

FY 2023 - 2024

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 2023-2024 Budget

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

Commissioners



Eduardo Curry
Chair



Bradley Taggart
Vice-Chair



Michelle Brandt
Secretary-Treasurer



Mattese Lecque



Devon Andrews



Lisa S. King



Collin Bruner

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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;

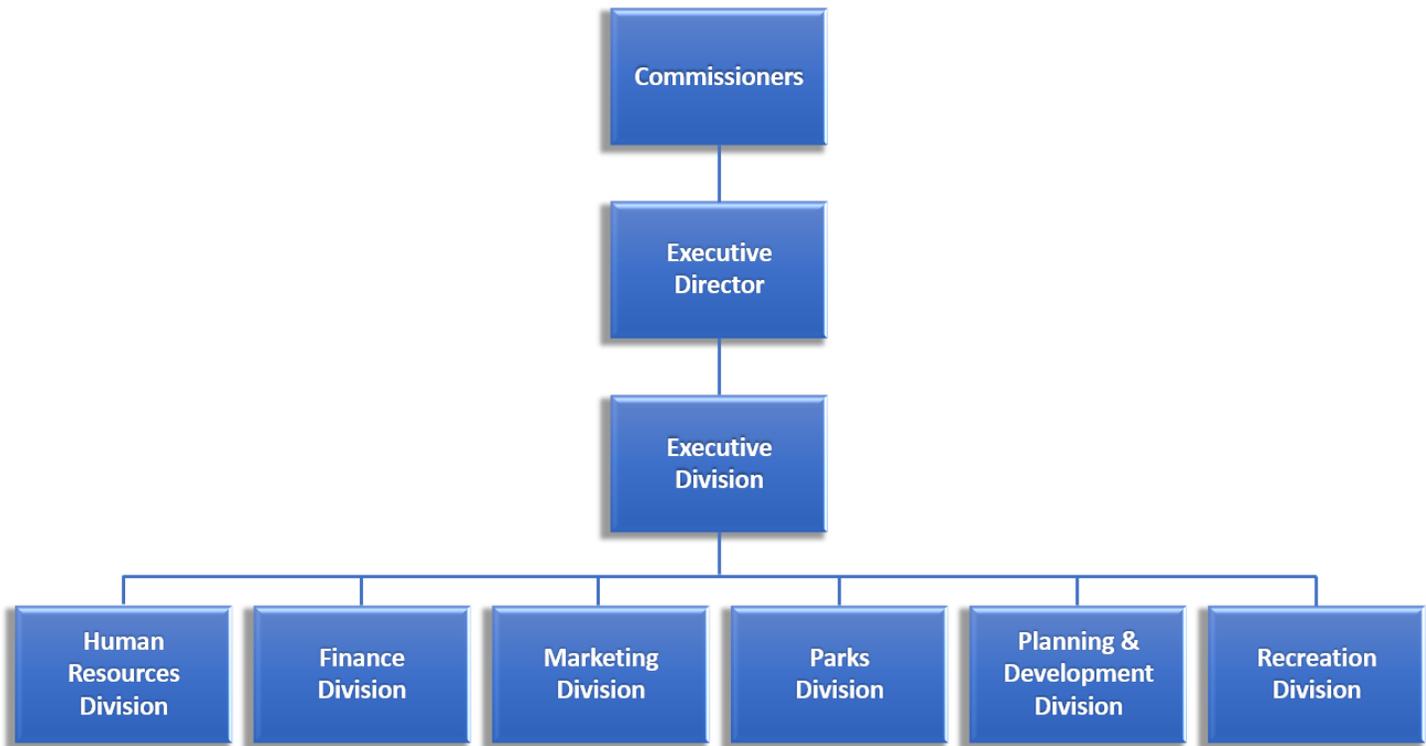
Accessibility - Removing barriers to make programs and facilities accessible for all;

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 2023 Positions	Proposed Changes FY 2024	FY 2024 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	-1	8
Human Resources	6		6
Information Technology	5		5
Planning & Development	8	+1	9
Safety	2		2
Total Support Services	53	0	53

