



# POLICY REPORT

South Carolina Policy Council

1323 Pendleton St., Columbia, SC 29201 • 803-779-5022 • scpolicycouncil.com

## Breaking Open the State Budget: Other Funds Spending in South Carolina

By Simon Wong

States use [different budget categories](#) to differentiate the sources and purposes of different revenue streams. South Carolina, like other states, has multiple funding categories. Broadly speaking, state spending is divided into the following four areas: 1) the General Fund; 2) Federal Funds; 3) Other Funds; and 4) Proviso/Special Funding spending not included in any of the previous categories.<sup>1</sup>

First and foremost, the budget consists of the General Fund, which is typically the only part of the budget that receives any media attention. This is likely because legislators have the most discretion over this part of the budget (cf. § [2-7-60](#)).

The General Fund, however, also represents the smallest part of the budget. As of [FY10-2011](#), the Big Three Funds – that is, the General Fund, Federal Funds, and Other Funds – totaled \$21.113 billion.<sup>2</sup> The General Fund accounted for only \$5.080 billion or 24 percent of this combined total.<sup>3</sup> Federal Funds accounted for \$8.267 billion, or 39 percent of Big Three total spending. Other Funds appropriations accounted for \$7.765 billion, or 36 percent.<sup>4</sup> In other words, Federal Funds and Other Funds revenue make up roughly three quarters of the total state budget.<sup>5</sup>

Generally speaking, Other Funds revenue is generated from “fees and fines.” Owing to the broad nature of this category and its purposes, a thorough analysis of Other Funds spending gives rise to many questions.

- What is this “fee and fine” revenue supposed to be used for?

---

<sup>1</sup>Proviso spending, in particular, is opaque – and frequently does not indicate a specific dollar amount. An example of special funding would be federal stimulus funding (ARRA), which appeared as [Part III](#) of the FY09-2010 budget.

<sup>2</sup>This amount excludes the following agencies’ Other Funds spending: the SC Education Lottery Commission, Santee Cooper, and the Ports Authority. These specific accounts are excluded because they do not appear in the General Assembly’s Appropriations Bill. Nevertheless, an accurate depiction of Other Funds spending should include all governmental and quasi-governmental fee and fines spending. If the aforementioned agencies are included, the sum total of the three major funds is \$22.091 billion.

<sup>3</sup>This amount reflects governor’s vetoes.

<sup>4</sup>If the SC Education Lottery Commission’s additional \$977 million in Other Funds revenue is included, Other Funds is \$8.742 billion. Under this calculation, Other Funds would be the largest of the Big Three Funds. Moreover, Other Funds spending routinely exceeds appropriations by roughly [\\$200 million a year](#).

<sup>5</sup>It is worth noting that quantifiable nonrecurring funds and federal stimulus (ARRA) funds had a combined total of \$696.980 million for the same fiscal year.

- Who is responsible for spending fee and fine revenue?
- How are these fees and fines authorized and what provisions of state law govern their collection?
- Why does South Carolina need fee and fine revenue if the state is already collecting personal income taxes, corporate income taxes and sales taxes?
- Why isn't fee and fine revenue simply folded into the General Fund budget and subject to the same reporting/budgeting requirements?<sup>6</sup>

Given the [growth in Other Funds revenue](#), which increased from 33 percent in FY01-2002 to 36 percent in FY10-2011 as a share of the Big Three Funds, it is this paper's intent to introduce readers to the problems arising from a lack of Other Funds transparency and to point toward solutions regarding the appropriation and use of state fee and fine revenue. In particular, we will present key findings on the following six topics:

1. An analysis of Other Funds overspending/deficit spending
2. An analysis of agency-level reporting requirements, practices and compliance rates, with a comparison against accounting records from the State Treasurer's Office
3. An analysis of Other Funds spending at the agency level, with a focus on cash balances
4. An analysis of Other Funds spending at the subfund level, with an emphasis on cash balances and inactive accounts
5. An analysis of Other Funds spending by revenue code
6. A correlation of Other Funds spending against enabling laws, particularly budget provisos

This paper presents general findings based on Other Funds data reported for FY09-2010, the latest year available. In addition, the purpose of this paper is to lay the groundwork for more detailed analysis of Other Funds spending, as based on the themes indicated above.

### ***Deficit Spending Using Other Funds Reserves***

Based on data provided by the Budget & Control Board, South Carolina state agencies spent more than \$900 million in fee and fine revenue over and above what they collected for FY09-2010.<sup>7</sup> State agencies received a total of \$5.974 billion in fees and

---

<sup>6</sup>For more on this topic, in particular, see: "[Reform the Budget and Cut Spending: Start with Fine and Fee Revenue](#)" (2010).

<sup>7</sup>[The Agency Other Funds Survey](#) was drafted as required by [proviso 89.125 in the FY09-2010 budget](#) and has since appeared in subsequent appropriations bills for FY10-2011 and FY11-2012. In brief, the Other Funds Survey provides annual, mandatory self-reporting by each agency on how the agency collected, expended and carried-forward its fees and fines. The Agency Other Funds survey for FY09-2010 (released

finances and spent \$6.896 billion. This unbalanced deficit exceeds 15 percent of collections (Figure 1). Once higher education agencies and institutions are excluded from this count (Figure 2),<sup>8</sup> the remaining state agencies still overspent by more than \$440 million.<sup>9</sup>

**Figure 1: Top 10 Agencies with the Largest Negative Net Cash Flow for FY09-2010**

Agency Title	Appropriations Bill	Agency Other Funds Survey			
	Other Funds	Expenditure	Revenue	Net Cash Flow	% Expenditure to Revenue
UNIVERSITY OF CHARLESTON	\$ 379,941,916	\$ 541,001,926	\$ 210,166,938	\$ (330,834,988)	257.42%
MEDICAL UNIV OF SOUTH CAROLINA	\$1,046,030,421	\$ 1,220,993,455	\$ 933,693,088	\$ (287,300,367)	130.77%
GOVERNOR'S OFF-MANSION& GRDS	\$ 753,689,143	\$ 647,893,386	\$ 409,540,860	\$ (238,352,526)	158.20%
DEPARTMENT OF AGRICULTURE	\$ 166,881,542	\$ 363,855,346	\$ 133,829,801	\$ (230,025,544)	271.88%
COMPTROLLER GENERAL'S OFFICE	\$ 50,334,450	\$ 62,476,917	\$ 35,956,158	\$ (26,520,759)	173.76%
INFRASTRUCTURE BANK BOARD	\$ 85,901,486	\$ 24,564,579	\$ -	\$ (24,564,579)	N/A
ARTS COMMISSION	\$ 26,968,398	\$ 23,667,598	\$ -	\$ (23,667,598)	N/A
DEPT OF HEALTH AND HUMAN SERV	\$ 395,147,703	\$ 368,877,154	\$ 354,213,966	\$ (14,663,188)	104.14%
DEPT OF ALCOHOL & OTHER DRUG	\$ 31,880,000	\$ 31,801,956	\$ 23,040,967	\$ (8,760,989)	138.02%
DEPT OF LABOR, LICENSING & REG	\$ 203,449,918	\$ 167,491,601	\$ 160,337,789	\$ (7,153,812)	104.46%
↓	↓	↓			
<b>TOTAL (All Agencies)</b>	<b>\$8,116,209,527</b>	<b>\$ 6,896,408,762</b>	<b>\$ 5,974,593,069</b>	<b>\$ (921,815,692)</b>	<b>86.63%</b>

Source: Agency Other Funds Survey for FY09-2010; H. 3560, General Appropriations Bill, FY09-2010

Such overspending indicates two things: 1) Agencies spent hundreds of millions more in revenue than indicated by the state budget; and 2) Such spending is likely fueled by accumulated cash reserves that indicate fees and fines have historically been too high.<sup>10</sup>

in FY10-2011) includes only 92 out of 106 agencies as listed in the [FY09-2010 Appropriations Bill](#). Two agencies – the South Carolina Governor’s School for the Arts and Humanities and the Aeronautics Division – are excluded from this calculation because the former is folded under the Department of Education and the latter is folded into the Department of Transportation, as far as appropriations are concerned.

<sup>8</sup>“Tuition and Students Fees” constitute the largest source of Other Funds revenue. Excluding such revenue arguably yields a clearer picture of how dependent other agencies are on fee and fines spending.

<sup>9</sup> Excluding higher education commissions and institutions, agencies report cumulative cash spending of \$4.322 billion and cumulative cash revenue of \$3.877 billion.

<sup>10</sup> Another possibility is that deficit spending is being fueled and funded by debt obligations.

As far as the second point goes, although Other Funds-generated agency spending exceeded fee and fine revenue for the year, agencies ended FY09-2010 with a cumulative cash balance of \$1.094 billion. Excluding other possible financing arrangements, such as debt issuance and interfund transfers, this suggests a nearly \$2 billion surplus balance was available at the beginning of FY09-2010 or at the end of FY08-2009.<sup>11</sup>

This surplus balance raises several questions: To begin with, why did fee and fine accounts have an accumulation of over \$2 billion dollars in surplus revenue even amid the Great Recession? And, in turn, does this suggest fees and fines are too high? Second, if agencies routinely use surplus fee/fine revenue to engage in deficit spending, of what value is the current state spending cap – which essentially caps General Fund spending, but not Other Funds and Federal Funds spending?<sup>12</sup> Similarly, of what value are General Fund reporting mechanisms that do not include detailed data on Other Funds spending?

In point of fact, surplus fee and fine revenue from previous years enabled state agencies to spend \$921.8 million more than actual fee and fine revenue brought in. This spending was at least partly facilitated by flexibility provisos (such as 89.96 and 65.3 for FY09-2010) inserted into the budget. For the most part, however, these provisos did not quantify how much each agency could spend. As a result, they essentially gave agencies a green light to maintain high spending levels using fee/fine revenue from earmarked and restricted accounts.

This trend becomes obvious when we compare appropriations for the year against revenue collections:

- Other Funds initial rectified appropriations for earmarked/restricted accounts for FY09-2010 were \$7,174,920,658.
- Final adjusted Other Funds appropriations were \$7,639,953,152 for FY09-2010.
- Actual spending as reported in the Other Funds survey – that is, spending from earmarked and restricted accounts – was \$6.896 billion. This number includes \$5.974 billion in Other Funds revenue collected in the fiscal year, plus the \$921 million in agency deficit spending discussed above.

---

<sup>11</sup>The calculation is as such: The ending cash balance is equal to the beginning cash balance, plus actual cash revenue collected minus actual cash disbursement. Alternatively, the beginning cash balance is equal to the ending cash balance, plus actual cash disbursement minus actual revenue. Accordingly, the beginning cash balance for FY09-2010 = \$1.094 billion + \$6.896 billion - \$5.974 billion = \$2.016 billion. This calculation also assumes agencies are not using or issuing debt financing to cover Other Funds expenditures.

