

FY 2019-2020  
**APPROVED  
BUDGET**

**GENERAL AGENCY OPERATING FUND  
CAPITAL IMPROVEMENT PROJECTS FUND  
DEBT SERVICE FUND  
CHARLESTON COUNTY PARKS FOUNDATION FUND**



**CHARLESTONCOUNTYPARKS.COM**

# Charleston County Park & Recreation Commission

## Fiscal Year 2019-2020 Budget

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### General Agency Operating Fund Capital Improvement Projects Fund Debt Service Fund Charleston County Parks Foundation Fund

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#### Commissioners

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Teddy Manos, Chair



Collin Bruner, Vice-Chair



Eduardo Curry, Secretary-  
Treasurer



Mattese Lecque



Dale Aren



Andrew Thomas



Lisa S. King

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## **Introduction**

Mission, Vision and Core Values Statements

## Mission and Vision Statements and Core Values

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### **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.

### **Vision:**

To be distinguished as a nationally accredited and financially sustainable park and recreation agency through our commitment to preserving our natural, historical and cultural resources, offering a clean, safe, and exceptional visitor experience that is accessible to all.

### **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;

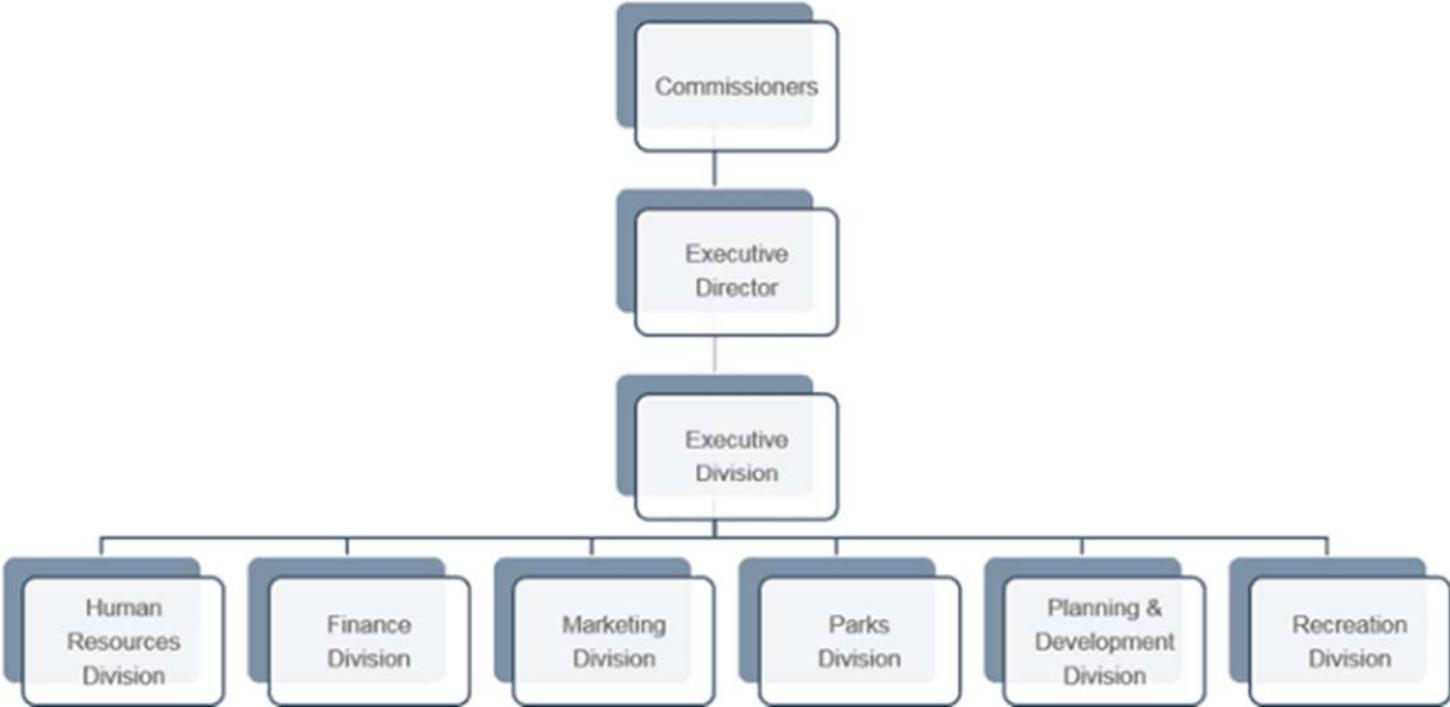
**Diversity**— Fostering a diverse population of vendors, employees and customers;

**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

# Organizational Chart

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## Position Summary Schedule

| Support                       | FY 2019 Positions | Proposed Changes FY 2020 | FY 2020 Positions |
|-------------------------------|-------------------|--------------------------|-------------------|
| Executive Director            | 2                 | -1                       | 1                 |
| Associate Executive Director  | 1                 |                          | 1                 |
| Chief Financial Officer       | 1                 |                          | 1                 |
| Chief Operating Officer       | 1                 |                          | 1                 |
| Chief Administrative Officer  | 0                 | +1                       | 1                 |
| Executive Administration      | 2                 |                          | 2                 |
| Marketing                     | 16                |                          | 16                |
| Financial Services            | 10                | -1                       | 9                 |
| Human Resources               | 5                 |                          | 5                 |
| Information Technology        | 4                 | +1                       | 5                 |
| Capital Projects & Planning   | 8                 |                          | 8                 |
| Safety                        | 3                 |                          | 3                 |
|                               |                   |                          |                   |
| <b>Total Support Services</b> | <b>53</b>         | <b>0</b>                 | <b>53</b>         |

| Park & Recreation Services           |            |          |            |
|--------------------------------------|------------|----------|------------|
| Parks                                | 100        | +1       | 101        |
| Recreation                           | 30         | -1       | 29         |
|                                      |            |          |            |
| <b>Total Park &amp; Rec Services</b> | <b>130</b> | <b>0</b> | <b>130</b> |

|                                  |            |          |            |
|----------------------------------|------------|----------|------------|
| <b>Total Full-Time Positions</b> | <b>183</b> | <b>0</b> | <b>183</b> |
|----------------------------------|------------|----------|------------|

The following changes have taken place during and/or outside the FY 2019-2020 budget process:

- The Charleston County Parks Foundation's Executive Director retired in FY 2019.
- A new position for Chief Administrative Officer has been proposed for 2020.
- Finance has eliminated the Contracts Coordinator position for 2020.
- A new IT position of Help Desk Coordinator requested for 2020.
- Parks has requested an additional position of Assistant Park Manager at Beachwalker County Park.
- Recreation has eliminated the Recreation Fitness Program Coordinator position.

