



FY 2018-2019  
**APPROVED  
BUDGET**

**GENERAL AGENCY OPERATING FUND  
DEBT SERVICE FUND  
CAPITAL IMPROVEMENT PROJECTS FUND  
PARKLANDS FUND**



**CHARLESTONCOUNTYPARKS.COM**

# Charleston County Park & Recreation Commission

## Fiscal Year 2018-2019 Budget

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**General Agency Operating Fund  
Capital Improvement Program Fund  
Debt Service Fund  
Parklands Foundation**

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### Commissioners

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Andrew Thomas, Chair



Teddy Manos, Vice-Chair



Collin Bruner, Secretary-  
Treasurer



Mattese Lecque



Dale Aren



Eduardo Curry



Lisa S. King

# Table of Contents

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<b>Introduction</b> .....	5
Mission and Vision Statements and Core Values .....	6
How to Use This Budget.....	7
<b>Organizational Structure</b> .....	9
Organizational Chart.....	10
Position Summary Schedule .....	11
<b>Budget Information</b> .....	13
Budget Letter .....	14
Budget Process.....	15
Budget Timeline.....	16
<b>Budget Summary</b> .....	17
Combined Changes in Fund Balance .....	18
Revenue Summary .....	19
Expenditures Summary .....	20
<b>General Agency Operating Fund</b> .....	21
FY 2018-2019 General Agency Overview.....	22
Combined Support, Park and Recreation Services.....	23
<b>Support Services</b> .....	25
Support Services Overview.....	26
Administration .....	27
Capital and Planning .....	28
Executive .....	29
Financial Services .....	30
Human Resources .....	31
Information Technology .....	32
Marketing Administration.....	33
Park & Program Services .....	34
Safety .....	35
<b>Park Services</b> .....	37
Park Services Overview .....	38
Administration .....	40
Caw Caw Interpretive Center.....	41
Cooper River Marina .....	42
Folly Beach County Park .....	43
Folly Beach Fishing Pier.....	44
Hollywood Recreational Complex.....	45
Isle of Palms County Park.....	46

James Island County Park .....	47
Johns Island County Park.....	48
Kiawah Beachwalker Park .....	49
Laurel Hill County Park.....	50
Mount Pleasant Palmetto Islands County Park .....	51
Mount Pleasant Pier .....	52
North Charleston Wannamaker County Park.....	53
Old Towne Creek County Park .....	54
Sk8 Charleston.....	55
Stono River County Park .....	56
The Lake House at Bulow.....	57
The McLeod Plantation Historic Site.....	58
Undeveloped Properties, Support and Headquarters Maintenance .....	59
<b>Recreation Services.....</b>	<b>61</b>
Recreation Services Overview .....	62
Recreation Administration .....	63
Accessibility.....	64
Community Recreation .....	65
Interpretive Recreation.....	66
Outdoor Recreation.....	67
Runs, Races & Fitness .....	68
Special Events.....	69
<b>Capital Improvement Program Fund .....</b>	<b>71</b>
FY 2018-2019 Capital Improvement Projects Overview .....	72
Capital Improvement Projects Breakdown .....	73
<b>Debt Service Fund .....</b>	<b>75</b>
FY 2018-2019 Debt Service Overview and Detail .....	76
<b>Parklands Foundation .....</b>	<b>79</b>
FY 2018-2019 Parklands Foundation Overview and Detail .....	80
<b>Supplemental Information .....</b>	<b>81</b>
Charleston County Park & Recreation Commission History .....	82
Full-Time Personnel Summary .....	83
Charleston County Budget Submissions .....	86
Charleston County Budget Ordinance .....	92
Park District Map.....	94
<b>Glossary .....</b>	<b>95</b>
Glossary of Terms.....	96



## **Introduction**

Mission and Statements and Core Values  
How to Use This Budget

## Mission and Vision Statements and Core Values

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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 Commission is committed to a set of Core Values. This effort ensures that we leave some blue up above and some green on the ground. Adopting these important values also ensures a thriving park system for our children and grandchildren. 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**— Providing accessibility through affordable options and a variety of offerings;

**Diversity**— Fostering a diverse population of vendors, employees and customers;

**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.

## How to Use This Budget

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This document outlines the Charleston County Park & Recreation Commission's Fiscal Year 2018-2019 Annual Budget. The budget will be available for viewing on the Commission's website: [www.charlestoncountyparks.com](http://www.charlestoncountyparks.com).

The Annual Budget is organized as follows:

**Introduction**—includes the Introduction to the agency.

**Organizational Structure**—includes the agency structure as well as personnel information.

**Budget Information**—provides key budgetary information as well as a comprehensive budget overview.

**Budget Summary** – provides overview summary information for all funds.

**General Agency Operating Budget**—provides overview information about the General Agency Fund; includes all revenues and expenditures combined as well as then broken out by the three divisions which make up the fund.

**Support Services** – provides detailed information about the departments which make up this division.

**Park Services** – provides detailed information about the locations/departments which make up this division.

**Recreation Services** – provides detailed information about the departments which make up this division.

**Capital Improvement Program Budget**—provides information about the Capital Fund.

**Debt Service Budget**—contains detailed information regarding the Debt Service Fund.

**Parklands Budget** – contains detailed information regarding the Parklands Foundation Fund.

**Summary**— provides summary level information regarding the Commission's budget. Revenue and expenditure information and projected changes in fund balance is included.

**Supplemental Data**— includes the Commission's history, a personnel summary, the budget submissions sent to Charleston County Council, the approved Budget Ordinance and a map with detailed locations of the Commission's properties.

**Glossary**— the glossary and acronyms/initialisms define terms used in this budget.

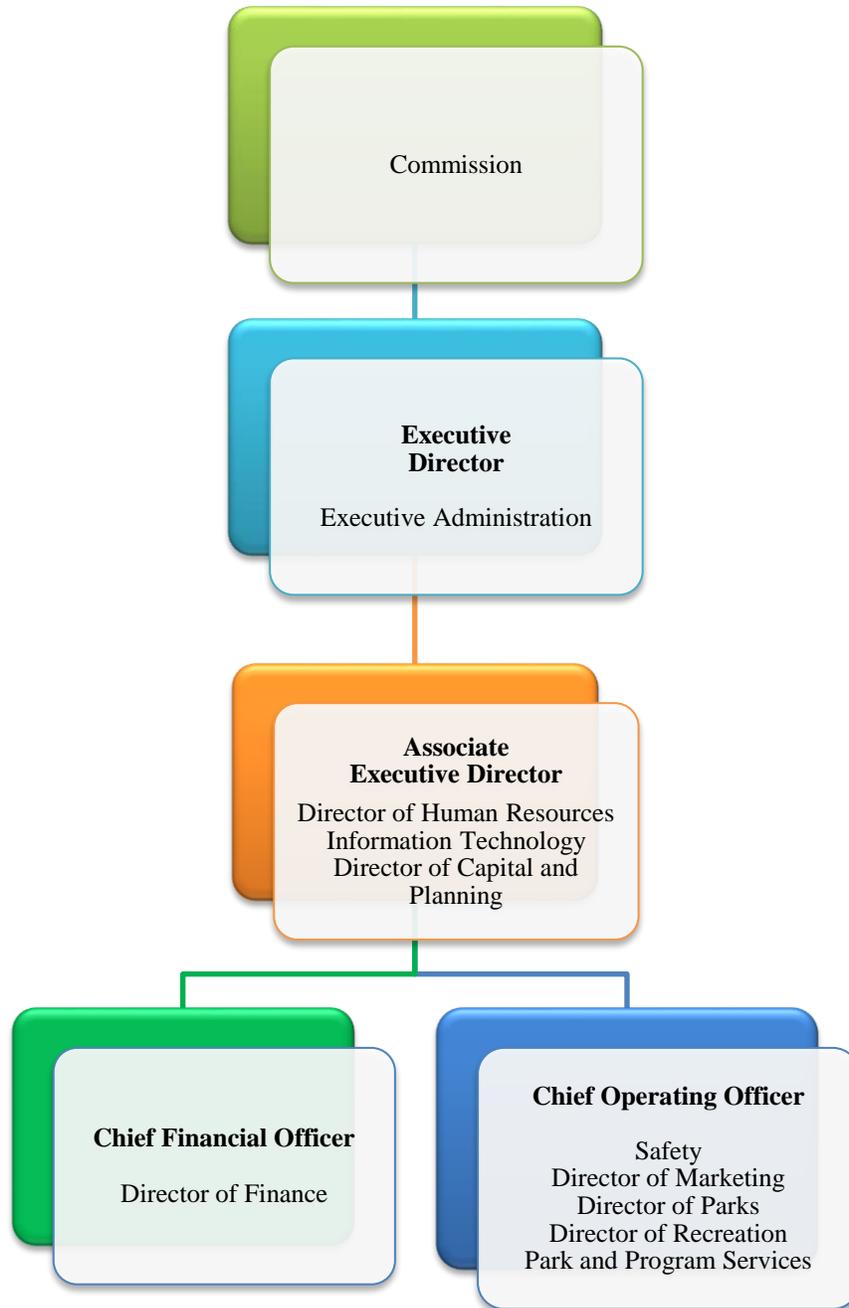


# **Organizational Structure**

Organizational Chart  
Position Summary Schedule

# Organizational Chart

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## Position Summary Schedule

Executive	FY 2017 Auth Positions	FY 2018 Auth Positions	Position Changes FYs 2017 & 2018	Proposed Changes FY 2019	FY 2019 Auth Positions
Executive Director	1	2	-	-	2
Associate Executive Director	1	1	-	-	1
Executive Administration	3	3	-	-1	2
Human Resources	5	5	-	-	5
Information Technology	4	4	-	-	4
Capital Projects & Planning	15	8	-3	+3	8
Planning	2	3	-	-3	0
<b>Total Executive</b>	<b>32</b>	<b>26</b>	<b>-3</b>	<b>-1</b>	<b>22</b>

Park & Recreation Services	FY 2017 Auth Positions	FY 2018 Auth Positions	Position Changes FYs 2017 & 2018	Proposed Changes FY 2019	FY 2019 Auth Positions
Marketing	9	9	-	-	9
Chief Operating Officer	1	1	-	-	1
Parks	91	97	+3	-	100
PPS	6	6	-	+1	7
Recreation	31	30	-	-	30
Safety	3	3	-	-	3
<b>Total Park &amp; Rec Services</b>	<b>141</b>	<b>145</b>	<b>+3</b>	<b>+1</b>	<b>150</b>

Financial Services	FY 2017 Auth Positions	FY 2018 Auth Positions	Position Changes FYs 2017 & 2018	Proposed Changes FY 2019	FY 2019 Auth Positions
Chief Financial Officer	1	1	-	-	1
Finance	10	10	-	-	10
<b>Total Financial Services</b>	<b>11</b>	<b>11</b>	<b>-</b>	<b>-</b>	<b>11</b>

<b>Total Full-Time Positions</b>	<b>184</b>	<b>183</b>	<b>-</b>	<b>-</b>	<b>183</b>
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The following changes have taken place during and/or outside the FY 2018-2019 budget process:

- The three Holiday Festival of Lights Maintenance staff were moved from the Capital Projects and Planning department to the Parks department within the FY 2017-2018 budget year;
- With the retirement of the Executive Administrative Assistant, the position is proposed to be moved to the Park & Program Services department in FY 2018-2019;
- As the Director of Planning is retiring during the FY 2017-2018 budget year, management has decided to not fill that position but to change it to a Planner position in the upcoming budget year. Management has also decided to merge the Capital Projects and Planning departments during the FY 2018-2019 budget year.



## **Budget Information**

Budget Letter  
Budget Process  
Budget Timeline



## Budget Letter

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

We are pleased to submit to you this fiscal year 2018-2019 Budget. As in previous budget submittals, an overall theme was established to clearly define the agency's financial goals and how they can be met. This year's theme is "Accountability through Transition." In order to maintain exceptional recreational programs, facilities and services to our residents with the resources available to the agency, it is important to transition the agency's aging financial software systems and processes to more efficient ones, thereby capitalizing on productivity gains and accomplishing more without the need for additional resources.

Throughout the budget, the Commission has included the necessary resource allocations to complete the rollout of the core financial software, upgrade the Human Resource Applicant module and the agency's Point of Sale software to facilitate transactions being processed online in a hosted solution environment. 2019 will mark the first full year of the Time and Attendance software implementation. The software is designed to create efficiencies in time management, and allow staff more time to facilitate the agency's mission.

The Commission continues to implement the five year, \$45 million Capital Improvement Plan that contains a balanced mix of both new and improved facilities countywide. Throughout the construction phases, there will be periods that will require some level of self-funding from agency reserves for both capital and operational needs, along with future bond capital funding, while we bring these projects online. With the net contribution to the Capital Fund balance from General Fund of over three million dollars in 2017, we are well on our way to sustainable growth.

Although we continue to see future cost increases in health insurance, state retirement, and general cost of living, and the increased cost of bringing new facilities and services online, the agency has managed to capitalize on efficiencies gained from the employment of new operating technologies together with continued tight control in human resource management. The agency has not added any full time headcount in the 2019 budget, nor are we requesting any operating or debt service millage increase.

In summary, while the 2019 budget reflects our operations for only one year, it is the accumulative effect of sustainable budgets over time that allow us to achieve our mission of improving the quality of life for the people of Charleston County. The Charleston County Park & Recreation Commission and staff take pride in the services and parks that are provided to our citizens.

Happy 50th Anniversary CCPRC!

Respectfully Submitted,

David Bennett  
Executive Director

# Budget Process

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## **Purpose and Authority**

The Charleston County Park & Recreation Commission creates an annual budget for all operating expenditures inclusive of rehabilitation and replacement projects with the agency's locations, debt service for outstanding and anticipated debt as well as capital projects expenditures. It follows the modified-accrual basis of accounting.

The only debt limits the Commission has is for the Debt Service Fund, is the 8% of the assessed value of the Charleston County tax base. The spending authority is granted by approval of the Commission's Board of Commissioners and then by Charleston County Council. It can be amended by majority vote by the same authorities.