<sup>12</sup>In fact, the current, constitutionally mandated spending is completely ineffective, as demonstrated in this report: [“An Effective Spending Cap for South Carolina.”](#)

- Other Funds actual spending as reported by the Budget & Control Board Historical Analyses (December 2010) was \$6,873,452,058 – which closely matches the self-reported figure in the Other Funds Survey.<sup>13</sup>

*Figure 2: Top 10 Agencies (Excluding Higher Education Agencies and Institutions) with the Largest Negative Net Cash Flow in FY09-2010*

Agency Title	Appropriations Bill	Agency Other Funds Survey			
	Other Funds	Expenditure	Revenue	Net Cash Flow	% Expenditure to Revenue
DEPT OF TRANSPORTATION	\$ 1,046,030,421	\$ 1,220,993,455	\$ 933,693,088	\$ (287,300,367)	130.77%
DEPT OF HEALTH AND HUMAN SERV	\$ 753,689,143	\$ 647,893,386	\$ 409,540,860	\$ (238,352,526)	158.20%
INFRASTRUCTURE BANK BOARD	\$ 50,334,450	\$ 62,476,917	\$ 35,956,158	\$ (26,520,759)	173.76%
DEPT OF DISAB & SPECIAL NEEDS	\$ 395,147,703	\$ 368,877,154	\$ 354,213,966	\$ (14,663,188)	104.14%
DEPT OF LABOR, LICENSING & REG	\$ 31,880,000	\$ 31,801,956	\$ 23,040,967	\$ (8,760,989)	138.02%
DEPARTMENT OF AGRICULTURE	\$ 11,070,197	\$ 11,592,550	\$ 4,800,627	\$ (6,791,923)	241.48%
JUDICIAL DEPARTMENT	\$ 24,201,174	\$ 25,643,476	\$ 18,858,791	\$ (6,784,685)	135.98%
DEPT OF PARKS, RECREATION & TOUR	\$ 36,970,504	\$ 34,499,026	\$ 29,115,922	\$ (5,383,104)	118.49%
SCHOOL FOR THE DEAF & THE BLIND	\$ 14,396,742	\$ 16,100,785	\$ 12,323,237	\$ (5,383,104)	130.65%
HOUSING FINANCE AND DEV	\$ 20,371,456	\$ 15,696,079	\$ 13,353,083	\$ (2,342,996)	117.55%
↓	↓	↓			
<b>TOTAL (All Agencies)</b>	<b>\$ 5,349,492,255</b>	<b>\$ 4,328,480,381</b>	<b>\$ 3,881,393,520</b>	<b>\$ (447,086,862)</b>	<b>89.67%</b>

Source: Agency Other Funds Survey for FY09-2010; H. 3560, General Appropriations Bill, FY09-2010

**Reporting Requirements Not Being Met**

It is likely agency deficit spending is even higher than recorded above because 14 out of 106 agencies (as listed in the FY09-2010 budget) did not provide their fee and fine information for the Agency Other Funds Survey. In doing so, these agencies contravened a proviso (89.96) in the state budget that stated:

In order to promote accountability and transparency, each state agency must provide and release to the public via the agency's website, a report of all aggregate amounts of fines

<sup>13</sup>Because both sources are compiled by the Budget & Control Board, it would seem the figures from both sources would be reconciled to the same amount. The \$23 million discrepancy between the two sources remains a mystery. One possible explanation is that the Other Funds Survey does not have a 100 percent response rate, as discussed in the next section of this report.

and fees that were charged and collected by that state agency in the prior fiscal year. ...  
The report must be posted online by September 1st.<sup>14</sup>

According to historical data from the Budget & Control Board (BCB) state accounting reporting system, five of these non-reporting agencies have substantial Other Funds collections, expenditures and carry-forward amounts, as detailed in [Figure 3](#).<sup>15</sup>

*Figure 3: The 14 Non-Reporting Agencies' Budgeted Other Funds and Actual Other Funds Expenditures and Revenue for FY09-2010*

Agency Title	Appropriations Bill	Federal and Other Funds Retained and Expended Report	
	Other Funds	Expenditure	Revenue
DEBT SERVICE	\$ -	\$ -	\$ -
AID TO SUBDIV - STATE TREAS	\$ -	\$ -	\$ -
AID TO SUBDIV - DEPT OF REV	\$ -	\$ 81,038,901	\$ 81,038,901
LEG. DEPT-THE SENATE	\$ -	\$ 166,325	\$ 1,012,691
LEG. DEPT-HOUSE OF REPRESENTAT	\$ -	\$ 35,962	\$ 58,635
LEG. DEPT-LEG PRINTING, ITS	\$ -	\$ 38,447	\$ 38,447
LEG. DEPT-LEG AUDIT COUNCIL	\$ -	\$ -	\$ -
GOVERNOR'S OFF-EXEC CONTROL	\$ -	\$ -	\$ -
B & C-EMPLOYEE BENEFITS	\$ 277,640	\$ 3,245,659	\$ 3,523,299
CAPITAL RESERVE FUND	\$ -	\$ -	\$ -
AREA HEALTH EDUCATION CONSORT	\$ 2,643,417	\$ 2,256,744	\$ 2,256,744
LOTTERY EXPENDITURE ACCOUNT	\$ 945,946,440	\$ 262,027,686	\$ 262,027,686
CAPITOL POLICE FORCE	\$ -	\$ -	\$ -
DEPARTMENT OF SOCIAL SERVICES	\$ 115,361,879	\$ 33,845,479	\$ 38,365,051
<b>TOTAL</b>	<b>\$ 1,064,229,376</b>	<b>\$ 382,655,203</b>	<b>\$ 388,321,454</b>

Source: Agency Other Funds Survey for FY09-2010; H. 3560, General Appropriations Bill, FY09-2010; Federal and Other Funds Retained and Expended by State Agencies: 2009-2010 thru 2011-2012 (FOFRE)

Even among agencies that complied with proviso 89.96, reported fees and fines do not match state accounting records as delineated in the Federal and Other Funds Retained and Expended by State Agencies (FOFRE) report for FY09-2010.<sup>16</sup> For example, the State Treasurer's Office self-reported that it spent and received \$3.397 million and \$3.320

<sup>14</sup>The actual report was not posted online until February 2011. The current report is dated FY10-2011, but only includes data from FY09-2010.

<sup>15</sup>These are: the Lottery Expenditure Account; the Area Health Education Consortium; the Department of Social Services; the Capitol Police Force; and the Budget & Control Board – Employee Benefits.

<sup>16</sup>See [Federal and Other Funds Retained and Expended by State Agencies](#) (FOFRE): 2009-2010 thru 2011-2012, prepared by the Budget & Control Board from its legacy accounting system. Report includes actual data from FY09-2010 and estimated data for FY2011 and FY2012.

million, respectively, in Other Funds for FY09-2010. However, state accounting records show the Treasurer’s Office actually spent and received \$9.892 million and \$9.321 million, respectively, in Other Funds during FY09-2010. In sum, the State Treasurer’s Office understated its Other Funds expenditures and revenue by \$6.494 million and \$6.001 million, respectively.<sup>17</sup>

In total, 31 of the 92 reporting agencies either substantially understated or overstated Other Funds spending, as compared against state accounting records. This means almost one-third of the reporting agencies failed to report accurate Other Funds information. (Or, alternatively, that the state accounting system is inaccurate; or that both reports are inaccurate.)

[Figure 4](#) delineates the 10 agencies with the largest reporting discrepancies between the Agency Other Funds Survey and the FOFRE.

*Figure 4: 10 Reporting Agencies with Largest Expenditure Discrepancies Between the Other Funds Survey and the state accounting system for FY09-2010*

Agency Title	Appropriations Bill	FOFRE	Agency Other Funds Survey	Difference: Other Funds Survey to FOFRE
	Other Funds	Expenditure	Expenditure	Expenditure
TECH & COMPREHENSIVE EDUC	\$ 371,733,536	472,815,016	\$ 55,344,190	\$ (417,470,826)
COASTAL CAROLINA UNIVERSITY	\$ 115,450,000	122,782,472	\$ 41,632,164	\$ (81,150,308)
THE CITADEL	\$ 93,398,207	77,268,843	\$ 9,110,098	\$ (68,158,745)
SOUTH CAROLINA STATE UNIV	\$ 85,901,486	63,916,800	\$ 24,564,579	\$ (39,352,221)
COMMISSION ON HIGHER EDUCATION	\$ 203,449,918	198,099,529	\$ 167,491,601	\$ (30,607,928)
DEPARTMENT OF CORRECTIONS	\$ 65,577,000	73,158,425	\$ 46,716,542	\$ (26,441,883)
WINTHROP UNIVERSITY	\$ 80,133,153	84,874,753	\$ 72,672,512	\$ (12,202,241)
COMMISSION ON INDIGENT DEFENSE	\$ 13,175,652	15,151,513	\$ 4,473,510	\$ (10,678,003)
DEPT OF PARKS, RECREATION & TOUR	\$ 36,970,504	42,499,032	\$ 34,499,026	\$ (8,000,006)
STATE TREASURER'S OFFICE	\$ 7,220,472	9,892,503	\$ 3,397,697	\$ (6,494,806)

*Source: Agency Other Funds Survey for FY09-2010; H. 3560, General Appropriations Bill, FY09-2010; Federal and Other Funds Retained and Expended by State Agencies: 2009-2010 thru 2011-2012 (FOFRE)*

<sup>17</sup>The Other Funds Survey omitted \$2 million in investment earnings and \$3.995 million in “EIA-Allocation” revenue, according to data generated from FOFRE.

All in all, the reporting discrepancies between the Other Funds Survey and the FOFRE come to \$294 million.<sup>18</sup> Moreover, once we account for Other Funds expenditures as reported in the FOFRE, state spending for FY09-2010 goes up by an additional \$17 million.<sup>19</sup>

These discrepancies cannot be explained away as clerical errors and raise questions about the transparency of agency fee and fine spending.<sup>20</sup> At the very least, it would seem the Budget & Control Board could do a better job of monitoring agency self-reporting of Other Funds expenditures and require that these numbers be reconciled against the state accounting system.

What is even more troubling is the huge difference between the budget, as voted on by the General Assembly, and actual spending for the year. Consider that for FY09-2010:

- The budget passed by the General Assembly was \$20,694,907,518.
- Final adjusted appropriations, as reported in the FY10-2011 budget, were \$21,183,609,401, with the increases coming from Federal Funds and Other Funds.
- Spending as based on the FOFRE – that is, including Federal Funds and Other Funds – was \$22.967 billion.<sup>21</sup>

Thus, there is a \$2.273 billion discrepancy between the budget as passed by the General Assembly and actual spending as reported by the state accounting system.<sup>22</sup>

### ***Excess Cash Balances Indicate Fees and fines Are Too High***

Unlike private sector businesses, government agencies should not seek to accumulate large cash balances. Rather, government should aim at delivering core services as efficiently as possible so that taxes can be reduced and citizens can keep more of their own money. This means government agencies should have a mechanism for reducing fees when such collections result in large cash reserves.

---

<sup>18</sup>Actual Other Funds expenditures reported in FOFRE are \$7.191 billion. Actual Other Funds expenditures reported in the Other Funds Survey are \$6.896 billion. Thus a difference of \$294 million.

<sup>19</sup>As based on an initial Other Funds appropriation of \$7.175 billion.

<sup>20</sup>There is really no excuse for any discrepancy, given that Other Funds constitute more than a third of the total state budget. Precise and clear reporting is a foundation for prudent and transparent budgeting.

<sup>21</sup>This \$22.967 billion figure includes \$2.838 billion of Other Funds and Federal Funds Revenue Expended for Non-Budgeted Operations. Of the 2.838 billion, \$1.733 billion is driven by Federal Funds and the rest is driven by Other Funds. Notably, all of the \$1.733 billion in Federal Funds expended for nonbudgeted operations is from the Department of Employment and Workforce. If this figure is excluded, actual expenditures according to the state accounting system are \$20.129 billion – still \$325 million higher than the \$19.804 billion reported by the [BCB Historical Analyses report](#). In fact, actual state spending for FY09-2010 was even higher – at \$22.32 billion, as we discuss in our recent report, “[Total Spending in All 50 States](#).”

<sup>22</sup>The bulk of this money comes from “Non-Budgeted Operations,” with \$2 billion allocated to the Employment Security Commission and \$819 million to the Office of Regulatory Staff. General Fund spending declined for the year from \$5.714 billion (appropriated) to \$5.390 billion (final adjusted).



Excess cash reserves suggest a recurring pattern of overcharging for fees and fines. Keep in mind that reporting agencies overspent by more than \$900 million for FY09-2010. Indeed, 48, or more than half of the 92 reporting agencies, had more than a two-month cash reserve at the end of FY09-2010.<sup>23</sup> Moreover, 27, or about one-third of the reporting agencies, had accrued more than a six-month cash reserve at the end of FY09-2010. Sixteen agencies had more than a one-year cash reserve (Figure 5). And two agencies – the Commission for the Blind and the State Library – had accumulated more than 10 years of cash reserves – at 20 years and 15 years, respectively.

