

FY 2022 - 2023

# 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 2022-2023 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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Collin Bruner  
Chair



Eduardo Curry  
Vice-Chair



Michelle Brandt



Mattese Lecque



Teddy Manos



Bradley Taggart



Lisa S. King

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## **Introduction**

Mission, Vision and Core Values Statements



## Mission, Vision and Core Value Statements

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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 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;

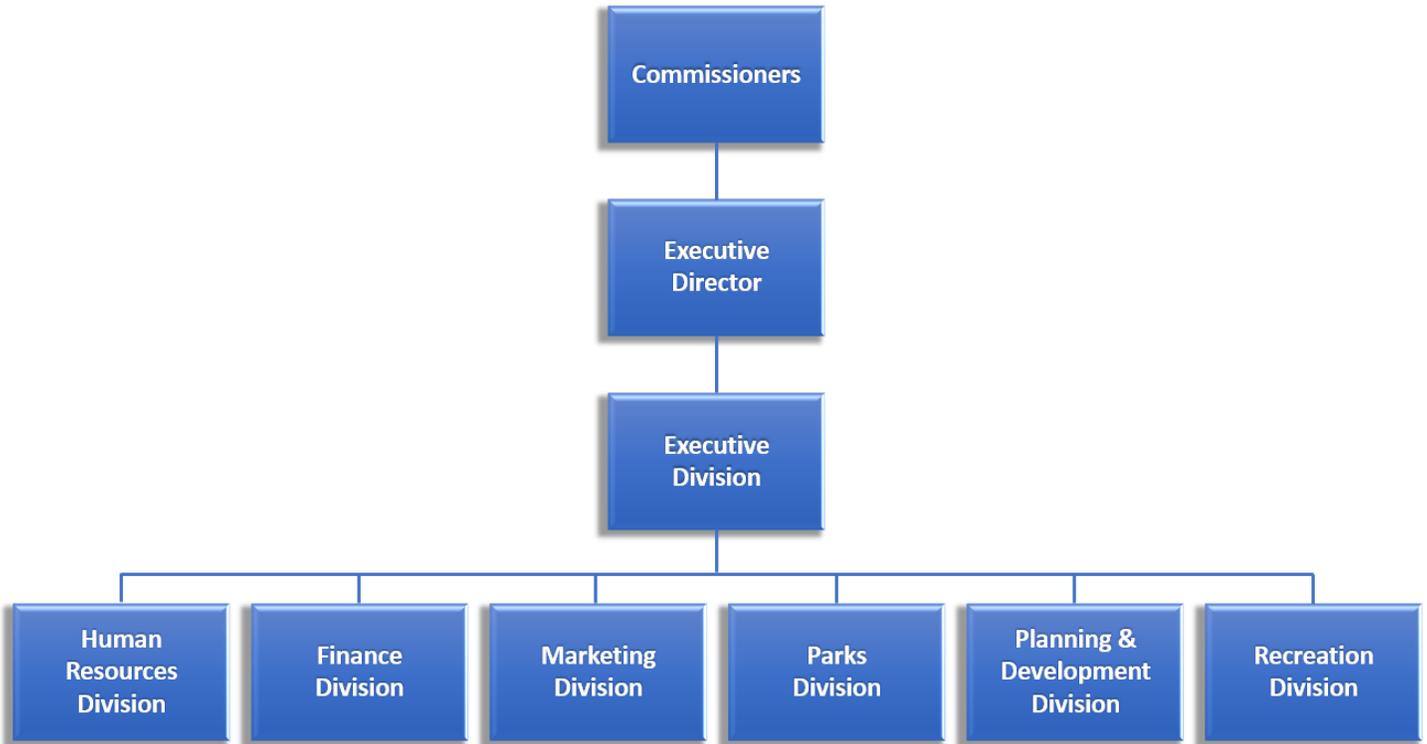
**Diversity and Inclusion** - Creating a park system that reflects the diversity of our community;

**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

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## Position Summary Schedule

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Support	FY 2022 Positions	Proposed Changes FY 2023	FY 2023 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
Planning & Development	8		8
Safety	2		2
<b>Total Support Services</b>	<b>53</b>	<b>0</b>	<b>53</b>

Park & Recreation Services			
Parks	101		101
Recreation	29		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>
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## **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

We are pleased to submit the following budget for the 2022-2023 Fiscal Year. The focus for this year's budget is on the agency's internal needs of our staff and facilities. We have included pay increases for both our fulltime and part-time staff to address continued inflationary and labor market pressures and increased our budget allocation to facilities maintenance projects to maintain our high standards for their care. 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 budget include: final phases of the replacement of the Folly Beach Fishing Pier, continued development of Old Towne Creek County Park in West Ashley, phase one of our new Cooper River County Park in North Charleston, the design of a new rural recreation site in East County, further implementation of projects from our ADA (American's with Disabilities Act) Transition Plan, and the 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 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 staff.

