

FY 2021 - 2022

APPROVED BUDGET

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



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Charleston County Park & Recreation Commission

Fiscal Year 2021-2022 Budget

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

Commissioners



Collin Bruner, Chair



Eduardo Curry, Vice-Chair



Dale Aren, Secretary-
Treasurer



Mattese Lecque



Teddy Manos



Brad Taggart



Lisa S. King

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Introduction

Mission, Vision and Core Values Statements



Mission, Vision and Core Value Statements

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 Core Value program is a set of 11 values that are embed within the culture of CCPRC to guide the organization in everything we do. 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;

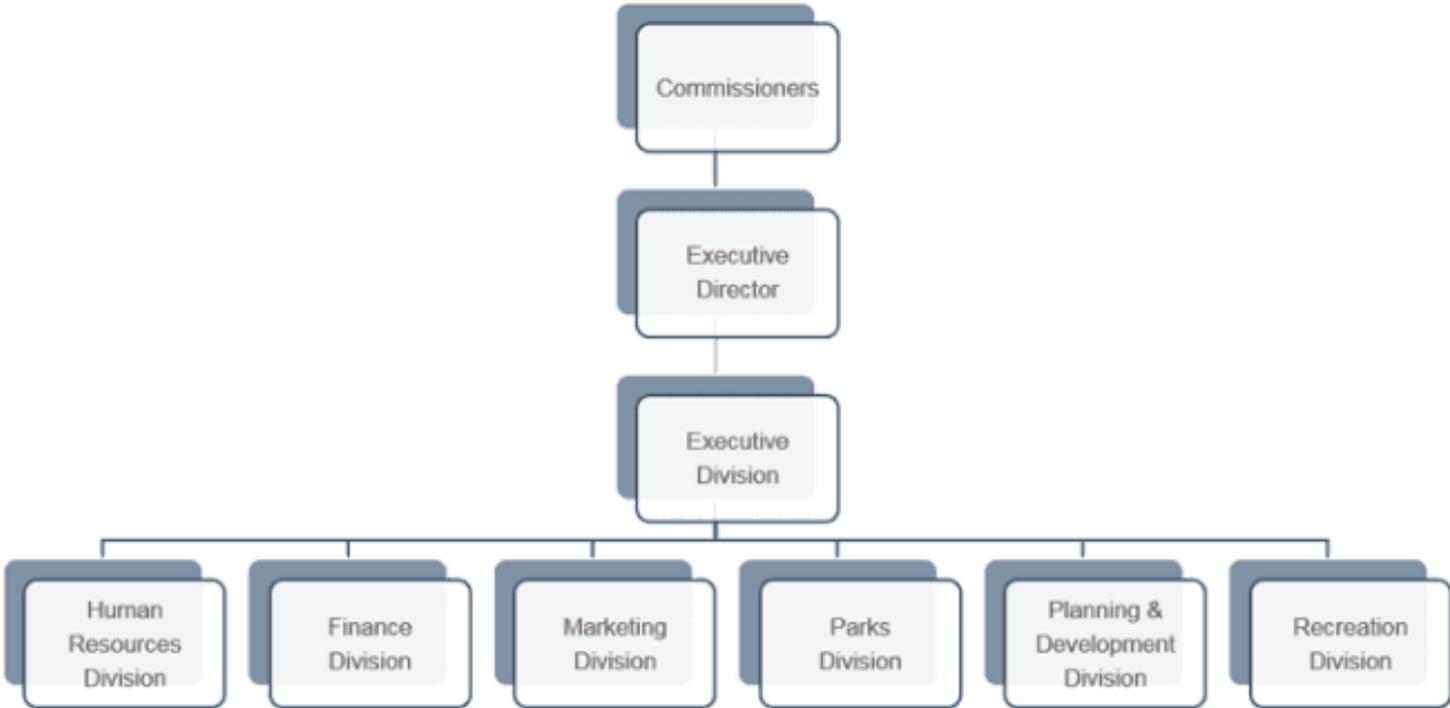
Accessibility - Removing barriers to make programs and facilities accessible for all;

Diversity and Inclusion - Creating a park system that reflects the diversity of our community;