**Figure 5: The 16 Reporting Agencies with More Than One Year of Cash Reserves at the End of FY09-2010**

Agency Title	Appropriations Bill	Agency Other Funds Survey		
	Other Funds	Expenditure	Ending Cash Balance	% of Expenditure to Ending Cash Balance
COMMISSION FOR THE BLIND	\$ 193,000	\$ 37,651	\$ 785,083	2085.16%
STATE LIBRARY	\$ 30,000	\$ 26,782	\$ 404,077	1508.76%
WIL LOU GRAY OPPORTUNITY SCH	\$ 1,430,615	\$ 212,222	\$ 538,966	253.96%
SEA GRANT CONSORTIUM	\$ 282,500	\$ 94,580	\$ 151,925	160.63%
HOUSING FINANCE AND DEV	\$ 20,371,456	\$15,696,079	\$ 24,636,249	156.96%
DEPARTMENT OF COMMERCE	\$ 42,269,000	\$76,705,718	\$ 118,623,581	154.65%
JOHN DE LA HOWE SCHOOL	\$ 995,246	\$ 374,154	\$ 482,164	128.87%
STATE ETHICS COMMISSION	\$ 276,091	\$ 426,004	\$ 511,405	120.05%
COUNTY TRANSPORTATION FUNDS	\$ 105,000,000	\$86,814,001	\$ 102,261,971	117.79%
ARTS COMMISSION	\$ 643,530	\$ 208,960	\$ 242,128	115.87%
DEPARTMENT OF PUBLIC SAFETY	\$ 37,339,569	\$24,491,438	\$ 27,660,946	112.94%
PUBLIC SERVICE COMMISSION	\$ 4,229,308	\$ 4,096,688	\$ 4,549,809	111.06%
PROCUREMENT REVIEW PANEL	\$ 3,000	\$ 1,960	\$ 2,169	110.66%
WORKERS' COMPENSATION COMM	\$ 2,100,000	\$ 2,731,406	\$ 2,923,037	107.02%
DEPARTMENT OF INSURANCE	\$ 9,739,765	\$ 9,794,731	\$ 10,444,306	106.63%
ELECTION COMMISSION	\$ 440,700	\$ 1,037,846	\$ 1,072,281	103.32%

Source: Agency Other Funds Survey for FY09-2010; H. 3560, General Appropriations Bill, FY09-2010

<sup>23</sup>The ratio is based on the ending cash balance as correlated against the actual cash disbursement for the year. The two-month cash reserve is intended to cover potential accounts payable that would be immediately due at the beginning of the next fiscal year for expenditures accrued in the current fiscal year.

The accumulation of large cash reserves invites poor budgeting practices. Clearly, an agency that has accumulated a cash reserve sufficient for 20 years does not need all of this money. At some point, legislators looking to fund other programs will try to draw down these reserves.<sup>24</sup> Doing so, however, raises the question of why this money was collected in the first place and whether it should be used to fund other activities. After all, most fees and fines are statutorily allocated to earmarked and restricted funds that, by their very nature, are dedicated to specific purposes. To use this money for other purposes – such as to sustain general agency operations – is misleading to taxpayers and promotes excess spending on inefficient programs.

Second, it encourages poor budgeting. Fee and fine cash balances are one-time dollars and, as such, should not be used to cover recurring budget holes. Finally, and most important, large cash balances indicate fees and fines are too high – and so should be refunded back to taxpayers. As discussed in our 2010 report, “[Reform the Budget and Cut Spending: Start with Fine and Fee Revenue](#),” the best option is to create a mechanism to regulate fund balances and provide for taxpayer refunds when cash balances exceed a certain benchmark.

### *Subfund Accounts Reveal Inactive Accounts and Nontransparent Spending*

Subfund accounts are nothing more than specific components of a larger fund. The state has [four major fund codes](#) – General Fund (01), Earmarked (03), Restricted (04) and Federal (05). A subfund coded as 3763 (Medicaid Assistant Payment) is simply a specific component of Fund 03 – meaning it is an earmarked fund. Hence, subfunds that begin with a 3 or a 4 are part of the Other Funds category. In order to begin to determine which funds are overfunded – and thus which fees/fines are too high or unnecessary – we must examine funding at the subfund level.

There are 339 distinct subfund accounts that were used for expenditure purposes in FY09-2010, as reported in the Agency Other Funds Survey. Of these, 192, or more than half of the distinct accounts, had more than two-month’s worth of year-end cash reserves. Ninety-three, or about one-quarter of the subfund accounts, had more than one-year’s worth of cash reserves.

“Operating Revenue” is the largest subfund account with a cash expenditure of \$1.859 billion and cash revenue of \$1.554 billion in FY09-2010. This means cumulative general operating expenditures for various agencies ran a deficit of \$305.551 million.<sup>25</sup>

---

<sup>24</sup>Indeed, there are numerous inter- and intra-agency transfers between subfund accounts. We explore this topic in more detail below.

<sup>25</sup>This calculation includes higher education agencies and institutions. Once higher education entities are excluded, the “Highways & Public Transportation Fund” takes the top spot at \$971.909 million. This is due to the fact that most of the “Operating Revenues” are derived from tuition and student fees from higher education institutions.

*Figure 6: The Top 10 Largest Subfund Accounts by Expenditure for FY09-2010*

Subfund #	Generally Recognized Subfund Title	Expenditure	Revenue	Ratio: Expenditure to Revenue
3035	Operating Revenue	\$ 1,859,987,302	\$ 1,554,435,405	120%
4490	Highways & Public Transportation Fund	\$ 971,909,833	\$ 896,537,412	108%
4973	Education Improvement Act of 1984	\$ 526,336,345	\$ 548,958,458	96%
3764	Medicaid Assistant Payment	\$ 433,307,139	\$ 468,357,838	93%
4479	Medicaid Expansion MIAA	\$ 311,623,171	\$ 271,330,813	115%
43B1	Education Lottery Account	\$ 272,945,220	\$ 259,099,854	105%
41S7	ARRA - Stimulus - F/S Agy	\$ 207,106,375	\$ 30,000,000	690%
3041	Revenue Clearing	\$ 195,632,515	\$ -	N/A
3036	Higher Education Deposit	\$ 190,544,836	\$ 234,348,424	81%
4238	Auxiliary Enterprise	\$ 154,630,497	\$ 145,388,771	106%

Source: Agency Other Funds Survey for FY09-2010

Thirteen subfund accounts took in fee and fine revenue but didn't expend anything at all for the year ([Figure 7](#)). For example, the "Keep S.C. Beautiful Fund" collected \$186,845 and ended the year with a cash balance of \$548,763, but didn't report any cash outflow for FY09-2010. Other accounts received funding, did not indicate a cash outflow, yet obviously were used to fund various activities. For instance, the BCB's "Rent – State Owned Real Property" subfund received \$23.797 million during the fiscal year with no indication of expenditures; yet the ending cash balance was only \$164,553.

Such discrepancies raise serious questions as to how subfund accounts are being used. Clearly, policymakers should look closely at funds that aren't spending what they collect.

In such cases, fees and fines might be too high or unnecessary.<sup>26</sup> Similarly, more transparency and oversight is necessary to insure that fees and fines are being used for their intended purpose. We will examine this issue below when we identify the enabling laws for each subfund.

<sup>26</sup>At the same time, agency heads must be given incentives to reduce fee/fine spending – not unnecessarily increase it, so as to maintain current fee/fine levels.

**Figure 7: The 13 Subfund Accounts With Cash Revenue But No Cash Expenditures for FY09-2010**

Subfund #	Generally Recognized Subfund Title	Agency With This Subfund	Ending Cash Balance	Expenditure	Revenue
3124	Rent - State Owned Real Property	Budget and Control Board	\$ 164,553	\$ -	\$ 23,797,371
3652	Closing Fund	Department of Commerce	\$ 7,000,000	\$ -	\$ 7,000,000
3482	Rural Infrastructure Bank	Budget and Control Board	\$ 13,295,391	\$ -	\$ 3,559,009
3461	CJA Surcharge	Law Enforcement Training Council	\$ 3,265,617	\$ -	\$ 1,831,536
49D7	DIST BD Proceeds EC DEV BD	Department of Commerce	\$ -	\$ -	\$ 1,130,721
47G5	EFA Reserve Fund	Department of Education	\$ 1,022,247	\$ -	\$ 1,016,801
39H2	Increased Enforcement Collections	Election Commission	\$ -	\$ -	\$ 1,000,000
4607	Wildlife Endowment Fund - Principal	Department of Natural Resources	\$ 2,612,244	\$ -	\$ 230,275
3860	Keep S.C. Beautiful Fund	Department of Transportation	\$ 548,763	\$ -	\$ 186,845
45D7	Conservation Bank Trust	Conservation Bank	\$ 136,873	\$ -	\$ 64,257
3227	DIRM Telecommunications Project	Budget and Control Board	\$ 151,837	\$ -	\$ 17,529
3754	Insurance Reimbursement	Adjutant General	\$ 32,344	\$ -	\$ 1,920
3504	Med Asst Prog Refunds - State	Health and Human Services	\$ 7,221	\$ -	\$ 59

Source: Agency Other Funds Survey for FY09-2010

**Transfers, Federal Funds, and Taxes Are Also Sources of Revenue**

As suggested above, higher education institutions constitute a significant portion of the state’s Other Funds cash flow. It is thus no surprise that, at \$1.295 billion, the “Tuition and Student Fee” category tops the list of Other Funds revenue sources. If higher education institutions are excluded, “Miscellaneous Transfer – Other Fund”, at \$837 million, is the largest revenue source. By definition, however, the term “miscellaneous transfer” does not lend itself to easy identification. Looking deeper, we found that descriptions of these transfers sometimes referenced specific provisos or statutes or regulations – and sometimes did not.<sup>27</sup>

<sup>27</sup>Thirty agencies reported “Misc. Transfer – Other Fund” as one of their revenue sources. In particular, the Department of Education captures about 60 percent of all the miscellaneous transfers as part of “SCDE EIA initiatives.” In all, 84 “Misc. Transfer – Other Fund” revenue sources were identified in the Other Funds Survey.

*Figure 8: Top 10 Revenue Sources for Other Funds for FY09-2010*

Revenue Code Number	Generally Recognized Revenue Code Title	Revenue
5001	Tuition and Student Fee	\$ 1,295,466,870
7221	Miscellaneous Transfer-Other Fund	\$ 837,193,756
3901	Medicaid and Medicare Reimbursement	\$ 541,685,950
2822	Federal Operating Grants - Restricted	\$ 507,530,700
0301	Gasoline Tax	\$ 392,925,350
0650	Hospital Tax	\$ 261,930,534
7803	Sale of Services	\$ 211,539,511
7841	Sales and Services - Auxiliary Enterprises (HE)	\$ 189,412,073
7201	Miscellaneous Revenue	\$ 160,178,386
4001	Allocations from State Agencies	\$ 144,533,200

Source: Agency Other Funds Survey for FY09-2010

Moreover, once we exclude higher-ed fees, the three largest sources of Other Funds revenue are: Miscellaneous Transfers,<sup>28</sup> Medicaid/Medicare Reimbursements, and Federal Operating Grants, with these three categories accounting for \$1.679 billion. The next three sources of revenue are the gasoline tax, hospital taxes, and motor vehicle license fees. The first two of these are arguably taxes while the latter includes fees in the more usual sense of the term.<sup>29</sup> In any case, it is clear that fees and fines are not the only source of Other Funds revenue.

<sup>28</sup>Miscellaneous Transfers in the second table excludes higher education accounts.

<sup>29</sup>The gas tax is referred to as a “user fee” in the code (§12-28-310) and set at 16 cents per gallon. But it’s typically called a “gas tax” because it is essentially a per gallon sales tax on the price of fuel. The hospital tax is referred to as a tax in the code (§12-23-810) and is based on total hospital expenditures. This blurring of the lines between taxes and fees is all the more reason to fold General Fund and Other Fund revenue into one stream of money and budget for both in the same manner, as discussed in the conclusion.

*Figure 9: Top 10 Revenue Sources (Excluding Higher Ed. Agencies and Institutions) for FY09-2010*

Revenue Code Number	Generally Recognized Revenue Code Title	Revenue
7221	Miscellaneous Transfer-Other Fund	\$ 629,440,177
3901	Medicaid and Medicare Reimbursement	\$ 541,685,950
2822	Federal Operating Grants - Restricted	\$ 507,530,700
0301	Gasoline Tax	\$ 392,925,350
0650	Hospital Tax	\$ 261,930,534
1644	Motor Vehicle License	\$ 135,084,970
7201	Miscellaneous Revenue	\$ 120,928,123
0302	Special Fuel Tax	\$ 107,422,882
4001	Allocations from State Agencies	\$ 105,598,434
2602	Fees and Receipts - Counties	\$ 81,083,630

Source: Agency Other Funds Survey for FY09-2010

### *State Laws Governing Other Funds Revenue*

Of the \$5.974 billion of reported Other Funds revenue, \$4.926 billion, or 82 percent of revenue, is statutorily authorized by the South Carolina Code of Laws.<sup>30</sup> The second largest enabling category is actually unknown/unidentified because agencies did not report information regarding enabling laws or simply listed the “Annual Appropriations Act.”<sup>31</sup> This category comes to \$695.759 million.

Provisos account for the third largest category of revenue authorizations – at \$262.676 million. Examples of such proviso spending include \$65.313 million to establish a “Victim/Witness Program” and \$19.769 million for the Department of Health & Environmental Control to compensate nonpermanent, part-time employees on a fixed rate per visit basis. In all, there were 110 reported, distinct provisos governing Other Funds revenue. Thirty-six, or one-third, of these did not indicate a dollar amount. This omission suggests that a significant portion of Other Funds spending remains to be accounted for and may explain – for instance – why the state accounting system reports \$7.191 billion and \$7.174 billion in Other Funds spending and revenue, respectively; while the Agency Other Funds Survey only includes \$6.896 billion and \$5.974 billion in spending and revenue, respectively. All in all, this is a \$294 million and \$1.199 billion discrepancy in spending and revenue, respectively.