This budget includes funding to be provided by the agency's non-profit, the Charleston County Parks Foundation. This funding is critical in supporting our outreach programs in 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, CCPRC will secure an additional \$8 million in 2022 to finance those additional facilities' maintenance capital projects. Throughout the construction phases, for both capital and operational needs, there will be periods that require self-funding from agency reserves as well as future bond capital funding. With a net contribution in 2022 of over \$2 million from the General Fund to the Capital Fund balance, we are continuing sustainable growth.

In addition to the increased cost of bringing new facilities and services online, the cost of health insurance, state retirement, and the general cost of living continue to increase. With sustained control in human capital management, CCPRC has managed to capitalize on efficiencies gained from the employment of new operating technologies. This budget reflects no additional full-time positions, and no increase in operating or debt service millage.

As we enter into the 2022-2023 Fiscal Year, we look forward to working within a sustainable budget while realizing our mission and vision of growing our agency and providing incredible facilities and programs to the community we serve.

Respectfully submitted,

A handwritten signature in cursive script that reads "David Bennett".

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, 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 1<sup>st</sup>.

## Budget Summary

	General Agency	Capital Projects	Debt Service	CCP Foundation
Taxes	18,660,000	-	8,325,000	-
Miscellaneous	283,450	-	-	13,000
Fees & Charges	19,484,352	-	-	254,980
Grants/Donations	-	1,223,435	-	-
<b>Total Revenue</b>	<b>38,427,802</b>	<b>1,223,435</b>	<b>8,325,000</b>	<b>267,980</b>
Personnel	26,786,027	-	-	-
Operating	10,987,275	-	-	80,565
Capital	571,000	19,455,809	-	-
Bond Payments	-	-	6,306,372	-
<b>Total Expenses</b>	<b>38,344,302</b>	<b>19,455,809</b>	<b>6,306,372</b>	<b>80,565</b>
<b>Net Change from Operations</b>	<b>83,500</b>	<b>(18,232,374)</b>	<b>2,018,628</b>	<b>187,415</b>
Transfers from Other Funds	116,500	2,008,000	-	-
Transfers to Other Funds	2,000,000	-	-	124,500
<b>Net Change in Fund Balance</b>	<b>(1,800,000)</b>	<b>(16,224,374)</b>	<b>2,018,628</b>	<b>62,915</b>
<b>Projected Fund Balance July 1, 2022</b>	<b>19,200,151</b>	<b>19,903,831</b>	<b>11,973,460</b>	<b>478,441</b>
<b>Projected Fund Balance June 30, 2023</b>	<b>17,400,151</b>	<b>3,679,457</b>	<b>13,992,088</b>	<b>541,356</b>

## **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 4.0 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**

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

## **General Agency Operating Fund**

FY 2022-2023 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	20-21 ACTUAL	21-22 APPROVED BUDGET	22-23 PROPOSED BUDGET
Ad Valorem Taxes	18,292,951	18,400,000	18,660,000
Miscellaneous	551,120	136,060	180,750
Campground & Cottages	2,826,842	2,390,879	2,830,724
Gate Admissions	4,427,443	3,967,113	5,117,750
Grant Revenue/Donations	9,563	5,540	3,346
Holiday Festival of Lights	1,047,924	2,060,694	2,542,781
Recreation Programming	630,243	1,846,651	1,792,545
Rentals	1,666,106	2,215,161	2,257,002
Resale & Concessions	1,829,160	2,201,075	2,081,848
Sale of Fixed Assets/Used Items	120,939	93,225	116,850
Sponsorships	259,760	332,500	353,750
Water Feature	2,908,510	4,264,934	4,526,198
Cost of Resale	(1,448,588)	(2,122,766)	(2,035,742)
<b>Total Revenue</b>	<b>33,121,973</b>	<b>35,791,066</b>	<b>38,427,802</b>
Personnel Services	21,160,101	24,515,123	26,786,027
Operating Expenses	7,831,180	9,677,555	10,987,275
Capital Equipment	484,472	279,000	571,000
<b>Total Expenses</b>	<b>29,475,753</b>	<b>34,471,678</b>	<b>38,344,302</b>
<b>Net Change from Operations</b>	<b>3,646,220</b>	<b>1,319,388</b>	<b>83,500</b>
Transfers from Other Funds	76,771	121,500	116,500
Transfers to Other Funds	2,000,000	2,000,000	2,000,000
<b>Net Change in Fund Balance</b>	<b>1,722,991</b>	<b>(559,112)</b>	<b>(1,800,000)</b>

