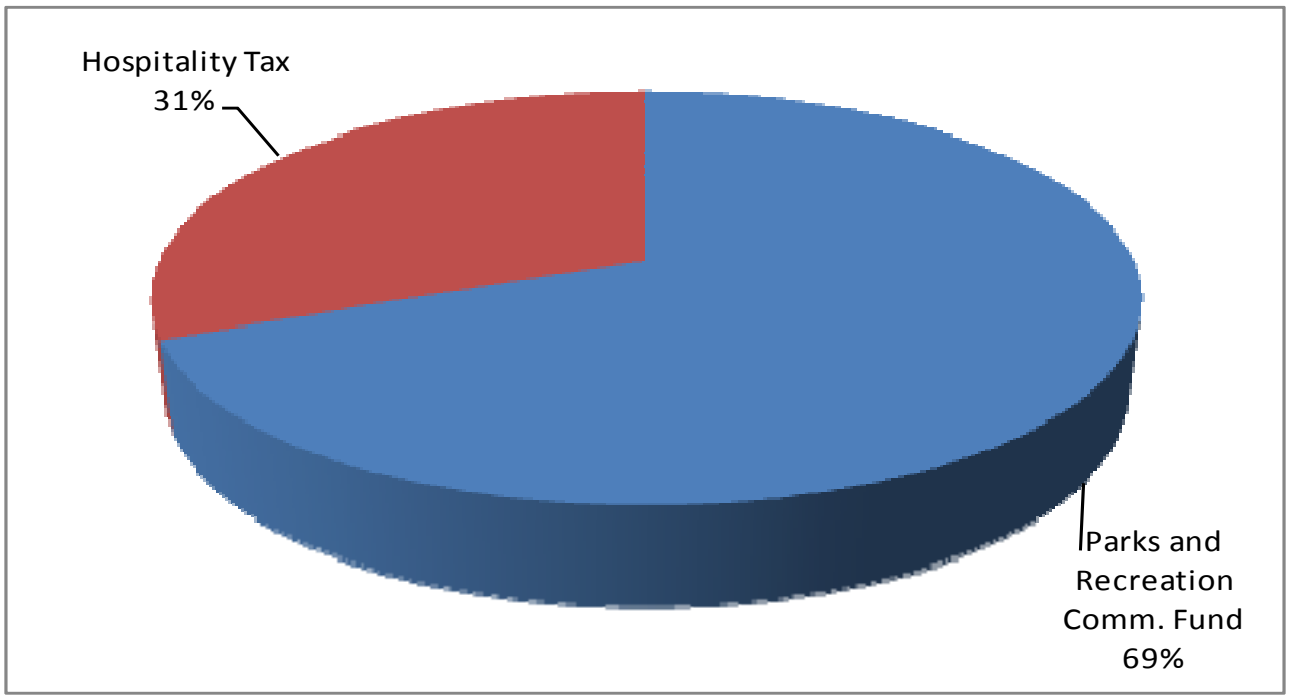
RECREATION

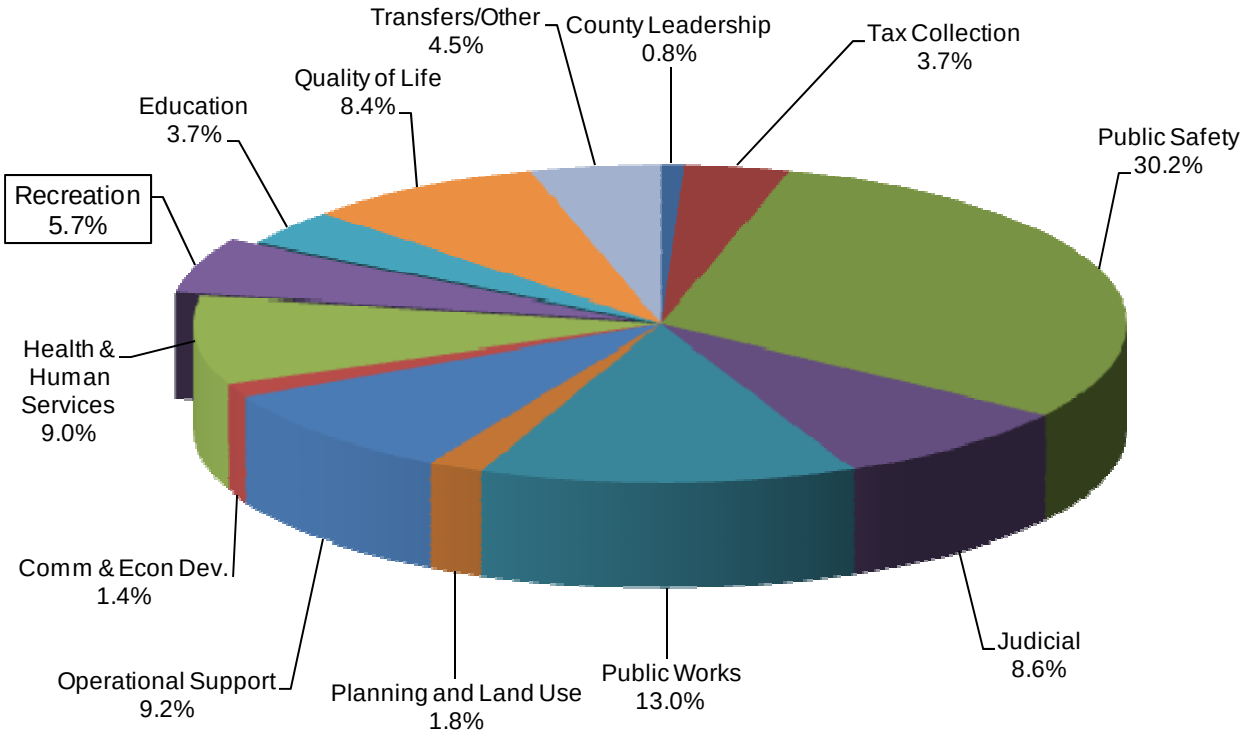
FY 2009/10 RECOMMENDED OPERATING BUDGET

$8,393,991



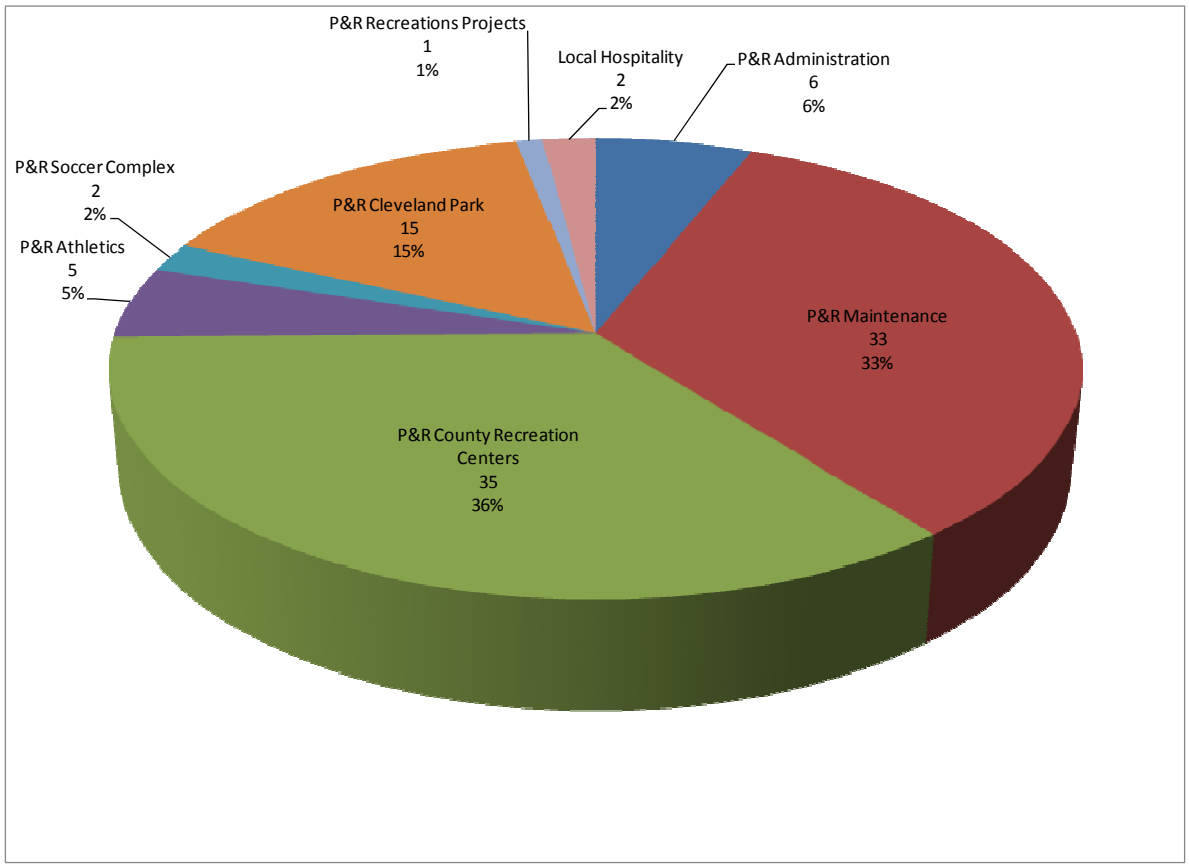
RECREATION SUMMARY								
		DEPT	FY 05/06	FY 06/07	FY 07/08	FY 08/09	**FY 09/10**	$ INC/DEC
FUND	**FUNDING SOURCE(S)**	NO.	ACTUAL	ACTUAL	ACTUAL	BUDGET	**BUDGET**	FY 10 - 09
1	General Fund		3,726,364	53,376	0	0	0	
22	Parks & Rec Commission Fund		0	3,990,718	4,144,713	5,275,873	**5,788,991**	513,118
23	Hospitality Tax Fund		0	0	30,600	2,402,000	**2,605,000**	203,000
TOTAL, FUNDING SOURCES			$3,726,364	$4,044,094	$4,175,313	$7,677,873	**$8,393,991**	$716,118
FUND	**DEPARTMENT**							
1	P & R - General Fund Only	XXXX	3,726,364	53,376	0	0	**$ -**	0
22	P & R - Special Projects	9201	0	306,513	0	0	**$ -**	0
22	P & R - Administration	9210	0	370,608	449,157	824,811	**$ 1,191,232**	366,421
22	P & R - Maintenance	9211	0	858,258	1,053,416	1,369,050	**$ 1,464,031**	94,981
22	P & R - County Recreation Centers	9215	0	826,702	819,387	988,319	**$ 1,064,567**	76,248
22	P & R - Athletics	9217	0	269,456	313,970	362,204	**$ 398,189**	35,985
22	P & R - DSS Summer Lunch Program	9219	0	31,846	0	0	**$ 36,000**	0
22	P & R - Soccer Complex	9220	0	50,872	49,541	70,617	**$ 64,453**	(6,164)
22	P & R - Cleveland Park	9221	0	530,386	590,433	615,265	**$ 641,365**	26,100
22	P & R - Capital Projects	9222	0	0		270,700	**$ 416,841**	146,141
22	P & R - Recreation Projects	9230	0	79,195	186,547	89,655	**$ 89,624**	(31)
22	P & R - Transfers	9999	0	666,882	682,260	685,252	**$ 422,689**	(262,563)
23	Hospitality Tax		0	0	30,600	2,402,000	**$ 2,605,000**	203,000
			$3,726,364	$4,044,095	$4,175,313	$7,677,873	**$8,393,991**	$716,118