## **Budget Process**

The budget process is designed to produce a document that is an operational guide representing the Commission's efforts to control operations as well as guide its allocation of resources. In order to achieve this objective, the budget process focuses on department budgeting by line-item budgeting.

The process begins with the distribution of departmental spreadsheets with historical actuals and budgets. The individual lines are zeroed out as managers are made to review each individual item. 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 senior management and the Board of Commissioners. The Board reviews the budget document and direction is decided during the March Commission meeting. If amendments are required, the budget is amended per Commissioners' direction and redistributed. Once approved by the Board, the budget packet is sent to the Charleston County Budget Office.

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 also for final approval. Once the budget is approved, the Charleston County Budget Office provides the Commission its ordinance number. The approved budget books are printed and 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 Timeline

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## September

- Budget kick-off meeting

## October

- Spreadsheets available for managers

## November

- Budget review meetings

## December

- Budget review meetings
- First round of budgets due December 15<sup>th</sup>

## January

- Midyear budget review due to Charleston County
- Senior management reviewed budgets, direction decided

## February

- Final budget draft reviews from Directors
- Final draft review with senior management

## March

- Budgets prepared and sent to Commissioners
- Commissioners vote on budget during Commission meeting

## April

- Budget due to Charleston County

## May/June

- Budget Ordinance hearings

## July

- Begin new FYE 2019 budget July 1<sup>st</sup>
- Receive budget ordinance number from County Council
- Publish budget book to website

## **Budget Summary**

Combined Changes in Fund Balance

Revenue Summary

Expenditures Summary

## Combined Changes in Fund Balance

	General Agency	Parklands	Debt Service	Capital Projects
<b>Projected Balance June 30, 2018</b>	17,536,296	(214,689)	9,365,912	2,064,589
Taxes	15,573,250	-	6,330,000	-
Miscellaneous	131,340	11,000	-	-
Fees & Charges	15,835,031	32,025	-	-
Bond Proceeds	-	-	-	15,730,000
<b>Total Revenue</b>	<b>31,539,621</b>	<b>43,025</b>	<b>6,330,000</b>	<b>15,730,000</b>
Personnel	20,958,396	1,400	-	-
Operating	8,998,730	16,150	-	-
Capital	515,025	-	-	1,100,000
Bond Fees	-	-	5,404,850	15,730,000
<b>Total Expenses</b>	<b>30,472,151</b>	<b>17,550</b>	<b>5,404,850</b>	<b>16,830,000</b>
<b>Contribution to Fund Balance</b>	<b>1,067,470</b>	<b>25,475</b>	<b>925,150</b>	<b>(1,100,000)</b>
Transfers from Other Funds	-	-	-	3,000,000
Transfers to Other Funds	3,000,000	-	-	-
<b>Projected Balance June 30, 2019</b>	<b>15,603,766</b>	<b>(189,214)</b>	<b>10,291,062</b>	<b>3,964,589</b>

Effective July 1, 2016, the Charleston County Park & Recreation Commission converted its Enterprise Fund from a proprietary fund to a governmental fund and began reporting the operation, development and maintenance of park facilities in the General Fund. This change in accounting principle resulted in an adjustment of the General Agency Fund's fund balance of approximately \$2,928,000. The adjusted funds are scheduled to be transferred to the Capital Improvement Projects Fund to be used for unfunded projects, including facility repairs and maintenance, over \$35,000.

## Revenue Summary

	General Agency	Parklands	Debt Service	Capital Projects
Taxes	15,573,250	-	6,330,000	-
Miscellaneous	131,340	11,000	-	-
Fees & Charges	15,835,031	32,025	-	-
Bond Proceeds	-	-	-	15,730,000
<b>Total Revenue</b>	<b>31,539,621</b>	<b>43,025</b>	<b>6,330,000</b>	<b>15,730,000</b>
Transfers from Other Funds	-	-	-	3,000,000

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 4.3 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 earned includes revenue categories such as grants, donations, reimbursements and interest earned;
- 3) Fees and Charges which are made up of all other fee-based monies collected from the Commission’s constituents. This category is inclusive of location-based revenues such as all revenue earned at the Campground and Cottages, waterparks as well as from the Holiday Festival of Lights. It is also inclusive of resale and concessions, sponsorships, programming put on by the Parks and Recreation Divisions as well as revenue earned by the Marketing Division. The Fees and Charges also show a net of revenue with the cost of resale; and
- 4) Bond Proceeds are received from General Obligation Bonds and fund major capital projects over \$35,000 identified on the CIP list.
- 5) Transfers from other funds is a distributed amount from another fund to finance activities or other obligations.

## Expenditures Summary

	General Agency	Parklands	Debt Service	Capital Projects
Personnel	20,958,396	1,400	-	-
Operating	8,998,730	16,150	-	-
Capital	515,025	-	-	1,100,000
Bond Fees	-	-	5,404,850	15,730,000
<b>Total Expenses</b>	<b>30,472,151</b>	<b>17,550</b>	<b>5,404,850</b>	<b>16,830,000</b>
Transfers to Other Funds	3,000,000	-	-	-

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. The budget recognizes a 2.0% COLA, an increase from 2.5% to 2.9% in Worker’s Compensation as well as an increase from 13.56% to 14.56% in the Employer South Carolina Retirement Systems contributions;
- 2) Operating expenditures include costs that are not personnel-related such as: office supplies, undeveloped properties 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:

Asset Category	Items to be Capitalized
Land	All, regardless of cost
Non-Depreciable Land Improvements	All, regardless of cost
Depreciable Land Improvements	Any costing more than \$25,000
Buildings and Building Improvements	Any costing more than \$25,000
Machinery, Equipment and Vehicles	Any costing more than \$5,000
Infrastructure	Any costing more than \$25,000
Intangible Assets	Any costing more than \$25,000

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

# **General Agency Operating Fund**

FY 2018-2019 General Agency Overview  
Combined Support, Park and Recreation Services

## FY 2018-2019 General Agency Overview

The General Agency Fund is the main operating fund for the Charleston County Park & Recreation Commission; it houses all operating departments and locations within the agency as well as 183 full time staff members. It is broken into three major divisions: Support Services, Park Services and Recreation Services. The Commission recognizes that contributing to fund balance should always be the objective for future sustainability as it brings on new operations within the agency.

Account Title	16-17	17-18	18-19
	ACTUAL	APPROVED BUDGET	PROPOSED BUDGET
Ad Valorem Taxes & Delinquent	15,408,251	14,856,565	15,751,490
Delinquent Taxes	479,143	522,460	485,000
Intergovernmental	88,759	88,760	88,760
TIF Refunds	(751,060)	(725,215)	(752,000)
Miscellaneous	231,143	139,255	131,340
Campground & Cottages	2,003,332	1,987,860	2,078,970
Gate Admissions	3,348,568	3,612,830	3,603,365
Grant Revenue/Donations	23,643	66,870	2,305
Holiday Festival of Lights	1,927,300	1,805,785	1,934,744
Programming	1,646,259	1,985,440	1,835,175
Rentals	2,070,426	2,071,965	2,295,280
Resale & Concessions	2,014,274	1,912,395	2,130,640
Sale of Fixed Assets/Used Items	478,298	56,125	61,125
Sponsorships	288,805	281,000	256,000
Water Feature	3,457,329	3,705,930	3,663,902
Cost of Resale	(1,895,074)	(1,930,500)	(2,026,475)
<b>Total Revenue</b>	<b>30,819,394</b>	<b>30,437,525</b>	<b>31,539,621</b>
Personnel Services	18,856,766	19,955,545	20,958,396
Operating Expenses	7,799,759	8,790,700	8,998,730
Capital Equipment	780,549	805,525	515,025
<b>Total Expenses</b>	<b>27,437,073</b>	<b>29,551,770</b>	<b>30,472,151</b>
Transfers from Other Funds	25,000	-	-
Transfers to Other Funds	3,010,500	-	3,000,000
<b>Contribution to Fund Balance</b>	<b>396,821</b>	<b>885,755</b>	<b>(1,932,530)</b>

The total revenue by category for the General Agency Fund is \$31,359,621 which is a 4% increase over the FY 2017-2018 budget. Rental revenue is projected to increase 11% per updated fee structures. Resale and Concessions are also expected to increase 11% based on trends in actuals. The Holiday Festival of Lights is expected to increase 7% over the FY 2017-2018 actual but is only a slight increase over the FY 2016-2017 actual. Sponsorships are expected to decrease 9% due to events that will not be held in the FY 2018-2019 budget year. Personnel expenses are projected to increase 5% based on an updated part-time base wage as well as rising insurance and retirement costs. Capital equipment expenses will decrease approximately \$300,000 based on the replacement schedule of rolling stock items. \$3,000,000 is scheduled to be transferred to the Capital Improvement Projects fund to finance unfunded projects over \$35,000. These funds became available after the Commission combined the Enterprise Fund into General Agency; the change in accounting principle created an adjustment to the agency's fund balance.

## Combined Support, Park and Recreation Services

Account Title	16-17 ACTUAL	17-18 APPROVED BUDGET	18-19 PROPOSED BUDGET
Support Services	15,918,477	14,952,860	15,797,790
Park Services	13,415,538	13,617,195	14,024,886
Recreation Services	1,485,380	1,867,470	1,716,945
<b>Total Revenue</b>	<b>30,819,395</b>	<b>30,437,525</b>	<b>31,539,621</b>
Support Services	7,984,698	8,965,160	9,141,917
Park Services	15,346,174	16,219,005	16,882,976
Recreation Services	4,106,202	4,367,605	4,447,258
<b>Total Expenses</b>	<b>27,437,074</b>	<b>29,551,770</b>	<b>30,472,151</b>
Transfers from Other Funds	25,000	-	-
Transfers to Other Funds	3,010,500	-	3,000,000
<b>Contribution to Fund Balance</b>	<b>396,821</b>	<b>885,755</b>	<b>(1,932,530)</b>

The General Agency Fund is divided into three major divisions: Support Services, Park Services and Recreation Services. The above chart 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.

### Major budget impacts

#### Revenue:

The Commission has included a 2% increase in overall property tax dollars over the FY 2016-2017 actuals to take into account growth over the 2018-2019 budget year;

FY 2018-2019 will see a full year of a new waterpark feature at James Island County Park's Splash Zone as well as the opening of the new Hollywood Recreational Complex and the Stono River County Park. Old Towne Creek County Park will be closed for construction during the year and will not recognize revenues. The Campground and Cottages will recognize higher revenue as part of the campground was shut down for renovations in FY 2017-2018.

In addition to the new waterpark feature and Hollywood Recreational Complex, the Commission has budgeted for several new runs and races for the upcoming budget year within multiple parks. The budget also recognizes a small increase in non-rural camp-related revenues with an updated fee structure. During the FY 2017-2018 budget, the Commission budgeted under the impression it would be running full-day operations at the rural based camps locations and updated the fee structure to accommodate the changes. However, this change did not happen and the Commission has returned to the old fee structure.

The following table consists of the Commissioner approved fees and changes affecting the FY 2018-2019 budget:

<b>Fees and Changes</b>	<b>Type</b>	<b>Old Fees</b>	<b>New Fees</b>
<b>Campground Sites</b>			
	Pull Thru	55	56
	Back In	48	49
	W/E Only	44	45
	Primitive/Overflow	27	28
<b>McLeod Plantation</b>			
	Pavilion Rental	1,000	2,000
<b>The Cooper River Marina</b>			
	Monthly Dockage	9.20/ft	11.20/ft
	Annual Dockage	10.20/ft	12.20/ft
April-June, Oct-Dec (peak transient)	Month	15.00/ft	18.00/ft
	Week	8.60/ft	10.00/ft
	Day	1.80/ft	1.90/ft
<b>Beach Rentals</b>			
	Umbrella	10	15
	Combo (1 Umbrella, 2 Chairs)	25	30
<b>Edisto and Cypress Hall</b>			
	Monday-Thursday Meeting Rate	250	300

<b>Beach Park Operating Hours</b>	<b>Current Hours</b>	<b>New Hours</b>
March/April	10:00 am - 7:00 pm	10:00 am - Sunset
September/October	10:00 am - 7:00 pm	10:00 am - Sunset
November-February	10:00 am - 6:00 pm	10:00 am - Sunset

**Expenditures:**

A 2% COLA has been included in the budget in addition to regular longevity/merit increases. Agency-wide variable positions have been budgeted in the locations of where they will be working. There has been an estimated health insurance increase of 10% over the FY 2017-2018 premiums. The employer's rate paid to the South Carolina Retirement Systems has also increased from FY 2017-2018's budgeted 13.56% of employee salaries to 14.56% and is scheduled to increase annually for the following four budget years by 1% until the employer share is 18.56% of employee salaries. Workers compensation has increased from 2.5% of salaries and wages to 2.9%. Part-time staff pay has also been updated to maintain a competitive pay.

Whenever a position opens throughout a fiscal year, senior management meets to discuss the Commission's personnel needs and whether or not the position will be needed in the future. There are no additional positions in the FY 2018-2019 budget year.

There is an increase of \$216,000 in Information Technology expenditures partially due to replacing equipment at the end of its life cycle and requests for new technology being filled. As the second half of the Commission's 50<sup>th</sup> year anniversary falls in the first half of the FY 2018-2019 budget, there is \$15,000 budgeted for related expenditures. The Commission funds short-term capital needs (fleet/equipment replacements) through the General Agency Fund. The budget overall for fleet and equipment replacements for the FY 2018-2019 budget is \$515,025, a \$290,000 decrease from the FY 2017-2018 budget.

The budget also focuses on the maintenance and upkeep of the parks through Project Maintenance and Repairs, also known as Facility Repairs and Renovations Program (FRRP). All projects funded from this program are non-cyclical; cyclical projects are funded from general maintenance lines in the individual parks. Projects over \$35,000 are budgeted in the Capital Improvement Projects Fund; projects under \$35,000 are funded from the General Agency Fund. The General Agency Fund plans on spending \$751,000 on the program, an increase of \$51,000 over the FY 2017-2018 budget.

The next three sections will show the departmental breakout by revenue and expenditure type of the three major divisions.

