-	-	N/A
Expenditure and Transfer-out Total	1,686,744	5,017,556	11,484,157	2,710,886	2,794,754	83,868	3%
Available Fund Balance							
Beginning Fund Balance	168,715	182,226	121,215	143,430	143,430		
Prior Period Adjustment	-	-	-	-	-		
Add To/(Use Of) Fund Balance	13,511	(61,011)	22,215	-	-		
Year End Fund Balance	182,226	121,215	143,430	143,430	143,430		

Detention Fund

This fund captures the revenues and expenditures associated with the Detention Facility. While the Detention Facility budget is separate from the Sheriff's Office budget, oversight of the Detention Facility is vested in the Sheriff.

	FY 19/20 Actual	FY 20/21 Actual	FY 21/22 Actual	FY 22/23 Budget	FY 23/24 Budget	\$ Inc/Dec FY 24 - 23	% Inc/Dec FY 24 - 23
Revenues							
Taxes	-	-	-	-	-	-	N/A
Permits, Fees, Fines	1,200,000	1,205,000	1,495,586	1,600,730	1,157,500	(443,230)	-28%
Interest Income	-	-	-	-	-	-	N/A
Intergovernmental	1,494,011	1,890,946	1,725,038	1,631,570	1,636,570	5,000	0%
Miscellaneous	787,666	885,805	1,130,237	926,364	963,174	36,810	4%
Fund Balance Appropriated	-	-	-	-	50,000	50,000	100%
Revenue Total	3,481,677	3,981,750	4,350,861	4,158,664	3,807,244	(351,420)	-8%
Transfers-in							
Transfer from General Fund	15,162,514	15,221,750	15,429,261	17,089,336	18,687,756	1,598,420	9%
Transfers-in Total	15,162,514	15,221,750	15,429,261	17,089,336	18,687,756	1,598,420	9%
Revenue and Transfer-in Total	18,644,191	19,203,500	19,780,122	21,248,000	22,495,000	1,247,000	6%
Expenditures							
Personnel Services	14,501,575	14,846,187	14,403,072	16,721,095	17,947,751	1,226,656	7%
Operating	3,300,430	4,013,956	4,129,507	4,423,884	4,536,749	112,865	3%
Minor Capital	21,411	59,846	731,385	103,021	10,500	(92,521)	-90%
Other	-	-	-	-	-	-	N/A
Expenditure Total	17,823,416	18,919,989	19,263,964	21,248,000	22,495,000	1,247,000	6%
Transfers-Out							
Transfer to Special Revenue Fund	50,000	-	-	-	-	-	N/A
Transfer to CIP Fund	19,280	18,178	-	-	-	-	N/A
Transfer-out Total	69,280	18,178	-	-	-	-	N/A
Expenditure and Transfer-out Total	17,892,696	18,938,167	19,263,964	21,248,000	22,495,000	1,247,000	6%
Available Fund Balance							
Beginning Fund Balance	6,191,378	6,942,873	7,208,206	6,594,127	6,594,127		
Prior Period Adjustment	-	-	-	-	-		
Add To/(Use Of) Fund Balance	751,495	265,333	(614,079)	-	(50,000)		
Year End Fund Balance	6,942,873	7,208,206	6,594,127	6,594,127	6,544,127		

Fire Department Fund

This fund is used to account for the Fire Department budget. Revenues for this fund are collected through a millage and the department provides fire services in the lower part of the County. This was a new fund of the County beginning in FY 2018/19.

	FY 19/20 Actual	FY 20/21 Actual	FY 21/22 Actual	FY 22/23 Budget	FY 23/24 Budget	\$ Inc/Dec FY 24 - 23	% Inc/Dec FY 24 - 23
Revenues							
Taxes	1,281,911	1,483,609	1,585,402	1,699,000	1,817,000	118,000	7%
Permits, Fees, Fines	-	9,100	10,050	10,000	10,000	-	0%
Interest Income	-	-	-	-	-	-	N/A
Intergovernmental	-	2,123	-	-	-	-	N/A
Miscellaneous	42,499	31,246	493,841	20,000	10,000	(10,000)	-50%
Fund Balance Appropriated	-	-	-	-	-	-	N/A
Revenue Total	1,324,410	1,526,078	2,089,293	1,729,000	1,837,000	108,000	6%
Transfers-in Total	-	-	-	-	-	-	N/A
Revenue and Transfer-in Total	1,324,410	1,526,078	2,089,293	1,729,000	1,837,000	108,000	6%
Expenditures							
Personnel Services	774,527	852,917	977,246	1,083,187	1,155,518	72,331	7%
Operating	281,296	278,414	496,837	443,287	473,356	30,069	7%
Minor Capital	17,283	33,814	75,620	53,300	48,000	(5,300)	-10%
Other	-	-	-	-	-	-	N/A
Expenditure Total	1,073,106	1,165,144	1,549,703	1,579,774	1,676,874	97,100	6%
Transfer-out							
Transfer to Debt Service Fund	69,317	15,654	770,937	149,226	160,126	10,900	7%
Transfer-out Total	69,317	15,654	770,937	149,226	160,126	10,900	7%
Expenditure and Transfer-out Total	1,142,423	1,180,798	2,320,640	1,729,000	1,837,000	108,000	5%
Available Fund Balance							
Beginning Fund Balance	404,531	586,518	931,798	700,451	700,451		
Prior Period Adjustment	-	-	-	-	-		
Add To/(Use Of) Fund Balance	181,987	345,280	(231,347)	-	-		
Year End Fund Balance	586,518	931,798	700,451	700,451	700,451		

Hospitality Tax Fund

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."

	FY 19/20 Actual	FY 20/21 Actual	FY 21/22 Actual	FY 22/23 Budget	FY 23/24 Budget	\$ Inc/Dec FY 24 - 23	% Inc/Dec FY 24 - 23
Revenues							
Taxes	4,864,085	5,491,163	6,041,697	6,220,000	6,876,450	656,450	11%
Permits, Fees, Fines	-	-	-	-	-	-	N/A
Interest Income	17,030	1,471	8,591	1,759	15,000	13,241	753%
Intergovernmental	4,600	680	680	680	680	-	0%
Miscellaneous	-	-	-	-	-	-	N/A
Fund Balance Appropriated	-	-	-	43,561	1,357,870	1,314,309	3017%
Revenue Total	4,885,715	5,493,314	6,050,968	6,266,000	8,250,000	1,984,000	32%
Transfers-in Total	-	-	-	-	-	-	N/A
Revenue and Transfer-in Total	4,885,715	5,493,314	6,050,968	6,266,000	8,250,000	1,984,000	33%
Expenditures							
Personnel Services	79,733	76,025	78,425	87,672	106,847	19,175	22%
Operating	791	716	528	10,588	12,271	1,683	16%
Minor Capital	-	-	235	-	-	-	N/A
Other	655,934	640,449	813,718	830,540	938,582	108,042	13%
Expenditure Total	736,458	717,190	892,906	928,800	1,057,700	128,900	14%
Transfer-out							
Transfer to Spartanburg Parks Fund	2,290,000	2,067,500	2,530,000	1,955,000	2,000,000	45,000	2%
Transfer to Capital Project Fund	740,000	525,000	925,000	2,165,000	3,975,700	1,810,700	84%
Transfer to Debt Service Fund	1,217,650	1,218,200	1,213,000	1,217,200	1,216,600	(600)	0%
Transfer-out Total	4,247,650	3,810,700	4,668,000	5,337,200	7,192,300	1,855,100	40%
Expenditure and Transfer-out Total	4,984,108	4,527,890	5,560,906	6,266,000	8,250,000	1,984,000	32%
Available Fund Balance							
Beginning Fund Balance	2,082,051	1,983,658	2,949,083	3,439,145	3,395,584		
Prior Period Adjustment	-	-	-	-	-		
Add To/(Use Of) Fund Balance	(98,393)	965,424	490,062	(43,561)	(1,357,870)		
Year End Fund Balance	1,983,658	2,949,083	3,439,145	3,395,584	2,037,714		

Fund balance will be used to increase the transfer to the Capital Project Fund for the Trails Bank project along with the Public Access Land Bank project.

Methane Fund

This fund is used to account for monies collected from the sale of methane gas extracted from the Wellford Landfill. Expenditures related to the operations, maintenance, and expansion of the system are captured in this fund. The methane extraction, compression, treatment, and distribution network are fully operational.

	FY 19/20 Actual	FY 20/21 Actual	FY 21/22 Actual	FY 22/23 Budget	FY 23/24 Budget	\$ Inc/Dec FY 24 - 23	% Inc/Dec FY 24 - 23
Revenues							
Taxes	-	-	-	-	-	-	N/A
Permits, Fees, Fines	947,189	581,146	456,525	309,600	302,000	(7,600)	-2%
Interest Income	-	-	-	-	-	-	N/A
Intergovernmental	-	-	-	-	-	-	N/A
Miscellaneous	-	-	-	-	-	-	N/A
Fund Balance Appropriated	-	-	-	239,400	-	(239,400)	-100%
Revenue Total	947,189	581,146	456,525	549,000	302,000	(247,000)	-45%
Transfers-in Total	-	-	-	-	258,000	-	N/A
Revenue and Transfer-in Total	947,189	581,146	456,525	549,000	560,000	(247,000)	-45%
Expenditures							
Personnel Services	-	-	-	-	-	-	N/A
Operating	290,771	329,316	253,661	299,000	310,000	11,000	4%
Minor Capital	-	-	-	-	-	-	N/A
Other	-	-	-	-	-	-	N/A
Expenditure Total	290,771	329,316	253,661	299,000	310,000	11,000	4%
Transfer-out							
Transfer to Capital Project Fund	200,000	250,000	250,000	250,000	250,000	-	0%
Transfer-out Total	200,000	250,000	250,000	250,000	250,000	-	0%
Expenditure and Transfer-out Total	490,771	579,316	503,661	549,000	560,000	11,000	2%
Available Fund Balance							
Beginning Fund Balance	864,532	1,320,950	1,322,780	1,275,644	1,036,244		
Prior Period Adjustment	-	-	-	-	-		
Add To/(Use Of) Fund Balance	456,418	1,830	(47,136)	(239,400)	-		
Year End Fund Balance	1,320,950	1,322,780	1,275,644	1,036,244	1,036,244		

Fund balance is appropriated for the transfer to the Gas Collection System capital project at the Wellford Landfill.

Public Defender Fund

This fund is used to account for revenues and expenditures related to the 7th Judicial Circuit Public Defender operations. The 7th Judicial Circuit encompasses both Spartanburg and Cherokee counties. This fund captures expenditures and revenues related to both counties. Expenditures for Cherokee County are borne by Cherokee County government and State supplements. Expenditures attributable to Spartanburg County are funded through State supplements and a transfer from General Fund. Expenditures for the Public Defender's Office must be recorded in a separate fund in accordance with state law.

	FY 19/20 Actual	FY 20/21 Actual	FY 21/22 Actual	FY 22/23 Budget	FY 23/24 Budget	\$ Inc/Dec FY 24 - 23	% Inc/Dec FY 24 - 23
Revenues							
Taxes	-	-	-	-	-	-	N/A
Permits, Fees, Fines	-	-	-	-	-	-	N/A
Interest Income	-	-	-	-	-	-	N/A
Intergovernmental	1,694,894	1,670,378	1,925,190	1,995,343	1,914,975	(80,368)	-4%
Miscellaneous	-	12,334	13,508	10,000	10,000	-	0%
Fund Balance Appropriated	-	-	-	(74,343)	189,974	264,317	-356%
Revenue Total	1,694,894	1,682,712	1,938,698	1,931,000	2,114,949	183,949	10%
Transfers-in							
Transfer from General Fund	998,035	1,375,051	1,375,051	1,375,000	1,375,051	51	0%
Transfers-in Total	998,035	1,375,051	1,375,051	1,375,000	1,375,051	51	0%
Revenue and Transfer-in Total	2,692,929	3,057,763	3,313,749	3,306,000	3,490,000	184,000	6%
Expenditures							
Personnel Services	2,605,168	2,520,482	2,642,962	2,964,091	3,259,060	294,969	10%
Operating	125,964	124,705	290,189	334,459	225,940	(108,519)	-32%
Minor Capital	-	8,547	16,086	2,450	-	(2,450)	-100%
Other	5,000	5,000	5,000	5,000	5,000	-	0%
Debt Service Lease Payments	-	-	21,000	-	-	-	0%
Expenditure Total	2,736,132	2,658,734	2,975,237	3,306,000	3,490,000	184,000	6%
Transfer-out Total	-	-	-	-	-	-	N/A
Expenditure and Transfer-out Total	2,736,132	2,658,734	2,975,237	3,306,000	3,490,000	184,000	6%
Available Fund Balance							
Beginning Fund Balance	181,098	137,895	536,924	875,436	949,779		
Prior Period Adjustment	-	-	-	-	-		
Add To/(Use Of) Fund Balance	(43,203)	399,029	338,512	74,343	(189,974)		
Year End Fund Balance	137,895	536,924	875,436	949,779	759,805		

The Circuit Public Defender has been working to stabilize and diversify the department's revenue streams, as well as reduce operational expenses.

Road Maintenance Fee Fund

This fund is used to account for the Road Maintenance fee. Through an amendment to the ordinance, this fee was discontinued during FY 2021/22 and the budget was amended. This table reflects, the original adopted budget, as well as the amended budget. This fund will be closed once all collected funds have been spent on road maintenance and improvements. While the fund shows a large fund balance, those funds are obligated for capital projects in progress.

	FY 19/20 Actual	FY 20/21 Actual	FY 21/22 Actual	FY 22/23 Budget	FY 23/24 Budget	\$ Inc/Dec FY 24 - 23	% Inc/Dec FY 24 - 23
Revenues							
Taxes	-	-	-	-	-	-	N/A
Permits, Fees, Fines	6,992,381	7,654,685	2,186,775	-	-	-	N/A
Interest Income	42,742	4,034	10,836	-	-	-	N/A
Intergovernmental	3,176	5,490	-	-	-	-	N/A
Miscellaneous	63,548	72,116	37,428	-	-	-	N/A
Fund Balance Appropriated	-	-	-	1,280,000	(1,280,000)	-	-100%
Revenue Total	7,101,847	7,736,326	2,235,039	1,280,000	-	(1,280,000)	-100%
Transfers-in Total	-	-	-	-	-	-	-
Revenue and Transfer-in Total	7,101,847	7,736,326	2,235,039	1,280,000	-	(1,280,000)	-100%
Expenditures							
Personnel Services	350,951	254,986	-	-	-	-	N/A
Operating	1,570,698	1,427,542	1,410,856	-	-	-	N/A
Capital/Minor Capital	3,059,412	3,797,583	2,749,925	1,280,000	(1,280,000)	-	-100%
Other	932,782	1,052,784	410,279	-	-	-	N/A
Expenditure Total	5,913,843	6,532,895	4,571,060	1,280,000	-	(1,280,000)	-100%
Transfer-out Total	-	-	-	-	-	-	N/A
Expenditure and Transfer-out Total	5,913,843	6,532,895	4,571,060	1,280,000	-	(1,280,000)	-100%
Available Fund Balance							
Beginning Fund Balance	7,267,575	8,455,579	9,659,010	7,285,561	6,005,561	6,005,561	
Prior Period Adjustment	-	-	-	-	-	-	
Add To/(Use Of) Fund Balance	1,188,004	1,203,431	(2,373,449)	(1,280,000)	-	1,280,000	
Year End Fund Balance	8,455,579	9,659,010	7,285,561	6,005,561	6,005,561	7,285,561	

Solid Waste Fund

This fund is used to account for the County's landfill operations, trash collection costs for hauling and maintaining County convenience stations throughout the County, environmental enforcement, and litter control.

	FY 19/20 Actual	FY 20/21 Actual	FY 21/22 Actual	FY 22/23 Budget	FY 23/24 Budget	\$ Inc/Dec FY 24 - 23	% Inc/Dec FY 24 - 23
Revenues							
Taxes	-	-	-	-	-	-	N/A
Permits, Fees, Fines	10,231,730	11,452,816	12,902,820	12,936,672	14,804,573	1,867,901	14%
Interest Income	40,375	3,080	15,858	5,000	15,000	10,000	200%
Intergovernmental	254,926	193,151	162,098	187,068	27,809	(159,259)	-85%
Miscellaneous	171,770	762,743	741,279	338,191	562,180	223,989	66%
Fund Balance Appropriated	-	-	-	3,576,069	(1,674,562)	(5,250,631)	-147%
Revenue Total	10,698,801	12,411,789	13,822,055	17,043,000	13,735,000	(3,308,000)	-19%
Transfers-in							
Transfer from Capital Project Fund	-	-	-	-	-	-	N/A
Transfers-in Total	-	-	-	-	-	-	N/A
Revenue and Transfer-in Total	10,698,801	12,411,789	13,822,055	17,043,000	13,735,000	(3,308,000)	-19%
Expenditures							
Personnel Services	3,897,338	4,257,390	4,502,301	5,184,072	5,513,074	329,002	6%
Operating	2,706,549	2,934,906	3,170,362	3,961,240	4,076,551	115,311	3%
Minor Capital	45,910	5,180	9,607	55,648	7,539	(48,109)	-86%
Other	565,129	514,103	618,775	840,440	753,536	(86,904)	-10%
Debt Service Lease Payments	-	-	8,000	-	-	-	0%
Expenditure Total	7,214,926	7,711,579	8,309,045	10,041,400	10,350,700	309,300	3%
Transfer-out							
Transfer to Capital Project Fund	3,520,479	2,354,078	3,745,286	5,936,000	2,321,100	(3,614,900)	-61%
Transfer to Debt Service Fund	1,059,000	1,061,950	1,064,150	1,065,600	1,063,200	(2,400)	0%
Transfer-out Total	4,579,479	3,416,028	4,809,436	7,001,600	3,384,300	(3,617,300)	-52%
Expenditure and Transfer-out Total	11,794,405	11,127,607	13,118,481	17,043,000	13,735,000	(3,308,000)	-19%
Available Fund Balance							
Beginning Fund Balance	6,675,154	5,579,550	6,863,733	6,826,028	3,249,959		
Prior Period Adjustment	-	-	-	-	-		
Add To/(Use Of) Fund Balance	(1,095,604)	1,284,182	(37,705)	(3,576,069)	1,674,562		
Year End Fund Balance	5,579,550	6,863,733	6,826,028	3,249,959	4,924,521		

Fund balance will be used toward the Collection Convenience Center Rehabilitation and the construction of the Phase VII Cell 1B of the Wellford MSW Landfill.

Spartanburg Parks Fund

This fund accounts for the operations of the Spartanburg Parks. Income is derived from fees for services paid by individuals, businesses, and industry, as well as, state and federal grants and taxes.

	FY 19/20 Actual	FY 20/21 Actual	FY 21/22 Actual	FY 22/23 Budget	FY 23/24 Budget	\$ Inc/Dec FY 24 - 23	% Inc/Dec FY 24 - 23
Revenues							
Taxes	5,870,369	6,379,488	6,684,673	6,990,626	7,497,369	506,743	7%
Permits, Fees, Fines	673,075	697,271	775,677	841,600	795,500	(46,100)	-5%
Interest Income	11,532	1,334	8,419	1,000	5,000	4,000	400%
Intergovernmental	91,023	72,408	31,212	31,261	31,261	-	0%
Miscellaneous	219,518	185,012	376,031	259,000	259,000	-	0%
Fund Balance Appropriated	-	-	-	1,858,513	566,870	(1,291,643)	-69%
Revenue Total	6,865,517	7,335,513	7,876,012	9,982,000	9,155,000	(827,000)	-8%
Transfer-in							
Transfer from Hospitality Tax Fund	2,290,000	2,067,500	2,530,000	1,955,000	2,000,000	45,000	2%
Transfers-in Total	2,290,000	2,067,500	2,530,000	1,955,000	2,000,000	45,000	2%
Revenue and Transfer-in Total	9,155,517	9,403,013	10,406,012	11,937,000	11,155,000	(782,000)	-7%
Expenditures							
Personnel Services	4,698,459	4,553,946	4,671,416	5,332,959	5,841,608	508,649	10%
Operating	1,818,916	1,730,037	1,898,373	2,215,509	2,435,884	220,375	10%
Minor Capital	80,018	127,828	87,839	92,000	103,000	11,000	12%
Other	611,151	390,591	521,996	718,532	734,708	16,176	2%
Expenditure Total	7,208,544	6,802,403	7,179,624	8,359,000	9,115,200	756,200	9%
Transfer-out							
Transfer to General Fund	-	-	-	-	-	-	0%
Transfer to Capital Project Fund	933,000	1,170,000	1,341,000	3,578,000	2,039,800	(1,538,200)	-43%
Transfer to Debt Service Fund	340,443	-	-	-	-	-	0%
Transfer-out Total	1,273,443	1,170,000	1,341,000	3,578,000	2,039,800	(1,538,200)	-43%
Expenditure and Transfer-out Total	8,481,987	7,972,403	8,520,624	11,937,000	11,155,000	(782,000)	-7%
Available Fund Balance							
Beginning Fund Balance	2,900,072	3,573,602	5,004,212	6,889,600	5,031,087		
Prior Period Adjustment	-	-	-	-	-		
Add To/(Use Of) Fund Balance	673,530	1,430,610	1,885,388	(1,858,513)	(566,870)		
Year End Fund Balance	3,573,602	5,004,212	6,889,600	5,031,087	4,464,217		

Use of fund balance is planned during FY 2023/24 for multiple capital projects including continuation of the Athletic Field Light project and playground improvements.

Special Revenue Fund

This fund is used to account for revenues and expenditures primarily related to grants or restricted revenues. This fund also accounts for activities funded with State "C-Funds" which are derived from the State gasoline excise tax and State and Local accommodations tax. Also included are Sheriff Department School Resource Officer (SRO) positions, and associated operating expenses and offsetting revenues. Information on the Special Revenue Fund budget can be found throughout the departmental pages of the budget book.

	FY 19/20 Actual	FY 20/21 Actual	FY 21/22 Actual	FY 22/23 Budget	FY 23/24 Budget	\$ Inc/Dec FY 24 - 23	% Inc/Dec FY 24 - 23
Revenues							
Taxes	487,983	429,506	591,661	450,000	600,000	150,000	33%
Permits, Fees, Fines	345,977	303,548	399,394	300,000	323,000	23,000	8%
Interest Income	-	-	-	-	-	-	0%
Intergovernmental	7,546,972	11,049,530	12,299,805	9,396,667	10,448,677	1,052,010	11%
Miscellaneous	2,959	21,595	2,509	-	-	-	0%
Fund Balance Appropriated		-		251,463	370,894	119,431	47%
Revenue Total	8,383,891	11,804,179	13,293,369	10,398,130	11,742,571	1,344,441	13%
Transfers-in							
Transfer from General Fund	403,539	711,059	1,777,925	758,088	790,229	32,141	4%
Transfers-in Total	403,539	711,059	1,777,925	758,088	790,229	32,141	4%
Revenue and Transfer-in Total	8,787,430	12,515,238	15,071,294	11,156,218	12,532,800	1,376,582	12%
Expenditures							
Personnel Services	2,157,718	4,690,165	4,853,767	6,076,699	6,474,795	398,096	7%
Operating	493,991	660,952	568,458	897,151	1,404,725	507,574	57%
Minor Capital	4,535,370	5,612,851	6,102,521	3,174,862	3,203,280	28,418	1%
Other	1,090,826	1,077,885	1,360,857	1,007,506	1,450,000	442,494	44%
Debt Service Lease Payments	-	-	117,975	-	-	-	0%
Expenditure Total	8,277,905	12,041,853	13,003,578	11,156,218	12,532,800	1,376,582	12%
Transfer-out Total	-	-	-	-	-	-	N/A
Expenditure and Transfer-out Total	8,277,905	12,041,853	13,003,578	11,156,218	12,532,800	1,376,582	12%
Available Fund Balance							
Beginning Fund Balance	2,328,516	2,838,041	3,311,426	5,376,633	5,125,170		
Prior Period Adjustment	-	-	-	-	-		
Add To/(Use Of) Fund Balance	509,525	473,385	2,065,207	(251,463)	(370,894)		
Year End Fund Balance	2,838,041	3,311,426	5,376,633	5,125,170	4,754,276		

A use of fund balance is planned for FY 2023/24 as the Solicitor's Office continues to draw down their accumulated restricted revenues.