Park & Recreation Services			
Parks	101	+1	102
Recreation	29		29
Total Park & Rec Services	130	+1	131

Total Full-Time Positions	183	+1	184
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Budget Information

Budget Letter
Budget Process
Budget Summary



Letter from the Executive Director

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

The Charleston County Park & Recreation Commission is pleased to submit our budget for the 2023-2024 Fiscal Year. This budget emphasizes our purpose to provide excellent parks, amenities, programs, and events with an additional focus on creating new facilities and offerings to serve our growing community. This budget also reflects our Mission, Vision and Core Values to improve the quality of life in Charleston County.

Last year we were honored to open the new Folly Beach Pier, a Lowcountry landmark that will serve our community and visitors for generations to come. Some highlights of this coming year's budget include the following:

- Construction of Old Towne Creek County Park that, when complete, will welcome visitors to explore the creek side trails, enjoy a nature-inspired playground, and learn some of West Ashley's fascinating history.
- Development of Cooper River County Park that will provide waterfront amenities in North Charleston.
- The design of a new aquatic center in Charleston's East County that will be the first step in bringing a community pool to this area.
- The results and beginning implementation of our Parks & Recreation for All comprehensive plan that creates a road map, based on community input, for what our Agency should prioritize over the next ten years.

With this budget, we will continue implementing the approved ADA Transition Plan, which includes incorporating accessibility into all future capital projects, updating existing facilities to meet compliance, and training our staff. The FY 23/24 budget also includes funding from our non-profit, the Charleston County Parks Foundation, that allows us to provide expanded programming and scholarships in rural areas and to underserved communities.

The five-year, \$53 million Capital Improvement Plan, which includes new and improved facilities, will continue to be completed with this budget. During construction phases, for both capital and operational needs, there will be periods that require self-funding from agency reserves and future bond capital funding. We are continuing workable growth with a net contribution in 2023 of over \$2 million from the General Fund to the Capital Fund balance.

Even with increased costs for providing services, our ability to find efficiencies and streamline processes allows us to present a budget with no operating or debt service millage increase. This budget also reflects pay increases in response to inflationary and labor market pressures and funds for facilities maintenance projects to maintain our high standards.

As we enter the 2023-2024 Fiscal Year, we look forward to working within a sustainable budget while continuing to serve our incredible community proudly.

Respectfully submitted,

A handwritten signature in blue ink that reads "Kevin F. Bowie".

Kevin F. Bowie
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.

The spending authority is granted by approval of CCPRC'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 Funds.

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 departmental budgeting by line-item.

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
Taxes	19,800,000	-	9,000,000	-
Miscellaneous	376,886	-	-	7,000
Fees & Charges	21,957,249	-	-	295,680
Grants/Donations	-	-	-	-
Total Revenue	42,134,135	-	9,000,000	302,680
Personnel	28,747,235	-	-	-
Operating	11,924,800	-	-	132,202
Capital	939,100	12,930,200	-	-
Bond Payments	-	-	6,146,822	-
Total Expenses	41,611,135	12,930,200	6,146,822	132,202
Net Change from Operations	523,000	(12,930,200)	2,853,178	170,478
Transfers from Other Funds	127,000	2,650,000	-	-
Transfers to Other Funds	2,650,000	-	-	127,000
Net Change in Fund Balance	(2,000,000)	(10,280,200)	2,853,178	43,478
Projected Fund Balance July 1, 2023	22,670,312	10,165,569	14,249,263	408,791
Projected Fund Balance June 30, 2024	20,670,312	(114,631)	17,102,441	452,269

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 \$50,000.
- 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 the amounts distributed to another fund to finance activities or other obligations.

