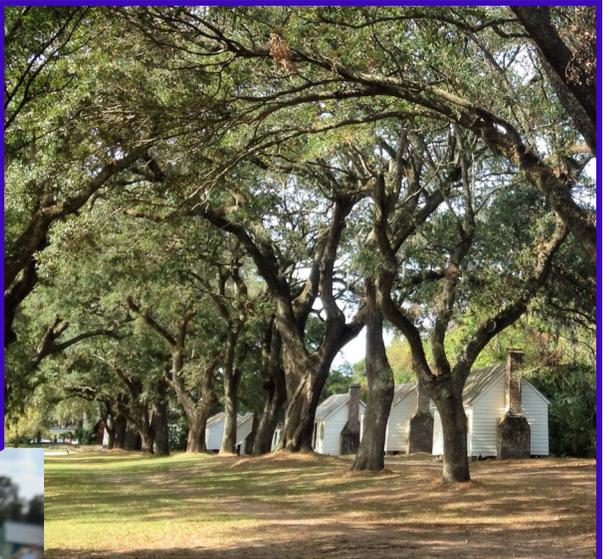




FY 2017-2018
**APPROVED
BUDGET**



General Agency Operating Fund
Debt Service Fund
Capital Improvement Projects Fund
Parklands Fund

Charleston County Park & Recreation Commission

Fiscal Year 2017-2018 Budget

**General Agency Operating Fund
Capital Improvement Program Fund
Debt Service Fund
Parklands Foundation**

Commissioners



Andrew Thomas, Chair



Teddy Manos, Vice-Chair



Collin Bruner, Secretary-
Treasurer



Mattese Lecque



Benjamin W. Cooke



Eduardo Curry



Lisa S. King

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Introduction

Mission Statement and Core Values
How to Use This Budget

Mission Statement and Core Values



Mission:

The Charleston County Park & Recreation Commission will improve the quality of life in Charleston County by offering a diverse system of park facilities, programs and services.

Core Values:

The Commission is committed to a set of Core Values. This effort ensures that we leave some blue up above and some green on the ground. Adopting these important values also ensures a thriving park system for our children and grandchildren. The values are:

Community Enrichment— Enriching lives through education and programs;

Fun— Delivering fun to customers;

Leadership— Providing professional staff development;

Exceptional Customer Service— Always focusing on you;

Quality— Striving for quality throughout the park system;

Safety— Ensuring safe and secure environments;

Health and Wellness— Providing and promoting healthy lifestyle opportunities;

Accessibility— Providing accessibility through affordable options and a variety of offerings;

Diversity— Fostering a diverse population of vendors, employees and customers;

Stewardship— Preserving and conserving cultural, natural and historical resources; and

Building a Legacy— Maintaining a vision for the future while sustaining a healthy park system.

How to Use This Budget

This document outlines the Charleston County Park & Recreation Commission's Fiscal Year 2017-2018 Annual Budget. The budget is available for viewing on the Commission's website: www.charlestoncountyparks.com.

The Annual Budget is organized as follows:

Introduction—includes the Introduction to the agency.

Organizational Structure—includes the agency structure as well as personnel information.

Budget Information—provides key budgetary information as well as a comprehensive budget overview.

General Agency Operating Budget—provides information about the General Agency Fund.

Capital Improvement Program Budget—provides information about the Capital Fund.

Debt Service Budget—contains detailed information regarding the Debt Service Fund.

Parklands Budget – contains detailed information regarding the Parklands Foundation Fund.

Summary— provides summary level information regarding the Commission's budget. Revenue and expenditure information and projected changes in fund balance is included.

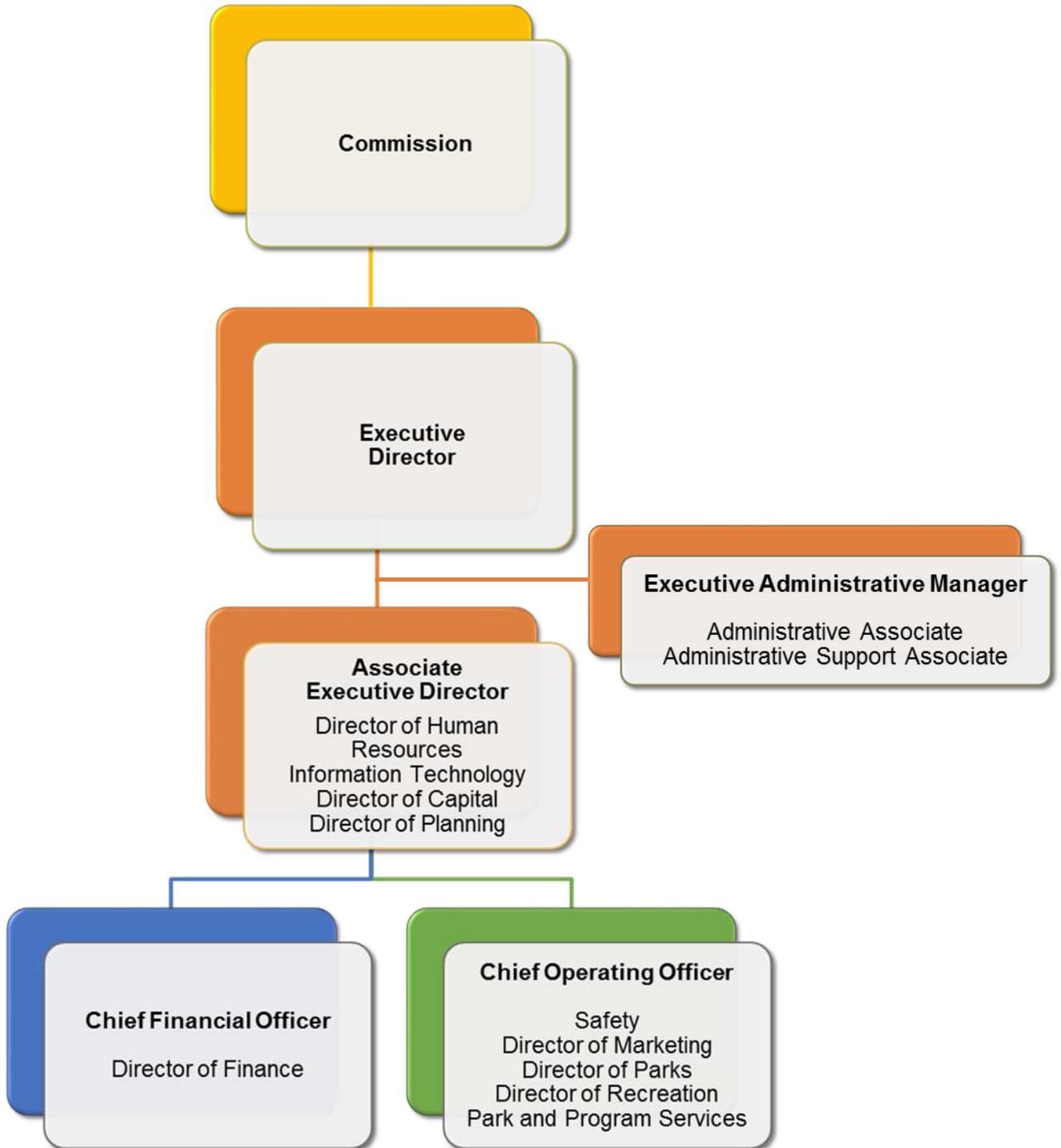
Supplemental Data— includes the Commission's history, a personnel summary, the approved Budget Ordinance and a map with detailed locations of the Commission's properties.

Glossary— the glossary and acronyms/initialisms define terms used in this budget.

Organizational Structure

Organizational Chart
Position Summary Schedule

Organizational Chart



Position Summary Schedule

Executive	FY 2016 Auth Positions	FY 2017 Auth Positions	Position Changes FYs 2016 & 2017	Proposed Changes FY 2018	FY 2018 Auth Positions
Executive Director	1	1	+1	-	2
Associate Executive Director	1	1	-	-	1
Superintendent of Gen Services	1	1	-1	-	0
Executive Administration	4	3	-	-	3
Human Resources	5	5	-	-	5
Information Technology	4	4	-	-	4
Capital Projects	17	15	-7	-	8
Planning	2	2	+1	-	3
Total Executive	35	32	-6	-	26

Park & Recreation Services	FY 2016 Auth Positions	FY 2017 Auth Positions	Position Changes FYs 2016 & 2017	Proposed Changes FY 2018	FY 2017 Auth Positions
Marketing	9	9	-	-	9
Chief Operating Officer	1	1	-	-	1
Parks	92	91	+5	-	96
PPS	6	6	-	-	6
Recreation	31	31	-1	-	30
Safety	3	3	-	-	3
Total Park & Rec Services	142	141	+4	-	145

Financial Services	FY 2016 Auth Positions	FY 2017 Auth Positions	Position Changes FYs 2016 & 2017	Proposed Changes FY 2018	FY 2017 Auth Positions
Chief Financial Officer	1	1	-	-	1
Finance	10	10	-	-	10
Total Financial Services	11	11	-	-	11

Total Full-Time Positions	188	184	-2	-	182
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Several position changes took place during FY 2015-2016 and FY 2016-2017:

- The Executive Division began its succession planning. The previous Associate Executive Director was promoted to Executive Director and the Superintendent of General Services became the new Associate Executive Director. The Commission will employ two Executive Directors until the succession plan is complete at the end of FY 2018-2019;
- One position was transferred from Capital Projects to Planning to create a Senior Planner position;
- Six positions, Fleet and HVAC, were transferred from Capital Projects to Parks;
- One Maintenance position was eliminated from Parks; and
- One Community Recreation Manager position was eliminated from Recreation.

