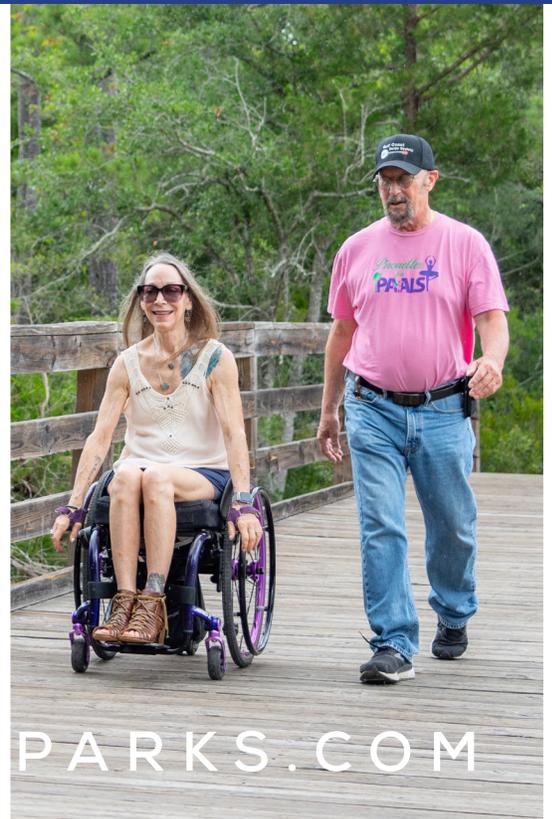




FY 2025 - 2026

# APPROVED BUDGET

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



CHARLESTONCOUNTYPARKS.COM



# Charleston County Park & Recreation Commission

## Fiscal Year 2025-2026 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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Bradley Taggart  
Chair



Michelle Brandt  
Vice-Chair



Leslie Skardon  
Secretary-Treasurer



Lisa S. King



Eduardo Curry



Mattese Lecque



Merriweather Mule

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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;

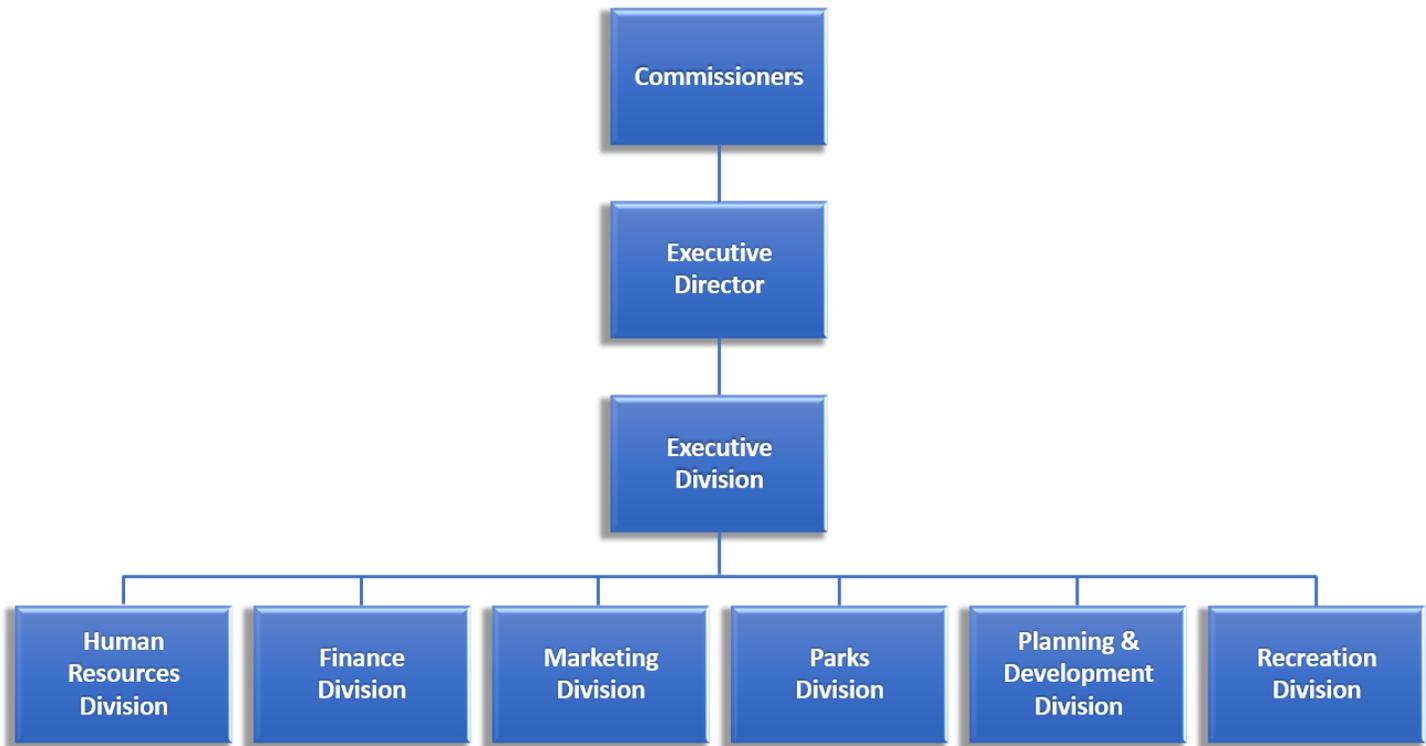
**Diversity and Inclusion** - Creating a park system that reflects the diversity of our community;