## **Support Services**

Support Services Overview

Administration

Capital and Planning

Executive

Financial Services

Human Resources

Information Technology

Marketing Administration

Park & Program Services

Safety

## Support Services Overview

Account Title	16-17	17-18	18-19
	ACTUAL	APPROVED BUDGET	PROPOSED BUDGET
Administration Millage	15,225,092	14,742,570	15,573,250
Administration	598,374	103,500	122,500
Marketing	56,455	61,000	51,000
Safety	38,556	45,790	51,040
<b>Total Revenue</b>	<b>15,918,477</b>	<b>14,952,860</b>	<b>15,797,790</b>
Administration	817,778	996,975	867,280
Call Center	386,247	401,645	509,415
Capital Projects & Planning	604,587	545,540	1,193,536
Executive	1,435,611	1,649,045	1,458,653
Financial Services	899,689	994,065	978,929
Human Resources	560,820	659,575	613,128
Information Technology	1,610,099	1,711,990	1,928,031
Marketing	953,057	1,025,150	1,077,267
Planning	315,983	499,195	-
Safety	358,942	481,980	515,678
<b>Total Expenses</b>	<b>7,942,813</b>	<b>8,965,160</b>	<b>9,141,917</b>
Transfers to Other Funds	3,010,500	-	3,000,000
<b>Contribution to Fund Balance</b>	<b>4,965,164</b>	<b>5,987,700</b>	<b>3,655,873</b>

The Support Services Division houses all activities that are not directly related to Park or Recreation Services. This division receives revenue mainly from millage; however, it also receives revenue from the sale of fixed assets and used items, timber resale, lifeguard camp programs, and sponsorships that are not directly related to any program, park or event.

The Support Services Division has 53 full time employees; 19 will receive longevity/merit increases in the upcoming budget year. Positions will be broken out by department in the following section. Personnel expenses include salaries, wages, FICA, Medicare, retirement, workers compensation, travel and training, employer-related insurance expenses and memberships.

Expenses include those that are not directly related to any park or recreation services endeavor. The marketing as well as capital and planning costs in this budget are strictly administration based. The marketing expenses in this budget include overall agency advertising efforts.

## Administration

Account Title	16-17	17-18	18-19
	ACTUAL	APPROVED BUDGET	PROPOSED BUDGET
Ad Valorem Taxes & Delinquent	15,408,251	14,856,565	15,828,240
Delinquent Taxes	479,143	522,460	485,000
Intergovernmental	88,759	88,760	88,760
TIF Refunds	(751,060)	(725,215)	(752,000)
Grant Revenue/Donations	80,954	-	-
Miscellaneous	50,853	60,000	74,000
Sale of Fixed Assets/Used Items	467,530	46,000	51,000
Cost of Resale	(963)	(2,500)	(2,500)
<b>Total Revenue</b>	<b>15,823,466</b>	<b>14,846,070</b>	<b>15,772,500</b>
Personnel Services	-	-	100,000
Operating Expenses	793,294	918,975	767,280
Capital Equipment	24,484	78,000	-
<b>Total Expenses</b>	<b>817,778</b>	<b>996,975</b>	<b>867,280</b>
Transfers to Other Funds	3,010,500	-	3,000,000
<b>Contribution to Fund Balance</b>	<b>11,995,188</b>	<b>13,849,095</b>	<b>11,905,220</b>

The Administration budget has no direct staff but houses administrative costs for the agency.

Revenues are inclusive of millage and intergovernmental proceeds received from the Charleston County Government. Other revenues include the sale of capitalized fixed assets, non-capitalized used items such as kayaks, and proceeds from lumber resale. Overall millage was budgeted at a 2% increase over the FY 2016-2017 actuals. The Commission also received federal grant funding for damages related to Hurricane Matthew that made landfall in Charleston in October 2016.

Expenditures include agency-wide insurance, bank charges as well as credit card and e-commerce fees related to online transactions. The personnel services are the employer share of retirees' insurance costs. This budget also includes the Commission's annual commitment of \$77,850 to the City of Folly Beach for beach renourishment.

During the FY 2016-2017 budget year, \$3,010,500 was transferred to the Capital Improvement Projects fund for self-funded projects as well as funds designated for specific projects. \$3,000,000 is budgeted to be transferred to the CIP Fund in order to self-fund major capital projects, inclusive of facility repairs and maintenance, not included on the approved CIP projects list.

## Capital and Planning

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Account Title	16-17 ACTUAL	17-18 APPROVED BUDGET	18-19 PROPOSED BUDGET
Personnel Services	703,546	818,965	782,556
Operating Expenses	217,025	199,770	326,980
Capital Equipment	-	26,000	84,000
<b>Total Expenses</b>	920,570	1,044,735	1,193,536
<b>Contribution to Fund Balance</b>	(920,570)	(1,044,735)	(1,193,536)

The Capital and Planning departments were merged for the FY 2018-2019 budget with the retirement of the Director of Planning. The Director position was turned into a Planner position. This department is responsible for the long-range and strategic planning and development of the park system as well as land management. It is also responsible coordination, planning and execution of capital improvements within the County with the goal of improving the quality of life for the citizens of Charleston. The improvements this department is responsible are the projects which total over \$35,000.

The Capital and Planning department has eight full time staff; three will receive longevity/merit increases in the upcoming budget year.

Operating expenses include office supplies, land management consulting, engineering cost estimates, appraisal costs, various small equipment items and rental expenditures for staff offices. There is also an agency-wide ADA assessment budgeted for FY 2018-2019 for a total increase of \$110,000.

The capital expenditures include the replacement of three Ford Escapes.

## Executive

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Account Title	16-17 ACTUAL	17-18 APPROVED BUDGET	18-19 PROPOSED BUDGET
Personnel Services	1,159,252	1,248,070	1,133,418
Operating Expenses	276,359	400,975	325,235
Capital Equipment	-	-	-
<b>Total Expenses</b>	1,435,611	1,649,045	1,458,653
<b>Contribution to Fund Balance</b>	(1,435,611)	(1,649,045)	(1,458,653)

This division works to support the parks, programs and services of the agency by providing excellent customer service to all customers and also includes expenses related to the Chief Operating and Chief Financial Officers.

The Executive department houses seven full-time staff; three will receive longevities/merit increases in the upcoming budget year. The decrease in personnel is due to the retirement of the current Chief Operating Officer at the end of the FY 2017-2018 budget year, the second Executive Director during the FY 2018-2019 budget as well as the movement of one full-time and one part-time position to Park & Program Services.

Operating expenses include agency-wide general office supplies, furniture, postage, legal contract services, copier leases, agency-wide memberships to SCRPA and NRPA, agency Core Value expenditures and utility costs for the Headquarters building.

## Financial Services

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Account Title	16-17 ACTUAL	17-18 APPROVED BUDGET	18-19 PROPOSED BUDGET
Personnel Services	819,365	873,570	906,554
Operating Expenses	80,324	120,495	72,375
Capital Equipment	-	-	-
<b>Total Expenses</b>	899,689	994,065	978,929
<b>Contribution to Fund Balance</b>	(899,689)	(994,065)	(978,929)

This division is responsible for financial records management including accounting, auditing, purchasing, revenue and expense reporting, payroll, budget, fixed assets and procurement.

The Financial Services department has ten full-time staff; two will receive longevities/merit increases in the upcoming budget year. With the retirement of the Staff Accountant within the 2017-2018 budget year, the position was changed to be a Finance Manager based on operational and business needs.

Operating expenses include office supplies, payroll processing, audit services, agency-wide bank supplies and check related fees. Operating expenses considered administrative in nature are recorded in the Administration budget. Overall operating expenditures decreased from the FY 2017-2018 budget due to the implementation of new payroll software.

## Human Resources

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Account Title	16-17 ACTUAL	17-18 APPROVED BUDGET	18-19 PROPOSED BUDGET
Personnel Services	531,201	576,875	583,878
Operating Expenses	29,620	82,700	29,250
Capital Equipment	-	-	-
<b>Total Expenses</b>	560,820	659,575	613,128
<b>Contribution to Fund Balance</b>	(560,820)	(659,575)	(613,128)

This department is responsible for the recruitment and hiring of Commission employees, benefit administration, personnel policy development, city, state and federal policies and procedures compliance and the assurance of fair and equal employment opportunities and standards.

The Human Resources department has five full time staff; one will receive a longevity/merit increase in the upcoming budget year.

Operating expenses include office supplies, contract services, staff physicals, background checks, motor vehicle records searches, drug testing, recruitment expenses, agency-wide business card printing, and volunteer supplies.

## Information Technology

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Account Title	16-17 ACTUAL	17-18 APPROVED BUDGET	18-19 PROPOSED BUDGET
Personnel Services	416,773	424,770	422,236
Operating Expenses	1,142,358	1,177,220	1,405,795
Capital Equipment	50,967	110,000	100,000
<b>Total Expenses</b>	1,610,099	1,711,990	1,928,031
<b>Contribution to Fund Balance</b>	(1,610,099)	(1,711,990)	(1,928,031)

This department is responsible for providing all agency staff with the technology needed to do their jobs in an efficient and secure manner with the goal of researching and implementing appropriate technical solutions to grow with the agency.

The Information Technology department has four full-time staff; one will receive a longevity/merit increase in the upcoming budget year.

Operating expenses have increased partially due to rising costs of maintaining current IT infrastructure as well as the addition of new parks and other large projects. Another added expenditure for the FY 2018-2019 budget is the purchase of several new types of software including a document management solution. Another software expense is the purchase of a new point of sale solution, implementation expenses and EMV readers for chip technology. Other operating expenditure examples include computer and phone system management, agency-wide cell phone charges, workstation replacements, server purchases and wireless replacements.

Capital expenses include the implementation of a new enterprise backup solution.

## Marketing Administration

Account Title	16-17	17-18	18-19
	ACTUAL	APPROVED BUDGET	PROPOSED BUDGET
Sponsorships	56,455	61,000	51,000
<b>Total Revenue</b>	<b>56,455</b>	<b>61,000</b>	<b>51,000</b>
Personnel Services	757,362	794,900	867,377
Operating Expenses	195,695	230,250	209,890
Capital Equipment	-	-	-
<b>Total Expenses</b>	<b>953,057</b>	<b>1,025,150</b>	<b>1,077,267</b>
<b>Contribution to Fund Balance</b>	<b>(896,602)</b>	<b>(964,150)</b>	<b>(1,026,267)</b>

The department is responsible for advertising and promoting the Commission’s activities, services, parks and agency-wide Core Values to the residents and visitors of Charleston County as well as supporting agency initiatives to increase revenue and patron participation through sales, promotions, advertising and outreach efforts.

The Marketing department has nine full-time staff; three will receive longevity/merit increases in the upcoming budget year. Personnel increases are partially due to additional part-time hours with the retirement of the Marketing Manager and the Marketing Coordinator at the end of FY 2017-2018. The Marketing Coordinator position is budgeted to become the Social Media Coordinator, the Marketing Administrative Assistant will become the Marketing Project Manager, the Marketing Coordinator for Online Services will increase a grade and become the Marketing Communications Manager and the Marketing Manager will become the Business Development Manager. Insurance costs also rose as one of the positions retiring did not take employer-paid health insurance and the replacement position is budgeted to do so.

The sponsorship revenue recognized in this budget are general sponsorships for agency-wide initiatives not specific to a park, program or event. Sponsorships that are received for specific parks, programs or events are budgeted to be included with the related budget lines.

Operating expenses include non-specific agency-wide advertising efforts including billboard leases, press releases and radio broadcasts, promotions and giveaways, contract services, exhibit fees, video production, business partnerships and brochure distribution. There is an additional \$15,000 for promotional expenses related to the Commission’s 50<sup>th</sup> year anniversary.

## Park & Program Services

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Account Title	16-17 ACTUAL	17-18 APPROVED BUDGET	18-19 PROPOSED BUDGET
Personnel Services	384,783	400,345	508,115
Operating Expenses	1,464	1,300	1,300
Capital Equipment	-	-	-
<b>Total Expenses</b>	386,247	401,645	509,415
<b>Contribution to Fund Balance</b>	(386,247)	(401,645)	(509,415)

Park & Program Services serves as the agency-wide Call Center. This office makes reservations, registers customers for programs, sells memberships and assists with information and sales throughout the agency.

The Park & Program Services department has seven full time staff; five will receive longevity/merit increases in the upcoming budget year. There is also the addition of one full-time and one part-time staff.

Its operating expenses include consumables, miscellaneous office supplies and the Park & Program Services post office box annual expense.

## Safety

Account Title	16-17	17-18	18-19
	ACTUAL	APPROVED BUDGET	PROPOSED BUDGET
Miscellaneous	33,832	39,490	44,340
Resale & Concessions	1,178	-	-
Sponsorships	3,920	-	-
Water Feature	-	6,300	6,700
Cost of Resale	(373)	-	-
<b>Total Revenue</b>	<b>38,556</b>	<b>45,790</b>	<b>51,040</b>
Personnel Services	332,260	396,265	421,798
Operating Expenses	26,682	85,715	93,880
Capital Equipment	-	-	-
<b>Total Expenses</b>	<b>358,942</b>	<b>481,980</b>	<b>515,678</b>
<b>Contribution to Fund Balance</b>	<b>(320,386)</b>	<b>(436,190)</b>	<b>(464,638)</b>

This department is responsible for promoting the safety, health and wellbeing of employees and visitors to our facilities with a goal of zero injuries to people and damage to property.

The Safety department has three full-time staff; one will receive a longevity/merit increase in the upcoming budget year. Personnel services increased due to the relocation of safety-based trainings and memberships for all agency-wide locations.

Miscellaneous revenue includes the registration revenues for lifeguard camps as well as partial reimbursement for lifeguard costs at the beach parks and the Hollywood Recreational Pool. Water feature revenues include partial reimbursement for lifeguard costs at the three waterparks. During the FY 2016-2017 budget year, lifeguard related costs were included in the respective locations and were broken out for the FY 2017-2018 budget year.

