

FY 2024 - 2025

# APPROVED BUDGET

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



New Playground at  
Wiltown Community Center



CHARLESTONCOUNTYPARKS.COM

# Charleston County Park & Recreation Commission

## Fiscal Year 2024-2025 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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Eduardo Curry  
Chair



Bradley Taggart  
Vice-Chair



Michelle Brandt  
Secretary-Treasurer



Lisa S. King



Mattese Lecque



Collin Bruner

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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;

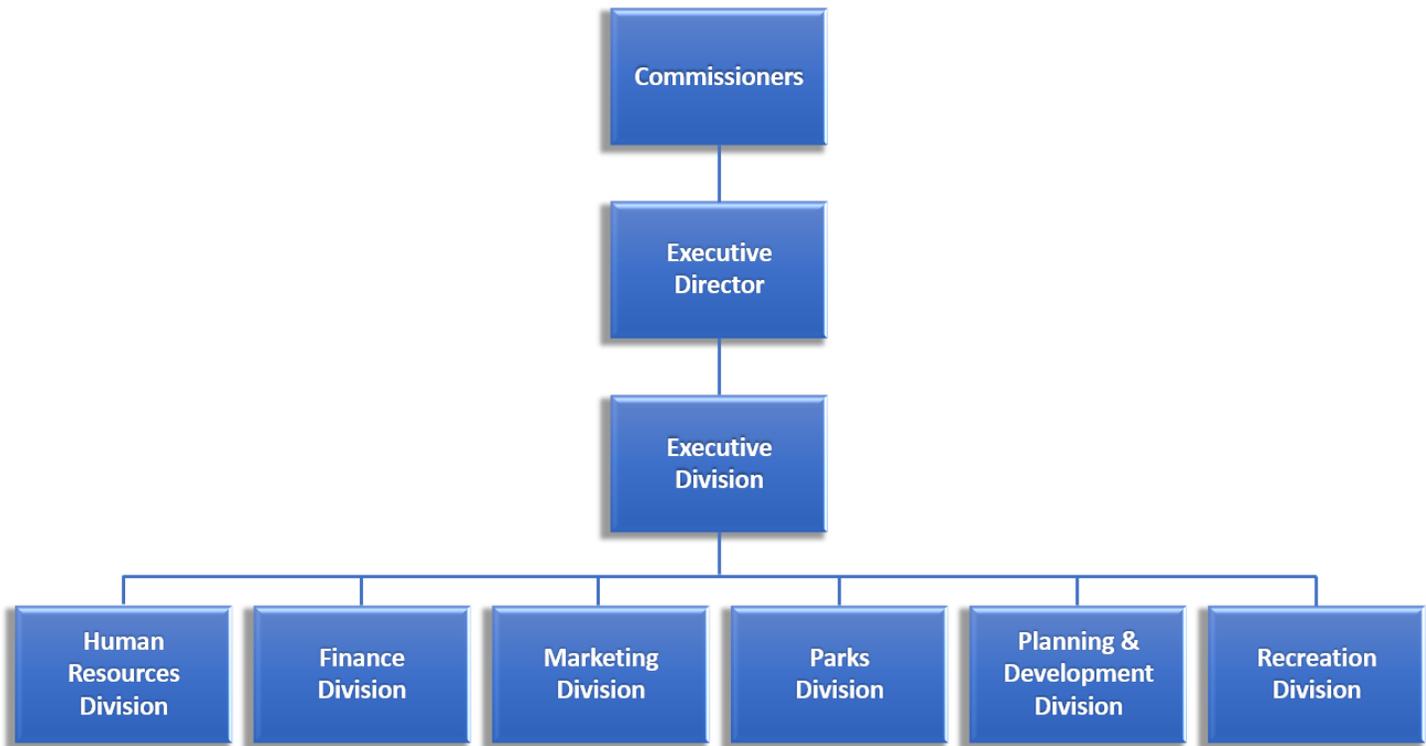
**Diversity and Inclusion** - Creating a park system that reflects the diversity of our community;

**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 2024 Positions	Proposed Changes FY 2025	FY 2025 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	8		8
Human Resources	6		6
Information Technology	5	1	6
Planning & Development	9		9
Safety	2		2
<b>Total Support Services</b>	<b>53</b>		<b>54</b>

<b>Park &amp; Recreation Services</b>			
Parks	102	2	104
Recreation	29		29
<b>Total Park &amp; Rec Services</b>	<b>131</b>		<b>133</b>

<b>Total Full-Time Positions</b>	<b>184</b>		<b>187</b>
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## **Budget Information**

Budget Letter  
Budget Process  
Budget Summary



## Letter from the Executive Director

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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 2024-2025 budget. Our Mission is to improve the quality of life in Charleston County, and as our community grows, we are growing along with it. This budget reflects our commitment to provide excellent parks, amenities, and programs throughout the County.