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 Structure

Organizational Chart



Position Summary Schedule

Support	FY 2021 Positions	Proposed Changes FY 2022	FY 2022 Positions
Executive Director	1		1
Associate Executive Director	1		1
Chief Financial Officer	1		1
Chief Operating Officer	1		1
Chief Administrative Officer	1		1
Executive Administration	2		2
Marketing & Park and Program Services	16		16
Financial Services	9		9
Human Resources	6		6
Information Technology	5		5
Capital Projects & Planning	8		8
Safety	2		2
Total Support Services	53	0	53

Park & Recreation Services			
Parks	101		101
Recreation	29		29
Total Park & Rec Services	130	0	130

Total Full-Time Positions	183	0	183
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Budget Information

Budget Letter
Budget Process
Budget Summary



Budget Letter

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

We are pleased to submit to you the Fiscal Year 2021-2022 Budget. This year's budget has a focus on continued implementation of improved adaptive operations in dealing with the challenging working environment we find ourselves in. It also reflects the guiding principles of our Agency's Mission and Vision statements, with an emphasis on safety and accessibility for all while maintaining an exceptional customer experience.

Features of this new budget include the middle phases of the replacement of the iconic Folly Beach Fishing Pier, continued development of the Old Towne Creek County Park in West Ashley, design and construction of a new Rural Recreation site in West County, further implementation of ADA projects included in the Agency's ADA Transition Plan and completion of the required 10-year Agency Comprehensive Plan.

In accordance with our Vision to provide a safe environment with access to all, we will continue to implement an approved American with Disability Act (ADA) Transition plan derived from our ADA consultant's facilities audit. This includes incorporating accessibility into all future capital projects, updating existing facilities to meet standard compliance and introducing a new training program for all Agency staff.

The Commission's Fiscal Year 2021-2022 budget includes a substantial increase in funding to be provided by the agency's non-profit, the Charleston County Parks Foundation. This funding is critical in supporting our outreach programs to the rural areas and the underserved communities at no additional expense to the County taxpayer.

The five-year, \$45 million Capital Improvement Plan continues to be implemented by the Commission. This plan contains a balanced mix of both new and improved facilities countywide. To bridge the current five-year plan to the next five-year plan, the Agency will secure an additional \$8 million in 2022 to finance those additional facilities' maintenance capital projects. 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 \$2 million in 2021, we are continuing sustainable growth.

While the costs of health insurance, state retirement and general cost of living continue to increase, 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.

As we enter into Fiscal Year 2021-2022, we look forward to realizing our mission and vision by growing our Agency and providing incredible facilities and programs to the community we serve, while working within a sustainable budget.

Respectfully submitted,

A handwritten signature in black ink that reads "David Bennett".

David Bennett
Executive Director

Budget Process

Purpose and Authority

The Charleston County Park & Recreation Commission creates annual budgets for the General Agency Fund, the Debt Service Fund, 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. This is limited to 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, 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 1st.

Budget Summary

	General Agency	Capital Projects	Debt Service	CCP Foundation
Projected Fund Balance July 1, 2021	<u>17,317,325</u>	<u>19,761,951</u>	<u>16,170,228</u>	<u>224,808</u>
Taxes	<u>18,400,000</u>	<u>-</u>	<u>8,300,000</u>	<u>-</u>
Miscellaneous	<u>220,985</u>	<u>-</u>	<u>-</u>	<u>12,500</u>
Fees & Charges	<u>17,170,081</u>	<u>-</u>	<u>-</u>	<u>258,600</u>
Bond Proceeds	<u>-</u>	<u>8,446,000</u>	<u>-</u>	<u>-</u>
Total Revenue	<u>35,791,066</u>	<u>8,446,000</u>	<u>8,300,000</u>	<u>271,100</u>
Personnel	<u>24,515,123</u>	<u>-</u>	<u>-</u>	<u>-</u>
Operating	<u>9,677,555</u>	<u>-</u>	<u>-</u>	<u>81,327</u>
Capital	<u>279,000</u>	<u>12,530,767</u>	<u>-</u>	<u>-</u>
Bond Payments	<u>-</u>	<u>-</u>	<u>13,927,422</u>	<u>-</u>
Total Expenses	<u>34,471,678</u>	<u>12,530,767</u>	<u>13,927,422</u>	<u>81,327</u>
Contribution to Fund Balance	<u>1,319,388</u>	<u>(4,084,767)</u>	<u>(5,627,422)</u>	<u>189,773</u>
Transfers from Other Funds	<u>121,500</u>	<u>2,000,000</u>	<u>-</u>	<u>-</u>
Transfers to Other Funds	<u>2,000,000</u>	<u>-</u>	<u>-</u>	<u>121,500</u>
Projected Fund Balance June 30, 2022	<u>16,758,213</u>	<u>17,677,184</u>	<u>10,542,806</u>	<u>293,081</u>