Budget Information

Budget Letter
Budget Process
Budget Timeline

Budget Letter

To: Members of Charleston County Park and Recreation Commission
Members of Charleston County Council
Citizens of Charleston County

Charleston County Park & Recreation Commission turns 50!

Since 1968, this agency has been growing, evolving, and serving the citizens of Charleston County. And it has been our privilege to do so. From the first 16.2-acre purchase of land in Ravenel, to the current holdings of 11,000+ acres, we have never lost sight of the importance of being good stewards of the properties entrusted to us.

While this Golden Anniversary is certainly a proud milestone for Charleston County Park & Recreation Commission (CCPRC), we will continue moving forward in our mission to improve the quality of life for the people of Charleston County.

We are pleased to submit to you this 2017-2018 fiscal year budget. As in previous budgets, we have chosen an overall theme to clearly define the agency's financial goals and how they can be met. This year's theme could not be more appropriate: financial sustainability. To achieve this, we have defined three areas: 1) Financial Stability, 2) Preservation and Growth, and 3) Financial Management.

1) Financial Stability: By maintaining a three to six-month Operating Fund Balance, CCPRC is prepared for unforeseen circumstances, for example, a major storm that temporarily closes revenue-generating facilities. A healthy fund balance allows us to recover and begin again the provision of exceptional recreational programs, facilities, and services to our residents within the resources available to the agency.

2) Preservation and Growth: By responsibly handling our Debt Service Fund acquired through tax millage, the current capacity of the Debt Service Fund will allow CCPRC to issue a new General Obligation bond to support a new 5-year Capital Improvement Plan. This \$45 million plan will make it possible to reinvest in existing facilities, as well as allow us to begin the development of new properties.

3) Financial Management: Although we continue to see cost increases in health insurance, state retirement fund, and in the general cost of living, the agency has been able to increase operational efficiencies while expanding services to the community. One example is by modernizing our technology platforms that improve automation and allow for faster access to information.

The attached FY 17/18 Annual Budget is CCPRC's roadmap for effectively generating revenue and controlling expenses, while expanding services to meet the needs of our growing community.

Thank you for your continued support of Charleston County Park & Recreation Commission. Our vision is to always provide clean and safe environments for our guests while delivering exceptional customer service. The last half century has been amazing, and we know the next 50 years serving the Charleston citizens will be equally as incredible.

Respectfully Submitted,



David Bennett

Executive Director

Budget Process

Purpose and Authority

The Charleston County Park & Recreation Commission creates an annual budget for all operating expenditures inclusive of rehabilitation and replacement projects with the agency's locations, debt service for outstanding and anticipated debt as well as capital projects expenditures. It follows the modified-accrual basis of accounting.

The only debt limits the Commission has is for the Debt Service Fund, is the 8% of the assessed value of the Charleston County tax base. The spending authority is granted by approval of the Commission's Board of Commissioners and then by Charleston County Council. It can be amended by majority vote by the same authorities.

Budget Process

The budget process is designed to produce a document that is an operational guide representing the Commission's efforts to control operations as well as guide its allocation of resources. In order to achieve this objective, the budget process focuses on department budgeting by line-item budgeting.

The process begins with the distribution of departmental spreadsheets with historical actuals and budgets. The individual lines are zeroed out as managers are made to review each individual item. Budget review meetings are started in late October/early November and run through the middle of December. In January, a review meeting is held with senior management to review the current budgeted position and direction is then provided to staff for any changes that needs to be made or reviewed.

Once all revisions and reviews are complete, the budget document is prepared and sent to senior management and the Board of Commissioners. The Board reviews the budget document and direction is decided during the March Commission meeting. If amendments are required, the budget is amended per Commissioners' direction and redistributed. Once approved by the Board, the budget packet is sent to the Charleston County Budget Office.

The Executive Director presents the budget to the Charleston County Finance Committee prior to the first budget ordinance reading. If amendments are required, changes are made and the budget packet is redistributed. The Commission's budget goes through three budget ordinance readings at scheduled Charleston County Council meetings. The second budget ordinance hearing also invites the public to make formal comments for or against the ordinance.

The third budget ordinance hearing is also for final approval. Once the budget is approved, the Charleston County Budget Office provides the Commission its ordinance number. The approved budget books are printed and distributed to senior management, individual budgets are printed for managers and the final budget book, with ordinance number, is published to the Commission's website. The new budget takes effect July 1st.

Budget Timeline

October

- Budget kick-off meeting
- Spreadsheets available for managers

November

- Budget review meetings

December

- First round of budgets due December 15th

January

- Midyear budget review due to Charleston County
- Senior management reviewed budgets, direction decided

February

- Final budget draft reviews from Directors
- Final draft review with senior management
- Budget packet prepared

March

- Budget packet due to Board of Commissioners March 1st
- Budget presented in person to Commissioners at Finance Committee meeting
- Commissioners vote on budget during Commission meeting

April

- Budget due to Charleston County

May/June

- Budget Ordinance hearings

July

- Begin new FYE 2018 budget July 1st
- Receive budget ordinance number from County Council
- Publish budget book to website

Budget Summary

Combined Changes in Fund Balance

Revenue Summary

Expenditures Summary

Combined Changes in Fund Balance

	General Agency	Parklands	Debt Service	Capital Projects
Projected Balance June 30, 2017	13,904,391	(304,694)	7,847,790	-
Taxes	14,742,570	-	5,987,765	-
Miscellaneous	208,685	33,000	-	200,000
Recreation Programming	1,994,565	-	-	-
Fees & Charges	13,491,705	22,750	-	-
Bond Proceeds	-	-	-	12,270,000
Total Revenue	30,437,525	55,750	5,987,765	12,470,000
Personnel	19,955,545	100	-	-
Operating	8,790,700	17,975	-	-
Capital	805,525	-	-	12,470,000
Bond & Lease Fees	-	-	4,593,505	-
Total Expenses	29,551,770	18,075	4,593,505	12,470,000
Contribution to Fund Balance	885,755	37,675	1,394,260	-
Projected Balance June 30, 2018	14,790,146	(267,019)	9,242,050	-

Revenue Summary

Revenues	General Agency	Parklands	Debt Service	Capital Projects
Taxes	14,742,570	-	5,987,765	-
Miscellaneous	208,685	33,000	-	200,000
Recreation Programming	1,807,370	-	-	-
Fees & Charges	13,678,900	22,750	-	-
Bond Proceeds	-	-	-	12,270,000
Total Revenue	30,437,525	55,750	5,987,765	12,470,000

The Commission recognizes revenue in five major categories:

- 1) Tax millage is received from the Charleston County Treasurer's office at the current rate of 4.3 mills with the estimated value of the mill at \$3,428,505 for FY 2018;
- 2) Recreation Programming - all revenue collected by the departments within the Recreation Division. Program revenue includes camp registrations, accessibility programs and dances as well as custom and public courses. Recreation programming also represents all special event related revenue such as event admissions, event related resale and concessions and vendor fees;
- 3) Miscellaneous Revenue earned includes revenue categories such as grants, donations, reimbursements and interest earned;
- 4) Fees and Charges which are made up of all other fee-based monies collected from the Commission's constituents. This category is inclusive of location-based revenues such as all revenue earned at the Campground and Cottages, waterparks as well as from the Holiday Festival of Lights. It is also inclusive of resale and concessions, sponsorships, programming put on by the Parks Division as well as revenue earned by the Marketing Division. The Fees and Charges also show a net of revenue with the cost of resale; and
- 5) Bond Proceeds are municipal bonds backed by the credit and taxing power of the issuing jurisdiction. The Commission receives approval from Charleston County Council to go out to bond. The Commission generally uses bond proceeds to fund major capital projects (projects that exceed \$25,000 over its lifetime).