Operating expenses include safety efforts, miscellaneous office expenses, small equipment as well as lifeguard related expenditures provided by the safety department including but not limited to AEDs and epi-pens.



## **Park Services**

Park Services Overview  
Parks Administration  
Caw Caw Interpretive Center  
Cooper River Marina  
Folly Beach County Park  
Folly Beach Fishing Pier  
Hollywood Recreational Complex  
Isle of Palms County Park  
James Island County Park  
Johns Island County Park  
Kiawah Beachwalker Park  
Laurel Hill County Park  
Mount Pleasant Palmetto Islands County Park  
Mount Pleasant Pier  
North Charleston Wannamaker County Park  
Old Towne Creek County Park  
Sk8 Charleston  
Stono River County Park  
The Lake House at Bulow  
The McLeod Plantation Historic Site  
Undeveloped Properties, Support and Headquarters Maintenance

## Park Services Overview

	16-17	17-18	18-19
Account Title	ACTUAL	APPROVED BUDGET	PROPOSED BUDGET
Administration	1,213,264	167,275	77,900
Caw Caw Interpretive Center	28,536	35,490	41,905
Cooper River Marina	842,098	763,915	891,375
Folly Beach County Park	341,024	380,735	437,320
Folly Beach Fishing Pier	885,491	1,037,930	1,067,245
Hollywood Rec Complex	-	-	7,420
Isle of Palms County Park	605,236	785,270	804,335
James Island County Park	4,893,445	5,147,360	5,322,121
Johns Island County Park	133,137	127,835	123,930
Kiawah Beachwalker Park	261,183	349,435	334,310
Laurel Hill Plantation	13,165	12,340	10,060
Mount Pleasant Palmetto Islands County Park	546,794	715,415	675,210
Mount Pleasant Pier	370,232	298,745	336,070
North Charleston Wannamaker County Park	2,742,980	3,154,205	3,137,235
Old Towne Creek County Park	8,800	15,670	-
SK8 Charleston	71,672	64,660	117,000
Stono River County Park	-	-	2,430
The Lake House at Bulow	148,100	171,950	177,350
The McLeod Plantation	310,380	388,965	461,670
<b>Total Revenue</b>	<b>13,415,537</b>	<b>13,617,195</b>	<b>14,024,886</b>
Administration	1,208,688	1,307,315	1,335,975
Caw Caw Interpretive Center	318,956	280,670	312,798
Cooper River Marina	551,734	512,300	553,607
Folly Beach County Park	351,448	346,725	403,559
Folly Beach Fishing Pier	1,076,163	1,025,735	1,062,639
Hollywood Rec Complex	-	-	86,226
Isle of Palms County Park	543,601	556,370	617,598
James Island County Park	4,312,350	4,550,090	4,654,067
Johns Island County Park	449,405	443,475	447,500
Kiawah Beachwalker Park	335,843	349,595	284,728
Laurel Hill Plantation	17,224	25,555	30,029
Mount Pleasant Palmetto Islands County Park	1,060,984	1,111,490	1,193,832
Mount Pleasant Pier	392,556	427,015	459,232
North Charleston Wannamaker County Park	2,658,689	2,821,785	2,900,840
Old Towne Creek County Park	40,669	45,600	41,115
SK8 Charleston	206,334	193,205	262,745
Stono River County Park	-	-	16,295
The Lake House at Bulow	57,498	128,775	163,825
The McLeod Plantation	217,495	314,115	316,934
Undeveloped Properties & HQ Maintenance	1,546,538	1,779,190	1,739,432
<b>Total Expenses</b>	<b>15,346,175</b>	<b>16,219,005</b>	<b>16,882,976</b>
<b>Contribution to Fund Balance</b>	<b>(1,930,638)</b>	<b>(2,601,810)</b>	<b>(2,858,090)</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. Overall revenue will see an increase of 2.4%. Variances by location will be discussed in the following section.

The Park Services Division has 100 employees; 40 will receive longevity/merit increases in the upcoming budget year. The employees will be broken out in this section by location. There is an increase of approximately \$366,000 in wages due to base wage increases and increased hours per operational and business needs.

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 Facility Repair and Renovation Program (FRRP), are all non-cyclical projects costing less than \$35,000. Any project which will expend more than \$35,000 becomes a Capital Improvement Project and is tracked separately by a special project code within the General Ledger.

Other examples of operating expenditures include office and operating supplies, contract services, burglar alarm monitoring, pest control services, office lease rentals, utilities, warehouse rentals, portable restroom expenses, various small equipment items and replacements, equipment rentals, fuel costs, equipment repair and maintenance, signage, armored car services, custodial expenses, chlorine and other chemicals for water features, electronic sign rentals and cyclical repairs and maintenance throughout the park system.

Capital expenditures are also distributed to the locations of where the costs will occur. Rolling stock equipment needs are fulfilled within the General Agency Operating Fund rather than from the Capital Improvement Projects Fund. The list includes new or replacement equipment items as well as vehicles.

## Administration

Account Title	16-17	17-18	18-19
	ACTUAL	APPROVED BUDGET	PROPOSED BUDGET
Miscellaneous	57,466	37,690	10,000
Gate Admissions	1,039,174	-	-
Grant Revenue/Donations	15,180	64,585	-
Rentals	23,700	-	-
Resale & Concessions	86,243	100,000	97,000
Cost of Resale	(8,499)	(35,000)	(29,100)
<b>Total Revenue</b>	<b>1,213,264</b>	<b>167,275</b>	<b>77,900</b>
Personnel Services	1,151,662	1,213,135	1,291,490
Operating Expenses	57,026	94,180	44,485
Capital Equipment	-	-	-
<b>Total Expenses</b>	<b>1,208,688</b>	<b>1,307,315</b>	<b>1,335,975</b>
<b>Contribution to Fund Balance</b>	<b>4,576</b>	<b>(1,140,040)</b>	<b>(1,258,075)</b>

This department houses Park Operations staff that oversee duties for multiple developed and undeveloped properties. It also houses the staff Food Truck operations and personnel. This department is responsible for providing outstanding customer service and working together to provide and maintain park areas and recreation facilities to the highest standard. This budget includes the Director of Parks who, in addition to budget, oversees the agency-wide Maintenance and Operations.

The Parks Administration department has 12 full-time staff; four will receive longevity/merit increases in the upcoming budget year.

The Miscellaneous revenue comes from undeveloped properties and fleet insurance reimbursements. Revenue from the Gold Pass and from alcohol permit fees for shelter rentals used to be housed in this budget; however, beginning in FY 2017-2018, Gold Pass and alcohol permit fee revenue is now distributed throughout the park locations. Gold passes revenue is allocated based on the previous years' attendance per park location that accepts the pass for free admission. Alcohol permit fee revenues are recognized in the budgets of the parks where the rental will take place. The Commission recognized PARD grant revenue in FY 2017-2018 but will not recognize it in FY 2018-2019. Finally, Resale and Concessions revenue are all related to the Food Truck.

Operating expenses are miscellaneous office supplies, a warehouse rental, warehouse utilities and Food Truck related expenses. The Commission hosted the Special Park District Forum during the FY 2017-2018 and will not be hosting it during FY 2018-2019.

## Caw Caw Interpretive Center

Account Title	16-17	17-18	18-19
	ACTUAL	APPROVED BUDGET	PROPOSED BUDGET
Gate Admissions	22,482	28,855	35,475
Resale & Concessions	12,932	13,085	12,980
Cost of Resale	(6,878)	(6,450)	(6,550)
<b>Total Revenue</b>	<b>28,536</b>	<b>35,490</b>	<b>41,905</b>
Personnel Services	202,903	209,915	232,008
Operating Expenses	61,060	70,755	80,790
Capital Equipment	54,993	-	-
<b>Total Expenses</b>	<b>318,956</b>	<b>280,670</b>	<b>312,798</b>
<b>Contribution to Fund Balance</b>	<b>(290,420)</b>	<b>(245,180)</b>	<b>(270,893)</b>

Caw Caw Interpretive Center is rich in natural, cultural and historical resources. Caw Caw was once part of several rice plantations and home to enslaved Africans who applied their technology and skills in agriculture to carve the series of rice fields out of cypress swamps. Caw Caw Interpretive Center is managed as a low-impact wildlife preserve. It opened to the public on January 29<sup>th</sup>, 2000, offering an interpretive center with exhibits and displays highlighting the historical, cultural and environmental treasures of 643 acre site. Additionally, the park features over six miles of trails, over 1,400 feet of elevated boardwalks through wetlands, historic rice fields and impoundments managed for wildlife. Pets and bicycles are not permitted.

Caw Caw Interpretive Center has two full-time staff; neither will receive longevity/merit increases in the upcoming budget year. Part-time wages increased based on the change in the wage rate as well as changing how the park is expected to operate. With the rising admissions revenue, part-time gate staff will be at the gate house. Currently, patrons pay by going into the interpretive center and paying at the front desk instead of at the gate house.

Revenue is received from Resale and Concessions within the interpretive center as well as gate admissions and Gold Pass revenue. Resale and Concessions revenues are projected slightly under the FY 2017-2018 budget but slightly higher than the FY 2016-2017 actuals. Based on trends, Admissions revenue is expected to increase from the last budget year.

Operating expenditures include various advertising costs, park maintenance and repairs, equipment rentals, office supplies, small equipment contract services, custodial supplies, invasive plant treatment, a gutter system replacement, various small equipment items, a 100 acre wildlife management burn and park-wide utility fees.

## Cooper River Marina

Account Title	16-17	17-18	18-19
	ACTUAL	APPROVED BUDGET	PROPOSED BUDGET
Miscellaneous	31,631	-	-
Grant Revenue/Donations	3,873	2,285	2,305
Rentals	793,844	749,675	877,405
Resale & Concessions	25,209	24,960	25,515
Cost of Resale	(12,459)	(13,005)	(13,850)
<b>Total Revenue</b>	<b>842,098</b>	<b>763,915</b>	<b>891,375</b>
Personnel Services	328,712	329,075	355,977
Operating Expenses	186,519	183,225	185,630
Capital Equipment	36,503	-	12,000
<b>Total Expenses</b>	<b>551,734</b>	<b>512,300</b>	<b>553,607</b>
<b>Contribution to Fund Balance</b>	<b>290,364</b>	<b>251,615</b>	<b>337,768</b>

The Cooper River Marina was constructed by the federal government within the confines of the Charleston Naval Base and features 170 slips. The Commission owns the marina, the adjoining degaussing pier and 16 acres of property. The marina features long-term and transient deep water slips, shore side and slip side pump out service, a climate-controlled captain's lounge, laundry facilities, showers and restrooms, gated security, WIFI, fax and email service, boat yard storage, 30 amp/120V service, ships store/convenience store and VHF Channel 16 monitoring.

The Cooper River Marina has three full-time staff; two will receive a longevity/merit increase in the upcoming budget year. Part-time hours increased due to management commitment to work the Holiday Festival of Lights as well as increased maintenance needs.

Miscellaneous revenue received in FY 2016-2017 were insurance reimbursement fees from Hurricane Matthew which made landfall in October 2016. Grant revenue/donations revenue comes from federal grant revenue received for the pumpout boat. Rental revenue will increase over the FY 2017-2018 budget due to prior actuals and an updated rate structure. Resale and Concessions revenue is expected to slightly increase over the FY 2017-2018 actual.

Operating expenses include direct marketing and advertising costs, park maintenance and repair costs, pedestal replacements, bathhouse renovations, miscellaneous small equipment purchases, equipment fuel and maintenance, professional services, expenses related to the pumpout boat and park-wide utility fees. Capital fees include a golf cart replacement.

## Folly Beach County Park

Account Title	16-17	17-18	18-19
	ACTUAL	APPROVED BUDGET	PROPOSED BUDGET
Miscellaneous	12,202	750	750
Gate Admissions	194,169	268,475	286,750
Rentals	122,633	103,240	138,070
Resale & Concessions	14,008	13,070	17,500
Cost of Resale	(1,988)	(4,800)	(5,750)
<b>Total Revenue</b>	<b>341,024</b>	<b>380,735</b>	<b>437,320</b>
Personnel Services	244,578	254,155	273,774
Operating Expenses	85,117	77,570	95,785
Capital Equipment	21,753	15,000	34,000
<b>Total Expenses</b>	<b>351,448</b>	<b>346,725</b>	<b>403,559</b>
<b>Contribution to Fund Balance</b>	<b>(10,424)</b>	<b>34,010</b>	<b>33,761</b>

Folly Beach County Park is situated on the west end of the island between the Atlantic Ocean and Folly River. It totals 137.9 acres and offers approximately 900 feet of seasonally guarded beachfront. Skimmer Flats, a major Eastern Brown Pelican rookery, is visible at the west end of the park. Dogs are not permitted on the beach from 10 a.m. and 6 p.m. from May 1 through September 30. At all other times the dog must be on a leash. The park also features seasonal beach chair and umbrella rentals, outdoor showers, handicap-accessible portable restrooms as well as a seasonal retail area and snack bar.

Folly Beach County Park has two full-time employees; one will receive a longevity/merit increase in the upcoming budget year. Part-time wages increased per the increase in base wages as well as more hours based on operational trends. Lifeguard wages and operational expenses are based in this budget, also.

Miscellaneous income from FY 2016-2017 was received from insurance reimbursement fees from Hurricane Matthew which made landfall in October 2016. Miscellaneous income budgeted for FY 2017-2018 and FY 2018-2019 are from anticipated photo shoots. Revenue received from gate admissions, Gold Pass sales, resale and concessions as well as rentals of the Pelican Watch Shelter are all expected to increase over last fiscal year based on trending increased admissions and operations.

Operating expenses include waste disposal for the portable restrooms, various small equipment items, park maintenance and repairs costs, rewiring and addition of some outlets to the Pelican Watch Shelter, custodial supplies, miscellaneous equipment rentals, monthly office rental fees, chair and umbrella replacements, lifeguard related expenses and park signage.