Revenue Summary

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 4.0 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 includes categories such as grants, donations, reimbursements, sale of assets and interest earned.
- 3) Fees and Charges are made up of all revenues collected for agency programs and services. This category includes revenues such as Campground and Cottages, Waterparks, Holiday Festival of Lights, Resale and Concessions, Sponsorships, Programming put on by the Parks and Recreation Divisions as well as revenue earned by the Marketing Division.
- 4) Bond Proceeds are received from issued General Obligation Bonds and fund major capital projects over \$35,000.
- 5) Transfers from other funds includes funding from the General Agency Fund to the Capital Improvement Projects Fund to self-fund Capital Projects, and from the Agency's Foundation Fund to the General Agency Fund to fund activities in the Recreation Division.

Expenditures Summary

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, 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 are 0.0 the amounts distributed to another fund to finance activities or other obligations.

General Agency Operating Fund

FY 2021-2022 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	19-20	20-21	21-22
	ACTUAL	APPROVED BUDGET	PROPOSED BUDGET
Ad Valorem Taxes	17,501,523	17,540,731	18,300,731
Delinquent Taxes	511,364	510,510	510,510
Intergovernmental	88,759	88,759	88,759
TIF Refunds	(464,340)	(500,000)	(500,000)
Miscellaneous	372,353	234,930	136,060
Campground & Cottages	1,961,647	2,371,638	2,390,879
Gate Admissions	2,958,311	3,786,973	3,967,113
Grant Revenue/Donations	5,547	4,725	5,540
Holiday Festival of Lights	1,953,017	2,048,820	2,060,694
Recreation Programming	1,077,684	1,879,648	1,846,651
Rentals	1,728,865	2,116,772	2,215,161
Resale & Concessions	1,705,201	2,013,457	2,201,075
Sale of Fixed Assets/Used Items	110,408	88,225	93,225
Sponsorships	269,766	321,930	332,500
Water Feature	2,325,596	4,261,164	4,264,934
Cost of Resale	(1,600,299)	(2,019,246)	(2,122,766)
Total Revenue	30,505,402	34,749,036	35,791,066
Personnel Services	21,091,693	23,653,938	24,515,123
Operating Expenses	10,335,618	9,309,545	9,677,555
Capital Equipment	128,563	623,500	279,000
Total Expenses	31,555,874	33,586,983	34,471,678
Transfers from Other Funds	55,262	119,000	121,500
Transfers to Other Funds	1,302,911	2,000,000	2,000,000
Contribution to Fund Balance	(2,298,121)	(718,947)	(559,112)

Major 2022 Budget Impacts

- No increase in operating mills.
- Total budgeted revenues for the General Agency Fund is \$35,912,566, which is a 3% increase over the FY 2020-2021 budget, due mainly to an increase in property taxes as Charleston County continues to grow, and a moderate increase in the agency budgeted charges and fees.
- The budget does not include any impacts from the effects of the Coronavirus on general operations but does include \$50,000 in direct costs related to the management of same.
- FY 2021-2022 will see a full year of operations at the new dog park at Wannamaker County Park in North Charleston and at Johns Island County Park, and a new Fishing Dock at James Island County Park.
- The budget includes a 2% cost of living increase for all salaried staff and a full year of the implemented Compensation and Reclassification Study. Wages will see an increase of .25 cents per hour 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 14% reduction in Workers Compensation premiums due to an overall reduction in claims over the past 3 years.
- The budget includes \$2,000,000 in transfers from the General Fund to the Capital Improvement Fund to provide funding for non-bond related large maintenance Capital Projects.