## **Budget Information**

Budget Letter  
Budget Process  
Budget Summary



## Budget Letter

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

Our Agency's Mission and Vision statements are our guides as we develop our annual budget. With those in mind, we are pleased to submit to you the Fiscal Year 2019-2020 Budget that reflects a focus on safety, growth and exceptional visitor experience.

Highlights of the budget include creating The Washout, a new waterpark attraction, and dog park at Wannamaker County Park along with replacing lost infrastructure at Folly Beach County Park, completing a new park on the Stono River and opening the West County Aquatic Center - our first public swimming pool complex in Hollywood. We will also begin the process of replacing the iconic Folly Beach Fishing Pier and developing the Old Towne County Park in West Ashley.

In keeping with our Vision to provide a safe environment, we must continue to enhance our safety equipment and programs. This year's budget includes close to half a million dollars to replace approximately two hundred 800 MHz radios, that serve to keep our staff in touch with various public safety agencies via dedicated radio talk groups. This technology is critical for coordination of normal operations, special events and emergencies.

The Commission continues to budget the rollout of the Agency's new POS software and the complete replacement of the old system Class. In 2020, we will mark the first full year of three new software implementations, Active Net, Agylisys and Reserve America, creating a better online experience and access for our customers.

The Commission continues to implement the five year, \$45 million Capital Improvement Plan that contains a balanced mix of both new and improved facilities countywide. Throughout the construction phases, there will be periods that require self-funding from Agency reserves for both capital and operational needs, along with future bond capital funding. With the net contribution to the Capital Fund balance from the General Fund of over \$3 million in 2019, we are well on our way to sustainable growth.

Although we continue to see future cost increases in health insurance, state retirement and general cost of living, along with an increased cost of bringing new facilities and services online, the Agency has managed to capitalize on efficiencies gained from the employment of new operating technologies together with sustained control in human capital management. This budget reflects no additional full-time positions, and no increase in operating or debt service millage.

In summary, while the Fiscal Year 2019-2020 Budget reflects our operations for only one year, it is the accumulative effect of sustainable budgets over time that allow us to achieve our Mission of improving the quality of life of the community we serve.

Respectfully submitted,

A handwritten signature in black ink that reads "David Bennett". The signature is fluid and cursive.

David Bennett  
Executive Director

# Budget Process

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## **Purpose and Authority**

The Charleston County Park & Recreation Commission creates annual budgets for the General Agency Fund, the Debt Service Fund for outstanding and anticipated debt as well as the Capital Improvement Projects Fund, and the agency's Non-Profit Foundation Fund. 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 for all budgeted funds and then by Charleston County Council by way of County Ordinance for the General Agency and Debt Service Fund. 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 financially manage its operations as well as guide its allocation of resources for the next operating year. In order to achieve this objective, the budget process focuses on department budgeting by line-item budgeting.

The process begins with the input into our Munis Budget module of departmental revenues and expenditures. 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 the Commissioners in March for approval. Once approved by the Board, the budget packet is sent to the Charleston County Budget Office for review and ordinance preparation.

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 for final ordinance approval. Once the budget is approved, the Charleston County Budget Office provides the Commission its ordinance number. The approved budget is 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 1<sup>st</sup>.

## Budget Summary

|   | General Agency           | Capital Projects           | Debt Service             | CCP Foundation        |
|---|--------------------------|----------------------------|--------------------------|-----------------------|
| <b>Projected Fund Balance July 1, 2019</b>  | <u>17,217,762</u>        | <u>25,555,836</u>          | <u>11,836,333</u>        | <u>(115,283)</u>      |
| Taxes                                       | 16,456,729               | -                          | 6,850,000                | -                     |
| Miscellaneous                               | 340,690                  | -                          | -                        | 21,000                |
| Fees & Charges                              | 16,204,597               | -                          | -                        | 128,900               |
| Bond Proceeds                               | -                        | 600,000                    | -                        | -                     |
| <b>Total Revenue</b>                        | <u><b>33,002,016</b></u> | <u><b>600,000</b></u>      | <u><b>6,850,000</b></u>  | <u><b>149,900</b></u> |
| Personnel                                   | 22,500,696               | -                          | -                        | 500                   |
| Operating                                   | 9,335,007                | -                          | -                        | 37,235                |
| Capital                                     | 593,900                  | 15,057,055                 | -                        | -                     |
| Bond Payments                               | -                        | -                          | 5,453,310                | -                     |
| <b>Total Expenses</b>                       | <u>32,429,603</u>        | <u>15,057,055</u>          | <u>5,453,310</u>         | <u>37,735</u>         |
| <b>Contribution to Fund Balance</b>         | <u><b>572,414</b></u>    | <u><b>(14,457,055)</b></u> | <u><b>1,396,690</b></u>  | <u><b>112,165</b></u> |
| Transfers from Other Funds                  | 112,500                  | 1,000,000                  | -                        | 304,000               |
| Transfers to Other Funds                    | 1,304,000                | -                          | -                        | 112,500               |
| <b>Projected Fund Balance June 30, 2020</b> | <u><b>16,598,676</b></u> | <u><b>12,098,781</b></u>   | <u><b>13,233,023</b></u> | <u><b>188,382</b></u> |

## **Revenue Summary**

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The Commission recognizes revenue in four major categories and transfers:

- 1) Tax millage is received from the Charleston County Treasurer’s office at the current rate of 4.3 mills in the General Agency Fund and 1.8 mills in the Debt Service Fund. Millage is 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;
- 2) Miscellaneous Revenue earned includes revenue categories such as grants, donations, reimbursements, sale of Fleet assets and interest earned;
- 3) 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 and Recreation Divisions 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
- 4) Bond Proceeds are received from General Obligation Bonds and fund major capital projects over \$35,000 identified on the CIP list.
- 5) Transfers from other funds is a distributed amount from another fund to finance activities or other obligations.

## **Expenditures Summary**

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The Commission also budgets for specific categories of expenditures and transfers. 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.
- 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, storage fees and facilities as well as utilities;
- 3) Capital expenditures include all capitalized expenses following the Commission’s Capitalization Policy.
- 4) Bond and Lease expenditures are payments made to pay back the principal, interest and fees of borrowed municipal dollars.
- 5) Transfers to other funds is the amounts distributed to another fund to finance activities or other obligations.