## Major 2023 Budget Impacts

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- No increase in operating or debt service mills.
- No increase in fulltime headcount.
- Total budgeted revenues for the General Agency Fund is \$38,427,802, which is a 7% increase over the FY 2021-2022 budget, due mainly to an increase in park admissions, and an increase in the agency budgeted charges and fees.
- The budget does not include any impacts from the effects of the Coronavirus on general operations.
- The budget includes a 5% cost of living increase for all salaried employees.
- The budget includes a 13% variable wages increase for all part time staff.
- The budget includes an employer increase of 1% in the SC Retirement System and a 5% increase in health insurance premiums.
- 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.
- The budget includes \$116,500 in transfers from the Foundation to the General Fund to provide funding for approved programming supported by the Foundation.

## 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	20-21 ACTUAL	21-22 APPROVED BUDGET	22-23 PROPOSED BUDGET
Support Services	18,918,339	18,620,985	18,943,450
Park Services	13,563,017	15,370,490	17,651,837
Recreation Services	640,617	1,799,591	1,832,515
<b>Total Revenue</b>	<b>33,121,973</b>	<b>35,791,066</b>	<b>38,427,802</b>
Support Services	8,552,085	10,284,858	11,445,937
Park Services	17,151,141	19,119,793	21,445,132
Recreation Services	3,772,527	5,067,027	5,453,233
<b>Total Expenses</b>	<b>29,475,753</b>	<b>34,471,678</b>	<b>38,344,302</b>
<b>Net Change from Operations</b>	<b>3,646,220</b>	<b>1,319,388</b>	<b>83,500</b>
Transfers from Other Funds	76,771	121,500	116,500
Transfers to Other Funds	2,000,000	2,000,000	2,000,000
<b>Net Change in Fund Balance</b>	<b>1,722,991</b>	<b>(559,112)</b>	<b>(1,800,000)</b>

## Support Services Overview

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Account Title	20-21 ACTUAL	21-22 APPROVED	22-23 PROPOSED
Administration Millage	18,292,951	18,400,000	18,660,000
Administration	570,355	165,650	239,200
Marketing	36,500	-	-
Safety	18,533	55,335	44,250
<b>Total Revenue</b>	<b>18,918,339</b>	<b>18,620,985</b>	<b>18,943,450</b>
Administration	1,289,072	1,147,851	1,591,811
Call Center	518,399	617,256	600,846
Planning & Development	956,624	1,439,182	1,566,265
Executive	1,366,885	1,571,811	1,626,714
Financial Services	835,459	960,550	979,897
Human Resources	683,202	873,896	1,061,142
Information Technology	1,439,685	1,958,345	2,154,664
Marketing	1,082,097	1,241,478	1,348,458
Safety	380,662	474,489	516,140
<b>Total Expenses</b>	<b>8,552,085</b>	<b>10,284,858</b>	<b>11,445,937</b>
<b>Net Change from Operations</b>	<b>10,366,254</b>	<b>8,336,127</b>	<b>7,497,513</b>
Transfers from Other Funds	53,454	7,000	15,000
Transfers to Other Funds	2,000,000	2,000,000	2,000,000
<b>Net Change in Fund Balance</b>	<b>8,419,708</b>	<b>6,343,127</b>	<b>5,512,513</b>