Expenditures Summary

Expenditures	General Agency	Parklands	Debt Service	Capital Projects
Personnel	19,955,545	100	-	-
Operating	8,790,700	17,975	-	-
Capital	805,525	-	-	12,470,000
Bond & Lease Fees	-	-	4,593,505	-
Total Expenses	<u>29,551,770</u>	<u>18,075</u>	<u>4,593,505</u>	<u>12,470,000</u>

The Commission also budgets for specific categories of expenditures. The expenditure budgets take into consideration the importance of sustainability with the goal of maintaining adequate funding reserves to self-fund short-term needs to free up debt capacity:

- 1) Personnel expenditures include employee-related costs such as: salaries, wages, benefits, training and uniforms. The budget recognizes a 2.5% COLA as well as an increase from 11.06% to 13.56% in the Employer South Carolina Retirement Systems contributions;
- 2) Operating expenditures include costs that are not personnel-related such as: office supplies, undeveloped properties maintenance and repairs, contract services, equipment rentals, office lease rentals, small equipment, custodial supplies, costs associated with events and programs, resale costs, storage fees and facilities as well as utilities;
- 3) Capital expenditures include all capitalized expenses following the Commission's Capitalization Policy which include equipment expenses costing over \$5,000, all land acquisitions and other capital projects costing more than \$25,000 over their lifetimes.
- 4) Bond and Lease expenditures are payments made to pay back the principal, interest and fees of borrowed municipal dollars.

General Agency Operating Fund

FY 2017-2018 General Agency Overview

FY 2017-2018 General Agency Overview

The General Agency Operating Fund is the main operating fund for the Charleston County Park & Recreation Commission; it houses all operating departments and locations within the agency as well as 182 full time staff members. The Commission recognizes that contributing to fund balance should always be the objective for future sustainability as it brings on new operations within the agency.

Account Title	15-16 ACTUAL	16-17 APPROVED BUDGET	17-18 APPROVED BUDGET
Millage	14,716,492	13,846,720	14,856,565
Delinquent Taxes	517,287	540,000	522,460
Intergovernmental	88,759	88,760	88,760
TIF Refunds	(718,034)	(590,000)	(725,215)
Miscellaneous	141,653	83,095	144,100
Interest	20	1,000	-
Campground & Cottages	1,823,542	1,939,095	1,987,860
Gate Admissions	2,848,560	3,003,300	3,612,830
Grant Revenue/Donations	622,185	-	64,585
Holiday Festival of Lights	1,773,770	1,926,915	1,805,785
Marketing	2,700	10,800	5,000
Operations Programming	-	1,600	2,100
Recreation Programming	1,601,197	1,850,185	1,994,565
Rentals	1,901,662	1,983,640	2,068,805
Resale & Concessions	1,819,781	2,041,865	1,912,395
Sale of Fixed Assets/Used Items	1,147,378	46,000	46,000
Sponsorships	275,023	289,000	280,500
Water Feature	3,653,765	3,939,840	3,700,930
Cost of Resale	(2,043,602)	(1,858,350)	(1,930,500)
Total Revenue	30,172,138	29,143,465	30,437,525
Personnel	17,892,129	19,273,650	19,955,545
Operating	8,155,560	8,405,670	8,790,700
Capital	144,292	827,400	805,525
Depreciation	865,622	-	-
Total Expenditures	27,057,602	28,506,720	29,551,770
Transfers In	25,335	-	-
Transfers Out	-	-	-
Contribution to Fund Balance	3,139,871	636,745	885,755

Major budget impacts

Revenue:

The Commission has included a 1% increase in overall property tax dollars over the FY 2015-2016 actuals for an increase of approximately \$138,000;

FY 2017-2018 will be the first full operational year for Sk8 Charleston, which opened during FY 2016-2017. The Campground will be partially closed during the 2017-2018 budget year for renovations, so the FY 2018-2019 budget year will be the first full year to recognize increases from the fees and changes below.

In addition to additional operations at the new Sk8 Charleston location, the Commission has budgeted for several new events for the upcoming budget year within multiple parks. The events range from new runs and races to new special events such as oyster roasts. The budget also recognizes a small increase in camp-related revenues with an updated fee structure. The rural based camps, historically, ran ½ day operations Monday-Thursday at select schools and full days on Friday. The Commission will now be running full-day operations at the school locations and has updated the fee structure to accommodate the changes.

The following table consists of the Commissioner approved fees and changes affecting the 2017-2018 budget as of March 1, 2017:

Fees and Changes	Type	Old Fees	New Fees
Campground Sites			
	Pull Thru	49	55
	Back In	43	48
	W/E Only	39	44
	Primitive/Overflow	25	27
Palmetto Islands CP			
	Sweet Gum Shelter	275	300
Beach Parks Vehicles			
May-Labor Day	Monday-Friday	8	10
	Saturday-Sunday	10	15
March/October	Monday-Friday	No Charge	5 (utilize Iron Ranger)
	Saturday-Sunday	8	10
April/September	Sunday-Monday	8	10
November-February	Daily	No Charge	5 (utilize Iron Ranger)
The McLeod Plantation			
	Adult	10	15
	Senior	10	12
	Group of 10-20 People	10	14
	Group of 21+ People	10	12
The Cooper River Marina			
	Monthly Dockage	13.70/ft	14.00/ft
	Semi-Annual Dockage	12.20/ft	12.50/ft
	Annual Dockage	11.15/ft	11.50/ft
	Electric 30 amp	20	22
	Electric 50/60 amp	40	42
The Lake House at Bulow			
Dec-Feb, July and Aug (non-peak)	Monday-Thursday	1,500	2,000
	Friday-Sunday	2,500	3,000
March-June, Sept-Nov (peak)	Monday-Thursday	2,000	2,500
	Friday-Sunday	3,500	4,000

Current Gold Pass	Silver Pass	Gold Pass
Market Rate: \$85	Market Rate: \$70	Market Rate: \$100
CCR Rate: \$70	CCR Rate: \$60	CCR Rate: \$80
Senior Rate: \$55	Senior Rate: \$50	Senior Rate: \$70
Valid for up to 15 people in a car to:	Valid for up to 15 people in a car to:	Valid for up to 15 people in a car to:
Admission:	Admission:	Admission:
Day Parks	Day Parks	Day Parks
Caw Caw Interpretive Center	Caw Caw Interpretive Center	Caw Caw Interpretive Center
McLeod (up to 4 people)	McLeod (up to 4 people)	McLeod (up to 4 people)
Trail Access	Trail Access	Trail Access
Select Special Events		Select Special Events
Parking/Vehicle:		Parking/Vehicle:
Beach Parks		Beach Parks
Folly Pier		HFOL (1 visit)
HFOL (1 visit)		

Beach Park Operating Hours	Current Hours	New Hours
May - Labor Day	9:00 am - 7:00 pm	9:00 am - 8:00 pm
March/April	10:00 am - 6:00 pm	10:00 am - 7:00 pm
September/October	10:00 am - 6:00 pm	10:00 am - 7:00 pm
November-February	10:00 am - 5:00 pm	10:00 am - 6:00 pm

Expenditures:

A 2.5% COLA has been included in the budget in addition to regular longevity/merit increases. Agency-wide variable positions have been budgeted in the locations of where they will be working. There has been an estimated health insurance increase of 12% over the FY 2016-2017 premiums. The employer’s rate paid to the South Carolina Retirement Systems has also increased from FY 2016-2017’s budgeted 11.06% of employee salaries to 13.56%. An agency-wide compensation study has also been included for the upcoming fiscal year for \$55,000. OPEB costs, however, have decreased by approximately \$220,000.

Whenever a position opens throughout a fiscal year, senior management meets to discuss the Commission’s personnel needs and whether or the vacated position is needed in the future. This budget year, senior management has reviewed and eliminated two positions within the park system bringing the number of full time staff down to 182 for FY 2017-2018. The Commission is also currently recognizing a succession plan transition within the Executive Division. The succession plan includes FY 2016-2017’s Associate Executive Director transitioning to become an Executive Director as well as the previous Superintendent of General Services transitioning to the new Associate Executive Director position.

The FY 2017-2018 budget anticipates an increase in credit card processing fees of approximately \$35,000 as well as additional expenditures throughout the year for the Commission’s 50th anniversary. The budget also recognizes a decrease in Information Technology costs due to less costs incurred from the agency’s financial software replacements. In addition to IT savings, the Commission has updated its fuel program. With the combined savings from the fuel program and decreased gas prices, the agency has anticipated a decrease of \$40,000.

As of FY 2017-2018, the Commission will be self-sustaining short term capital needs (fleet/equipment replacements) through the General Agency Operating Fund rather than through long term leases within the Capital Fund, freeing up the Debt Service Fund’s capacity for large capital deployments. The budget also focuses on maintaining adequate capital reserves for general operating maintenance projects, also known as Facility Renovations and Repairs Program (FRRP)/Project Maintenance and Repairs, which can be funded from the General Agency Operating Fund reserve as opposed to bond funding. The budget realizes an extra \$193,000 over FY 2016-2017’s budget for the FRRP/Project Maintenance and Repairs programs within the parks and undeveloped properties’ locations.