**General Agency Operating Fund**

FY 2019-2020 General Agency Overview  
Combined Support, Park and Recreation Services

## General Agency Overview

The General Agency 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 183 full time staff members. It is broken into three major divisions: Support Services, Park Services and Recreation Services. 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                       | 17-18             | 18-19              | 19-20              |
|-------------------------------------|-------------------|--------------------|--------------------|
|                                     | ACTUAL            | APPROVED<br>BUDGET | PROPOSED<br>BUDGET |
| Ad Valorem Taxes & Delinquent       | 15,923,533        | 15,751,490         | 16,264,490         |
| Delinquent Taxes                    | 490,924           | 485,000            | 510,510            |
| Intergovernmental                   | 88,759            | 88,760             | 88,759             |
| TIF Refunds                         | (403,112)         | (752,000)          | (407,030)          |
| Miscellaneous                       | 254,408           | 131,340            | 224,090            |
| Campground & Cottages               | 2,047,750         | 2,078,970          | 2,239,880          |
| Gate Admissions                     | 3,593,831         | 3,603,365          | 3,666,235          |
| Grant Revenue/Donations             | 152,752           | 2,305              | 3,285              |
| Holiday Festival of Lights          | 1,930,032         | 1,934,744          | 1,999,240          |
| Operations Programming              | -                 | -                  | -                  |
| Recreation Programming              | 1,596,082         | 1,835,175          | 1,876,850          |
| Rentals                             | 2,335,385         | 2,295,280          | 2,318,795          |
| Resale & Concessions                | 2,097,160         | 2,130,640          | 1,918,417          |
| Sale of Fixed Assets/Used Items     | 182,007           | 61,125             | 85,125             |
| Sponsorships                        | 264,417           | 256,000            | 293,400            |
| Water Feature                       | 3,322,274         | 3,663,902          | 3,850,085          |
| Cost of Resale                      | (1,938,842)       | (2,026,475)        | (1,930,115)        |
| <b>Total Revenue</b>                | <b>31,937,360</b> | <b>31,539,621</b>  | <b>33,002,016</b>  |
| Personnel Services                  | 19,804,157        | 20,958,396         | 22,500,696         |
| Operating Expenses                  | 8,210,338         | 8,998,730          | 9,335,007          |
| Capital Equipment                   | 635,310           | 515,025            | 593,900            |
| <b>Total Expenses</b>               | <b>28,649,806</b> | <b>30,472,151</b>  | <b>32,429,603</b>  |
| Transfers from Other Funds          | 792,549           | -                  | 112,500            |
| Transfers to Other Funds            | 1,580,352         | 3,000,000          | 1,304,000          |
| <b>Contribution to Fund Balance</b> | <b>2,499,751</b>  | <b>(1,932,530)</b> | <b>(619,087)</b>   |

## Major 2020 Budget Impacts

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- No increase in operating Mills.
- Total revenues for the General Agency Fund is \$33,002,016 which is a 5% increase over the FY 2018-2019 budget, due mainly to an increase in property taxes received due to a reduction in County wide Tax Incremental Financing, a pickup of 1% in growth, and overall increase in property valuations together with a moderate increase in agency charges and fees.
- There was a budgeted reduction of approximately \$200,000 in Revenue from the Folly Beach Fishing Pier due to construction upon the commencement of the pier replacement project in 2020.
- The budget includes \$120,000 of bank interest received as the market moves into a higher interest rate environment.
- FY 2019-2020 will see a full year of operations of a new waterpark feature at Wannamaker County Park's Whirlin' Waters as well as a new dog park, a new West County Aquatics Center in the town of Hollywood, and the Stono River County Park on Johns Island.
- The budget includes a 2% cost of living increase for all salaried staff and a \$400,000 allowance for adjustments to various salaried positions upon the recommendations from the unfinished Compensation and Reclassification Study currently under way, and a .25cents per hour increase for all part time staff.
- The budget includes an employer increase of 1% in the SC Retirement System, an 8% increase in Health insurance premiums and a 3% increase in Workers Compensation premiums.
- The agency retirees increased by 7 to 24 in 2019, which resulted in a \$95,000 increase in retiree benefit expenses.

## Combined Support, Park and Recreation Services

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The General Agency Fund is divided into three major divisions: Support Services, Park Services and Recreation Services. The above schedule categorizes the total revenue and expenditures on the previous page into these three divisions for a different view of how the revenues and expenditures are allocated.

| Account Title                       | 17-18<br>ACTUAL   | 18-19<br>APPROVED<br>BUDGET | 19-20<br>PROPOSED<br>BUDGET |
|-------------------------------------|-------------------|-----------------------------|-----------------------------|
| Support Services                    | 16,475,111        | 15,797,790                  | 16,797,419                  |
| Park Services                       | 13,952,772        | 14,024,886                  | 14,435,347                  |
| Recreation Services                 | 1,509,477         | 1,716,945                   | 1,769,250                   |
| <b>Total Revenue</b>                | <b>31,937,360</b> | <b>31,539,621</b>           | <b>33,002,016</b>           |
| Support Services                    | 8,438,446         | 9,141,917                   | 9,832,683                   |
| Park Services                       | 16,231,419        | 16,882,976                  | 18,015,664                  |
| Recreation Services                 | 3,979,940         | 4,447,258                   | 4,581,256                   |
| <b>Total Expenses</b>               | <b>28,649,806</b> | <b>30,472,151</b>           | <b>32,429,603</b>           |
| Transfers from Other Funds          | 792,549           | -                           | 112,500                     |
| Transfers to Other Funds            | 1,580,352         | 3,000,000                   | 1,304,000                   |
| <b>Contribution to Fund Balance</b> | <b>2,499,751</b>  | <b>(1,932,530)</b>          | <b>(619,087)</b>            |

## Support Services Overview

| Account Title                       | 17-18<br>ACTUAL   | 18-19<br>APPROVED<br>BUDGET | 19-20<br>PROPOSED<br>BUDGET |
|-------------------------------------|-------------------|-----------------------------|-----------------------------|
| Administration Millage              | 16,100,104        | 15,573,250                  | 16,456,729                  |
| Administration                      | 305,505           | 122,500                     | 246,000                     |
| Marketing                           | 52,540            | 51,000                      | 42,000                      |
| Safety                              | 16,962            | 51,040                      | 52,690                      |
| <b>Total Revenue</b>                | <b>16,475,111</b> | <b>15,797,790</b>           | <b>16,797,419</b>           |
| Administration                      | 1,046,553         | 867,280                     | 1,588,693                   |
| Call Center                         | 401,332           | 509,415                     | 571,430                     |
| Capital Projects & Planning         | 834,789           | 1,193,536                   | 1,080,898                   |
| Executive                           | 1,562,496         | 1,458,653                   | 1,390,118                   |
| Financial Services                  | 918,674           | 978,929                     | 894,907                     |
| Human Resources                     | 514,320           | 613,128                     | 708,825                     |
| Information Technology              | 1,577,713         | 1,928,031                   | 2,043,193                   |
| Marketing                           | 994,009           | 1,077,267                   | 1,105,618                   |
| Planning                            | 150,341           | -                           | -                           |
| Safety                              | 438,221           | 515,678                     | 449,001                     |
| <b>Total Expenses</b>               | <b>8,438,446</b>  | <b>9,141,917</b>            | <b>9,832,683</b>            |
| Transfers from Other Funds          | 792,549           |                             | 17,500                      |
| Transfers to Other Funds            | 1,580,352         | 3,000,000                   | 1,304,000                   |
| <b>Contribution to Fund Balance</b> | <b>7,248,862</b>  | <b>3,655,873</b>            | <b>5,678,236</b>            |