Storm Water Management Fund

This fund accounts 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.

	FY 19/20 Actual	FY 20/21 Actual	FY 21/22 Actual	FY 22/23 Budget	FY 23/24 Budget	\$ Inc/Dec FY 24 - 23	% Inc/Dec FY 24 - 23
Revenues							
Taxes	1,240,708	1,340,522	1,407,801	1,468,728	1,559,066	90,338	6%
Permits, Fees, Fines	-	381,227	792,282	400,000	400,000	-	0%
Interest Income	7,125	507	2,599	1,000	1,000	-	0%
Intergovernmental	7,636	10,222	4,533	4,335	4,485	150	3%
Miscellaneous	16,631	2,340	12,835	-	-	-	0%
Fund Balance Appropriated	-	-	-	(43,063)	(4,551)	38,512	-89%
Revenue Total	1,272,100	1,734,818	2,220,050	1,831,000	1,960,000	129,000	7%
Transfer from General Fund	150,000	-	-	-	-	-	0%
Transfers-in Total	150,000	-	-	-	-	-	0%
Revenue and Transfer-in Total	1,422,100	1,734,818	2,220,050	1,831,000	1,960,000	129,000	7%
Expenditures							
Personnel Services	755,203	885,238	970,792	1,183,205	1,278,961	95,756	10%
Operating	247,971	235,407	263,865	264,401	280,597	16,196	6%
Minor Capital	366	3,659	4,781	11,900	2,400	(9,500)	-199%
Other	136,318	142,678	236,084	183,494	193,142	9,648	4%
Expenditure Total	1,139,858	1,266,982	1,475,522	1,643,000	1,755,100	112,100	7%
Transfer-out							
Transfer to Capital Project Fund	564,658	227,019	119,293	188,000	204,900	16,900	9%
Transfer-out Total	564,658	227,019	119,293	188,000	204,900	16,900	9%
Expenditure and Transfer-out Total	1,704,516	1,494,001	1,594,815	1,831,000	1,960,000	129,000	7%
Available Fund Balance							
Beginning Fund Balance	1,336,998	1,054,582	1,295,399	1,907,799	1,950,862		
Prior Period Adjustment	-	-	-	-	-		
Add To/(Use Of) Fund Balance	(282,416)	240,817	612,400	43,063	4,551		
Year End Fund Balance	1,054,582	1,295,399	1,907,799	1,950,862	1,955,413		

FY 2023/24 anticipates a contribution to fund balance for future capital needs.

Upstate Workforce Board Fund

This fund is used to account for the operation of the Federal Workforce Investment Act (WIOA) program, which provides job training to the unemployed and underemployed persons.

	FY 19/20 Actual	FY 20/21 Actual	FY 21/22 Actual	FY 22/23 Budget	FY 23/24 Budget	\$ Inc/Dec FY 24 - 23	% Inc/Dec FY 24 - 23
Revenues							
Taxes	-	-	-	-	-	-	N/A
Permits, Fees, Fines	-	-	-	-	-	-	N/A
Interest Income	-	-	-	-	-	-	N/A
Intergovernmental	2,752,461	2,293,260	2,376,139	1,939,008	1,975,649	36,641	2%
Miscellaneous	-	-	-	-	-	-	N/A
Fund Balance Appropriated	-	-	-	-	-	-	N/A
Revenue Total	2,752,461	2,293,260	2,376,139	1,939,008	1,975,649	36,641	2%
Transfers-in							
Transfer from General Fund	-	-	-	-	-	-	N/A
Transfers-in Total	-	-	-	-	-	-	N/A
Revenue and Transfer-in Total	2,752,461	2,293,260	2,376,139	1,939,008	1,975,649	36,641	2%
Expenditures							
Personnel Services	334,841	344,390	358,066	377,227	401,374	24,147	6%
Operating	2,415,264	1,927,702	2,017,635	1,558,781	1,574,275	15,494	1%
Minor Capital	-	27,481	510	3,000	-	(3,000)	-100%
Other	-	-	-	-	-	-	N/A
Expenditure Total	2,750,105	2,299,572	2,376,211	1,939,008	1,975,649	36,641	2%
Transfer-out Total	-	-	-	-	-	-	N/A
Expenditure and Transfer-out Total	2,750,105	2,299,572	2,376,211	1,939,008	1,975,649	36,641	2%
Available Fund Balance							
Beginning Fund Balance	3,876	6,232	(80)	(151)	(151)		
Prior Period Adjustment	-	-	-	-	-		
Add To/(Use Of) Fund Balance	2,356	(6,312)	(72)	-	-		
Year End Fund Balance	6,232	(80)	(151)	(151)	(151)		

Victim Assistance Fund

This fund is used to account for victim services funds that are collected as part of Magistrate Court and General Sessions fines and fees. Revenues are restricted to use on victim notification and support only. These funds were previously housed in the General Fund of the County and their receipt and expenditure tracked separately from other General Fund revenues. During FY 2013/14, it was requested by the State Office of Victims Assistance that we begin to house these revenues in a separate fund. As a result, this was a new fund of the County beginning in FY 2014/15.

	FY 19/20 Actual	FY 20/21 Actual	FY 21/22 Actual	FY 22/23 Budget	FY 23/24 Budget	\$ Inc/Dec FY 24 - 23	% Inc/Dec FY 24 - 23
Revenues							
Taxes	-	-	-	-	-	-	N/A
Permits, Fees, Fines	287,989	287,062	350,351	305,770	341,346	35,576	12%
Interest Income	-	-	-	-	-	-	N/A
Intergovernmental	2,560	4,112	2,560	2,560	2,560	-	0%
Miscellaneous	-	-	-	-	-	-	N/A
Fund Balance Appropriated	-	-	-	-	-	-	N/A
Revenue Total	290,549	291,173	352,911	308,330	343,906	35,576	12%
Transfers-in							
Transfer from General Fund	281,866	278,429	237,422	314,670	323,326	8,656	3%
Transfers-in Total	281,866	278,429	237,422	314,670	323,326	8,656	3%
Revenue and Transfer-in Total	572,415	569,602	590,333	623,000	667,232	44,232	7%
Expenditures							
Personnel Services	447,979	440,646	463,380	487,276	515,026	27,750	6%
Operating	10,136	14,657	12,653	21,424	22,281	857	4%
Minor Capital	-	-	114,300	-	-	-	100%
Other	114,300	114,300	-	114,300	129,925	15,625	14%
Expenditure Total	572,415	569,602	590,333	623,000	667,232	44,232	7%
Transfer-out Total	-	-	-	-	-	-	N/A
Expenditure and Transfer-out Total	572,415	569,602	590,333	623,000	667,232	44,232	7%
Available Fund Balance							
Beginning Fund Balance	-	-	-	-	-	-	-
Prior Period Adjustment	-	-	-	-	-	-	-
Add To/(Use Of) Fund Balance	-	-	-	-	-	-	-
Year End Fund Balance	-	-	-	-	-	-	-

Pet Resource Center

As the temporary contract with Greenville County Animal Care will soon be coming to an end, this fund was created during FY22/23 to account for the operation of the Pet Resource Center, where we will house and care for our animal community.

	FY 19/20 Actual	FY 20/21 Actual	FY 21/22 Actual	FY 22/23 Budget	FY 23/24 Budget	\$ Inc/Dec FY 24 - 23	% Inc/Dec FY 24 - 23
Revenues							
Taxes	-	-	-	-	-	-	0%
Permits, Fees, Fines	-	-	-	-	-	-	0%
Interest Income	-	-	-	-	-	-	0%
Intergovernmental	-	-	-	-	-	-	0%
Miscellaneous	-	-	-	-	-	-	0%
Fund Balance Appropriated	-	-	-	-	-	-	0%
Revenue Total	-	-	-	-	-	-	N/A
Transfers-in							
Transfer from General Fund	-	-	-	-	689,329	689,329	0%
Transfers-in Total	-	-	-	-	689,329	689,329	N/A
Revenue and Transfer-in Total	-	-	-	-	689,329	689,329	N/A
Expenditures							
Personnel Services	-	-	-	-	196,564	196,564	0%
Operating	-	-	-	-	492,765	492,765	0%
Minor Capital	-	-	-	-	-	-	0%
Other	-	-	-	-	-	-	0%
Debt Service Lease Payments	-	-	-	-	-	-	0%
Expenditure Total	-	-	-	-	689,329	689,329	0%
Transfer-out Total	-	-	-	-	-	-	N/A
Expenditure and Transfer-out Total	-	-	-	-	689,329	689,329	N/A

Facilities Maintenance Fund

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.

	FY 19/20 Actual	FY 20/21 Actual	FY 21/22 Actual	FY 22/23 Budget	FY 23/24 Budget	\$ Inc/Dec FY 24 - 23	% Inc/Dec FY 24 - 23
Revenues							
Taxes	-	-	-	-	-	-	N/A
Permits, Fees, Fines	-	-	-	-	-	-	N/A
Interest Income	-	-	-	-	-	-	N/A
Intergovernmental	87,274	69,791	7,188	7,188	7,188	-	0%
Miscellaneous	2,569,131	2,571,472	2,961,073	3,721,751	4,201,417	479,666	13%
Fund Balance Appropriated	-	-	-	-	(10,605)	(10,605)	100%
Revenue Total	2,656,405	2,641,263	2,968,261	3,728,939	4,198,000	469,061	13%
Transfers-in Total	-	-	-	-	-	-	N/A
Revenue and Transfer-in Total	2,656,405	2,641,263	2,968,261	3,728,939	4,198,000	469,061	13%
Expenditures							
Personnel Services	1,083,186	1,126,231	1,176,453	1,320,890	1,475,369	154,479	12%
Operating	1,340,728	1,365,466	1,663,576	2,207,618	2,500,420	292,802	13%
Minor Capital	51,944	52,205	60,921	52,206	50,123	(2,083)	-4%
Other	95,510	97,920	124,700	148,225	172,088	23,863	16%
Expenditure Total	2,571,368	2,641,822	3,025,650	3,728,939	4,198,000	469,061	13%
Transfer-out Total	-	-	-	-	-	-	N/A
Expenditure and Transfer-out Total	2,571,368	2,641,822	3,025,650	3,728,939	4,198,000	469,061	13%
Available Fund Balance							
Beginning Fund Balance	57,273	142,310	141,751	(2,876,711)	(2,876,711)		
Prior Period Adjustment	-	-	-	-	-		
Add To/(Use Of) Fund Balance	85,037	(559)	(3,018,462)	-	(10,605)		
Year End Fund Balance	142,310	141,751	(2,876,711)	(2,876,711)	(2,887,316)		

Fleet Services Fund

This fund accounts 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. The inter-fund charges are shown in the miscellaneous revenue line below.

	FY 19/20 Actual	FY 20/21 Actual	FY 21/22 Actual	FY 22/23 Budget	FY 23/24 Budget	\$ Inc/Dec FY 24 - 23	% Inc/Dec FY 24 - 23
Revenues							
Taxes	-	-	-	-	-	-	N/A
Permits, Fees, Fines	-	-	-	-	-	-	N/A
Interest Income	-	-	-	-	-	-	N/A
Intergovernmental	7,449	8,257	6,410	6,410	6,410	-	0%
Miscellaneous	1,432,150	1,471,194	1,614,598	1,724,855	1,801,590	76,735	4%
Fund Balance Appropriated	-	-	-	-	-	-	0%
Revenue Total	1,439,599	1,479,451	1,621,008	1,731,265	1,808,000	76,735	4%
Transfers-in							
Transfer from General Fund	-	-	-	-	-	-	N/A
Transfers-in Total	-	-	-	-	-	-	N/A
Revenue and Transfer-in Total	1,439,599	1,479,451	1,621,008	1,731,265	1,808,000	76,735	4%
Expenditures							
Personnel Services	972,753	1,034,104	1,032,344	1,203,947	1,286,705	82,758	7%
Operating	181,598	153,580	170,010	168,797	187,018	18,221	11%
Minor Capital	127,920	108,523	192,008	103,725	54,042	(49,683)	-48%
Other	169,738	183,246	226,647	254,796	280,235	25,439	10%
Expenditure Total	1,452,009	1,479,453	1,621,009	1,731,265	1,808,000	76,735	4%
Transfer-out							
Transfer-out Total	-	-	-	-	-	-	N/A
Expenditure and Transfer-out Total	1,452,009	1,479,453	1,621,009	1,731,265	1,808,000	76,735	4%
Available Fund Balance							
Beginning Fund Balance	13,917	1,507	1,505	1,504	1,504		
Prior Period Adjustment	-	-	-	-	-		
Add To/(Use Of) Fund Balance	(12,410)	(2)	(1)	-	-		
Year End Fund Balance	1,507	1,505	1,504	1,504	1,504		

Health Insurance Fund

This fund accounts for the premiums and administrative costs of our employee health and dental plans. Additionally, expenses for the County Health Clinic, life insurance premiums, long-term disability premiums, and retiree health, dental, and other coverage are captured here. This fund was new for FY 2014/15. Claims were previously paid from a liability account in General Fund where all premiums, both County and employee, were housed. This fund will now house the County's contributions to these plans on behalf of the employee/retiree, as well as all corresponding County expense for the plans.

	FY 19/20 Actual	FY 20/21 Actual	FY 21/22 Actual	FY 22/23 Budget	FY 23/24 Budget	\$ Inc/Dec FY 24 - 23	% Inc/Dec FY 24 - 23
Revenues							
Taxes	-	-	-	-	-	-	N/A
Permits, Fees, Fines	-	-	-	-	-	-	N/A
Interest Income	-	-	-	-	-	-	N/A
Intergovernmental	-	10,115	-	-	-	-	N/A
Miscellaneous	11,028,010	11,580,851	11,670,402	13,450,519	13,922,059	471,540	4%
Fund Balance Appropriated	-	-	-	609,481	411,941	(197,540)	-32%
Revenue Total	11,028,010	11,590,966	11,670,402	14,060,000	14,334,000	274,000	2%
Transfers-in							
Transfer from General Fund	733,066	541,560	-	-	-	-	N/A
Transfers-in Total	733,066	541,560	471,005	-	-	-	N/A
Revenue and Transfer-in Total	11,761,076	12,132,526	12,141,407	14,060,000	14,334,000	274,000	2%
Expenditures							
Personnel Services	10,928,351	11,114,671	11,386,980	13,535,840	13,807,840	272,000	2%
Operating	450,552	484,985	494,105	502,213	501,355	(858)	0%
Minor Capital	772	-	-	-	-	-	N/A
Other	16,406	15,678	17,861	21,947	24,805	2,858	13%
Expenditure Total	11,396,081	11,615,334	11,898,946	14,060,000	14,334,000	274,000	2%
Transfer-out Total	-	-	-	-	-	-	N/A
Expenditure and Transfer-out Total	11,396,081	11,615,334	11,898,946	14,060,000	14,334,000	274,000	2%
Available Fund Balance							
Beginning Fund Balance	6,739,097	7,104,092	7,621,285	(3,806,657)	(4,416,138)		
Prior Period Adjustment	-	-	-	-	-		
Add To/(Use Of) Fund Balance	364,995	517,192	(11,427,941)	(609,481)	(411,941)		
Year End Fund Balance	7,104,092	7,621,285	(3,806,657)	(4,416,138)	(4,828,079)		

A use of fund balance is planned to level out the internal charge for employee health and dental insurance.

Information Technologies Fund

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.

	FY 19/20 Actual	FY 20/21 Actual	FY 21/22 Actual	FY 22/23 Budget	FY 23/24 Budget	\$ Inc/Dec FY 24 - 23	% Inc/Dec FY 24 - 23
Revenues							
Taxes	-	-	-	-	-	-	N/A
Permits, Fees, Fines	-	-	-	-	-	-	N/A
Interest Income	-	-	-	-	-	-	N/A
Intergovernmental	43,087	13,592	6,638	6,638	6,638	-	0%
Miscellaneous	3,069,920	3,995,411	4,314,548	4,857,789	5,107,425	249,636	5%
Fund Balance Appropriated	-	-	-	-	449,937	449,937	N/A
Revenue Total	3,113,007	4,009,003	4,321,186	4,864,427	5,564,000	699,573	14%
Transfers-in Total	-	-	-	-	-	-	0%
Revenue and Transfer-in Total	3,113,007	4,009,003	4,321,186	4,864,427	5,564,000	699,573	14%
Expenditures							
Personnel Services	1,167,820	1,167,343	1,184,561	1,450,367	1,692,966	242,599	17%
Operating	1,318,505	1,481,150	1,881,807	2,244,176	2,466,183	222,007	10%
Minor Capital	427,678	605,409	808,041	930,489	1,125,159	194,670	21%
Other	162,555	159,335	201,199	239,395	279,692	40,297	17%
Expenditure Total	3,076,558	3,413,237	4,075,608	4,864,427	5,564,000	699,573	14%
Transfer-out Total	-	-	-	-	-	-	N/A
Expenditure and Transfer-out Total	3,076,558	3,413,237	4,075,608	4,864,427	5,564,000	699,573	14%
Available Fund Balance							
Beginning Fund Balance	593,519	629,968	1,225,734	(2,843,236)	(2,843,236)		
Prior Period Adjustment	-	-	-	-	-		
Add To/(Use Of) Fund Balance	36,449	595,766	(4,068,970)	-	(449,937)		
Year End Fund Balance	629,968	1,225,734	(2,843,236)	(2,843,236)	(3,293,173)		

Debt Service Fund

This fund is used to account for the accumulation of resources, and principal and interest payments of general obligation bonds, revenue bonds, certificates of participation, and capital leases. Revenue bond and certificate of participation debt service reserves are maintained in this fund.

	FY 19/20 Actual	FY 20/21 Actual	FY 21/22 Actual	FY 22/23 Budget	FY 23/24 Budget	\$ Inc/Dec FY 24 - 23	% Inc/Dec FY 24 - 23
Revenues							
Taxes	6,607,200	7,205,473	10,548,027	11,092,651	12,011,778	919,127	8%
Permits, Fees, Fines	-	-	-	-	-	-	0%
Interest Income	12,338	66	148	-	-	-	0%
Intergovernmental	-	8,192	2,975	1,500	2,750	1,250	83%
Miscellaneous	1,697,734	743,758	4,962,340	-	275,000	275,000	0%
Fund Balance Appropriated	-	-	-	(91,195)	3,294,977	3,386,172	-3713%
Revenue Total	8,317,272	7,957,490	15,513,490	11,002,956	15,584,505	4,581,549	42%
Transfers-in							
Transfer from Solid Waste Fund	1,059,000	1,061,950	1,064,150	1,065,600	1,063,200	(2,400)	0%
Transfer from Fire Department Fund	69,317	15,654	15,654	139,126	139,126	-	0%
Transfer from Spartanburg Parks Fund	340,443	-	-	-	-	-	0%
Transfer from Hospitality Tax Fund	1,217,650	1,218,200	1,213,000	1,217,200	1,216,600	(600)	0%
Transfer from Library System Fund	1,004,242	772,501	774,219	775,118	775,569	451	0%
Transfers-in Total	3,690,652	3,068,305	3,067,023	3,197,044	3,194,495	(2,549)	0%
Revenue and Transfer-in Total	12,007,924	11,025,795	18,580,513	14,200,000	18,779,000	4,579,000	32%
Expenditures							
Personnel Services	-	-	-	-	-	-	0%
Operating	21,470	26,978	20,559	28,000	29,950	1,950	7%
Minor Capital	-	-	-	-	-	-	0%
Other	12,378,346	9,481,008	12,340,440	14,172,000	18,749,050	4,577,050	32%
Expenditure Total	12,399,816	9,507,986	12,360,999	14,200,000	18,779,000	4,579,000	32%
Transfer-out							
Transfer to Capital Project Fund	-	-	41,659	-	-	-	N/A
Transfer-out Total	-	-	41,659	-	-	-	N/A
Expenditure and Transfer-out Total	12,399,816	9,507,986	12,402,658	14,200,000	18,779,000	4,579,000	32%
Available Fund Balance							
Beginning Fund Balance	4,356,522	3,964,630	5,482,439	11,660,294	11,751,489		
Prior Period Adjustment	-	-	-	-	-		
Add To/(Use Of) Fund Balance	(391,892)	1,517,808	6,177,855	91,195	(3,294,977)		
Year End Fund Balance	3,964,630	5,482,439	11,660,294	11,751,489	8,456,512		

A contribution to fund balance is anticipated in FY 2023/24 to be used in FY 2024/25.

Charles Lea Fund

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

	FY 19/20 Actual	FY 20/21 Actual	FY 21/22 Actual	FY 22/23 Budget	FY 23/24 Budget	\$ Inc/Dec FY 24 - 23	% Inc/Dec FY 24 - 23
Revenues							
Taxes	1,823,044	1,986,850	2,085,328	2,181,750	2,345,498	163,748	8%
Permits, Fees, Fines	-	-	-	-	-	-	N/A
Interest Income	-	-	-	-	-	-	N/A
Intergovernmental	-	2,266	823	400	700	300	75%
Miscellaneous	-	-	-	-	-	-	N/A
Fund Balance Appropriated	-	-	-	(247,150)	453,802	700,952	-284%
Revenue Total	1,823,044	1,989,116	2,086,151	1,935,000	2,800,000	865,000	45%
Transfers-in Total	-	-	-	-	-	-	N/A
Revenue and Transfer-in Total	1,823,044	1,989,116	2,086,151	1,935,000	2,800,000	865,000	45%
Expenditures							
Personnel Services	-	-	-	-	-	-	N/A
Operating	-	-	-	-	-	-	N/A
Minor Capital	-	-	-	-	-	-	N/A
Other	1,885,000	1,835,000	-	1,935,000	2,800,000	865,000	45%
Expenditure Total	1,885,000	1,835,000	1,885,000	1,935,000	2,800,000	865,000	45%
Transfer-out Total	-	-	-	-	-	-	N/A
Expenditure and Transfer-out Total	1,885,000	1,835,000	1,885,000	1,935,000	2,800,000	865,000	45%
Available Fund Balance							
Beginning Fund Balance	474,785	412,829	566,945	768,096	1,015,246		
Prior Period Adjustment	-	-	-	-	-		
Add To/(Use Of) Fund Balance	(61,956)	154,116	201,151	247,150	(453,802)		
Year End Fund Balance	412,829	566,945	768,096	1,015,246	561,444		

Charles Lea Center has requested to draw down their fund balance to be used on current capital projects.