General Agency Operating Fund

FY 2023-2024 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 184 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	21-22	22-23	23-24
	ACTUAL	APPROVED BUDGET	PROPOSED BUDGET
Ad Valorem Taxes	18,964,686	18,660,000	19,800,000
Miscellaneous	583,802	180,750	293,213
Campground & Cottages	3,041,551	2,830,724	3,165,991
Gate Admissions	5,262,480	5,117,750	5,485,141
Grant Revenue/Donations	16,274	3,346	4,067
Holiday Festival of Lights	2,713,992	2,542,781	3,049,768
Recreation Programming	1,452,073	1,792,545	1,887,590
Rentals	2,281,717	2,257,002	2,695,964
Resale & Concessions	2,536,382	2,081,848	2,931,640
Sale of Fixed Assets/Used Items	76,127	116,850	101,850
Sponsorships	330,638	353,750	356,000
Water Feature	4,962,583	4,526,198	4,968,409
Cost of Resale	(2,304,098)	(2,035,742)	(2,605,498)
Total Revenue	39,918,207	38,427,802	42,134,135
Personnel Services	23,418,908	26,786,027	28,747,235
Operating Expenses	9,519,978	10,987,275	11,924,800
Capital Equipment	334,916	571,000	939,100
Total Expenses	33,273,802	38,344,302	41,611,135
Net Change from Operations	6,644,405	83,500	523,000
Transfers from Other Funds	66,644	116,500	127,000
Transfers to Other Funds	2,000,000	2,000,000	2,650,000
Net Change in Fund Balance	4,711,049	(1,800,000)	(2,000,000)

Major 2024 Budget Impacts

- No increase in operating or debt service mills.
- One increase in fulltime headcount from 183 to 184
- Total budgeted revenues for the General Agency Fund is \$42,134,135 which is a 10% increase over the FY 2022-2023 budget, due mainly to an increase in property taxes, park admissions, and an increase in the agency budgeted charges and fees.
- The budget includes a 4% cost of living increase for all salaried employees.
- The budget includes an employer increase of 1% in the SC Retirement System.
- The budget includes \$2,500,000 in transfers from the General Fund to the Capital Improvement Fund to provide funding for non-bond related large maintenance Capital Projects and \$150,000 in transfers to fund a committed annual contribution for self-insurance for the new Folly Beach Fishing Pier due to coverage being dropped by the state's Insurance Reserve Fund.
- The budget includes \$127,000 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

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	21-22 ACTUAL	22-23 APPROVED BUDGET	23-24 PROPOSED BUDGET
Support Services	19,571,589	18,943,450	20,176,886
Park Services	18,892,153	17,651,837	20,040,949
Recreation Services	1,454,465	1,832,515	1,916,300
Total Revenue	39,918,207	38,427,802	42,134,135
Support Services	9,673,445	11,445,937	12,179,396
Park Services	19,120,017	21,445,132	23,608,482
Recreation Services	4,480,340	5,453,233	5,823,257
Total Expenses	33,273,802	38,344,302	41,611,135
Net Change from Operations	6,644,405	83,500	523,000
Transfers from Other Funds	66,644	116,500	127,000
Transfers to Other Funds	2,000,000	2,000,000	2,650,000
Net Change in Fund Balance	4,711,049	(1,800,000)	(2,000,000)

Support Services Overview

Account Title	21-22	22-23	23-24
	ACTUAL	APPROVED BUDGET	PROPOSED BUDGET
Administration Millage	18,964,686	18,660,000	19,800,000
Administration	604,803	239,200	324,386
Marketing	-	-	-
Safety	2,100	44,250	52,500
Total Revenue	19,571,589	18,943,450	20,176,886
Administration	1,439,445	1,591,811	1,725,351
Call Center	539,428	600,846	627,735
Planning & Development	1,341,400	1,566,265	1,505,619
Executive	1,558,458	1,626,714	1,885,100
Financial Services	825,326	979,897	1,018,721
Human Resources	604,242	1,061,142	1,001,032
Information Technology	1,753,477	2,154,664	2,418,892
Marketing	1,192,131	1,348,458	1,423,976
Safety	419,538	516,140	572,970
Total Expenses	9,673,445	11,445,937	12,179,396
Net Change from Operations	9,898,144	7,497,513	7,997,490
Transfers from Other Funds	4,687	15,000	18,000
Transfers to Other Funds	2,000,000	2,000,000	2,650,000
Net Change in Fund Balance	7,902,831	5,512,513	5,365,490