In the past year, we provided Charleston County with new amenities and resources. In partnership with the Wiltown Community we opened Wiltown Community Center Park that features a playground, basketball/pickleball court and renovated shelter. We provided paddle sports enthusiasts a dedicated place to launch at the Folly Beach Boat Landing. We built a third lane at James Island County Park to help mitigate traffic congestion during the Holiday Festival of Lights. We continue to improve accessibility throughout our system, including partnering with KultureCity to make three of our most popular parks sensory inclusive. In addition, our Foundation continues to expand programming and scholarships in rural and underserved communities.

As we look forward to FY 24/25 some highlights of the budget include:

- Continued construction of Old Towne Creek County Park that, when complete in spring of 2025, will feature creek side trails, a nature-inspired playground, and West Ashley history.
- Development of Cooper River County Park that will provide waterfront amenities in North Charleston.
- Beginning construction of new recreation facilities at the Edisto Island Community Recreation Center.
- Upgrading the electrical and refurbishing filtration systems at the waterparks.
- Construction of a new concessions building and restrooms at Wannamaker County Park.
- Further stabilization and preservation of the buildings at McLeod Plantation Historic Site.
- The design of a new aquatic center in Charleston's East County.

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 2024 of \$2.5 million from the General Fund to the Capital Fund balance.

Even with increased costs for providing services, our ability to find efficiencies 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 Fiscal Year 2024-2025, we look forward to working within a sustainable budget and proudly serving our Charleston County community.

Respectfully submitted,

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

Kevin F. Bowie  
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.

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. To achieve this objective, the budget process focuses on departmental budgeting by line-item.

The process begins with the input into our Tyler EERP 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	21,400,000	-	9,730,000	-
Miscellaneous	324,750	-	-	12,000
Interest	675,000	80,000	-	3,000
Fees & Charges	23,340,069	-	-	236,850
Grants/Donations	-	3,860,850	-	-
Bond Proceeds	-	10,000,000	-	-
<b>Total Revenue</b>	<b>45,739,819</b>	<b>13,940,850</b>	<b>9,730,000</b>	<b>251,850</b>
Personnel	29,839,052	-	-	-
Operating	13,503,912	-	-	111,920
Capital	951,000	14,523,263	-	-
Bond Payments	-	-	5,693,425	-
<b>Total Expenses</b>	<b>44,293,964</b>	<b>14,523,263</b>	<b>5,693,425</b>	<b>111,920</b>
<b>Net Change from Operations</b>	<b>1,445,855</b>	<b>(582,413)</b>	<b>4,036,575</b>	<b>139,930</b>
Transfers from Other Funds	252,145	2,650,000	-	-
Transfers to Other Funds	2,650,000	-	-	252,145
<b>Net Change in Fund Balance</b>	<b>(952,000)</b>	<b>2,067,587</b>	<b>4,036,575</b>	<b>(112,215)</b>
<b>Projected Fund Balance July 1, 2024</b>	<b>23,507,153</b>	<b>10,497,268</b>	<b>17,817,563</b>	<b>608,076</b>
<b>Projected Fund Balance June 30, 2025</b>	<b>22,555,153</b>	<b>12,564,855</b>	<b>21,854,138</b>	<b>495,861</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, and sale of assets.
- 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.
- 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 2024-2025 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 187 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	22-23	23-24	24-25
	ACTUAL	APPROVED BUDGET	PROPOSED BUDGET
Ad Valorem Taxes	20,117,869	19,800,000	21,400,000
Miscellaneous	397,697	293,213	240,710
Interest	140,712	-	675,000
Campground & Cottages	2,918,667	3,165,991	3,110,855
Gate Admissions	5,426,727	5,485,141	5,873,272
Grant Revenue/Donations	20,248	4,067	4,125
Holiday Festival of Lights	2,848,301	3,049,768	3,090,038
Recreation Programming	1,550,386	1,887,590	1,848,781
Rentals	2,357,619	2,695,964	2,842,840
Resale & Concessions	2,939,865	2,931,640	3,323,308
Sale of Fixed Assets/Used Items	142,721	101,850	117,000
Sponsorships	341,164	356,000	383,900
Water Feature	4,649,854	4,968,409	5,752,052
Cost of Resale	(2,655,815)	(2,605,498)	(2,922,062)
<b>Total Revenue</b>	<b>41,196,015</b>	<b>42,134,135</b>	<b>45,739,819</b>
Personnel Services	26,967,938	28,747,235	29,839,052
Operating Expenses	10,768,249	11,924,800	13,503,912
Capital Equipment	532,676	939,100	951,000
<b>Total Expenses</b>	<b>38,268,863</b>	<b>41,611,135</b>	<b>44,293,964</b>
<b>Net Change from Operations</b>	<b>2,927,152</b>	<b>523,000</b>	<b>1,445,855</b>
Transfers from Other Funds	109,689	127,000	252,145
Transfers to Other Funds	2,000,000	2,650,000	2,650,000
<b>Net Change in Fund Balance</b>	<b>1,036,841</b>	<b>(2,000,000)</b>	<b>(952,000)</b>