**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 2025 Positions	Proposed Changes FY 2026	FY 2026 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	6		6
Planning & Development	9		9
Safety	2		2
<b>Total Support Services</b>	<b>54</b>		<b>54</b>

<b>Park &amp; Recreation Services</b>			
Parks	104	1	105
Recreation	29		29
<b>Total Park &amp; Rec Services</b>	<b>133</b>		<b>134</b>

<b>Total Full-Time Positions</b>	<b>187</b>	<b>1</b>	<b>188</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 2025-2026 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.

We added new amenities and resources to Charleston County last year. We built a new Concession and Park Center facility in our North Charleston Wannamaker Park after a fire destroyed the previous structure in 2021. We continue to invest in our boat landings, with improvements at Shem Creek in Mount Pleasant and Paradise Island in Awendaw. 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. This year, a new gym floor was installed in the Lincoln High School facility to enhance programming in McClellanville.

Looking ahead to FY 25/26, the budget includes the following highlights:

- Continued construction of Old Towne Creek County Park that, when complete in the fall of 2025.
- Development of Cooper River County Park that will provide waterfront amenities in North Charleston.
- Begin constructing new recreation facilities at the Edisto Island Community Recreation Center.
- Plan a new Playground for the Wannamaker County Park.
- The design of a new aquatic center in Charleston's East County.
- Palmetto Island County Park waterpark reconfiguration.
- James Island County Park cottages refurbishment and repair.

The five-year, \$53 million Capital Improvement Plan, which includes new and improved facilities, will continue with this budget. During construction phases, for both capital and operational needs, periods will require self-funding from agency reserves and future bond capital funding. We are maintaining sustainable growth, with a projected net transfer of \$4.5 million from the General Fund to the CIP Fund.

Despite higher service costs, we have found efficiencies to propose a budget without raising operating or debt millage. This budget includes salary adjustments to address inflation and labor market pressures, as well as allocations for facilities maintenance projects to uphold our quality standards.

As we enter Fiscal Year 2025-2026, we look forward to working within a sustainable budget and proudly serving our Charleston County community.