Capital Improvement Program Fund

Overview

Capital Improvement Projects Breakdown

FY 2017-2018 Capital Improvement Projects Overview

Account Title	15-16 ACTUAL	16-17 APPROVED BUDGET	17-18 APPROVED BUDGET
Grants/Donations	2,638,833	309,333	200,000
Interest	2,705	-	-
Bond Proceeds	6,000,000	-	12,270,000
Total Revenue	8,641,538	309,333	12,470,000
Lease Expenses	283,572	-	-
CIP Projects Expenses	3,183,114	3,291,394	12,470,000
Self-Fund/Other Source Expenses*	2,757,727	914,273	-
Total Expenditures	6,224,412	4,205,667	12,470,000
Contribution to Fund Balance	2,417,126	(3,896,334)	-

The Capital Improvement Program Fund houses major construction projects, renovations and repairs that exceed \$25,000 as well as all land acquisitions.

Revenues for the FY 2017-2018 budget year are projected to be received from a grant for the McLeod Out Buildings Stabilization project as well as \$1,230,000 unspent bond proceeds from the 2015 bond issuance and \$11,040,000 to be appropriated from the 2017 bond issuance.

Capital expenditures are those costs related to the 5-Year CIP plan (proposed 2017 Bond Issuance) approved by the Commissioners on December 12, 2016 as well as four incomplete projects rolled over from the 2015 bond detailed on the next page.

Capital Improvement Projects Breakdown

2015 Bond Projects	Estimated Project Amount
James Island County Park Cottages and Campground Restroom Renovation	\$600,000
Johns Island County Park Improvements	\$450,000
Folly Beach Fishing Pier Metal Hand Rails Replacement	\$30,000
Kiawah Beachwalker Park Storm Pipe Repairs	\$150,000
Total Expenditures	\$1,230,000

2017 Bond Projects	Estimated Project Amount
Sol Legare Boat Landing Land Acquisition	\$120,000
McLeod Plantation – Out Buildings Permanent Stabilization	\$750,000
Whirlin’ Waters – New Waterpark Attraction	\$3,500,000
Wannamaker – Phase 3A – Design and Construct New Dog Park	\$2,070,000
Rural Recreation – Design and Construct Pool	\$2,000,000
Splash Zone – New Waterpark Attraction	\$560,000
Folly Beach County Park – Replace lost infrastructure (restrooms, snack bar, storage, office)	\$600,000
Folly Beach Fishing Pier – Replace Timber Pile Pier	\$150,000
Old Towne – Master Plan, Design and Construct	\$190,000
HQ Annex Offices – Design and Construct	\$150,000
Warehouse Storage Design and Construct	\$50,000
Undeveloped Property Improvements	\$100,000
Small Capital Projects – Facility Repairs and Renovations (\$25,000-\$500,000)	\$1,000,000
Total Expenditures	\$11,240,000

Debt Service Fund

Overview and Detail

FY 2017-2018 Debt Service Overview and Detail

Account Title	15-16 ACTUAL	16-17 APPROVED BUDGET	17-18 APPROVED BUDGET
Millage	4,499,988	4,181,110	6,059,990
.5 Mill Increase	-	1,500,000	-
Delinquent Taxes	163,448	200,000	220,110
Merchant Inventory	-	200,000	-
TIF Refunds	(217,080)	(185,150)	(292,335)
Interest	9	-	-
Bond Proceeds	2,835,000	-	-
Total Revenue	7,281,366	5,895,960	5,987,765
Bond Principal	5,875,000	9,145,000	3,225,000
Bond Interest	909,580	857,248	1,012,200
Lease Principal	358,105	365,203	276,695
Lease Interest	13,184	5,861	1,610
Bond Fees	73,417	775	75,500
Miscellaneous Charges	2,500	2,500	2,500
Total Expenditures	7,231,786	10,376,587	4,593,505
Change in Fund Balance	49,579	(4,480,627)	1,394,260

The Debt Service Operating Fund receives revenue from millage collected from the Charleston County Treasurer's Office at a rate of 1.8 mills. The FY 2017-2018 budget will be the second full year of realizing the .5 mill increase approved by Charleston County Council for the FY 2016-2017 budget. The millage increase will contribute positively to the Commission's Debt Service fund balance increasing the Commission's debt capacity. This is especially important as the Commission goes out for bonding for the commencement of the Five Year CIP plan. The new bond proceeds are scheduled for availability in the 2017-2018 budget.

The Commission's principal and interest payments on General Obligation Bonds are determined by the specific document that governs each bond issuance. Interest is paid semi-annually while principal is usually once per year. Principal and interest for the Commission's debt is appropriated in the fiscal year in which it becomes due and payable.

The Commission has historically kept its debt in shorter maturities with a more rapid amortization than traditionally used for governmental borrowings. This has resulted in lower borrowing costs and a lower overall cost to the taxpayer. Bonded debt is issued for essential capital expenditures that would not be feasible to finance through annual appropriations of tax millage.

The following are current bond issuances:

- \$30,000,000 was approved by County Council during Fiscal Year 2011 to reimburse the Commission for land purchases not covered by the one half cent sales tax, continued capital repairs for existing parks and to start master plans/building on new properties. These issuances are as follows:
 - \$12,500,000 was issued during Fiscal Year 2011 to fund the Capital Improvement Program and additional land acquisition costs. These bonds will be paid off in 2021; and
 - \$17,500,000 was issued during Fiscal Year 2013 to fund capital maintenance and repair items at current facilities as well as work currently being planned on newly acquired properties. These bonds will be paid off in 2028.
- \$2,835,000 was issued during Fiscal Year 2016. This was a refinancing of the Series 2006-A bonds and resulted in a significant savings to the Commission; these bonds will be paid off in 2021.

Additional debt may be issued from time to time to cover other more specific needs.

The total Debt Service Millage revenue for Fiscal Year 2018 is \$5,987,765. Debt Service Millage is 1.8 mills with the value of the mil at \$3,326,536.

The Commission is currently working on the next phase of the Capital Improvement Program though a comprehensive inventory of its facilities at current and recently purchased facilities as well as previously authorized projects.

Parklands Foundation

FY 2017-2018 Parklands Foundation Overview and Detail

FY 2017-2018 Parklands Foundation Overview and Detail

Account Title	15-16 ACTUAL	FY 16-17 APPROVED BUDGET	17-18 APPROVED BUDGET
Resale	223	-	800
Donations	42,892	-	22,000
Fundraising	8,589	-	16,750
Facility Rentals	-	-	5,200
Miscellaneous Income	11,136	-	11,000
Cost of Resale	(635)	-	-
Total Revenue	62,205	-	55,750
Personnel	-	-	100
Operating	6,447	-	17,975
Capital	-	-	-
Total Expenditures	6,447	-	18,075
Total Transfers In	-	-	-
Total Transfers Out	28,340	-	-
Change in Fund Balance	27,418	-	37,675

The Parklands Foundation is a nonprofit partner of the Charleston County Park & Recreation Commission. It was created in 1990 to generate funding for the continued growth and development of the county park system and support leisure opportunities for residents.

The Parklands Foundation vision is to identify, develop and sustain projects that actively encourage people to experience the Charleston County Park & Recreation Commission's facilities, programs and services for the benefit of living a healthier and safer lifestyle.

This fund includes revenues generated by the combined efforts of the Parklands Foundation and the Charleston County Park & Recreation Commission. Revenues include fundraising events, donations made to specific programs, facility rental revenue of a property acquired in the FY 2016-2017 budget year, investment income and the sale of a book written and published for the Foundation.

Personnel expenditures is a membership fee for the SC Association of Nonprofit Organizations. Operating expenses include those related to the rental facility, advertising and event-related costs.

Supplemental Information

Charleston County Park & Recreation History

Personnel Summary

Charleston County Budget Submissions

Charleston County Budget Ordinance

Park District Map

Charleston County Park & Recreation Commission History

The Charleston County Park, Recreation and Tourist Commission was created in 1968 as a county special purpose district by an act of the South Carolina legislature. The original act was amended in 1972, authorizing the Commission to promote Charleston's historical and tourist attractions, to create and operate countywide parks and recreation facilities, and to provide technical assistance to existing park and recreation agencies and community groups.

In July 1985, the Commission's tourism function was transferred to the Charleston Trident Chamber of Commerce and the Commission was renamed Charleston County Park & Recreation Commission. The Charleston County Park & Recreation Commission represents one of the most unique park and recreation agencies in the State of South Carolina.