Combined Support, Park and Recreation Services

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	19-20 ACTUAL	20-21 APPROVED BUDGET	21-22 PROPOSED BUDGET
Support Services	18,011,018	17,998,355	18,620,985
Park Services	11,423,936	14,939,862	15,370,490
Recreation Services	1,070,448	1,810,819	1,799,591
Total Revenue	30,505,402	34,749,036	35,791,066
Support Services	10,283,998	9,524,526	10,284,858
Park Services	17,198,835	18,995,772	19,119,793
Recreation Services	4,073,041	5,066,685	5,067,027
Total Expenses	31,555,874	33,586,983	34,471,678
Transfers from Other Funds	55,262	119,000	121,500
Transfers to Other Funds	1,302,911	2,000,000	2,000,000
Contribution to Fund Balance	(2,298,121)	(718,947)	(559,112)

Support Services Overview

Account Title	19-20	20-21	21-22
	ACTUAL	APPROVED BUDGET	PROPOSED BUDGET
Administration Millage	17,637,306	17,640,000	18,400,000
Administration	304,667	261,000	165,650
Marketing	39,500	42,000	-
Safety	29,545	55,355	55,335
Total Revenue	18,011,018	17,998,355	18,620,985
Administration	2,383,242	1,073,760	1,147,851
Call Center	564,085	599,901	617,256
Planning & Development	1,059,126	1,127,387	1,439,182
Executive	1,418,917	1,614,305	1,571,811
Financial Services	805,124	934,938	960,550
Human Resources	788,579	840,831	873,896
Information Technology	1,852,797	1,666,391	1,958,345
Marketing	1,009,718	1,224,623	1,241,478
Safety	402,410	442,391	474,489
Total Expenses	10,283,998	9,524,526	10,284,858
Transfers from Other Funds	55,262	50,000	7,000
Transfers to Other Funds	1,302,911	2,000,000	2,000,000
Contribution to Fund Balance	6,479,371	6,523,829	6,343,127

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

Park Services Overview

Account Title	19-20	20-21	21-22
	ACTUAL	APPROVED BUDGET	PROPOSED BUDGET
Administration	23,759	800	43,000
Caw Caw Interpretive Center	44,825	52,497	53,157
Cooper River County Park	788,620	828,677	916,048
Folly Beach County Park	342,543	551,464	611,429
Folly Beach Fishing Pier	1,165,891	892,232	937,326
Hollywood Rec Complex	8,717	11,550	11,375
Isle of Palms County Park	707,748	894,859	886,919
James Island County Park	4,680,937	5,873,114	5,894,992
Johns Island County Park	108,332	92,660	108,448
Kiawah Beachwalker Park	285,519	342,663	339,305
Laurel Hill County Park	3,113	8,192	7,772
Mount Pleasant Palmetto Islands County Park	438,506	739,993	736,533
Mount Pleasant Pier	246,068	351,338	348,984
North Charleston Wannamaker County Park	2,024,782	3,612,806	3,613,043
Old Towne Creek County Park	4,550	-	-
SK8 Charleston	119,414	118,072	145,124
Stono River County Park	2,928	2,430	9,000
The Lake House at Bulow	89,385	152,460	152,610
McLeod Plantation Historic Site	338,299	414,055	555,425
Total Revenue	11,423,936	14,939,862	15,370,490
Administration	1,333,523	1,208,171	1,259,518
Caw Caw Interpretive Center	299,662	344,274	325,423
Cooper River County Park	861,610	593,130	645,312
Folly Beach County Park	434,636	417,728	440,869
Folly Beach Fishing Pier	1,144,617	1,169,426	1,184,726
Hollywood Rec Complex	104,458	179,717	178,016
Isle of Palms County Park	652,067	713,954	719,571
James Island County Park	4,584,456	5,266,938	5,076,166
Johns Island County Park	396,644	495,893	482,170
Kiawah Beachwalker Park	334,125	375,573	451,172
Laurel Hill County Park	39,693	25,270	48,344
Mount Pleasant Palmetto Islands County Park	1,154,901	1,348,943	1,332,671
Mount Pleasant Pier	481,412	527,159	553,674
North Charleston Wannamaker County Park	3,082,798	3,400,238	3,481,795
Old Towne Creek County Park	23,156	46,224	39,401
SK8 Charleston	223,496	269,279	279,666
Stono River County Park	29,418	39,328	32,914
The Lake House at Bulow	126,798	142,298	160,364
McLeod Plantation Historic Site	241,070	321,136	338,773
Undeveloped Properties & HQ Maintenance	1,650,295	2,111,094	2,089,248
Total Expenses	17,198,835	18,995,772	19,119,793
Transfers from Other Funds	-	-	50,000
Contribution to Fund Balance	(5,774,899)	(4,055,910)	(3,699,303)