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	20-21 ACTUAL	21-22 APPROVED BUDGET	22-23 PROPOSED BUDGET
Administration	21,702	43,000	41,800
Caw Caw Interpretive Center	70,050	53,157	79,974
Cooper River Marina	795,617	916,048	955,454
Folly Beach County Park	726,840	611,429	1,104,039
Folly Beach Fishing Pier	616,446	937,326	815,850
Hollywood Rec Complex	7,934	11,375	21,345
Isle of Palms County Park	1,035,307	886,919	1,215,883
James Island County Park	5,297,947	5,894,992	6,948,829
Johns Island County Park	97,642	108,448	95,297
Kiawah Beachwalker Park	404,797	339,305	507,965
Laurel Hill Plantation	4,136	7,772	5,027
Mount Pleasant Palmetto Islands County Park	609,293	736,533	827,281
Mount Pleasant Pier	355,423	348,984	361,709
North Charleston Wannamaker County Park	2,794,210	3,613,043	3,769,732
Old Towne Creek County Park	25,738	-	-
SK8 Charleston	174,477	145,124	186,898
Stono River County Park	8,107	9,000	6,000
The Lake House at Bulow	116,580	152,610	152,810
The McLeod Plantation	400,771	555,425	555,944
<b>Total Revenue</b>	<b>13,563,017</b>	<b>15,370,490</b>	<b>17,651,837</b>
Administration	1,177,266	1,259,518	1,361,710
Caw Caw Interpretive Center	328,922	325,423	415,383
Cooper River Marina	645,604	645,312	533,286
Folly Beach County Park	467,965	440,869	550,238
Folly Beach Fishing Pier	979,966	1,184,726	1,384,378
Hollywood Rec Complex	144,187	178,016	196,750
Isle of Palms County Park	733,765	719,571	791,916
James Island County Park	4,424,271	5,076,166	5,772,904
Johns Island County Park	464,276	482,170	555,737
Kiawah Beachwalker Park	399,015	451,172	480,227
Laurel Hill Plantation	15,602	48,344	33,770
Mount Pleasant Palmetto Islands County Park	1,142,221	1,332,671	1,459,163
Mount Pleasant Pier	535,346	553,674	595,890
North Charleston Wannamaker County Park	3,187,461	3,481,795	3,844,033
Old Towne Creek County Park	24,413	39,401	14,000
SK8 Charleston	229,826	279,666	392,854
Stono River County Park	34,557	32,914	39,406
The Lake House at Bulow	122,449	160,364	200,200
The McLeod Plantation	268,388	338,773	386,890
Undeveloped Properties & HQ Maintenance	1,825,641	2,089,248	2,436,397
<b>Total Expenses</b>	<b>17,151,141</b>	<b>19,119,793</b>	<b>21,445,132</b>
<b>Net Change from Operations</b>	<b>(3,588,124)</b>	<b>(3,749,303)</b>	<b>(3,793,295)</b>
Transfers from Other Funds	-	50,000	36,000
<b>Net Change in Fund Balance</b>	<b>(3,588,124)</b>	<b>(3,699,303)</b>	<b>(3,757,295)</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 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	20-21 ACTUAL	21-22 APPROVED BUDGET	22-23 PROPOSED BUDGET
Accessibility	1,335	4,780	4,960
Community Recreation	1,710	214,000	205,750
Interpretive	41,266	126,920	104,140
Outdoor	354,537	817,534	785,653
Special Events	110,712	413,937	453,770
Runs, Races & Fitness	131,057	222,420	278,242
<b>Total Revenue</b>	<b>640,617</b>	<b>1,799,591</b>	<b>1,832,515</b>
Administration	657,736	698,876	787,937
Accessibility	2,413	33,789	38,635
Community Recreation	796,270	1,194,747	1,316,174
Interpretive	740,514	829,267	928,779
Outdoor	965,239	1,386,675	1,430,776
Special Events	316,262	548,582	568,621
Runs, Races & Fitness	294,093	375,091	382,311
<b>Total Expenses</b>	<b>3,772,527</b>	<b>5,067,027</b>	<b>5,453,233</b>
<b>Net Change from Operations</b>	<b>(3,131,910)</b>	<b>(3,267,436)</b>	<b>(3,620,718)</b>
Transfers from Other Funds	23,317	64,500	65,500
<b>Net Change in Fund Balance</b>	<b>(3,108,593)</b>	<b>(3,202,936)</b>	<b>(3,555,218)</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 2022-2023 Capital Improvement Projects Fund Overview