<sup>30</sup>This classification is based on the dominant statute because some subfunds are governed by multiple enabling laws, including a combination of statutes and provisos.

<sup>31</sup>Obviously, “Annual Appropriations Act” is a broad term encompassing a wide range of enabling laws. Thus, revenue amounts that agencies labeled as governed by the “Annual Appropriations Act” were automatically identified here as “Unknown/Unidentified.”

*Figure 10: List of Enabling Categories and Corresponding Expenditures for FY09-2010*

Enabling Law Category	Expenditure	Percentage to Grand Total
S.C. Code of Laws	\$ 4,926,731,329	82%
Unknown/Unspecified	\$ 695,759,239	12%
Proviso	\$ 262,676,540	4%
Federal Law	\$ 79,837,808	1%
Other S.C. authority	\$ 5,244,347	0%
S.C. Regulation	\$ 3,694,063	0%
Governor's Executive Order	\$ 399,743	0%
S.C. Constitution	\$ -	0%
Grand Total	\$ 5,974,343,069	100%

**Figure 11: List of Provisos Used to Authorize More Than \$500,000 in Expenditures for FY09-2010**

Provisio Number	Receiving Agency	Purpose of the Proviso	Reported Amount
P FY2010 89.9	Not Specified	Fees revenue	\$ 81,775,441
P FY2010 72.9	Governor's Office	Dispensation of funds	\$ 65,313,534
P FY2009 90.13	Department of Education	Nonrecurring Revenue	\$ 31,330,651
P FY2010 22.23	Department of Health and Environmental Control	Employee Compensation	\$ 19,769,990
P FY2010 22.4	Department of Health and Environmental Control	Restricted account	\$ 16,305,006
P FY2010 90.13	Department of Health and Human Services	Dispensation of funds	\$ 13,776,966
P FY2010 35.1	Clemson University - PSA	Fees revenue	\$ 12,857,585
P FY2010 2.7	Commission on Higher Education	Transfer	\$ 7,829,436
P FY2010 89.33	Comptroller General's Office	Travel reports	\$ 7,687,903
P FY2010 90.2	N/A	DELETED	\$ 6,000,000
P FY2011 24.6	Department of Disabilities and Special Needs	Departmental generated revenue	\$ 4,833,197
P FY2009 81.14	Department of Revenue	Fees revenue	\$ 3,559,009
P FY2010 22.7	Department of Health and Environmental Control	Fund Speech & Hearing programs	\$ 2,334,268
P FY2010 47.9	Commission of Indigent Defense	Fees revenue	\$ 2,086,369
P FY2010 48.1	SLED	Fees revenue	\$ 2,042,959
P FY2010 90.19	State Treasurer's Office	Transfer	\$ 2,000,000
P FY2010 21.14	N/A	N/A	\$ 1,957,785
P FY2010 49.8	N/A	DELETED	\$ 1,857,373
P FY2010 65.1	Department of Labor, Licensing, and Regulation	Fees revenue	\$ 1,686,298
P FY2010 48.18	SLED	Fees revenue	\$ 1,286,279
P FY2010 21.8	Department of Health and Human Services	Fines revenue	\$ 1,169,441
P FY2010 90.16	Not Specified	Funding authorization	\$ 1,000,000
P FY2010 76.5	N/A	N/A	\$ 1,000,000
P FY2010 79.6	State Election Commission	Fees revenue	\$ 939,329
P FY2010 1.47	Department of Education	Fees revenue	\$ 904,781
P FY2010 37.3	Department of Natural Resources	Sales/advertising revenue	\$ 846,469
P FY2010 44.9	State Treasurer's Office	Transfer	\$ 821,700
P FY2010 89.87	Clemson University	LightRail Authorization	\$ 800,000
P FY2010 80A.48	SCEIS	Transfer	\$ 775,216
P FY2010 37.7	Department of Natural Resources	Sales revenue	\$ 628,396
P FY2010 58.3	Worker's Compensation Commission	Fees revenue	\$ 587,575
P FY2010 44.15	JUDICIAL DEPARTMENT	Fees revenue	\$ 562,000
P FY2010 48.15	SLED	Fees revenue	\$ 542,665
P FY2010 76.6	State Treasurer's Office	Fees revenue	\$ 542,500

Source: Agency Other Funds Survey for FY09-2010

### Conclusion

Clearly, this initial analysis of state Other Funds spending has left us with more questions than answers. In particular, additional research is necessary to determine the following:



Why do so many subfunds have/had such large cash balances enabling almost \$1 billion in deficit spending?

Are various subfunds being used for their intended purpose or are inter- and intra-agency transfers routinely being used to deplete certain funds?

Are certain fees and fines really hidden taxes, as suggested by the fact that revenue far outpaces expenditures?

What can lawmakers do to improve Other Funds transparency, especially given that some agencies are not complying with state reporting requirements, and given that BCB expenditure reports are characterized by significant discrepancies?

Especially, as regards the latter point, our previous research has recommended the following five reforms as means of increasing transparency:

- 1) Adopt uniform reporting requirements for both General Fund and Other Funds dollars
- 2) Safeguard the integrity of restricted and earmarked funds
- 3) Impose a moratorium on all fee and fine increases
- 4) Conduct a comprehensive review and audit of fees and fines
- 5) Eliminate unnecessary funds and rebate excess fee and fine revenue<sup>32</sup>

Most important, however, is that Other Funds revenue is increasingly being used to sustain high spending. Since FY2002, Other Funds appropriations in the budget have increased by 66 percent – reaching at least \$8.003 billion in the proposed FY11-2012 budget. These spending increases, however, have been obscured because of the inordinate attention paid to General Fund spending.

Yet, Other Funds revenue is the single largest source of state-based revenue in the budget. For this reason, more transparency is necessary regarding how such revenue is being used. And, even more important, Other Funds revenue needs to be folded into a comprehensive spending/revenue cap that limits budget growth according to objective measures, such as population growth, inflation and real economic growth.<sup>33</sup> Finally, lawmakers should consider eliminating the Other Funds/General Funds division altogether and treating both sources of state revenue – that is, general tax revenue and fee/fine revenue – as one for budgeting and reporting purposes.

---

<sup>32</sup>For more information, see [“Reform the Budget and Cut Spending: Start with Fine and Fee Revenue.”](#)

<sup>33</sup>For an in depth analysis of the various approaches to crafting a state spending cap, see: [“An Effective Spending Cap for South Carolina.”](#)

**Appendix I:**

**Agency Analysis: Budgeted vs. State Accounting System vs. Agency Self-Reporting Amounts**

Agency Title	Budgeted	FOFRE		Other Funds Survey		Analysis: Other Funds Survey	
	Other Funds	Expenditure	Revenue	Expenditure	Revenue	Net Cash Flow	Ending Balance
LEG. DEPT-THE SENATE	\$ -	\$ 166,325	\$ 1,012,691			\$ -	
LEG. DEPT-HOUSE OF REPRESENTAT	\$ -	\$ 35,962	\$ 58,635			\$ -	
LEG. DEPT-CODIFICATION OF LAWS	\$ 300,000	\$ 243,006	\$ 217,273	\$ 243,006	\$ 218,272	\$ (24,734)	\$ 5,281
LEG. DEPT-LEG PRINTING, ITS	\$ -	\$ 38,447	\$ 38,447			\$ -	
LEG. DEPT-LEG AUDIT COUNCIL	\$ -	\$ -	\$ -			\$ -	
EDUCATION OVERSIGHT COMMITTEE	\$ 1,646,037	\$ 1,542,194	\$ 1,590,812	\$ 1,542,192	\$ 1,590,427	\$ 48,235	\$ 140,031
JUDICIAL DEPARTMENT ADMINISTRATIVE LAW COURT	\$ 24,201,174	\$ 25,643,480	\$ 18,927,994	\$ 25,643,476	\$ 18,858,791	\$ (6,784,685)	\$ 2,485,718
GOVERNOR'S OFF-EXEC CONTROL	\$ 839,228	\$ 1,229,907	\$ 1,103,196	\$ 1,229,906	\$ 1,186,997	\$ (42,909)	\$ 182,234
GOVERNOR'S OFF-STATE LAW ENFOR	\$ -					\$ -	
GOVERNOR'S OFF-EXEC POLICY	\$ 15,768,557	\$ 15,224,725	\$ 17,874,270	\$ 15,224,725	\$ 17,507,262	\$ 2,282,537	\$ 6,180,585
GOVERNOR'S OFF-MANSION& GRDS	\$ 23,366,075	\$ 17,316,993	\$ 22,678,936	\$ 17,046,337	\$ 21,854,672	\$ 4,808,335	\$ 16,522,913
LIEUTENANT GOVERNOR'S OFFICE	\$ 275,000	\$ 207,663	\$ 84,525	\$ 207,662	\$ 84,525	\$ (123,137)	\$ 29,690
SECRETARY OF STATE	\$ 4,330,000	\$ 4,552,868	\$ 5,002,183	\$ 4,254,033	\$ 4,080,103	\$ (173,930)	\$ 519,557
COMPTROLLER GENERAL'S OFFICE	\$ 1,601,065	\$ 1,233,866	\$ 1,119,573	\$ 1,233,866	\$ 1,119,639	\$ (114,227)	\$ 661,096
STATE TREASURER'S OFFICE	\$ 580,000	\$ 1,592,921	\$ 1,081,155	\$ 1,594,721	\$ 854,613	\$ (740,108)	\$ 67,181
RETIREMENT SYS INVESTMENT COMM	\$ 7,220,472	\$ 9,892,503	\$ 9,321,821	\$ 3,397,697	\$ 3,320,483	\$ (77,214)	\$ 294,651
ATTORNEY GENERAL'S OFFICE	\$ 4,774,949	\$ 3,432,332	\$ 3,860,460	\$ 3,432,331	\$ 3,860,460	\$ 428,129	\$ 841,335
PROSECUTION COORDINATION COMM	\$ 6,754,906	\$ 9,218,271	\$ 11,693,418	\$ 9,877,413	\$ 10,793,333	\$ 915,920	\$ 9,822,845
COMMISSION ON INDIGENT DEFENSE	\$ 6,579,277	\$ 5,780,575	\$ 5,781,609	\$ 5,780,574	\$ 5,759,751	\$ (20,823)	\$ 2,750
ADJUTANT GENERAL'S OFFICE	\$ 13,175,652	\$ 15,151,513	\$ 12,876,482	\$ 4,473,510	\$ 12,874,969	\$ 8,401,459	\$ 1,482,662
ELECTION COMMISSION	\$ 8,515,262	\$ 6,483,375	\$ 5,734,493	\$ 6,484,425	\$ 5,570,523	\$ (913,902)	\$ 2,913,644
BUDGET & CONTROL BOARD	\$ 440,700	\$ 2,127,487	\$ 5,094,309	\$ 1,037,846	\$ 1,039,282	\$ 1,436	\$ 1,072,281
B & C-AUDITOR'S OFFICE	\$ 196,039,286	\$ 187,567,988	\$ 198,679,028	\$ 186,119,721	\$ 216,645,830	\$ 30,526,109	\$ 84,683,918
B & C-EMPLOYEE BENEFITS	\$ 595,000	\$ 632,535	\$ 579,802	\$ 632,534	\$ 579,802	\$ (52,732)	\$ 83,410
CAPITAL RESERVE FUND	\$ 277,640	\$ 3,245,659	\$ 3,523,299			\$ -	
COMMISSION ON HIGHER EDUCATION	\$ -					\$ -	
HIGHER EDUCATION TUITION GRANT	\$ 203,449,918	\$ 198,099,529	\$ 164,883,285	\$ 167,491,601	\$ 160,337,789	\$ (7,153,812)	\$ 11,695,472
THE CITADEL	\$ 13,185,777	\$ 12,329,566	\$ 12,809,415	\$ 12,329,566	\$ 12,809,165	\$ 479,599	\$ 2,352,196
CLEMSON UNIVERSITY (EDUC	\$ 93,398,207	\$ 77,268,843	\$ 78,004,291	\$ 9,110,098	\$ 78,004,291	\$ 68,894,193	\$ 1,871,166
	\$ 438,140,957	\$ 499,846,612	\$ 533,105,597	\$ 533,105,597	\$ 533,105,597	\$ -	\$ 148,590,061