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 Projects, Maintenance and Repairs Program (PMR), 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	19-20	20-21	21-22
	ACTUAL	APPROVED BUDGET	PROPOSED BUDGET
Accessibility	3,202	5,750	4,780
Community Recreation	134,310	221,000	214,000
Interpretive	91,028	131,800	126,920
Outdoor	511,743	821,020	817,534
Special Events	183,768	400,604	413,937
Runs, Races & Fitness	146,397	230,645	222,420
Total Revenue	1,070,448	1,810,819	1,799,591
Administration	590,053	715,781	698,876
Accessibility	23,413	42,513	33,789
Community Recreation	1,025,895	1,187,282	1,194,747
Interpretive	689,559	821,110	829,267
Outdoor	1,085,307	1,382,748	1,386,675
Special Events	377,906	543,970	548,582
Runs, Races & Fitness	280,908	373,281	375,091
Total Expenses	4,073,041	5,066,685	5,067,027
Transfers from Other Funds	-	69,000	64,500
Contribution to Fund Balance	(3,002,593)	(3,186,866)	(3,202,936)

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 2021-2022 Capital Improvement Projects Fund Overview

Account Title	19-20 ACTUAL	20-21 APPROVED BUDGET	21-22 PROPOSED BUDGET
Bond Proceeds	-	20,000,000	8,000,000
Grants/Donations	1,042,339	600,000	446,000
Miscellaneous	25	-	-
Total Revenue	1,042,364	20,600,000	8,446,000
2017 Bond Expenses	6,435,256	8,785,002	-
2020 Bond Expenses	-	-	9,980,767
2021 Bond Expenses	-	-	950,000
Self-Fund/Other Source Expenses	1,627,865	1,612,328	1,600,000
Total Expenses	8,063,121	10,397,330	12,530,767
Transfers from Other Funds	1,005,206	2,000,000	2,000,000
Transfers to Other Funds	25,177	-	-
Contribution to Fund Balance	(6,040,728)	12,202,670	(2,084,767)

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. \$2,000,000 is projected to be transferred in from the General Agency Fund to fund unforeseen and/or unfunded CIP projects.

The agency budgets to issue \$8,000,000 in a direct placement bond, to fund much needed large capital maintenance and repair projects and provide a warehouse facility at James Island County Park.

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

2022 Capital Improvement Projects Cost Breakdown

2020 Bond Projects	Estimated Project Amount
Folly Beach Fishing Pier- Replace Timber Pile Pier	\$4,500,000
Old Towne - Master Plan, Design and Construct	\$4,503,551
Cooper River County Park	\$702,216
James Island Master Plan Update	\$175,000
Bulow -Master Planning and Permitting	\$100,000
Total Expenditures	\$9,980,767

2021 Bond Projects	Estimated Project Amount
Palmetto Islands- Renovate and Repurpose	\$200,000
Rural Recreation - Design and Construct New Sites (West County)	\$500,000
East Cooper Aquatic Design	\$250,000
Total Expenditures	\$950,000

Self-Funded Projects	Estimated Project Amount
Various Small Capital Projects- Facility Repairs & Renovations (\$35,000-\$500,000)	\$1,600,000
Total Expenditures	\$1,600,000