Account Title	20-21 ACTUAL	21-22 APPROVED BUDGET	22-23 PROPOSED BUDGET
Bond Proceeds	22,003,551	8,000,000	-
Grants/Donations	35,062	446,000	1,223,435
Miscellaneous	8	-	-
<b>Total Revenue</b>	<b>22,038,621</b>	<b>8,446,000</b>	<b>1,223,435</b>
2017 Bond Expenses	4,006,650	-	-
2020 Bond Expenses	2,438,469	9,980,767	14,706,298
2022 Bond Expenses	-	950,000	820,000
Self-Fund/Other Source Expense	1,880,813	1,600,000	3,929,511
<b>Total Expenses</b>	<b>8,325,932</b>	<b>12,530,767</b>	<b>19,455,809</b>
<b>Net Change from Operations</b>	<b>13,712,689</b>	<b>(4,084,767)</b>	<b>(18,232,374)</b>
Transfers from Other Funds	2,766,873	2,000,000	2,008,000
Transfers to Other Funds	2,050,245	-	-
<b>Net Change in Fund Balance</b>	<b>14,429,317</b>	<b>(2,084,767)</b>	<b>(16,224,374)</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.

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.

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

## 2023 Capital Improvement Projects Cost Breakdown

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<b>2020 Bond Projects</b>	<b>Estimated Project Amount</b>
Contingency	\$1,560,000
Folly Beach Fishing Pier- Replace Timber Pile Pier	\$4,268,372
Old Towne - Master Plan, Design and Construct	\$7,358,208
Cooper River County Park	\$715,338
James Island Master Plan Update	\$204,380
Bulow -Master Planning and Permitting	\$100,000
Rural Recreation - Design and Construct New Sites (West County)	\$500,000
<b>Total Expenditures</b>	<b>\$14,706,298</b>

<b>2022 Bond Projects</b>	<b>Estimated Project Amount</b>
Palmetto Islands- Renovate and Repurpose	\$400,000
Remley's Point Boat Landing	\$170,000
East Cooper Aquatic Design	\$250,000
<b>Total Expenditures</b>	<b>\$820,000</b>

<b>Self-Funded Projects</b>	<b>Estimated Project Amount</b>
Various Small Capital Projects- Facility Repairs & Renovations	\$3,929,511
<b>Total Expenditures</b>	<b>\$3,929,511</b>

## **Debt Service Fund**

Overview and Detail

## FY 2022-2023 Debt Service Overview

Account Title	20-21 ACTUAL	21-22 APPROVED BUDGET	22-23 PROPOSED BUDGET
Millage	8,158,365	8,300,000	8,325,000
<b>Total Revenue</b>	<b>8,158,365</b>	<b>8,300,000</b>	<b>8,325,000</b>
Bond Principal	5,705,000	12,320,000	4,825,000
Bond Interest	1,233,723	1,604,172	1,477,875
Bond Fees	94,340	750	997
Miscellaneous Charges	5,000	2,500	2,500
<b>Total Expenditures</b>	<b>7,038,063</b>	<b>13,927,422</b>	<b>6,306,372</b>
<b>Net Change from Operations</b>	1,120,302	(5,627,422)	2,018,628
Transfers from Other Funds	2,003,551	-	-
<b>Net Change in Fund Balance</b>	<b>3,123,853</b>	<b>(5,627,422)</b>	<b>2,018,628</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.

## **Charleston County Parks Foundation Fund**

FY 2022-2023 CCP Foundation Overview and Detail

## FY 2022-2023 Charleston County Parks Foundation Overview

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Account Title	20-21 ACTUAL	21-22 APPROVED BUDGET	22-23 PROPOSED BUDGET
Resale	677	600	600
Donations	232,312	175,500	170,500
Fundraising	-	82,500	83,880
Miscellaneous Income	12,464	12,500	13,000
<b>Total Revenue</b>	<b>245,453</b>	<b>271,100</b>	<b>267,980</b>
Personnel	-	-	-
Operating	30,680	81,327	80,565
Capital	-	-	-
<b>Total Expenditures</b>	<b>30,680</b>	<b>81,327</b>	<b>80,565</b>
<b>Net Change from Operations</b>	<b>214,773</b>	<b>189,773</b>	<b>187,415</b>
Transfers from Other Funds	-	-	-
Transfers to Other Funds	30,078	121,500	124,500
<b>Net Change in Fund Balance</b>	<b>184,695</b>	<b>68,273</b>	<b>62,915</b>

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

### BUDGET SUMMARY

Unit of Government: Charleston County Park & Recreation Commission  
 Fund Name: General Agency  
 Proposed Fiscal Year: Fiscal Year 2022-2023