## Folly Beach Fishing Pier

Account Title	16-17	17-18	18-19
	ACTUAL	APPROVED BUDGET	PROPOSED BUDGET
Miscellaneous	32,616	1,000	1,500
Gate Admissions	258,646	369,345	359,135
Grant Revenue/Donations	1,549	-	-
Rentals	128,322	185,020	188,750
Resale & Concessions	993,078	949,070	1,045,300
Sale of Fixed Assets/Used Items	320	-	-
Cost of Resale	(529,040)	(466,505)	(527,440)
<b>Total Revenue</b>	<b>885,491</b>	<b>1,037,930</b>	<b>1,067,245</b>
Personnel Services	825,649	834,185	865,259
Operating Expenses	232,463	191,550	171,380
Capital Equipment	18,052	-	26,000
<b>Total Expenses</b>	<b>1,076,163</b>	<b>1,025,735</b>	<b>1,062,639</b>
<b>Contribution to Fund Balance</b>	<b>(190,672)</b>	<b>12,195</b>	<b>4,606</b>

Folly Beach Fishing Pier, completed in September 1995, stretches 1,045 into the Atlantic Ocean and is the second longest pier on the east coast. The pier is 25 feet wide and is 23 feet above sea level. A 7,500 square foot diamond shaped platform with a 1,400 square foot covered shelter is located at the end of the pier. It not only features a 10,000 square foot building with restrooms with a gift and tackle shop that offers rod rentals, fishing tournaments and oceanfront dining at Pier 101 Restaurant & Bar which is leased to an independent operator.

Folly Beach Fishing Pier has five full-time employees; four will receive longevity/merit increases in the upcoming budget year. Part-time wages are anticipated to increase around \$12,000 over the last fiscal year with a recognition of an updated base pay.

This budget also receives revenue from admissions for the Lighthouse Inlet Heritage Preserve on the east end of the beach. Miscellaneous revenue received in FY 2017-2018 was from photo shoots as well as insurance reimbursement fees from Hurricane Matthew which made landfall in October 2016. Federal and state grant revenue was also received for Hurricane Matthew damages. Admissions and Gold Pass revenues are expected to decrease from the FY 2017-2018 budget but are anticipated to be higher than the FY 2016-2017 actuals based on current trends. Rental income is anticipated to increase over the FY 2016-2017 and FY 2018-2019 budgets due to the lease agreement with Pier 101. Resale and Concessions revenue is anticipated to increase based on current trends.

Operating expenses include direct marketing and advertising costs, park maintenance and repairs, lumber for deck repairs, reflooring the restrooms, solid waste user fees, parking lot maintenance, East Arctic and Lighthouse Inlet Heritage Preserve expenses, custodial expenses, lifeguard related expenses, fishing tournament prizes, business licenses, property taxes and rental rod replacements. There is a decrease in utilities from the FY 2017-2018 budget. There is also a \$60,000 decrease in project maintenance and repairs from the 2016-2017 budget as the restaurant had to be updated and repaired for the new leaseholder.

## Hollywood Recreational Complex

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Account Title	16-17 ACTUAL	17-18 APPROVED BUDGET	18-19 PROPOSED BUDGET
Gate Admissions	-	-	6,510
Resale & Concessions	-	-	1,400
Cost of Resale	-	-	(490)
<b>Total Revenue</b>	-	-	7,420
Personnel Services	-	-	33,911
Operating Expenses	-	-	52,315
Capital Equipment	-	-	-
<b>Total Expenses</b>	-	-	86,226
<b>Contribution to Fund Balance</b>	-	-	(78,806)

The Hollywood Recreational Complex is located on a 9-acre site owned by the Town of Hollywood, SC and through a Memorandum of Agreement with the Charleston County Park & Recreation Commission to jointly master plan the recreation complex. The complex will include a swimming facility to be constructed and managed by the Commission and will provide programming to teach water safety, conduct swim lessons and provide a facility for area swim teams. The facility is anticipated to open in the spring of 2019.

The Hollywood Recreational Complex has no full-time staff; however, it will staff lifeguards and an operations aide.

Operating expenses include \$31,750 of start-up costs, small equipment items not covered by the start-up list, chemicals for the pool, custodial expenses, burglar alarm monitoring and utilities.

## Isle of Palms County Park

Account Title	16-17	17-18	18-19
	ACTUAL	APPROVED BUDGET	PROPOSED BUDGET
Miscellaneous	850	-	-
Gate Admissions	470,512	676,985	669,165
Grant Revenue/Donations	207	-	-
Rentals	67,577	59,300	78,355
Resale & Concessions	103,528	91,445	103,715
Cost of Resale	(37,438)	(42,460)	(46,900)
<b>Total Revenue</b>	<b>605,236</b>	<b>785,270</b>	<b>804,335</b>
Personnel Services	462,718	461,165	509,028
Operating Expenses	80,883	95,205	99,070
Capital Equipment	-	-	9,500
<b>Total Expenses</b>	<b>543,601</b>	<b>556,370</b>	<b>617,598</b>
<b>Contribution to Fund Balance</b>	<b>61,635</b>	<b>228,900</b>	<b>186,737</b>

Isle of Palms County Park was developed and opened to the public in 1996 in response to public demand for improved beach access in the East Cooper area. The park is operated for the enjoyment of the citizens and visitors of Charleston County. The park features boardwalks and accessible ramps to the beach, restrooms, dressing areas, a sand volley-ball court, 500 feet of seasonally lifeguarded swimming, outdoor showers, beach rentals, a retail area and children's play area. Dogs must be leashed at all time.

Isle of Palms County Park has three full-time staff; none will receive a longevity/merit increase in the upcoming budget year. Due to increased operations, there are more wages budgeted in both the maintenance and operations sections. This budget also recognizes the base wage rate increase.

Revenue is received primarily from gate admissions. The miscellaneous revenue received in the FY 2016-2017 budget year was reimbursement of lifeguard expenses that are now recognized under the safety department. Gate admissions are expected to decline slightly per data trends and with more people now visiting Folly Beach County Park. Beach rentals are expected to increase with the increased fee structure. Resale and concessions are expected to remain about the same as the FY 2016-2017 actual.

Operating expenses include office and operating expenses, off duty officers for traffic control, signage, miscellaneous small equipment items, equipment rentals, equipment fuel, general park maintenance, fence replacement, roof repairs and maintenance, parking lot repairs, beach equipment replacement, custodial expenses and lifeguard related supplies not covered by the Safety department. There are no direct marketing costs included in this budget. Capital equipment expenditures include the replacement of a John Deere Gator.

## James Island County Park

Account Title	16-17	17-18	18-19
	ACTUAL	APPROVED BUDGET	PROPOSED BUDGET
Miscellaneous	2,069	-	-
Campground & Cottages	2,003,332	1,987,860	2,078,970
Gate Admissions	329,621	657,260	664,555
Grant Revenue/Donations	39	-	-
Holiday Festival of Lights	1,927,300	1,805,785	1,934,744
Rentals	246,491	250,540	242,685
Resale & Concessions	25,421	27,200	26,230
Sponsorships	145,428	153,000	152,500
Water Feature	803,419	805,435	806,507
Cost of Resale	(589,674)	(539,720)	(584,070)
<b>Total Revenue</b>	<b>4,893,445</b>	<b>5,147,360</b>	<b>5,322,121</b>
Personnel Services	2,691,563	2,770,235	2,898,532
Operating Expenses	1,449,354	1,550,930	1,669,135
Capital Equipment	171,433	228,925	86,400
<b>Total Expenses</b>	<b>4,312,350</b>	<b>4,550,090</b>	<b>4,654,067</b>
<b>Contribution to Fund Balance</b>	<b>581,095</b>	<b>597,270</b>	<b>668,054</b>

James Island County Park is the most diverse park in our county park system. The park hosts the Holiday Festival of Lights, a 124 space RV campground and primitive area, ten vacation cottages along the Stono River marsh, Splash Zone waterpark, rental facilities, bike and boat rentals, saltwater fishing and crabbing, miles of paved trails, a seasonal Spray Play fountain and dog park.

James Island County Park has 26 full-time staff; 14 will receive longevity/merit increases in the upcoming budget year. Splash Zone will see increased part-time hours with the construction and opening of the new water feature. In addition to increased hours, part-time wages are also affected by the increase in the base wage rate.

The largest revenue generator is the campground and cottages. It recognizes an increased revenue of \$91,000 due to partial closure of the campground for renovations in FY 2017-2018. The miscellaneous revenue received in FY 2016-2017 was from photo shoots; staff does not anticipate photo shoots in the current or upcoming budget year. The Holiday Festival of Lights also anticipates increased revenue over the FY 2017-2018 budget; however, it is only slightly increased over the FY 2016-2017 actuals based on trends and no fee changes. Gate admissions, beginning in FY 2017-2018, now recognizes Gold Pass revenue allocation which is why the FY 2016-2017 actuals appear to be approximately \$335,000 less than the FY 2018-2019 budget. Resale and Concessions are those not recognized within the Holiday Festival of Lights, campground or Splash Zone waterpark; based on trends, revenue is expected to decrease from the FY 2017-2018 budget year. Sponsorship revenue is for the Holiday Festival of Lights and the dog park. Splash Zone revenue is expected to increase based on the new attraction. Rental revenue comes from shelter and equipment rental and is expected to decrease over the FY 2017-2018 budget.

Operating expenses will recognize a \$55,000 increase in project maintenance and repairs. Expenses include utilities, direct marketing and advertising costs, office expenses, armored car services, sign and marquee repairs, campground site repairs, pressure washing, window replacements, replacement picnic tables, printing expenses, lifejacket replacements, business licenses and permitting, custodial expenses and other various small equipment items. Capital equipment includes replacement golf carts and two F-150s.

## Johns Island County Park

Account Title	16-17	17-18	18-19
	ACTUAL	APPROVED BUDGET	PROPOSED BUDGET
Gate Admissions	7,713	9,485	8,215
Grant Revenue/Donations	6,031	-	-
Rentals	98,855	94,750	100,865
Resale & Concessions	54,229	55,975	32,200
Cost of Resale	(33,692)	(32,375)	(17,350)
<b>Total Revenue</b>	<b>133,137</b>	<b>127,835</b>	<b>123,930</b>
Personnel Services	307,932	291,860	302,425
Operating Expenses	119,651	84,615	110,575
Capital Equipment	21,822	67,000	34,500
<b>Total Expenses</b>	<b>449,405</b>	<b>443,475</b>	<b>447,500</b>
<b>Contribution to Fund Balance</b>	<b>(316,268)</b>	<b>(315,640)</b>	<b>(323,570)</b>

Johns Island County Park consists of 738 acres and boasts beautiful forested areas along with large agricultural fields. It features a six-target archery range and 3-D archery course as well as 20 miles of equestrian trails that are also open to walkers and runners. Mullet Hall Equestrian Center, opened in April 2001, exists within this county park and serves as the host site for competitive horse shows, events and exhibitions. The 60-acre equestrian center also features four permanent show rings, a large lunging area, two barns with water and electric with a total of 196 stalls, a horse washing area, two tent pads with water and electricity for temporary stalls and campsites.

Johns Island County Park has three full-time staff; one will receive a longevity/merit increase in the upcoming budget year. During the FY 2017-2018 budget year, only two staff members were budgeted; however, due to operational and business needs, an additional position was hired.

Gate admissions are received from equestrian riders, walkers and runners as well as an allocation from Gold Pass sales; based on trends, revenue is anticipated to decrease during the FY 2018-2019 budget year. Federal and state grant revenue was received during the FY 2016-2017 budget year from Hurricane Matthew which made landfall in October 2016. Rental revenue is received from rental of the facility for horse shows, events, campsites and exhibitions as well as equipment, stall rentals and, now, tent rentals. Resale and Concessions will decrease during the FY 2018-2019 budget as food and drink will not be provided for sale during events any longer. Resale that will still be recognized is from drink vending, sundry and shavings sales.

Operating expenses are expected to decrease from the FY 2016-2017 budget year but increase over the FY 2017-2018 budget year. Expenses include direct marketing and advertising costs, park maintenance and repairs, signage, ring maintenance, pest control, stall floor maintenance, costs related to the trail ride events, various small equipment items, fence repairs, ground cover, tent pad repairs, light replacements and equipment fuel and maintenance. Capital equipment costs include replacements of a John Deere mower and golf cart.

## Kiawah Beachwalker Park

Account Title	16-17	17-18	18-19
	ACTUAL	APPROVED BUDGET	PROPOSED BUDGET
Miscellaneous	3,252	-	-
Gate Admissions	193,225	289,295	263,670
Grant Revenue/Donations	1,809	-	-
Rentals	36,357	33,725	45,250
Resale & Concessions	44,527	43,575	42,320
Cost of Resale	(17,987)	(17,160)	(16,930)
<b>Total Revenue</b>	<b>261,183</b>	<b>349,435</b>	<b>334,310</b>
Personnel Services	267,473	275,250	226,363
Operating Expenses	61,745	51,845	58,365
Capital Equipment	6,625	22,500	-
<b>Total Expenses</b>	<b>335,843</b>	<b>349,595</b>	<b>284,728</b>
<b>Contribution to Fund Balance</b>	<b>(74,660)</b>	<b>(160)</b>	<b>49,582</b>

Kiawah Beachwalker Park, located on the west of Kiawah Island, offers ocean frontage and a river view, along with the only public beach access on beautiful Kiawah Island. The park is operated through a cooperative agreement between Kiawah Development Partners, Charleston County Council and the Charleston County Park & Recreation Commission. Lifeguards are on duty seasonally along a beachfront designated swimming area. The park features a dressing area, drink vending, picnic area with grills, boardwalk and handicap-accessible ramp and restrooms year-round. The park also offers beach chair and umbrella rentals, outdoor showers, beach-accessible wheelchairs and a snack bar seasonally.

Kiawah Beachwalker Park has one full-time staff member; this staff member will not receive a longevity/merit increase in the upcoming budget year. There were two positions budgeted for the FY 2017-2018 budget year; however, the position became available during the fiscal year. It has been moved to the District 3 budget in the Undeveloped, Boat Landings, Headquarters and Support Maintenance budget to help with growing maintenance needs with the opening of new parks and facilities.

