

# SPARTANBURG PARKS COMMISSION FUND DETAIL

This fund is used to account for the operations of the Spartanburg Parks 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 Spartanburg Parks Commission budget can be found on page K-8. Additional information on the Parks Commission can be found at <http://www.spartanburgparks.org>

FUND NUMBER: 22	SPARTANBURG PARKS COMMISSION						
	FY 06/07 ACTUAL	FY 07/08 ACTUAL	FY 08/09 ACTUAL	FY 09/10 BUDGET	FY 10/11 BUDGET	\$ INC/DEC FY 11 - 10	% INC/DEC FY 11 - 10
<b>REVENUES</b>							
Taxes - Current Year	3,167,838	3,812,128	4,239,321	4,315,398	<b>4,383,933</b>	68,535	1.6%
Homestead Exemption	0	170,293	187,294	150,000	<b>170,000</b>	20,000	13.3%
Fee-In-Lieu of Taxes	177,774	268,196	291,307	250,000	<b>270,000</b>	20,000	8.0%
Delinquent Taxes	122,885	258,474	274,379	164,000	<b>235,000</b>	71,000	43.3%
Miscellaneous	703,731	696,177	650,322	362,300	<b>268,400</b>	(93,900)	-25.9%
User Fees	207,227	311,410	311,582	257,000	<b>286,000</b>	29,000	11.3%
Accommodations Tax	29,800	0	30,000	40,000	<b>40,000</b>	0	0.0%
Participation Fees	0	0	0	0	<b>0</b>	0	N/A
Transfers	0	345,950	0	0	<b>207,925</b>	207,925	N/A
Fund Balance	0	0	0	(250,000)	<b>31,595</b>	281,595	-112.6%
<b>REVENUE TOTAL</b>	<b>\$4,409,254</b>	<b>\$5,862,629</b>	<b>\$5,984,206</b>	<b>\$5,288,698</b>	<b>\$5,892,853</b>	<b>\$604,155</b>	<b>11.4%</b>
<b>EXPENDITURES</b>							
Personnel Services Expenditures	2,465,266	2,665,944	2,963,445	2,894,702	3,119,812	225,110	7.8%
Operating Expenditures	780,210	922,291	1,061,172	1,230,932	1,533,659	302,727	24.6%
Capital Expenditures	78,360	403,959	629,586	400,776	460,786	60,011	15.0%
Other Expenditures	0	57,269	339,600	339,600	355,193	15,593	0.0%
<b>TOTAL EXPENDITURES</b>	<b>\$3,323,836</b>	<b>\$4,049,463</b>	<b>\$4,993,803</b>	<b>\$4,866,010</b>	<b>\$5,469,450</b>	<b>\$603,440</b>	<b>12.4%</b>
<b>TRANSFERS</b>							
(a) Transfer to General Fund	337,552	355,834	0	0	<b>0</b>	0	N/A
(b) Transfer to Debt Service Fund	326,330	326,426	330,252	422,689	<b>423,403</b>	714	0.2%
Capital Projects	3,000	0		0	<b>0</b>	0	N/A
<b>TOTAL TRANSFERS</b>	<b>\$666,882</b>	<b>\$682,260</b>	<b>\$330,252</b>	<b>\$422,689</b>	<b>\$423,403</b>	<b>\$714</b>	<b>0.2%</b>
<b>TOTAL EXP. AND TRANSFERS</b>	<b>\$3,990,718</b>	<b>\$4,731,723</b>	<b>\$5,324,055</b>	<b>\$5,288,698</b>	<b>\$5,892,853</b>	<b>\$604,155</b>	<b>11.4%</b>
<b>FUND BALANCE</b>							
Beginning Fund Balance	0	418,536	1,549,441	2,209,592	<b>2,459,592</b>		
Add To/(Use Of) Fund Balance	418,536	1,130,905	660,151	250,000	<b>(31,595)</b>		
<b>YEAR END FUND BALANCE</b>	<b>\$418,536</b>	<b>\$1,549,441</b>	<b>\$2,209,592</b>	<b>\$2,459,592</b>	<b>\$2,427,997</b>		

(a) Transfer to General Fund: Indirect costs to the General Fund. These funds are now captured in "Other Expenditures".

(b) Transfer to Debt Service Fund: Funds provide for payment of debt associated with Cleveland Park and repayment of Parks Commission Capital Lease.