The Support Services Division houses all activities that support Park and Recreation Services. This division receives revenue mainly from millage; however, it also receives revenue from the sale of fixed assets and used items, bank interest, sale of fixed assets, and sponsorships that are not directly related to any program, park or event.

## Park Services Overview

| Account Title                               | 17-18              | 18-19              | 19-20              |
|---|--------------------|--------------------|--------------------|
|   | ACTUAL             | APPROVED<br>BUDGET | PROPOSED<br>BUDGET |
| Administration                              | 241,944            | 77,900             | 67,550             |
| Caw Caw Interpretive Center                 | 40,032             | 41,905             | 51,390             |
| Cooper River Marina                         | 861,081            | 891,375            | 938,304            |
| Folly Beach County Park                     | 454,428            | 437,320            | 482,220            |
| Folly Beach Fishing Pier                    | 1,234,926          | 1,067,245          | 959,133            |
| Hollywood Rec Complex                       | -                  | 7,420              | 9,400              |
| Isle of Palms County Park                   | 793,145            | 804,335            | 836,170            |
| James Island County Park                    | 5,103,075          | 5,322,121          | 5,525,500          |
| Johns Island County Park                    | 119,407            | 123,930            | 145,915            |
| Kiawah Beachwalker Park                     | 369,183            | 334,310            | 375,710            |
| Laurel Hill Plantation                      | 7,580              | 10,060             | 7,695              |
| Mount Pleasant Palmetto Islands County Park | 691,054            | 675,210            | 708,160            |
| Mount Pleasant Pier                         | 326,835            | 336,070            | 323,515            |
| North Charleston Wannamaker County Park     | 2,997,305          | 3,137,235          | 3,253,290          |
| Old Towne Creek County Park                 | 6,750              | -                  | 5,000              |
| SK8 Charleston                              | 108,019            | 117,000            | 126,655            |
| Stono River County Park                     | -                  | 2,430              | 2,430              |
| The Lake House at Bulow                     | 155,852            | 177,350            | 155,070            |
| The McLeod Plantation                       | 442,155            | 461,670            | 462,240            |
| <b>Total Revenue</b>                        | <b>13,952,772</b>  | <b>14,024,886</b>  | <b>14,435,347</b>  |
| Administration                              | 1,283,459          | 1,335,975          | 1,372,763          |
| Caw Caw Interpretive Center                 | 273,061            | 312,798            | 318,567            |
| Cooper River Marina                         | 524,000            | 553,607            | 577,030            |
| Folly Beach County Park                     | 366,840            | 403,559            | 451,981            |
| Folly Beach Fishing Pier                    | 1,099,481          | 1,062,639          | 1,041,768          |
| Hollywood Rec Complex                       | -                  | 86,226             | 147,493            |
| Isle of Palms County Park                   | 591,768            | 617,598            | 734,082            |
| James Island County Park                    | 4,389,581          | 4,654,067          | 4,936,967          |
| Johns Island County Park                    | 418,386            | 447,500            | 481,830            |
| Kiawah Beachwalker Park                     | 306,902            | 284,728            | 367,431            |
| Laurel Hill Plantation                      | 18,690             | 30,029             | 52,491             |
| Mount Pleasant Palmetto Islands County Park | 1,163,136          | 1,193,832          | 1,289,433          |
| Mount Pleasant Pier                         | 453,381            | 459,232            | 491,401            |
| North Charleston Wannamaker County Park     | 2,812,628          | 2,900,840          | 3,219,682          |
| Old Towne Creek County Park                 | 33,480             | 41,115             | 46,058             |
| SK8 Charleston                              | 224,285            | 262,745            | 275,396            |
| Stono River County Park                     | -                  | 16,295             | 28,595             |
| The Lake House at Bulow                     | 131,892            | 163,825            | 145,382            |
| The McLeod Plantation                       | 333,774            | 316,934            | 309,341            |
| Undeveloped Properties & HQ Maintenance     | 1,806,674          | 1,739,432          | 1,727,973          |
| <b>Total Expenses</b>                       | <b>16,231,419</b>  | <b>16,882,976</b>  | <b>18,015,664</b>  |
| Transfers from Other Funds                  | -                  | -                  | 57,500             |
| <b>Contribution to Fund Balance</b>         | <b>(2,278,647)</b> | <b>(2,858,090)</b> | <b>(3,522,817)</b> |

The Park Services Division houses direct maintenance and operating revenues and expenditures for all agency-wide developed and undeveloped park locations. This division receives operations fee-based revenue per each location such as waterpark fees, shelter rentals, campground and cottages rentals, food and resale, vending, beach equipment rentals, dockage rentals, Gold and Splash Pass sales, sponsorships related to the day park operations, Federal and State grants, insurance reimbursements, photo shoots and lease income.

Operating expenses are directly related to the maintenance and operations of the parks. These expenses do include the direct marketing costs associated with the individual park locations. This division is also responsible for the project maintenance and repairs of the individual park locations. These projects, also known as the Facility Repair and Renovation Program (FRRP), are all non-cyclical projects costing less than \$35,000. Any project which will expend more than \$35,000 becomes a Capital Improvement Project and is tracked separately by a special project code within the General Ledger.