Gate admissions revenue is received from vehicle admissions as well as a portion of Gold Pass revenue; vehicle admissions were based on a three year average and projects a decrease over the FY 2017-2018 budget. Miscellaneous in FY 2016-2017 was earned from reimbursement of lifeguard expenses which has been moved to the Safety department as well as insurance reimbursement from Hurricane Matthew which made landfall in October 2016. Federal and State grant revenue was also received for Hurricane Matthew. Rental revenue is from the rental of beach equipment; it is expected to increase over the FY 2016-2017 actuals and FY 2017-2018 budget due to rate increases. Resale and Concessions revenue is expected to decrease per trending data and admissions.

Operating expenses include miscellaneous office and small equipment items, ground cover, custodial expenses, road maintenance, snack bar upgrades, restroom renovations, beach matting, traffic control for holidays, equipment fuel and maintenance, utilities, signage, beach equipment repairs and lifeguard supplies not covered by the Safety department. There are no capital equipment expenses for the FY 2018-2019 budget.

## Laurel Hill County Park

Account Title	16-17	17-18	18-19
	ACTUAL	APPROVED BUDGET	PROPOSED BUDGET
Gate Admissions	2,277	3,600	2,430
Grant Revenue/Donations	1,771	-	-
Rentals	9,117	8,740	7,630
<b>Total Revenue</b>	<b>13,165</b>	<b>12,340</b>	<b>10,060</b>
Personnel Services	3,344	7,310	8,604
Operating Expenses	13,880	18,245	21,425
Capital Equipment	-	-	-
<b>Total Expenses</b>	<b>17,224</b>	<b>25,555</b>	<b>30,029</b>
<b>Contribution to Fund Balance</b>	<b>(4,059)</b>	<b>(13,215)</b>	<b>(19,969)</b>

Laurel Hill County Park is a 746.65 acre future-park that is being leased from Wells Fargo, the trustee for the former owner, for a period of up to 99 years. The lease stipulates passive park use as per the former owner's will. The primarily wooded site has an oak allee, a pond, open meadows, an existing trail network, gorgeous backdrops and is available for rentals.

Laurel Hill County Park does not have any full time staff but does have part-time staff to help with the operations of the park. This budget does realize the base wage increase for part-time staff. The FY 2016-2017 wages were low due to the maintenance position being vacant during spring 2017.

Revenue is received from gate admissions at the park and is anticipated to rise slightly over the FY 2016-2017 budget year. Federal and State grant money was received during the FY 2016-2017 from Hurricane Matthew which made landfall in October 2016. Rental revenue is received from event and campsite rentals; event rentals are projected to decrease based on the number of event rentals booked for FY 2017-2018.

Operating expenses include various small equipment items, road maintenance, signage, \$6,000 in equipment to install a disc golf course, police officers for traffic control during rentals, tree care and trail improvements. There is no capital equipment budgeted for the FY 2018-2019 budget year.

## Mount Pleasant Palmetto Islands County Park

Account Title	16-17	17-18	18-19
	ACTUAL	APPROVED BUDGET	PROPOSED BUDGET
Miscellaneous	4,823	-	-
Gate Admissions	158,801	297,995	280,825
Grant Revenue/Donations	398	-	-
Rentals	67,677	71,740	72,880
Resale & Concessions	18,613	20,585	19,220
Sponsorships	-	-	500
Water Feature	344,645	371,005	346,645
Cost of Resale	(48,163)	(45,910)	(44,860)
<b>Total Revenue</b>	<b>546,794</b>	<b>715,415</b>	<b>675,210</b>
Personnel Services	786,080	799,105	871,592
Operating Expenses	266,138	295,885	322,240
Capital Equipment	8,765	16,500	-
<b>Total Expenses</b>	<b>1,060,984</b>	<b>1,111,490</b>	<b>1,193,832</b>
<b>Contribution to Fund Balance</b>	<b>(514,190)</b>	<b>(396,075)</b>	<b>(518,622)</b>

Mount Pleasant Palmetto Islands County Park, purchased in 1976, is a nature-oriented 943-acre park designed for family and group use. The park is built in a tropical setting with bicycle paths, boardwalks, picnic sites, the Big Toy playground, a kayak launch, an bike and boat rentals, facility rentals, fishing areas, open meadows, kayak rack rentals, an observation tower and Splash Island waterpark.

Mount Pleasant Palmetto Islands County Park has eight full-time staff; one will receive a longevity/merit increase in the upcoming budget year. Part-time personnel costs increased partially due to the base wage increase as well as the addition of a Maintenance Aide position.

Miscellaneous revenue as well as Grant Revenue/Donations for FY 2016-2017 were from Hurricane Matthew insurance reimbursements as well as Federal and State grants. Gate Admissions revenue decreased over the FY 2017-2018 budget year by \$17,000 per trends. Resale and Concession revenue decreased slightly from budget as there is no longer snack vending and does not contain any resale or concessions from the waterpark. The Sponsorship revenue is anticipated to be received for the Operations event, Dog Day at Splash Island. Revenue for Splash Island is expected to decrease from budget but slightly increase over the FY 2016-2017 actuals.

Operating expenses include pest control, utilities, various small equipment items, diesel fuel and gas, roof replacements, asphalt repairs, restroom partitions for the waterpark, pool chemicals, signage, dog bags, lounge chairs, inspection fees, business licenses and permits, equipment repair parts and custodial expenses. There are no Capital Equipment expenses budgeted for the FY 2018-2019 budget year.

## Mount Pleasant Pier

Account Title	16-17	17-18	18-19
	ACTUAL	APPROVED BUDGET	PROPOSED BUDGET
Gate Admissions	68,673	76,015	71,140
Grant Revenue/Donations	276	-	-
Rentals	11,008	12,780	12,130
Resale & Concessions	441,209	417,060	460,460
Cost of Resale	(150,934)	(207,110)	(207,660)
<b>Total Revenue</b>	<b>370,232</b>	<b>298,745</b>	<b>336,070</b>
Personnel Services	315,424	326,415	368,452
Operating Expenses	77,132	78,100	90,780
Capital Equipment	-	22,500	-
<b>Total Expenses</b>	<b>392,556</b>	<b>427,015</b>	<b>459,232</b>
<b>Contribution to Fund Balance</b>	<b>(22,324)</b>	<b>(128,270)</b>	<b>(123,162)</b>

Part of the Memorial Waterfront Park complex, the 1250-foot long Mount Pleasant Pier stretches out into Charleston Harbor under the foot of the Arthur Ravenel, Jr. Bridge. The pier, with its foundation created from pared down pilings from the old Grace Memorial Bridge, now features a 8,100 square foot covered pavilion, shade structures with swings, a retail and tackle shop, rod rentals and restrooms. Visitors can also enjoy beautiful views of the bridge and harbor from the pier's bench swings and shade structures.

Mount Pleasant Pier has two full-time staff; one will receive a longevity/merit increase in the upcoming budget year.

Gate Admission revenue is received for individual admissions and passes for fishing off of the pier; this revenue is expected to decrease slightly from the FY 2017-2018 budget but increase approximately \$2,500 over the last actuals per trending data. Rental revenue is received from patrons renting fishing rods and dock carts. It is also expected to decrease from budget but increase over FY 2016-2017 actuals per trends. Federal and State grant revenue was received in FY 2016-2017 for Hurricane Matthew which made landfall in October 2016. Resale and Concession revenue is expected to increase over FY 2016-2017 actuals and FY 2018-2019 budget.

Operating expenses include miscellaneous small equipment and office supply items, annual swing springs replacement, custodial expenses, signage, fish cleaning stations upkeep, replacement tables, entertainment for small pier events, marketing and advertising costs, fishing tournament prizes, facility equipment repairs and replacement rental rods. There are no Capital Equipment expenses budgeted for the FY 2018-2019 budget year.

## North Charleston Wannamaker County Park

Account Title	16-17	17-18	18-19
	ACTUAL	APPROVED BUDGET	PROPOSED BUDGET
Miscellaneous	800	-	-
Gate Admissions	337,772	585,210	568,345
Grant Revenue/Donations	6,426	-	-
Rentals	246,822	254,445	252,860
Resale & Concessions	74,250	73,770	74,510
Sponsorships	-	2,900	300
Water Feature	2,309,265	2,523,190	2,504,050
Cost of Resale	(232,354)	(285,310)	(262,830)
<b>Total Revenue</b>	<b>2,742,980</b>	<b>3,154,205</b>	<b>3,137,235</b>
Personnel Services	1,796,927	1,874,315	1,947,565
Operating Expenses	829,187	930,970	914,675
Capital Equipment	32,575	16,500	38,600
<b>Total Expenses</b>	<b>2,658,689</b>	<b>2,821,785</b>	<b>2,900,840</b>
<b>Contribution to Fund Balance</b>	<b>84,292</b>	<b>332,420</b>	<b>236,395</b>

Wannamaker County Park, purchased in 1994, offers over 1,015 acres of beautiful woodlands and wetlands, and provides guests with a variety of activities. The park features facility rentals, kayak storage, open meadows, five acres of lagoons, a playground, splash fountain, bike and boat rentals, picnic sites with grills and access to a beautiful lowcountry Cypress swamp. Miles of paved trails allow for exploration of the area's natural resources. It also features the Commission's largest waterpark, Whirlin' Waters Adventure Waterpark.

Wannamaker County Park has 16 full-time staff; five will receive longevity/merit increases in the upcoming budget year. This budget recognizes the base wage increase for the majority of part-time staff wage increases.

Miscellaneous revenue was received primarily from a photo shoot in FY 2016-2017. Gate Admission revenue is expected to increase over the FY 2017-2018 budget due to trends; Gold Pass revenue also began being recognized in this budget during the FY 2017-2018 budget year. Federal and State grants were received due to damages from Hurricane Matthew which made landfall in October 2016. Total Rental revenue from boats, bikes, jump castles and shelters is anticipate to increase in the FY 2018-2019 budget year. Resale and Concessions not sold in the waterpark is also expected to slightly increase from previous actuals and budget. Sponsorship revenue is anticipated for the park's Movie Night events. Revenue generated from the Whirlin' Waters Adventure Waterpark is anticipated to decrease over the FY 2017-2018 budget year by approximately \$19,000.

Operating expenses include miscellaneous infrastructure repairs, direct marketing costs, utilities, various small equipment items, meadow topdressing, replacement pedestal grills, play surface repairs, pumps/motors for the waterpark features, shelter renovations, electrical work, pool chemicals, signage, armored car services, maintenance of the North Trail, custodial expenses and lifeguard expenses. Capital Equipment expenses include the replacement of golf carts and a John Deere mower.

## Old Towne Creek County Park

Account Title	16-17	17-18	18-19
	ACTUAL	APPROVED BUDGET	PROPOSED BUDGET
Rentals	8,800	15,670	-
<b>Total Revenue</b>	<b>8,800</b>	<b>15,670</b>	<b>-</b>
Personnel Services	19,794	23,315	19,955
Operating Expenses	20,875	22,285	21,160
Capital Equipment	-	-	-
<b>Total Expenses</b>	<b>40,669</b>	<b>45,600</b>	<b>41,115</b>
<b>Contribution to Fund Balance</b>	<b>(31,869)</b>	<b>(29,930)</b>	<b>(41,115)</b>

Old Towne Creek County Park is a 67-acre park site located at 1400 Old Towne Road in West Ashley, immediately south of Charles Towne Landing State Historic Site. The property was acquired by the Charleston County Park & Recreation Commission in 2011 for use as a county park. The conservation easement the former property owner put on the property prior to her passing limits the development of new buildings, roads and lighting, maintains natural buffers along Old Towne Creek and Old Towne Road, and maintains the general cultural and natural integrity of the property. Initial work on the site has involved site surveys and ecological and cultural studies. Upcoming work will include the compiling of site reports and developing, finalizing and adopting a master plan by the fall of 2017. Park development is expected to commence in 2018.

Old Towne Creek County Park has no full-time staff but does have part-time staff to help with the maintenance of the park in the FY 2018-2019 budget year. There are no staff budgeted for operation of the park as it is scheduled to be closed for construction during the fiscal year.

There is no revenue budgeted for the upcoming fiscal year as it is scheduled to be closed.

Even though Old Towne Creek County Park will be closed during the fiscal year, there will still be maintenance and property upkeep needs. Expenses include termite bond expenses, utilities, various small equipment items, diesel and gas, hazardous tree removal, custodial expenses and burglar alarm charges. As the park will be closed, there will be no direct marketing costs. Capital Equipment expenses are not budgeted in the FY 2018-2019 budget year.

## Sk8 Charleston

Account Title	16-17	17-18	18-19
	ACTUAL	APPROVED BUDGET	PROPOSED BUDGET
Gate Admissions	44,922	45,660	57,940
Rentals	6,063	5,060	8,000
Resale & Concessions	50,482	22,510	89,640
Sponsorships	7,075	5,000	7,500
Cost of Resale	(36,870)	(13,570)	(46,080)
<b>Total Revenue</b>	<b>71,672</b>	<b>64,660</b>	<b>117,000</b>
Personnel Services	88,089	123,020	178,770
Operating Expenses	118,244	70,185	83,975
Capital Equipment	-	-	-
<b>Total Expenses</b>	<b>206,334</b>	<b>193,205</b>	<b>262,745</b>
<b>Contribution to Fund Balance</b>	<b>(134,662)</b>	<b>(128,545)</b>	<b>(145,745)</b>

Sk8 Charleston, opened in March 2017, features 32,500 square feet of skate area designed and built by Team Pain Skate Parks. It features a 200+ foot long snake run that funnels down into a 9-foot deep pocket line with Federal Stone pool block, a Pro-Bowl with an 11.5-foot deep end, an 8-foot deep side pocket, a 6-foot deep shallow end and an Intermediate Bowl with a 7-foot deep end and a 4-foot shallow end. Both bowls are adorned with Tedder Stone pool coping. The street course is over 315-feet long and contains three pieces of “skate art” and three pieces of marble. SK8 Charleston is fully accessible and has a raised building with a large viewing deck overlooking all the action. There is a small skate shop, food and drink concessions, restrooms as well as covered and uncovered seating.