## Major 2025 Budget Impacts

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- No increase in operating or debt service mills.
- The addition of 3 fulltime staff, increasing headcount from 184 to 187
- Total budgeted revenue for the General Agency Fund is \$45,739,819, which is a 9% increase over the FY 2023-2024 budget, due mainly to an increase in property taxes, park admissions, retail sales and investment interest income.
- The budget includes a 3% cost of living increase for all salaried employees.
- The budget includes an employer increase of 8% in the cost of SC Retirement System due to reclassification of part-time employees becoming eligible for participation in the system.
- The budget includes a 1% increase for part-time wages to remain competitive in recruiting and retaining staff.
- The budget includes an allowance amount of \$423,680 for salaried employees impacted by the current Compensation and Classification study.
- The budget includes a 20% reduction in employer health care premiums due to switching the benefit plan to the State Health Plan.
- 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 Folly Beach Fishing Pier due to coverage being dropped by the state's Insurance Reserve Fund.
- The budget includes \$252,145 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	22-23 ACTUAL	23-24 APPROVED BUDGET	24-25 PROPOSED BUDGET
Support Services	20,755,902	20,176,886	22,399,750
Park Services	18,863,935	20,040,949	21,465,768
Recreation Services	1,576,178	1,916,300	1,874,301
<b>Total Revenue</b>	<b>41,196,015</b>	<b>42,134,135</b>	<b>45,739,819</b>
Support Services	10,995,608	12,179,396	12,642,060
Park Services	22,158,470	23,608,482	25,751,358
Recreation Services	5,114,785	5,823,257	5,900,546
<b>Total Expenses</b>	<b>38,268,863</b>	<b>41,611,135</b>	<b>44,293,964</b>
<b>Net Change from Operations</b>	<b>2,927,152</b>	<b>523,000</b>	<b>1,445,855</b>
Transfers from Other Funds	109,689	127,000	252,145
Transfers to Other Funds	2,000,000	2,650,000	2,650,000
<b>Net Change in Fund Balance</b>	<b>1,036,841</b>	<b>(2,000,000)</b>	<b>(952,000)</b>

