

**SPARTANBURG COUNTY, SOUTH CAROLINA
FY 2009/10 RECOMMENDED 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 beginning on page L-5. Additional information on the Parks and Recreation Commission can be found at <http://www.scprc.org/>.

FUND NUMBER: 22	PARKS AND RECREATION COMMISSION						
	FY 05/06 ACTUAL	FY 06/07 ACTUAL	FY 07/08 ACTUAL	FY 08/09 BUDGET	FY 09/10 BUDGET	\$ INC/DEC FY 10-09	% INC/DEC FY 10-09
REVENUES							
Taxes - Current Year	0	3,167,838	3,812,128	4,279,000	4,565,691	286,691	6.7%
Homestead Exemption	0	0	170,293		150,000	150,000	
Fee-In-Lieu of Taxes	0	177,774	268,196	219,575	250,000	30,425	13.9%
Delinquent Taxes	0	122,885	258,474	164,000	164,000	0	0.0%
Miscellaneous	0	703,731	696,177	369,000	362,300	(6,700)	-1.8%
User Fees	0	207,227	311,410	191,000	257,000	66,000	34.6%
Accommodations Tax	0	29,800	0	30,000	40,000	10,000	33.3%
Participation Fees	0	0	0	146,329	0	(146,329)	
Transfers	0	0	345,950	0	0	0	
Fund Balance	0	0	0	-123,031	0	123,031	
REVENUE TOTAL	\$0	\$4,409,254	\$5,862,629	\$5,275,873	\$5,788,991	\$513,118	9.7%
EXPENDITURES							
Personnel Services Expenditures	0	2,465,266	2,665,944	3,184,531	3,180,579	(3,952)	-0.1%
Operating Expenditures	0	780,210	922,291	1,028,490	1,271,882	243,392	23.7%
Capital Expenditures	0	78,360	403,959	377,600	574,241	196,641	52.1%
Other Expenditures	0	0	57,269	0	339,600	339,600	0.0%
TOTAL EXPENDITURES	\$0	\$3,323,836	\$4,049,463	\$4,590,621	\$5,366,302	\$775,681	16.9%
TRANSFERS							
(a) Transfer to General Fund	0	337,552	355,834	355,000	0	(355,000)	-100.0%
(b) Transfer to Debt Service Fund	0	326,330	326,426	330,252	422,689	92,437	28.0%
Capital Projects	0	3,000	0	0	0	0	#DIV/0!
TOTAL TRANSFERS	\$0	\$666,882	\$682,260	\$685,252	\$422,689	(\$262,563)	-38.3%
TOTAL EXP. AND TRANSFERS	\$0	\$3,990,718	\$4,731,723	\$5,275,873	\$5,788,991	\$513,118	9.7%
FUND BALANCE							
Beginning Fund Balance	0	0	418,536	1,549,441	1,672,472		
Add To/(Use Of) Fund Balance	0	418,536	1,130,905	123,031	0		
YEAR END FUND BALANCE	\$0	\$418,536	\$1,549,441	\$1,672,472	\$1,672,472		

(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.