Recreation Percentage of Total County Budget
$8,393,991



TOTAL FY 2009/10 ADOPTED OPERATING BUDGET: $148,398,769					
CATEGORY/FUNCTION	FY 2009/10 BUDGET	CATEGORY/FUNCTION	FY 2009/10 BUDGET	CATEGORY/FUNCTION	FY 2009/10 BUDGET
County Leadership	$1,201,051	Planning and Land Use	$2,848,447	**Recreation**	**$8,393,991**
Tax Collection	$5,428,347	Operational Support	$13,627,043	Education	$5,490,000
Public Safety	$44,824,813	Comm & Econ Dev.	$2,112,253	Quality of Life	$12,393,286
Judicial	$12,724,896	Health & Human Services	$13,331,155	Transfers/Other	$6,699,308
Public Works	$19,324,179				

Authorized Recreation Personnel Summary



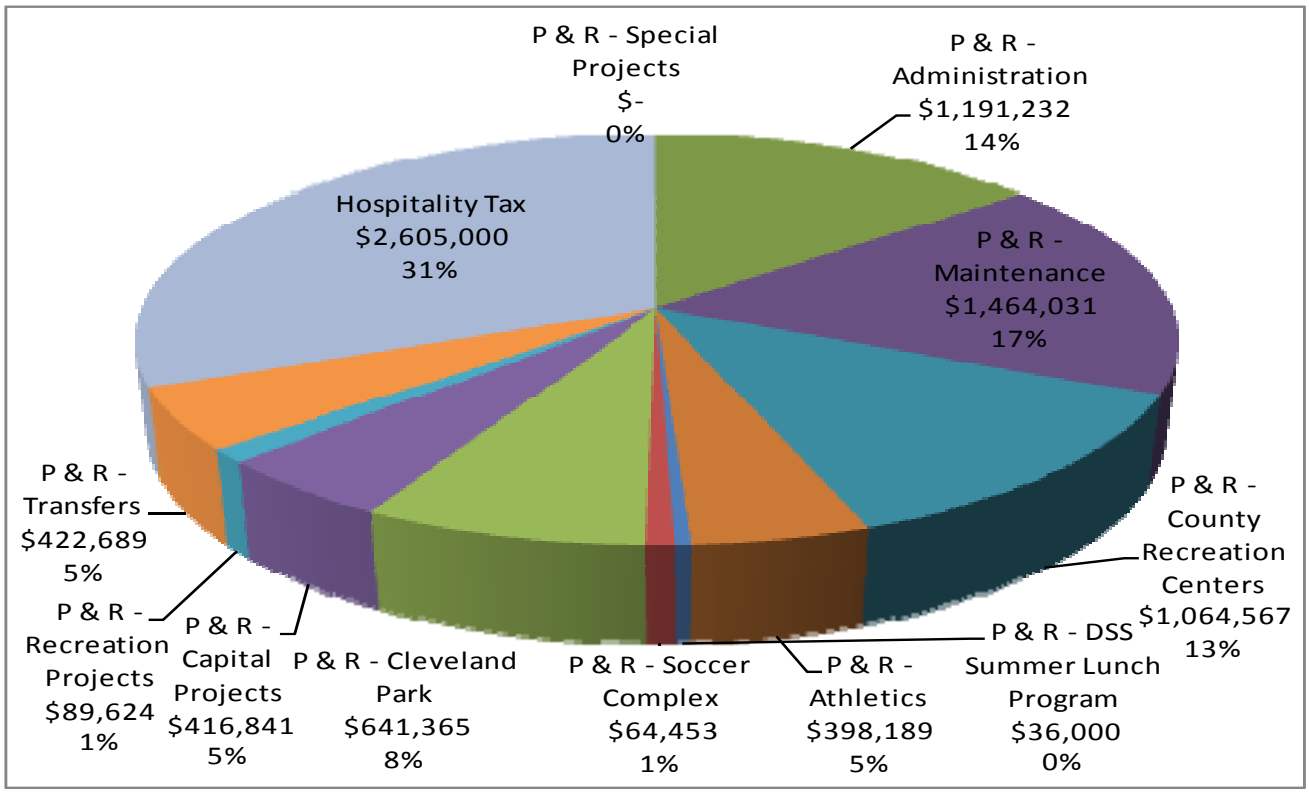
RECREATION PERSONNEL SUMMARY								
		DEPT	FY 05/06	FY 06/07	FY 07/08	FY 08/09	**FY 09/10**	$ INC/DEC
FUND	**FUNDING SOURCE(S)**	NO.	ACTUAL	ACTUAL	BUDGET	BUDGET	**BUDGET**	FY 10 - 09
1	General Fund		79	0	0	0	0	0
22	Parks & Rec Commission Fund		0	92	95	98	**97**	(1)
23	Local Hospitality Tax Fund		0	0	0	2	**2**	0
TOTAL, FUNDING SOURCES			79	92	95	100	**99**	(1)
FUND	**DEPARTMENT**							
1	P & R - General Fund Only	XXXX	79	0	0	0	**0**	0
22	P & R - Special Projects	9201		0	0	0	**0**	0
22	P & R - Administration	9210		5	5	6	**6**	0
22	P & R - Maintenance	9211		30	33	34	**33**	(1)
22	P & R - County Recreation Centers	9215		35	35	35	**35**	0
22	P & R - Athletics	9217		4	4	5	**5**	0
22	P & R - DSS Summer Lunch Program	9219		0	0	0	**0**	0
22	P & R - Soccer Complex	9220		2	2	2	**2**	0
22	P & R - Cleveland Park	9221		15	15	15	**15**	0
22	P & R - Recreation Projects	9230		1	1	1	**1**	0
22	P & R - Transfers	9999		0	0	0	**0**	0
23	Local Hospitality Tax			0	0	2	**2**	0
			79	92	95	100	**99**	(1)

