

**SPARTANBURG COUNTY, SOUTH CAROLINA  
FY 2008/09 ADOPTED OPERATING BUDGET**

# COUNTY RECREATION COMMISSION FUND DETAIL

This fund is used to account for the operations of the Spartanburg County Recreation Commission. The Commission is the primary service provider of parks and recreation services in Spartanburg County. Income is derived from fees for services paid by individuals, businesses, industry, state and federal grants, and taxes. Information on the County Recreation Commission budget can be found on pages 199-208. Additional information on the Parks and Recreation Commission can be found at <http://www.scprc.org/>.

FUND NUMBER: 22	PARKS AND RECREATION COMMISSION						
	FY 04/05 ACTUAL	FY 05/06 ACTUAL	FY 06/07 ACTUAL	FY 07/08 BUDGET	FY 08/09 BUDGET	\$ INC/DEC FY 09 -08	% INC/DEC FY 09 -08
<b>REVENUES</b>							
Taxes - Current Year	0	0	3,167,838	3,806,324	<b>4,279,000</b>	472,676	12.4%
Fee-In-Lieu of Taxes	0	0	177,774	219,575	<b>219,575</b>	0	0.0%
Delinquent Taxes	0	0	122,885	164,000	<b>164,000</b>	0	0.0%
Miscellaneous	0	0	703,731	366,000	<b>369,000</b>	3,000	0.8%
User Fees	0	0	207,227	187,000	<b>191,000</b>	4,000	2.1%
Accommodations Tax	0	0	29,800	9,000	<b>30,000</b>	21,000	233.3%
Participation Fees	0	0	0	0	<b>146,329</b>	146,329	
Fund Balance	0	0	0	0	<b>(123,031)</b>	(123,031)	
<b>REVENUE TOTAL</b>	\$0	\$0	\$4,409,254	\$4,751,899	<b>\$5,275,873</b>	\$523,974	11.0%
<b>EXPENDITURES</b>							
Personnel Services Expenditures	0	0	2,465,266	2,660,222	3,184,531	524,309	19.7%
Operating Expenditures	0	0	780,210	1,065,445	1,028,490	(36,955)	-3.5%
Capital Expenditures	0	0	78,360	111,250	106,900	(4,350)	-3.9%
Other Expenditures	0	0	0	0	0	0	0.0%
<b>TOTAL EXPENDITURES</b>	\$0	\$0	\$3,323,836	\$3,836,917	<b>\$4,319,921</b>	\$483,004	12.6%
<b>TRANSFERS</b>							
(a) Transfer to General Fund	0	0	337,552	355,834	<b>355,000</b>	(834)	-0.2%
(b) Transfer to Debt Service Fund	0	0	326,330	326,426	<b>330,252</b>	3,826	1.2%
(c) Capital Projects	0	0	3,000	232,722	<b>270,700</b>	37,978	16.3%
<b>TOTAL TRANSFERS</b>	\$0	\$0	\$666,882	\$914,982	<b>\$955,952</b>	\$40,970	4.5%
<b>TOTAL EXP. AND TRANSFERS</b>	\$0	\$0	\$3,990,718	\$4,751,899	<b>\$5,275,873</b>	\$523,974	11.0%
<b>FUND BALANCE</b>							
Beginning Fund Balance	0	0	0	418,536	<b>418,536</b>		
Add To/(Use Of) Fund Balance	0	0	418,536	0	<b>123,031</b>		
<b>YEAR END FUND BALANCE</b>	\$0	\$0	\$418,536	\$418,536	<b>\$541,567</b>		

(a) Transfer to General Fund: Indirect costs to the General Fund. These funds provide for administrative services.  
 (b) Transfer to Debt Service Fund: These funds are required by the Debt Service Fund for debt associated with Parks and Recreation.  
 (c) FY 2008/09 Capital Projects include: Vehicle and Capital Equipment Replacement (\$270,700).