## Recreation Services Overview

| Account Title                       | 17-18              | 18-19              | 19-20              |
|-------------------------------------|--------------------|--------------------|--------------------|
|                                     | ACTUAL             | APPROVED<br>BUDGET | PROPOSED<br>BUDGET |
| Accessibility                       | 3,921              | 3,940              | 5,935              |
| Community Recreation                | 160,939            | 148,500            | 202,450            |
| Interpretive                        | 124,547            | 143,000            | 142,500            |
| Outdoor                             | 673,852            | 767,595            | 779,495            |
| Special Events                      | 326,947            | 421,045            | 416,050            |
| Runs, Races & Fitness               | 219,271            | 232,865            | 222,820            |
| <b>Total Revenue</b>                | <b>1,509,477</b>   | <b>1,716,945</b>   | <b>1,769,250</b>   |
| Administration                      | 547,524            | 569,757            | 642,161            |
| Accessibility                       | 17,871             | 32,271             | 31,798             |
| Community Recreation                | 894,652            | 1,001,324          | 1,044,331          |
| Interpretive                        | 639,797            | 733,001            | 769,984            |
| Outdoor                             | 1,051,979          | 1,168,178          | 1,232,399          |
| Special Events                      | 464,710            | 496,060            | 514,621            |
| Runs, Races & Fitness               | 363,407            | 446,667            | 345,962            |
| <b>Total Expenses</b>               | <b>3,979,940</b>   | <b>4,447,258</b>   | <b>4,581,256</b>   |
| Transfers from Other Funds          | -                  | -                  | 37,500             |
| <b>Contribution to Fund Balance</b> | <b>(2,470,463)</b> | <b>(2,730,313)</b> | <b>(2,774,506)</b> |

The Recreation Services Division houses all Recreation related revenues and expenses. This division receives fee-based revenue from programs, sponsorships related to specific programs and events, festivals, races, food and resale within the events, and races as well as camps. It is responsible for the development of new and exciting programs to ensure the enhancement of the quality of life in Charleston County

Operating expenses include expenditures and direct marketing costs directly related to any recreational program or event such as annual safety inspections, vendor fees, miscellaneous small equipment items, canoes, kayaks, paddles, consumables, camp supplies, port-o-let rentals, workshop supplies, program supplies, performer fees, equipment rentals, event permits and security guard expenses.

# **Capital Improvement Projects Fund**

Overview

Capital Improvement Projects Breakdown

## FY 2019-2020 Capital Improvement Projects Fund Overview

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| Account Title                       | 17-18<br>ACTUAL   | 18-19<br>APPROVED<br>BUDGET | 19-20<br>PROPOSED<br>BUDGET |
|-------------------------------------|-------------------|-----------------------------|-----------------------------|
| Bond Proceeds                       | 25,010,377        | 15,730,000                  | -                           |
| Grants/Donations                    | 469,183           | -                           | 600,000                     |
| Miscellaneous                       | 17,492            | -                           | -                           |
| <b>Total Revenue</b>                | <b>25,497,051</b> | <b>15,730,000</b>           | <b>600,000</b>              |
| 2015 Bond Expenses                  | 569,831           | -                           | -                           |
| 2017 Bond Expenses                  | 3,888,524         | 15,730,000                  | 13,710,529                  |
| Self-Fund/Other Source Expenses     | 288,955           | 1,100,000                   | 1,346,526                   |
| <b>Total Expenses</b>               | <b>4,747,309</b>  | <b>16,830,000</b>           | <b>15,057,055</b>           |
| Transfers from Other Funds          | 1,570,632         | 3,000,000                   | 1,000,000                   |
| Transfers to Other Funds            | 1,285,107         | -                           | -                           |
| <b>Contribution to Fund Balance</b> | <b>21,035,266</b> | <b>1,900,000</b>            | <b>(13,457,055)</b>         |

The Capital Improvement Project Fund houses major construction projects, renovations and repairs that exceed \$35,000 as well as all land acquisitions. All projects costing less than \$35,000 are recorded in the General Agency Fund.

Projects are identified and then reviewed by the Capital Improvement Project (CIP) Committee which is a standing committee of cross-divisional representatives who meet to review and make recommendations about Commission-wide CIP programs and prioritization. The Committee objectively prioritizes and evaluates new projects against previously identified needs or projects. This process helps compare costs, benefits and merits of individual projects in order to make the best use of available funding resources.

The 2017 bond expenses are those directly related to the projects scheduled on the CIP Five Year Plan and are listed on the next page. Self-Fund/Other Source Expenses are those projects not identified on the CIP Plan, projects which previously received grant/donation funds or monies for unforeseen projects that may arise. \$1,000,000 is projected to be transferred in from the General Agency Fund to fund unforeseen and/or unfunded CIP projects.

Projects not completed at the end of the fiscal year are rolled over into the following year's budget.

## Capital Improvement Projects Breakdown

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| 2017 Bond Projects  | Estimated Project Amount |
|---|--------------------------|
| Sol Legare Boat Landing Projects  | \$300,000                |
| Wannamaker – Phase 3A – Design and Construct New Dog Park                                     | \$1,000,000              |
| Folly Beach County Park – Replace lost infrastructure (restrooms, snack bar, storage, office) | \$2,500,000              |
| Folly Beach Fishing Pier – Replace Timber Pile Pier   | \$3,500,000              |
| Old Towne – Master Plan, Design and Construct   | \$3,358,675              |
| HQ Annex and Warehouse – Design and Construct   | \$500,000                |
| Undeveloped Property Improvements   | \$100,000                |
| Cooper River Marina   | \$970,100                |
| Stono River County Park   | \$1,011,754              |
| Palmetto Islands- Renovate and Repurpose  | \$245,000                |
| James Island Master Plan Update   | \$225,000                |
| Small Capital Projects – Facility Repairs and Renovations (\$35,000-\$500,000)                | \$1,346,525              |
| <b>Total Expenditures</b>   | <b>\$15,057,054</b>      |

## **Debt Service Fund**

Overview and Detail

## FY 2019-2020 Debt Service Overview

| Account Title                       | 17-18<br>ACTUAL  | 18-19<br>APPROVED<br>BUDGET | 19-20<br>PROPOSED<br>BUDGET |
|-------------------------------------|------------------|-----------------------------|-----------------------------|
| Millage                             | 6,675,519        | 6,465,000                   | 6,813,550                   |
| Delinquent Taxes                    | 202,837          | 185,000                     | 207,450                     |
| TIF Refunds                         | (168,745)        | (320,000)                   | (171,000)                   |
| <b>Total Revenue</b>                | <b>6,709,611</b> | <b>6,330,000</b>            | <b>6,850,000</b>            |
| Bond Principal                      | 3,225,000        | 4,321,695                   | 4,265,000                   |
| Bond Interest                       | 956,740          | 1,013,810                   | 1,185,000                   |
| Bond Fees                           | 91,391           | 75,500                      | 810                         |
| Miscellaneous Charges               | 2,500            | 2,500                       | 2,500                       |
| <b>Total Expenditures</b>           | <b>4,275,631</b> | <b>5,413,505</b>            | <b>5,453,310</b>            |
| Transfers from Other Funds          | 505,551          | -                           | -                           |
| <b>Contribution to Fund Balance</b> | <b>2,939,531</b> | <b>916,495</b>              | <b>1,396,690</b>            |

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 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 long-term capital projects.