PARKS AND RECREATION COMMISSION SUMMARY

PARKS AND RECREATION COMMISSION FUND

Mission

Practicing responsible stewardship, we will strive to enhance the lives of Spartanburg County citizens by providing leisure opportunities that promote healthy lifestyle choices, a sense of community, and an appreciation for our natural resources.



FUND NUMBER: 22		PARKS AND RECREATION COMMISSION SUMMARY						
EXPENDITURES	DEPT. NO.	FY 05/06 ACTUAL	FY 06/07 BUDGET	FY 07/08 ACTUAL	FY 08/09 BUDGET	**FY 09/10 BUDGET**	$ INC/DEC FY 10-09	% INC/DEC FY 10 - 09
Administration	9210	0	370,608	449,157	824,811	**1,191,232**	366,421	44.4%
Maintenance	9211	0	858,258	1,053,416	1,369,050	**1,464,031**	94,981	6.9%
County Recreation Centers	9215	0	826,702	1,223,814	988,319	**1,064,567**	76,248	7.7%
Athletics	9217	0	269,456	313,970	362,204	**398,189**	35,985	9.9%
DSS Summer Lunch	9219	0	0	0	0	**36,000**		
Soccer Complex	9220	0	50,872	48,496	70,617	**64,453**	(6,164)	-8.7%
Cleveland Park	9221	0	530,386	590,433	615,265	**641,365**	26,100	4.2%
Capital Projects	9222	0	0	183,630	270,700	**416,841**	146,141	54.0%
Recreation Projects	9230	0	79,195	186,547	89,655	**89,624**	(31)	0.0%
Transfers/Other	9999	0	0	682,260	914,982	**422,689**	(492,293)	-53.8%
EXPENDITURE TOTAL		$0	$2,985,478	$4,731,723	$5,505,603	**$5,788,991**	$283,388	5.1%

PARKS AND RECREATION ADMINISTRATION

PARKS AND RECREATION COMMISSION FUND

Through coordinated efforts with other public and nonprofit organizations, the Administrative Division supports the activities of the various department divisions in the marketing and providing of recreation opportunities through a system of facilities and programs for all age groups and interests in Spartanburg County.

DEPT NUMBER: 22-9210	PARKS AND RECREATION - ADMINISTRATION					
	FY 2005/06	FY 2006/07	FY 2007/08	FY 2008/09	**FY 2009/10**	INC/DEC
FUNDING SOURCE(S)	ACTUAL	ACTUAL	ACTUAL	BUDGET	**BUDGET**	FY 10 - 09
Parks and Recreation Comm. Fund	0	370,608	449,157	824,811	**1,191,232**	366,421
EXPENDITURES						
Personnel Services Expenditures	0	283,168	285,033	695,561	**462,797**	(232,764)
Operating Expenditures	0	36,339	63,248	96,750	**288,835**	192,085
Capital Outlay	0	51,101	43,607	32,500	**100,000**	67,500
Other Expenditures	0	0	57,269	0	**339,600**	339,600
EXPENDITURE TOTAL	$0	$370,608	$449,157	$824,811	**$1,191,232**	$366,421
AUTHORIZED PERSONNEL	0	4	5	6	**6**	0