Spartanburg Community College Fund

This fund is used to account for the tax levy receipts and disbursements to Spartanburg Community College. Additional information on Spartanburg Community College can be found at <http://www.sccsc.edu/>.

	FY 19/20 Actual	FY 20/21 Actual	FY 21/22 Actual	FY 22/23 Budget	FY 23/24 Budget	\$ Inc/Dec FY 24 - 23	% Inc/Dec FY 24 - 23
Revenues							
Taxes	9,015,914	9,794,547	10,250,714	10,732,634	11,553,500	820,866	8%
Permits, Fees, Fines	-	-	-	-	-	-	N/A
Interest Income	-	-	-	-	-	-	N/A
Intergovernmental	-	10,807	3,925	2,000	3,500	1,500	75%
Miscellaneous	-	-	-	-	-	-	N/A
Fund Balance Appropriated	-	-	-	685,366	-	(685,366)	-100%
Revenue Total	9,015,914	9,805,354	10,254,639	11,420,000	11,557,000	137,000	1%
Transfers-in Total	-	-	-	-	-	-	N/A
Revenue and Transfer-in Total	9,015,914	9,805,354	10,254,639	11,420,000	11,557,000	137,000	1%
Expenditures							
Personnel Services	-	-	-	-	-	-	N/A
Operating	-	-	-	-	-	-	N/A
Minor Capital	-	-	-	-	-	-	N/A
Other	8,753,000	9,281,000	10,251,000	11,420,000	11,557,000	137,000	1%
Expenditure Total	8,753,000	9,281,000	10,251,000	11,420,000	11,557,000	137,000	1%
Transfer-out Total	-	-	-	-	-	-	N/A
Expenditure and Transfer-out Total	8,753,000	9,281,000	10,251,000	11,420,000	11,557,000	137,000	1%
Available Fund Balance							
Beginning Fund Balance	1,714,779	1,977,693	2,502,047	2,505,686	1,820,320		
Prior Period Adjustment	-	-	-	-	-		
Add To/(Use Of) Fund Balance	262,914	524,354	3,639	(685,366)	-		
Year End Fund Balance	1,977,693	2,502,047	2,505,686	1,820,320	1,820,320		

Spartanburg Community College has requested to draw down their fund balance to be used on current capital projects.

Spartanburg County Library System Fund

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

	FY 19/20 Actual	FY 20/21 Actual	FY 21/22 Actual	FY 22/23 Budget	FY 23/24 Budget	\$ Inc/Dec FY 24 - 23	% Inc/Dec FY 24 - 23
Revenues							
Taxes	15,242,083	16,928,818	16,803,602	17,551,750	18,854,000	1,302,250	7%
Permits, Fees, Fines	-	-	71,907	70,000	75,000	5,000	7%
Interest Income	-	-	12,223	-	-	-	0%
Debt Proceeds	-	-	-	-	-	-	0%
Intergovernmental	-	-	700,836	641,250	720,000	78,750	12%
Miscellaneous	-	-	165,103	-	-	-	0%
Fund Balance Appropriated	-	-	-	-	-	-	N/A
Capital Lease Proceeds	-	-	10,257	-	-	-	N/A
Revenue Total	15,242,083	16,928,818	17,763,928	18,263,000	19,649,000	1,386,000	8%
Transfers-in Total	-	-	-	-	-	-	N/A
Revenue and Transfer-in Total	15,242,083	16,928,818	17,763,928	18,263,000	19,649,000	1,386,000	8%
Expenditures							
Personnel Services	-	-	-	-	-	-	N/A
Operating	-	-	-	-	-	-	N/A
Minor Capital	-	-	-	-	-	-	N/A
Other	14,501,828	12,512,749	14,484,542	17,487,882	18,938,431	1,450,549	8%
Expenditure Total	14,501,828	12,512,749	14,484,542	17,487,882	18,938,431	1,450,549	8%
Transfer-out							
Transfer to Debt Service Fund	674,713	942,104	958,288	775,118	775,569	451	0%
Transfer-out Total	674,713	942,104	958,288	775,118	775,569	451	0%
Expenditure and Transfer-out Total	15,176,541	13,454,853	15,442,830	18,263,000	19,714,000	1,451,000	8%



DEBT SERVICE

Department Description

The Debt Service Fund accounts for the accumulation of resources and payments associated with General Obligation Bonds, Revenue Bonds, Certificates of Participation, and Capital Leases.

Budget Summary

	FY 19/20	FY 20/21	FY 21/22	FY 22/23	FY 23/24	Inc/(Dec)
Expenditures by Category	Actual	Actual	Actual	Budget	Budget	FY24 - FY23
400 - DEBT SERVICE	12,399,816	9,507,986	12,402,658	14,200,000	18,779,000	4,579,000
510108 - PROFESSIONAL SERVICES	21,470	26,978	20,559	28,000	29,950	1,950
540010 - PRINCIPAL	10,619,960	7,535,451	9,788,218	11,555,205	14,460,893	2,905,688
540020 - INTEREST	1,583,970	1,783,021	2,334,510	2,608,795	4,005,157	1,396,362
540040 - PAYMENT TO REFUND BOND	-	-	-	-	-	-
540050 - BOND ISSUANCE COST	166,849	156,011	211,686	-	275,000	275,000
540070 - BOND PAYING AGENT FEES	7,568	6,526	6,026	8,000	8,000	-
590300 - TRANSFER TO FUND 300	-	-	41,659	-	-	-
Expenditure Total	12,399,816	9,507,986	12,402,658	14,200,000	18,779,000	4,579,000

FY 2023/24 Budget Highlights

- General Obligation Bond debt service, which includes paying agent fees, total \$7,048,589.
- Debt service related to the Hospitality Tax Certificates of Participation is budgeted at \$384,100.
- Debt service for the Solid Waste Revenue Bonds is budgeted at \$1,072,200.
- Capital leases and associated fees are budgeted at \$2,515,058.

	Principal	Interest	Fees	Transfer	Total
General Obligation Bond	6,080,000	938,639	29,950		7,048,589
Hospitality Tax COPS	92,500	291,600			384,100
Solid Waste Revenue Bond	840,000	232,200			1,072,200
Capital Leases	2,388,091	118,967	8,000		2,515,058
Total	9,400,591	1,581,406	37,950		11,019,947

Bond Rating

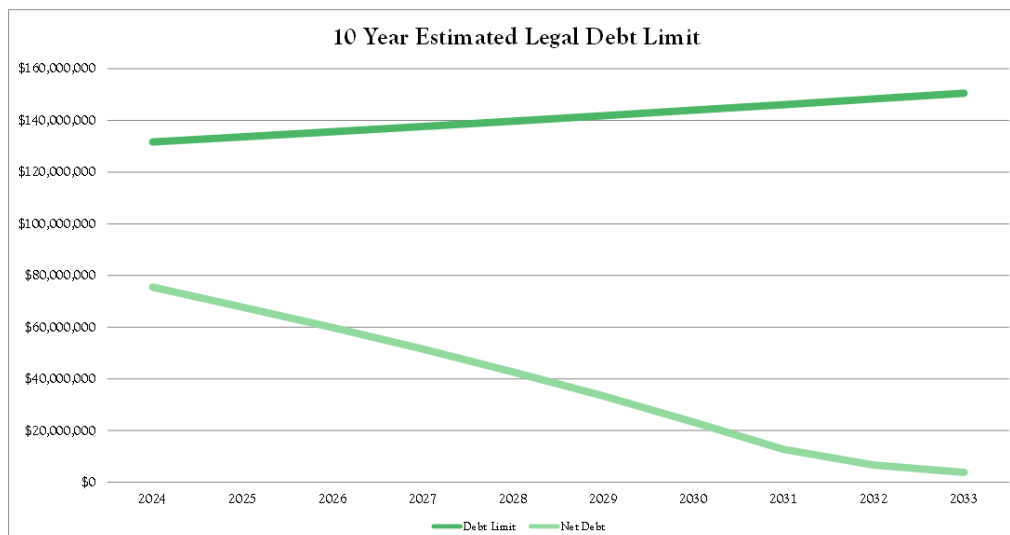
In August 2022 Spartanburg County went through the credit rating process for the issuance of a General Obligation (GO) Bond. All three rating agencies affirmed our previous ratings (below) and rated our outlook as Stable.

Fitch	AA+
Moody's	Aa1
S&P	AA+

Legal Debt Margin

Estimated Legal Debt Limit Analysis FY 2023/24 - FY 2032/33										
Fiscal Year Ending	Debt Limit	Growth From Prior Year	Existing Debt Outstanding	2023/24 GO Issue \$30 Million	Minus 2016 SW Rev. Bond	Minus 2016 H-Tax COPs	Minus Voter Approved	Net Debt	Legal Debt Margin	% of Debt Issued
2024	\$131,646,643	1.5%	\$57,795,000	\$28,800,000	\$4,740,000	\$6,365,000	\$0	\$75,490,000	\$56,156,643	57%
2025	\$133,621,343	1.5%	\$49,965,000	\$27,000,000	\$3,865,000	\$5,400,000	\$0	\$67,700,000	\$65,921,343	51%
2026	\$135,625,663	1.5%	\$41,980,000	\$25,200,000	\$2,955,000	\$4,405,000	\$0	\$59,820,000	\$75,805,663	44%
2027	\$137,660,048	1.5%	\$33,565,000	\$23,300,000	\$2,010,000	\$3,370,000	\$0	\$51,485,000	\$86,175,048	37%
2028	\$139,724,948	1.5%	\$24,955,000	\$21,000,000	\$1,025,000	\$2,290,000	\$0	\$42,640,000	\$97,084,948	31%
2029	\$141,820,823	1.5%	\$16,355,000	\$18,200,000	\$0	\$1,165,000	\$0	\$33,390,000	\$108,430,823	24%
2030	\$143,948,135	1.5%	\$10,245,000	\$13,000,000	\$0	\$0	\$0	\$23,245,000	\$120,703,135	16%
2031	\$146,107,357	1.5%	\$5,155,000	\$7,587,500	\$0	\$0	\$0	\$12,742,500	\$133,364,857	9%
2032	\$148,298,967	1.5%	\$4,490,000	\$2,175,000	\$0	\$0	\$0	\$6,665,000	\$141,633,967	4%
2033	\$150,523,452	1.5%	\$3,805,000	\$0	\$0	\$0	\$0	\$3,805,000	\$146,718,452	3%

*Article X Section 14 of the South Carolina Constitution sets no limit on general obligation debt, if it is authorized by a majority vote of qualified electors of the County voting in the referendum which is authorized by law. However, without a referendum, the County is authorized to incur general obligation debt for any of its purposes in an amount not exceeding 8% of the assessed value of all taxable property.



Debt Detail – Bonds

	Debt Service Payments							
FY	2015	2019	2020	2021	2021A	SW Rev 2016	COPs 2016	Total
2024	748,950	800,569	1,325,400	1,317,300	3,649,200	1,063,200	1,216,600	10,121,219
2025	749,350	800,419	1,283,000	1,084,000	3,647,150	1,064,600	1,219,600	9,848,119
2026	748,750	804,819	1,180,600	1,054,900	3,677,700	1,064,600	1,211,000	9,742,369
2027	747,150	808,619	1,345,600	1,026,000	3,704,800	1,063,200	1,211,200	9,906,569
2028	746,450	811,819	1,262,400	992,300	3,703,000	1,065,400	1,214,800	9,796,169
2029	520,150	814,419	1,185,600	963,900	3,706,400	1,066,000	1,216,600	9,473,069
2030	-	816,419	-	935,700	3,704,600	-	1,211,600	6,668,319
2031	-	817,819	-	902,700	3,707,600	-	-	5,428,119
2032	-	823,619	-	-	-	-	-	823,619
2033	-	823,669	-	-	-	-	-	823,669
2034	-	828,119	-	-	-	-	-	828,119
2035	-	831,819	-	-	-	-	-	831,819
2036	-	834,769	-	-	-	-	-	834,769
2037	-	836,019	-	-	-	-	-	836,019
2038	-	841,488	-	-	-	-	-	841,488

	Outstanding Debt at End of Fiscal Year							
FYE	2015	2019	2020	2021	2021A	SW Rev 2016	COPs 2016	Total
2024	3,210,000	9,215,000	5,575,000	6,450,000	22,240,000	4,740,000	6,365,000	57,795,000
2025	2,570,000	8,695,000	4,515,000	5,495,000	19,425,000	3,865,000	5,400,000	49,965,000
2026	1,905,000	8,155,000	3,515,000	4,550,000	16,495,000	2,955,000	4,405,000	41,980,000
2027	1,215,000	7,595,000	2,310,000	3,615,000	13,450,000	2,010,000	3,370,000	33,565,000
2028	505,000	7,015,000	1,140,000	2,695,000	10,285,000	1,025,000	2,290,000	24,955,000
2029	-	6,415,000	-	1,785,000	6,990,000	-	1,165,000	16,355,000
2030	-	5,795,000	-	885,000	3,565,000	-	-	10,245,000
2031	-	5,155,000	-	-	-	-	-	5,155,000
2032	-	4,490,000	-	-	-	-	-	4,490,000
2033	-	3,805,000	-	-	-	-	-	3,805,000
2034	-	3,095,000	-	-	-	-	-	3,095,000
2035	-	2,360,000	-	-	-	-	-	2,360,000
2036	-	1,600,000	-	-	-	-	-	1,600,000
2037	-	815,000	-	-	-	-	-	815,000

Debt Detail – Master Leases

Debt Service Payments							
2024	\$ 728,590	\$ 424,789	\$ 522,777	\$ 584,588	\$ 246,314	\$ 2,507,058	
2025	\$ -	\$ 424,789	\$ 522,777	\$ 584,588	\$ 246,314	\$ 1,778,468	
2026	\$ -	\$ -	\$ 522,777	\$ 584,588	\$ 246,314	\$ 1,353,679	

Outstanding Debt at End of Fiscal Year					
FYE	Truist 2	Truist 3	Truist 4	Truist 4	Total
2024	\$ 421,404	\$ 1,022,190	\$ 1,655,388	\$ 683,025	\$ 3,782,007
2025	\$ -	\$ 514,950	\$ 1,119,473	\$ 464,305	\$ 2,098,728
2026	\$ -	\$ -	\$ 567,890	\$ 236,749	\$ 804,639

Debt Ratios

Spartanburg County, South Carolina
Ratio of Annual Debt Service Expenditures for General Obligation
Bonded Debt to Total General Governmental Expenditures (1)
Last Ten Fiscal Years

Fiscal Year	Gross Debt Service	Total General Governmental Expenditures	Ratio of Debt Service to General Governmental Expenditures
2013	\$ 8,058,244	\$ 164,440,082	4.9%
2014	\$ 8,143,081	\$ 160,113,138	5.1%
2015	\$ 9,908,185	\$ 187,819,889	5.3%
2016	\$ 12,065,511	\$ 189,199,139	6.4%
2017	\$ 8,465,202	\$ 210,084,313	4.0%
2018	\$ 8,500,601	\$ 186,062,994	4.6%
2019	\$ 9,393,216	\$ 199,580,280	4.7%
2020	\$ 12,399,817	\$ 203,885,483	6.1%
2021	\$ 9,507,986	\$ 233,712,160	4.1%
2022	\$ 12,360,999	\$ 284,785,811	4.3%

(1) Includes General, Special Revenue, Debt Service, and Capital Project Funds

Spartanburg County, South Carolina
Ratios of Outstanding Debt by Type
Last Ten Fiscal Years

Fiscal Year	(1) Population	(1) Per Capita Income	(2) Assessed Value	Primary Government				Ratio of Debt to Assessed Value	Debt per Capita	Ratio of Debt to Personal Income
				General Obligation Bonds	Capital Leases	COPS and Revenue Bonds	Total Debt			
2013	288,745	33,518	965,900,726	25,700,461	6,598,157	31,194,673	63,493,291	6.57%	220	0.66%
2014	290,969	35,040	998,968,294	23,152,005	6,501,788	29,810,710	59,464,503	5.95%	204	0.58%
2015	293,542	34,946	1,020,946,529	22,746,535	7,780,584	28,381,747	58,908,866	5.77%	201	0.57%
2016	297,302	39,700	1,044,508,264	20,484,882	7,138,242	26,860,618	54,483,742	5.22%	183	0.46%
2017	301,463	40,722	1,069,574,115	17,548,488	5,913,860	25,130,525	48,592,873	4.54%	161	0.40%
2018	306,854	41,709	1,110,317,286	14,509,213	4,604,903	23,340,432	42,454,548	3.82%	138	0.33%
2019	313,888	43,148	1,216,939,960	24,582,074	3,144,013	21,485,339	49,211,426	4.04%	157	0.36%
2020	319,785	44,169	1,253,505,743	34,118,268	4,916,897	19,730,246	58,765,411	4.69%	184	0.42%
2021	326,205	46,543	1,311,063,353	39,887,375	4,845,168	17,925,153	62,657,696	4.78%	192	0.41%
2022	335,864	50,596	1,412,825,698	67,443,631	5,015,624	16,075,060	88,534,315	6.27%	264	0.52%

(1) U.S. Bureau of Economic Analysis

(2) From M-3.

Direct and Overlapping Debt

Spartanburg County, South Carolina Computation of Direct and Overlapping Bonded Debt Total Debt June 30, 2022

	Assessed Value		Outstanding Debt		
	Total	Within County	Total Debt	Percentage Applicable to County (a)	County's Share of Debt
Direct:					
Spartanburg County	1,412,825,698	1,412,825,698	88,357,491	100%	88,357,491
Overlapping:					
Municipalities:					
Spartanburg	170,249,875	170,249,875	34,671,398	100%	34,671,398
Campobello	3,441,753	3,441,753	29,776	100%	29,776
Cowpens	5,234,335	5,234,335	234,516	100%	234,516
Duncan	20,982,258	20,982,258	1,593,396	100%	1,593,396
Greer	194,971,675	54,592,069	32,904,105	28%	9,213,149
Inman	11,168,029	11,168,029	6,435,549	100%	6,435,549
Landrum	10,907,932	10,907,932	1,755,133	100%	1,755,133
Pacolet	6,097,231	6,097,231	223,259	100%	223,259
Woodruff	12,045,007	12,045,007	6,285,524	100%	6,285,524
School Districts:					
One	134,725,175	124,659,886	63,862,273	93%	59,391,914
Two	274,441,089	268,750,824	107,225,000	98%	105,080,500
Three	63,810,914	63,810,914	40,467,000	100%	40,467,000
Four	68,813,421	68,813,421	4,108,042	100%	4,108,042
Five	331,047,799	331,047,799	117,359,000	100%	117,359,000
Six	320,206,551	320,206,551	12,096,000	100%	12,096,000
Seven	230,035,833	230,035,833	215,661,244	100%	215,661,244
Special Purpose Districts:					
Boiling Springs Fire District	106,646,703	106,646,703	789,624	100%	789,624
Campobello Fire District	12,722,874	12,722,874	97,358	100%	97,358
Cherokee Springs Fire District	40,350,966	40,350,966	663,541	100%	663,541
Converse Fire District	21,001,659	21,001,659	463,519	100%	463,519
Cooley Springs Fire District	9,687,961	9,687,961	440,464	100%	440,464
Duncan Fire District	20,738,967	20,738,967	1,322,725	100%	1,322,725
Gowansville Fire District	14,472,785	5,738,124	134,911	40%	53,964
Hilltop Fire District	16,125,592	16,125,592	1,220,606	100%	1,220,606
Holly Springs Fire District	31,446,045	31,446,045	1,352,060	100%	1,352,060
Inman Community Fire District	38,519,004	38,519,004	1,167,947	100%	1,167,947
Landrum Fire District	23,577,652	22,610,712	241,983	96%	232,059
Mayo Fire District	12,150,160	12,150,160	105,158	100%	105,158
New Prospect Fire District	50,657,682	50,657,682	145,303	100%	145,303
Pelham-Batesville Fire District	200,283,778	18,025,540	5,870,200	9%	528,318
Poplar Springs Fire District	82,405,837	82,405,837	1,095,533	100%	1,095,533
Reidville Fire District	115,640,740	115,640,740	6,182,752	100%	6,182,752
Roebuck Fire District	47,047,515	47,047,515	1,383,463	100%	1,383,463
Startex Fire District	16,192,779	16,192,779	307,192	100%	307,192
Tyger River Fire District	63,748,707	63,748,707	760,051	100%	760,051
Westview-Fairforest Fire District	115,292,913	115,292,913	940,859	100%	940,859
Whitney Fire District	34,569,833	34,569,833	1,130,000	100%	1,130,000
Inman-Campobello Water District	110,177,809	110,177,809	6,827,120	100%	6,827,120
Liberty Chesnee Fingerville Water District	44,225,603	44,225,603	2,239,003	100%	2,239,003
SJWD Water District	265,619,922	265,619,922	17,210,000	100%	17,210,000
Spartanburg Sanitary Sewer District	827,763,874	827,763,874	134,792,000	100%	134,792,000
Woodruff-Roebuck Water District	102,292,223	102,292,223	46,206,169	100%	46,206,169
Total Overlapping Debt			878,000,756		842,262,188
Total Direct and Overlapping Debt			966,358,247		930,619,679

(a) The percentage of overlap is calculated based on the portion of each district's assessment that lies within Spartanburg County's boundaries



BUDGET ORDINANCE

BUDGET ORDINANCE NO. O-22-19

A BUDGET ORDINANCE RELATING TO THE FISCAL AFFAIRS OF SPARTANBURG COUNTY MAKING APPROPRIATIONS THEREFORE, LEVYING TAXES FOR THE FISCAL YEAR BEGINNING JULY 1, 2023 AND ENDING JUNE 30, 2024; TO PROVIDE FOR BUDGET CONTROL OF SAID APPROPRIATION BY THE SPARTANBURG COUNTY COUNCIL.

Part I

Operation of County Government

SECTION 1: GENERAL

The fiscal year 2023-24 County Budget for Spartanburg County, South Carolina, a copy of which is attached hereto and incorporated herein by reference, is hereby adopted.

All levies outlined in Sections 2 through 8 shall be adjusted to comply with state statutes addressing reassessment millage rollback and roll forward, and the resultant millage shall be sufficient to meet the appropriated revenue of each levy.

SECTION 2: COUNTYWIDE TAX LEVY

The County Auditor shall levy an ad valorem tax on all the taxable property in Spartanburg County for the fiscal year beginning July 1, 2023, and ending June 30, 2024, as stated below:

	<u>FY24 Millage</u>
County AA	49.0
Animal Control	2.2
Development Standards	0.6
Fire Marshal	0.3
Total General Fund	52.1
Countywide Fire	0.5
Storm Water Management	1.0

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 levy for Animal Control Services (2.2 mils). 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 levy for Development Standards (0.6 mils). 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 levy for Fire Marshal (0.3 mils). Such reduction shall relieve the taxpayers of these municipalities for support of this service recognizing that these municipalities make appropriations to provide fire marshal 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.