Debt Service Fund

Overview and Detail

FY 2021-2022 Debt Service Overview

Account Title	19-20 ACTUAL	20-21 APPROVED BUDGET	21-22 PROPOSED BUDGET
Millage	7,397,474	7,103,550	8,263,550
Delinquent Taxes	186,407	207,450	207,450
TIF Refunds	(233,840)	(171,000)	(171,000)
Total Revenue	7,350,041	7,140,000	8,300,000
Bond Principal	4,265,000	4,375,000	12,320,000
Bond Interest	1,185,000	1,068,516	1,604,172
Bond Fees	497	785	750
Miscellaneous Charges	2,500	2,500	2,500
Total Expenditures	5,452,997	5,446,801	13,927,422
Transfers from Other Funds	-	-	-
Contribution to Fund Balance	1,897,044	1,693,199	(5,627,422)

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:

- \$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.
 - \$20,000,000 was issued during FY 2021 to fund the remaining Capital Improvement Program. These bonds will be paid off in 2036.
 - Management anticipates issuing a Direct Placement Bond for \$8,000,000 in Fiscal year 2022. Additional debt may be issued from time to time to cover other more specific needs.

Charleston County Parks Foundation Fund

FY 2021-2022 CCP Foundation Overview and Detail

FY 2021-2022 Charleston County Parks Foundation Overview

Account Title	19-20 ACTUAL	20-21 APPROVED BUDGET	21-22 PROPOSED BUDGET
Resale	45	400	600
Donations	78,967	86,600	175,500
Fundraising	10,503	72,500	82,500
Facility Rentals	-	-	-
Miscellaneous Income	6,331	12,500	12,500
Grant Revenue	9,000	-	-
Total Revenue	104,846	172,000	271,100
Personnel	-	-	-
Operating	30,071	53,665	81,327
Capital	-	-	-
Total Expenditures	30,071	53,665	81,327
Transfers from Other Funds	297,706	-	-
Transfers to Other Funds	30,086	119,000	121,500
Change in Fund Balance	342,395	(665)	68,273

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 and programs 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, grants, 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 2021-2022

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

	PRIOR YEAR'S ACTUAL	CURRENT BUDGET	PROPOSED BUDGET	PERCENT CHANGE*
Positions/Full-time equivalents	183	183	183	0%
BEGINNING BALANCE:	20,334,393	18,036,272	17,317,325	-4%
REVENUES:				
Ad Valorem Taxes (Current)	17,501,523	17,540,731	18,300,731	4%
Delinquent Taxes	511,364	510,510	510,510	0%
Intergovernmental	88,759	88,759	88,759	0%
TIF Refunds	(464,340)	(500,000)	(500,000)	0%
Miscellaneous	372,353	234,930	136,060	-42%
Campground & Cottages	1,961,647	2,371,638	2,390,879	1%
Gate Admissions	2,958,311	3,786,973	3,967,113	5%
Grant Revenue/Donations	5,547	4,725	5,540	17%
Holiday Festival of Lights	1,953,017	2,048,820	2,060,694	1%
Recreation Programming	1,077,684	1,879,648	1,846,651	-2%
Rentals	1,728,865	2,116,772	2,215,161	5%
Resale & Concessions	1,705,201	2,013,457	2,201,075	9%
Sale of Fixed Assets/Used Items	110,408	88,225	93,225	6%
Sponsorships	269,766	321,930	332,500	3%
Water Feature	2,325,596	4,261,164	4,264,934	0%
Cost of Resale	(1,600,299)	(2,019,246)	(2,122,766)	5%
TOTAL ALL REVENUES	30,505,402	34,749,036	35,791,066	3%
TRANSFERS IN:	55,262	119,000	121,500	0%
TOTAL FUNDS AVAILABLE	30,560,664	34,868,036	35,912,566	3%
EXPENDITURES:				
Personnel Services	21,091,693	23,653,938	24,515,123	4%
Operating Expenses	10,335,618	9,309,545	9,677,555	4%
Capital Equipment	128,563	623,500	279,000	-55%
TOTAL EXPENDITURES	31,555,874	33,586,983	34,471,678	3%
TRANSFERS OUT:	1,302,911	2,000,000	2,000,000	0%
TOTAL DISBURSEMENTS	32,858,785	35,586,983	36,471,678	2%
Value of a mill	4,090,763	4,099,881	4,597,373	12%
Millage required	4.30	4.30	4.00	0%
TAN requested for FY2022			3,000,000	

REVENUE CHANGES GREATER THAN 10%:

Miscellaneous Income is anticipated to decrease by 42% due to a reduction in interest income and timber harvest income in FY 2021-2022.