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.
- \$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.
- \$45,000,000 was approved by County Council during Fiscal year 2017 for large capital repair projects as well as capital expansion projects at new and existing facilities. These issuances are as follows:
  - \$25,000,000 was issued during FY 2018 to fund the Capital Improvement Program. These bonds will be paid off in 2033;
  - Management anticipates issuing the remaining \$20,000,000 in Fiscal year 2021. Additional debt may be issued from time to time to cover other more specific needs.

# **Charleston County Parks Foundation Fund**

FY 2019-2020 CCP Foundation Overview and Detail

## FY 2019-2020 Charleston County Parks Foundation Overview

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| Account Title                 | 17-18<br>ACTUAL | 18-19<br>APPROVED<br>BUDGET | 19-20<br>PROPOSED<br>BUDGET |
|-------------------------------|-----------------|-----------------------------|-----------------------------|
| Resale                        | 153             | 400                         | 400                         |
| Donations                     | 25,761          | 22,500                      | 64,500                      |
| Fundraising                   | 3,825           | 9,125                       | 64,000                      |
| Facility Rentals              | 675             | -                           | -                           |
| Miscellaneous Income          | 88,782          | 11,000                      | 11,000                      |
| Grant Revenue                 | 18,210          | -                           | 10,000                      |
| <b>Total Revenue</b>          | <b>137,406</b>  | <b>43,025</b>               | <b>149,900</b>              |
| Personnel                     | 90              | 1,400                       | 500                         |
| Operating                     | 25,710          | 16,150                      | 37,235                      |
| <b>Total Expenditures</b>     | <b>25,800</b>   | <b>17,550</b>               | <b>37,735</b>               |
| Transfers from Other Funds    | -               | -                           | 304,000                     |
| Transfers to Other Funds      | -               | -                           | 112,500                     |
| <b>Change in Fund Balance</b> | <b>111,606</b>  | <b>25,475</b>               | <b>303,665</b>              |

The Foundation's name changed from the Parklands Foundation of Charleston County to the Charleston County Parks Foundation in FY 2018-2019.

The Foundation is the 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 Foundation's 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.

Revenues include fundraising events, donations made to specific programs and investment income.

## **Supplemental Information**

Charleston County Budget Submissions  
Charleston County Budget Ordinance

## Charleston County Budget Submission

Unit of Government: Charleston County Park & Recreation Commission  
 Fund Name: General Agency  
 Proposed Fiscal Year: Fiscal Year 2019-2020

Preparer: Tommy Hale  
 Phone: 843.762.8076  
 Fax: 843.762.2683  
 E-Mail: thale@ccprc.com

|  | PRIOR<br>YEAR'S<br>ACTUAL | CURRENT<br>BUDGET | PROPOSED<br>BUDGET | PERCENT<br>CHANGE* |
|--|---------------------------|-------------------|--------------------|--------------------|
| <b>Positions/Full-time equivalents</b> | 183                       | 183               | 183                | 0%                 |
| <b>BEGINNING BALANCE:</b>              | 16,650,541                | 19,150,292        | 17,217,762         | -10%               |
| <b>REVENUES:</b>                       |                           |                   |                    |                    |
| Ad Valorem Taxes & Delinquent          | 15,923,533                | 15,751,490        | 16,264,490         | 3%                 |
| Delinquent Taxes                       | 490,924                   | 485,000           | 510,510            | 5%                 |
| Intergovernmental                      | 88,759                    | 88,760            | 88,759             | 0%                 |
| TIF Refunds                            | (403,112)                 | (752,000)         | (407,030)          | -46%               |
| Miscellaneous                          | 254,408                   | 131,340           | 224,090            | 71%                |
| Campground & Cottages                  | 2,047,750                 | 2,078,970         | 2,239,880          | 8%                 |
| Gate Admissions                        | 3,593,831                 | 3,603,365         | 3,666,235          | 2%                 |
| Grant Revenue/Donations                | 152,752                   | 2,305             | 3,285              | 43%                |
| Holiday Festival of Lights             | 1,930,032                 | 1,934,744         | 1,999,240          | 3%                 |
| Operations Programming                 | -                         | -                 | -                  | 0%                 |
| Recreation Programming                 | 1,596,082                 | 1,835,175         | 1,876,850          | 2%                 |
| Rentals                                | 2,335,385                 | 2,295,280         | 2,318,795          | 1%                 |
| Resale & Concessions                   | 2,097,160                 | 2,130,640         | 1,918,417          | -10%               |
| Sale of Fixed Assets/Used Items        | 182,007                   | 61,125            | 85,125             | 39%                |
| Sponsorships                           | 264,417                   | 256,000           | 293,400            | 15%                |
| Water Feature                          | 3,322,274                 | 3,663,902         | 3,850,085          | 5%                 |
| Cost of Resale                         | (1,938,842)               | (2,026,475)       | (1,930,115)        | -5%                |
| <b>TOTAL ALL REVENUES</b>              | <b>31,937,360</b>         | <b>31,539,621</b> | <b>33,002,016</b>  | <b>5%</b>          |
| <b>TRANSFERS IN:</b>                   | 792,549                   | -                 | 112,500            | 0%                 |
| <b>TOTAL FUNDS AVAILABLE</b>           | <b>32,729,909</b>         | <b>31,539,621</b> | <b>33,114,516</b>  | <b>5%</b>          |
| <b>EXPENDITURES:</b>                   |                           |                   |                    |                    |
| Personnel Services                     | 19,804,157                | 20,958,396        | 22,500,696         | 7%                 |
| Operating Expenses                     | 8,210,338                 | 8,998,730         | 9,335,007          | 4%                 |
| Capital Equipment                      | 635,310                   | 515,025           | 593,900            | 15%                |
| <b>TOTAL EXPENDITURES</b>              | <b>28,649,806</b>         | <b>30,472,151</b> | <b>32,429,603</b>  | <b>6%</b>          |
| <b>TRANSFERS OUT:</b>                  | 1,580,352                 | 3,000,000         | 1,304,000          | -57%               |
| <b>TOTAL DISBURSEMENTS</b>             | <b>30,230,157</b>         | <b>33,472,151</b> | <b>33,733,603</b>  | <b>1%</b>          |
| Value of a mill                        | 3,723,789                 | 3,683,779         | 3,803,081          | 3%                 |
| Millage required                       | 4.30                      | 4.30              | 4.30               | 0%                 |
| TAN requested for FY2019               |                           |                   | 3,000,000          |                    |

**REVENUE CHANGES GREATER THAN 10%:**

TIF Refunds are anticipated to decrease by 46% due to two TIF Projects closing in FY 2017-2018.