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 begin in late October/early November and run through 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 need 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	22,403,831	-	10,081,718	-
Miscellaneous	326,628	-	-	17,000
Interest	1,200,000	650,000	500,000	6,000
Fees & Charges	23,916,476	-	-	195,465
Grants/Donations	-	-	-	-
Bond Proceeds	-	20,000,000	-	-
<b>Total Revenue</b>	<b>47,846,935</b>	<b>20,650,000</b>	<b>10,581,718</b>	<b>218,465</b>
Personnel	32,136,919	-	-	-
Operating	14,104,663	-	-	110,725
Capital	956,000	14,919,436	-	-
Bond Payments	-	-	26,207,910	-
<b>Total Expenses</b>	<b>47,197,582</b>	<b>14,919,436</b>	<b>26,207,910</b>	<b>110,725</b>
<b>Net Change from Operations</b>	<b>649,353</b>	<b>5,730,564</b>	<b>(15,626,192)</b>	<b>107,740</b>
Transfers from Other Funds	280,647	4,500,000	-	-
Transfers to Other Funds	4,500,000	-	-	280,647
<b>Net Change in Fund Balance</b>	<b>(3,570,000)</b>	<b>10,230,564</b>	<b>(15,626,192)</b>	<b>(172,907)</b>
<b>Projected Fund Balance July 1, 2025</b>	<b>27,211,941</b>	<b>17,857,879</b>	<b>22,750,289</b>	<b>550,907</b>
<b>Projected Fund Balance June 30, 2026</b>	<b>23,641,941</b>	<b>28,088,443</b>	<b>7,124,097</b>	<b>378,000</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 2025-2026 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 188 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	23-24	24-25	25-26
	ACTUAL	APPROVED BUDGET	PROPOSED BUDGET
Ad Valorem Taxes	21,392,871	21,400,000	22,403,831
Miscellaneous	576,944	240,710	267,645
Interest	1,011,575	675,000	1,200,000
Campground & Cottages	3,134,666	3,110,855	3,202,064
Gate Admissions	5,824,413	5,873,272	6,135,627
Grant Revenue/Donations	49,139	4,125	5,663
Holiday Festival of Lights	2,876,994	3,090,038	3,265,760
Recreation Programming	1,619,636	1,848,781	1,832,564
Rentals	2,813,491	2,842,840	2,836,188
Resale & Concessions	3,326,710	3,323,308	3,280,774
Sale of Fixed Assets/Used Items	113,264	117,000	90,200
Sponsorships	366,343	383,900	378,000
Water Feature	6,080,514	5,752,052	5,741,066
Cost of Resale	(2,864,622)	(2,922,062)	(2,792,447)
<b>Total Revenue</b>	<b>46,321,938</b>	<b>45,739,819</b>	<b>47,846,935</b>
Personnel Services	28,240,884	29,839,052	32,136,919
Operating Expenses	11,861,631	13,503,912	14,104,663
Capital Equipment	1,024,922	951,000	956,000
<b>Total Expenses</b>	<b>41,127,437</b>	<b>44,293,964</b>	<b>47,197,582</b>
<b>Net Change from Operations</b>	<b>5,194,501</b>	<b>1,445,855</b>	<b>649,353</b>
Transfers from Other Funds	112,287	252,145	280,647
Transfers to Other Funds	2,650,000	2,650,000	4,500,000
<b>Net Change in Fund Balance</b>	<b>2,656,788</b>	<b>(952,000)</b>	<b>(3,570,000)</b>

## Major 2026 Budget Impacts

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- No increase in operating or debt service mills.
- The addition of 1 full-time staff, increasing headcount from 187 to 188
- Total budgeted revenue for the General Agency Fund is \$47,846,935 which is a 5% increase over the FY 2025-2026 budget, due mainly to an increase in property taxes, park admissions, and investment interest income.
- The budget includes a 3% cost of living increase for all salaried employees.
- The budget includes an employer increase of 7% 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 10% increase in part-time wages due to an increase in budgeted hours worked to maintain the additional facilities the Commission has acquired.
- The budget includes a 10% increase in employer health care premiums due to an increase in retiree premiums and an increase of 11% on the State Health Plan 2025/2026 employer premiums.
- The budget includes \$4,500,000 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 \$280,647 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	23-24 ACTUAL	24-25 APPROVED BUDGET	25-26 PROPOSED BUDGET
Support Services	23,081,578	22,399,750	23,930,459
Park Services	21,609,484	21,465,768	22,072,262
Recreation Services	1,630,876	1,874,301	1,844,214
<b>Total Revenue</b>	<b>46,321,938</b>	<b>45,739,819</b>	<b>47,846,935</b>
Support Services	11,503,948	12,642,060	13,217,579
Park Services	24,177,058	25,751,358	27,815,441
Recreation Services	5,446,431	5,900,546	6,164,562
<b>Total Expenses</b>	<b>41,127,437</b>	<b>44,293,964</b>	<b>47,197,582</b>
<b>Net Change from Operations</b>	<b>5,194,501</b>	<b>1,445,855</b>	<b>649,353</b>
Transfers from Other Funds	112,287	252,145	280,647
Transfers to Other Funds	2,650,000	2,650,000	4,500,000
<b>Net Change in Fund Balance</b>	<b>2,656,788</b>	<b>(952,000)</b>	<b>(3,570,000)</b>