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	21-22	22-23	23-24
	ACTUAL	APPROVED BUDGET	PROPOSED BUDGET
Administration	52,348	41,800	42,767
Caw Caw Interpretive Center	82,654	79,974	68,709
Cooper River Marina	1,000,647	955,454	1,096,723
Folly Beach County Park	1,030,184	1,104,039	1,207,468
Folly Beach Fishing Pier	701,537	815,850	1,326,905
Hollywood Rec Complex	13,870	21,345	28,297
Isle of Palms County Park	1,224,890	1,215,883	1,331,053
James Island County Park	7,388,072	6,948,829	7,745,037
Johns Island County Park	104,793	95,297	98,186
Kiawah Beachwalker Park	474,268	507,965	468,460
Laurel Hill Plantation	4,880	5,027	7,131
Mount Pleasant Palmetto Islands County Park	814,642	827,281	848,936
Mount Pleasant Pier	432,263	361,709	470,130
North Charleston Wannamaker County Park	4,561,513	3,769,732	4,272,245
Old Towne Creek County Park	2,500	-	-
SK8 Charleston	171,273	186,898	164,299
Stono River County Park	8,532	6,000	6,202
The Lake House at Bulow	133,600	152,810	154,267
The McLeod Plantation	689,687	555,944	704,134
Total Revenue	18,892,153	17,651,837	20,040,949
Administration	1,243,807	1,361,710	1,354,176
Caw Caw Interpretive Center	377,761	415,383	446,692
Cooper River Marina	495,419	533,286	638,968
Folly Beach County Park	616,266	550,238	802,123
Folly Beach Fishing Pier	1,079,365	1,384,378	1,349,156
Hollywood Rec Complex	192,488	196,750	259,425
Isle of Palms County Park	806,534	791,916	867,998
James Island County Park	5,067,455	5,772,904	6,424,237
Johns Island County Park	445,216	555,737	642,982
Kiawah Beachwalker Park	482,693	480,227	501,837
Laurel Hill Plantation	19,013	33,770	61,787
Mount Pleasant Palmetto Islands County Park	1,165,608	1,459,163	1,520,431
Mount Pleasant Pier	533,230	595,890	652,290
North Charleston Wannamaker County Park	3,912,612	3,844,033	4,413,223
Old Towne Creek County Park	13,199	14,000	14,680
SK8 Charleston	295,242	392,854	439,963
Stono River County Park	28,188	39,406	44,475
The Lake House at Bulow	162,616	200,200	208,718
The McLeod Plantation	319,478	386,890	402,489
Undeveloped Properties & HQ Maintenance	1,863,827	2,436,397	2,562,832
Total Expenses	19,120,017	21,445,132	23,608,482
Net Change from Operations	(227,864)	(3,793,295)	(3,567,533)
Transfers from Other Funds	22,490	36,000	36,000
Net Change in Fund Balance	(205,374)	(3,757,295)	(3,531,533)

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

	21-22	22-23	23-24
Account Title	ACTUAL	APPROVED BUDGET	PROPOSED BUDGET
Accessibility	1,922	4,960	5,200
Community Recreation	102,946	205,750	180,300
Interpretive	92,153	104,140	130,040
Outdoor	685,939	785,653	922,720
Special Events	342,661	453,770	409,500
Runs, Races & Fitness	228,844	278,242	268,540
Total Revenue	1,454,465	1,832,515	1,916,300
Administration	646,965	787,937	903,884
Accessibility	11,112	38,635	38,714
Community Recreation	1,074,111	1,316,174	1,307,090
Interpretive	767,592	928,779	972,262
Outdoor	1,144,147	1,430,776	1,476,759
Special Events	490,501	568,621	708,739
Runs, Races & Fitness	345,912	382,311	415,809
Total Expenses	4,480,340	5,453,233	5,823,257
Net Change from Operations	(3,025,875)	(3,620,718)	(3,906,957)
Transfers from Other Funds	39,467	65,500	73,000
Net Change in Fund Balance	(2,986,408)	(3,555,218)	(3,833,957)