Provided further, that the County Auditor shall not levy the 1.0 Mil for Storm Water Management on all property within the corporate limits of the City of Spartanburg and the City of Greer. Such reduction shall relieve the taxpayers of these cities from support of this service since these make appropriations to support 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 3: DEBT SERVICE TAX LEVY

The County Auditor shall levy an ad valorem tax on all the taxable property in Spartanburg County for the fiscal year beginning July 1, 2023, and ending June 30, 2024, for the retirement of County debt and capital lease/purchase payments as stated below:

	<u>FY24 Millage</u>
Debt Service	6.7

SECTION 4: SPECIAL PURPOSE TAX LEVY

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, 2023, and ending June 30, 2024, as stated below:

	<u>FY24 Millage</u>
Spartanburg Community College	6.2
Charles Lea Center	1.3
County Library	10.4

SECTION 5: PARKS LEVY

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, 2023, and ending June 30, 2024, as stated below:

	<u>FY24 Millage</u>
Parks Fund	4.8

SECTION 6: TRINITY FIRE DEPARTMENT TAX DISTRICT LEVY

The County Auditor shall levy an ad valorem tax on all taxable property within the following Trinity Fire Department Tax District for the fiscal year beginning July 1, 2023, and ending June 30, 2024, as stated below:

	<u>FY24 Millage</u>
Trinity Fire Department	29.9

SECTION 7: FIRE SERVICE AREAS TAX LEVY

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, 2023, and ending June 30, 2024, as stated below:

	FY24 Millage		FY24 Millage
Campobello	24	Inman Community	22.5
Chesnee Community	18.7	Inman Town	3.3
Cooley Springs	21.7	Poplar Springs	20.0
Cowpens	29.4	Tyger River	26.5
Draper	12.8	Una	24.5
Duncan (operating only)	16.6		
East Greer	38.5		

The Duncan FSA debt levy shall be set at a level to generate sufficient revenues to meet the annual debt service obligations, debt cash flow requirements, and to correct any prior year shortfalls.

SECTION 8: SPECIAL TAX DISTRICTS LEVY

The County Auditor shall levy an ad valorem tax on all taxable property within the following Special Tax Districts for the fiscal year beginning July 1, 2023, and ending June 30, 2024, as stated below:

Special Tax Districts	FY24 Millage
Lakewood Hills	7.5
Twin Lakes	16.0

SECTION 9: APPROPRIATIONS

All of the appropriations in this Ordinance shall be disbursed in accordance with the Annual Budget Document adopted by the Spartanburg County Council. 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, 2023, and ending June 30, 2024, to wit:

REVENUES:**General Fund**

Fund	Revenue Source	FY 23/24 Budget
100	Taxes - Current	\$ 94,907,966
100	Delinquent Taxes	3,215,000
100	Permits	4,048,385
100	Fines	1,730,500
100	Fees and Costs	8,058,500
100	Intergovernmental - Federal Sources	710,000
100	Intergovernmental - State Sources	16,885,760
100	Intergovernmental - Local Sources	2,511,685
100	Interest Income	8,277,564
100	Miscellaneous	697,490
100	Fund Balances	11,300,150
	Total, General Fund	152,343,000

Hospitality Tax Fund:

201	Taxes-Current	6,876,450
201	Intergovernmental - State Sources	680
201	Interest Income	15,000
201	Fund Balances	1,357,870
	Total, Hospitality Tax Fund	8,250,000

Storm Water Management Fund:

211	Taxes-Current	1,535,566
211	Delinquent Taxes	23,500
211	Permits	400,000
211	Intergovernmental - State Sources	4,485
211	Interest Income	1,000
211	Fund Balances	(4,551)
	Total, Storm Water Management Fund	1,960,000

Solid Waste Management Fund:

220	Fees	14,804,573
220	Intergovernmental - State Sources	27,809
220	Interest Income	15,000
220	Miscellaneous	562,180
220	Fund Balances	(1,674,562)
	Total, Solid Waste Management Fund	13,735,000

Methane Fund:

221	Fees & Cost	302,000
221	Fund Balances	258,000
	Total, Methane Fund	560,000

Detention Fund:

235	Fees & Cost	1,157,500
235	Intergovernmental - Federal Sources	1,505,000
235	Intergovernmental - State Sources	91,570
235	Intergovernmental - Local Sources	40,000
235	Miscellaneous	963,174
235	Fund Balances	50,000
235	Transfers In	18,687,756
	Total, Detention Fund	22,495,000

911 Phone System Fund:

236	Fees	350,000
236	Intergovernmental - State Sources	1,587,169
236	Fund Balances	37,831
	Total, 911 Phone System Fund	1,975,000

Victim Assistance Fund:

237	Fines	341,346
237	Intergovernmental - State Sources	2,560
237	Transfers In	323,326
Total, Victim Assistance Fund		667,232

Fire Department Fund

238	Taxes - Current	1,781,256
238	Delinquent Taxes	35,744
238	Fees	10,000
238	Miscellaneous	10,000
Total, Fire Department Fund		1,837,000

Public Defender 7th Circuit Fund:

245	Intergovernmental - State Sources	1,666,971
245	Intergovernmental - Local Sources	248,004
245	Miscellaneous	10,000
245	Fund Balances	189,974
245	Transfers In	1,375,051
Total, Public Defender 7th Circuit Fund		3,490,000

Pet Resource Center

246	Transfers In	689,329
Total, Pet Resource Center		689,329

Special Revenue Fund:

250	Taxes-Current	600,000
250	Fees	323,000
250	Intergovernmental - Federal Sources	1,453,454
250	Intergovernmental - State Sources	5,190,011
250	Intergovernmental - Local Sources	3,805,212
250	Fund Balances	370,894
250	Transfers In	790,229
Total, Special Revenue Fund		12,532,800

Upstate Workforce Board:

251	Intergovernmental - Federal Sources	1,975,649
Total, Upstate Workforce Board		1,975,649

Community Development Fund:

253	Intergovernmental - Federal Sources	2,671,692
253	Intergovernmental - State Sources	2,897
253	Transfers In	120,165
	Total, Community Development Fund	2,794,754

Fleet Services Fund:

500	Intergovernmental - State Sources	6,410
500	Charges for Services	1,795,090
500	Miscellaneous	6,500
	Offset	(1,808,000)
	Total, Fleet Services Fund	-

Facilities Maintenance Fund:

501	Intergovernmental - State Sources	7,188
501	Charges for Services	4,201,417
501	Miscellaneous	-
501	Fund Balances	(10,605)
	Offset	(4,198,000)
	Total, Facilities Maintenance Fund	-

Information Technologies Fund:

505	Intergovernmental - State Sources	6,638
505	Charges for Services	5,107,425
505	Miscellaneous	-
505	Fund Balances	449,937
	Offset	(5,564,000)
	Total, Information Technologies Fund	-

Insurance Fund:

510	Charges for Services	13,862,059
510	Miscellaneous	60,000
510	Fund Balances	411,941
	Offset	(14,334,000)
	Total, Insurance Fund	-

Debt Service Fund:

400	Taxes - Current	11,861,778
400	Delinquent Taxes	150,000
400	Intergovernmental - State	2,750
400	Bond Issuance Proceeds	275,000
400	Fund Balances	3,294,977
400	Transfers In	3,194,495
	Total, Debt Service Fund	18,779,000

Spartanburg Parks Fund

200	Taxes-Current	7,352,369
200	Delinquent Taxes	145,000
200	Fees	795,500
200	Intergovernmental - State Sources	31,261
200	Interest Income	5,000
200	Miscellaneous	259,000
200	Fund Balances	566,870
200	Transfers In	2,000,000
	Total, Spartanburg Parks Fund	11,155,000
295	Spartanburg Community College	11,557,000
296	Charles Lea Center	2,800,000
297	County Library	19,649,000
	Total, All County Funds	289,244,764

EXPENDITURES:**General Fund:**

100	000	Non-Departmental	17,694,550
100	100	County Administration	898,074
100	101	County Council	544,035
100	102	Legislative Delegation	76,548
100	150	Auditor	1,564,319
100	151	Assessor	2,791,775
100	152	Register of Deeds	934,905
100	153	Treasurer	1,406,807
100	154	Tax Collector	1,122,093
100	200	Animal Services Program	474,000
100	201	Environmental Enforcement	1,715,959
100	202	Communications	5,959,804
100	203	Coroner	2,376,728
100	204	Sheriff's Office	32,919,643
100	207	Emergency Medical Services	5,051,205
100	209	Rescue Squads	29,500
100	211	Fire Prevention and Protection	855,660
100	212	Emergency Services	1,056,191
100	250	Circuit Solicitor	6,071,107
100	255	Clerk of Court	3,054,460
100	256	Magisterial Court	4,170,639
100	257	Master-in-Equity	580,728
100	258	Probate Court	2,163,988
100	300	Roads & Bridges	7,075,042
100	350	Building Codes	1,858,277
100	351	Planning and Development	1,302,627
100	352	Economic Development	46,901
100	400	Mail Services	772,456

100	401	Records Management	394,477
100	403	Geographic Information Services	591,504
100	404	Finance Department	934,334
100	405	Budget Management	311,023
100	406	Internal Auditor	189,910
100	407	Purchasing	282,511
100	408	County Attorney	674,773
100	409	Human Resources	671,567
100	416	Risk Management	208,574
100	450	Outside Agencies	2,209,910
100	451	Indigent Care Services	568,592
100	452	Registration and Elections	1,816,257
100	453	Veterans Affairs	435,541
100	600	Transfers	38,486,006
		Total, General Fund	152,343,000

Hospitality Tax Fund:

201	405	Budget Management	402,550
201	450	Outside Agencies	655,150
201	600	Transfers	7,192,300
		Total, Hospitality Tax Fund	8,250,000

Storm Water Management Fund:

211	302	Engineering	1,755,100
211	600	Transfers	204,900
		Total, Storm Water Mgmt Fund	1,960,000

Solid Waste Management Fund:

220	201	Environmental Enforcement	685,122
220	303	Solid Waste Administration	1,882,241
220	304	Solid Waste Collection	3,666,453
220	305	Landfills	4,116,884
220	600	Transfers	3,384,300
		Total, Solid Waste Fund	13,735,000

Methane Fund:

221	305	Landfills	310,000
221	600	Transfers	250,000
		Total, Methane Fund	560,000

Public Defender 7th Circuit:

245	259	Public Defender Cherokee	611,000
245	260	Public Defender Spartanburg	2,879,000
Total, Public Defender 7th Circuit Fund			3,490,000

Pet Resource Center:

246	260	Pet Resource Center	689,329
Total, Pet Resource Center Fund			689,329

Special Revenue Fund:

250	000	Non-Departmental	1,450,000
250	204	Sheriff	5,674,727
250	212	Emergency Services	99,000
250	250	Circuit Solicitor	303,149
250	251	Pretrial - Adult	487,960
250	252	Pretrial - Juvenile	64,704
250	253	Victim Witness Program	60,096
250	254	Juvenile Arbitration	98,055
250	255	Clerk of Court	47,137
250	301	C Funds	2,855,336
250	351	Planning & Development	1,274,661
250	450	Outside Agencies	117,975
Total, Special Revenue Fund			12,532,800

Detention Fund:

235	205	Detention Facility	22,495,000
Total, Detention Fund			22,495,000

911 Phone System Fund:

236	202	Communications	1,860,313
236	403	Geographic Information Services	76,687
236	600	Transfers	38,000
Total, 911 Phone System Fund			1,975,000

Victim Assistance Fund:

237	204	Sheriff	319,214
237	253	Victim Witness Program	218,093
237	450	Outside Agencies	129,925
Total, Victim Assistance Fund			667,232

Fire Department Fund:

238	211	Trinity Fire Department	1,676,874
238	600	Transfers	160,126
Total, Fire Department Fund			1,837,000

Upstate Workforce Board:

251	455	Upstate Workforce Board	1,975,649
		Total, Upstate Workforce Board Fund	1,975,649

Community Development:

253	456	Community Development	2,794,754
		Total, Community Development Fund	2,794,754

Fleet Services Fund:

500	410	Fleet Services	1,761,200
500	411	Motor Pool Costs	46,800
		Fleet Services Allocation	(1,808,000)
		Total, Fleet Services Fund	-

Facilities Maintenance:

501	412	Facilities Maintenance	4,198,000
		Facilities Maintenance Allocation	(4,198,000)
		Total, Facilities Maintenance Fund	-

Information Technologies Fund:

505	402	Information Technologies	5,564,000
		Information Technologies Allocation	(5,564,000)
		Total, Information Technologies Fund	-

Insurance Fund:

510	413	Active Employees	10,760,000
510	414	Retirees	3,020,000
510	415	Employee Wellness	554,000
		Insurance Fund Allocation	(14,334,000)
		Total, Insurance Fund	-

Debt Service Fund:

400	000	Non-Departmental	16,499,200
400	303	Solid Waste Revenue Bond	1,063,200
400	500	COPS Tourism	1,216,600
		Total, Debt Service Fund	18,779,000

Spartanburg Parks Fund:

200	500	Parks Administration	1,751,607
200	501	Parks Maintenance	4,059,221
200	502	Parks Operations	1,122,315
200	503	Senior Programs	220,581
200	504	Recreation Centers	1,961,476
200	600	Transfers	2,039,800
Total, Spartanburg Parks Fund			11,155,000

Special Purpose Levy: (All taxable property)

Spartanburg Community College Fund	11,557,000
Charles Lea Center Fund	2,800,000
County Library Fund	19,649,000
Total, All County Funds	289,244,764

SECTION 10: BUDGETARY CONTROL

Departments and/or other organizations are bound to the appropriated expenditures incorporated herein. Upon the written request of the department head, the County Administrator, or designated representative, is hereby authorized to effect transfers between line-item accounts within a department or non-departmental, between departments or non-departmental, 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.

Transfers between funds may be authorized by County Council upon passage of a budgetary amendment resolution. All appropriations are conditional and proportionate and are subject to be changed by County Council upon passage of a budgetary amendment resolution.

SECTION 11: CARRYOVERS

The County Administrator is authorized to carry forward unexpended funds in accounts existing at the end of June 30, 2023, to complete the purpose of the original appropriation approved by County Council for the previous budget year upon passage of a budget amendment resolution by County Council.

Further, funds sufficient to cover all fiscal year 2022/23 budget items encumbered by purchase order but unpaid at the close of the fiscal year shall be carried forward from the fiscal year 2022/23 budget to the succeeding budget to meet such lawful obligations of the County. Unencumbered appropriations shall remain in the respective funds as available reserves.

SECTION 12: NEW GRANTS

Grant funds applied for or received after the budget year, and therefore not stated in this budget ordinance, shall, by passage of a budgetary amendment resolution by County Council authorizing the acceptance of the grant and its

appropriations, be accounted for in appropriate special revenue funds. The specific grant provisions shall direct the manner of expenditure of these funds.

SECTION 13: OTHER MISCELLANEOUS RECEIPTS

With the exception of insurance and similar revenues, revenues other than those originally budgeted must be expended as directed by their respective revenue source after they are accepted and appropriated by the County Council by passage of the budgetary amendment resolution. Such funds include, but are not limited to, contributions, donations, and special events. These funds may be appropriated for any costs, overruns, or new projects upon approval of County Council.

SECTION 14: COUNTY COUNCIL CONTINGENCY

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

PART II***Permanent Provisions*****SECTION 1: LANDFILL FEE**

In accordance with Spartanburg County Code Section 66-5 and 66-6 the annual Landfill Residential Service Charge on residential properties shall be seventy-four dollars (\$74.00).

SECTION 2: TIPPING FEE

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.

SECTION 3: WIRE LINE SURCHARGE

In accordance with State statute the monthly wire line surcharge shall be \$0.50.

SECTION 4: MILEAGE AND MEAL REIMBURSEMENT

The mileage reimbursement rate paid to County employees using their personal vehicles for approved travel shall be the same as established by the Internal Revenue Service. Employees will be reimbursed on a per diem basis for meals when traveling for approved County related matters. The per diem rates shall be the same as the federal General Services Administration (GSA) schedule.

PART III
Enacting Provisions

SECTION 1: SEVERABILITY

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: EFFECTIVE DATE

All provisions of Part 1 of this Ordinance shall take effect on the 1st day of July, 2023.

SPARTANBURG COUNTY COUNCIL

By: _____

A. Manning Lynch, Chairman

ATTEST:



B. Cole Alverson
County Administrator

First Reading: May 15, 2023

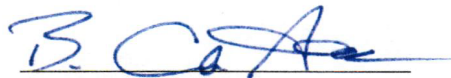
Second Reading: June 8, 2023

Public Hearing: May 15, 2023

Third Reading: June 19, 2023

LEGAL COMPLIANCE

I hereby certify that, in my opinion, the proposed budget does not exceed anticipated revenues for Fiscal Year 2023/24, and is in full compliance with Section 4-9-140, 1976 South Carolina Code of Laws, as amended.



B. Cole Alverson
County Administrator

AUTHORIZED STAFFING

County Leadership

	Grade	FY 19/20 Revised	FY 20/21 Budget	FY 21/22 Budget	FY 22/23 Budget	FY23/24 Budget	Inc/Dec FY23 to FY24	FY 23/24 FTE	FY 23/24 # of FT
County Administration (100-100)									
County Administrator	Appt.	1	1	1	1	1	0	1.00	1
*Deputy County Administrator	27	1	1	1	1	1	0	0.85	1
*Assistant County Administrator of Development & Community Services	26	1	1	1	1	1	0	0.10	1
Communications Manager	19	0	1	1	1	1	0	1.00	1
Recruiter	19	0	0	0	1	1	0	1.00	1
Executive Assistant	14	1	1	1	1	1	0	1.00	1
Grant Writer	14	0	0	0	0	1	1	1.00	1
Graphic Designer/Webmaster	12	0	0	0	1	1	0	1.00	1
Senior Administrative Assistant	10	0	0	1	1	1	0	1.00	1
County Administration Total		4	5	6	8	9	1	7.95	9
County Council (100-101)									
County Council Chairman	Elected	1	1	1	1	1	0	0.50	0
County Council Members	Elected	6	6	6	6	6	0	1.50	0
Clerk to the County Council	17	1	1	1	1	1	0	1.00	1
County Council Total		8	8	8	8	8	0	3.00	1
Legislative Delegation (100-102)									
Chief Administrative Assistant	12	1	1	1	1	1	0	1.00	1
County Delegation Total		1	1	1	1	1	0	1.00	1
County Leadership Total		13	14	15	17	18	1	12	11

Tax Collection

	Grade	FY 19/20 Revised	FY 20/21 Budget	FY 21/22 Budget	FY 22/23 Budget	FY23/24 Budget	Inc/Dec FY23 to FY24	FY 23/24 FTE	FY 23/24 # of FT slots
County Auditor (100-150)									
Auditor	Elected	1	1	1	1	1	0	1.00	1
Deputy Auditor	19	1	1	1	1	1	0	1.00	1
Director of Research	18	1	1	1	1	1	0	1.00	1
Assistant Deputy Auditor	15	1	1	1	1	1	0	1.00	1
Office Operations Coordinator	13	5	5	5	5	5	0	5.00	5
Office Operations Supervisor	48	0	0	0	0	0	0	0.00	0
Administrative Assistant	8	2	2	2	2	2	0	2.00	2
Tax Listing Clerk	8	5	5	5	5	5	0	5.00	5
County Auditor Total		16	16	16	16	16	0	16.00	16

	Grade	FY 19/20 Revised	FY 20/21 Budget	FY 21/22 Budget	FY 22/23 Budget	FY23/24 Budget	Inc/Dec FY23 to FY24	FY 23/24 FTE	FY 23/24 # of FT slots
Assessor's Office (100-151)									
County Assessor	22	1	1	1	1	1	0	1.00	1
Appraisal/Reassessment Director	20	1	0	0	0	0	0	0.00	0
Deputy County Assessor	19	0	1	1	1	1	0	1.00	1
Chief Commercial Appraiser	18	1	1	1	1	1	0	1.00	1
Chief CAD Coordinator	16	1	1	1	1	1	0	1.00	1
Sr. Commercial Appraiser	16	0	0	0	0	2	2	2.00	2
Assessor Services Coordinator	14	1	1	1	1	1	0	1.00	1
Assessment Coordinator	14	0	0	0	1	1	0	1.00	1
Residential Certified Senior Appraiser	14	4	4	4	4	4	0	4.00	4
Commercial Appraiser	13	3	3	3	3	1	(2)	1.00	1
Office Operations Coordinator	13	1	1	1	1	1	0	1.00	1
Assessment Coordinator	12	1	1	1	0	0	0	0.00	0
Mobile Home Division Supervisor		0	0	0	0	0	0	0.00	0
Office Operations Supervisor		0	0	0	0	0	0	0.00	0
Data Collector - Residential Certified Appraiser	7-11	0	0	0	10	10	0	10.00	10
Residential Certified Appraiser	11	7	7	7	0	0	0	0.00	0
Residential Licensed Appraiser	10	1	1	1	0	0	0	0.00	0
Senior GIS Cadastral Specialist	10	1	1	1	1	1	0	1.00	1
Senior GIS Cadastral	8	2	2	2	2	2	0	2.00	2
Administrative Assistant	8	1	1	1	1	1	0	1.00	1
Residential Apprentice Appraiser	8	1	1	1	0	0	0	0.00	0
Mobile Home Agent	8	1	1	1	0	0	0	0.00	0
Sr. Property Data Technician	8	8	8	8	8	8	0	8.00	8
GIS Cadastral	6	2	2	2	2	2	0	2.00	2
Property Data Technician	5	2	2	2	2	2	0	2.00	2
Administrative Secretary	5	0	0	0	1	1	0	1.00	1
Office Assistant	1	1	1	1	0	0	0	0.00	0
Assessor's Office Total		41	41	41	41	41	0	41.00	41
Register of Deeds (100-152)									
Register of Deeds	21	1	1	1	1	1	0	1.00	1
Deputy Register of Deeds	19	0	0	1	1	1	0	1.00	1
Asst. Director Register of Deeds	13	3	3	2	2	2	0	2.00	2
Register of Deeds Specialist	11	0	0	0	0	1	1	1.00	1
Senior Account Clerk	7	2	2	3	3	4	1	4.00	4
Data Record Technician III	5	9	9	8	9	8	(1)	7.53	7
Data Record Technician II	2	1	1	2	1	0	(1)	0.00	0
Account Clerk	1	1	1	0	0	0	0	0.00	0
Register of Deeds Total		17	17	17	17	17	0	16.53	16
County Treasurer (100-153)									
Treasurer	Elected	1	1	1	1	1	0	1.00	1
Deputy Treasurer	19	1	1	1	1	1	0	1.00	1
Assistant Deputy Treasurer	15	0	0	1	1	1	0	1.00	1
Senior Accountant	14	1	1	1	1	1	0	1.00	1
Chief Administrative Assistant Supervisor	14	2	2	1	1	1	0	1.00	1
Chief Administrative Assistant	12	1	1	1	1	1	0	1.00	1
Senior Administrative Assistant	10	3	3	3	3	3	0	2.80	2
Administrative Assistant	45						0	0.00	0
Accounting Technician	8	9	9	9	9	9	0	9.00	9
County Treasurer Total		18	18	18	18	18	0	17.80	17

	Grade	FY 19/20 Revised	FY 20/21 Budget	FY 21/22 Budget	FY 22/23 Budget	FY23/24 Budget	Inc/Dec FY23 to FY24	FY 23/24 FTE	FY 23/24 # of FT slots
Tax Collector (100-154)									
Tax Collector	21	1	1	1	1	1	0	1.00	1
Deputy Tax Collector	19	1	1	1	1	1	0	1.00	1
Chief Administrative Assistant Supervisor	14	0	0	0	0	1	1	1.00	1
Accountant	11	1	1	1	1	1	0	1.00	1
Senior Administrative Assistant	10	2	2	2	2	1	(1)	1.00	1
Senior Accounting Technician	9	1	1	1	1	1	0	1.00	1
Accounting Technician	8	4	4	4	4	4	0	4.00	4
Tax Collector Total		10	10	10	10	10	0	10.00	10
Tax Collection Total		102	102	102	102	102	0	101.33	100