The Commission has specific areas of responsibility that are defined through our legislative act. It is charged with the responsibility to provide park and recreation services, but not to duplicate services provided by the other municipalities and special recreation districts existing in the area.

One of the prime responsibilities of the Charleston County Park & Recreation Commission is the development of a countywide park system. These parks are generally of a size and scope that would not be developed by other municipalities and public service districts. The park system emphasizes passive activities, outdoor recreation, environmental education, and public beach access. Each park facility offers a variety of programming generally directed toward the natural features and characteristics of the site. The staff and commission of the Charleston County Park and Recreation Commission are committed to maintaining high standards in the delivery of leisure services and facilities to the citizens of Charleston County.

Full-Time Personnel Summary

Executive Personnel Summary	Grade	Minimum	Mid-Point	General Agency
Associate Executive Director	219	\$95,321	\$126,301	1
Capital Grant Administrative Coordinator	207	\$37,162	\$49,239	1
Capital Projects Manager	211	\$50,559	\$66,990	2
Division Director – Capital Projects	216	\$74,287	\$98,430	1
Division Director – Human Resources	216	\$74,287	\$98,430	1
Division Director – Planning	216	\$74,287	\$98,430	1
Employment Coordinator	208	\$40,135	\$53,178	1
Executive Administrative Assistant	205	\$32,459	\$43,008	1
Executive Administrative Manager	209	\$43,346	\$57,433	1
Executive Administrative Support Associate	205	\$32,459	\$43,008	1
Executive Director	221	\$113,251	\$150,058	1
Human Resources Coordinator	208	\$40,135	\$53,178	1
Human Resources Manager	210	\$46,813	\$62,028	1
IT Coordinator	212	\$54,603	\$72,350	3
IT Manager	213	\$58,972	\$78,138	1
Land Resource Manager	211	\$50,559	\$66,990	1
Maintenance Supervisor – HFOL	210	\$46,813	\$62,028	1
Maintenance Specialist II – HFOL	204	\$30,335	\$40,194	2
Mechanic III	206	\$34,731	\$46,018	1
Senior Capital Project Manager	212	\$54,603	\$72,350	1
Senior Planner	212	\$54,603	\$72,350	1
Volunteer Coordinator	207	\$37,162	\$49,239	1
Total Positions				26

Financial Services Personnel Summary	Grade	Minimum	Mid-Point	General Agency
Accounts Payable Technician	204	\$30,335	\$40,194	1
Accounts Payable/Payroll Technician	207	\$37,162	\$49,239	1
Budget Coordinator	210	\$46,813	\$62,028	1
Chief Financial Officer	218	\$87,450	\$115,872	1
Division Director – Finance	216	\$74,287	\$98,430	1
Finance Manager	211	\$50,559	\$66,990	1
Finance Project Coordinator	209	\$43,346	\$57,433	1
Procurement Coordinator	209	\$43,346	\$57,433	1
Procurement Manager	211	\$50,559	\$66,990	1
Revenue/Purchase Order Manager	208	\$40,135	\$53,178	1
Staff Accountant	206	\$34,731	\$46,018	1
Total Positions				11

Park & Recreation Services Personnel Summary	Grade	Minimum	Mid-Point	General Agency
Administrative Assistant II – Marketing	205	\$32,459	\$43,008	1
Administrative Assistant Recreation Manager	205	\$32,459	\$43,008	1
Administrative Recreation Manager	207	\$37,162	\$49,239	1
Administrative Services Assistant Manager	208	\$40,135	\$53,178	1
Administrative Services Manager	210	\$46,813	\$62,028	1
Area Manager	209	\$43,346	\$57,433	3
Assistant Campground Manager	209	\$43,346	\$57,433	1
Assistant Director of Parks	214	\$63,690	\$84,389	3
Assistant Director of Recreation	214	\$63,690	\$84,389	1
Assistant Director of Recreation Programs	214	\$63,690	\$84,389	1
Assistant General Manager	211	\$50,559	\$66,990	2
Assistant Manager	209	\$43,346	\$57,433	1
Assistant Manager B	210	\$46,813	\$62,028	1
Assistant Manager P&PS	207	\$37,162	\$49,239	1
Assistant Park Manager	209	\$43,346	\$57,433	1
Assistant Park Manager B	210	\$46,813	\$62,028	3
Assistant Parks Manager	210	\$46,813	\$62,028	1
Assistant Safety Program Manager	209	\$43,346	\$57,433	1
Campground Manager	210	\$46,813	\$62,028	1
Chief Operating Officer	218	\$87,450	\$113,046	1
Community Recreation Program Manager	212	\$54,603	\$72,350	1
Community Recreation Manager	212	\$54,603	\$72,350	2
Community Recreation Specialist	207	\$37,162	\$49,239	3
Creative Services Manager	210	\$46,813	\$62,028	1
Crew Chief	207	\$37,162	\$49,239	6
Crew Chief B	208	\$40,135	\$53,178	2
Cultural History Interpretive Coordinator	209	\$43,346	\$57,433	1
Customer Service Representative	205	\$32,459	\$43,008	4
Division Director – Marketing	216	\$74,287	\$98,430	1
Division Director – Parks	216	\$74,287	\$98,430	1
Division Director – Recreation	216	\$74,287	\$98,430	1
Environmental Education Coordinator	209	\$43,346	\$57,433	1
Environmental Education Specialist	207	\$37,162	\$49,239	1
Festival and Event Coordinator A	210	\$46,813	\$62,028	1
Festival and Event Coordinator B	209	\$43,346	\$57,433	1
Festival and Event Manager	212	\$54,603	\$72,350	1
Fitness and Wellness Coordinator	209	\$43,346	\$57,433	2
Fitness Program Manager	212	\$54,603	\$72,350	1
Fleet Supervisor	210	\$46,813	\$62,028	1
Food & Beverage Manager	209	\$43,346	\$57,433	2
Food & Retail Coordinator	209	\$43,346	\$57,433	2
Food & Retail Manager	210	\$46,813	\$62,028	1
HVAC II	205	\$32,459	\$43,008	1
HVAC III	207	\$37,162	\$49,239	1
HVAC Supervisor	210	\$46,813	\$62,028	1
General Manager	213	\$58,972	\$78,138	2
Graphic Design Coordinator	209	\$43,346	\$57,433	1
Group & Sales Sponsorship Coordinator	208	\$40,135	\$53,178	1
Interpretive Coordinator	209	\$43,346	\$57,433	1
Maintenance Specialist I	202	\$26,496	\$35,107	13

Park & Recreation Services Personnel Summary	Grade	Minimum	Mid-Point	General Agency
Maintenance Specialist I B	203	\$28,351	\$37,565	3
Maintenance Specialist I C	205	\$32,459	\$43,008	1
Maintenance Specialist II A	204	\$30,335	\$40,194	4
Maintenance Specialist II B	205	\$32,459	\$43,008	1
Maintenance Specialist III A	206	\$34,731	\$46,018	6
Maintenance Specialist III B	207	\$37,162	\$49,239	3
Maintenance Superintendent	210	\$46,813	\$62,028	2
Maintenance Supervisor A	209	\$43,346	\$57,433	1
Marketing Coordinator Online Services	209	\$43,346	\$57,433	1
Marketing Manager	212	\$54,603	\$72,350	1
Marketing Services Coordinator	207	\$37,162	\$49,239	1
Mechanic III	206	\$34,731	\$46,018	1
Natural History Interpretation Specialist	207	\$37,162	\$49,239	1
Office Manager	208	\$40,135	\$53,178	1
Operations Manager I	208	\$40,135	\$53,178	1
Operations Manager A	208	\$40,135	\$53,178	4
Operations Manager B	209	\$43,346	\$57,433	3
Operations Manager C	210	\$46,813	\$62,028	2
Outdoor Program Manager	212	\$54,603	\$72,350	1
Outdoor Coordinator – Water	209	\$43,346	\$57,433	1
Outdoor Coordinator – Youth	210	\$46,813	\$62,028	1
Outdoor Recreation Coordinator – Land	209	\$43,346	\$57,433	1
Outdoor Recreation Coordinator – Wall	210	\$46,813	\$62,028	1
Park & Program Services Manager	208	\$40,135	\$53,178	1
Park Manager I	211	\$50,559	\$66,990	3
Park Manager II	212	\$54,603	\$72,350	8
Parks Administrative Specialist	207	\$37,162	\$49,239	1
Public Information Coordinator	210	\$46,813	\$62,028	1
Rural Recreation Youth Athletics Coordinator	209	\$43,346	\$57,433	1
Safety Compliance Officer	210	\$46,813	\$62,028	1
Safety Program Manager	210	\$46,813	\$62,028	1
Stewardship & Interpretive Manager	212	\$54,603	\$72,350	1
Total Positions				145