**POLICY REPORT**

**Analysis of Other Funds Spending**

**19**

**South Carolina Policy Council**

UNIVERSITY OF CHARLESTON	\$ 166,881,542	\$ 170,279,480	\$ 170,436,517	\$ 363,855,346	\$ 133,829,801	\$ (230,025,544)	\$ 20,370,077
COASTAL CAROLINA UNIVERSITY	\$ 115,450,000	\$ 122,782,472	\$ 124,894,521	\$ 41,632,164	\$ 44,613,963	\$ 2,981,799	\$ 8,165,131
FRANCIS MARION UNIVERSITY	\$ 31,752,729	\$ 21,843,153	\$ 25,247,341	\$ 27,413,060	\$ 25,247,341	\$ (2,165,719)	\$ 2,976,015
LANDER UNIVERSITY	\$ 26,968,398	\$ 27,260,449	\$ 31,214,488	\$ 23,667,598	\$ -	\$ (23,667,598)	\$ 1,991,035
SOUTH CAROLINA STATE UNIV	\$ 85,901,486	\$ 63,916,800	\$ 62,492,711	\$ 24,564,579	\$ -	\$ (24,564,579)	\$ 193,916
UNIV OF SOUTH CAROLINA	\$ 609,528,522	\$ 558,781,317	\$ 610,090,608	\$ 559,328,787	\$ 610,090,608	\$ 50,761,821	\$ 6,451,438
U S C - AIKEN CAMPUS	\$ 40,558,141	\$ 36,396,088	\$ 38,301,307	\$ 36,593,837	\$ 38,516,437	\$ 1,922,600	\$ 334,729
U S C - UPSTATE	\$ 60,367,140	\$ 58,266,503	\$ 61,330,123	\$ 58,266,502	\$ 61,620,766	\$ 3,354,264	\$ 245,177
U S C - BEAUFORT CAMPUS	\$ 17,297,929	\$ 16,596,338	\$ 17,516,660	\$ 16,596,338	\$ 17,666,442	\$ 1,070,104	\$ 303,507
U S C - LANCASTER CAMPUS	\$ 11,454,154	\$ 10,790,880	\$ 11,126,404	\$ 10,817,016	\$ 11,185,270	\$ 368,254	\$ 61,913
U S C - SALKEHATCHIE CAMPUS	\$ 6,817,374	\$ 6,535,201	\$ 6,781,505	\$ 6,535,202	\$ 6,840,371	\$ 305,169	\$ 44,051
U S C - SUMTER CAMPUS	\$ 8,740,259	\$ 10,979,387	\$ 8,514,447	\$ 8,293,929	\$ 8,573,313	\$ 279,384	\$ 76,740
U S C - UNION CAMPUS	\$ 2,372,717	\$ 2,794,710	\$ 3,195,806	\$ 2,855,389	\$ 3,254,672	\$ 399,283	\$ 37,762
WINTHROP UNIVERSITY	\$ 80,133,153	\$ 84,874,753	\$ 84,729,068	\$ 72,672,512	\$ 81,775,441	\$ 9,102,929	\$ 212,953
MEDICAL UNIV OF SOUTH CAROLINA	\$ 379,941,916	\$ 350,485,332	\$ 350,485,322	\$ 541,001,926	\$ 210,166,938	\$ (330,834,988)	\$ 47,082,519
AREA HEALTH EDUCATION CONSORT	\$ 2,643,417	\$ 2,256,744	\$ 2,256,744			\$ -	
TECH & COMPREHENSIVE EDUC	\$ 371,733,536	\$ 472,815,016	\$ 473,422,718	\$ 55,344,190	\$ 53,215,270	\$ (2,128,920)	\$ 4,383,206
DEPARTMENT OF EDUCATION	\$ 611,534,272	\$ 611,410,303	\$ 615,580,531	\$ 610,690,285	\$ 617,089,524	\$ 6,399,239	\$ 78,313,749
LOTTERY EXPENDITURE ACCOUNT	\$ 945,946,440	\$ 262,027,686	\$ 262,027,686			\$ -	
EDUCATIONAL TELEVISION COMM	\$ 7,575,000	\$ 9,833,858	\$ 9,423,075	\$ 9,833,856	\$ 9,660,496	\$ (173,360)	\$ 5,673,728
WIL LOU GRAY OPPORTUNITY SCH	\$ 1,430,615	\$ 727,346	\$ 940,438	\$ 212,222	\$ 343,819	\$ 131,597	\$ 538,966
VOCATIONAL REHABILITATION	\$ 21,286,042	\$ 23,457,584	\$ 22,721,310	\$ 23,513,649	\$ 24,531,984	\$ 1,018,335	\$ 11,850,785
SCHOOL FOR THE DEAF & THE BLIND	\$ 14,396,742	\$ 17,583,562	\$ 18,049,900	\$ 16,100,785	\$ 12,323,237	\$ (3,777,548)	\$ 913,635
DEPT OF ARCHIVES AND HISTORY	\$ 2,108,670	\$ 966,455	\$ 800,473	\$ 966,452	\$ 774,649	\$ (191,803)	\$ 216,794
STATE LIBRARY	\$ 30,000	\$ 26,781	\$ 131,480	\$ 26,782	\$ 131,480	\$ 104,698	\$ 404,077
ARTS COMMISSION	\$ 643,530	\$ 209,020	\$ 158,570	\$ 208,960	\$ 129,982	\$ (78,978)	\$ 242,128
STATE MUSEUM COMMISSION	\$ 1,618,500	\$ 1,396,030	\$ 1,447,973	\$ 1,396,030	\$ 1,447,973	\$ 51,943	\$ 263,172
DEPT OF HEALTH AND HUMAN SERV	\$ 753,689,143	\$ 409,726,843	\$ 409,726,843	\$ 647,893,386	\$ 409,540,860	\$ (238,352,526)	\$ 16,057,281
DEPT OF HEALTH & ENVIR CONTROL	\$ 199,410,712	\$ 172,797,807	\$ 177,585,839	\$ 177,855,020	\$ 183,878,252	\$ 6,023,232	\$ 44,530,567
DEPT OF MENTAL HEALTH	\$ 181,578,387	\$ 186,281,132	\$ 209,468,683	\$ 186,402,095	\$ 234,636,256	\$ 48,234,161	\$ 58,285,380
DEPT OF DISAB & SPECIAL NEEDS	\$ 395,147,703	\$ 368,877,038	\$ 368,902,158	\$ 368,877,154	\$ 354,213,966	\$ (14,663,188)	\$ 1,240,473
DEPT OF ALCOHOL & OTHER DRUG	\$ 2,551,250	\$ 3,585,483	\$ 2,573,651	\$ 3,585,481	\$ 2,569,839	\$ (1,015,642)	\$ 646,952
DEPARTMENT OF PUBLIC SAFETY	\$ 37,339,569	\$ 24,491,445	\$ 34,827,492	\$ 24,491,438	\$ 34,906,724	\$ 10,415,286	\$ 27,660,946
CAPITOL POLICE FORCE	\$ -					\$ -	
DEPARTMENT OF SOCIAL SERVICES	\$ 115,361,879	\$ 33,845,479	\$ 38,365,051			\$ -	
JOHN DE LA HOWE SCHOOL	\$ 995,246	\$ 603,985	\$ 816,951	\$ 374,154	\$ 648,920	\$ 274,766	\$ 482,164
COMMISSION FOR THE	\$ 193,000	\$ 37,652	\$ 302,616	\$ 37,651	\$ 253,952	\$ 216,301	\$ 785,083

**POLICY REPORT**

**Analysis of Other Funds Spending**

**20**

**South Carolina Policy Council**

BLIND							
HOUSING FINANCE AND DEV	\$ 20,371,456	\$ 15,696,081	\$ 13,353,084	\$ 15,696,079	\$ 13,353,083	\$ (2,342,996)	\$ 24,636,249
HUMAN AFFAIRS COMMISSION	\$ 723,500	\$ 747,324	\$ 702,119	\$ 675,592	\$ 642,750	\$ (32,842)	\$ 72,379
STATE COMMISSION FOR MINORITY	\$ 331,000	\$ 226,046	\$ 199,029	\$ 226,046	\$ 179,029	\$ (47,017)	\$ 14,892
DEPARTMENT OF CORRECTIONS	\$ 65,577,000	\$ 73,158,425	\$ 49,465,400	\$ 46,716,542	\$ 45,572,578	\$ (1,143,964)	\$ 5,988,205
DEPT OF PROB, PAROLE & PARDON	\$ 27,631,651	\$ 24,573,346	\$ 25,707,676	\$ 24,573,346	\$ 26,820,745	\$ 2,247,399	\$ 2,774,073
DEPARTMENT OF JUVENILE JUSTICE	\$ 20,170,395	\$ 16,206,828	\$ 20,060,428	\$ 16,206,815	\$ 19,665,439	\$ 3,458,624	\$ 5,209,200
LAW ENFORCEMENT TRAINING COUN	\$ 13,626,000	\$ 8,638,440	\$ 10,342,976	\$ 8,637,440	\$ 10,245,234	\$ 1,607,794	\$ 6,577,731
FORESTRY COMMISSION	\$ 9,201,000	\$ 6,327,969	\$ 7,956,512	\$ 5,827,969	\$ 6,100,195	\$ 272,226	\$ 4,754,551
DEPARTMENT OF AGRICULTURE	\$ 11,070,197	\$ 8,717,731	\$ 5,281,259	\$ 11,592,550	\$ 4,800,627	\$ (6,791,923)	\$ 4,702,812
CLEMSON UNIV (PUBLIC SERVICE	\$ 17,979,991	\$ 21,988,978	\$ 21,988,978	\$ 21,284,750	\$ 21,284,750	\$ -	\$ -
SCSU (PUBLIC SERVICE ACTIVITIES)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
DEPT OF NATURAL RESOURCES	\$ 41,485,033	\$ 37,990,261	\$ 35,544,821	\$ 37,678,714	\$ 37,696,980	\$ 18,266	\$ 32,268,639
SEA GRANT CONSORTIUM	\$ 282,500	\$ 95,581	\$ 81,012	\$ 94,580	\$ 81,873	\$ (12,707)	\$ 151,925
DEPT OF PARKS, RECREATION & TOUR	\$ 36,970,504	\$ 42,499,032	\$ 47,706,430	\$ 34,499,026	\$ 29,115,922	\$ (5,383,104)	\$ 26,883,766
DEPARTMENT OF COMMERCE	\$ 42,269,000	\$ 26,974,130	\$ 30,565,546	\$ 76,705,718	\$ 93,485,834	\$ 16,780,116	\$ 118,623,581
JOBS-ECONOMIC DEVELOPMENT AUTH	\$ 350,000	\$ 430,800	\$ 499,428	\$ 430,800	\$ 499,428	\$ 68,628	\$ 23,700
PATRIOTS POINT DEVELOPMENT AUTH	\$ 8,344,637	\$ 9,315,525	\$ 8,429,429	\$ 9,315,524	\$ 8,691,048	\$ (624,476)	\$ 1,655,342
S. C. CONSERVATION BANK	\$ 207,050	\$ 1,891,595	\$ 1,932,937	\$ 1,891,594	\$ 1,894,152	\$ 2,558	\$ 684,455
PUBLIC SERVICE COMMISSION	\$ 4,229,308	\$ 4,096,668	\$ 4,245,991	\$ 4,096,688	\$ 4,243,121	\$ 146,433	\$ 4,549,809
OFFICE OF REGULATORY STAFF	\$ 11,484,759	\$ 10,336,078	\$ 10,057,278	\$ 92,754,837	\$ 92,392,403	\$ (362,434)	\$ 4,991,181
WORKERS' COMPENSATION COMM	\$ 2,100,000	\$ 2,938,515	\$ 3,157,576	\$ 2,731,406	\$ 3,152,520	\$ 421,114	\$ 2,923,037
STATE ACCIDENT FUND	\$ 6,699,521	\$ 4,802,060	\$ 4,750,000	\$ 4,802,060	\$ 4,750,000	\$ (52,060)	\$ (12,203)
PATIENTS' COMPENSATION FUND	\$ 1,014,378	\$ 1,006,782	\$ 1,010,646	\$ 1,006,782	\$ 1,000,014	\$ (6,768)	\$ 131,390
SECOND INJURY FUND	\$ 1,730,402	\$ 1,721,471	\$ 1,724,591	\$ 1,721,470	\$ 1,693,946	\$ (27,524)	\$ 39,576
DEPARTMENT OF INSURANCE	\$ 9,739,765	\$ 9,794,735	\$ 12,166,435	\$ 9,794,731	\$ 12,010,252	\$ 2,215,521	\$ 10,444,306
BOARD OF FINANCIAL INSTITUTION	\$ 3,496,478	\$ 2,910,079	\$ 3,289,949	\$ 2,910,078	\$ 3,289,648	\$ 379,570	\$ 1,644,487
DEPARTMENT OF CONSUMER AFFAIRS	\$ 1,842,750	\$ 1,533,895	\$ 2,324,789	\$ 1,307,370	\$ 1,989,398	\$ 682,028	\$ 55,543
DEPT OF LABOR, LICENSING & REG	\$ 31,880,000	\$ 31,801,958	\$ 20,779,625	\$ 31,801,956	\$ 23,040,967	\$ (8,760,989)	\$ 26,811,668
DEPARTMENT OF MOTOR VEHICLES	\$ 89,763,272	\$ 69,689,512	\$ 73,773,736	\$ 69,756,626	\$ 71,566,744	\$ 1,810,118	\$ 15,023,929
DEPARTMENT OF REVENUE	\$ 16,279,093	\$ 23,040,932	\$ 24,211,415	\$ 26,458,439	\$ 26,699,622	\$ 241,183	\$ 1,564,045
STATE ETHICS COMMISSION	\$ 276,091	\$ 426,005	\$ 403,436	\$ 426,004	\$ 363,670	\$ (62,334)	\$ 511,405
EMPLOYMENT SECURITY COMM	\$ 40,880,673	\$ 28,395,498	\$ 32,691,252	\$ 28,396,038	\$ 32,684,248	\$ 4,288,210	\$ 8,732,024
PROCUREMENT REVIEW PANEL	\$ 3,000	\$ 1,960	\$ 2,000	\$ 1,960	\$ 2,000	\$ 40	\$ 2,169
DEPT OF TRANSPORTATION	\$ 1,046,030,421	\$ 1,220,993,458	\$ 1,116,505,080	\$ 1,220,993,455	\$ 933,693,088	\$ (287,300,367)	\$ 27,459,978
INFRASTRUCTURE BANK BOARD	\$ 50,334,450	\$ 62,476,918	\$ 36,007,653	\$ 62,476,917	\$ 35,956,158	\$ (26,520,759)	\$ 14,675,947