Public Safety

	Grade	FY 19/20 Revised	FY 20/21 Budget	FY 21/22 Budget	FY 22/23 Budget	FY23/24 Budget	Inc/Dec FY23 to FY24	FY 23/24 FTE	FY 23/24 # of FT slots
Pet Resource Center (246-200)									
Director of Animal Welfare	24	0	0	0	1	1	0	1.00	1
Animal Cruelty Investigator	11	0	0	0	1	1	0	1.00	1
Pet Resource Center Total		0	0	0	2	2	0	2.00	2

Environmental Enforcement (100-201)

*Director of Environmental Enforcement	21	1	1	1	1	1	0	0.50	1
Senior Animal Control Officer	12	1	1	1	1	1	0	1.00	1
Senior Property Maintenance Inspector	12	1	1	1	1	1	0	1.00	1
Property Maintenance Inspector	11	4	4	4	5	5	0	5.00	5
Senior Administrative Assistant	10	1	1	1	1	1	0	1.00	1
Animal Control Officer	8	5	5	6	6	6	0	6.00	6
Administrative Assistant	8	0	0	0	0	0	0	0.00	0
Administrative Secretary	5	1	1	1	1	1	0	1.00	1
Roadside Litter Crew Leader	4	0	0	1	1	1	0	1.00	1
Roadside Litter Crew Member	1	0	0	2	2	2	0	2.00	2
Environmental Enforcement Total		14	14	18	19	19	0	18.50	19

Environmental Enforcement - Solid Waste (220-201)

Deputy Dir Environmental Enforcement	19	1	1	1	1	1	0	1.00	1
Keep OneSpartanburg Beautiful Coordinator	12	0	0	0	1	1	0	1.00	1
Senior Environmental Enforcement Officer	12	1	1	1	1	1	0	1.00	1
Environmental Enforcement Officer	10	5	5	5	5	5	0	5.00	5
Administrative Secretary	5	1	1	1	1	1	0	0.64	0
*Director of Environmental Enforcement	21	0	0	0	0	0	0	0.50	0
Environmental Enforcement - Solid Waste Total		8	8	8	9	9	0	9.14	8

	Grade	FY 19/20 Revised	FY 20/21 Budget	FY 21/22 Budget	FY 22/23 Budget	FY23/24 Budget	Inc/Dec FY23 to FY24	FY 23/24 FTE	FY 23/24 # of FT slots
911 Communications (100-202)									
Director of Communications 911	22	1	1	1	1	1	0	1.00	1
Deputy Director Communications 911	20	1	1	1	1	1	0	1.00	1
Assistant Director 911	15	1	1	0	0	0	0	0.00	0
Radio Maintenance Manager	15	0	1	1	1	1	0	1.00	1
Shift Supervisor	14	4	4	4	4	4	0	4.00	4
Senior CAD Technician	14	1	1	1	1	1	0	1.00	1
CAD Data Technician	13	1	1	1	1	1	0	1.00	1
Public Safety Records Coordinator	13	0	0	1	1	1	0	1.00	1
Quality Assurance Coordinator	13	1	1	0	0	0	0	0.00	0
Assistant Training Coordinator	13	0	0	1	1	1	0	1.00	1
CAD/GEO File Technician		0	0	0	0	0	0	0.00	0
Assistant Shift Supervisor	11	4	4	4	4	4	0	4.00	4
Senior Administrative Assistant	10	1	1	1	1	1	0	1.00	1
Telecommunicator III	10	7	7	7	8	8	0	8.00	8
Telecommunicator II	9	19	19	19	0	0	0	0.00	0
Telecommunicator I	8	23	23	23	0	0	0	0.00	0
9-1-1 Operator - Telecommunicator II	7-9	0	0	0	40	40	0	40.00	40
Radio Technician	8	1	1	1	1	1	0	1.00	1
Call Taker	7	0	0	0	10	10	0	10.00	10
9-1-1 Operator	7	4	7	10	0	0	0	0.00	0
Office Assistant	1	1	1	1	1	1	0	1.00	1
Communications - Operations Total		70	74	77	76	76	0	76.00	76
911 Communications 9-1-1 Fund (236-202)									
Training Coordinator	14	1	1	1	1	1	0	1.00	1
Quality Assurance Coordinator	13	0	0	1	1	1	0	1.00	1
Communications - Operations 9-1-1 Fund Total		1	1	2	2	2	0	2.00	2
Coroner (100-203)									
Coroner	Elected	1	1	1	1	1	0	1.00	1
Chief Investigator Coroner	16	1	1	1	1	1	0	1.00	1
Chief Administrative Assistant Supervisor	14	1	1	1	1	1	0	1.00	1
Chief Administrative Assistant		0	0	0	0	0	0	0.00	0
Investigator FTO	13	1	1	1	1	1	0	1.00	1
Investigator - Investigator 1st Class	11-12	8	8	8	10	10	0	9.00	8
Administrative Assistant	8	2	2	2	2	3	1	2.53	2
Case Manager	7	1	1	1	1	1	0	1.00	1
Administrative Secretary	5	0	0	0	0	0	0	0.00	0
Coroner Total		15	15	15	17	18	1	16.53	15

	Grade	FY 19/20 Revised	FY 20/21 Budget	FY 21/22 Budget	FY 22/23 Budget	FY23/24 Budget	Inc/Dec FY23 to FY24	FY 23/24 FTE	FY 23/24 # of FT slots
Sheriff's Office (100-204)									
Sheriff	Elected	1	1	1	1	1	0	1.00	1
Chief Deputy	24	1	1	1	1	1	0	1.00	1
Captain	20	4	4	4	4	4	0	4.00	4
Lieutenant	17	17	17	17	19	20	1	20.00	20
Chief Forensic Chemist	16	1	1	1	1	1	0	1.00	1
Special Services Team Leader	15	0	0	1	1	1	0	1.00	1
Pilot	15	2	2	1	1	1	0	1.00	1
Software Systems Administrator	15	1	1	1	1	1	0	1.00	1
Forensic Chemist	14	1	1	1	1	1	0	1.00	1
Sergeant	14	34	34	35	35	37	2	37.00	37
Bomb Technician	14	1	1	1	1	1	0	1.00	1
Violent Crimes Investigator	14	0	0	0	8	10	2	10.00	10
Senior TAC Desk Administrator	14	0	0	0	1	1	0	1.00	1
Public Safety Recruitment Officer	14	0	0	0	1	1	0	1.00	1
Communications Coordinator	14	0	0	0	1	1	0	1.00	1
Master Deputy	13	108	82	87	83	80	(3)	80.00	80
Senior Detective	13	25	25	25	20	20	0	20.00	20
Chaplain	13	1	1	1	1	1	0	1.00	1
Deputy - Deputy 1st Class	11-12	127	129	123	123	123	0	123.00	123
Detective	11	2	0	0	0	0	0	0.00	0
Crime Analyst	11	0	0	0	1	1	0	1.00	1
Codes Enforcement Officer	11	2	2	2	1	1	0	1.00	1
Law Enforcement Network Administrator	11	1	1	1	1	1	0	1.00	1
Senior Administrative Assistant	10	3	3	3	4	5	1	5.00	5
AFIS Operator	12	1	1	1	1	1	0	1.00	1
Technical Support Technician		0	0	0	0	0	0	0.00	0
Administrative Assistant	8	6	6	6	5	4	(1)	4.00	4
Administrative Secretary	5	13	13	13	11	11	0	11.00	11
Sheriff's Office Total		352	326	326	328	330	2	330.00	330
Sheriff's Grants (250-204)									
Master Deputy	13	8	35	29	32	32	0	32.00	32
Senior Detective	13	1	0	0	0	0	0	0.00	0
Deputy - Deputy 1st Class	11-12	10	12	18	23	23	0	23.00	23
Sheriff's Grants Total		19	47	47	55	55	0	55.00	55
Sheriff's Office Victim Assistance (237-204)									
Victim/Witness Counselor	13	1	1	2	2	2	0	2.00	2
Victim/Witness Coordinator	9	2	2	2	2	2	0	2.00	2
Sheriff's Office Victim Assistance Total		3	3	4	4	4	0	4.00	4

	Grade	FY 19/20 Revised	FY 20/21 Budget	FY 21/22 Budget	FY 22/23 Budget	FY23/24 Budget	Inc/Dec FY23 to FY24	FY 23/24 FTE	FY 23/24 # of FT
Detention Facility Fund (235-205)									
Nurse Practitioner	Unclass	1	1	1	1	1	0	1.00	1
Medical Director	Unclass	1	1	1	1	1	0	0.50	0
Major	23	1	1	1	1	1	0	1.00	1
Captain	20	2	2	2	2	2	0	2.00	2
Medical Administrator	18	1	1	1	1	1	0	1.00	1
Lieutenant	17	7	7	7	7	7	0	7.00	7
Registered Nurse	16	4	4	4	0	0	0	0.00	0
L.P. Nurse - Registered Nurse	14-17	0	0	0	9	9	0	9.00	9
Communications Coordinator	14	0	0	0	0	0	0	0.00	0
Sergeant	14	15	15	16	16	16	0	16.00	16
Critical Care Technician	14	0	0	0	0	4	4	4.00	4
Corporal	13	10	10	9	10	11	1	11.00	11
Chaplain	13	1	1	1	1	1	0	1.00	1
L.P. Nurse	13	4	4	4	0	0	0	0.00	0
Detention Investigator	12	1	1	1	1	1	0	1.00	1
Re-Entry Specialist	12	1	1	1	1	1	0	1.00	1
Detention Officer - Detention Officer 1st Class	11-12	133	133	135	132	133	1	133.00	133
Law Enforcement Network Administrator	11	0	0	0	1	1	0	1.00	1
Senior Administrative Assistant	10	2	2	2	2	2	0	2.00	2
Technical Support Technician	10	1	1	1	0	0	0	0.00	0
PREA Coordinator	9	1	1	1	1	1	0	1.00	1
Administrative Assistant	8	3	3	3	3	4	1	3.72	3
Pharmacy Technician	7	2	2	2	2	2	0	2.00	2
Medical Technician	6	6	6	6	6	6	0	4.80	2
Booking Tech I-III	3-5	14	14	14	14	14	0	14.00	14
Food Service Worker I-III	2-4	7	7	7	7	7	0	7.00	7
Detention Facility Fund Total		218	218	220	219	226	7	224.02	220
Detention Facility Victim Assistance (237-205)									
Victim/Witness Counselor	13	1	1	0	0	0	0	0.00	0
Detention Facility Victim Assistance Total		1	1	0	0	0	0	0.00	0
Emergency Management (100-206)									
Director Emergency Management	21	1	1	1	0	0	0	0.00	0
Assistant Director Emergency Management	15	1	1	1	0	0	0	0.00	0
Emergency Management Total		2	2	2	0	0	0	0.00	0
Emergency Services Academy (100-208)									
Director Emergency Services Academy	19	1	1	1	0	0	0	0.00	0
Assistant Director ESA	15	1	1	1	0	0	0	0.00	0
Deputy Director, ESA		0	0	0	0	0	0	0.00	0
ESA Facility Operator	5	10	0	0	0	0	0	0.00	0
Emergency Services Academy Total		12	2	2	0	0	0	0.00	0
Hazardous Materials Team (100-210)									
Fire Marshall	19	1	1	1	0	0	0	0.00	0
Assistant Fire Marshall HAZMAT Coordinator	15	1	1	1	0	0	0	0.00	0
Hazardous Material Team Total		2	2	2	0	0	0	0.00	0
Fire Department (238-211)									
Fire Chief	20	1	1	1	1	1	0	1.00	1
Assistant Fire Chief	16	1	1	1	1	1	0	0.50	0
Fire Captain	16	0	0	0	3	3	0	3.00	3
Fire Lieutenants	14	3	3	3	1	0	(1)	0.00	0
Firefighter	9	9	9	9	9	9	0	9.00	9
Fire Department Total		14	14	14	15	14	(1)	13.50	13

	Grade	FY 19/20 Revised	FY 20/21 Budget	FY 21/22 Budget	FY 22/23 Budget	FY23/24 Budget	Inc/Dec FY23 to FY24	FY 23/24 FTE	FY 23/24 # of FT
Office of Emergency Services (100-212)									
Director of Emergency Services	22	0	0	0	1	1	0	1.00	1
Emergency Management Coordinator	19	0	0	0	1	1	0	1.00	1
Emergency Services Training Coordinator	19	0	0	0	1	1	0	1.00	1
Fire Services Coordinator	19	0	0	1	1	1	0	1.00	1
Senior Emergency Management Specialist	16	0	0	0	1	1	0	1.00	1
Senior Emergency Services Training Specialist	16	0	0	0	1	1	0	1.00	1
Emergency Management Specialist	15	0	0	0	1	1	0	1.00	1
Senior Administrative Assistant	10	0	0	0	1	1	0	1.00	1
Office of Emergency Services Total		0	0	1	8	8	0	8.00	8
Public Safety Total		731	727	738	754	763	9	759	752

Judicial

	Grade	FY 19/20 Revised	FY 20/21 Budget	FY 21/22 Budget	FY 22/23 Budget	FY23/24 Budget	Inc/Dec FY23 to FY24	FY 23/24 FTE	FY 23/24 # of FT
Circuit Solicitor (100-250)									
Deputy Solicitor	23	1	1	1	1	1	0	1.00	1
Solicitor Administrator	18	1	1	1	1	1	0	1.00	1
Technical Services Coordinator	16	1	1	1	1	1	0	1.00	1
Assistant Solicitor I Apprentice - V	15-22	35	35	35	35	35	0	34.67	34
Chief Administrative Assistant Supervisor	14	1	1	1	1	1	0	1.00	1
Chief Administrative Assistant		0	0	0	0	0	0	0.00	0
Public Information Officer/Sr. Invest.	15	1	1	1	1	1	0	1.00	1
Worthless Check Program Coordinator	13	1	1	1	1	1	0	1.00	1
Senior Criminal Investigator	13	5	5	5	5	5	0	5.00	5
Expungement Clerk	10	1	1	1	1	1	0	0.40	0
Senior Administrative Assistant	10	1	1	1	1	2	1	2.00	2
Paralegal I	10	6	6	6	6	6	0	6.00	6
Victim Witness Coordinator	9	1	1	1	1	1	0	1.00	1
Administrative Assistant	8	3	3	4	4	7	3	7.00	7
Administrative Secretary	5	8	8	7	7	3	(4)	3.00	3
Data Entry Operator	3	1	1	1	1	1	0	1.00	1
Circuit Solicitor Total		67	67	67	67	67	0	66.07	65

Circuit Solicitor Grants (250-250)

Assistant Solicitor I-IV	15-22	1	1	1	1	1	0	1.00	1
Circuit Solicitor Grants Total		1	1	1	1	1	0	1.00	1

Pretrial Intervention - Adult (250-251)

PTI Director/Expungement		0	0	0	0	0	0	0.00	0
Pretrial Intervention Manager	17	1	1	1	1	1	0	1.00	1
Pretrial Counselor III	13	2	2	2	2	2	0	2.00	2
Senior Criminal Investigator	13	0	0	0	1	1	0	1.00	1
Administrative Secretary	5	1	1	1	1	1	0	1.00	1
Pretrial Intervention - Adult Total		4	4	4	5	5	0	5.00	5

Pretrial Intervention - Juvenile (250-252)

Pretrial Counselor II	11	1	1	1	1	1	0	1.00	1
Pretrial Counselor I	9	1	1	1	0	0	0	0.00	0
Pretrial Intervention - Juvenile Total		2	2	2	1	1	0	1.00	1

	Grade	FY 19/20 Revised	FY 20/21 Budget	FY 21/22 Budget	FY 22/23 Budget	FY23/24 Budget	Inc/Dec FY23 to FY24	FY 23/24 FTE	FY 23/24 # of FT
Victim Assistance Program - Victim Assistance Fund (237-253)									
Victim/Witness Counselor	13	2	2	2	2	2	0	2.00	2
Victim/Witness Coordinator	9	1	1	1	1	1	0	1.00	1
Victim Assistance Program - Victim Fund Total		3	3	3	3	3	0	3.00	3
Victim Assistance Program - Special Revenue Fund (250-253)									
Victim/Witness Coordinator	9	2	2	2	2	2	0	2.00	2
Victim Assistance Program - Spec. Rev. Total		2	2	2	2	2	0	2.00	2
Juvenile Arbitration (250-254)									
Juvenile Arbitrator	15	1	1	1	1	1	0	1.00	1
Administrative Secretary	5	1	1	1	1	1	0	0.50	0
Juvenile Arbitration Total		2	2	2	2	2	0	1.50	1
Clerk of Court (100-255)									
Clerk of Court	Elected	1	1	1	1	1	0	1.00	1
Deputy Clerk of Court	19	1	1	1	1	1	0	1.00	1
Accounting Supervisor	15	1	1	1	1	1	0	1.00	1
Clerk of Court Supervisor	14	1	1	1	1	2	1	2.00	2
Senior Accountant	14	1	1	1	1	1	0	1.00	1
Senior Administrative Assistant	10	2	2	2	2	2	0	2.00	2
Accounting Technician	8	2	2	2	2	2	0	2.00	2
Administrative Assistant	8	2	2	2	2	2	0	2.00	2
Senior Deputy Court Clerk	8	6	6	6	6	6	0	6.00	6
Deputy Court Clerk	7	4	4	13	13	12	(1)	12.00	12
Jury Coordinator	7	0	0	0	0	1	1	1.00	1
Senior Account Clerk	7	1	1	1	1	0	(1)	0.00	0
Child Enforcement Clerk	7	6	6	6	6	6	0	6.00	6
Scanning Clerk		0	0	0	0	0	0	0.00	0
Senior Court Clerk		0	0	0	0	0	0	0.00	0
Court Clerk	6	15	15	6	6	6	0	6.00	6
Constable	5	2	2	2	2	2	0	2.00	2
Head Bailiff	1	0	0	0	0	1	1	1.00	1
Bailiff	N/A	15	15	15	15	14	(1)	6.25	0
Clerk of Court Total		60	60	60	60	60	0	52.25	46
Magisterial Court (100-256)									
Chief Magistrate	Appt.	1	1	1	1	1	0	1.00	1
Associate Chief Magistrate	Appt.	1	1	1	1	1	0	0.48	0
Magistrate	Appt.	23	23	23	23	23	0	15.51	7
Deputy Director Magistrate Court	19	0	0	0	1	1	0	1.00	1
Court Administrator	18	1	1	1	0	0	0	0.00	0
Deputy Court Administrator	15	1	1	0	0	0	0	0.00	0
Constable		0	0	0	0	0	0	0.00	0
Senior Magistrate Court Coordinator	14	4	4	6	6	6	0	6.00	6
Magistrate Court Coordinator	10	3	3	2	2	2	0	2.00	2
Administrative Assistant	8	7	7	7	12	28	16	17.68	14
Administrative Secretary	5	22	22	22	16	0	(16)	0.00	0
Secretary		0	0	0	0	0	0	0.00	0
Court Clerk		0	0	0	0	0	0	0.00	0
Magisterial Court Total		63	63	63	62	62	0	43.67	31

	Grade	FY 19/20 Revised	FY 20/21 Budget	FY 21/22 Budget	FY 22/23 Budget	FY23/24 Budget	Inc/Dec FY23 to FY24	FY 23/24 FTE	FY 23/24 # of FT
Master-in-Equity (100-257)									
Master In Equity	Unclass	1	1	1	1	1	0	1.00	1
Deputy Court Administrator	17	0	0	0	1	1	0	1.00	1
Docket Manager	13	0	0	0	0	1	1	1.00	1
Court Reporter	11	2	2	2	2	2	0	2.00	2
Senior Administrative Assistant	10	0	0	1	0	0	0	0.00	0
Administrative Assistant	8	2	2	1	1	0	(1)	0.00	0
Master-in-Equity Total		5	5	5	5	5	0	5.00	5
Probate Court (100-258)									
Probate Judge	Elected	1	1	1	1	1	0	1.00	1
Associate Probate Judge	20	2	2	2	2	2	0	2.00	2
Probate Court Administrator	17	1	1	1	1	1	0	1.00	1
Commitment Division Court Supervisor	16	1	1	1	1	1	0	1.00	1
Deputy Probate Clerk of Court	15	1	1	1	1	1	0	1.00	1
Assistant Deputy Probate Clerk of Court	14	1	1	1	1	1	0	1.00	1
Probate Court Coordinator	13	2	2	2	2	2	0	2.00	2
Estate Specialist - Senior Estate Specialist	11-13	6	6	6	11	11	0	11.00	11
Probate Court Reporter	11	1	1	1	1	1	0	1.00	1
Estate Specialist	11	3	3	4	0	0	0	0.00	0
Probate Account Technician	6	1	1	1	1	1	0	1.00	1
Probate Court Clerk	5	3	3	3	3	3	0	3.00	3
Probate Court Total		23	23	24	25	25	0	25.00	25
Public Defender - Cherokee (245-259)									
Chief Public Defender	22	1	1	1	1	1	0	1.00	1
Asst. Pub Defend - Sr. Asst. Pub Defend III	16-21	2	2	2	3	3	0	3.00	3
Senior Administrative Assistant	10	1	1	1	1	1	0	1.00	1
Investigator Public Defender	9	0	0	0	1	1	0	1.00	1
Public Defender - Cherokee Total		4	4	4	6	6	0	6.00	6
Public Defender - Spartanburg (245-260)									
Deputy Public Defender	23	0	0	0	0	1	1	1.00	1
Chief Public Defender	22	1	1	1	1	0	(1)	0.00	0
Assistant Public Defender V/Trainer	22	0	0	0	0	2	2	2.00	2
Sr. Assistant Public Defender III/Trainer	22	0	0	0	1	0	(1)	0.00	0
Asst. Pub Defend I - Asst. Pub Defend V	16-21	20	20	20	19	18	(1)	16.36	12
Court Coordinator Public Defender	15	1	1	1	1	1	0	1.00	1
Chief Administrative Assistant	12	1	1	1	1	1	0	1.00	1
Senior Investigator Public Defender	10	1	1	0	0	0	0	0.00	0
Senior Administrative Assistant	10	2	2	2	2	2	0	2.00	2
Investigator Public Defender	9	2	2	2	3	3	0	3.00	3
Administrative Assistant	8	2	2	3	3	4	1	4.00	3
Interviewer/Screeners	5	2	2	2	2	2	0	2.00	2
Public Defender - Spartanburg Total		32	32	32	33	34	1	32.36	27
Judicial Total		268	268	269	272	273	1	243.85	218