FY 2009/10 Budget Highlights & Initiatives

- Personnel Services Expenditures decrease from FY 2008/09 due to the allocation of class and compensation expenditures to individual Parks and Recreation Commission departments. Expenditures associated with the class and compensation study were budgeted entirely in Parks and Recreation Administration in FY 2008/09
- Recommended Operating Expenditures include $125,000 increase in software development associated with the Parks Information Technology Infrastructure Project in the FY 2010-14 Capital Improvement Plan. .
- Recommended Capital Outlay Expenditures include $100,000 for computer equipment associated with the Parks Information Technology Infrastructure Project in the FY 2010-14 Capital Improvement Plan.
- Indirect Costs for administrative services provided by the general fund are budgeted at $339,600. The cost was budgeted as a transfer to general fund in FY 2008/09.

PARKS AND RECREATION MAINTENANCE

PARKS AND RECREATION COMMISSION FUND

The Recreation Park Maintenance Department maintains all park facilities in a safe and professional manner in order to support quality recreation programs.

DEPT NUMBER: 22-9211	PARKS AND RECREATION - MAINTENANCE					
	FY 2005/06	FY 2006/07	FY 2007/08	FY 2008/09	**FY 2009/10**	INC/DEC
FUNDING SOURCE(S)	ACTUAL	ACTUAL	ACTUAL	BUDGET	**BUDGET**	FY 10 - 09
Parks and Recreation Comm. Fund	0	858,258	1,053,416	1,369,050	**1,464,031**	94,981
EXPENDITURES						
Personnel Services Expenditures	0	619,688	727,220	1,003,920	**1,090,171**	86,251
Operating Expenditures	0	232,201	275,221	335,230	**343,960**	8,730
Capital Outlay	0	6,369	50,975	29,900	**29,900**	0
Other Expenditures	0	0	0	0	**0**	0
EXPENDITURE TOTAL	$0	$858,258	$1,053,416	$1,369,050	**$1,464,031**	$94,981
AUTHORIZED PERSONNEL	0	30	33	34	**33**	(1)

FY 2009/10 Budget Highlights & Initiatives

- Personnel Services Expenditures increase from FY 2008/09 due to the disbursement of expenditures associated with the class and compensation study. In FY 2008/09, these expenditures were budgeted in the Parks and Recreation Administration department.

Ongoing Initiatives

- Supervise maintenance of parks, sports fields, grounds, and facilities.
- Ensure customer satisfaction on appearance and cleanliness of sports fields, parks, grounds and facilities.

PARKS AND RECREATION COUNTY RECREATION CENTERS

PARKS AND RECREATION COMMISSION FUND

The Recreation Commission operates five recreation centers in the County of Spartanburg. Professional staff provides instructional and recreational opportunities for individuals of all ages through the use of recreation, park facilities and partnering organizations. County recreation centers provide programs in partnership with local businesses, area schools, civic organizations, churches, hospitals, non-profit service agencies and local government agencies. T.W. Edwards Recreation Center in Pacolet is a host site for a Spartanburg County Senior Center. The County recreation centers also plan and implement seasonal special events and summer playground programs.

DEPT NUMBER: 22-9215	**PARKS AND RECREATION - COUNTY RECREATION CENTERS**					
	FY 2005/06	FY 2006/07	FY 2007/08	FY 2008/09	**FY 2009/10**	INC/DEC
FUNDING SOURCE(S)	ACTUAL	ACTUAL	ACTUAL	BUDGET	**BUDGET**	FY 10 - 09
Parks and Recreation Comm. Fund	0	826,702	819,387	988,319	**1,064,567**	76,248
EXPENDITURES						
Personnel Services Expenditures		715,839	673,310	809,034	**885,351**	76,317
Operating Expenditures		110,863	136,784	151,785	**151,716**	(69)
Capital Outlay		0	9,293	27,500	**27,500**	0
Other Expenditures		0	0	0	**0**	0
EXPENDITURE TOTAL	$0	$826,702	$819,387	$988,319	**$1,064,567**	$76,248
AUTHORIZED PERSONNEL	0	35	35	35	**35**	0

FY 2009/10 Budget Highlights & Initiatives

- Personnel Services Expenditures increase from FY 2008/09 due to the disbursement of expenditures associated with the class and compensation study. In FY 2008/09, these expenditures were budgeted in the Parks and Recreation Administration department.

Programs and Services

Program/Service	Description
Instructional Classes	Examples include: Piano Performers, Shag, Line Dance, Tap and Jazz Dance, Beginner Spanish, Beginner German, Flower Arranging, Calligraphy, Stained Glass, Basic Digital Camera Operation, Financial Investment Workshops, Computer Classes, Subject Specific Tutorial Classes, CPR/First Aid Classes, Babysitting Classes, Karate, Adult Fitness Classes, Senior Fitness Classes, Start Smart Sports Programs, Indoor Soccer, Youth Basketball Leagues, Golf, and Sports Camps.
Special Events	Tame The Tyger River Race, Easter Egg Hunts, Fun Runs, Woodruff Sports Day, Fall Festivals, Daddy-Daughter Dances, Youth Dances, and Soap Box Derby; support services for other events including the Indian Summer Festival in Pacolet, Landrum Biannual Quilt Show, American Cancer Society's Ache Around the Lake (Lake Lanier).