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 2023-2024 Capital Improvement Projects Fund Overview

Account Title	21-22 ACTUAL	22-23 APPROVED BUDGET	23-24 PROPOSED BUDGET
Bond Proceeds	8,000,000	-	-
Grants/Donations	187,316	1,223,435	-
Miscellaneous	11,496	-	-
Total Revenue	8,198,812	1,223,435	-
2020 Bond Expenses	5,123,234	14,706,298	7,422,449
2022 Bond Expenses	31,147	820,000	4,007,751
Self-Fund/Other Source Expenses	643,086	3,929,511	1,500,000
Total Expenses	5,797,467	19,455,809	12,930,200
Net Change from Operations	2,401,345	(18,232,374)	(12,930,200)
Transfers from Other Funds	2,000,000	2,008,000	2,650,000
Transfers to Other Funds	-	-	-
Net Change in Fund Balance	4,401,345	(16,224,374)	(10,280,200)

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. \$2,500,000 is projected to be transferred in from the General Agency Fund to fund unforeseen and/or unfunded CIP projects. \$150,000 is projected to be transferred in to fund a committed annual contribution for self-insurance for the new Folly Beach Fishing Pier due to coverage being dropped by the state's Insurance Reserve Fund.

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

2024 Capital Improvement Projects Cost Breakdown

2020 Bond Projects	Estimated Project Amount
Old Towne - Master Plan, Design and Construct	\$5,089,595
Cooper River County Park	\$1,710,493
Wiltown Community Recreation	\$228,409
Edisto Island Community Recreation	\$393,952
Total Expenditures	\$7,422,449

2022 Bond Projects	Estimated Project Amount
Palmetto Islands- Renovate and Repurpose	\$537,751
Agency Warehouse	\$500,000
Remley's Point Boat Landing	\$1,200,000
HQ Office Design	\$500,000
East Cooper Aquatic Design	\$300,000
Cooper River County Park Phase II	\$970,000
Total Expenditures	\$4,007,751

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

Debt Service Fund

Overview and Detail

FY 2023-2024 Debt Service Overview

Account Title	21-22 ACTUAL	22-23 APPROVED BUDGET	23-24 PROPOSED BUDGET
Millage	8,490,024	8,325,000	9,000,000
Total Revenue	8,490,024	8,325,000	9,000,000
Bond Principal	4,320,000	4,825,000	4,940,000
Bond Interest	1,536,775	1,477,875	1,203,325
Bond Fees	996	997	997
Miscellaneous Charges	2,500	2,500	2,500
Total Expenditures	5,860,271	6,306,372	6,146,822
Net Change from Operations	2,629,753	2,018,628	2,853,178
Transfers from Other Funds	-	-	-
Net Change in Fund Balance	2,629,753	2,018,628	2,853,178

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 2023-2024 CCP Foundation Overview and Detail

FY 2023-2024 Charleston County Parks Foundation Overview

Account Title	21-22 ACTUAL	22-23 APPROVED BUDGET	23-24 PROPOSED BUDGET
Resale	1,596	600	1,600
Donations	145,119	170,500	175,080
Fundraising	141,119	83,880	119,000
Miscellaneous Income	-	13,000	7,000
Total Revenue	287,834	267,980	302,680
Personnel	-	-	-
Operating	100,787	80,565	132,202
Capital	-	-	-
Total Expenditures	100,787	80,565	132,202
Net Change from Operations	187,047	187,415	170,478
Transfers from Other Funds	-	-	-
Transfers to Other Funds	66,644	124,500	127,000
Net Change in Fund Balance	120,403	62,915	43,478