Public Works

	Grade	FY 19/20 Revised	FY 20/21 Budget	FY 21/22 Budget	FY 22/23 Budget	FY23/24 Budget	Inc/Dec FY23 to FY24	FY 23/24 FTE	FY 23/24 # of FT
Roads & Bridges (100-300)									
*Director of Public Works	23	1	1	1	1	1	0	0.50	1
Manager of Roads & Bridges	20	1	1	1	1	1	0	1.00	1
Asphalt Pavement Program Manager	19	1	0	1	1	1	0	1.00	1
Right-of-Way Agent	18	0	0	0	1	1	0	1.00	1
Senior GIS Analyst II	16	0	0	0	1	1	0	1.00	1
Bridge Crew Supervisor	15	1	1	1	1	1	0	1.00	1
Construction Project Coordinator	15	1	1	1	1	1	0	1.00	1
Engineering Coordinator	15	0	0	0	4	4	0	4.00	4
Sign Marking Supervisor	14	1	1	1	1	1	0	1.00	1
Crew Supervisor	14	7	7	7	7	7	0	7.00	7
Senior Bridge Crew Leader	14	0	0	0	0	1	1	1.00	1
Senior Bridge Crew Technician	13	2	2	2	2	1	(1)	1.00	1
Engineering Technician	12	2	3	3	1	1	0	1.00	1
Motor Equipment Operator Crew Leader	12	6	6	7	7	7	0	7.00	7
Motor Equipment Operator IV	11	7	10	12	12	12	0	12.00	12
Senior Administrative Assistant	10	2	2	2	2	2	0	2.00	2
Bridge Technician	9	2	2	2	2	2	0	2.00	2
Senior Sign Marking Technician Crew Leader	9	0	0	0	0	1	1	1.00	1
Senior Sign Marking Technician	8	3	3	3	3	2	(1)	2.00	2
Construction Equipment Operator II	8	12	12	12	12	12	0	12.00	12
Construction Equipment Operator I	6	11	11	11	11	11	0	11.00	11
*Administrative Secretary	5	0	0	0	0	0	0	0.00	0
Sign/Marking Technician	5	2	2	2	2	2	0	2.00	2
Motor Equipment Operator I	4	0	0	0	0	0	0	0.00	0
Roads & Bridges Total		62	65	69	73	73	0	72.50	73
Roads & Bridges (210-300)									
Resurfacing Coordinator	16	1	1	0	0	0	0	0.00	0
Engineering Technician	12	1	0	0	0	0	0	0.00	0
Motor Equipment Operator Crew Leader	12	1	1	0	0	0	0	0.00	0
Motor Equipment Operator IV	11	3	2	0	0	0	0	0.00	0
Road Maintenance Fee Total		6	4	0	0	0	0	0.00	0
State C Funds (250-301)									
CTC Engineering Supervisor	19	1	1	1	1	1	0	1.00	1
Engineering Coordinator	15	2	2	2	2	2	0	2.00	2
*Administrative Secretary	5	0	0	0	0	0	0	0.23	0
State C Funds Total		3	3	3	3	3	0	3.23	3
Engineering (211-302)									
County Engineer	21	1	1	1	1	1	0	1.00	1
Storm Water Manager	19	1	1	1	1	1	0	1.00	1
Roads & Bridges Project Manager	19	0	1	1	1	1	0	1.00	1
Development Coordinator/Engineer	18	1	1	1	1	1	0	1.00	1
Senior Engineering Coordinator	16	0	0	0	1	1	0	1.00	1
Engineering Coordinator	15	2	2	2	2	2	0	2.00	2
*Recycling Coord./Public Ed. and Outreach	14	0	0	0	0	0	0	0.20	0
Senior Engineering Technician	13	1	1	1	1	1	0	1.00	1
Engineering Technician	12	4	4	5	5	5	0	5.00	5
Stormwater Coordinator	12	0	0	0	1	1	0	1.00	1
*Administrative Secretary	5	1	1	1	1	1	0	0.24	1
Storm Water Engineering Total		11	12	13	15	15	0	14.44	15

		FY 19/20	FY 20/21	FY 21/22	FY 22/23	FY23/24	Inc/Dec FY23	FY 23/24	FY 23/24
	Grade	Revised	Budget	Budget	Budget	Budget	to FY24	FTE	# of FT
Solid Waste Administration (220-303)									
Solid Waste Manager	20	1	1	1	1	1	0	1.00	1
Assistant Solid Waste Manager	15	1	1	1	1	1	0	1.00	1
*Recycling Coord./Public Ed. and Outreach	14	1	1	1	1	1	0	0.80	1
Solid Waste Coordinator	14	1	1	1	1	1	0	1.00	1
*Director of Public Works	23	0	0	0	0	0	0	0.50	0
*Deputy County Administrator	27	0	0	0	0	0	0	0.15	0
Solid Waste Administration Total		4	4	4	4	4	0	4.45	4
Solid Waste Collections (220-304)									
Collections Coordinator	14	1	1	1	1	1	0	1.00	1
Collection Field Supervisor	14	2	2	2	2	2	0	2.00	2
MEO IV/Service Mechanic		0	0	0	0	0	0	0.00	0
Foreman	13	0	0	2	2	2	0	2.00	2
Motor Equipment Operator IV	11	7	7	7	7	7	0	7.00	7
Motor Equipment Operator II	8	1	1	1	1	1	0	1.00	1
Motor Equipment Operator I	4	2	2	2	2	2	0	1.50	0
Site Monitor Landfill		0	0	0	0	0	0	0.00	0
Site Operator	1	60	66	66	69	69	0	43.62	0
Solid Waste Collections Total		73	79	81	84	84	0	58.12	13
Solid Waste Landfills (220-305)									
Environmental Engineer		1	1	0	0	0	0	0.00	0
Chief Heavy Equipment Operator		0	0	0	0	0	0	0.00	0
MEO IV/Service Mechanic		0	0	0	0	0	0	0.00	0
Equipment Coordinator	16	1	1	1	1	1	0	1.00	1
Landfill Field Supervisor	13	2	2	2	2	2	0	2.00	2
Special Projects Coordinator	13	1	1	1	1	1	0	1.00	1
Senior Diesel Mechanic	13	0	0	1	1	1	0	1.00	1
Motor Equipment Operator IV	11	6	8	10	10	10	0	10.00	10
Motor Equipment Operator II	8	1	1	2	2	2	0	2.00	2
Service Person	6	1	1	1	1	1	0	1.00	1
Landfill Control Clerk	5	4	4	4	4	4	0	3.50	3
Site Monitor Landfill	3	7	7	7	7	7	0	6.21	4
Solid Waste Landfills Total		24	26	29	29	29	0	27.71	25
Public Works Total		183	193	199	208	208	0	180.45	133

Economic Development & Land Use

	Grade	FY 19/20 Revised	FY 20/21 Budget	FY 21/22 Budget	FY 22/23 Budget	FY23/24 Budget	Inc/Dec FY23 to FY24	FY 23/24 FTE	FY 23/24 # of FT
Building Codes (100-350)									
*Assistant County Administrator of Development & Community Services									
Director of Building Codes	26	0	0	0	0	0	0	0.20	0
Deputy Director Building Codes	21	1	1	1	1	1	0	1.00	1
Permit Administrator	19	1	1	0	0	0	0	0.00	0
Inspections & Plan Review Manager	19	0	0	0	0	0	0	0.00	0
Customer Service & Admin Support Manager	18	0	0	1	1	1	0	1.00	1
Building Codes Administrator	18	0	0	1	1	1	0	1.00	1
Plan Review Team Leader		0	0	0	0	0	0	0.00	0
Plan Review Permit Manager	17	0	0	1	1	1	0	1.00	1
Plan Review Permit Coordinator	18	1	1	0	0	0	0	0.00	0
Sr Plans Review Coordinator	16	1	1	0	0	0	0	0.00	0
Code Enforce. Ofcr. - Sr Code Enforce. Ofcr.	16	0	0	0	0	0	0	0.00	0
Sr Code Enforcement Officer	11-13	0	0	0	12	12	0	12.00	12
Code Enforcement Officer II	13	4	4	5	0	0	0	0.00	0
Code Enforcement Officer	12	1	1	0	0	0	0	0.00	0
Commercial Property Maintenance Inspector	11	7	7	7	0	0	0	0.00	0
Permit Clerk - Senior Permit Technician	11	0	0	0	1	1	0	1.00	1
Sr Administrative Assistant	6-10	0	0	0	5	5	0	5.00	5
Administrative Assistant	10	0	0	0	0	1	1	1.00	1
Permit Clerk	8	2	2	2	2	1	(1)	1.00	1
Permit Clerk	6	5	5	5	0	0	0	0.00	0
Building Codes Total		23	23	23	24	24	0	24.20	24
Planning & Development (100-351)									
*Assistant County Administrator of Development & Community Services									
Director of Planning	26	0	0	0	0	0	0	0.60	0
Deputy Director Planning	22	1	1	1	1	1	0	1.00	1
Long Range Planning Manager	19	1	1	0	1	1	0	1.00	1
Transportation Planning Manager	18	0	0	1	1	1	0	1.00	1
Development Manager	18	1	1	0	0	0	0	0.00	0
Long Range Planning Team Leader	18	1	1	1	1	1	0	0.00	0
Planner IV Team Leader	17	0	0	1	1	1	0	1.00	1
Transportation Modeler	16	0	0	4	3	3	0	3.00	3
Planner I - IV	16	0	0	0	0	0	0	0.00	0
Planner IV	13-16	0	0	0	5	5	0	4.00	4
Planner III	16	5	5	2	0	0	0	0.00	0
Planner II	15	1	1	0	0	0	0	1.00	1
Planner I	14	1	1	1	0	0	0	0.00	0
Zoning Enforcement Officer	13	0	0	0	0	0	0	0.00	0
Development Coordinator I - II	11	0	0	1	1	1	0	1.00	1
Development Coordinator II	11-12	0	0	0	2	2	0	2.00	2
Development Coordinator I	12	0	0	0	0	0	0	0.00	0
Planning Technician	11	2	2	2	0	0	0	0.00	0
Development Technician	10	2	2	2	0	0	0	0.00	0
Sr Administrative Assistant	10	2	2	2	2	2	0	2.00	2
Administrative Secretary	10	0	0	0	1	1	0	1.00	1
Administrative Secretary	5	0	0	0	0	0	0	0.00	0
Planning & Development Total		17	17	18	19	19	0	18.60	18
Economic Development & Land Use Total		40	40	41	43	43	0	42.80	42

Operational Support

	Grade	FY 19/20 Revised	FY 20/21 Budget	FY 21/22 Budget	FY 22/23 Budget	FY23/24 Budget	Inc/Dec FY23 to FY24	FY 23/24 FTE	FY 23/24 # of FT
Non-Departmental (100-000)									
*Director of Administrative Services	22	0	0	0	0	0	0	0.40	0
Non-Departmental Total		0	0	0	0	0	0	0.40	0
Mail Services (100-400)									
Mail Room Coordinator	9	1	1	1	1	1	0	1.00	1
Assistant Mail Room Coordinator	6	1	1	1	1	1	0	1.00	1
Courier	5	1	1	1	1	1	0	1.00	1
*Director of Administrative Services	22	0	0	0	0	0	0	0.10	0
Mail Services Total		3	3	3	3	3	0	3.10	3
Records Management (100-401)									
Records Center Manager	11	1	1	1	1	1	0	1.00	1
Records Operator	3	4	4	4	4	4	0	4.00	4
Records Management Total		5	5	5	5	5	0	5.00	5
Information Technologies (505-402)									
Director of Information Technologies	23	1	1	1	1	1	0	1.00	1
Application Development Manager	20	1	1	1	1	1	0	1.00	1
Deputy Director of Information Technologies	20	0	0	0	1	1	0	1.00	1
Client Services Manager	19	1	1	1	0	0	0	0.00	0
Infrastructure Manager	19	1	1	1	0	0	0	0.00	0
Technical Services Coordinator	18	0	0	0	1	1	0	1.00	1
Technical Services Manager	19	0	0	0	1	1	0	1.00	1
ERP Administrator III	18	0	0	0	0	1	1	1.00	1
ERP Administrator II	17	1	1	1	1	1	0	1.00	1
Application Developer II	16	1	1	1	1	0	(1)	0.00	0
ERP Administrator I	16	1	1	1	2	2	0	2.00	2
Technical Support Specialist III	15	0	0	1	1	1	0	1.00	1
Technical Support Specialist I-II	13-14	1	1	1	1	4	3	4.00	4
Technical Support Specialist I	13	4	4	4	3	0	(3)	0.00	0
Office Operations Coordinator	13	0	0	0	1	1	0	1.00	1
Application Developer I	13	1	1	1	0	0	0	0.00	0
Graphic Designer Webmaster	12	1	1	1	0	0	0	0.00	0
Audio-Visual Specialist	11	0	0	0	0	1	1	1.00	1
Technical Support Technician I-II	10-11	1	1	1	1	3	2	3.00	3
Technical Support Technician	10	1	2	2	2	0	(2)	0.00	0
Information Technologies Total		16	17	18	18	19	1	19.00	19
Geographic Information Systems (100-403)									
GIS Manager	20	1	1	1	1	1	0	1.00	1
Technical Services Manager		0	0	0	0	0	0	0.00	0
GIS Developer	16	1	1	1	1	0	(1)	0.00	0
GIS Application Specialist	16	0	0	0	0	1	1	1.00	1
Senior GIS Analyst II	16	0	0	0	0	1	1	1.00	1
Senior GIS Analyst	15	2	2	2	2	2	0	2.00	2
GIS Analyst	12	3	3	3	3	2	(1)	2.00	2
Geographic Information Systems Total		7	7	7	7	7	0	7.00	7
Geographic Information Systems 9-1-1 Fund (236-403)									
Senior GIS Analyst	15	1	1	1	1	1	0	1.00	1
GIS 9-1-1 Fund Total		1	1	1	1	1	0	1.00	1

	Grade	FY 19/20 Revised	FY 20/21 Budget	FY 21/22 Budget	FY 22/23 Budget	FY23/24 Budget	Inc/Dec FY23 to FY24	FY 23/24 FTE	FY 23/24 # of FT
Finance (100-404)									
*Director of Budget & Finance	24	1	1	1	1	1	0	0.60	1
Deputy Finance Director	19	1	1	1	1	1	0	1.00	1
Payroll Supervisor	17	0	0	0	1	1	0	1.00	1
Grant Administrator	16	0	0	0	0	1	1	1.00	1
Payroll Administrator	15	1	1	1	0	0	0	0.00	0
Account Analyst	15	0	0	1	1	1	0	1.00	1
Senior Accountant	14	2	2	2	1	1	0	1.00	1
Payroll Specialist	13	0	0	0	1	1	0	1.00	1
Accountant	11	1	1	0	0	0	0	0.00	0
Property Coordinator	10	1	1	1	1	1	0	1.00	1
Accounting Technician	8	1	1	1	2	2	0	2.00	2
Accounts Payable Clerk	8	2	2	2	2	2	0	2.00	2
Office Assistant	1	1	1	1	0	0	0	0.00	0
Finance Total		11	11	11	11	12	1	11.60	12
Budget Management (100-405)									
*Director of Budget & Finance	24	0	0	0	0	0	0	0.40	0
Deputy Budget Director	19	1	1	1	1	1	0	1.00	1
Budget Analyst II	15	1	1	1	1	1	0	1.00	1
Budget Analyst I	13	0	0	0	0	1	1	0.50	1
*Accounting Technician	8	0	0	0	0	0	0	0.50	0
Budget Management Total		2	2	2	2	3	1	3.40	3
Internal Auditor (100-406)									
Director Internal Audit	21	1	1	1	1	1	0	1.00	1
Staff Auditor	14	2	2	2	2	2	0	2.00	2
Internal Auditor Total		3	3	3	3	3	0	3.00	3
Purchasing (100-407)									
Procurement Director	21	1	1	1	1	1	0	1.00	1
Procurement Agent	13	2	2	2	2	2	0	2.00	2
Purchasing Total		3	3	3	3	3	0	3.00	3
County Attorney's Office (100-408)									
County Attorney	Appt.	2	2	2	1	1	0	1.00	1
Deputy County Attorney	26	0	0	0	1	1	0	1.00	1
Paralegal II	11	3	1	2	2	2	0	2.00	2
Legal Assistant	8	0	2	1	1	1	0	1.00	1
Paralegal		0	0	0	0	0	0	0.00	0
County Attorney's Office Total		5	5	5	5	5	0	5.00	5
Human Resources (100-409)									
Director of Human Resources	23	1	1	1	1	1	0	1.00	1
Risk Manager	21	1	1	1	0	0	0	0.00	0
Deputy Director of Human Resources	19	1	1	1	1	1	0	1.00	1
Safety & Risk Coordinator	15	0	0	1	0	0	0	0.00	0
Benefits Specialist	13	1	1	1	1	1	0	1.00	1
Senior Human Resources Assistant	10	2	2	2	2	2	0	2.00	2
Human Resources Assistant	9	1	1	1	1	1	0	1.00	1
Human Resources Total		7	7	8	6	6	0	6.00	6

	Grade	FY 19/20 Revised	FY 20/21 Budget	FY 21/22 Budget	FY 22/23 Budget	FY23/24 Budget	Inc/Dec FY23 to FY24	FY 23/24 FTE	FY 23/24 # of FT
Fleet Services (500-410)									
*Director of Administrative Services	22	0	0	0	0	0	0	0.25	0
Fleet Manager	17	1	1	1	1	1	0	1.00	1
Senior Diesel Mechanic	13	2	1	1	1	1	0	1.00	1
Diesel Mechanic	11	4	4	4	4	4	0	4.00	4
Auto Parts Manager	11	1	1	1	1	1	0	1.00	1
Senior Auto Mechanic	10	3	3	3	3	3	0	3.00	3
Senior Administrative Assistant	10	1	1	1	1	1	0	1.00	1
Service Writer	10	1	1	1	1	1	0	1.00	1
Auto Mechanic	8	1	1	1	1	1	0	1.00	1
Tire Technician	6	2	2	2	2	2	0	2.00	2
Auto Parts Clerk	6	0	2	2	2	2	0	1.73	1
Auto Mechanic Helper	2	2	2	2	2	2	0	2.00	2
Fleet Services Total		18	19	19	19	19	0	18.98	18
Facilities Maintenance (501-412)									
*Director of Administrative Services	22	1	1	1	1	1	0	0.25	1
Sr. Building Maintenance Superintendent	16	1	1	1	1	1	0	1.00	1
Building Maintenance Superintendent	14	2	2	2	2	2	0	2.00	2
Asst. Building Maintenance Superintendent	13	1	1	1	1	1	0	1.00	1
Senior Building Maintenance Mechanic	11	7	7	7	7	7	0	7.00	7
Building Maintenance Mechanic	10	6	6	7	8	9	1	9.00	9
Facilities Maintenance Total		18	18	19	20	21	1	20.25	21
Employee Wellness (510-415)									
Health & Wellness Coordinator	TBD	1	1	0	0	0	0	0.00	0
Employee Wellness Total		1	1	0	0	0	0	0.00	0
Risk Management (100-416)									
Risk Manager	21	0	0	0	1	1	0	1.00	1
Safety & Risk Coordinator	15	0	0	0	1	1	0	1.00	1
Risk Management Total		0	0	0	2	2	0	2.00	2
Operational Support Total		100	102	104	105	109	4	109	108

Community Outreach

	Grade	FY 19/20 Revised	FY 20/21 Budget	FY 21/22 Budget	FY 22/23 Budget	FY23/24 Budget	Inc/Dec FY23 to FY24	FY 23/24 FTE	FY 23/24 # of FT
Registration and Elections (100-452)									
Registration & Election Board Chair	Appt.	1	1	1	1	1	0	0.20	0
Registration & Election Board Vice-Chair	Appt.	1	1	1	1	1	0	0.20	0
Registration & Election Board Members	Appt.	5	5	5	5	5	0	1.00	0
Director of Registration and Elections	Appt.	1	1	1	1	1	0	1.00	1
Deputy Director, Registration and Elections	16	0	0	0	0	1	1	1.00	1
Assistant Director Registration & Elections	16	1	1	1	1	0	(1)	0.00	0
Registration & Elections Manager	14	0	0	0	0	1	1	1.00	1
Election Data Developer	11	1	1	1	1	0	(1)	0.00	0
Registration & Elections Deputy IV	10	1	1	1	2	2	0	2.00	2
Senior Voting Systems Technician	8	1	1	1	2	2	0	2.00	2
Voting Systems Technician	7	1	1	1	0	0	0	0.00	0
Registration & Elections Deputy I-III	3-7	0	0	0	0	3	3	3.00	3
Registration & Elections Deputy III	7	3	3	3	2	0	(2)	0.00	0
Registration & Elections Deputy II	3	1	1	1	1	0	(1)	0.00	0
Registration and Elections Total		17	17	17	17	17	0	11.40	10
Veterans Affairs (100-453)									
Veterans Affairs Officer	Appt.	1	1	1	1	1	0	1.00	1
Assistant Veterans Affairs Officer	15	1	1	1	1	1	0	1.00	1
Eligibility Specialist - Eligibility Specialist III	6-10	0	0	0	3	3	0	3.00	3
Eligibility Specialist	6	3	3	3	0	0	0	0.00	0
Administrative Secretary	5	0	0	0	0	0	0	0.00	0
Veterans Affairs Total		5	5	5	5	5	0	5.00	5
Indigent Care Services (100-451)									
Eligibility Officer		0	0	0	0	0	0	0.00	0
Indigent Care Services Total		0	0	0	0	0	0	0.00	0
The Forrester Center (252-454)									
The Forrester Center Total		0	0	0	0	0	0	0.00	0
Upstate Workforce Board (251-455)									
Director Upstate Workforce Board	22	1	1	1	1	1	0	1.00	1
Deputy Director UWB	19	1	1	1	1	1	0	1.00	1
Fiscal Coordinator	15	1	1	1	1	1	0	1.00	1
Workforce Specialist Coordinator	13	1	1	1	1	1	0	1.00	1
Business Services Coordinator	12	2	2	2	2	2	0	2.00	2
Senior Administrative Assistant	10	1	1	1	1	1	0	1.00	1
Upstate Workforce Board Total		7	7	7	7	7	0	7.00	7
Community Development (253-456)									
Director	21	1	1	1	1	1	0	1.00	1
Fiscal Coordinator	15	1	1	1	1	1	0	1.00	1
Construction Specialist	13	1	1	1	1	1	0	1.00	1
Housing Specialist	13	0	0	1	1	1	0	1.00	1
Community Services Specialist	13	0	0	2	2	2	0	2.00	2
Program Coordinator	15	0	0	1	1	1	0	1.00	1
Planner I	11	1	1	0	0	0	0	0.00	0
Senior Administrative Assistant	10	2	2	0	0	0	0	0.00	0
Administrative Assistant	8	0	0	0	0	1	1	1.00	1
*Administrative Secretary	5	1	1	0	0	0	0	0.00	0
Community Development Total		7	7	7	7	8	1	8.00	8
Community Outreach Total		36	36	36	36	37	1	31.40	30