Charleston County Budget Submissions

Unit of Government: Charleston County Park & Recreation Commission
 Fund Name: General Agency
 Proposed Fiscal Year: Fiscal Year 2017-2018

Preparer: Victoria Jilote
 Phone: 843.762.8065
 Fax: 843.762.2683
 E-Mail: vjilote@ccprc.com

	PRIOR YEAR'S ACTUAL	CURRENT BUDGET	APPROVED BUDGET	PERCENT CHANGE*
Positions/Full-time equivalents	188	184	182	-1%
BEGINNING BALANCE:	12,417,563	16,278,146	13,904,391	-15%
REVENUES:				
Ad Valorem Taxes (current)	14,716,492	13,846,720	14,856,565	7%
Delinquent Taxes	517,287	540,000	522,460	-3%
Intergovernmental	88,759	88,760	88,760	0%
TIF Refunds	-718,034	-590,000	-725,215	23%
Miscellaneous	141,653	83,095	144,100	73%
Interest	20	1,000	0	-100%
Campground & Cottages	1,823,542	1,939,095	1,987,860	3%
Gate Admissions	2,848,560	3,003,300	3,612,830	20%
Grant Revenue/Donations	622,185	0	64,585	#DIV/0!
Holiday Festival of Lights	1,773,770	1,926,915	1,805,785	-6%
Marketing	2,700	10,800	5,000	-54%
Operations Programming	0	1,600	2,100	31%
Recreation Programming	1,601,197	1,850,185	1,994,565	8%
Rentals	1,901,662	1,983,640	2,068,805	4%
Resale & Concessions	1,819,781	2,041,865	1,912,395	-6%
Sale of Fixed Assets/Used Items	1,147,378	46,000	46,000	0%
Sponsorships	275,023	289,000	280,500	-3%
Water Feature	3,653,765	3,939,840	3,700,930	-6%
Cost of Resale	-2,043,602	-1,858,350	-1,930,500	4%
TOTAL ALL REVENUES	30,172,138	29,143,465	30,437,525	11%
TRANSFERS IN:	25,335	0	0	#DIV/0!
TOTAL FUNDS AVAILABLE	30,197,473	29,143,465	30,437,525	11%
EXPENDITURES:				
Personnel Services	17,892,129	19,273,650	19,955,545	4%
Operating Expenses	8,155,560	8,405,670	8,790,700	5%
Capital Equipment	144,292	827,400	805,525	-3%
Depreciation	865,622	0	0	#DIV/0!
TOTAL EXPENDITURES	27,057,602	28,506,720	29,551,770	4%
TRANSFERS OUT:	0	0	0	#DIV/0!
TOTAL DISBURSEMENTS	27,057,602	28,506,720	29,551,770	4%
Value of a mill	3,396,396	3,229,181	3,428,505	6%
Millage required	4.3	4.3	4.3	0%
TAN requested for FY2016			3,000,000	

FUND BALANCE CHANGES GREATER THAN 10%:

Fund balance is anticipated to decrease 15% with transfers from the General Fund to CIP Fund during the 2016-2017 budget for assigned fund balance for projects that will be housed in CIP as well as unanticipated self-funded projects.

REVENUE CHANGES GREATER THAN 10%:

TIF Refunds increased 23% as the anticipated increase was based off of the 2015-2016 actual rather than the 2016-2017 budget.

Miscellaneous Income increased as more timber revenue is anticipated in the upcoming budget year.

Interest decreased 100% as CCPRC is not anticipating any interest revenue.

Gate Admissions increased 20% with the recognizing of select gate fee increases as well as current visitation trends and actuals.

Grant/Revenue Donations increase 100% as CCPRC anticipates a PARD Grant match for a project.

Marketing Revenue is projected to decrease 54% based on prior and current sales.

Operations Programming is expected to increase 31% as there will be more programs held.

EXPENDITURE CHANGES GREATER THAN 10%:

N/A

TRANSFERS IN/OUT CHANGES GREATER THAN 10%:

N/A

	PRIOR YEAR'S ACTUAL	CURRENT BUDGET**	APPROVED BUDGET	PERCENT CHANGE*
Positions/Full-time equivalents	-	-	-	
BEGINNING BALANCE:	12,333,971	12,328,417	7,847,790	-36%
REVENUES:				
Ad Valorem Taxes	4,499,988	4,181,110	6,059,990	45%
.5 Mill Increase	-	1,500,000	-	
Delinquent Taxes	163,448	200,000	220,110	10%
TIF Refunds	(217,080)	(185,150)	(292,335)	58%
Merchant Inventory	-	200,000	-	-100%
Bond Proceeds	2,835,000	-	-	#DIV/0!
Miscellaneous	-	-	-	#DIV/0!
Interest	9	-	-	#DIV/0!
TOTAL ALL REVENUES	7,281,366	5,895,960	5,987,765	2%
TRANSFERS IN:	-	-	-	
TOTAL FUNDS AVAILABLE	7,281,366	5,895,960	5,987,765	2%
EXPENDITURES:				
Bond Principal	5,875,000	9,145,000	3,225,000	-65%
Bond Interest	909,580	857,248	1,012,200	18%
Lease Principal	358,105	365,203	276,695	-24%
Lease Interest	13,184	5,861	1,610	-73%
Bond Fees	73,417	775	75,500	9642%
Miscellaneous Charges	2,500	2,500	2,500	0%
TOTAL EXPENDITURES	7,231,786	10,376,587	4,593,505	-56%
TRANSFERS OUT:	-	-	-	
TOTAL DISBURSEMENTS	7,231,786	10,376,587	4,593,505	-56%
Value of a mill	3,420,274	3,275,533	3,326,536	2%
Millage required	1.3	1.8	1.8	0%
TAN requested for FY2016			-	

Unit of Government: Charleston County Park & Recreation Commission
Fund Name: Debt Service
Proposed Fiscal Year: Fiscal Year 2017-2018

Preparer: Victoria Jilote
Phone: 843.762.8065
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FUND BALANCE CHANGES GREATER THAN 10%

Fund balance is expected to decrease by 36% as CCPRC paid off the \$6,000,000 interim bond during the FY 2016-2017 budget.

REVENUE CHANGES GREATER THAN 10%:

The total amount of Millage is actually only anticipated to increase by 6% as the .5 mill increase was moved to the total Ad Valorem Millage line because CCPRC is not requesting another millage increase.

Delinquent Taxes are anticipated to increase 10% based on prior years' growth rates.

TIF Refunds show a 58% increase based on prior years' growth rates.

Merchant Inventory decreases 100% as CCPRC did not receive this type of tax revenue in FY 2015-2016.

EXPENDITURE CHANGES GREATER THAN 10%:

Bond Principal will decrease 65% as CCPRC recognized the \$6,000,000 interim bond payoff in the FY 2016-2017 budget year.

Bond Interest is projected to increase 18% per the recognition of the new bond for the CIP Five Year Plan funding.

Lease Interest will decrease by 24% per lease payment schedule as CCPRC's leases are paid off and there are no anticipated future leases as management has elected to self-fund capital equipment and vehicles to increase the Debt Service Fund's debt capacity.

Lease fees will decrease by 73% as management has elected to self-fund capital equipment and vehicles in future budgets.

Bond Fees will increase 9642% due to the recognition of the new bond for the CIP Five Year Plan funding.

Overall expenditures are expected to decrease 56% mainly due to the payoff of the interim bond in the FY 2016-2017 budget year.

TRANSFERS IN/OUT CHANGES GREATER THAN 10%:

N/A

Unit of Government: Charleston County Park & Recreation Commission
Fund Name: Capital Improvement Program
Proposed Fiscal Year: Fiscal Year 2017-2018

Preparer: Victoria Jilote
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E-Mail: vjilote@ccprc.com

	PRIOR YEAR'S ACTUAL	CURRENT BUDGET	APPROVED BUDGET	PERCENT CHANGE*
Positions/Full-time equivalents	-	-	-	
BEGINNING BALANCE:	82,949	2,500,075	-	-100%
REVENUES:				
Restricted Donations/Grants	2,638,833	309,333	200,000	-35%
Interest	2,705	-	-	#DIV/0!
GO Bonds	6,000,000	-	12,270,000	#DIV/0!
TOTAL ALL REVENUES	8,641,538	309,333	12,470,000	3931%
TRANSFERS IN:	-	-	-	#DIV/0!
TOTAL FUNDS AVAILABLE	8,641,538	309,333	12,470,000	3931%
EXPENDITURES:				
Lease Expenses	283,572	-	-	#DIV/0!
CIP Projects Expenses	3,183,114	3,291,394	12,470,000	279%
Self-Fund/Other Source Expenses	2,757,727	914,273	-	-100%
TOTAL EXPENDITURES	6,224,412	4,205,667	12,470,000	197%
TRANSFERS OUT:	-	-	-	#DIV/0!
TOTAL DISBURSEMENTS	6,224,412	4,205,667	12,470,000	197%