Grants and Donations are anticipated to increase by 17% due to a projected increase in Grant Funds related to the Cooper River County Park in FY 2021-2022.

EXPENDITURE CHANGES GREATER THAN 10%:

Capital Equipment expenditures are projected to decrease by 55% due to the cyclical nature of Capital Equipment purchases.

	PRIOR YEAR'S ACTUAL	CURRENT BUDGET	PROPOSED BUDGET	PERCENT CHANGE*
Positions/Full-time equivalents	-	-	-	0%
BEGINNING BALANCE:	<u>13,600,009</u>	<u>7,559,281</u>	<u>19,761,951</u>	<u>161%</u>
REVENUES:				
Bond Proceeds	-	20,000,000	8,000,000	-60%
Grants/Donations	1,042,339	600,000	446,000	-26%
Miscellaneous	25	-	-	0%
TOTAL ALL REVENUES	<u>1,042,364</u>	<u>20,600,000</u>	<u>8,446,000</u>	<u>-59%</u>
TRANSFERS IN:	<u>1,005,206</u>	<u>2,000,000</u>	<u>2,000,000</u>	<u>0%</u>
TOTAL FUNDS AVAILABLE	<u>2,047,570</u>	<u>22,600,000</u>	<u>10,446,000</u>	<u>-54%</u>
EXPENDITURES:				
2017 Bond Expenses	6,435,256	8,785,002	-	0%
2020 Bond Expenses	-	-	9,980,767	0%
2021 Bond Expenses	-	-	950,000	0%
Self-Fund/Other Source Expenses	1,627,865	1,612,328	1,600,000	-1%
TOTAL EXPENDITURES	<u>8,063,121</u>	<u>10,397,330</u>	<u>12,530,767</u>	<u>21%</u>
TRANSFERS OUT:	<u>25,177</u>	<u>-</u>	<u>-</u>	<u>0%</u>
TOTAL DISBURSEMENTS	<u>8,088,298</u>	<u>10,397,330</u>	<u>12,530,767</u>	<u>21%</u>

BEGINNING BALANCE CHANGES GREATER THAN 10%:

The beginning fund balance is projected to increase by 161% due to the issuance of \$20,000,000 worth of General Obligation Bonds in FY 2020-2021.

REVENUE CHANGES GREATER THAN 10%:

Bond Proceeds are projected to decrease by 60% due to the change in the amount of General Obligation Bonds issued in FY 2021-2022.

Grants and Donations are projected to decrease by 26% due to the availability of applicable project grants in FY 2021-2022.

EXPENDITURE CHANGES GREATER THAN 10%:

Total expenditures are projected to increase by 21% due to the increase in the number of Bond projects expected to be completed in FY 2021-2022.