(PARKS AND REC – COUNTY RECREATION CENTERS)

After School Youth Program (AYC)	Ten programs: Landrum Recreation Center, New Prospect Elementary School, Campobello-Gramling Elementary School, Inman Recreation Center, Holly Springs-Motlow Elementary School, T.W. Edwards Recreation Center (Pacolet), Woodruff Leisure Center, Middle Tyger Recreation Center (both Duncan Elementary & D.R. Hill Middle School AYC held here), and Beech Springs Intermediate School.
Summer Playground Program	Four sites are staffed: Montgomery Chapel Baptist Church (Pacolet), Mt. Calvery Baptist Church (Cowpens), Aldersgate Methodist Church (Inman), and New Faith Church (Wellford).
Rentals	Gyms, classrooms, and ball fields

PARKS AND RECREATION ATHLETICS
PARKS AND RECREATION COMMISSION FUND

The Athletic Division is responsible for programming and facilitating the County's youth organizations, special events, and various athletic leagues.

DEPT NUMBER: 22-9217	PARKS AND RECREATION - ATHLETICS					
	FY 2005/06	FY 2006/07	FY 2007/08	FY 2008/09	**FY 2009/10**	INC/DEC
FUNDING SOURCE(S)	ACTUAL	ACTUAL	ACTUAL	BUDGET	**BUDGET**	FY 10 - 09
Parks and Recreation Comm. Fund	0	269,456	313,970	362,204	**398,189**	35,985
EXPENDITURES						
Personnel Services Expenditures		102,215	107,725	160,219	**185,352**	25,133
Operating Expenditures		157,241	191,245	201,985	**212,837**	10,852
Capital Outlay		10,000	15,000	0	**0**	0
Other Expenditures		0	0	0	**0**	0
EXPENDITURE TOTAL	$0	$269,456	$313,970	$362,204	**$398,189**	$35,985
AUTHORIZED PERSONNEL	0	4	4	5	**5**	0

FY 2009/10 Budget Highlights & Initiatives

- Personnel Services Expenditures increase from FY 2008/09 due to the disbursement of expenditures associated with the class and compensation study. In FY 2008/09, these expenditures were budgeted in the Parks and Recreation Administration department.

Ongoing Initiatives

- Coordinate athletic leagues and tournaments;
- Schedule participation on 45 ball fields & 23 soccer fields;
- Develop and manage annual athletic budget;
- Provide NYSCA training for all volunteer youth coaches; and
- Assist the special population organizations of Spartanburg County.

PARKS AND RECREATION DSS SUMMER LUNCH PROGRAM

PARKS AND RECREATION COMMISSION FUND

The DSS Summer Lunch Program is a grant funded department that is received annually by the Parks and Recreation Commission Fund. This program provides free lunch for children in need at multiple facilities throughout the county for a nine (9) week period throughout the summer.

DEPT NUMBER 22-9219	PARKS AND RECREATION - DSS SUMMER LUNCH					
	FY 2005/06	FY 2006/07	FY 2007/08	FY 2008/09	**FY 2009/10**	INC/DEC
FUNDING SOURCE(S)	ACTUAL	ACTUAL	ACTUAL	BUDGET	**BUDGET**	FY 10 - 09
Parks and Recreation Comm. Fund	0	0	0	0	**36,000**	36,000
EXPENDITURES						
Personnel Services Expenditures	0	0	0	0		0
Operating Expenditures	0	0	0	0	**36,000**	36,000
Capital Outlay	0	0	0	0		0
Other Expenditures	0	0	0	0		0
EXPENDITURE TOTAL	$0	$0	$0	$0	**$36,000**	$36,000
AUTHORIZED PERSONNEL	0	0	0	0	**0**	0

FY 2009/10 Budget Highlights & Initiatives

- Operating expenditures are budgeted at $36,000 for FY 2009/10. The DSS summer lunch department is being budgeted for the first time in FY 2009/10.

Ongoing Initiatives

- Identify locations for administration of the DSS summer lunch program.
- Apply for the DSS summer lunch program grant.
- Establish nutritional menu, approved by DSS, for the program
- Identify vendor(s) for operational supplies related to the grant
- Purchase supplies and provide meals to children in need

PARKS AND RECREATION SOCCER COMPLEX

PARKS AND RECREATION COMMISSION FUND

The Recreation Soccer Complex Division provides for the maintenance and safe operation of approximately seventeen (17) acres of developed property, including eight (8) to ten (10) soccer fields with common areas for both practice and game play, two-hundred seventy eight (278) parking spaces and a maintenance building.