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 2023-2024

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	184	1%
BEGINNING BALANCE:	19,759,263	24,470,312	22,670,312	-7%
REVENUES:				
Ad Valorem Taxes (Current)	19,167,998	18,560,731	19,981,241	8%
Delinquent Taxes	502,228	510,510	530,000	4%
Intergovernmental	88,759	88,759	88,759	0%
TIF Refunds	(794,299)	(500,000)	(800,000)	60%
Miscellaneous	583,802	180,750	293,213	62%
Campground & Cottages	3,041,551	2,830,724	3,165,991	12%
Gate Admissions	5,262,480	5,117,750	5,485,141	7%
Grant Revenue/Donations	16,274	3,346	4,067	22%
Holiday Festival of Lights	2,713,992	2,542,781	3,049,768	20%
Recreation Programming	1,452,073	1,792,545	1,887,590	5%
Rentals	2,281,717	2,257,002	2,695,964	19%
Resale & Concessions	2,536,382	2,081,848	2,931,640	41%
Sale of Fixed Assets/Used Items	76,127	116,850	101,850	-13%
Sponsorships	330,638	353,750	356,000	1%
Water Feature	4,962,583	4,526,198	4,968,409	10%
Cost of Resale	(2,304,098)	(2,035,742)	(2,605,498)	28%
TOTAL ALL REVENUES	39,918,207	38,427,802	42,134,135	10%
TRANSFERS IN:	66,644	116,500	127,000	0%
TOTAL FUNDS AVAILABLE	39,984,851	38,544,302	42,261,135	10%
EXPENDITURES:				
Personnel Services	23,418,908	26,786,027	28,747,235	7%
Operating Expenses	9,519,978	10,987,275	11,924,800	9%
Capital Equipment	334,916	571,000	939,100	64%
TOTAL EXPENDITURES	33,273,802	38,344,302	41,611,135	9%
TRANSFERS OUT:	2,000,000	2,000,000	2,650,000	33%
TOTAL DISBURSEMENTS	35,273,802	40,344,302	44,261,135	10%
Value of a mill	4,814,189	4,662,373	5,017,500	8%
Millage required	4.00	4.00	4.00	0%
TAN requested for FY2024			3,000,000	

REVENUE CHANGES GREATER THAN 10%:

TIF Refunds are anticipated to increase by 60% due to new TIF projects started in FY 2022.

Miscellaneous Income is anticipated to increase by 63% due to a projected increase in interest income in FY 2023-2024.

Campground & Cottages revenue is anticipated to increase by 12% due to an increase in fees as well as an anticipated increase in visitation in FY 2023-2024.

Grants and Donations are anticipated to increase by 22% due to a projected increase in Grant Funds related to the Cooper River County Park in FY 2023-2024.

Holiday Festival of Lights revenues are anticipated to increase by 20% due to an increase in fees as well as an anticipated increase in visitation in FY 2023-2024.

Rental revenues are anticipated to increase by 19% due to an increase in fees as well as an anticipated increase in demand in FY 2023-2024.

Resale & Concession revenues are anticipated to increase by 41% due to a projected increase in sales in FY 2023-2024.

Revenue from the Sale of Fixed assets are anticipated to decrease by 13% due to a reduction in scheduled fixed asset retirements in FY 2023-2024.

Water Feature revenue is anticipated to increase by 13% due to an increase in fees as well as an anticipated increase in demand in FY 2023-2024.

The Cost of Resale is anticipated to increase by 28% due to inflationary pressures and an increase in projected sales revenue in FY 2023-2024.

EXPENDITURE CHANGES GREATER THAN 10%:

Capital Equipment expenditures are projected to increase by 64% due to the cyclical nature of Capital Equipment purchases.

Transfers Out are projected to increase by 33% due to an increase in the cost of materials for repair projects > \$35,000 housed in the Capital Projects Fund.