Miscellaneous income is anticipated to increase by 71% due to interest income budgeted for FY 2019-2020.

Grants and Donations are anticipated to increase by 43% due to a new Halo Grant to be received in FY 2019-2020.

Sales of Fixed assets are anticipated to increase by 39% in FY 2019-2020.

Sponsorship revenue is anticipated to increase 15%, mainly due to an increase in sponsorship related to the Holiday Festival of Lights.

**EXPENDITURE CHANGES GREATER THAN 10%:**

Capital Equipment expenses are projected to increase 15% due to the replacement cycle and condition of the Commission's fleet inventory.

**TRANSFERS IN/OUT CHANGES GREATER THAN 10%:**

\$1,000,000 is projected to be transferred to the Capital Improvement Projects Fund to finance projects, including facility maintenance and repairs, not funded by the FY 2017 GO Bond or other sources. \$304,000 is budgeted to be transferred to the Charleston County Parks Foundation.

Unit of Government: Charleston County Park & Recreation Commission  
Fund Name: Capital Improvement Projects  
Proposed Fiscal Year: Fiscal Year 2019-2020

Preparer: Tommy Hale  
Phone: 843.762.8076  
Fax: 843.762.2683  
E-Mail: thale@ccprc.com

|  | <u>PRIOR<br/>YEAR'S<br/>ACTUAL</u> | <u>CURRENT<br/>BUDGET</u> | <u>PROPOSED<br/>BUDGET</u> | <u>PERCENT<br/>CHANGE*</u> |
|--|------------------------------------|---------------------------|----------------------------|----------------------------|
| <b>Positions/Full-time equivalents</b> | -                                  | -                         | -                          | 0%                         |
| <b>BEGINNING BALANCE:</b>              | <u>2,620,570</u>                   | <u>23,655,836</u>         | <u>25,555,837</u>          | 8%                         |
| <b>REVENUES:</b>                       |                                    |                           |                            |                            |
| Bond Proceeds                          | <u>25,010,377</u>                  | <u>15,730,000</u>         | -                          | 0%                         |
| Grants/Donations                       | <u>469,183</u>                     | -                         | <u>600,000</u>             | 0%                         |
| Miscellaneous                          | <u>17,492</u>                      | -                         | -                          | 0%                         |
| <b>TOTAL ALL REVENUES</b>              | <u><b>25,497,051</b></u>           | <u><b>15,730,000</b></u>  | <u><b>600,000</b></u>      | <b>-96%</b>                |
| <b>TRANSFERS IN:</b>                   | <u>1,570,632</u>                   | <u>3,000,000</u>          | <u>1,000,000</u>           | -67%                       |
| <b>TOTAL FUNDS AVAILABLE</b>           | <u><b>27,067,683</b></u>           | <u><b>18,730,000</b></u>  | <u><b>1,600,000</b></u>    | <b>-91%</b>                |
| <b>EXPENDITURES:</b>                   |                                    |                           |                            |                            |
| 2015 Bond Expenses                     | <u>569,831</u>                     | -                         | -                          | 0%                         |
| 2017 Bond Expenses                     | <u>3,888,524</u>                   | <u>15,730,000</u>         | <u>13,710,529</u>          | -13%                       |
| Self-Fund/Other Source Expenses        | <u>288,955</u>                     | <u>1,100,000</u>          | <u>1,346,526</u>           | 22%                        |
| <b>TOTAL EXPENDITURES</b>              | <u><b>4,747,309</b></u>            | <u><b>16,830,000</b></u>  | <u><b>15,057,055</b></u>   | <b>-11%</b>                |
| <b>TRANSFERS OUT:</b>                  | <u>1,285,107</u>                   | -                         | -                          | 0%                         |
| <b>TOTAL DISBURSEMENTS</b>             | <u><b>6,032,417</b></u>            | <u><b>16,830,000</b></u>  | <u><b>15,057,055</b></u>   | <b>-11%</b>                |

**REVENUE CHANGES GREATER THAN 10%:**

Total revenues are projected to decrease by 96% due to no bonds being issued in FY 2019-2020.

**TRANSFERS IN/OUT CHANGES GREATER THAN 10%:**

Total transfers in from the General Agency Fund are projected to decrease by 67% due to a decrease in the FY 2019-2020 budgeted surplus in the General Agency Fund.

Unit of Government: Charleston County Park & Recreation Commission  
Fund Name: Debt Service  
Proposed Fiscal Year: Fiscal Year 2019-2020

Preparer: Tommy Hale  
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Fax: 843.762.2683  
E-Mail: thale@ccprc.com

|  | PRIOR<br>YEAR'S<br>ACTUAL | CURRENT<br>BUDGET       | PROPOSED<br>BUDGET      | PERCENT<br>CHANGE* |
|--|---------------------------|-------------------------|-------------------------|--------------------|
| <b>Positions/Full-time equivalents</b> | -                         | -                       | -                       | 0%                 |
| <b>BEGINNING BALANCE:</b>              | <u>7,971,652</u>          | <u>10,911,183</u>       | <u>11,827,678</u>       | <u>8%</u>          |
| <b>REVENUES:</b>                       |                           |                         |                         |                    |
| Ad Valorem Taxes                       | <u>6,675,519</u>          | <u>6,465,000</u>        | <u>6,813,550</u>        | <u>5%</u>          |
| Delinquent Taxes                       | <u>202,837</u>            | <u>185,000</u>          | <u>207,450</u>          | <u>12%</u>         |
| TIF Refunds                            | <u>(168,745)</u>          | <u>(320,000)</u>        | <u>(171,000)</u>        | <u>-47%</u>        |
| <b>TOTAL ALL REVENUES</b>              | <u><b>6,709,611</b></u>   | <u><b>6,330,000</b></u> | <u><b>6,850,000</b></u> | <u><b>8%</b></u>   |
| <b>TRANSFERS IN:</b>                   | <u>505,551</u>            | <u>-</u>                | <u>-</u>                | <u>0%</u>          |
| <b>TOTAL FUNDS AVAILABLE</b>           | <u><b>7,215,162</b></u>   | <u><b>6,330,000</b></u> | <u><b>6,850,000</b></u> | <u><b>8%</b></u>   |
| <b>EXPENDITURES:</b>                   |                           |                         |                         |                    |
| Bond Principal                         | <u>3,225,000</u>          | <u>4,321,695</u>        | <u>4,265,000</u>        | <u>-1%</u>         |
| Bond Interest                          | <u>956,740</u>            | <u>1,013,810</u>        | <u>1,185,000</u>        | <u>17%</u>         |
| Lease Principal                        | <u>-</u>                  | <u>-</u>                | <u>-</u>                | <u>0%</u>          |
| Lease Interest                         | <u>-</u>                  | <u>-</u>                | <u>-</u>                | <u>0%</u>          |
| Bond Fees                              | <u>91,391</u>             | <u>75,500</u>           | <u>810</u>              | <u>-99%</u>        |
| Miscellaneous Charges                  | <u>2,500</u>              | <u>2,500</u>            | <u>2,500</u>            | <u>0%</u>          |
| <b>TOTAL EXPENDITURES</b>              | <u><b>4,275,631</b></u>   | <u><b>5,413,505</b></u> | <u><b>5,453,310</b></u> | <u><b>1%</b></u>   |
| <b>TRANSFERS OUT:</b>                  | <u>-</u>                  | <u>-</u>                | <u>-</u>                | <u>0%</u>          |
| <b>TOTAL DISBURSEMENTS</b>             | <u><b>4,275,631</b></u>   | <u><b>5,413,505</b></u> | <u><b>5,453,310</b></u> | <u><b>1%</b></u>   |
| Value of a mill                        | <u>3,708,621</u>          | <u>3,591,667</u>        | <u>3,785,306</u>        | <u>5%</u>          |
| Millage required                       | <u>1.80</u>               | <u>1.80</u>             | <u>1.80</u>             | <u>0%</u>          |
| TAN requested for FY2019               |                           |                         | <u>-</u>                |                    |