Sk8 Charleston has one full-time staff member; this staff member will receive a longevity/merit increase in the upcoming budget year. Due to increased park operations and maintenance needs, more wages have been budgeted for the FY 2018-2019 budget year. The FY 2016-2017 actual only includes wages for ¼ of the fiscal year.

FY 2018-2019 will be the second full year of operations for the skate park. Gate Admission revenue is received from individual admissions into the park, competition fees as well as the sale of the Sk8 Pass and are expected to increase for the upcoming budget year. Rental revenue is made up of skate equipment rentals and is expected to increase over the FY 2016-2017 actual. Resale and Concession revenue consists of prepared food, drinks and sundry sales and is expected to increase over the FY 2017-2018 budget per the FY 2016-2017 actuals. Sponsorship revenue comes from sponsorships for the facility and is anticipated to increase during the FY 2018-2019 budget year.

Operating expenses include direct marketing costs, digital billboards, concrete repairs, turf maintenance, parking lot maintenance, custodial expenses, wristbands, signage, burglar alarm monitoring, prizes and giveaways for competitions, additional shade structures, outdoor furniture and miscellaneous small equipment items. Capital Equipment expenses are not budgeted for the FY 2018-2019 budget year.

## Stono River County Park

Account Title	16-17	17-18	18-19
	ACTUAL	APPROVED BUDGET	PROPOSED BUDGET
Gate Admissions	-	-	2,430
<b>Total Revenue</b>	-	-	2,430
Personnel Services	-	-	9,055
Operating Expenses	-	-	7,240
Capital Equipment	-	-	-
<b>Total Expenses</b>	-	-	16,295
<b>Contribution to Fund Balance</b>	-	-	(13,865)

The 85.59-acre Stono River County Park property, previously known as Limehouse Point, was acquired in 2012 through a private donation. The property includes a 25-acre highland area and two marsh islands. It offers expansive views of the Stono River. A public master planning process in 2014 identified proposed improvements for the site including a trailhead, trail, marsh boardwalk and enclosed rental shelter. The first phase of development which will include the trailhead, trail and marsh boardwalk will be constructed in late 2018-2019. It is expected to open in the spring of 2019.

Stono River County Park does not include any full-time staff but does recognize wages for the maintenance and upkeep of the property in FY 2018-2019.

Gate Admission revenue is anticipated to be received via an Iron Ranger during FY 2018-2019.

Operating expenses include direct marketing costs, turf and landscaping, general park maintenance, custodial expenses, picnic tables and utilities.

## The Lake House at Bulow

Account Title	16-17	17-18	18-19
	ACTUAL	APPROVED BUDGET	PROPOSED BUDGET
Rentals	148,100	171,950	177,350
<b>Total Revenue</b>	<b>148,100</b>	<b>171,950</b>	<b>177,350</b>
Personnel Services	880	61,870	71,530
Operating Expenses	44,568	66,905	92,295
Capital Equipment	12,051	-	-
<b>Total Expenses</b>	<b>57,498</b>	<b>128,775</b>	<b>163,825</b>
<b>Contribution to Fund Balance</b>	<b>90,602</b>	<b>43,175</b>	<b>13,525</b>

Located near Red Top at Bulow County Park, the Lake House is a beautiful lodge situated on 32 acres, including a 22 acre pond and existing trails. The property was purchased in 2011 with assistance from a Rural Greenbelt Grant. The acreage of this site combined with the adjacent 1,628-acre previously purchased West Ashley property makes it the largest park in the park system. The Lake house is available for overnight accommodations and events. It features one entertainment room, a full kitchen, a patio overlooking the lake, two living room areas, two porches, three bedrooms, three-and-a-half bathrooms and billiards.

The Lake House at Bulow has one full time staff member; this staff member will not receive a longevity/merit increase in the upcoming budget year. This staff member was transferred to this budget after FY 2016-2017 as the primary work location is at this park.

Revenue is received from rentals of the Lake House for overnight stays, events or a combination of an event with overnight stays. FY 2018-2019 will be the first full year for the full effect of the price increase for rentals; therefore, revenue is anticipated to increase over the FY 2016-2017 actual and FY 2017-2018 budget year.

Operating expenses include pest control, miscellaneous small equipment items, hazardous tree removal, lake maintenance, window replacements, replacement furnishings, utilities, custodial expenses and road maintenance. Operating expenses are projected to increase \$25,000 over the FY 2017-2018 budget year due to non-cyclical maintenance needs.

## The McLeod Plantation Historic Site

Account Title	16-17	17-18	18-19
	ACTUAL	APPROVED BUDGET	PROPOSED BUDGET
Miscellaneous	750	325	750
Gate Admissions	220,582	304,650	326,780
Grant Revenue/Donations	214	-	-
Rentals	55,059	55,330	93,050
Resale & Concessions	69,366	60,090	82,650
Cost of Resale	(35,592)	(31,430)	(41,560)
<b>Total Revenue</b>	<b>310,380</b>	<b>388,965</b>	<b>461,670</b>
Personnel Services	156,812	154,905	179,664
Operating Expenses	60,683	114,210	132,245
Capital Equipment	-	45,000	5,025
<b>Total Expenses</b>	<b>217,495</b>	<b>314,115</b>	<b>316,934</b>
<b>Contribution to Fund Balance</b>	<b>92,885</b>	<b>74,850</b>	<b>144,736</b>

Established in 1851, McLeod Plantation has borne witness to some of the most significant periods of Charleston's, and our nation's, history. Today, McLeod Plantation is an important 37-acre Gullah/Geechee heritage site that has been carefully preserved in recognition of its cultural and historical significance. The grounds include a riverside outdoor pavilion, a sweeping oak allée and the McLeod Oak which is thought to be more than 600 years old.

The McLeod Plantation Historic Site has one full-time staff member; this staff member will receive a longevity/merit increase in the upcoming budget year. Part-time wages recognize the base wage increase as well as additional maintenance wages directly attributed to the facility.

Miscellaneous revenue is received from photo shoots and filming and is expected to match the FY 2016-2017 actual. Gate Admissions revenue is received from admissions into the park as well as the Gold Pass; revenue is expected to increase \$22,000 over the FY 2017-2018 budget per increased admission fees. Federal and State Grant revenue was received for Hurricane Matthew which made landfall in October 2016. Rental revenue is also projected to increase over the FY 2017-2018 budget per a new rate structure for event rentals. Resale and Concessions are anticipated to receive more revenue based on trends.

Operating Expenses include direct marketing costs, brochures, pest control, various small equipment items, equipment rentals, turf and landscaping expenses, non-cyclical maintenance projects, road maintenance, signage, burglar alarm charges, utilities, picnic tables and police officers for events. Capital Equipment costs include a blower for a John Deere mower.

## Undeveloped Properties, Support and Headquarters Maintenance

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Account Title	16-17 ACTUAL	17-18 APPROVED BUDGET	18-19 PROPOSED BUDGET
Personnel Services	961,365	993,030	1,094,887
Operating Expenses	470,723	628,560	585,545
Capital Equipment	114,450	157,600	59,000
<b>Total Expenses</b>	1,546,538	1,779,190	1,739,432
<b>Contribution to Fund Balance</b>	(1,546,538)	(1,779,190)	(1,739,432)

The Undeveloped Properties, Support and Headquarters Maintenance is in charge of the maintenance of all undeveloped properties, HVAC and concession equipment, boat landings, rural locations and the Headquarters building including the provision of custodial care and performing preventative maintenance, renovation and light construction. It is also responsible for the maintenance and repairs of all agency vehicles.

This department has 14 full-time staff; five will receive longevity/merit increases in the upcoming budget year. Part-time wages recognize the base wage increase. Many of the positions needed were unfilled in the FY 2016-2017 budget year.

Operating expenses include fertilizers, turf and landscaping expenses, various small equipment items, agency vehicle maintenance, heavy equipment repair, golf cart repairs, agency gasoline charges, contract services for after-hours repairs, concession equipment, HVAC units, the HVAC conversion project, parking lot repairs, custodial expenses, signage, hazardous tree removal, utilities, stormwater run-off fees, equipment rentals, road maintenance and fuel for equipment. Capital equipment expenses include a John Deere mower and replacement F-150.



## **Recreation Services**

Recreation Services Overview

Recreation Administration

Accessibility

Community Recreation

Interpretive Recreation

Outdoor Recreation

Runs, Races & Fitness

Special Events

## Recreation Services Overview

Account Title	16-17	17-18	18-19
	ACTUAL	APPROVED BUDGET	PROPOSED BUDGET
Accessibility	19,826	3,335	3,940
Community Recreation	113,997	170,975	148,500
Interpretive	133,953	134,400	143,000
Outdoor	727,917	807,775	767,595
Special Events	418,436	505,750	421,045
Runs, Races & Fitness	71,251	245,235	232,865
<b>Total Revenue</b>	<b>1,485,380</b>	<b>1,867,470</b>	<b>1,716,945</b>
Administration	603,503	576,990	569,757
Accessibility	29,053	29,130	32,271
Community Recreation	944,475	948,340	1,001,324
Interpretive	575,701	692,490	733,001
Outdoor	1,034,957	1,189,085	1,168,178
Special Events	488,662	513,105	496,060
Runs, Races & Fitness	429,850	418,465	446,667
<b>Total Expenses</b>	<b>4,106,201</b>	<b>4,367,605</b>	<b>4,447,258</b>
Transfers from Other Funds	25,000	-	-
<b>Contribution to Fund Balance</b>	<b>(2,645,821)</b>	<b>(2,500,135)</b>	<b>(2,730,313)</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. Revenues are expected to decrease overall from the FY 2017-2018 budget year due to the closure of Old Towne Creek County Park, program changes as well as overall trends.

The Recreation Services has 30 full-time staff. Overall, wages are expected to decrease by approximately \$27,000 over the FY 2017-2018 budget year, but still recognizes an increase over the FY 2016-2017 actual. One employee is anticipated to retire at the end of FY 2017-2018. Staffing will be discussed in the following section.

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, por-o-let rentals, workshop supplies, program supplies, performer fees, equipment rentals, event permits and security guard expenses.

The only capital expenditure is a \$26,000 Ford Escape replacement for the Runs, Races and Fitness department. This is an overall decrease of \$180,000 from the FY 2016-2017 budget year.

## Recreation Administration

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Account Title	16-17 ACTUAL	17-18 APPROVED BUDGET	18-19 PROPOSED BUDGET
Personnel Services	475,657	500,390	496,212
Operating Expenses	5,125	76,600	73,545
Capital Equipment	122,721	-	-
<b>Total Expenses</b>	603,503	576,990	569,757
<b>Contribution to Fund Balance</b>	(603,503)	(576,990)	(569,757)

The Recreation Administration budget houses staff that oversees duties for all departments within the Recreation Division. This department is administrative in nature and contains expenses that do not directly relate to any specific department. It is responsible for the general support for all Recreation activities and programs.

Recreation Administration has five full-time staff; one will receive a longevity/merit increase in the upcoming budget year. This department has the Director and two Assistant Directors of Recreation. One Assistant Director is anticipated to retire at the end of the FY 2017-2018 budget year. It does not have any part-time staff; part-time staff that were budgeted here have moved to the Accessibility budget.

Operating expenses include agency sign making materials, miscellaneous small equipment items and Trident Fishing Tournament related expenses. Beginning in FY 2017-2018, the office lease for recreation staff was moved into this budget along with the related custodial and utility expenses.

## Accessibility

Account Title	16-17	17-18	18-19
	ACTUAL	APPROVED BUDGET	PROPOSED BUDGET
Grant Revenue/Donations	16,791	-	-
Recreation Programming	3,035	2,835	3,440
Sponsorships	-	500	500
<b>Total Revenue</b>	<b>19,826</b>	<b>3,335</b>	<b>3,940</b>
Personnel Services	8,139	21,280	24,071
Operating Expenses	20,913	7,850	8,200
Capital Equipment	-	-	-
<b>Total Expenses</b>	<b>29,053</b>	<b>29,130</b>	<b>32,271</b>
<b>Contribution to Fund Balance</b>	<b>(9,227)</b>	<b>(25,795)</b>	<b>(28,331)</b>

The Accessibility department provides therapeutically-based recreation programs for people with cognitive and physical disabilities to expand their access to opportunities that promote physical fitness, health and wellness, increased self-esteem and greater independence. It offers Special Needs Swim Nights, themed Special Needs Dances as well as adaptive programming such as fishing, archery, paddlesports and surfing.

This department has no full time staff but does have part-time staff to help with the programs and events. One position was moved from the Recreation Administration budget during the FY 2017-2018 budget year and remains in the FY 2018-2019 budget year.

Grant revenue/donations received in FY 2016-2017 was to help provide accessible beach access; it is not anticipated to be received in the FY 2018-2019 budget. Recreation programming revenue is received from the events and programs offered throughout the year and is expected to slightly increase during the FY 2018-2019 budget year. Sponsorship revenue is anticipated for the support of the Adaptive Recreation Expo and Surf event.

Operating expenses include professional entertainment for programs and events, decorations, supplies for events, additional adaptive gear and accessible port-o-let rentals.

## Community Recreation

Account Title	16-17	17-18	18-19
	ACTUAL	APPROVED BUDGET	PROPOSED BUDGET
Grant Revenue/Donations	7,530	-	-
Recreation Programming	106,466	170,975	148,500
<b>Total Revenue</b>	<b>113,997</b>	<b>170,975</b>	<b>148,500</b>
Personnel Services	766,116	772,125	820,144
Operating Expenses	95,004	176,215	181,180
Capital Equipment	83,355	-	-
<b>Total Expenses</b>	<b>944,475</b>	<b>948,340</b>	<b>1,001,324</b>
<b>Contribution to Fund Balance</b>	<b>(830,479)</b>	<b>(777,365)</b>	<b>(852,824)</b>

The Community Recreation department provides programming in rural, unincorporated areas of Charleston County, primarily at Charleston County School District sites through a Memorandum of Agreement with the school district. It provides summer camps which include swim lessons in the Commission's portable pool, youth sports, archery and facility access to outdoor fields and courts as well as indoor gyms, weight rooms, meeting rooms, etc.