	PRIOR YEAR'S ACTUAL	CURRENT BUDGET	PROPOSED BUDGET	PERCENT CHANGE*
Positions/Full-time equivalents	-	-	-	0%
BEGINNING BALANCE:	<u>12,579,985</u>	<u>14,477,029</u>	<u>16,170,228</u>	<u>12%</u>
REVENUES:				
Ad Valorem Taxes	<u>7,397,474</u>	<u>7,103,550</u>	<u>8,263,550</u>	<u>16%</u>
Delinquent Taxes	<u>186,407</u>	<u>207,450</u>	<u>207,450</u>	<u>0%</u>
TIF Refunds	<u>(233,840)</u>	<u>(171,000)</u>	<u>(171,000)</u>	<u>0%</u>
TOTAL ALL REVENUES	<u>7,350,041</u>	<u>7,140,000</u>	<u>8,300,000</u>	<u>16%</u>
TRANSFERS IN:	-	-	-	0%
TOTAL FUNDS AVAILABLE	<u>7,350,041</u>	<u>7,140,000</u>	<u>8,300,000</u>	<u>16%</u>
EXPENDITURES:				
Bond Principal	<u>4,265,000</u>	<u>4,375,000</u>	<u>12,320,000</u>	<u>182%</u>
Bond Interest	<u>1,185,000</u>	<u>1,068,516</u>	<u>1,604,172</u>	<u>50%</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>497</u>	<u>785</u>	<u>750</u>	<u>-4%</u>
Miscellaneous Charges	<u>2,500</u>	<u>2,500</u>	<u>2,500</u>	<u>0%</u>
TOTAL EXPENDITURES	<u>5,452,997</u>	<u>5,446,801</u>	<u>13,927,422</u>	<u>156%</u>
TRANSFERS OUT:	-	-	-	0%
TOTAL DISBURSEMENTS	<u>5,452,997</u>	<u>5,446,801</u>	<u>13,927,422</u>	<u>156%</u>
Value of a mill	<u>4,109,708</u>	<u>3,946,417</u>	<u>4,590,861</u>	<u>16%</u>
Millage required	<u>1.80</u>	<u>1.80</u>	<u>1.80</u>	<u>0%</u>
TAN requested for FY2022			<u>-</u>	

BEGINNING BALANCE CHANGES GREATER THAN 10%:

The beginning fund balance is projected to increase by 12% due to the surplus budgeted for in FY 2020-2021.

EXPENDITURE CHANGES GREATER THAN 10%:

Bond Principal is projected to increase 182% due to the timing of payments related to the 2017, 2020 and 2022 Bond issuances.

Bond Interest is projected to increase 50% due to the timing of payments related to the 2017, 2020 and 2022 Bond issuances.

	PRIOR YEAR'S ACTUAL	CURRENT BUDGET	PROPOSED BUDGET	PERCENT CHANGE*
Positions/Full-time equivalents	-	-	-	0%
BEGINNING BALANCE:	(116,922)	225,473	224,808	0%
REVENUES:				
Resale	45	400	600	0%
Donations	78,967	86,600	175,500	103%
Fundraising	10,503	72,500	82,500	14%
Facility Rentals	-	-	-	0%
Miscellaneous Income	6,331	12,500	12,500	0%
Grant Revenue	9,000	-	-	0%
TOTAL ALL REVENUES	104,846	172,000	271,100	58%
TRANSFERS IN:	297,706	-	-	0%
TOTAL FUNDS AVAILABLE	402,552	172,000	271,100	58%
EXPENDITURES:				
Personnel	-	-	-	0%
Operating	30,071	53,665	81,327	52%
Capital	-	-	-	0%
TOTAL EXPENDITURES	30,071	53,665	81,327	52%
TRANSFERS OUT:	30,086	119,000	121,500	2%
TOTAL DISBURSEMENTS	60,157	172,665	202,827	17%

REVENUE CHANGES GREATER THAN 10%:

Donations are projected to increase by 103% due to an increase in the visibility of The Genesis Project and notable increase in donations already received for the current FY 2020-2021.

Fundraising Revenues are projected to increase by 14% due to an increase in planned fundraising events for FY 2021-2022.

EXPENDITURE CHANGES GREATER THAN 10%:

Operating Expenditures are projected to increase by 52% due to the related costs associated with the increase in budgeted fundraising event revenues.

Charleston County Budget Ordinance

ORDINANCE NO. _____

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 2021-2022
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 \$36,471,678 is hereby approved by Charleston County Council.

Section 3.

The Auditor of Charleston County shall levy 4.0 mills for operating expenditures and 1.8 mills for debt service for the Commission in the year 2021, and the Treasurer shall collect upon all taxable property within the boundaries of the District during the fiscal year beginning July 1, 2021, and ending June 30, 2022.

Section 4.

The \$18,071,678 difference between the \$36,471,678 in budgeted expenditures and the \$18,400,000 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 2022, 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 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, 2021, shall be added to the Charleston County Park and Recreation Commission's budget for Fiscal Year 2022. 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, 2021, shall be added to the applicable organizational budget for Fiscal Year 2022. 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.

First Reading: May 20, 2021

Second Reading: May 25, 2021

Third Reading: June 8, 2021