**REVENUE CHANGES GREATER THAN 10%:**

Delinquent Taxes are anticipated to increase 12% based on FY 2017-2018 actual revenue plus a 1% growth factor.

TIF Refunds are anticipated to decrease by 46% due to two TIF Projects closing in FY 2017-2018.

**EXPENDITURE CHANGES GREATER THAN 10%:**

Bond Interest is projected to increase 17% due to the timing of payments related to the 2017 Bond.

Bond Fees are projected to decrease by 99% due to the fact that no Bonds will be issued in FY 2019-2020.

Unit of Government: Charleston County Park & Recreation Commission  
Fund Name: Charleston County Parks Foundation  
Proposed Fiscal Year: Fiscal Year 2019-2020

Preparer: Tommy Hale  
Phone: 843.762.8076  
Fax: 843.762.2683  
E-Mail: thale@ccprc.com

|  | PRIOR<br>YEAR'S<br>ACTUAL | CURRENT<br>BUDGET | PROPOSED<br>BUDGET | PERCENT<br>CHANGE* |
|--|---------------------------|-------------------|--------------------|--------------------|
| <b>Positions/Full-time equivalents</b> | -                         | -                 | -                  | 0%                 |
| <b>BEGINNING BALANCE:</b>              | (252,364)                 | (140,758)         | (115,283)          | -18%               |
| <b>REVENUES:</b>                       |                           |                   |                    |                    |
| Resale                                 | 153                       | 400               | 400                | 0%                 |
| Donations                              | 25,761                    | 22,500            | 64,500             | 187%               |
| Fundraising                            | 3,825                     | 9,125             | 64,000             | 601%               |
| Facility Rentals                       | 675                       | -                 | -                  | 0%                 |
| Miscellaneous Income                   | 88,782                    | 11,000            | 11,000             | 0%                 |
| Grant Revenue                          | 18,210                    | -                 | 10,000             | 0%                 |
| <b>TOTAL ALL REVENUES</b>              | 137,406                   | 43,025            | 149,900            | 248%               |
| <b>TRANSFERS IN:</b>                   | -                         | -                 | 304,000            | 0%                 |
| <b>TOTAL FUNDS AVAILABLE</b>           | 137,406                   | 43,025            | 453,900            | 955%               |
| <b>EXPENDITURES:</b>                   |                           |                   |                    |                    |
| Personnel                              | 90                        | 1,400             | 500                | -64%               |
| Operating                              | 25,710                    | 16,150            | 37,235             | 131%               |
| Capital                                | -                         | -                 | -                  | 0%                 |
| <b>TOTAL EXPENDITURES</b>              | 25,800                    | 17,550            | 37,735             | 115%               |
| <b>TRANSFERS OUT:</b>                  | -                         | -                 | 112,500            | 0%                 |
| <b>TOTAL DISBURSEMENTS</b>             | 25,800                    | 17,550            | 150,235            | 756%               |

**BEGINNING BALANCE CHANGES GREATER THAN 10%:**

The beginning fund balance deficit is projected to decrease by 18% due to the \$24,475 surplus budgeted for in FY 2018-2019

**REVENUE CHANGES GREATER THAN 10%:**

Donations are projected to increase by 187% due to a re-purposing of the Foundation and a change to its Board.

Fundraising Revenues are projected to increase by 601% due to a re-purposing of the Foundation and a change to its Board.

**TRANSFERS IN/OUT CHANGES GREATER THAN 10%:**

There is a Budgeted Transfer in of \$304,000 from the General Fund in FY 2019-2020. None were budgeted in FY 2018-2019.

**EXPENDITURE CHANGES GREATER THAN 10%:**

Personnel expenditures are projected to decrease by 64% due to memberships and uniforms being cut from the budget in FY 2019-2020.

Operating Expenditures are projected to increase by 131% due to the related costs associated with the increase in budgeted revenues.

**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 2019-2020,  
AND AUTHORIZING THE ISSUANCE OF A  
TAX ANTICIPATION NOTE IN THE AMOUNT UP TO \$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 \$33,733,603 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 2019, and the Treasurer shall collect upon all taxable property within the boundaries of the District during the fiscal year beginning July 1, 2019 and ending June 30, 2020.

**Section 4.**

The \$17,876,143 difference between the \$33,733,603 in budgeted disbursements and the \$15,857,460 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 2020, 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 therefrom 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 her discretion to make any such loans from special funds or funds, including sinking funds, in her 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 totals, other than those authorized in Section 7.

### **Section 7.**

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 or Capital Project Fund shall be created to provide a mechanism for the expenditure of these monies.

### **Section 8.**

All monies properly encumbered as of June 30, 2019, shall be added to the Charleston County Park and Recreation Commission's budget for Fiscal Year 2020. 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, 2019, shall be added to the applicable organizational budget for Fiscal Year 2020. 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 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.

ADOPTED and APPROVED in meeting duly assembled this 25th day of June, 2019.

CHARLESTON COUNTY, SOUTH CAROLINA

By: \_\_\_\_\_  
J. Elliott Summey  
Chairman of Charleston County Council

ATTEST:

By: \_\_\_\_\_  
Kristen Salisbury  
Clerk to Charleston County Council

First Reading: May 30, 2019  
Second Reading: June 4, 2019  
Third Reading: June 25, 2019