## Support Services Overview

Account Title	22-23	23-24	24-25
	ACTUAL	APPROVED BUDGET	PROPOSED BUDGET
Administration Millage	20,117,869	19,800,000	21,400,000
Administration	497,321	324,386	270,000
Interest	140,712	-	675,000
Safety	-	52,500	54,750
<b>Total Revenue</b>	<b>20,755,902</b>	<b>20,176,886</b>	<b>22,399,750</b>
Administration	1,501,319	1,725,351	1,779,642
Call Center	589,094	627,735	631,642
Planning & Development	1,449,105	1,505,619	1,676,483
Executive	1,796,384	1,885,100	1,877,876
Financial Services	863,643	1,018,721	980,827
Human Resources	1,045,570	1,001,032	1,083,231
Information Technology	1,929,144	2,418,892	2,463,613
Marketing	1,305,681	1,423,976	1,488,222
Safety	515,668	572,970	660,524
<b>Total Expenses</b>	<b>10,995,608</b>	<b>12,179,396</b>	<b>12,642,060</b>
<b>Net Change from Operations</b>	<b>9,760,294</b>	<b>7,997,490</b>	<b>9,757,690</b>
Transfers from Other Funds	17,622	18,000	45,000
Transfers to Other Funds	2,000,000	2,650,000	2,650,000
<b>Net Change in Fund Balance</b>	<b>7,777,916</b>	<b>5,365,490</b>	<b>7,152,690</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	22-23	23-24	24-25
	ACTUAL	APPROVED BUDGET	PROPOSED BUDGET
Administration	62,126	42,767	55,730
Caw Caw Interpretive Center	77,305	68,709	69,449
Cooper River Marina	965,950	1,096,723	1,126,075
Folly Beach County Park	1,082,831	1,207,468	1,146,466
Folly Beach Fishing Pier	1,264,951	1,326,905	1,701,486
Hollywood Rec Complex	36,736	28,297	27,896
Isle of Palms County Park	1,194,721	1,331,053	1,276,618
James Island County Park	7,240,894	7,745,037	7,985,841
Johns Island County Park	124,323	98,186	227,627
Kiawah Beachwalker Park	460,481	468,460	519,008
Laurel Hill Plantation	5,202	7,131	7,490
Mount Pleasant Palmetto Islands County Park	836,429	848,936	864,140
Mount Pleasant Pier	450,109	470,130	522,340
North Charleston Wannamaker County Park	4,064,475	4,272,245	4,827,916
Old Towne Creek County Park	-	-	28,220
SK8 Charleston	146,890	164,299	139,733
Stono River County Park	5,035	6,202	5,000
The Lake House at Bulow	182,211	154,267	211,400
The McLeod Plantation	663,266	704,134	723,333
<b>Total Revenue</b>	<b>18,863,935</b>	<b>20,040,949</b>	<b>21,465,768</b>
Administration	1,230,986	1,354,176	1,399,655
Caw Caw Interpretive Center	430,143	446,692	519,621
Cooper River Marina	585,315	638,968	733,213
Folly Beach County Park	752,443	802,123	811,277
Folly Beach Fishing Pier	1,249,632	1,349,156	1,372,361
Hollywood Rec Complex	268,001	259,425	322,076
Isle of Palms County Park	930,977	867,998	1,099,351
James Island County Park	6,077,213	6,424,237	6,682,110
Johns Island County Park	552,308	642,982	621,662
Kiawah Beachwalker Park	537,815	501,837	528,149
Laurel Hill Plantation	36,657	61,787	58,309
Mount Pleasant Palmetto Islands County Park	1,433,275	1,520,431	1,619,327
Mount Pleasant Pier	660,518	652,290	717,991
North Charleston Wannamaker County Park	4,259,197	4,413,223	5,107,876
Old Towne Creek County Park	11,994	14,680	351,109
SK8 Charleston	371,893	439,963	463,377
Stono River County Park	30,074	44,475	52,412
The Lake House at Bulow	194,619	208,718	175,378
The McLeod Plantation	326,734	402,489	438,186
Undeveloped Properties & HQ Maintenance	2,218,676	2,562,832	2,677,918
<b>Total Expenses</b>	<b>22,158,470</b>	<b>23,608,482</b>	<b>25,751,358</b>
<b>Net Change from Operations</b>	<b>(3,294,535)</b>	<b>(3,567,533)</b>	<b>(4,285,590)</b>
Transfers from Other Funds	22,043	36,000	78,425
<b>Net Change in Fund Balance</b>	<b>(3,272,492)</b>	<b>(3,531,533)</b>	<b>(4,207,165)</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 \$50,000. Any project which will expend more than \$50,000 becomes a Capital Improvement Project and is tracked separately by a special project code within the General Ledger.

## Recreation Services Overview

Account Title	22-23 ACTUAL	23-24 APPROVED BUDGET	24-25 PROPOSED BUDGET
Accessibility	3,783	5,200	6,240
Community Recreation	132,985	180,300	111,100
Interpretive	108,821	130,040	112,380
Outdoor	748,496	922,720	926,506
Special Events	387,340	409,500	469,010
Runs, Races & Fitness	194,753	268,540	249,065
<b>Total Revenue</b>	<b>1,576,178</b>	<b>1,916,300</b>	<b>1,874,301</b>
Administration	703,890	903,884	798,929
Accessibility	12,845	38,714	29,680
Community Recreation	1,256,282	1,307,090	1,280,868
Interpretive	854,070	972,262	995,201
Outdoor	1,351,145	1,476,759	1,641,001
Special Events	576,974	708,739	746,111
Runs, Races & Fitness	359,579	415,809	408,756
<b>Total Expenses</b>	<b>5,114,785</b>	<b>5,823,257</b>	<b>5,900,546</b>
<b>Net Change from Operations</b>	<b>(3,538,607)</b>	<b>(3,906,957)</b>	<b>(4,026,245)</b>
Transfers from Other Funds	70,024	73,000	128,720
<b>Net Change in Fund Balance</b>	<b>(3,468,583)</b>	<b>(3,833,957)</b>	<b>(3,897,525)</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 2024-2025 Capital Improvement Projects Fund Overview