BUDGET SUMMARY

Unit of Government: Charleston County Park & Recreation Commission
 Fund Name: Capital Improvement Projects
 Proposed Fiscal Year: Fiscal Year 2023-2024

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>
Positions/Full-time equivalents	-	-	-	0%
BEGINNING BALANCE:	<u>21,988,598</u>	<u>26,389,943</u>	<u>10,165,569</u>	<u>-61%</u>
REVENUES:				
Bond Proceeds	<u>8,000,000</u>	<u>-</u>	<u>-</u>	<u>0%</u>
Grants/Donations	<u>187,316</u>	<u>1,223,435</u>	<u>-</u>	<u>0%</u>
Miscellaneous	<u>11,496</u>	<u>-</u>	<u>-</u>	<u>0%</u>
TOTAL ALL REVENUES	<u>8,198,812</u>	<u>1,223,435</u>	<u>-</u>	<u>0%</u>
TRANSFERS IN:	<u>2,000,000</u>	<u>2,008,000</u>	<u>2,650,000</u>	<u>32%</u>
TOTAL FUNDS AVAILABLE	<u>10,198,812</u>	<u>3,231,435</u>	<u>2,650,000</u>	<u>-18%</u>
EXPENDITURES:				
2017 Bond Expenses	<u>-</u>	<u>-</u>	<u>-</u>	<u>0%</u>
2020 Bond Expenses	<u>5,123,234</u>	<u>14,706,298</u>	<u>7,422,449</u>	<u>-50%</u>
2022 Bond Expenses	<u>31,147</u>	<u>820,000</u>	<u>4,007,751</u>	<u>389%</u>
Self-Fund/Other Source Expenses	<u>643,086</u>	<u>3,929,511</u>	<u>1,500,000</u>	<u>-62%</u>
TOTAL EXPENDITURES	<u>5,797,467</u>	<u>19,455,809</u>	<u>12,930,200</u>	<u>-34%</u>
TRANSFERS OUT:	<u>-</u>	<u>-</u>	<u>-</u>	<u>0%</u>
TOTAL DISBURSEMENTS	<u>5,797,467</u>	<u>19,455,809</u>	<u>12,930,200</u>	<u>-34%</u>

BEGINNING BALANCE CHANGES GREATER THAN 10%:

The beginning fund balance is projected to decrease by 61% due to the increase in capital project expenses budgeted for in FY 2022-2023.

REVENUE CHANGES GREATER THAN 10%:

Transfers in are projected to increase by 32% due to an increase in the cost of materials for repair projects > \$35,000 housed in the Capital Projects Fund.

EXPENDITURE CHANGES GREATER THAN 10%:

2020 Bond expenditures are projected to decrease by 50% due to the decrease in the number of 2020 Bond projects expected to be completed in FY 2023-2024.

2022 Bond expenditures are projected to increase by 389% due to the decrease in the number of 2022 Bond projects expected to be completed in FY 2023-2024.

Self-Funded and Grant related capital expenditures are projected to decrease by 62% due to the decrease in the number of projects expected to be completed in FY 2023-2024.

BUDGET SUMMARY

Unit of Government: Charleston County Park & Recreation Commission
 Fund Name: Debt Service
 Proposed Fiscal Year: Fiscal Year 2023-2024

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>
Positions/Full-time equivalents	-	-	-	0%
BEGINNING BALANCE:	<u>17,600,882</u>	<u>20,230,635</u>	<u>14,249,263</u> **	<u>-30%</u>
REVENUES:				
Ad Valorem Taxes	<u>8,537,457</u>	<u>8,288,550</u>	<u>8,963,550</u>	<u>8%</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>8,490,024</u>	<u>8,325,000</u>	<u>9,000,000</u>	<u>8%</u>
TRANSFERS IN:	-	-	-	0%
TOTAL FUNDS AVAILABLE	<u>8,490,024</u>	<u>8,325,000</u>	<u>9,000,000</u>	<u>8%</u>
EXPENDITURES:				
Bond Principal	<u>4,320,000</u>	<u>4,825,000</u>	<u>4,940,000</u>	<u>2%</u>
Bond Interest	<u>1,536,775</u>	<u>1,477,875</u>	<u>1,203,325</u>	<u>-19%</u>
Bond Fees	<u>996</u>	<u>997</u>	<u>997</u>	<u>0%</u>
Miscellaneous Charges	<u>2,500</u>	<u>2,500</u>	<u>2,500</u>	<u>0%</u>
TOTAL EXPENDITURES	<u>5,860,271</u>	<u>6,306,372</u>	<u>6,146,822</u>	<u>-3%</u>
TRANSFERS OUT:	-	-	-	0%
TOTAL DISBURSEMENTS	<u>5,860,271</u>	<u>6,306,372</u>	<u>6,146,822</u>	<u>-3%</u>
Value of a mill	<u>4,743,032</u>	<u>4,604,750</u>	<u>4,979,750</u>	<u>8%</u>
Millage required	<u>1.80</u>	<u>1.80</u>	<u>1.80</u>	<u>0%</u>
TAN requested for FY2023			-	