**POLICY REPORT****Analysis of Other Funds Spending****21****South Carolina Policy Council**

COUNTY TRANSPORTATION FUNDS	\$ 105,000,000	\$ 86,814,001	\$ 93,949,779	\$ 86,814,001	\$ 93,945,378	\$ 7,131,377	\$ 102,261,971
DEBT SERVICE	\$ -			\$ -	\$ -	\$ -	\$ -
AID TO SUBDIV - STATE TREAS	\$ -			\$ -	\$ -	\$ -	\$ -
AID TO SUBDIV - DEPT OF REV	\$ -	\$ 81,038,901	\$ 81,038,901	\$ -	\$ -	\$ -	\$ -
SC Gov School- Arts and Humanities	\$ -			\$ 260,999	\$ 298,303	\$ 37,304	\$ 40,309
Aeronautics Division	\$ -	\$ 6,315,971		\$ 2,447,248	\$ 5,956,800	\$ 3,509,552	\$ 3,868,720
Public Service Authority	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -
Ports Authority	\$ -			\$ -	\$ -	\$ -	\$ -
<b>TOTAL</b>	<b>\$ 8,116,209,527</b>	<b>\$ 7,191,258,746</b>	<b>\$ 7,174,531,205</b>	<b>\$ 6,896,408,762</b>	<b>\$ 5,974,593,069</b>	<b>\$ (921,815,692)</b>	<b>\$ (921,453,520)</b>

**Appendix II:****List of Reported Other Funds Expenditures by Enabling Mechanism**

Enabling Mechanisms	Type	Dollar Amount
S 59-101-xxx	S.C. Code of Laws	\$ 723,305,233
Z Agency did not provide info about enabling statute/proviso	Unknown/Unspecified	\$ 565,225,981
S Education Improvement Act	S.C. Code of Laws	\$ 527,000,553
S 57-1-30	S.C. Code of Laws	\$ 504,675,121
S 59-119-20	S.C. Code of Laws	\$ 497,004,486
S 12-28-2710	S.C. Code of Laws	\$ 325,322,894
S 44-20-270	S.C. Code of Laws	\$ 300,547,714
S 44-6-155	S.C. Code of Laws	\$ 271,330,813
S 44-11-xxx	S.C. Code of Laws	\$ 234,636,256
S 1-11-335	S.C. Code of Laws	\$ 171,860,964
S 59-150-10	S.C. Code of Laws	\$ 148,896,429
S 59-117-40	S.C. Code of Laws	\$ 147,313,722
S 12-28-2750	S.C. Code of Laws	\$ 107,422,882
S 11-43-160	S.C. Code of Laws	\$ 98,566,798
S 12-28-2740	S.C. Code of Laws	\$ 93,945,378
S 58-XX-XXX	S.C. Code of Laws	\$ 92,392,403
P FY2010 89.9	Proviso	\$ 81,775,441
Z Unidentified	Unknown/Unspecified	\$ 76,592,764
P FY2010 72.9	Proviso	\$ 65,313,534
Z Annual Appropriation Act	Unknown/Unspecified	\$ 53,940,494
S 59-150-355	S.C. Code of Laws	\$ 51,601,214
S 59-112-xxx	S.C. Code of Laws	\$ 43,513,888
F ARRA (Part III)	Federal Law	\$ 39,368,771
S 24-3-20	S.C. Code of Laws	\$ 33,728,032
P FY2009 90.13	Proviso	\$ 31,330,651
S 44-1-180	S.C. Code of Laws	\$ 21,644,334

**POLICY REPORT****Analysis of Other Funds Spending**

22

**South Carolina Policy Council**

S 56-10-240	S.C. Code of Laws	\$ 20,745,260
S 48-2-10	S.C. Code of Laws	\$ 20,099,919
P FY2010 22.23	Proviso	\$ 19,769,990
F 34 CFR 361.xxx	Federal Law	\$ 19,304,822
S 51-1-40	S.C. Code of Laws	\$ 18,998,906
S 56-3-355	S.C. Code of Laws	\$ 17,668,548
S 14-1-205	S.C. Code of Laws	\$ 17,600,130
S 59-104-20	S.C. Code of Laws	\$ 17,416,904
S 14-1-212	S.C. Code of Laws	\$ 16,954,623
S 20-7-9740	S.C. Code of Laws	\$ 16,861,207
P FY2010 22.4	Proviso	\$ 16,305,006
F 47 CFR 54.519	Federal Law	\$ 16,284,823
S 56-3-530	S.C. Code of Laws	\$ 14,814,332
S 48-46-60	S.C. Code of Laws	\$ 13,896,996
P FY2010 90.13	Proviso	\$ 13,776,966
S 50-1-XXX	S.C. Code of Laws	\$ 13,740,123
S 31-13-20	S.C. Code of Laws	\$ 13,353,083
P FY2010 35.1	Proviso	\$ 12,857,585
S 11-13-45	S.C. Code of Laws	\$ 12,690,757
S 40-1-50	S.C. Code of Laws	\$ 12,080,909
S 12-10-80	S.C. Code of Laws	\$ 12,000,000
S 11-11-170	S.C. Code of Laws	\$ 10,526,557
S 24-21-80	S.C. Code of Laws	\$ 10,450,995
S 2-65-70	S.C. Code of Laws	\$ 9,926,355
S 59-7-50	S.C. Code of Laws	\$ 9,660,496
S 56-1-390	S.C. Code of Laws	\$ 9,094,660
S 16-3-26	S.C. Code of Laws	\$ 8,756,692
S 12-56-60	S.C. Code of Laws	\$ 8,718,869
S 51-13-710	S.C. Code of Laws	\$ 8,691,048
S 41-33-710	S.C. Code of Laws	\$ 7,955,343
S 14-1-204	S.C. Code of Laws	\$ 7,942,956
P FY2010 2.7	Proviso	\$ 7,829,436
S 14-1-208	S.C. Code of Laws	\$ 7,766,070
S 4-10-90	S.C. Code of Laws	\$ 7,760,478
P FY2010 89.33	Proviso	\$ 7,687,903
S 56-19-420	S.C. Code of Laws	\$ 7,668,766
S 44-6-146	S.C. Code of Laws	\$ 7,501,312
S 13-1-XXX	S.C. Code of Laws	\$ 7,499,142
S 63-11-570	S.C. Code of Laws	\$ 7,090,056
S 20-7-5710	S.C. Code of Laws	\$ 6,974,016
S 57-5-1330	S.C. Code of Laws	\$ 6,968,831
S 59-144-10	S.C. Code of Laws	\$ 6,794,483

**POLICY REPORT****Analysis of Other Funds Spending**

23

**South Carolina Policy Council**

S 57-11-20	S.C. Code of Laws	\$ 6,397,954
S 12-62-20	S.C. Code of Laws	\$ 6,175,897
S 2-7-66	S.C. Code of Laws	\$ 6,025,836
P FY2010 90.2	Proviso	\$ 6,000,000
S 35-1-220	S.C. Code of Laws	\$ 5,480,937
S 55-5-280	S.C. Code of Laws	\$ 5,201,847
S 59-143-30	S.C. Code of Laws	\$ 5,038,141
S 23-3-115	S.C. Code of Laws	\$ 4,932,453
P FY2011 24.6	Proviso	\$ 4,833,197
S 42-7-10	S.C. Code of Laws	\$ 4,750,000
S 44-1-210	S.C. Code of Laws	\$ 4,534,483
S 38-5-1250	S.C. Code of Laws	\$ 4,491,748
S 56-3-840	S.C. Code of Laws	\$ 4,413,174
S 38-73-470	S.C. Code of Laws	\$ 4,309,547
S 50-23-XXX	S.C. Code of Laws	\$ 4,241,246
S 58-3-100	S.C. Code of Laws	\$ 4,177,907
S 12-28-2915	S.C. Code of Laws	\$ 4,109,516
S 56-3-910	S.C. Code of Laws	\$ 3,948,035
S 2-75-10	S.C. Code of Laws	\$ 3,907,955
S 9-16-315	S.C. Code of Laws	\$ 3,860,460
S 48-23-xxx	S.C. Code of Laws	\$ 3,860,190
X Regulation SC Comptroller General	Other S.C. authority	\$ 3,675,532
S 20-7-5650	S.C. Code of Laws	\$ 3,602,030
P FY2009 81.14	Proviso	\$ 3,559,009
S 44-96-180	S.C. Code of Laws	\$ 3,508,340
S 14-1-203	S.C. Code of Laws	\$ 3,501,881
S 59-20-XXX	S.C. Code of Laws	\$ 3,342,532
S 8-21-320	S.C. Code of Laws	\$ 3,294,313
S 56-3-1230	S.C. Code of Laws	\$ 3,256,078
S 38-7-30	S.C. Code of Laws	\$ 3,153,493
S 38-90-175	S.C. Code of Laws	\$ 3,100,702
F 20 CFR 404.xxx	Federal Law	\$ 2,963,101
S 56-10-550	S.C. Code of Laws	\$ 2,821,886
S 56-5-4160	S.C. Code of Laws	\$ 2,763,379
S 50-5-25	S.C. Code of Laws	\$ 2,755,618
S 38-43-80	S.C. Code of Laws	\$ 2,677,026
S 38-75-485	S.C. Code of Laws	\$ 2,666,470
S 22-3-340	S.C. Code of Laws	\$ 2,631,417
S 56-5-2953	S.C. Code of Laws	\$ 2,450,897
S 44-53-280	S.C. Code of Laws	\$ 2,396,152
S 12-55-70	S.C. Code of Laws	\$ 2,351,840
P FY2010 22.7	Proviso	\$ 2,334,268