## Support Services Overview

	23-24	24-25	25-26
Account Title	ACTUAL	APPROVED BUDGET	PROPOSED BUDGET
Administration Millage	21,392,871	21,400,000	22,403,831
Administration	677,132	270,000	270,000
Interest	1,011,575	675,000	1,200,000
Safety	-	54,750	56,628
<b>Total Revenue</b>	<b>23,081,578</b>	<b>22,399,750</b>	<b>23,930,459</b>
Administration	1,666,299	1,779,642	1,672,951
Call Center	605,157	631,642	679,420
Planning & Development	1,327,758	1,676,483	1,660,851
Executive	1,950,053	1,877,876	1,980,163
Financial Services	953,008	980,827	1,051,673
Human Resources	998,300	1,083,231	1,329,223
Information Technology	2,049,374	2,463,613	2,763,327
Marketing	1,391,618	1,488,222	1,504,694
Safety	562,381	660,524	575,277
<b>Total Expenses</b>	<b>11,503,948</b>	<b>12,642,060</b>	<b>13,217,579</b>
<b>Net Change from Operations</b>	<b>11,577,630</b>	<b>9,757,690</b>	<b>10,712,880</b>
Transfers from Other Funds	19,199	45,000	60,000
Transfers to Other Funds	2,650,000	2,650,000	4,500,000
<b>Net Change in Fund Balance</b>	<b>8,946,829</b>	<b>7,152,690</b>	<b>6,272,880</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

	23-24	24-25	25-26
Account Title	ACTUAL	APPROVED BUDGET	PROPOSED BUDGET
Administration	77,349	55,730	37,084
Caw Caw Interpretive Center	72,909	69,449	73,398
Cooper River Marina	1,127,515	1,126,075	1,179,315
Folly Beach County Park	1,040,591	1,146,466	1,066,887
Folly Beach Fishing Pier	1,899,495	1,701,486	1,862,624
Hollywood Rec Complex	39,913	27,896	31,593
Isle of Palms County Park	1,392,243	1,276,618	1,361,557
James Island County Park	7,690,586	7,985,841	8,253,160
Johns Island County Park	142,353	227,627	268,974
Kiawah Beachwalker Park	523,248	519,008	610,883
Laurel Hill Plantation	5,349	7,490	6,353
Mount Pleasant Palmetto Islands County Park	799,202	864,140	818,621
Mount Pleasant Pier	469,425	522,340	511,380
North Charleston Wannamaker County Park	5,345,718	4,827,916	4,941,965
Old Towne Creek County Park	-	28,220	51,600
SK8 Charleston	140,912	139,733	142,068
Stono River County Park	4,554	5,000	4,200
The Lake House at Bulow	171,488	211,400	183,667
The McLeod Plantation	666,634	723,333	666,933
<b>Total Revenue</b>	<b>21,609,484</b>	<b>21,465,768</b>	<b>22,072,262</b>
Administration	1,377,439	1,399,655	1,510,464
Caw Caw Interpretive Center	420,251	519,621	616,922
Cooper River Marina	653,845	733,213	713,400
Folly Beach County Park	750,658	811,277	932,710
Folly Beach Fishing Pier	1,541,396	1,372,361	1,561,603
Hollywood Rec Complex	293,081	322,076	357,955
Isle of Palms County Park	1,026,200	1,099,351	1,228,772
James Island County Park	6,382,124	6,682,110	6,854,292
Johns Island County Park	582,032	621,662	856,089
Kiawah Beachwalker Park	577,887	528,149	620,224
Laurel Hill Plantation	48,749	58,309	108,334
Mount Pleasant Palmetto Islands County Park	1,567,078	1,619,327	1,630,737
Mount Pleasant Pier	730,943	717,991	764,895
North Charleston Wannamaker County Park	4,496,007	5,107,876	5,111,142
Old Towne Creek County Park	11,768	351,109	387,554
SK8 Charleston	456,885	463,377	472,724
Stono River County Park	27,984	52,412	23,285
The Lake House at Bulow	129,212	175,378	155,106
The McLeod Plantation	419,822	438,186	298,444
Undeveloped Properties & HQ Maintenance	2,683,697	2,677,918	3,610,789
<b>Total Expenses</b>	<b>24,177,058</b>	<b>25,751,358</b>	<b>27,815,441</b>
<b>Net Change from Operations</b>	<b>(2,567,574)</b>	<b>(4,285,590)</b>	<b>(5,743,179)</b>
Transfers from Other Funds	9,389	78,425	43,600
<b>Net Change in Fund Balance</b>	<b>(2,558,185)</b>	<b>(4,207,165)</b>	<b>(5,699,579)</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	23-24	24-25	25-26
	ACTUAL	APPROVED BUDGET	PROPOSED BUDGET
Accessibility	4,281	6,240	5,475
Community Recreation	109,413	111,100	117,100
Interpretive	108,031	112,380	104,240
Outdoor	795,441	926,506	906,890
Special Events	403,161	469,010	453,724
Runs, Races & Fitness	210,549	249,065	256,785
<b>Total Revenue</b>	<b>1,630,876</b>	<b>1,874,301</b>	<b>1,844,214</b>
Administration	763,728	798,929	843,702
Accessibility	22,478	29,680	45,325
Community Recreation	1,309,523	1,280,868	1,313,633
Interpretive	819,963	995,201	907,669
Outdoor	1,507,977	1,641,001	1,781,702
Special Events	633,581	746,111	830,390
Runs, Races & Fitness	389,181	408,756	442,141
<b>Total Expenses</b>	<b>5,446,431</b>	<b>5,900,546</b>	<b>6,164,562</b>
<b>Net Change from Operations</b>	<b>(3,815,555)</b>	<b>(4,026,245)</b>	<b>(4,320,348)</b>
Transfers from Other Funds	83,699	128,720	177,047
<b>Net Change in Fund Balance</b>	<b>(3,731,856)</b>	<b>(3,897,525)</b>	<b>(4,143,301)</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 2025-2026 Capital Improvement Projects Fund Overview