BEGINNING BALANCE CHANGES GREATER THAN 10%:

The beginning fund balance is projected to increase by 10% due to the decrease in principal & interest payments budgeted for in FY 2022-2023.

EXPENDITURE CHANGES GREATER THAN 10%:

Bond Interest expense is projected to decrease 19% due to the age of the Commission's Bond Obligations in FY 2023-2024.

BUDGET SUMMARY

Unit of Government: Charleston County Park & Recreation Commission
 Fund Name: Charleston County Parks Foundation
 Proposed Fiscal Year: Fiscal Year 2023-2024

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	-	-	-	0%
BEGINNING BALANCE:	225,473	345,876	408,791	18%
REVENUES:				
Resale	1,596	600	1,600	0%
Donations	145,119	170,500	175,080	3%
Fundraising	141,119	83,880	119,000	42%
Miscellaneous Income	-	13,000	7,000	0%
TOTAL ALL REVENUES	287,834	267,980	302,680	13%
TRANSFERS IN:	-	-	-	0%
TOTAL FUNDS AVAILABLE	287,834	267,980	302,680	13%
EXPENDITURES:				
Personnel	-	-	-	0%
Operating	100,787	80,565	132,202	64%
Capital	-	-	-	0%
TOTAL EXPENDITURES	100,787	80,565	132,202	64%
TRANSFERS OUT:	66,644	124,500	127,000	2%
TOTAL DISBURSEMENTS	167,431	205,065	259,202	26%

BEGINNING BALANCE CHANGES GREATER THAN 10%:

The beginning fund balance is projected to increase by 18% due to the surplus budgeted for in FY 2022-2023.

REVENUE CHANGES GREATER THAN 10%:

Fundraising is projected to increase by 42% due to an increase in planned events for FY 2023-2024.

EXPENDITURE CHANGES GREATER THAN 10%:

Operating expense is projected to increase by 64% due to inflationary pressures and an increase in the number of planned events in FY 2023-2024.

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 2023-2024

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 \$44,261,135 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 2023, and the Treasurer shall collect upon all taxable property within the boundaries of the District during the fiscal year beginning July 1, 2023, and ending June 30, 2024.

The \$24,461,135 difference between the \$44,261,135 in budgeted expenditures and the \$19,800,000 in budgeted ad-valorem taxes consists of other available funding sources.

Section 4.

For the purpose of paying in cash for the foregoing and all other general ordinary expenditures of the said Commission for fiscal year 2024, 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 5.

By amendment to this Ordinance, Council may adjust appropriation transactions affecting fund total, other than those authorized in Section 7.

Section 6.

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 7.

All monies properly encumbered as of June 30, 2023, shall be added to the Charleston County Park and Recreation Commission's budget for Fiscal Year 2024. 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 8.

All monies designated by the Charleston County Park and Recreation Commission as of June 30, 2023, shall be added to the applicable organizational budget for Fiscal Year 2024. 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 9.

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 10.

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 11.

This Ordinance shall become effective upon Third Reading.

First Reading: June 1, 2023

Second Reading: June 6, 2023

Third Reading: June 20, 2023