**POLICY REPORT****Analysis of Other Funds Spending**

24

**South Carolina Policy Council**

S 42-19-30	S.C. Code of Laws	\$ 2,332,081
S 12-4-393	S.C. Code of Laws	\$ 2,251,954
S 61-2-105	S.C. Code of Laws	\$ 2,181,899
S 24-25-10	S.C. Code of Laws	\$ 2,179,086
S 50-3-100	S.C. Code of Laws	\$ 2,125,139
F Federal Program thru DHHS	Federal Law	\$ 2,097,662
P FY2010 47.9	Proviso	\$ 2,086,369
S 23-31-216	S.C. Code of Laws	\$ 2,083,501
S 56-10-510	S.C. Code of Laws	\$ 2,048,566
P FY2010 48.1	Proviso	\$ 2,042,959
S 44-96-176	S.C. Code of Laws	\$ 2,035,269
P FY2010 90.19	Proviso	\$ 2,000,000
P FY2010 21.14	Proviso	\$ 1,957,785
S 2-65-30	S.C. Code of Laws	\$ 1,903,889
P FY2010 49.8	Proviso	\$ 1,857,373
S 46-15-20	S.C. Code of Laws	\$ 1,833,966
S 69-19-360	S.C. Code of Laws	\$ 1,778,475
S 34-3-320	S.C. Code of Laws	\$ 1,778,441
S 59-131-xxx	S.C. Code of Laws	\$ 1,751,336
S 42-7-310	S.C. Code of Laws	\$ 1,693,946
P FY2010 65.1	Proviso	\$ 1,686,298
S 57-23-800	S.C. Code of Laws	\$ 1,669,079
R 43-71	S.C. Regulation	\$ 1,663,456
S 56-1-460	S.C. Code of Laws	\$ 1,650,982
S 44-96-160	S.C. Code of Laws	\$ 1,611,424
S 59-18-100	S.C. Code of Laws	\$ 1,588,290
S 57-3-XXX	S.C. Code of Laws	\$ 1,536,937
S 51-17-110	S.C. Code of Laws	\$ 1,496,404
S 27-18-240	S.C. Code of Laws	\$ 1,477,914
S 46-17-XXX	S.C. Code of Laws	\$ 1,462,965
R 5-190-192	S.C. Regulation	\$ 1,425,198
S 14-1-213	S.C. Code of Laws	\$ 1,352,518
S 12-4-390	S.C. Code of Laws	\$ 1,351,056
P FY2010 48.18	Proviso	\$ 1,286,279
S 38-13-20	S.C. Code of Laws	\$ 1,240,193
S 24-21-490	S.C. Code of Laws	\$ 1,220,255
S 44-49-40	S.C. Code of Laws	\$ 1,218,064
S 44-2-60	S.C. Code of Laws	\$ 1,195,905
P FY2010 21.8	Proviso	\$ 1,169,441
S 56-11-500	S.C. Code of Laws	\$ 1,087,893
S 1-23-670	S.C. Code of Laws	\$ 1,084,564
S 59-142-xxx	S.C. Code of Laws	\$ 1,053,435



**POLICY REPORT****Analysis of Other Funds Spending**

25

**South Carolina Policy Council**

S 38-79-410	S.C. Code of Laws	\$ 1,000,014
P FY2010 76.5	Proviso	\$ 1,000,000
P FY2010 90.16	Proviso	\$ 1,000,000
S 44-7-270	S.C. Code of Laws	\$ 947,421
P FY2010 79.6	Proviso	\$ 939,329
P FY2010 1.47	Proviso	\$ 904,781
S 59-150-340	S.C. Code of Laws	\$ 891,019
S 12-28-2355	S.C. Code of Laws	\$ 868,577
S 41-16-140	S.C. Code of Laws	\$ 867,448
S 56-5-2945	S.C. Code of Laws	\$ 861,242
P FY2010 37.3	Proviso	\$ 846,469
P FY2010 44.9	Proviso	\$ 821,700
S 59-21-450	S.C. Code of Laws	\$ 802,046
P FY2010 89.87	Proviso	\$ 800,000
S 44-53-530	S.C. Code of Laws	\$ 791,454
S 51-23-10	S.C. Code of Laws	\$ 783,084
S 48-23-295	S.C. Code of Laws	\$ 782,581
P FY2010 80A.48	Proviso	\$ 775,216
S 48-30-40	S.C. Code of Laws	\$ 762,057
S 23-6-50	S.C. Code of Laws	\$ 754,125
S 57-5-340	S.C. Code of Laws	\$ 741,312
S 50-3-550	S.C. Code of Laws	\$ 718,717
S 11-35-3820	S.C. Code of Laws	\$ 714,767
S 50-9-920	S.C. Code of Laws	\$ 697,326
S 59-20-40	S.C. Code of Laws	\$ 694,874
S 17-3-10	S.C. Code of Laws	\$ 685,496
S 14-1-206	S.C. Code of Laws	\$ 665,773
S 59-49-10	S.C. Code of Laws	\$ 648,920
S 1-13-70	S.C. Code of Laws	\$ 642,750
S 20-7-2376	S.C. Code of Laws	\$ 633,097
P FY2010 37.7	Proviso	\$ 628,396
S 57-1-370	S.C. Code of Laws	\$ 617,731
S 50-9-970	S.C. Code of Laws	\$ 610,181
R 43-259	S.C. Regulation	\$ 605,409
S 37-3-503	S.C. Code of Laws	\$ 594,800
S 59-101-280	S.C. Code of Laws	\$ 593,924
P FY2010 58.3	Proviso	\$ 587,575
X Public Law 98-473, Victims of Crime Act of 1984	Other S.C. authority	\$ 578,432
P FY2010 44.15	Proviso	\$ 562,000
S 37-6-202	S.C. Code of Laws	\$ 557,503
S 23-3-670	S.C. Code of Laws	\$ 554,050
P FY2010 48.15	Proviso	\$ 542,665

**POLICY REPORT****Analysis of Other Funds Spending**

26

**South Carolina Policy Council**

P FY2010 76.6	Proviso	\$ 542,500
S 23-6-185	S.C. Code of Laws	\$ 529,132
S 30-1-xxx	S.C. Code of Laws	\$ 522,837
S 48-23-100	S.C. Code of Laws	\$ 516,374
S 1-5-50	S.C. Code of Laws	\$ 506,171
S 12-21-2590	S.C. Code of Laws	\$ 500,000
S 41-43-50	S.C. Code of Laws	\$ 499,428
S 24-3-40	S.C. Code of Laws	\$ 497,638
S 33-56-160	S.C. Code of Laws	\$ 493,468
S 44-87-20	S.C. Code of Laws	\$ 490,352
S 48-5-40	S.C. Code of Laws	\$ 485,593
S 37-22-140	S.C. Code of Laws	\$ 469,450
S 56-1-286	S.C. Code of Laws	\$ 456,100
S 24-21-85	S.C. Code of Laws	\$ 455,811
S 56-5-970	S.C. Code of Laws	\$ 428,189
S 50-3-950	S.C. Code of Laws	\$ 425,619
P FY2010 90.5	Proviso	\$ 411,646
X Court Order/Grant Directive	Other S.C. authority	\$ 410,797
P FY2010 48.11	Proviso	\$ 409,935
E Exec. Order 07-13	Governor's Executive Order	\$ 399,743
S 43-21-40	S.C. Code of Laws	\$ 385,292
S 56-3-662	S.C. Code of Laws	\$ 384,309
S 44-1-165	S.C. Code of Laws	\$ 383,395
S 13-1-380	S.C. Code of Laws	\$ 375,000
S 27-2-10	S.C. Code of Laws	\$ 371,704
P FY2010 44.3	Proviso	\$ 371,155
P FY2010 48.19	Proviso	\$ 369,431
S 8-13-325	S.C. Code of Laws	\$ 363,670
S 10-1-200	S.C. Code of Laws	\$ 359,308
P FY2010 75.3	Proviso	\$ 354,613
S 48-39-145	S.C. Code of Laws	\$ 344,946
S 11-7-20	S.C. Code of Laws	\$ 329,802
X GSSM Enabling Legislation	Other S.C. authority	\$ 303,967
S 12-10-100	S.C. Code of Laws	\$ 303,200
P FY2010 75.6	Proviso	\$ 300,000
S 44-93-10	S.C. Code of Laws	\$ 297,265
S 38-43-105	S.C. Code of Laws	\$ 277,295
S 40-58-10	S.C. Code of Laws	\$ 274,600
S 37-22-150	S.C. Code of Laws	\$ 274,300
S 23-47-65	S.C. Code of Laws	\$ 264,525
S 30-4-30	S.C. Code of Laws	\$ 258,144
S 48-52-470	S.C. Code of Laws	\$ 254,638

**POLICY REPORT****Analysis of Other Funds Spending**

27

**South Carolina Policy Council**

S 12-10-105	S.C. Code of Laws	\$ 253,843
S 11-7-25	S.C. Code of Laws	\$ 250,000
S 50-3-730	S.C. Code of Laws	\$ 230,275
P FY2010 34.1	Proviso	\$ 224,060
S 59-58-10	S.C. Code of Laws	\$ 220,582
S 2-11-80	S.C. Code of Laws	\$ 218,272
S 48-59-50	S.C. Code of Laws	\$ 207,050
S 37-11-10	S.C. Code of Laws	\$ 203,630
P FY2010 75.4	Proviso	\$ 200,000
F FMAP (Part IV)	Federal Law	\$ 197,809
S 8-11-230	S.C. Code of Laws	\$ 192,987
P FY2010 90.21	Proviso	\$ 188,957
S 56-3-3950	S.C. Code of Laws	\$ 186,845
S 48-23-132	S.C. Code of Laws	\$ 178,993
P FY2010 48.14	Proviso	\$ 178,732
S 48-20-100	S.C. Code of Laws	\$ 172,900
P FY2010 68D.1	Proviso	\$ 172,728
S 37-2-305	S.C. Code of Laws	\$ 171,048
S 23-6-187	S.C. Code of Laws	\$ 164,824
S 50-3-740	S.C. Code of Laws	\$ 156,237
S 48-2-310	S.C. Code of Laws	\$ 155,943
X Workforce Investment Act of 1998	Other S.C. authority	\$ 154,841
P FY2010 34.9	Proviso	\$ 152,980
S 56-1-1320	S.C. Code of Laws	\$ 151,002
S 46-41-230	S.C. Code of Laws	\$ 150,000
S 50-1-310	S.C. Code of Laws	\$ 149,091
P FY2010 89.67	Proviso	\$ 148,382
P FY2010 76.4	Proviso	\$ 146,299
S 46-21-40	S.C. Code of Laws	\$ 135,825
S 12-10-95	S.C. Code of Laws	\$ 133,500
S 40-68-XXX	S.C. Code of Laws	\$ 132,950
P FY2010 37.6	Proviso	\$ 132,261
S 12-21-4200	S.C. Code of Laws	\$ 131,000
S 34-41-70	S.C. Code of Laws	\$ 128,700
S 50-11-2300	S.C. Code of Laws	\$ 121,312
F 40 CFR 35.3530	Federal Law	\$ 120,820
P FY2010 37.2	Proviso	\$ 111,552
P FY2010 22.8	Proviso	\$ 110,649
S 17-3-30	S.C. Code of Laws	\$ 110,538
S 60-1-120	S.C. Code of Laws	\$ 110,247
S 37-7-10	S.C. Code of Laws	\$ 107,540
S 50-21-XXX	S.C. Code of Laws	\$ 107,441

**POLICY REPORT****Analysis of Other Funds Spending**

28

**South Carolina Policy Council**

S 40-3-255	S.C. Code of Laws	\$ 106,650
S 12-37-2860	S.C. Code of Laws	\$ 102,550
P FY2010 89.93	Proviso	\$ 101,486
S 12-4-330	S.C. Code of Laws	\$ 100,000
S 2-65-xxx	S.C. Code of Laws	\$ 100,000
P FY2010 79.4	Proviso	\$ 99,953
S 56-5-2995	S.C. Code of Laws	\$ 99,363
X Regulation 19445.2150	Other S.C. authority	\$ 86,741
S 50-1-280	S.C. Code of Laws	\$ 84,741
P FY2010 89.82	Proviso	\$ 83,097
S 48-45-70	S.C. Code of Laws	\$ 81,401
S 42-17-50	S.C. Code of Laws	\$ 78,950
P FY2010 25.1	Proviso	\$ 78,904
S 35-1-702	S.C. Code of Laws	\$ 78,856
P FY2010 68D.2	Proviso	\$ 76,760
P FY2010 89.61	Proviso	\$ 69,082
P FY2011 24.1	Proviso	\$ 67,747
S 12-24-95	S.C. Code of Laws	\$ 64,257
S 44-1-xxx	S.C. Code of Laws	\$ 63,818
S 25-11-80	S.C. Code of Laws	\$ 63,600
S 23-23-80	S.C. Code of Laws	\$ 63,550
S 50-9-960	S.C. Code of Laws	\$ 61,939
P FY1994 17E.4	Proviso	\$ 55,327
S 59-53-2020	S.C. Code of Laws	\$ 52,598
S 56-3-4510	S.C. Code of Laws	\$ 49,060
P FY2010 41.1	Proviso	\$ 48,029
S 50-13-1630	S.C. Code of Laws	\$ 48,007
P FY2010 26.1	Proviso	\$ 46,710
S 50-9-950	S.C. Code of Laws	\$ 36,700
P FY2011 89.61	Proviso	\$ 35,920
S 13-7-30	S.C. Code of Laws	\$ 35,830
X BCB Regulation	Other S.C. authority	\$ 33,463
S 55-55-290	S.C. Code of Laws	\$ 32,696
P FY2010 14.1	Proviso	\$ 31,439
S 25-9-420	S.C. Code of Laws	\$ 25,338
S 34-41-40	S.C. Code of Laws	\$ 22,000
S 34-29-30	S.C. Code of Laws	\$ 21,550
S 23-3-55	S.C. Code of Laws	\$ 21,150
P FY2010 58.1	Proviso	\$ 20,732
S 44-20-320	S.C. Code of Laws	\$ 16,807
P FY2010 29.4	Proviso	\$ 15,781
S 17-22-350	S.C. Code of Laws	\$ 12,498