	23-24	24-25	25-26
Account Title	ACTUAL	APPROVED BUDGET	PROPOSED BUDGET
Bond Proceeds	-	10,000,000	20,000,000
Grants/Donations	2,136,056	3,860,850	-
Interest	254,093	80,000	650,000
Miscellaneous	-	-	-
<b>Total Revenue</b>	<b>2,390,149</b>	<b>13,940,850</b>	<b>20,650,000</b>
2020 Bond Expenses	3,995,850	1,495,362	-
2022 Bond Expenses	606,261	10,057,230	6,149,436
2025 Bond Expenses	-	-	5,770,000
Self-Fund/Other Source Expenses	5,425,214	2,970,671	3,000,000
<b>Total Expenses</b>	<b>10,027,325</b>	<b>14,523,263</b>	<b>14,919,436</b>
<b>Net Change from Operations</b>	<b>(7,637,176)</b>	<b>(582,413)</b>	<b>5,730,564</b>
Transfers from Other Funds	2,650,000	2,650,000	4,500,000
Transfers to Other Funds	-	-	-
<b>Net Change in Fund Balance</b>	<b>(4,987,176)</b>	<b>2,067,587</b>	<b>10,230,564</b>

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. \$4,500,000 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.

## 2026 Capital Improvement Projects Cost Breakdown

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<b>2022 Bond Projects</b>	<b>Estimated Project Amount</b>
Cooper River County Park	\$2,515,000
Edisto Island Community Recreation	\$1,000,000
Old Towne - Master Plan, Design and Construct	\$1,100,000
Palmetto Islands County Park Renovations	\$134,436
Remley's Point Boat Landing	\$1,400,000
<b>Total Expenditures</b>	<b>\$6,149,436</b>

<b>Self-Funded Projects</b>	<b>Estimated Project Amount</b>
Various Small Capital Projects- Facility Repairs & Renovations	3,000,000
<b>Total Expenditures</b>	<b>\$3,000,000</b>

<b>Future Bond Projects</b>	<b>Estimated Project Amount</b>
Cooper River County Park	\$3,000,000
Caw Caw County Park Visitor Center Renovation	\$70,000
Wannamaker County Park Concessions/Restrooms	\$1,500,000
Palmetto Islands County Park Master Plan	\$450,000
Wannamaker County Park Playground	\$450,000
James Island County Park Edisto Hall Renovations/Repairs	\$300,000
<b>Total Expenditures</b>	<b>\$5,770,000</b>

## **Debt Service Fund**

Overview and Detail

## FY 2025-2026 Debt Service Overview

Account Title	23-24 ACTUAL	24-25 APPROVED BUDGET	25-26 PROPOSED BUDGET
Millage	9,572,611	9,600,000	10,081,718
Interest	323,643	130,000	500,000
<b>Total Revenue</b>	<b>9,896,254</b>	<b>9,730,000</b>	<b>10,581,718</b>
Bond Principal	4,940,000	4,665,000	24,755,000
Bond Interest	1,203,325	1,024,825	1,384,310
Bond Fees	1,100	1,100	66,100
Miscellaneous Charges	2,500	2,500	2,500
<b>Total Expenditures</b>	<b>6,146,925</b>	<b>5,693,425</b>	<b>26,207,910</b>
<b>Net Change from Operations</b>	<b>3,749,329</b>	<b>4,036,575</b>	<b>(15,626,192)</b>
Transfers from Other Funds	-	-	-
<b>Net Change in Fund Balance</b>	<b>3,749,329</b>	<b>4,036,575</b>	<b>(15,626,192)</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 2025-2026 CCP Foundation Overview and Detail