Account Title	22-23 ACTUAL	23-24 APPROVED BUDGET	24-25 PROPOSED BUDGET
Bond Proceeds	-	-	10,000,000
Grants/Donations	1,071,764	-	3,860,850
Interest	114,485	-	80,000
Miscellaneous	169,056	-	-
<b>Total Revenue</b>	<b>1,355,305</b>	<b>-</b>	<b>13,940,850</b>
2020 Bond Expenses	4,375,746	7,422,449	1,495,362
2022 Bond Expenses	95,839	4,007,751	10,057,230
Self-Fund/Other Source Expenses	4,520,724	1,500,000	2,970,671
<b>Total Expenses</b>	<b>8,992,309</b>	<b>12,930,200</b>	<b>14,523,263</b>
<b>Net Change from Operations</b>	<b>(7,637,004)</b>	<b>(12,930,200)</b>	<b>(582,413)</b>
Transfers from Other Funds	2,024,529	2,650,000	2,650,000
Transfers to Other Funds	-	-	-
<b>Net Change in Fund Balance</b>	<b>(5,612,475)</b>	<b>(10,280,200)</b>	<b>2,067,587</b>
Per Audit, PY Budget & CY Budget	(5,612,475)	(10,280,200)	2,067,587

The Capital Improvement Project Fund houses major construction projects, renovations and repairs that exceed \$50,000 as well as all land acquisitions. All projects costing less than \$50,000 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 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.

## 2025 Capital Improvement Projects Cost Breakdown

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<b>2020 Bond Projects</b>	<b>Estimated Project Amount</b>
Cooper River County Park	\$899,761
Old Towne - Master Plan, Design and Construct	\$595,601
<b>Total Expenditures</b>	<b>\$1,495,362</b>

<b>2022 Bond Projects</b>	<b>Estimated Project Amount</b>
Contingency	\$804,735
Cooper River County Park	\$995,000
East Cooper Aquatic Design	\$250,000
Edisto Island Community Recreation	\$2,109,275
Old Towne - Master Plan, Design and Construct	\$4,037,370
Remley's Point Boat Landing	\$1,860,850
<b>Total Expenditures</b>	<b>\$10,057,230</b>

<b>Self-Funded Projects</b>	<b>Estimated Project Amount</b>
Various Small Capital Projects- Facility Repairs & Renovations	\$1,500,000
Wannamaker County Park Concessions/Restrooms	\$600,000
Waterpark Electrical Controls	\$870,671
<b>Total Expenditures</b>	<b>\$2,970,671</b>

<b>Future Bond Projects</b>	<b>Estimated Project Amount</b>
To Be Determined	\$10,000,000
<b>Total Expenditures</b>	<b>\$10,000,000</b>

## **Debt Service Fund**

Overview and Detail

## FY 2024-2025 Debt Service Overview

Account Title	22-23 ACTUAL	23-24 APPROVED BUDGET	24-25 PROPOSED BUDGET
Millage	8,996,639	9,000,000	9,600,000
Interest	75,823	-	130,000
<b>Total Revenue</b>	<b>9,072,462</b>	<b>9,000,000</b>	<b>9,730,000</b>
Bond Principal	12,825,000	4,940,000	4,665,000
Bond Interest	1,461,199	1,203,325	1,024,825
Bond Fees	50,013	997	1,100
Miscellaneous Charges	2,500	2,500	2,500
<b>Total Expenditures</b>	<b>14,338,712</b>	<b>6,146,822</b>	<b>5,693,425</b>
<b>Net Change from Operations</b>	<b>(5,266,250)</b>	<b>2,853,178</b>	<b>4,036,575</b>
Transfers from Other Funds	-	-	-
<b>Net Change in Fund Balance</b>	<b>(5,266,250)</b>	<b>2,853,178</b>	<b>4,036,575</b>
Per Audit, PY Budget & CY Budget	(5,266,250)	2,853,178	4,036,575