Quality of Life

	Grade	FY 19/20 Revised	FY 20/21 Budget	FY 21/22 Budget	FY 22/23 Budget	FY23/24 Budget	Inc/Dec FY23 to FY24	FY 23/24 FTE	FY 23/24 # of FT
Parks and Recreation Administration (200-500)									
*Assistant County Administrator of Development									
& Community Services	26	0	0	0	0	0	0	0.10	0
Director Parks and Recreation	23	1	1	1	1	1	0	1.00	1
Deputy Director Parks and Recreation	19	1	1	1	1	1	0	1.00	1
Senior Project Manager	16	1	1	1	1	1	0	1.00	1
Marketing Manager	15	1	1	1	1	1	0	1.00	1
PT Project Manager	15	1	1	1	1	1	0	0.45	0
Graphic Designer/Webmaster		0	0	0	0	0	0	0.00	0
Technical Support Specialist I	13	1	1	0	0	0	0	0.00	0
Senior Administrative Assistant	10	1	1	1	1	1	0	1.00	1
*Administrative Secretary	5	0	0	0	0	0	0	0.15	0
Parks and Recreation Administration Total		7	7	6	6	6	0	5.70	5
Park Maintenance (200-501)									
Parks Maintenance Manager	17	1	1	1	1	1	0	1.00	1
Assistant Park Maintenance Manager	14	1	1	1	1	1	0	1.00	1
Park Maintenance Supervisor	13	3	3	3	4	4	0	4.00	4
Senior Park Maintenance Technician	9	11	11	10	9	9	0	9.00	9
Small Engine Mechanic	8	0	0	1	1	1	0	1.00	1
Park Maintenance Technician	6	24	24	23	24	24	0	24.00	24
Park Maintenance Total		40	40	39	40	40	0	40.00	40
Park Operations (200-502)									
Parks Operations Manager	17	1	1	1	1	1	0	1.00	1
Assistant Parks Operations Manager	14	1	1	1	1	1	0	1.00	1
Athletic Coordinator	12	2	2	2	2	2	0	2.00	2
Recreation Coordinator	12	1	1	1	1	1	0	1.00	1
Senior Site Coordinator	9	3	3	4	4	5	1	5.00	5
Park Operations Total		8	8	9	9	10	1	10.00	10
Park Senior Programs (200-503)									
Senior Site Coordinator	9	1	1	1	1	1	0	1.00	1
Park Senior Programs Total		1	1	1	1	1	0	1.00	1
Park Recreation Centers (200-504)									
Recreation Manager	17	1	1	1	1	1	0	1.00	1
Assistant Recreation Manager	14	1	1	1	1	1	0	1.00	1
Senior Recreation Coordinator	13	1	1	1	1	1	0	1.00	1
Recreation Coordinator	12	5	4	4	7	7	0	7.00	7
Senior Site Coordinator	9	2	3	3	5	5	0	5.00	5
Park Recreation Centers Total		10	10	10	15	15	0	15.00	15

	Grade	FY 19/20 Revised	FY 20/21 Budget	FY 21/22 Budget	FY 22/23 Budget	FY23/24 Budget	Inc/Dec FY23 to FY24	FY 23/24 FTE	FY 23/24 # of FT
Park Recreation Programs (200-505)									
Assistant Recreation Manager	14	1	1	1	0	0	0	0.00	0
Senior Recreation Coordinator	13	1	1	0	0	0	0	0.00	0
Recreation Coordinator	12	3	3	3	0	0	0	0.00	0
Senior Site Coordinator	9	1	1	2	0	0	0	0.00	0
Park Recreation Programs Total		6	6	6	0	0	0	0.00	0
Budget Management (Hospitality Tax) (201-405)									
Hospitality Tax Specialist	9	1	1	1	1	0	(1)	0.00	0
*Accounting Technician	8	1	1	1	1	1	0	0.50	1
Local Hospitality Tax Total		2	2	2	2	1	(1)	0.50	1
Quality of Life Total		74	74	73	73	73	0	72.20	72
All Funds/All Functional Areas Total		1,547	1,556	1,577	1,610	1,626	16	1,551.39	1,466

*Indicates one of the positions associated with this job title is split and the salary is shared with another department. A split position is only counted in their home department to prevent duplicate counts. See split report on following page.

Authorized Split Positions

Job Title	%	Department
Deputy County Administrator	85%	County Administration
	15%	Solid Waste Administration
Assistant County Administrator of Development and Community Services	60%	Planning
	20%	Building Codes
	10%	Parks Department
	10%	County Administration
Public Works Director	50%	Public Works Administration
	50%	Solid Waste Administration
Director of Environmental Enforcement	50%	Environmental Enforcement/Solid Waste Fund
	50%	Environmental Enforcement/General Fund
Recycling Coordinator/Public Education & Outreach	80%	Solid Waste Administration
	20%	Engineering/Storm Water Fund
Administrative Secretary Community Services Building	24%	Engineering/Storm Water Fund
	15%	Parks Administration
	38%	Roads & Bridges
	23%	C-Funds
Director of Administrative Services	40%	Non-Departmental/Construction Management
	25%	Facilities Maintenance
	25%	Fleet Services
	10%	Mail Services
Accounting Technician	50%	Hospitality Tax Administration
	50%	Budget Management
Director of Budget & Finance	60%	Finance/General Fund
	40%	Budget Management/General Fund

FINANCIAL POLICIES

Purpose

Primary among the responsibilities of the government of Spartanburg County to its citizens is the care of public funds and wise management of county finances, while providing for the adequate funding of the services desired by the public and the maintenance of public facilities. These financial management policies, which are designed to ensure the fiscal stability of the government of Spartanburg County, South Carolina, shall guide the development and administration of the annual operating and capital budgets. These financial policies address revenues, cash management, expenditures, debt management, risk management, capital needs, and budgeting and management.

Objectives

- To protect the policy-making ability of County Council by ensuring that important policy decisions are not controlled by financial problems or emergencies.
- To enhance the policy-making ability of County Council by providing accurate information on program costs.
- To assist sound management of County government by providing accurate and timely information on financial condition.
- To provide sound principles to guide the important decisions of the County Council and of management which have significant fiscal impact.
- To set forth operational principles which minimize the cost of government to the extent consistent with services desired by the public and which minimize financial risk.
- To employ policies which prevent undue or unbalanced reliance on certain revenues, which distribute the costs of county government services as fairly as possible, and which provide adequate funds to operate desired programs.
- To provide essential public facilities and prevent deterioration of the County's public facilities and its capital plan.
- To protect and enhance the County's credit rating and prevent default on any debts.
- To insure the legal use of all County funds through a good system of financial security and internal controls.

Achieving these Objectives

To achieve and maintain the aforementioned objectives, the Division of Management and Budget, at the direction of the County Administrator's Office working with the County Council, will conduct an annual analysis of projected financial condition and key financial indicators. It is the focus of this analysis to:

- Identify the areas where the County is already reasonably strong in terms of protecting its financial condition;
- Identify existing or emerging problems in revenue sources, management practices, infrastructures conditions and future funding needs;
- Forecast expenditure and revenue for the next 5 years, taking care to consider such external factors as state and federal actions, the bond market, and management options being explored and used by other local governments, as well as internal management actions taken during the last budget cycle and being examined for application.

Revenue Policies

Statements dealing with taxes and the means whereby the County raises revenue to fund operations.

Revenue Policy #1: Fund Balance

To maintain an “AA” County credit rating and meet seasonal cash flow shortfalls, the budget shall provide for an anticipated unassigned fund balance between 15% and 20% for general government and enterprise fund types of estimated annual revenues. The fund balance shall be exclusive of all reserves not anticipated to be readily available for use in emergencies and contingencies.

- Should the fund balance fall below 15% of expenditures, the County Administrator shall prepare and submit a plan for expenditure reductions and/or revenue increases to the County Council via the Finance Committee.
- In the event the fund balance is above 20%, the difference may be used to fund the following activities:
 - one-time capital expenditures which do not increase ongoing County costs;
 - other one-time costs; and
 - ongoing or new County programs, provided such action is considered in the context of council approved multi-year projections of revenue and expenditures.
- Generally, the fund balance levels are dictated by:
 - cash flow requirements to support operating expenses;
 - relative rate stability from year to year for enterprise funds;
 - susceptibility to emergency or unanticipated expenditure;
 - credit worthiness and capacity to support debt service requirements;
 - legal or regulatory requirements affecting revenues, disbursements, and fund balances; and
 - reliability of outside revenues.
- If, at the end of a fiscal year, the fund balance falls below 15%, then the County shall rebuild the balance within one year.

Revenue Policy #2: Contingency

- To help maintain services during short periods or economic decline and meet emergency conditions, in addition to the Fund Balance, the budget shall provide for a contingency. All general government and enterprise fund types shall maintain a contingency. The contingency shall also be exclusive of all reserves not anticipated to be readily available for use in emergencies. The contingency is established to provide for nonrecurring unanticipated expenditures, or to meet small increases in service delivery costs. The contingency reserve will be built by using 10% of the annual increase in unassigned funds.
- Contingencies should be utilized to avoid large tax rate increases from one year to the next. Where correction of a fund balance deficit causes the contingency to fall, a gradual correction of the problem over a two-year period is preferable to a one-time jump in tax rates.

Revenue Policy #3: Sources of Revenue

- The County will strive to maintain a diversified and stable revenue system to shelter the government from short-run fluctuations in any one-revenue source and ensure its ability to provide ongoing service.
- Restricted revenue shall only be used for the purpose intended and in a fiscally responsible manner. Programs and services funded by restricted revenue will be clearly designated as such.
- A balance will be sought in the revenue structure between the proportions of fluctuating and stable revenues. All sources of revenue authorized by the South Carolina Code of Laws may be sought to achieve the desirable balance.

- Revenues sources will be examined during the annual budget process. A five (5) year pro forma shall be developed to ensure that projected future revenues meet projected future expenditures.
- In preparing the proposed budget, the Management and Budget Division, shall make recommendations to the County Administrator regarding options to reduce the County's reliance on property tax revenue.

Revenue Policy #4: Revenue Collection

- The County shall strive to achieve a current property tax collection rate of not less than 98%.

Revenue Policy #5: Fees-Licenses, Permits, Misc. Items

- All fees established by Spartanburg County for licenses, permits, fines, and other miscellaneous charges shall be set to recover a designated portion of the County's expense in providing the attendant service. These fees shall be reviewed annually. A revenue manual listing all such fees and charges of the County shall be maintained by the Management and Budget Division.

Revenue Policy #6: Grants/Intergovernmental Funds

- The County shall aggressively pursue all grant opportunities; however, before accepting grants, the County will consider the current and future implications of both accepting and rejecting the monies. Future funding obligations as required by grant requirements must be decided at grant acceptance. The County shall seek grants and other funding opportunities which provide maximum leverage of tax supported monies. Further, the County shall seek to minimize grant funded commitments requiring recurring fiscal expenditures.

Revenue Policy #7: Gifts, Donations and Bequests

- Prior to acceptance, all gifts, donations and/or bequests given to the County for the use of any of its departments or divisions will be evaluated by the appropriate parties to determine what, if any, obligations are to be placed upon the County. Gifts and bequests will be considered as "over and above" basic County appropriations.
- Gifts and donations shall be used solely for the purpose intended by the donor. Unrestricted gifts will be expended in the manner and for the purposes authorized by County Council.

Revenue Policy # 8: Operating Transfers

- To the maximum extent feasible and appropriate, General Fund transfers to other funds shall be defined as payments intended for the support of specific programs or services. Amounts not needed to support such specific program or service expenses shall revert to the General Fund's fund balance, unless Council direction establishing the transfer for other items is enacted. Should the fund accumulate an unexpected unencumbered balance, this excess shall be used first to repay the advance. At the time of closing out the fund, all assets of the fund revert to the General Fund, not contrary to any other applicable Federal, State or local law.

Operating Budget Policies

Statements dealing with the expenditures of the operating budget.

Operating Budget Policy #1: Operating Budget – Pay-As-You-Go

- The County shall attempt to conduct its operations on a pay-as-you-go basis from existing or foreseeable revenue sources. The control of costs will be emphasized. Achieving pay-as-you-go requires the following practices: current operations, maintenance and depreciation costs to be funded with current revenues, direct and indirect costs of services must be fully identified and sound, and expenditures forecasts must be prepared.
- The County Administrator shall annually prepare a full cost allocation plan to provide accurate, complete estimates of service costs.

Operating Budget Policy #2: Budget Performance Reporting

- The County Administrator shall submit a quarterly report comparing actual revenues and expenditures with budgeted revenue and expenditures.
- Where practical, County departments shall develop and employ performance measures and/or benchmarks with selected counties to be included in the budget.

Operating Budget Policy #3: Maintenance, Repair & Replacement

- All equipment replacement and maintenance needs for the next five years will be projected and the projection will be updated each year.
- Replacement of capital outlay items shall be timed at fairly stable intervals so as not to spend excessively in one year and restrictively in the next.

Operating Budget Policy #4: Maintenance of Capital Assets

- The budget should provide sufficient funds for the regular repair and maintenance of all County of Spartanburg capital assets.
- Future maintenance needs for all new capital facilities will be fully costed out.

Operating Budget Policy #5: Personnel Services

- Spartanburg County shall strive to pay prevailing market rates of pay to its employees. Prevailing market rate is defined to include both salary and fringe benefit levels.
- In establishing pay rates, a cost analysis or rate increase will be conducted and shall include the effect of such increases on the County's share of related fringe benefits and unfunded liabilities (including non-salary related benefits).
- Long term costs of changes in benefit packages shall be estimated and fully disclosed to the Council before implementation and annual wage adjustments are affirmed.

Capital Improvement Policies

Policies relating to the five-year capital improvement program and special funds necessary to address particular needs of the Spartanburg County community.

Capital Improvement Policy #1: Capital Improvement Plan

- A five-year Capital Improvement Plan shall be developed and presented annually by staff in accordance with the Capital Improvement Program Policies and approved by the County Council. This plan shall contain all capital improvements from all funds and departments of county government. The first year of the plan shall constitute the next year's capital budget.
- A high priority shall be placed on replacement of capital improvements when such improvements have deteriorated to the point of becoming hazardous, incur high maintenance costs, are negatively affecting property values, and/or are no longer functionally serving their intended purposes.
- Capital improvements constructed in the County shall be based on construction standards which minimize construction costs, while assuring that accepted useful life minimum maintenance costs will result.

Capital Improvement Policy #2: Capital Improvement Financing

- Within the limitation of existing law, various funding sources may be utilized for capital improvements. Capital projects shall not be dictated by the nature of funding available except to the extent that the projects meet an initial test of being required to achieve County goals and to the extent that projects must be placed in priority dictated by the nature of funds available.
- Upon completion of capital projects, the Finance Department shall certify any unspent funds from the project, and such funds shall revert to the Capital Project Reserve as appropriate. Unspent capital project funds shall be reported to the County Council through the Quarterly Operating Report. The County Administrator shall include in the annual budget and capital improvement program recommendations to dispose of unspent capital project funds. In no case shall projects incur a funding deficit without the express approval of the County Council.

Investment Policies

This investment policy applies to all monetary assets of the government of Spartanburg County and as managed by the Spartanburg County Treasurer.

Whenever there is an available cash balance in the County treasury that is more than sufficient to meet the current expenditures properly payable, the County should invest such portion of funds as is expedient. Safety of principal is the foremost objective of the investment program. Investments shall be undertaken in a manner that seeks to ensure the preservation of capital as prescribed in Section 12-45-220 of the South Carolina Code of Laws.

The investment portfolio shall remain sufficiently liquid to meet all operating requirements that may be reasonably anticipated. This is accomplished by structuring the portfolio so that securities mature concurrent with cash needs to meet anticipate demands. Full collateralization of the entire portfolio is required.

The investment portfolio shall be designed with the objective of attaining a market rate of return throughout budgetary and economic cycles, taking into account the investment risk constraints and liquidity needs. Return of investment is of secondary importance compared to the safety and liquidity objectives described above.

Accounting Policies

Policies relating to the procedures that the County utilizes in accounting for its financial transactions.

Accounting Policy #1: Accounting System and Standards

- The County's accounting and reporting system shall demonstrate the following characteristics:
 - Reliability;
 - Accuracy;
 - Consistency;
 - Responsiveness; and
 - Conformity with all legal requirements.
- The County's accounting system shall be maintained in such a way so as to conform with the generally accepted accounting principles established by the Governmental Accounting Standards Board, State of South Carolina and Federal laws, and result in an unqualified opinion by the County's independent auditor.
- The County shall annually prepare and publish, no later than December 30 of each year, a comprehensive annual financial report (CAFR) prepared in conformity with generally accepted accounting principles.

- The Government Finance Officers Association Certificate of Achievement for Excellence in Financial Reporting shall be pursued annually.

Accounting Policy #2: Collateralization of Demand Deposit Accounts

All demand deposit bank accounts under the authority of Spartanburg County will be required to be adequately collateralized to the extent that the balance exceeds the \$100,000 limit covered by FDIC insurance. Pledged collateral should be held either in a Federal Reserve pledge account or by an independent third-party institution that is the agent of Spartanburg County. Pledged collateral should be held in the name of Spartanburg County.

Accounting Policy # 3: Cash Handling Policy

The establishment of strong internal controls for cash collections is necessary to prevent mishandling of funds and to safeguard against loss. Strong internal controls are also designed to protect employees from inappropriate charges of mishandling funds by defining his/her responsibilities in the cash handling process. Cash is considered to be any type of payment for goods or services including: coin, checks, money orders, credit cards and electronic funds transfers. All Spartanburg County departments receiving cash, including elected officials' offices, should have the following procedures in place:

- Proper accounting for cash as it is received.
- Adequate separation of duties with regard to cash receipts.
- Adequate safeguards for handling and storing cash.
- Approval of any voided cash receipts.
- Timely deposit of cash directly with the Spartanburg County Treasurer or in a departmental bank account.
- Timely notification of the Spartanburg County Internal Auditor of any changes in cash handling procedures.

Cash handling procedures are subject to audit by the Spartanburg County Internal Auditor and external audit firms.

Debt Policies

Policies relating to the long-term financing of the County's Capital Improvement Program

Debt Policy #1: Use of Debt Financing

- The government of Spartanburg County, South Carolina shall only use long term debt for capital projects that cannot be financed out of current revenues within the Revenue Policy guidelines. Further debt financing shall generally be limited to one-time capital improvements projects and only under the following circumstances:
 - when the project's useful life will exceed the term of the financing;
 - when project revenue or specific resources will be sufficient to service the debt; and,
 - when the project will benefit the citizens of Spartanburg County.
- Debt financing shall not be considered appropriate for:
 - current operating and maintenance expenses; and
 - any recurring purpose.

Debt Policy #2: Limits on Issuance of Debt

- Outstanding general obligation indebtedness of the County, other than enterprise revenue backed bonds, shall not exceed the percentage of the assessed value of the taxable property within Spartanburg County as permitted by the South Carolina Constitution.

Debt Policy #3: Self-Imposed/Council Limits on Issuance on Debt

- Except for the enterprise funds, debt service for long-term issues (greater than five years) shall not exceed 15% of the combined operating and capital budgets.

Debt Policy #4: Leasing

- Lease purchase shall be considered only when the useful life of the item is equal to or greater than the length of the lease.

Debt Policy #5: Rating Agency Relationship

- The County shall maintain good communication with bond rating agencies about its financial condition. The County will follow a policy of full disclosure on bond prospectus.

Debt Policy #6: Debt Management Plan

- A Comprehensive Debt Management Plan shall be developed and presented to County Council annually by staff, encompassing all debt of the County and including, but not limited to:
 - a detailing of the sources of funding for all debt,
 - current and future debt capacity analysis,
 - issues to be addressed for sound debt management, and
 - reporting as to the County's compliance with its debt policies.

Debt Policy #7: Economic Development Bonds

The County shall strive to promote the economic welfare of the citizens of Spartanburg County by providing employment opportunities and a diverse industrial base. The County shall utilize the following financing methods for industrial development:

- Industrial Revenue Bonds and the Jobs – Economic Development Authority Act.
- Fee in Lieu of Tax agreements.
- Special Source Revenue Bonds for multi-jurisdiction industrial/business parks or fee in lieu of taxes transaction for the acquisitions of land, buildings, and improvements or the expansion of an existing project.

Adopted by Spartanburg County Council 12/17/18



FY 2023/24 Operating & CIP Budget Calendar

Thursday September 28, 2023	CIP project submission forms and instructions distributed
Monday November 13, 2023	Grant-in-aid applications distributed
Wednesday November 22, 2023	CIP project submissions due to Budget Management
Monday December 11, 2023	CIP Project Review Committee begin review and rating of CIP submissions
Monday December 11, 2023	Budget materials distributed
Monday December 18, 2023	Budget Training Class
Monday January 8, 2024	Operating Budget requests due to Budget Management, including new initiative requests, personnel change requests, fee review or change request, and grant-in-aid applications
Tuesday January 16, 2024	Operating budget review, analysis and summary preparation begins Department budget review meetings with budget staff begin
Monday February 19, 2024	Department budget review meetings with Administration begin
Sunday April 28, 2024	Public hearing notice published for operating & CIP recommended budgets
Wednesday May 1, 2024	Operating and CIP recommended budget overview for department heads, elected & appointed officials
Second Week of May	Council Work Session <ul style="list-style-type: none"> Recommended operating and CIP budget overview presentations 1 st Reading of recommended operating and CIP budget ordinances
Monday May 20, 2024	Council Meeting – regularly scheduled <ul style="list-style-type: none"> Public hearing of operating & CIP budget ordinances 2nd Reading of operating & CIP budget ordinances Proposed fee changes distributed
Monday June 17, 2024	Council Meeting – regularly scheduled <ul style="list-style-type: none"> 3rd Reading of operating & CIP budget ordinances Adoption of fee resolution

Operating Budget Process

The annual budget serves as the foundation for Spartanburg County's financial planning and control. The Operating Budget process and Capital Improvement Plan and Budget process occur simultaneously.

The Operating Budget process begins as early as November when the Office of Budget Management begins developing revenue estimates for the upcoming fiscal year. An essential part of the revenue estimate is working with other County departments, such as the Assessor's Office to determine the tax base. In late December, the Budget Management staff e-mails each Department Head, Agency Head, and Elected Official their current year budget and solicits their request for the next fiscal year. Budget Management also accepts requests for funding from non-County agencies through the Grant-in-Aid application process.

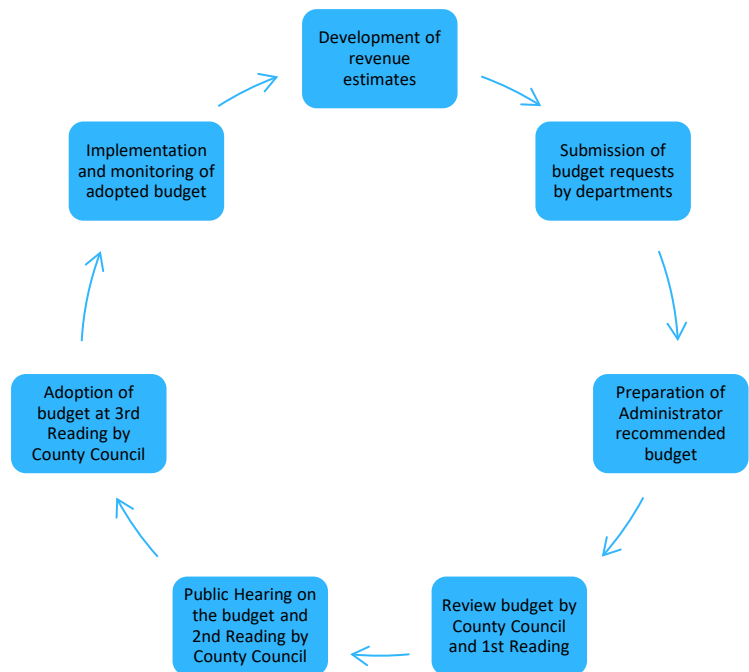
Budget Management staff assembles all of these requests and uses them as a starting point for assisting the County Administrator in preparing a recommended budget for County Council. The County Administrator must present to Council a balanced budget in which Current Expenditures do not exceed Current Revenues. The budget is prepared by fund (e.g. General Fund), function (e.g. Public Safety), and department (e.g. Sheriff's Office).