## FY 2025-2026 Charleston County Parks Foundation Overview

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Account Title	23-24 ACTUAL	24-25 APPROVED BUDGET	25-26 PROPOSED BUDGET
Resale	2,491	1,600	6,225
Grants & Donations	176,481	146,700	108,240
Fundraising	116,238	88,550	81,000
Interest	5,695	3,000	6,000
Miscellaneous Income	500	12,000	17,000
<b>Total Revenue</b>	<b>301,405</b>	<b>251,850</b>	<b>218,465</b>
Personnel	-	-	-
Operating	90,594	111,920	110,725
Capital	-	-	-
<b>Total Expenditures</b>	<b>90,594</b>	<b>111,920</b>	<b>110,725</b>
<b>Net Change from Operations</b>	<b>210,811</b>	<b>139,930</b>	<b>107,740</b>
Transfers from Other Funds	-	-	-
Transfers to Other Funds	112,287	252,145	280,647
<b>Net Change in Fund Balance</b>	<b>98,524</b>	<b>(112,215)</b>	<b>(172,907)</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 2025-2026

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>	184	187	188	1%
<b>BEGINNING BALANCE:</b>	25,507,153	28,163,941	27,211,941	-3%
<b>REVENUES:</b>				
Ad Valorem Taxes (Current)	21,669,110	21,581,241	22,585,072	5%
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	1,011,575	675,000	1,200,000	78%
Miscellaneous	576,944	240,710	267,645	11%
Campground & Cottages	3,134,666	3,110,855	3,202,064	3%
Gate Admissions	5,824,413	5,873,272	6,135,627	4%
Grant Revenue/Donations	49,139	4,125	5,663	37%
Holiday Festival of Lights	2,876,994	3,090,038	3,265,760	6%
Recreation Programming	1,619,636	1,848,781	1,832,564	-1%
Rentals	2,813,491	2,842,840	2,836,188	0%
Resale & Concessions	3,326,710	3,323,308	3,280,774	-1%
Sale of Fixed Assets/Used Items	113,264	117,000	90,200	-23%
Sponsorships	366,343	383,900	378,000	-2%
Water Feature	6,080,514	5,752,052	5,741,066	0%
Cost of Resale	(2,864,622)	(2,922,062)	(2,792,447)	-4%
<b>TOTAL ALL REVENUES</b>	<b>46,321,938</b>	<b>45,739,819</b>	<b>47,846,935</b>	<b>5%</b>
<b>TRANSFERS IN:</b>	112,287	252,145	280,647	0%
<b>TOTAL FUNDS AVAILABLE</b>	<b>46,434,225</b>	<b>45,991,964</b>	<b>48,127,582</b>	<b>5%</b>
<b>EXPENDITURES:</b>				
Personnel Services	28,240,884	29,839,052	32,136,919	8%
Operating Expenses	11,861,631	13,503,912	14,104,663	4%
Capital Equipment	1,024,922	951,000	956,000	1%
<b>TOTAL EXPENDITURES</b>	<b>41,127,437</b>	<b>44,293,964</b>	<b>47,197,582</b>	<b>7%</b>
<b>TRANSFERS OUT:</b>	2,650,000	2,650,000	4,500,000	70%
<b>TOTAL DISBURSEMENTS</b>	<b>43,777,437</b>	<b>46,943,964</b>	<b>51,697,582</b>	<b>10%</b>
Value of a mill	5,439,467	5,417,500	5,668,458	5%
Millage required	4.00	4.00	4.00	0%
TAN requested for FY2026			3,000,000	

**REVENUE CHANGES GREATER THAN 10%:**

Interest Income is anticipated to increase by 78% due to an increase in interest rates

Miscellaneous Income is anticipated to increase by 11% due to an increase in purchase rebates.

Grant Revenue/Donations are anticipated to increase by 37% due to an increase in costs associated with a reimbursable operating grant.

Revenue from the Sale of Fixed assets is anticipated to decrease by 23% due to a decrease in scheduled fixed asset retirements in FY 2025-2026.

**EXPENDITURE CHANGES GREATER THAN 10%:**

Transfers Out are projected to increase by 70% due to an increase in budgeted Self-Funded projects and unanticipated repairs that may arise in FY 2025-2026.