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*
<b>Positions/Full-time equivalents</b>	183	183	183	0%
<b>BEGINNING BALANCE:</b>	18,036,272	19,759,263	19,200,151	-3%
<b>REVENUES:</b>				
Ad Valorem Taxes (Current)	18,220,322	18,300,731	18,560,731	1%
Delinquent Taxes	705,986	510,510	510,510	0%
Intergovernmental	88,759	88,759	88,759	0%
TIF Refunds	(722,116)	(500,000)	(500,000)	0%
Miscellaneous	551,120	136,060	180,750	33%
Campground & Cottages	2,826,842	2,390,879	2,830,724	18%
Gate Admissions	4,427,443	3,967,113	5,117,750	29%
Grant Revenue/Donations	9,563	5,540	3,346	-40%
Holiday Festival of Lights	1,047,924	2,060,694	2,542,781	23%
Recreation Programming	630,243	1,846,651	1,792,545	-3%
Rentals	1,666,106	2,215,161	2,257,002	2%
Resale & Concessions	1,829,160	2,201,075	2,081,848	-5%
Sale of Fixed Assets/Used Items	120,939	93,225	116,850	25%
Sponsorships	259,760	332,500	353,750	6%
Water Feature	2,908,510	4,264,934	4,526,198	6%
Cost of Resale	(1,448,588)	(2,122,766)	(2,035,742)	-4%
<b>TOTAL ALL REVENUES</b>	<b>33,121,973</b>	<b>35,791,066</b>	<b>38,427,802</b>	<b>7%</b>
<b>TRANSFERS IN:</b>	76,771	121,500	116,500	0%
<b>TOTAL FUNDS AVAILABLE</b>	<b>33,198,744</b>	<b>35,912,566</b>	<b>38,544,302</b>	<b>7%</b>
<b>EXPENDITURES:</b>				
Personnel Services	21,160,101	24,515,123	26,786,027	9%
Operating Expenses	7,831,180	9,677,555	10,987,275	14%
Capital Equipment	484,472	279,000	571,000	105%
<b>TOTAL EXPENDITURES</b>	<b>29,475,753</b>	<b>34,471,678</b>	<b>38,344,302</b>	<b>11%</b>
<b>TRANSFERS OUT:</b>	2,000,000	2,000,000	2,000,000	0%
<b>TOTAL DISBURSEMENTS</b>	<b>31,475,753</b>	<b>36,471,678</b>	<b>40,344,302</b>	<b>11%</b>
Value of a mill	4,577,270	4,597,373	4,662,373	1%
Millage required	4.00	4.00	4.00	0%
TAN requested for FY2023			3,000,000	

**REVENUE CHANGES GREATER THAN 10%:**

Miscellaneous Income is anticipated to increase by 33% due to a projected increase in interest income in FY 2022-2023.

Campground & Cottages revenue is anticipated to increase by 18% due to an increase in fees as well as an anticipated increase in visitation in FY 2022-2023.

Gate Admissions revenue is anticipated to increase by 29% due to an increase in fees as well as an anticipated increase in visitation in FY 2022-2023.

Grants and Donations are anticipated to decrease by 40% due to a projected decrease in Grant Funds related to the Cooper River County Park in FY 2022-2023.

Holiday Festival of Lights revenues are anticipated to increase by 23% due to an increase in fees as well as an anticipated increase in visitation in FY 2022-2023.

Revenue from the Sale of Fixed assets are anticipated to increase by 25% due to scheduled fixed asset retirements in FY 2022-2023.

**EXPENDITURE CHANGES GREATER THAN 10%:**

Operating expenditures are projected to increase by 14%, primarily due to scheduled operating maintenance projects, an increase in IT related expenditures and a projected increase in bank card fees in FY 2022-2023.

Capital Equipment expenditures are projected to increase by 105% due to the cyclical nature of Capital Equipment purchases.