DEPT NUMBER: 22-9220	PARKS AND RECREATION - SOCCER COMPLEX					
	FY 2005/06	FY 2006/07	FY 2007/08	FY 2008/09	**FY 2009/10**	INC/DEC
FUNDING SOURCE(S)	ACTUAL	ACTUAL	ACTUAL	BUDGET	**BUDGET**	FY 10 - 09
Parks and Recreation Comm. Fund	0	50,872	49,541	70,617	**64,453**	(6,164)
EXPENDITURES						
Personnel Services Expenditures		904	1,046	7,817	**7,664**	(153)
Operating Expenditures		49,969	48,496	62,800	**56,789**	(6,011)
Capital Outlay		0	0	0	**0**	0
Other Expenditures		0	0	0	**0**	0
EXPENDITURE TOTAL	$0	$50,872	$49,541	$70,617	**$64,453**	($6,164)
AUTHORIZED PERSONNEL	0	2	2	2	**2**	0

FY 2009/10 Budget Highlights & Initiatives

- There are no significant changes in the County Soccer Complex FY 2009/10 Recommended Budget.

Division Functions

Function	Description
Sport Turf Mowing	Mow fifteen (15) acres of turf/hybrid Bermuda grass during mowing season, and an additional five (5) acres of open space at the Old Canaan Road Soccer Complex.
Facility Maintenance	Repair and conduct general maintenance of the soccer complex to include irrigation and general building maintenance repairs.
Sports Turf Maintenance	Perform aeration, fertilization, spraying (herbicides), soding and overseeding during active growing season.
Litter/Restroom Cleaning	Perform litter pickup and restroom cleaning during practice and games.

PARKS AND RECREATION CLEVELAND PARK

PARKS AND RECREATION COMMISSION FUND

Cleveland Park offers the finest in meeting and banquet facilities, and leisure amenities, to improve the quality of life in Spartanburg County. Included in the park are an event center with meeting rooms, an island gazebo, a lakeside amphitheater, miniature train, playground, walking trails and picnic shelters.

DEPT NUMBER: 22-9221	PARKS AND RECREATION - CLEVELAND PARK					
	FY 2005/06	FY 2006/07	FY 2007/08	FY 2008/09	**FY 2009/10**	INC/DEC
FUNDING SOURCE(S)	ACTUAL	ACTUAL	ACTUAL	BUDGET	**BUDGET**	FY 10 - 09
Parks and Recreation Comm. Fund	0	530,386	590,433	615,265	**641,365**	26,100
EXPENDITURES						
Personnel Services Expenditures		359,043	383,526	421,895	**463,255**	41,360
Operating Expenditures		160,453	206,113	176,370	**178,110**	1,740
Capital Outlay		10,890	795	17,000	**0**	(17,000)
Other Expenditures		0	0	0	**0**	0
EXPENDITURE TOTAL	$0	$530,386	$590,433	$615,265	**$641,365**	$26,100
AUTHORIZED PERSONNEL	0	15	15	15	**15**	0

FY 2009/10 Budget Highlights & Initiatives

- Personnel Services Expenditures increase from FY 2008/09 due to the disbursement of expenditures associated with the class and compensation study. In FY 2008/09, these expenditures were budgeted in the Parks and Recreation Administration department.
- Capital Outlay decreases by $17,000 from FY 2008/09. Expenditures in FY 2008/09 were one-time expenditures for audio/visual equipment and computer equipment. No expenditures are needed for FY 2009/10.

Ongoing Initiatives

- Implement a fee policy to insure site is financially self-sufficient;
- Assist customers with rental facility needs and event planning;
- Maintain the beauty and safety of the park;
- Coordinate special events for all ages;
- Increase awareness of the park through advertisement and marketing; and
- Secure sponsors for special events and programs.

PARKS AND RECREATION CAPITAL PROJECTS

PARKS AND RECREATION COMMISSION FUND

The Capital Projects cost center was established in FY 2008/09 and accounts for expenditures related to Parks and Recreation Commission capital projects. In FY 2008/09, the Parks and Recreation Commission Vehicle and Capital Equipment Replacement Project was housed in this cost center. In FY 2009/10 and future years, additional Parks and Recreation Commission capital projects will be budgeted in this cost center.

DEPT NUMBER 22-9222	PARKS AND RECREATION - CAPITAL PROJECTS					
	FY 2005/06	FY 2006/07	FY 2007/08	FY 2008/09	**FY 2009/10**	INC/DEC
FUNDING SOURCE(S)	ACTUAL	ACTUAL	ACTUAL	BUDGET	**BUDGET**	FY 10 - 09
Parks and Recreation Comm. Fund	0	0	0	270,700	**416,841**	146,141
EXPENDITURES						
Personnel Services Expenditures	0	0	0	0	**0**	0
Operating Expenditures	0	0	0	0	**0**	0
Capital Outlay	0	0	0	270,700	**416,841**	146,141
Other Expenditures	0	0	0	0	**0**	0
EXPENDITURE TOTAL	$0	$0	$0	$270,700	**$416,841**	$146,141
AUTHORIZED PERSONNEL	0	0	0	0	**0**	0

FY 2009/10 Budget Highlights & Initiatives

- Capital Outlay increases $146,141 from FY 2008/09. A summary of Capital Projects funded from Parks and Recreation current revenues can be found in the Recommended FY 2010-14 Capital Improvement plan at www.spartanburgcounty.org.