**BUDGET SUMMARY**

Unit of Government: Charleston County Park & Recreation Commission  
 Fund Name: Capital Improvement Projects  
 Proposed Fiscal Year: Fiscal Year 2025-2026

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>20,777,468</u>	<u>15,790,292</u>	<u>17,857,879</u>	<u>13%</u>
<b>REVENUES:</b>				
Bond Proceeds	-	10,000,000	20,000,000	100%
Grants/Donations	2,136,056	3,860,850	-	0%
Interest	254,093	80,000	650,000	713%
Miscellaneous	-	-	-	0%
<b>TOTAL ALL REVENUES</b>	<u><b>2,390,149</b></u>	<u><b>13,940,850</b></u>	<u><b>20,650,000</b></u>	<u><b>48%</b></u>
<b>TRANSFERS IN:</b>	<u>2,650,000</u>	<u>2,650,000</u>	<u>4,500,000</u>	<u>70%</u>
<b>TOTAL FUNDS AVAILABLE</b>	<u><b>5,040,149</b></u>	<u><b>16,590,850</b></u>	<u><b>25,150,000</b></u>	<u><b>52%</b></u>
<b>EXPENDITURES:</b>				
2020 Bond Expenses	3,995,850	1,495,362	-	0%
2022 Bond Expenses	606,261	10,057,230	6,149,436	-39%
2025 Bond Expenses	-	-	5,770,000	0%
Self-Fund/Other Source Expenses	5,425,214	2,970,671	3,000,000	1%
<b>TOTAL EXPENDITURES</b>	<u><b>10,027,325</b></u>	<u><b>14,523,263</b></u>	<u><b>14,919,436</b></u>	<u><b>3%</b></u>
<b>TRANSFERS OUT:</b>	-	-	-	0%
<b>TOTAL DISBURSEMENTS</b>	<u><b>10,027,325</b></u>	<u><b>14,523,263</b></u>	<u><b>14,919,436</b></u>	<u><b>3%</b></u>

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

The beginning fund balance is projected to increase by 13% due to the \$2,067,587 contribution to Fund Balance budgeted for in FY 2024-2025.

**REVENUE CHANGES GREATER THAN 10%:**

Bond Proceeds are projected to increase by 100% due to the issuance of Direct Placement debt in FY 2025-2026.

Interest Income is anticipated to increase by 713% due to an increase in interest rates.

Transfers in are projected to increase by 70% due to an increase in budgeted Self-Funded projects and unanticipated repairs that may arise in FY 2025-2026.

**EXPENDITURE CHANGES GREATER THAN 10%:**

2022 Bond expenditures are projected to decrease by 39% due to the decrease in the number of 2022 Bond projects expected to be completed in FY 2025-2026.

**BUDGET SUMMARY**

Unit of Government: Charleston County Park & Recreation Commission  
 Fund Name: Debt Service  
 Proposed Fiscal Year: Fiscal Year 2025-2026

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>14,964,385</u>	<u>18,713,714</u>	<u>22,750,289</u>	<u>22%</u>
<b>REVENUES:</b>				
Ad Valorem Taxes	<u>9,746,681</u>	<u>9,563,550</u>	<u>10,045,268</u>	<u>5%</u>
Delinquent Taxes	<u>249,926</u>	<u>207,450</u>	<u>207,450</u>	<u>0%</u>
TIF Refunds	<u>(423,996)</u>	<u>(171,000)</u>	<u>(171,000)</u>	<u>0%</u>
Interest	<u>323,643</u>	<u>130,000</u>	<u>500,000</u>	<u>285%</u>
<b>TOTAL ALL REVENUES</b>	<u><b>9,896,254</b></u>	<u><b>9,730,000</b></u>	<u><b>10,581,718</b></u>	<u><b>9%</b></u>
<b>TRANSFERS IN:</b>	-	-	-	0%
<b>TOTAL FUNDS AVAILABLE</b>	<u><b>9,896,254</b></u>	<u><b>9,730,000</b></u>	<u><b>10,581,718</b></u>	<u><b>9%</b></u>
<b>EXPENDITURES:</b>				
Bond Principal	<u>4,940,000</u>	<u>4,665,000</u>	<u>24,755,000</u>	<u>431%</u>
Bond Interest	<u>1,203,325</u>	<u>1,024,825</u>	<u>1,384,310</u>	<u>35%</u>
Bond Fees	<u>1,100</u>	<u>1,100</u>	<u>66,100</u>	<u>5909%</u>
Miscellaneous Charges	<u>2,500</u>	<u>2,500</u>	<u>2,500</u>	<u>0%</u>
<b>TOTAL EXPENDITURES</b>	<u><b>6,146,925</b></u>	<u><b>5,693,425</b></u>	<u><b>26,207,910</b></u>	<u><b>360%</b></u>
<b>TRANSFERS OUT:</b>	-	-	-	0%
<b>TOTAL DISBURSEMENTS</b>	<u><b>6,146,925</b></u>	<u><b>5,693,425</b></u>	<u><b>26,207,910</b></u>	<u><b>360%</b></u>
Value of a mill	<u>5,414,823</u>	<u>5,313,083</u>	<u>5,580,704</u>	<u>5%</u>
Millage required	<u>1.80</u>	<u>1.80</u>	<u>1.80</u>	<u>0%</u>
TAN requested for FY2026			<u>-</u>	