**BUDGET SUMMARY**

Unit of Government: Charleston County Park & Recreation Commission  
 Fund Name: Capital Improvement Projects  
 Proposed Fiscal Year: Fiscal Year 2022-2023

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

	<u>PRIOR YEAR'S ACTUAL</u>	<u>CURRENT BUDGET</u>	<u>PROPOSED BUDGET</u>	<u>PERCENT CHANGE*</u>
<b>Positions/Full-time equivalents</b>	-	-	-	0%
<b>BEGINNING BALANCE:</b>	<u>7,559,281</u>	<u>21,988,598</u>	<u>19,903,831</u>	<u>-9%</u>
<b>REVENUES:</b>				
Bond Proceeds	<u>22,003,551</u>	<u>8,000,000</u>	-	0%
Grants/Donations	<u>35,062</u>	<u>446,000</u>	<u>1,223,435</u>	<u>174%</u>
Miscellaneous	<u>8</u>	-	-	0%
<b>TOTAL ALL REVENUES</b>	<u><b>22,038,621</b></u>	<u><b>8,446,000</b></u>	<u><b>1,223,435</b></u>	<u><b>-86%</b></u>
<b>TRANSFERS IN:</b>	<u>2,766,873</u>	<u>2,000,000</u>	<u>2,008,000</u>	<u>0%</u>
<b>TOTAL FUNDS AVAILABLE</b>	<u><b>24,805,494</b></u>	<u><b>10,446,000</b></u>	<u><b>3,231,435</b></u>	<u><b>-69%</b></u>
<b>EXPENDITURES:</b>				
2017 Bond Expenses	<u>4,006,650</u>	-	-	0%
2020 Bond Expenses	<u>2,438,469</u>	<u>9,980,767</u>	<u>14,706,298</u>	<u>47%</u>
2022 Bond Expenses	<u>-</u>	<u>950,000</u>	<u>820,000</u>	<u>-14%</u>
Self-Fund/Other Source Expenses	<u>1,880,813</u>	<u>1,600,000</u>	<u>3,929,511</u>	<u>146%</u>
<b>TOTAL EXPENDITURES</b>	<u><b>8,325,932</b></u>	<u><b>12,530,767</b></u>	<u><b>19,455,809</b></u>	<u><b>55%</b></u>
<b>TRANSFERS OUT:</b>	<u>2,050,245</u>	-	-	0%
<b>TOTAL DISBURSEMENTS</b>	<u><b>10,376,177</b></u>	<u><b>12,530,767</b></u>	<u><b>19,455,809</b></u>	<u><b>55%</b></u>

**REVENUE CHANGES GREATER THAN 10%:**

Grants and Donations are projected to increase by 174% due to the availability of applicable project grants in FY 2022-2023.

**EXPENDITURE CHANGES GREATER THAN 10%:**

2020 Bond expenditures are projected to increase by 47% due to the increase in the number of 2020 Bond projects expected to be completed in FY 2022-2023.

2022 Bond expenditures are projected to decrease by 14% due to the decrease in the number of 2022 Bond projects expected to be completed in FY 2022-2023.

Self-Funded and Grant related capital expenditures are projected to increase by 146% due to the increase in the number of projects expected to be completed in FY 2022-2023.

**BUDGET SUMMARY**

Unit of Government: Charleston County Park & Recreation Commission  
 Fund Name: Debt Service  
 Proposed Fiscal Year: Fiscal Year 2022-2023

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*
<b>Positions/Full-time equivalents</b>	-	-	-	0%
<b>BEGINNING BALANCE:</b>	<u>14,477,029</u>	<u>17,600,882</u>	<u>11,973,460</u>	<u>-32%</u>
<b>REVENUES:</b>				
Ad Valorem Taxes	<u>8,205,798</u>	<u>8,263,550</u>	<u>8,288,550</u>	<u>0%</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>
<b>TOTAL ALL REVENUES</b>	<b><u>8,158,365</u></b>	<b><u>8,300,000</u></b>	<b><u>8,325,000</u></b>	<b><u>0%</u></b>
<b>TRANSFERS IN:</b>	<u>2,003,551</u>	<u>-</u>	<u>-</u>	<u>0%</u>
<b>TOTAL FUNDS AVAILABLE</b>	<b><u>10,161,916</u></b>	<b><u>8,300,000</u></b>	<b><u>8,325,000</u></b>	<b><u>0%</u></b>
<b>EXPENDITURES:</b>				
Bond Principal	<u>5,705,000</u>	<u>12,320,000</u>	<u>4,825,000</u>	<u>-61%</u>
Bond Interest	<u>1,233,723</u>	<u>1,604,172</u>	<u>1,477,875</u>	<u>-8%</u>
Bond Fees	<u>94,340</u>	<u>750</u>	<u>997</u>	<u>33%</u>
Miscellaneous Charges	<u>5,000</u>	<u>2,500</u>	<u>2,500</u>	<u>0%</u>
<b>TOTAL EXPENDITURES</b>	<b><u>7,038,063</u></b>	<b><u>13,927,422</u></b>	<b><u>6,306,372</u></b>	<b><u>-55%</u></b>
<b>TRANSFERS OUT:</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>0%</u>
<b>TOTAL DISBURSEMENTS</b>	<b><u>7,038,063</u></b>	<b><u>13,927,422</u></b>	<b><u>6,306,372</u></b>	<b><u>-55%</u></b>
Value of a mill	<u>4,558,777</u>	<u>4,590,861</u>	<u>4,604,750</u>	<u>0%</u>
Millage required	<u>1.80</u>	<u>1.80</u>	<u>1.80</u>	<u>0%</u>
TAN requested for FY2023			<u>-</u>	