	PRIOR YEAR'S ACTUAL	CURRENT BUDGET	APPROVED BUDGET	PERCENT CHANGE*
Positions/Full-time equivalents	-	-	-	
BEGINNING BALANCE:	(337,250)	(309,832)	(304,694)	-2%
REVENUES:				
Resale	223	-	800	#DIV/0!
Donations	42,892	-	22,000	#DIV/0!
Fundraising	8,589	-	16,750	#DIV/0!
Facility Rentals	-	-	5,200	#DIV/0!
Miscellaneous Income	11,136	-	11,000	#DIV/0!
Cost of Resale	(635)	-	-	#DIV/0!
TOTAL ALL REVENUES	62,205	-	55,750	#DIV/0!
TRANSFERS IN:	-	-	-	#DIV/0!
TOTAL FUNDS AVAILABLE	62,205	-	55,750	#DIV/0!
EXPENDITURES:				
Personnel	-	-	100	#DIV/0!
Operating	6,447	-	17,975	#DIV/0!
Capital	-	-	-	#DIV/0!
TOTAL EXPENDITURES	6,447	-	18,075	#DIV/0!
TRANSFERS OUT:	28,340	-	-	#DIV/0!
TOTAL DISBURSEMENTS	34,787	-	18,075	#DIV/0!

Charleston County Budget Ordinance

ORDINANCE NO. 1950

AN ORDINANCE
APPROVING THE BUDGET AND DIRECTING
THE AUDITOR OF CHARLESTON COUNTY
TO LEVY THE NECESSARY MILLAGE AND
THE TREASURER TO COLLECT TAXES
FOR
THE CHARLESTON COUNTY PARK AND RECREATION COMMISSION
FOR FISCAL YEAR 2017-2018,
AND AUTHORIZING THE ISSUANCE OF A
TAX ANTICIPATION NOTE IN THE AMOUNT OF \$3,000,000.

WHEREAS, Charleston County Council has budgetary authority over the above-named Charleston County Park and Recreation Commission, and

WHEREAS, the Charleston County Park and Recreation Commission has submitted a budget to County Council for approval,

NOW, THEREFORE, BE IT ORDAINED by the Charleston County Council, in meeting duly assembled:

Section 1.

That the findings contained in this Ordinance are approved and confirmed in all respects.

Section 2.

That the General Fund budget of the Charleston County Park and Recreation Commission in the amount of \$29,551,770 is hereby approved by Charleston County Council.

Section 3.

The Auditor of Charleston County shall levy 4.3 mills for operating expenditures and 1.8 mills for debt service for the Commission in the year 2017, and the Treasurer shall collect upon all taxable property within the boundaries of the District during the fiscal year beginning July 1, 2017, and ending June 30, 2018.

Section 4.

The \$14,695,205 difference between the \$29,551,770 in budgeted expenditures and the \$14,856,565 in budgeted ad valorem taxes consists of other available funding sources.

Section 5.

For the purpose of paying in cash for the foregoing and all other general ordinary expenditures of the said Commission for fiscal year 2017, as authorized by this Ordinance, or by any other appropriation ordinance hereafter passed in aforesaid fiscal year, the Charleston County Treasurer is hereby authorized and directed to use such cash as may from time to time be on hand or in the process of collection, and to borrow, from time to time as may be necessary on his official note or notes, or other evidence or evidences of indebtedness in anticipation of the collection of evidences of indebtedness in anticipation of the collection of the taxes herein levied; provided that all loans made from private persons, firms, or corporations shall be made only after three (3) days' notice by advertising once in some newspaper in the County of Charleston and on the best terms possible for the Charleston County Park and Recreation Commission a sum or sums up to \$3,000,000 for the use of the aforementioned Commission and the sum or sums so borrowed shall

constitute a valid and prior claim against the said taxes herein levied and against the aforementioned Special Purpose District; provided, further, that if the net interest cost is less than eight (8%) percent, the Chairman is authorized to award the loan to the bidder or bidders offering to purchase the notes at the lowest net interest cost to the County (calculated by computing the total dollar interest cost from the date of issuance to the date of maturity and deducting there from the amount of the premium offered, if any, over and above the premium amount); and provided, further, that the said County Treasurer shall be authorized in his discretion to make any such loans from special funds or funds, including sinking funds, in his hands as County Treasurer, repayment of which shall be secured in the same manner as if made from private persons, or corporations as aforesaid.

Section 6.

By amendment to this Ordinance, Council may adjust appropriation transactions affecting fund total, other than those authorized in Section 8.

Section 7.

Monies received from governmental grants shall accrue to the Special Revenue Fund of the Charleston County Park and Recreation Commission set forth in this Budget Ordinance. Should grant funds be applied for or received after the beginning of the budget year, and thereby not be stated in this Budget Ordinance, then, by passage of a Resolution authorizing the grant application and expenditures by the governing body of the Charleston County Park and Recreation Commission, the necessary Special Revenue Fund shall be created to provide a mechanism for the expenditure of these monies.

Section 8.

All monies properly encumbered as of June 30, 2017, shall be added to the Charleston County Park and Recreation Commission's budget for Fiscal Year 2018. These encumbered monies may be expended only as set forth in their encumbrance except as authorized by the Charleston County Park and Recreation Commission's governing body.

Section 9.

All monies designated by the Charleston County Park and Recreation Commission as of June 30, 2017, shall be added to the applicable organizational budget for Fiscal Year 2018. These designated monies may be expended only as set forth in their authorization by the Commission. Unencumbered appropriations shall remain in the respective funds as unrestricted reserves whose subsequent appropriation shall be determined by Ordinance.

Section 10.

The Charleston County Park and Recreation Commission shall provide to the appropriate County staff sufficient information to do a midyear budget review and shall allow the appropriate County staff to become familiar with the day-to-day operations of the Charleston County Park and Recreation Commission for the limited purpose of better understanding how the Commission functions, and so that County Council is possessed of all the facts necessary to exercise competent budgetary authority as granted by the Courts.

Section 11.

If any provision of this ordinance or its application to any circumstance is held by a court of competent jurisdiction to be invalid for any reason, this holding shall not affect other provisions or applications of this ordinance which can be given effect without the invalid provision or applications of this ordinance which can be given effect without the invalid provision or application, and to this end, the provisions of this ordinance are declared by Council to be severable.

Section 12.

This Ordinance shall become effective upon Third Reading.

First Reading: June 1, 2017

Second Reading: June 6, 2017

Third Reading: June 20, 2017

Park District Map



Glossary

Glossary of Terms

Glossary of Terms

Term	Definition
ACCOUNT	Identifies an individual asset, liability, expenditure control, and revenue control or fund balance.
AD VALOREM	In proportion to value. A basis for levy tax upon property.
APPROVED BUDGET	The adopted budget as amended and approved by the Board and Charleston County Council can be referred to as the Adopted Budget. The approved Budget takes effect starting July 1 st .
APPROPRIATION	A legal authorization made to incur obligations and make expenditures for specific purposes and is limited to a single fiscal year.
ASSESSED VALUE	The value set by the County Assessor on real and personal property in order to establish a basis for levying taxes.
ASSETS	Property owned by a government which has monetary value.
BOARD	Group of seven officials elected by Charleston County Council to oversee and advise the Charleston County Park & Recreation Commission. These officials are also known as Commissioners. The Board votes on the establishment of contracts and projects that meet or exceed \$25,000 as well as approves the Commission's annual budget. The Board solely approves the Enterprise, Debt Service and Capital Improvement Projects Funds as well as approves the General Agency Operating and Debt Service Funds prior to submission to the Charleston County Budget Office for approval by the Charleston County Council.
BOND	A written promise to pay a specified sum of money (called the face value or principal amount) at a specified date or dates in the future (called the maturity date), together with a periodic interest at a specific rate.
BOND FUNDS	Funds used for the expenditures of major capital projects which are not financed by other funds.
BUDGET	A plan. A financial operation embodying an estimate of expenditures for a given period or purpose and the proposed means of financing the estimated expenditures.
BUDGET TIMELINE	A schedule of key dates or milestones followed by the Commission's departments during the preparation and administration of the budget.
BUDGET LETTER	A general discussion of the proposed budget as presented in writing by the budget making authority to the legislative body. The budget letter should include an explanation of the principal budget items, an outline of the Commission's experiences during the last fiscal year and its financial status at the time of the message and recommendations regarding the financial policy for the coming period.
CAPITAL ASSETS	Assets of significant value and having a useful life of several years. Capital assets are also called fixed assets.
CAPITAL EQUIPMENT LIST	A plan. A listing of equipment to be purchased with an extended period of life that will be regarded as fixed assets.