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 2024-2025 CCP Foundation Overview and Detail

## FY 2024-2025 Charleston County Parks Foundation Overview

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Account Title	22-23 ACTUAL	23-24 APPROVED BUDGET	24-25 PROPOSED BUDGET
Resale	1,616	1,600	1,600
Grants & Donations	135,680	175,080	146,700
Fundraising	106,740	119,000	88,550
Interest	1,897	-	3,000
Miscellaneous Income	10,000	7,000	12,000
<b>Total Revenue</b>	<b>255,933</b>	<b>302,680</b>	<b>251,850</b>
Personnel	-	-	-
Operating	87,688	132,202	111,920
Capital	-	-	-
<b>Total Expenditures</b>	<b>87,688</b>	<b>132,202</b>	<b>111,920</b>
<b>Net Change from Operations</b>	168,245	170,478	139,930
Transfers from Other Funds	-	-	-
Transfers to Other Funds	134,218	127,000	252,145
<b>Net Change in Fund Balance</b>	<b>34,027</b>	<b>43,478</b>	<b>(112,215)</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 2024-2025

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	184	187	2%
<b>BEGINNING BALANCE:</b>	24,470,312	25,507,153	23,507,153	-8%
<b>REVENUES:</b>				
Ad Valorem Taxes (Current)	20,394,108	19,981,241	21,581,241	8%
Delinquent Taxes	577,215	530,000	530,000	0%
Intergovernmental	88,759	88,759	88,759	0%
TIF Refunds	(942,213)	(800,000)	(800,000)	0%
Interest	140,712	-	675,000	0%
Miscellaneous	397,697	293,213	240,710	-18%
Campground & Cottages	2,918,667	3,165,991	3,110,855	-2%
Gate Admissions	5,426,727	5,485,141	5,873,272	7%
Grant Revenue/Donations	20,248	4,067	4,125	1%
Holiday Festival of Lights	2,848,301	3,049,768	3,090,038	1%
Recreation Programming	1,550,386	1,887,590	1,848,781	-2%
Rentals	2,357,619	2,695,964	2,842,840	5%
Resale & Concessions	2,939,865	2,931,640	3,323,308	13%
Sale of Fixed Assets/Used Items	142,721	101,850	117,000	15%
Sponsorships	341,164	356,000	383,900	8%
Water Feature	4,649,854	4,968,409	5,752,052	16%
Cost of Resale	(2,655,815)	(2,605,498)	(2,922,062)	12%
<b>TOTAL ALL REVENUES</b>	<b>41,196,015</b>	<b>42,134,135</b>	<b>45,739,819</b>	<b>9%</b>
<b>TRANSFERS IN:</b>	109,689	127,000	252,145	0%
<b>TOTAL FUNDS AVAILABLE</b>	<b>41,305,704</b>	<b>42,261,135</b>	<b>45,991,964</b>	<b>9%</b>
<b>EXPENDITURES:</b>				
Personnel Services	26,967,938	28,747,235	29,839,052	4%
Operating Expenses	10,768,249	11,924,800	13,503,912	13%
Capital Equipment	532,676	939,100	951,000	1%
<b>TOTAL EXPENDITURES</b>	<b>38,268,863</b>	<b>41,611,135</b>	<b>44,293,964</b>	<b>6%</b>
<b>TRANSFERS OUT:</b>	2,000,000	2,650,000	2,650,000	0%
<b>TOTAL DISBURSEMENTS</b>	<b>40,268,863</b>	<b>44,261,135</b>	<b>46,943,964</b>	<b>6%</b>
<hr/>				
Value of a mill	5,120,717	5,017,500	5,417,500	8%
Millage required	4.00	4.00	4.00	0%
TAN requested for FY2025			3,000,000	

**REVENUE CHANGES GREATER THAN 10%:**

Miscellaneous Income is anticipated to decrease by 18% due to interest income projected to be large enough in FY 2024-2025 to be moved out of Miscellaneous and into its own category.

Resale & Concession revenues are anticipated to increase by 13% due to a projected increase in sales in FY 2024-2025.

Revenue from the sale of assets is anticipated to increase by 15% due to an increase in scheduled asset retirements in FY 2024-2025.

Water Feature revenue is anticipated to increase by 16% due to an increase in admissions fees and anticipated sales in FY 2024-2025.

The Cost of Resale is anticipated to increase by 12% due to an increase in projected sales revenue in FY 2024-2025.