County Council must give three readings to the Budget Ordinance (they are permitted to make changes to it along the way). The third reading must be done by July 1 of the new fiscal year. Prior to the third reading, a public hearing must be held; by state statute, it must be advertised not less than 15 days prior to the public hearing in at least one newspaper of general circulation in the county.

In budgeted funds such as the General Fund and the Special Revenue Funds, the basis of budgeting is modified accrual; the same as the basis of accounting.

During the fiscal year, department heads may request appropriations be transferred between line items within their department. The requests are reviewed by Budget Management staff before approval or denial is given by the County Administrator. The Finance Director then posts the transfer. The County Administrator may transfer funds between departments. Budgetary control is established at the department level by the Budget Ordinance.

In accordance with the Budget Ordinance, revenues other than those originally budgeted (such as unanticipated grant revenue) must be approved by County Council through the use of a Budget Amendment Resolution (BAR). The BAR authorizes the acceptance of the grant and establishes the budget line items.



ACRONYMS & GLOSSARY

Acronyms

ASAP	Automated Secure Alarm Protocol	GASB	Governmental Accounting Standards Board
BAR	Budget Amendment Resolution	GFOA	Government Finance Officers Association
CAD	Computer Aided Dispatch	GIS	Geographic Information System
CAFR	Comprehensive Annual Financial Report	GO	General Obligation Bond
CDBG	Community Development Block Grant	HAZ MAT	Hazardous Materials
CDC	Centers for Disease Control (Federal)	HOME	HOME Investment Partnerships Program (Federal)
CERT	Community Emergency Response Team	HUD	Housing and Urban Development (Federal)
CIP	Capital Improvement Plan	IT	Information Technology
CMRS	Commercial Mobile Radio Service	MIAP	Medically Indigent Assistance Program (State)
COLA	Cost of Living Adjustment	MS4	Municipal Separate Storm Sewer System
COOP	Continuity of Operations Planning	MSW	Municipal Solid Waste
COPs	Certificates of Participation	NPDES	National Pollutant Discharge Elimination System
CPI	Consumer Price Index	OPEB	Other Post-Employment Benefits
CPE	Call Processing Equipment	OSHA	Occupational Safety and Health Act
CVB	Convention & Visitors Bureau	PSAP	Public Safety Answering Point
DHEC	Department of Health and Environmental Control (State)	PTI	Pre-Trial Intervention
DJJ	Department of Juvenile Justice (State)	QRV	Quick Response Vehicle
DOC	Department of Corrections (State)	RFID	Radio Frequency Identification
DOT	Department of Transportation (State)	SAMHC	Spartanburg Area Mental Health Center
DSS	Department of Social Services (State)	SCPL	Spartanburg County Public Libraries
EMS	Emergency Medical Services	SPATS	Spartanburg Area Transportation Study
EOC	Emergency Operation Center	SRO	School Resource Officer
EPA	Environmental Protection Agency (Federal)	TFC	The Forrester Center
ERP	Enterprise resource planning	ULMO	Unified Land Management Ordinance
FILOT	Fee-in-Lieu of Tax	UWB	Upstate Workforce Board
FOIA	Freedom of Information Act	VAWA	Violence Against Women Act
FTE	Full-Time Equivalent		
FY	Fiscal Year		
GAAP	Generally Accepted Accounting Principles		

Glossary

Accomplishments - Goals and Objectives that are completed by a department/division within a particular budget year.

Accounts - Accounts are used to enter the formally adopted annual operating budget into the general ledger as part of the management control technique of formal budgetary integration.

Accrual Basis of Accounting - The basis of accounting under which revenues are recorded when earned and expenditures are recorded when goods are received, and services performed even though the receipt of the revenue or the payment of the expenditure may take place in whole or part in another accounting period.

Ad Valorem Taxes - A tax levied on the assessed value of real and personal property (also known as “property taxes”).

Allot - To divide an appropriation into amounts that may be encumbered or expended during an allotment period.

Appropriation - A legal authorization granted by the County Council permitting staff to make expenditures and incur obligations on the behalf of the County for specified purposes.

Assessed Valuation - The just or fair market value of land, buildings, and business inventory and equipment as determined on an annual basis by the County in accordance with State law.

Assessment Ratio - The ratio at which the tax rate is applied to the tax base.

Assets - Resources owned or held by a person or entity that has monetary value.

Audit - Prepared by an independent certified public accountant (CPA), the primary objective of an audit is to determine if the County’s financial statements present fairly the County’s financial position and results of operations in conformity with generally accepted accounting principles. In conjunction with their performance of an audit, it is customary for an independent auditor to issue a Management Letter.

Authorized Positions - Employee positions, which are authorized in the adopted budget, to be filled during the year.

Balanced Budget - A budget in which estimated revenues and other available funds equal estimated expenditures.

Basis of Accounting - A term used to refer to when revenues, expenditures, expenses, and transfers – and the related assets and liabilities – are recognized in accounts and reported in financial statements. Basis of accounting specifically relates to the timing of the measurements made. Full Accrual and Modified Accrual are each an accepted Basis of Accounting.

Basis of Budgeting - Refers to the conventions for recognition of costs and revenues in budget development and in establishing and reporting appropriations, which are the legal authority to spend or to collect revenues.

Bond - Most often, a written promise to pay a specified sum of money (called the face value or principal amount), at a specified date or dates in the future (called the maturity date[s]), together with periodic interest at a specified rate. The difference between a bond and a note is that the latter is issued for a longer period of time and requires greater legal formality.

Bond Anticipation Note (BAN) - A short-term debt instrument (usually one year or less) that allows a government to borrow money that will be paid when bond proceeds are received.

Bond, General Obligation (GO) - This type of bond is backed by the full faith, credit, and taxing power of the government.

Bond, Industrial Revenue - A bond issued by a business concern secured by pledging certain business assets. The County does not secure it in any way, and the County does not receive or pay any debt on these bonds.

Bond, Revenue - Only the revenues from a specific enterprise or project back this type of bond.

Bond Refinancing - The payoff and re-issuance of bonds to obtain better interest rates and/or bond conditions.

Bonded Debt - The part of the school district debt that is covered by outstanding bonds of the district. Sometimes called "Funded Debt."

Budget - A plan of financial operation, embodying an estimate of proposed expenditures for a given period and the proposed means of financing them. Upon approval by the County Council, the budget appropriation ordinance becomes the legal basis for expenditures in the budget year.

Budget Amendment Resolution (BAR) - An addition, deletion or change to the adopted budget authorized by County Council.

Budget Calendar - The schedule of key dates a government follows in the preparation and adoption of the budget.

Budget Message - The opening section of the budget document, which summarizes the principal aspects of the budget and notes significant changes from the current and previous fiscal years.

Budget Ordinance - A document authorizing the levy of taxes and the expenditures of funds for one fiscal year.

Budget Policies - General and specific guidelines that govern financial plan preparation and administration.

Budget Transfers - The movement of funds between line items within the adopted budget. Departments may request transfers between the line items within their budgets, while the County Administrator may authorize transfers between departments within the same fund. While individual line-item amounts can change with a budget transfer the overall budgeted total cannot without a budget amendment resolution.

Budgetary Basis - This refers to the basis of accounting used to estimate financing sources and uses in the budget. This generally takes one of three forms: GAAP, cash, or modified accrual.

Budgetary Control - The control or management of a government in accordance with the approved budget for the purpose of keeping expenditures within the limitations of available appropriations and resources.

Capital Expenditure - An expenditure category for construction equipment, vehicles, or machinery that results in the acquisition or addition to the County's general fixed assets. For the County of Spartanburg, Capital Expenditure specifically refers to equipment with value in excess of \$1,000 and an expected life of five years or more.

Capital Improvement Program (CIP) - The CIP is a capital investment strategy for the County of Spartanburg focusing on the current budget year and the five years thereafter. The CIP depicts a comprehensive picture of the County's capital needs and aids in budget planning. Capital projects often extend beyond the fiscal year in which they are approved. The County either appropriates the entire project cost in the initial fiscal year or identifies annual phases which may be approved in future years should funding be available. Projects included in the CIP have an expected life span of greater than 10 years and an estimated cost of \$100,000 or more.

Capital Lease - Typically used for capital financing purposes, a capital lease is one that meets one of four conditions: (1) it transfers ownership of the leased property to the lessee; (2) the lease contains a bargain or nominal purchase option;

(3) the lease covers 75 percent or more of the estimated economic or useful life of the lease property; and (4) the present value of the lease payments equals or exceeds 90 percent of the fair value of the lease property at the lease's inception.

Capital Project - A major improvement or acquisition; often funded by bonds or taxes over several years.

Carryforward - Funds not used in a prior fiscal year for a specific project, which are approved to be moved into the next fiscal year budget to complete a project.

Cash Basis - A basis of accounting in which transactions are recognized only when cash is increased or decreased.

Charges for Service - Revenues derived from charging fees for providing certain government services. These revenues can be received from private individuals or entities or other governmental units.

Community Development Block Grant (CDBG) - Program of the U.S. Department of Housing and Urban Development (HUD) designed to benefit low and moderate-income persons to provide revitalization and human services to urban, suburban, and rural communities.

Constant or Real Dollars - The presentation of dollar amounts adjusted for inflation to reflect the real purchasing power of money as compared to a certain point in time in the past.

Consumer Price Index (CPI) - A statistical description of price levels provided by the U.S. Department of Labor. The index is used as a measure of the increase in the cost of living (i.e., economic inflation).

Contingency - A budgetary reserve set aside for emergencies or unforeseen expenditures.

Contractual Services - Services rendered to a government by private firms, individuals, or other governmental agencies.

Current Taxes - Taxes levied and becoming due within one year.

Debt Financing - Borrowing funds as needed and pledging future revenues to make current expenditures.

Debt Instrument - Method of borrowing funds, including general obligations bonds, revenue bonds, lease/purchase agreements, lease-revenue bonds, tax anticipation notes and other short-term notes, and certificates of participation.

Debt Limit - The maximum amount of outstanding gross or net debt legally permitted. The State of South Carolina forbids cities from incurring debt in excess of 8% of the total assessed valuation of taxable property within the County.

Debt Service - The payment of interest and principal on borrowed funds such as bonds.

Debt Service Fund - This fund type is used to account for the payment and accumulation of resources related to general long-term debt principal and interest.

Deferred Revenue - Revenue amounts that are available but do not meet the criteria for recognition and are reported as a liability rather than a revenue. Example: Grant funds received for which the expenditures have not been made.

Deficit - The excess of an entity's liabilities over its assets or the excess of expenditures or expenses over revenues during a single accounting period.

Delinquent Taxes - Taxes that remain unpaid on or after the day due.

Department - An organizational unit of the County, which manages an operation or group of related operations within a functional area.

Depreciation - Expiration in the service life of capital assets attributable to wear and tear, deterioration, action of the physical elements, inadequacy, or obsolescence. This is a non-cash expense.

Disbursement - The expenditure of monies from an account.

Division - The second level in the formal County organization in which a specific function is carried out; several divisions may comprise a single department.

Employee Benefit (or Fringe) Cost - Contributions made by a government to meet commitments or obligations for employee fringe benefits. Included is the government's share of costs for Social Security, Medicare, and the various pensions, medical and life insurance plans.

Encumbrance - A financial commitment for a contract not yet performed. An encumbrance is charged against an appropriation and a portion of the appropriation is legally obligated for the purpose of satisfying the encumbrance. It represents the expenditure the County will make after performance under the contract is completed and an invoice is served.

Encumbrance Accounting - A system or procedure which involves giving recognition in the accounting budgetary expenditure control records for the issuance of purchase orders, statements, or other commitments chargeable to an appropriation in advance of any liability or payment.

Enterprise Fund - Self-supporting fund designed to account for activities supported by user charges.

Estimated Revenue - The amount of projected revenue to be collected during the fiscal year. The amount of revenue appropriated is the amount approved by County Council.

Entitlement - Payments to which local governmental units are entitled, pursuant to an allocation formula determined by the agency providing the monies, usually the state or federal government.

Expenditure - The amount of cash paid or to be paid for a service rendered, goods received, or an asset purchased.

Expense - A charge incurred (whether paid immediately or unpaid) for operations, maintenance, interest or other charges.

Fees, Licenses, and Permits - Revenues derived from the issuance of local licenses and permits, including professional and occupational licenses, building permits, and other miscellaneous permits.

Fiduciary Funds - The trust and agency funds used to account for assets held by a government unit in a trustee capacity or as an agent for individuals, private organizations, other government units and/or other funds.

Fines and Forfeitures - Fines and Forfeitures are derived from penalties imposed for the commission of statutory offenses, violations of lawful administrative rules and regulations, and for neglect of official duty. These revenues include court fines, confiscated property and parking violations.

Fiscal Policy - A government's policies with respect to revenues, spending and debt management as these relate to government services, programs, and capital investment. Fiscal policy provides an agreed-upon set of principles for the planning and programming of government budgets and their funding.

Fiscal Year - Any consecutive 12-month period to which the annual operating budget applies and at the end of which a government determines its financial position and the results of its operations. The County of Spartanburg's fiscal year runs from July 1 - June 30.

Fixed Assets - Assets of long-term character that are intended to continue to be held or used, such as land, buildings, machinery, furniture, and other equipment.

Frozen Position - A position which appears in the authorized staffing level for a department but for which no money has been budgeted for in the fiscal year. Positions typically become frozen when they are vacated during a fiscal year.

Full Faith and Credit - A pledge of a government's taxing power to repay debt obligations.

Full-Time Equivalent (FTE) - A combination of positions working less than full-time equaling one full-time position. Example: Two half-time positions (.5 positions) equal one full-time position (1.0).

Full-Time Position - An employee who receives full benefits and works at least thirty-seven and a half hours per week.

Functional Area - A group of related activities aimed at accomplishing a major service or regulatory program for which a government is responsible (e.g., Public Safety).

Fund - An accounting entity with self-balancing accounts. A fund records all financial transactions for specific activities or government functions.

Fund Balance - The excess of the assets of a fund over its liabilities, reserves, and carryovers.

Fund Balance, Assigned - Amounts that are constrained by the County's intent to be used for specific purposes, but that do not meet the criteria to be classified as restricted or committed. Intent can be stipulated by County Council, or by an official to whom that authority has been given. With the exception of the General Fund, this is the residual fund balance classification for all governmental funds with positive balances.

Fund Balance, Committed - Amounts that can only be used for specific purposes because of a formal action (resolution or ordinance) by the County's highest level of decision-making authority, the County Council.

Fund Balance, Nonspendable - Includes amounts that cannot be spent because they are either not in spendable form, or, for legal or contractual reasons, must be kept intact. This classification includes inventories, prepaid amounts, assets held for sale, and long-term receivables.

Fund Balance, Restricted - Constraints placed on the use of these resources are either externally imposed by creditors (such as through debt covenants), grantors, contributors, or other governments' or are imposed by law (through constitutional provisions or enabling legislation).

Fund Balance, Unassigned - The difference between total fund balance in a governmental fund and its nonspendable, restricted, committed, and assigned components.

GAAP - Uniform minimum standards for financial accounting and recording, encompassing the conventions, rules and procedures that define accepted accounting principles as set by policy boards.

General Fund - The fund used to account for all financial resources, except those required to be accounted for in another fund. The General Fund is the main operating fund for the County.

General Obligation Bond - Bonds backed by the full faith and credit (taxing power) of the County.

Governmental Funds - Funds used to account for the acquisition, use and balances of expendable financial resources and the related current liabilities, except those accounted for in Proprietary and Fiduciary funds.

Grant - A contribution made by a government or other organization to support a particular function. Grants may be classified as categorical or block, depending upon the amount of discretion allowed the grantee.

Health Insurance, Fully Insured - An employer contracts with a health insurance company to provide coverage for their employees and possibly their dependents. The employer is charged a premium by the health insurance company for each covered employee based on the employee's coverage selection.

Health Insurance, Self-Insured - An employer provides health insurance to its employees and possibly their dependents with its own funds. The employer assumes the direct risk for payment of the claims for benefits.

Indirect Cost - A cost necessary for the functioning of the organization as a whole but cannot be directly assigned to one service.

Inflation - see Consumer Price Index

Infrastructure - The physical assets of a government (e.g., sidewalks, streets, sewer, public buildings).

Interfund Charges - The cost for services or supplies provided by an internal service fund which would otherwise be acquired from an external vendor. Internal services include vehicle maintenance, information technologies, and facilities maintenance.

Interfund Transfers - The movement of monies between funds of the same governmental entity.

Intergovernmental Revenues - Revenues from other governments (state, federal, and local), which can be in the form of grants, shared revenue, payments in lieu of taxes, or entitlements.

Internal Service Funds - Funds established to account for the financing of goods or services provided by one department for other departments within the County. Goods and services are furnished and billed at cost plus a fixed factor, which is designed to cover all expenses of the funds. The Fleet Maintenance Fund is one example of an Internal Service Fund.

Lapsing Appropriation - An appropriation made for a certain period of time, generally for the budget year. At the end of the specified period, all appropriations not spent lapse or end, unless otherwise provided by law. Capital project and grant budgets may be appropriated for multiple years.

Levy - To impose taxes, special assessments, or service charges for the support of County activities.

Long-term Debt - Debt with a maturity of more than one year after the date of issuance.

Major Fund - Governmental fund or enterprise fund reported as a separate column in the financial statements.

Master Lease - see Capital Lease

Materials and Supplies - Expendable materials and operating supplies necessary to conduct departmental operations.

Millage Rate - Rate used in calculating taxes based upon the value of property. The rate is expressed in mills per dollar of property value. One mill equals \$1.00 of tax revenue for each \$1,000 of property value. The millage rate is the total number of mills of tax assessed against this value.

Minor Capital - An expenditure category for equipment within departmental budgets. Refers to the purchase of equipment whose value is too low to be considered for the Capital Improvement Plan, such as a single printer or scanner.

Modified Accrual Accounting - The basis of accounting where revenues are recorded when measurable and available to be used to pay liabilities of the current period. Expenditures are recognized when the related liability is incurred.

Net Budget - The legally adopted budget less all interfund transfers and interdepartmental charges.

Nominal Dollars - The presentation of dollar amounts not adjusted for inflation. Adjusting for inflation would be done to reflect the real purchasing power of money today.

Object of Expenditure - An expenditure classification, referring to the lowest and most detailed level of classification, such as electricity, office supplies or asphalt.

Objectives - Specific targets for achievement which represent an interim step or progress toward a goal within a specified time span.

Obligations - Amounts that a government may be legally required to meet out of its resources. They include not only actual liabilities, but also encumbrances not yet paid.

Operating Budget - A financial plan that presents proposed expenditures for a fiscal year and estimates of revenue to finance those expenditures.

Operating Expenses - Costs other than those for salaries and benefits that are necessary for the provision of services offered by the County.

Operating Lease - The lessee makes periodic payments to obtain the use of but not ownership of the lessor's property.

Operating Revenue - Funds that the government receives as income to pay for ongoing operations. It includes such items as taxes, fees from specific services, interest earnings and grant revenues. Operating revenues are used to pay for day-to-day operations.

Ordinance - A formal legislative enactment by the County Council. If it is not in conflict with any higher form of law, such as a statute or constitutional provision, it has the full force and effect of law within the boundaries of the municipality to which it applies.

Other - A category for expenditures itemizing costs related to banking fees and other financial transactions.

Other Fund Transfers - Dollars that are transferred from one fund to another.

Outside Agency - Agencies or organizations, typically non-profits or social service governmental entities, to which the County provides funding from its available discretionary funding.

Overhead Allocation - The process of distributing indirect costs for items such as administration to other departments or funds.

Part-time Employee - An employee who works fewer than thirty-seven and a half hours per week on a continual basis.

Pay-As-You-Go - A term used to describe a financial policy by which capital outlays are financed from current revenues rather than through borrowing.

Personnel Services - The expenditure category that includes total costs of all wages, salaries, retirement, and other fringe benefits.

Prior Year Encumbrances - Obligations from previous fiscal years in the form of purchase orders, contracts or salary commitments that are chargeable to an appropriation, and for which a part of the appropriation is reserved. They cease to be encumbrances when the obligations are paid or otherwise terminated.

Prior Year Property Taxes - Taxes that remain unpaid on and after the date they are due. A penalty is included for non-payment.

Professional Development - Employee education and career-related courses, seminars, and customer satisfaction training.

Program - An organized set of related work activities, which are directed toward a common purpose or goal and represent well-defined uses of County resources.

Program Budget - A budget that allocates money to the functions or activities of a government rather than to specific items of cost or to specific departments.

Program Revenue (Income) - Revenues earned by a program, including fees for services, license and permit fees and fines.

Property Taxes - Taxes levied on real and personal property according to the property's assessed valuation and the tax rate applied.

Proprietary Funds - Income determination or commercial type fund used to account for a government's ongoing activities or operations that are similar to those often found in the private sector (i.e., enterprise and internal service funds). The accounting principles used generally are those applicable to similar businesses in the private sector and the measurement focus is on determination of net income, financial position, and changes in financial position.

Reserve - An account used either to set aside budgeted revenues that are not required for expenditure in the current budget year or to earmark revenues for a specific, future purpose.

Resolution - A special or temporary order of a legislative body; an order of a legislative body requiring less legal formality than an ordinance or statute. A resolution only requires one reading by County Council.

Revenue - Income generated by taxes, business licenses, user fees, fines and forfeitures, reimbursements, and investments received from sources outside the County.

Service Efforts and Accomplishments - Measures of effort and accomplishment that illustrate the performance of the County in terms of service provision.

Service Level - Services or products that comprise actual or expected output of a given program. Focus is on results, not measures of workload.

Slippage - Slippage is money saved when a budgeted position is vacated during the year and the position remains vacant for a time or the person in the position takes unpaid leave.

Special Revenue Fund - This fund type is used to account for the proceeds from specific revenue sources (other than trusts or major capital projects) that are legally restricted to expenditures for specific purposes.

Surplus - Excess of revenues over expenditures during a single accounting period. It is sometimes referred to as savings.

Tax Anticipation Notes (TAN) - A short-term loan, usually less than six months, borrowed to fund County operations until property tax collections are received.

Tax Base - The total assessed valuation of real property within the County limits.

Tax Increment Financing - A method of financing capital improvements using any additional tax revenues generated by new development occurring within a designated area after a certain date. This method is generally used to stimulate investment in economically depressed areas.

Tax Levy - The resultant product when the tax rate per one thousand dollars is multiplied by the taxable value.

Transfers In/Out - Amounts transferred from one fund to another to assist in financing the services for the recipient fund.

Trust and Agency Fund - Also known as Fiduciary Fund Types, these funds are used to account for assets held by the County in a trustee capacity or as an agent for private individuals, organizations, or other governmental agencies. The fiduciary funds used by the County include expendable trust and agency funds.

User Fee - Payment of a fee for the direct receipt of a public service by the person(s) who benefit from the service(s).

Working Capital - The excess of readily available assets over current liabilities or cash on hand equivalents that may be used to satisfy cash flow needs.