CAPITAL IMPROVEMENT PROGRAM (CIP)	A plan for capital expenditures to be incurred each year over a fixed period of years to meet capital needs arising from the long-term work program. It sets forth each project or other contemplated expenditure in which the Commission is to have a part and specifies the full resources estimated to be available to finance the projected expenditures.
CAPITAL OUTLAY	Expenditures which result in the acquisition or addition to fixed assets.
CAPITAL PROJECTS	A long-term major improvement or acquisition of equipment or - property for public use.
CAPITAL PROGRAM	See <i>Capital Improvement Program (CIP)</i> .
CHARLESTON COUNTY BUDGET OFFICE	Monitors the General Agency Operating and Debt Service Funds which receive Charleston County tax dollars. The annual budget is submitted to the Charleston County Budget Office who reviews the Proposed Budget, summarizes and submits to Charleston County Council.
CHARLESTON COUNTY COUNCIL	A board of nine members elected from single member districts for four year staggered terms. They make policy decisions for Charleston County, as established in state law. The board approves the Commission's General Agency Operating and Debt Service Funds as these funds receive Charleston County tax dollars.
CHART OF ACCOUNTS	The classification system used by a governmental agency to organize the accounting for various funds.
CIP	See <i>Capital Improvement Program (CIP)</i> .
COMMITTEE	A part of the Commission designated to oversee specific portions of the agency.
COMMISSIONERS	A board of seven officials appointed by the Governor on the recommendation of Charleston County Council for two (2) year terms. They form a policy making board with specific areas of responsibility outlined in legislation. All board members must be residents of Charleston County. The board solely approves the Commission's Enterprise, Special Revenue and Capital Improvement Program Funds. It reviews the General Agency Operating and Debt Service Funds prior to submission to the Charleston County Budget Office and Council for approval.
CONTINGENCY	An appropriation of funds to cover unforeseen events and emergencies that occur during the fiscal year.
CURRENT TAXES	Taxes that are levied and will come due during the current fiscal period, from the time the amount of the tax levy is first established to the date on which a penalty for nonpayment is attached.
DEBT	An obligation resulting from the borrowing of money or the purchase of goods or services.
DEBT SERVICE FUND	A fund established to finance and account for the payment of interest and principal on all General Obligation debt, serial and term, other than that payable exclusively from special assessments and revenue debt issued for and serviced by a governmental enterprise.
DELINQUENT TAXES	Taxes remaining unpaid on and after the date on which a penalty for nonpayment is attached. Even though the penalty may be subsequently waived, and a portion of the taxes may be abated or canceled, the unpaid balances continued to be delinquent taxes until canceled.

EMPLOYEE BENEFITS	Benefits include retirement, group health, dental and life insurance, workers' compensation and disability insurance.
ENCUMBRANCE	Obligations in the form of purchase orders, contracts or salary commitments which are chargeable to an appropriation and for which a part of the appropriation is reserved. Obligations cease to be encumbrances when paid or when the actual liability is set up.
EQUIPMENT	Tangible property of a more or less permanent nature (other than land, buildings or improvements other than buildings) which is useful in carrying on operations. Examples include machinery, trucks and furnishings.
EXPENDITURE	The outflow of funds paid or to be paid for an asset or goods and services obtained regardless of when the expense is actually paid.
FISCAL YEAR	A 12-month period to which the annual operating budget applies and at the end of which the Commission determines its financial position and the results of its operations. The Commission's fiscal year runs July 1 st to June 30 th .
FIXED ASSETS	Assets of a long-term character which are intended to continue to be held or used, such as land, buildings, machinery, furniture and other equipment.
FUND	An independent fiscal and accounting entity with, within a structurally balanced budget, self-balancing set of accounts recording cash and/or other resources together with all related liabilities, obligations, reserves and equities which are all segregated for the purpose of carrying on specific activities of attaining certain objectives.
FUND BALANCE	The excess of assets of a fund over its liabilities and reserves except in the case of funds subject to budgetary accounting where, prior to the end of a fiscal period, it represents the excess of the period over its liabilities, reserves and appropriations for the period.
GENERALLY ACCEPTED ACCOUNTING PRINCIPLES (GAAP)	A common set of accounting principles, standards and procedures that companies use to compile their financial statements. GAAP are a combination of authoritative standards (set by the policy boards) and the common accepted way of recording and reporting account information.
GOVERNMENTAL ACCOUNTING STANDARDS BOARD (GASB)	The independent organization that establishes and improves standards of accounting and financial reporting for U.S. state and local governments.
GENERAL FUND	The main operating fund for administrative tasks and enterprise operations in which the activities are recorded in the General Fund unless there is a compelling reason to report activity in another fund. Compelling reasons include Generally Accepted Accounting Principles, specific legal requirements or requirements for financial administration.
GENERAL OBLIGATION BONDS (GO BONDS)	Bonded debt collateralized by the full faith, credit and taxing power of the governmental body that issues the bonds.
GOAL	A statement of broad direction, purpose or intent: the purpose toward which an endeavor is directed.
GRANT	A donation or contribution by one governmental unit or other organization to another unit. The donation or contribution may be made

to aid in the support of a specified purpose, function or general purpose.

INTERNAL CONTROL

An organization's plan for purchasing, accounting and other financial activities, which among other things provide:

- The duties of employees are subdivided so that no single employee handles a financial action from beginning to end;
- Proper authorization from specific responsible officials are obtained before key steps in the processing of a transaction is completed; and
- Records and procedures are arranged appropriately to facilitate effective control.

LEVY

(Verb) To impose taxes, special assessments or service charges for the support of governmental activities. (Noun) The total amount of taxes, special assessments or service charges imposed by a governmental unit.

MILLAGE

The tax rate applied to SC real estate and personal property which is expressed in "mills," or "millage rate," which is a unit of monetary value that is always equal to one-tenth of one penny, or one-thousandth of one dollar. Therefore, a tax rate of 150 mills is equal to \$.150, or 15 cents, tax per one dollar of assessed value. The amount of revenue which a mill brings into a governmental body, however, changes based on the value of all assessed property in the taxing area.

MISSION STATEMENT

The statement of the purpose of an organization – its reason for existence. It should define the customers, products and services produced as well as the geographical location in which the organization operates.

**NATURAL RESOURCES
MANAGEMENT PLAN**

A plan which identifies natural resource areas and biota as well as establishes long-term management strategies to protect and enhance the park district's natural resource areas for future generations.

PERSONNEL SERVICES

Payroll expenses such as wages, Social Security, medical and dental insurance and retirement contributions. The Commission also recognizes training, memberships and uniforms as personnel expenses.

PROPOSED BUDGET

The budget document prior to approval by the Commissioners and Charleston County Council.

REVENUE

Indicates an increase to a fund's assets from monies received from taxes, user-fees and charges, etc. It does not, however, increase a liability (ex. proceeds from a loan) nor does it represent a repayment of an expenditure already made, a cancellation of certain liabilities or an increase in contributed capital.

TAX BASE

In Charleston County, property taxes are generally based on the value of land, buildings and site improvements. In some instances, special value or assessment methods are applied if allowed by law or mandated by state statutes.

TAXES

Compulsory charges levied by a governmental unit for the purpose of financing services performed for the common benefit. This term does not include specific charges made against particular persons or property for current or permanent benefits. Neither does the term include charges such as sewer fees.

**TAX INCREMENT FINANCING
(TIF) REFUND**

A public financing method used to subsidize development and its related infrastructure by borrowing against anticipated future taxes. TIF districts are designated, then, in order to help fund improvements and stimulate economic growth. The assessed value of property within TIF districts is not separated from other assessed property when determining the Ad Valorem Millage. During the fiscal year, all tax

millage received on property in Charleston County is remitted to the Charleston County Treasurer's Office, including amounts allocated for TIF districts. At the end of the fiscal year, the Charleston County Tax Assessor's Office calculates the value of taxes that should go to TIF districts and forwards that amount to the Charleston County Treasurer's Office. The Charleston County Treasurer will then withhold future tax collections until the full amount due to the TIF districts is satisfied.

TRANSFERS

Amounts distributed from one fund to finance activities in another fund. Shown as a requirement in the originating fund and a revenue in the receiving fund.

USER FEES

The payment of a fee for the direct receipt of a public service by the party benefiting the service.

**VARIABLE POSITION
(PART TIME)**

A part-time position that works on average 30 or more hours per week or 1,560 or more hours in a year. Employees who meet Variable Position criteria are offered to enroll under the Commission's sponsored health care plan as required by the Affordable Care Act.

VISION

Defines an organizations purpose in terms of an organization's values rather than the bottom line measures (guiding beliefs about how things should be done). It communicates both the purpose and the values of an organization and gives employees direction about how they are expected to behave and inspires them to do their best as well as shapes a customer's understanding of why they should work with the organization.