**EXPENDITURE CHANGES GREATER THAN 10%:**

Operating expenditures are projected to increase by 13% due to the expansion of facilities and the increased cost of operating costs.

**BUDGET SUMMARY**

Unit of Government: Charleston County Park & Recreation Commission  
 Fund Name: Capital Improvement Projects  
 Proposed Fiscal Year: Fiscal Year 2024-2025

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>26,389,943</u>	<u>20,777,468</u>	<u>10,497,268</u>	<u>-49%</u>
<b>REVENUES:</b>				
Bond Proceeds	-	-	10,000,000	0%
Grants/Donations	1,071,764	-	3,860,850	0%
Interest	114,485	-	80,000	
Miscellaneous	169,056	-	-	0%
<b>TOTAL ALL REVENUES</b>	<u><b>1,355,305</b></u>	<u>-</u>	<u><b>13,940,850</b></u>	<u><b>0%</b></u>
<b>TRANSFERS IN:</b>	<u>2,024,529</u>	<u>2,650,000</u>	<u>2,650,000</u>	<u>0%</u>
<b>TOTAL FUNDS AVAILABLE</b>	<u><b>3,379,834</b></u>	<u><b>2,650,000</b></u>	<u><b>16,590,850</b></u>	<u><b>526%</b></u>
<b>EXPENDITURES:</b>				
Future Bond	-	-	-	0%
2020 Bond Expenses	4,375,746	7,422,449	1,495,362	-80%
2022 Bond Expenses	95,839	4,007,751	10,057,230	151%
Self-Fund/Other Source Expenses	4,520,724	1,500,000	2,970,671	98%
<b>TOTAL EXPENDITURES</b>	<u><b>8,992,309</b></u>	<u><b>12,930,200</b></u>	<u><b>14,523,263</b></u>	<u><b>12%</b></u>
<b>TRANSFERS OUT:</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>0%</u>
<b>TOTAL DISBURSEMENTS</b>	<u><b>8,992,309</b></u>	<u><b>12,930,200</b></u>	<u><b>14,523,263</b></u>	<u><b>12%</b></u>

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

The beginning fund balance is projected to decrease by 49% due to the increase in capital project expenses budgeted for in FY 2023-2024.

**EXPENDITURE CHANGES GREATER THAN 10%:**

2020 Bond expenditures are projected to decrease by 80% due to the decrease in the number of 2020 Bond projects expected to be completed in FY 2024-2025.

2022 Bond expenditures are projected to increase by 151% due to the increase in the number of 2022 Bond projects expected to be completed in FY 2024-2025.

Self-Funded and Grant related capital expenditures are projected to increase by 98% due to the increase in the number of projects expected to be completed in FY 2024-2025.

**BUDGET SUMMARY**

Unit of Government: Charleston County Park & Recreation Commission  
 Fund Name: Debt Service  
 Proposed Fiscal Year: Fiscal Year 2024-2025

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>20,230,635</u>	<u>14,964,385</u>	<u>17,817,563</u>	<u>19%</u>
<b>REVENUES:</b>				
Ad Valorem Taxes	<u>9,170,709</u>	<u>8,963,550</u>	<u>9,563,550</u>	7%
Delinquent Taxes	<u>249,926</u>	<u>207,450</u>	<u>207,450</u>	0%
TIF Refunds	<u>(423,996)</u>	<u>(171,000)</u>	<u>(171,000)</u>	0%
Interest	<u>75,823</u>	<u>-</u>	<u>130,000</u>	0%
<b>TOTAL ALL REVENUES</b>	<u><b>9,072,462</b></u>	<u><b>9,000,000</b></u>	<u><b>9,730,000</b></u>	<b>8%</b>
<b>TRANSFERS IN:</b>	<u>-</u>	<u>-</u>	<u>-</u>	0%
<b>TOTAL FUNDS AVAILABLE</b>	<u><b>9,072,462</b></u>	<u><b>9,000,000</b></u>	<u><b>9,730,000</b></u>	<b>8%</b>
<b>EXPENDITURES:</b>				
Bond Principal	<u>12,825,000</u>	<u>4,940,000</u>	<u>4,665,000</u>	-6%
Bond Interest	<u>1,461,199</u>	<u>1,203,325</u>	<u>1,024,825</u>	-15%
Bond Fees	<u>50,013</u>	<u>997</u>	<u>1,100</u>	10%
Miscellaneous Charges	<u>2,500</u>	<u>2,500</u>	<u>2,500</u>	0%
<b>TOTAL EXPENDITURES</b>	<u><b>14,338,712</b></u>	<u><b>6,146,822</b></u>	<u><b>5,693,425</b></u>	<b>-7%</b>
<b>TRANSFERS OUT:</b>	<u>-</u>	<u>-</u>	<u>-</u>	0%
<b>TOTAL DISBURSEMENTS</b>	<u><b>14,338,712</b></u>	<u><b>6,146,822</b></u>	<u><b>5,693,425</b></u>	<b>-7%</b>
Value of a mill	<u>5,094,838</u>	<u>4,979,750</u>	<u>5,313,083</u>	7%
Millage required	<u>1.80</u>	<u>1.80</u>	<u>1.80</u>	0%
TAN requested for FY2023			<u>-</u>	