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

The beginning fund balance is projected to increase by 22% due to the \$4,036,575 contribution to Fund Balance budgeted for in FY 2024-2025.

**REVENUE CHANGES GREATER THAN 10%:**

Interest Income is anticipated to increase by 285% due to an increase in interest rates.

**EXPENDITURE CHANGES GREATER THAN 10%:**

Bond Principal expense is projected to increase 431% due to the Principal Payment related to the Direct Placement Bond issued in FY 2025-2026.

Bond Interest expense is projected to increase 35% due to the Direct Placement Bond issued in FY 2025-2026.

Bond fees are is projected to increase 5909% due to the fees associated with the direct placement debt issued in FY 2025-2026.

**BUDGET SUMMARY**

Unit of Government: Charleston County Park & Recreation Commission  
 Fund Name: Charleston County Parks Foundation  
 Proposed Fiscal Year: Fiscal Year 2025-2026

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>564,598</u>	<u>663,122</u>	<u>550,907</u>	<u>-17%</u>
<b>REVENUES:</b>				
Resale	<u>2,491</u>	<u>1,600</u>	<u>6,225</u>	<u>0%</u>
Grants & Donations	<u>176,481</u>	<u>146,700</u>	<u>108,240</u>	<u>-26%</u>
Fundraising	<u>116,238</u>	<u>88,550</u>	<u>81,000</u>	<u>-9%</u>
Interest	<u>5,695</u>	<u>3,000</u>	<u>6,000</u>	<u>100%</u>
Miscellaneous Income	<u>500</u>	<u>12,000</u>	<u>17,000</u>	<u>0%</u>
<b>TOTAL ALL REVENUES</b>	<u><b>301,405</b></u>	<u><b>251,850</b></u>	<u><b>218,465</b></u>	<u><b>-13%</b></u>
<b>TRANSFERS IN:</b>	-	-	-	0%
<b>TOTAL FUNDS AVAILABLE</b>	<u><b>301,405</b></u>	<u><b>251,850</b></u>	<u><b>218,465</b></u>	<u><b>-13%</b></u>
<b>EXPENDITURES:</b>				
Personnel	-	-	-	0%
Operating	<u>90,594</u>	<u>111,920</u>	<u>110,725</u>	<u>-1%</u>
Capital	-	-	-	0%
<b>TOTAL EXPENDITURES</b>	<u><b>90,594</b></u>	<u><b>111,920</b></u>	<u><b>110,725</b></u>	<u><b>-1%</b></u>
<b>TRANSFERS OUT:</b>	<u>112,287</u>	<u>252,145</u>	<u>280,647</u>	<u>11%</u>
<b>TOTAL DISBURSEMENTS</b>	<u><b>202,881</b></u>	<u><b>364,065</b></u>	<u><b>391,372</b></u>	<u><b>8%</b></u>

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

The beginning fund balance is projected to decrease by 17% due to the deficit budgeted for in FY 2024-2025.

**REVENUE CHANGES GREATER THAN 10%:**

Grants/Donations are projected to decrease by 26% due to a decrease in planned fundraising events for FY 2025-2026. Interest Income is anticipated to increase by 100% due to an increase in interest rates.

**EXPENDITURE CHANGES GREATER THAN 10%:**

Transfers Out are projected to increase by 11% due to an increase in the programming costs in the General Fund in FY 2025-2026.

# 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 2025-2026**  
**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 \$49,697,582 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 2025, and the Treasurer shall collect upon all taxable property within the boundaries of the district during the fiscal year beginning July 1, 2025, and ending June 30, 2026.

The \$29,293,751 difference between the \$51,697,582 in budgeted expenditures and the \$22,403,831 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 2026, 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, 2025, shall be added to the Charleston County Park and Recreation Commission's budget for Fiscal Year 2026. 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, 2025, shall be added to the applicable organizational budget for Fiscal Year 2026. 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 27, 2025

Second Reading: June 10, 2025

Third Reading: June 24, 2025