**POLICY REPORT****Analysis of Other Funds Spending**

29

**South Carolina Policy Council**

P FY2010 3.8	Proviso	\$ 11,279
P FY2010 6.3	Proviso	\$ 9,580
S 50-23-205	S.C. Code of Laws	\$ 6,428
P FY2010 47.11	Proviso	\$ 5,880
P FY2010 29.2	Proviso	\$ 5,452
S 59-113-45	S.C. Code of Laws	\$ 4,420
S 59-18-1700	S.C. Code of Laws	\$ 2,137
P FY2010 58.2	Proviso	\$ 1,920
S 1-11-140	S.C. Code of Laws	\$ 1,761
S 1-11-58	S.C. Code of Laws	\$ 950
X Attorney General CV-96-5238	Other S.C. authority	\$ 574
P FY2011 38.1	Proviso	\$ 472
S 59-21-420	S.C. Code of Laws	\$ 275
S 12-28-2730	S.C. Code of Laws	\$ 208
S 51-17-115	S.C. Code of Laws	\$ 79
S 1-1-1020	S.C. Code of Laws	\$ 12
C SC Constitution Article X, Section 16	S.C. Constitution	\$ -
E Exec. Order 96-34	Governor's Executive Order	\$ -
F 20 CFR 416.xxx	Federal Law	\$ -
F 41 CFR 102- 37.280	Federal Law	\$ -
F 44 CFR	Federal Law	\$ -
F 50 CFR 80.4	Federal Law	\$ -
P FY2010 45.9	Proviso	\$ -
P FY2010 72.17	Proviso	\$ -
P FY2010 79.7	Proviso	\$ -
P FY2010 80A.38	Proviso	\$ -
P FY2010 80A.4	Proviso	\$ -
P FY2010 80A.43	Proviso	\$ -
P FY2010 89.48	Proviso	\$ -
P FY2009 19.3	Proviso	\$ -
P FY2010 22.16	Proviso	\$ -
P FY2010 22.3	Proviso	\$ -
P FY2010 29.3	Proviso	\$ -
P FY2010 29.5	Proviso	\$ -
P FY2010 29.6	Proviso	\$ -
P FY2010 34.4	Proviso	\$ -
P FY2010 35.2	Proviso	\$ -
P FY2010 35.3	Proviso	\$ -
P FY2010 35.4	Proviso	\$ -
P FY2010 35.5	Proviso	\$ -
P FY2010 35.6	Proviso	\$ -
P FY2010 35.7	Proviso	\$ -

**POLICY REPORT****Analysis of Other Funds Spending****30****South Carolina Policy Council**

P FY2010 35.8	Proviso	\$ -
P FY2010 41.2	Proviso	\$ -
P FY2010 41.3	Proviso	\$ -
P FY2010 6.x	Proviso	\$ -
P FY2010 68D.4	Proviso	\$ -
P FY2010 68D.7	Proviso	\$ -
P FY2010 80A.55	Proviso	\$ -
P FY2010 81.13	Proviso	\$ -
P FY2010 89.12	Proviso	\$ -
P FY2010 89.62	Proviso	\$ -
P FY2010 89.75	Proviso	\$ -
P FY2010 90.18	Proviso	\$ -
P FY2011 24.2	Proviso	\$ -
P FY2011 63.1	Proviso	\$ -
P FY2011 81.3	Proviso	\$ -
R 19-445.2150 B	S.C. Regulation	\$ -
R 61-30	S.C. Regulation	\$ -
R 69-50	S.C. Regulation	\$ -
S 10-7-130	S.C. Code of Laws	\$ -
S 1-11-225	S.C. Code of Laws	\$ -
S 1-11-280	S.C. Code of Laws	\$ -
S 1-11-340	S.C. Code of Laws	\$ -
S 1-11-430	S.C. Code of Laws	\$ -
S 1-11-67	S.C. Code of Laws	\$ -
S 11-35-1580	S.C. Code of Laws	\$ -
S 11-35-3840	S.C. Code of Laws	\$ -
S 11-35-4860	S.C. Code of Laws	\$ -
S 11-35-XXX	S.C. Code of Laws	\$ -
S 11-53-10	S.C. Code of Laws	\$ -
S 11-53-20	S.C. Code of Laws	\$ -
S 12-10-85	S.C. Code of Laws	\$ -
S 12-23-810	S.C. Code of Laws	\$ -
S 12-28-2720	S.C. Code of Laws	\$ -
S 12-37-2740	S.C. Code of Laws	\$ -
S 12-4-580	S.C. Code of Laws	\$ -
S 12-6-5060	S.C. Code of Laws	\$ -
S 13-7-45	S.C. Code of Laws	\$ -
S 13-7-80	S.C. Code of Laws	\$ -
S 13-7-85	S.C. Code of Laws	\$ -
S 14-1-201	S.C. Code of Laws	\$ -
S 14-1-207	S.C. Code of Laws	\$ -
S 14-1-209	S.C. Code of Laws	\$ -

**POLICY REPORT****Analysis of Other Funds Spending**

31

**South Carolina Policy Council**

S 14-1-210	S.C. Code of Laws	\$ -
S 15-9-270	S.C. Code of Laws	\$ -
S 16-3-1250	S.C. Code of Laws	\$ -
S 16-3-1260	S.C. Code of Laws	\$ -
S 17-3-50	S.C. Code of Laws	\$ -
S 17-3-510	S.C. Code of Laws	\$ -
S 23-6-190	S.C. Code of Laws	\$ -
S 23-6-840	S.C. Code of Laws	\$ -
S 29-3-345	S.C. Code of Laws	\$ -
S 31-13-190	S.C. Code of Laws	\$ -
S 34-39-150	S.C. Code of Laws	\$ -
S 34-39-190	S.C. Code of Laws	\$ -
S 37-3-305	S.C. Code of Laws	\$ -
S 37-6-204	S.C. Code of Laws	\$ -
S 38-43-106	S.C. Code of Laws	\$ -
S 38-77-151	S.C. Code of Laws	\$ -
S 38-77-154	S.C. Code of Laws	\$ -
S 38-77-155	S.C. Code of Laws	\$ -
S 38-90-140	S.C. Code of Laws	\$ -
S 38-90-80	S.C. Code of Laws	\$ -
S 39-39-40	S.C. Code of Laws	\$ -
S 40-1-180	S.C. Code of Laws	\$ -
S 40-22-245	S.C. Code of Laws	\$ -
S 40-25-100	S.C. Code of Laws	\$ -
S 40-57-70	S.C. Code of Laws	\$ -
S 41-31-820	S.C. Code of Laws	\$ -
S 44-1-215	S.C. Code of Laws	\$ -
S 44-54-520	S.C. Code of Laws	\$ -
S 44-56-480	S.C. Code of Laws	\$ -
S 44-6-470	S.C. Code of Laws	\$ -
S 44-69-50	S.C. Code of Laws	\$ -
S 44-7-320	S.C. Code of Laws	\$ -
S 44-87-40	S.C. Code of Laws	\$ -
S 44-96-200	S.C. Code of Laws	\$ -
S 46-15-40	S.C. Code of Laws	\$ -
S 46-15-60	S.C. Code of Laws	\$ -
S 46-3-260	S.C. Code of Laws	\$ -
S 46-7-30	S.C. Code of Laws	\$ -
S 46-9-10	S.C. Code of Laws	\$ -
S 48-20-120	S.C. Code of Laws	\$ -
S 48-28-100	S.C. Code of Laws	\$ -
S 50-11-XXX	S.C. Code of Laws	\$ -

**POLICY REPORT****Analysis of Other Funds Spending**

32

**South Carolina Policy Council**

S 50-13-XXX	S.C. Code of Laws	\$ -
S 50-15-XXX	S.C. Code of Laws	\$ -
S 50-18-XXX	S.C. Code of Laws	\$ -
S 50-19-XXX	S.C. Code of Laws	\$ -
S 50-5-XXX	S.C. Code of Laws	\$ -
S 50-9-XXX	S.C. Code of Laws	\$ -
S 55-5-290	S.C. Code of Laws	\$ -
S 56-10-245	S.C. Code of Laws	\$ -
S 56-10-552	S.C. Code of Laws	\$ -
S 56-10-554	S.C. Code of Laws	\$ -
S 56-1-170	S.C. Code of Laws	\$ -
S 56-1-200	S.C. Code of Laws	\$ -
S 56-1-2080	S.C. Code of Laws	\$ -
S 56-1-550	S.C. Code of Laws	\$ -
S 56-19-520	S.C. Code of Laws	\$ -
S 56-3-1290	S.C. Code of Laws	\$ -
S 56-3-663	S.C. Code of Laws	\$ -
S 56-3-8000	S.C. Code of Laws	\$ -
S 56-3-8100	S.C. Code of Laws	\$ -
S 59-101-345	S.C. Code of Laws	\$ -
S 59-101-630	S.C. Code of Laws	\$ -
S 59-112-10	S.C. Code of Laws	\$ -
S 59-112-110	S.C. Code of Laws	\$ -
S 59-130-xxx	S.C. Code of Laws	\$ -
S 59-135-30	S.C. Code of Laws	\$ -
S 59-149-10	S.C. Code of Laws	\$ -
S 59-149-15	S.C. Code of Laws	\$ -
S 59-149-xxx	S.C. Code of Laws	\$ -
S 59-150-137	S.C. Code of Laws	\$ -
S 59-150-350	S.C. Code of Laws	\$ -
S 59-150-356	S.C. Code of Laws	\$ -
S 59-150-360	S.C. Code of Laws	\$ -
S 59-150-370	S.C. Code of Laws	\$ -
S 59-21-1010	S.C. Code of Laws	\$ -
S 59-53-2030	S.C. Code of Laws	\$ -
S 59-53-52	S.C. Code of Laws	\$ -
S 59-59-170	S.C. Code of Laws	\$ -
S 59-59-190	S.C. Code of Laws	\$ -
S 63-17-1460	S.C. Code of Laws	\$ -
S 63-19-380	S.C. Code of Laws	\$ -
S 8-11-99	S.C. Code of Laws	\$ -
S 8-21-15	S.C. Code of Laws	\$ -



**POLICY REPORT****Analysis of Other Funds Spending**

33

**South Carolina Policy Council**

S 9-1-310	S.C. Code of Laws	\$ -
F Federal Deficit Reduction Act	Federal Law	\$ (250,000)
X Regulation Board of Financial Institutions	Other S.C. authority	\$ -
Z No longer applicable	Unknown/Unspecified	\$ -
S 40-1-110	S.C. Code of Laws	\$ (500)
F Federal Deficit Reduction Act	Federal Law	\$ (250,000)
P FY2009 90.16	Proviso	\$ (377,155)
P FY2010 21.1	Proviso	\$ (1,102,019)
S 3-46-XXX	S.C. Code of Laws	\$ (2,874,832)
S 57-XX-XXX	S.C. Code of Laws	\$ (25,890,523)
P FY2010 21.4	Proviso	\$ (38,103,337)
S 11-43-150	S.C. Code of Laws	\$ (66,720,156)

*Key for Appendix II:*

C	S.C. Constitution
E	Governor's Executive Order
F	Federal Law
P	Proviso
R	S.C. Regulation
S	S.C. Code of Laws
X	Other S.C. authority
Z	Unknown/Unspecified
xxx	All Subsections of a Section Code

**South Carolina Policy Council**1323 Pendleton St., Columbia, SC 29201 • 803-779-5022 • [scpolicycouncil.com](http://scpolicycouncil.com)

*Nothing in the foregoing should be construed as an attempt to aid or hinder passage of any legislation.  
Copyright © 2011 South Carolina Policy Council*