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

The beginning fund balance is projected to increase by 19% due to the increase in principal & interest payments budgeted for in FY 2023-2024.

**EXPENDITURE CHANGES GREATER THAN 10%:**

Bond Interest expense is projected to decrease 15% due to the age of the Commission's Bond Obligations in FY 2024-2025.

**BUDGET SUMMARY**

Unit of Government: Charleston County Park & Recreation Commission  
 Fund Name: Charleston County Parks Foundation  
 Proposed Fiscal Year: Fiscal Year 2024-2025

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>530,571</u>	<u>564,598</u>	<u>608,076</u>	<u>8%</u>
<b>REVENUES:</b>				
Resale	<u>1,616</u>	<u>1,600</u>	<u>1,600</u>	<u>0%</u>
Grants & Donations	<u>135,680</u>	<u>175,080</u>	<u>146,700</u>	<u>-16%</u>
Fundraising	<u>106,740</u>	<u>119,000</u>	<u>88,550</u>	<u>-26%</u>
Interest	<u>1,897</u>	<u>-</u>	<u>3,000</u>	
Miscellaneous Income	<u>10,000</u>	<u>7,000</u>	<u>12,000</u>	<u>0%</u>
<b>TOTAL ALL REVENUES</b>	<u><b>255,933</b></u>	<u><b>302,680</b></u>	<u><b>251,850</b></u>	<u><b>-17%</b></u>
<b>TRANSFERS IN:</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>0%</u>
<b>TOTAL FUNDS AVAILABLE</b>	<u><b>255,933</b></u>	<u><b>302,680</b></u>	<u><b>251,850</b></u>	<u><b>-17%</b></u>
<b>EXPENDITURES:</b>				
Personnel	<u>-</u>	<u>-</u>	<u>-</u>	<u>0%</u>
Operating	<u>87,688</u>	<u>132,202</u>	<u>111,920</u>	<u>-15%</u>
Capital	<u>-</u>	<u>-</u>	<u>-</u>	<u>0%</u>
<b>TOTAL EXPENDITURES</b>	<u><b>87,688</b></u>	<u><b>132,202</b></u>	<u><b>111,920</b></u>	<u><b>-15%</b></u>
<b>TRANSFERS OUT:</b>	<u>134,218</u>	<u>127,000</u>	<u>252,145</u>	<u>99%</u>
<b>TOTAL DISBURSEMENTS</b>	<u><b>221,906</b></u>	<u><b>259,202</b></u>	<u><b>364,065</b></u>	<u><b>40%</b></u>

**REVENUE CHANGES GREATER THAN 10%:**

Donations are projected to decrease by 16% due to a decrease in planned events for FY 2024-2025.

Fundraising is projected to decrease by 26% due to a decrease in planned events for FY 2024-2025.

**EXPENDITURE CHANGES GREATER THAN 10%:**

Operating expense is projected to decrease by 15% due to a decrease in the number of planned events in FY 2024-2025.

Transfers Out are projected to increase by 99% due to an increase in the programming costs in the General Fund in FY 2024-2025.

# 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 2024-2025**  
**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 \$46,944,424 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 2024, and the Treasurer shall collect upon all taxable property within the boundaries of the district during the fiscal year beginning July 1, 2024, and ending June 30, 2025.

The \$25,544,424 difference between the \$46,944,424 in budgeted expenditures and the \$21,400,000 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 2025, 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 6.

**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, 2024, shall be added to the Charleston County Park and Recreation Commission's budget for Fiscal Year 2025. 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, 2024, shall be added to the applicable organizational budget for Fiscal Year 2025. 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: May 30, 2024

Second Reading: June 4, 2024

Third Reading: June 18, 2024