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

The beginning fund balance is projected to decrease by 32% due to the increase in principal payments budgeted for in FY 2020-2021.

**EXPENDITURE CHANGES GREATER THAN 10%:**

Bond Principal expense is projected to decrease 61% due to the decrease in principal payments budgeted for in FY 2022-2023.

Bond Fees are projected to increase 33% due to an increase in the actual 2020 General Obligation Bond fees in FY 2020-2021.

**BUDGET SUMMARY**

Unit of Government: Charleston County Park & Recreation Commission  
 Fund Name: Charleston County Parks Foundation  
 Proposed Fiscal Year: Fiscal Year 2022-2023

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

	<u>PRIOR YEAR'S ACTUAL</u>	<u>CURRENT BUDGET</u>	<u>PROPOSED BUDGET</u>	<u>PERCENT CHANGE*</u>
<b>Positions/Full-time equivalents</b>	-	-	-	0%
<b>BEGINNING BALANCE:</b>	<u>225,473</u>	<u>410,168</u>	<u>478,441</u>	<u>17%</u>
<b>REVENUES:</b>				
Resale	<u>677</u>	<u>600</u>	<u>600</u>	<u>0%</u>
Donations	<u>232,312</u>	<u>175,500</u>	<u>170,500</u>	<u>-3%</u>
Fundraising	<u>-</u>	<u>82,500</u>	<u>83,880</u>	<u>2%</u>
Miscellaneous Income	<u>12,464</u>	<u>12,500</u>	<u>13,000</u>	<u>0%</u>
<b>TOTAL ALL REVENUES</b>	<u><b>245,453</b></u>	<u><b>271,100</b></u>	<u><b>267,980</b></u>	<u><b>-1%</b></u>
<b>TRANSFERS IN:</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>0%</u>
<b>TOTAL FUNDS AVAILABLE</b>	<u><b>245,453</b></u>	<u><b>271,100</b></u>	<u><b>267,980</b></u>	<u><b>-1%</b></u>
<b>EXPENDITURES:</b>				
Personnel	<u>-</u>	<u>-</u>	<u>-</u>	<u>0%</u>
Operating	<u>30,680</u>	<u>81,327</u>	<u>80,565</u>	<u>-1%</u>
Capital	<u>-</u>	<u>-</u>	<u>-</u>	<u>0%</u>
<b>TOTAL EXPENDITURES</b>	<u><b>30,680</b></u>	<u><b>81,327</b></u>	<u><b>80,565</b></u>	<u><b>-1%</b></u>
<b>TRANSFERS OUT:</b>	<u>30,078</u>	<u>121,500</u>	<u>124,500</u>	<u>2%</u>
<b>TOTAL DISBURSEMENTS</b>	<u><b>60,758</b></u>	<u><b>202,827</b></u>	<u><b>205,065</b></u>	<u><b>1%</b></u>

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

The beginning fund balance is projected to increase by 17% due to the surplus budgeted for in FY 2021-2022.

# Charleston County Budget Ordinance

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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 2022-2023**  
**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 \$40,344,302 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 2022, and the Treasurer shall collect upon all taxable property within the boundaries of the District during the fiscal year beginning July 1, 2022, and ending June 30, 2023.

**Section 4.**

The \$21,684,302 difference between the \$40,344,302 in budgeted expenditures and the \$18,660,000 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 2023, 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, 2022, shall be added to the Charleston County Park and Recreation Commission's budget for Fiscal Year 2023. 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, 2022, shall be added to the applicable organizational budget for Fiscal Year 2023. 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: June 2, 2022  
Second Reading: June 7, 2022  
Third Reading: June 21, 2022