Ongoing Initiatives

- Provide for the timely replacement of Parks and Recreation Commission vehicles and equipment.
- Account for new or on-going Parks and Recreation Commission capital projects.

PARKS AND RECREATION PROJECTS
PARKS AND RECREATION COMMISSION FUND

The Division of Recreation Projects provides planning, design specifications, budget forecasting and project management for the entire parks and recreation department as well as special projects and pursuit of grant funding.

DEPT NUMBER: 22-9230	PARKS AND RECREATION - RECREATION PROJECTS					
	FY 2005/06	FY 2006/07	FY 2007/08	FY 2008/09	**FY 2009/10**	INC/DEC
FUNDING SOURCE(S)	ACTUAL	ACTUAL	ACTUAL	BUDGET	**BUDGET**	FY 10 - 09
Parks and Recreation Comm. Fund	0	79,195	186,547	89,655	**89,624**	(31)
EXPENDITURES						
Personnel Services Expenditures		77,897	83,657	86,085	**85,989**	(96)
Operating Expenditures		1,298	2,230	3,570	**3,635**	65
Capital Outlay		0	0	0	**0**	0
Other Expenditures		0	100,659	0	**0**	0
EXPENDITURE TOTAL	$0	$79,195	$186,547	$89,655	**$89,624**	($31)
AUTHORIZED PERSONNEL	0	1	1	1	**1**	0

FY 2009/10 Budget Highlights & Initiatives

- There are no significant changes in the Recreation Projects FY 2009/10 Recommended Budget.

Division Functions

Function	Description
Capital Project Planning	Forecast financial and timeline requirements for capital projects.
Construction / Administration	Oversee the daily progression of projects and facilitate communication along with providing direction to all parties involved.
Financial / Grant Management	Provide oversight of fiscal affairs for multiple projects and budgetary appropriations, acquisition and administration of grant funds.
Facility / Project Design Plans	Provide conceptual design plans, land-use plans and specific construction design details.
Administrative Support	Develop and maintain project files. Provide reports, maps and surveys to Director. Assists Director by maintaining project communication lines with citizens, vendors, staff and public officials.
Divisional Project Support	Provide cost estimates, design plans, specs, bid documents and follow through on projects and purchases.

PARKS AND RECREATION TRANSFERS
PARKS AND RECREATION COMMISSION FUND

This department accounts for transfers to the General Fund for administrative support, the Debt Service Fund, and the Capital Improvement Plan for vehicle and capital equipment replacement.

DEPT NUMBER: 22-9999	PARKS AND RECREATION - TRANSFERS					
	FY 2005/06	FY 2006/07	FY 2007/08	FY 2008/09	**FY 2009/10**	INC/DEC
FUNDING SOURCE(S)	ACTUAL	ACTUAL	ACTUAL	BUDGET	**BUDGET**	FY 10 - 09
Parks and Recreation Comm. Fund	0	666,882	682,260	685,252	**422,689**	(262,563)
EXPENDITURES						
Personnel Services Expenditures	0	0	0	0	**0**	0
Operating Expenditures	0	0	0	0	**0**	0
Capital Outlay	0	0	0	0	**0**	0
Other Expenditures	0	666,882	682,260	685,252	**422,689**	(262,563)
EXPENDITURE TOTAL	$0	$666,882	$682,260	$685,252	**$422,689**	($262,563)
AUTHORIZED PERSONNEL						0

FY 2009/10 Budget Highlights & Initiatives

- FY 2009/10 Recommended Transfers include:
  - A transfer to the Debt Service Fund of $422,689 to account for the Parks and Recreation Commission share of County Debt Service.
- Transfer to General Fund is budgeted at $0, a decrease of $355,000 from FY 2008/09. The expenditure associated with indirect costs for administrative services provided by the General Fund are now captured in the Parks and Recreation Administration department.

HOSPITALITY TAX

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 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. Spartanburg County's Local Hospitality Tax became effective January 1, 2008, 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".

FUND NUMBER: 23	**HOSPITALITY TAX FUND**					
	FY 2005/06	FY 2006/07	FY 2007/08	FY 2008/09	**FY 2009/10**	INC/DEC
FUNDING SOURCE(S)	ACTUAL	ACTUAL	ACTUAL	BUDGET	**BUDGET**	FY 10 - 09
Hospitality Tax	0	0	30,600	2,402,000	**2,605,000**	203,000
EXPENDITURES						
Personnel Services Expenditures	0	0	22,255	77,943	**85,070**	7,127
Operating Expenditures	0	0	2,457	17,000	**17,000**	0
Capital Outlay	0	0	2,395	1,000	**0**	(1,000)
Other Expenditures	0	0	3,494	2,306,057	**2,502,930**	196,873
EXPENDITURE TOTAL	$0	$0	$30,600	$2,402,000	**$2,605,000**	$203,000
AUTHORIZED PERSONNEL	0	0	0	2	**2**	0

FY 2009/10 Budget Highlights & Initiatives

- Other Expenditures increase $196,873 from FY 2008/09, increasing the amount reserved for future capital expenditures.