This department has seven full-time staff; none of them will receive longevity/merit increases in the upcoming budget year.

Grant revenue/donations for FY 2016-2017 came from donations for Community Recreation programs. Recreation programming revenue comes from camp and sports registrations in McLellanville, Johns Island and Baptist Hill. During the FY 2017-2018 budget, the Commission budgeted under the impression it would be running full-day operations at the rural based camps locations and updated the fee structure to accommodate the changes. However, this change did not happen and the Commission has returned to the old fee structure.

Operating expenses include miscellaneous small equipment items, program awards, equipment repairs, camp expenses, craft supplies, books, cleaning supplies, league referees and umpires, sports equipment, transportation for youth athletics, first aid equipment and uniforms for sports programs that include football/baseball helmets, jerseys, shin guards, etc. Capital equipment expenses are not anticipated in the FY 2018-2019 budget year.

## Interpretive Recreation

Account Title	16-17	17-18	18-19
	ACTUAL	APPROVED BUDGET	PROPOSED BUDGET
Recreation Programming	133,103	134,400	143,000
Sale of Fixed Assets/Used Items	850	-	-
<b>Total Revenue</b>	<b>133,953</b>	<b>134,400</b>	<b>143,000</b>
Personnel Services	548,884	649,605	675,191
Operating Expenses	26,818	42,885	57,810
Capital Equipment	-	-	-
<b>Total Expenses</b>	<b>575,701</b>	<b>692,490</b>	<b>733,001</b>
<b>Contribution to Fund Balance</b>	<b>(441,748)</b>	<b>(558,090)</b>	<b>(590,001)</b>

The Interpretive Recreation department offers a wide variety of fascinating natural, environmental, historical and cultural programs and activities throughout the year. Professional naturalists and historical educators lead year-round programs from bird walks to coastal exploration to the discussion of the Lowcountry from a historical perspective. This department provides the interpretation (education/explanation) of Natural and Cultural History, offers programming at all Charleston County Park & Recreation Commission facilities, assists with cultural and natural planning, addresses stewardship issues within parks through roving interpretation and includes Standards Based education programs for school groups, other groups and summer camps.

This department has six full-time staff; two will receive longevity/merit increases in the upcoming budget year. There is a slight increase in part-time personnel at the McLeod Plantation to assist with increased demand for tours.

Sale of fixed assets/used items was the sale of interpretive equipment during the FY 2016-2017 budget year and is not anticipated in the FY 2018-2019 budget. Recreation programming revenue is received from programs such as Quarterly Education, Standards-Based environmental education and social studies, summer enrichment, cultural history, nature interpretive, Master Naturalist and public and custom programs at the McLeod Plantation Historic Site. Programming revenue is projected to increase approximately \$9,000 over the FY 2017-2018 budget.

Operating expenses include the interpretive cell phone tour yearly subscription fee, insect and pond nets, beach equipment, maintenance and repair for microscopes, instructor fees, waters, equipment rental as well as other operating supplies and small equipment items for programs.

## Outdoor Recreation

Account Title	16-17	17-18	18-19
	ACTUAL	APPROVED BUDGET	PROPOSED BUDGET
Recreation Programming	724,858	809,050	768,420
Sale of Fixed Assets/Used Items	9,419	10,125	10,125
Sponsorships	1,635	1,000	1,000
Cost of Resale	(7,995)	(12,400)	(11,950)
<b>Total Revenue</b>	<b>727,917</b>	<b>807,775</b>	<b>767,595</b>
Personnel Services	834,543	933,260	922,338
Operating Expenses	200,414	255,825	245,840
Capital Equipment	-	-	-
<b>Total Expenses</b>	<b>1,034,957</b>	<b>1,189,085</b>	<b>1,168,178</b>
<b>Contribution to Fund Balance</b>	<b>(307,041)</b>	<b>(381,310)</b>	<b>(400,583)</b>

The Outdoor Recreation department provides a wide range of non-traditional outdoor adventure recreation through which participants learn about themselves and the natural world around them. It provides a wide variety of programs including summer camps and instructional programming as well as hosts the Charleston Outdoor Festival and Climbing Wall at James Island County Park.

The Outdoor Recreation department has six full-time staff; two will receive longevity/merit increases in the upcoming budget year. Part-time base wage increase for this department was put into the FY 2017-2018 budget. The 2018-2019 budget decreased approximately \$10,000 and was adjusted from the previous budget based on trends and operational needs.

Recreation programming revenue is received from the Climbing Wall, Challenge Course, Portable Wall and Holiday Festival of Lights Portable Wall, summer camps at the three day parks, Charleston Outdoor Festival and instructional programming for activities such as canoeing, kayaking, stand up paddleboard, climbing, mountain biking, Wilderness First Responder, etc. Revenue is projected to decrease from the FY 2017-2018 budget based on trends and actuals. Sale of fixed assets/used items revenue comes from the sale of used equipment such as canoes, kayaks and mountain bikes. Sponsorship revenue is received for the Charleston Outdoor Festival.

Operating expenses include instructor fees, rescue equipment, rental fees, games and activity supplies for camps, campsite fees for overnight camps, annual inspections for the Challenge Course and Climbing Wall, harnesses, helmets, landscaping, tree work, wood preservative, picnic tables, replacement shoes for the Climbing Wall, webbing, carabiners, lumber, custodial expenses, name tags, t-shirts, consumables for programs, security guard expenses for the Charleston Outdoor Festival, replacement mountain bikes, archery equipment, paddles, kayaks, stand up paddleboards, camping gear, Wilderness First Responder expenses and a safety site review.

## Runs, Races & Fitness

Account Title	16-17	17-18	18-19
	ACTUAL	APPROVED BUDGET	PROPOSED BUDGET
Recreation Programming	178,376	232,135	223,365
Sale of Fixed Assets/Used Items	180	-	-
Sponsorships	12,100	13,600	9,500
Cost of Resale	-	(500)	-
<b>Total Revenue</b>	<b>190,656</b>	<b>245,235</b>	<b>232,865</b>
Personnel Services	205,112	264,975	265,592
Operating Expenses	224,738	153,490	155,075
Capital Equipment	-	-	26,000
<b>Total Expenses</b>	<b>429,850</b>	<b>418,465</b>	<b>446,667</b>
<b>Contribution to Fund Balance</b>	<b>(239,194)</b>	<b>(173,230)</b>	<b>(213,802)</b>

The Runs, Races & Fitness department hosts a variety of races and competitions throughout the year – from fun runs to triathlons to stand up paddleboard challenges. Examples include the Charleston Sprint Triathlon Series, Holiday Festival of Lights Fun Run and Walk, water aerobics, yoga and stand up paddleboard fitness. It also provides wellness programming targeting participants with chronic conditions and blends structured physical activity with targeted health education and healthy lifestyle strategies to promote health and well-being. It additionally offers low, moderate and high intensity programs for individuals to target based on their current fitness levels.

The Runs, Races & Fitness department has three full-time staff; one will receive a longevity/merit increase in the upcoming budget year.

Recreation programming revenue is received from a variety of offerings including the Mullet Haul, Save the Light Half Marathon & 5K, Palmetto Pump, Ultra Chili 50K, Where the Wild Things Run 5k, Chair Yoga, Hip Hop Hollywood, Move to Lose, Tai Chi, Walk & Restorative Yoga, Pilates Mat and more. Revenue is expected to decrease from the FY 2017-2018 budget but increase over the FY 2016-2017 actual. Sale of fixed assets/used items came from the sale of used equipment but is not anticipated in the FY 2018-2019 budget year. Sponsorship revenue is received for specific races and competitions and is projected to decrease from the FY 2017-2018 budget year.

Operating expenses include program instructors, port-o-let rentals, direct marketing costs, fencing, course set up, bibs, swim caps, timing services, security guard expenses, awards, t-shirts, consumables, equipment rentals and signage. The capital equipment expense will be a Ford Escape replacement.

## Special Events

Account Title	16-17	17-18	18-19
	ACTUAL	APPROVED BUDGET	PROPOSED BUDGET
Recreation Programming	500,420	636,045	548,450
Sponsorships	62,192	44,000	33,200
Cost of Resale	(144,176)	(174,295)	(160,605)
<b>Total Revenue</b>	<b>418,436</b>	<b>505,750</b>	<b>421,045</b>
Personnel Services	259,981	277,890	290,075
Operating Expenses	228,682	235,215	205,985
Capital Equipment	-	-	-
<b>Total Expenses</b>	<b>488,662</b>	<b>513,105</b>	<b>496,060</b>
Transfers from Other Funds	25,000	-	-
<b>Contribution to Fund Balance</b>	<b>(45,227)</b>	<b>(7,355)</b>	<b>(75,015)</b>

The Special Events department hosts a variety of festivals, concerts and programs. This department helps patrons make the most of their weekends by providing choices ranging from starry nights at summer reggae concerts to old fashioned bluegrass events. It hosts large special events, dances, the Summer Concert Series, summer enrichment through the Summer Entertainment Series, pet events and a variety of programming during the Holiday Festival of Lights.

This department has three full-time staff; one will receive a longevity/merit increase in the upcoming budget year.

Recreation programming revenue is received from events and programs such as the Lowcountry Cajun Festival, Moonlight Mixers, Hops & Vines, Latin American Festival, Yappy Hour, Dog Day Afternoon at Whirlin' Waters, Shaggin' on the Cooper, Pet Fest, Uncle Sam Jam and Friday Night Boogie. Revenue is expected to decrease in the FY 2018-2019 budget year as Old Towne Creek County Park will be closed for construction in addition to actuals and trends. Events were also budgeted at Sk8 Charleston that will not take place. Sponsorship revenue is received for specific festivals and events and is projected to decrease over the FY 2017-2018 budget year due to events and festivals that will not be held.

Operating expenses include bands, EMCEEs, security guard expenses, port-o-let rentals, other performance expenses, miscellaneous permits, sound services, lighting rentals and the Holiday Festival of Lights firework show and programming including Mrs. Clause and carolers. There are no capital equipment expenses projected for the FY 2018-2019 budget year.



# **Capital Improvement Program Fund**

Overview

Capital Improvement Projects Breakdown

## FY 2018-2019 Capital Improvement Projects Overview

Account Title	16-17 ACTUAL	17-18 APPROVED BUDGET	18-19 PROPOSED BUDGET
Bond Proceeds	-	13,825,156	15,730,000
Grants/Donations	309,333	200,000	-
Miscellaneous	1,581	-	-
<b>Total Revenue</b>	<b>310,914</b>	<b>14,025,156</b>	<b>15,730,000</b>
2015 Bond Expenses	2,190,606	1,173,190	-
2017 Bond Expenses	79,845	13,195,156	15,730,000
Self-Fund/Other Source Expenses	930,468	442,564	1,100,000
<b>Total Expenses</b>	<b>3,200,919</b>	<b>14,810,911</b>	<b>16,830,000</b>
Transfers from Other Funds	3,010,500	229,773	3,000,000
<b>Contribution to Fund Balance</b>	<b>120,495</b>	<b>(555,981)</b>	<b>1,900,000</b>

The Capital Improvement Program Fund houses major construction projects, renovations and repairs that exceed \$35,000 as well as all land acquisitions. The \$35,000 threshold is new for the FY 2018-2019 budget year; previously all projects exceeding \$25,000 was housed in this fund. All projects costing less than \$35,000 are recorded in the General Agency Fund.

Projects are identified and then reviewed by the Capital Improvement Program (CIP) Committee which is a standing committee of cross-divisional representatives who meet to review and make recommendations about Commission-wide CIP programs and prioritization. The Committee objectively prioritizes and evaluates new projects against previously identified needs or projects. This process helps compare costs, benefits and merits of individual projects in order to make the best use of available funding resources.

Revenues for the FY 2018-2019 budget year are the offset bond proceeds for the projects scheduled to come from the FY 2017 GO Bond proceeds. There is no grant money anticipated for FY 2018-2019.

The FY 2015 bond proceeds have been completely expended; therefore, there are no expenses projected for the FY 2018-2019 budget year. 2017 bond expenses are those directly related to the projects scheduled on the CIP Five Year Plan and are listed on the next page. Self-Fund/Other Source Expenses are those projects not identified on the CIP Plan, projects which previously received grant/donation funds or monies for unforeseen projects that may arise. \$3,000,000 is projected to be transferred in from the General Agency Fund to fund unforeseen and/or unfunded CIP projects.

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

## Capital Improvement Projects Breakdown

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2017 Bond Projects	Estimated Project Amount
Whirlin' Waters – New Waterpark Attraction	\$2,000,000
Wannamaker – Phase 3A – Design and Construct New Dog Park	\$1,510,000
Rural Recreation – Design and Construct Pool	\$2,500,000
Folly Beach County Park – Replace lost infrastructure (restrooms, snack bar, storage, office)	\$1,700,000
Folly Beach Fishing Pier – Replace Timber Pile Pier	\$1,110,000
Old Towne – Master Plan, Design and Construct	\$2,210,000
HQ Annex and Warehouse – Design and Construct	\$1,800,000
Undeveloped Property Improvements	\$900,000
Small Capital Projects – Facility Repairs and Renovations (\$35,000-\$500,000)	\$1,000,000
Cooper River Marina	\$1,000,000
<b>Total Expenditures</b>	<b>\$15,730,000</b>



## **Debt Service Fund**

Overview and Detail

## FY 2018-2019 Debt Service Overview and Detail

Account Title	16-17 ACTUAL	17-18 APPROVED BUDGET	18-19 PROPOSED BUDGET
Millage	6,398,024	6,059,990	6,465,000
Delinquent Taxes	181,644	220,110	185,000
TIF Refunds	(313,962)	(292,335)	(320,000)
<b>Total Revenue</b>	<b>6,265,706</b>	<b>5,987,765</b>	<b>6,330,000</b>
Bond Principal	9,170,000	3,225,000	4,045,000
Bond Interest	770,863	1,012,200	1,012,200
Lease Principal	642,961	276,695	276,695
Lease Interest	4,568	1,610	1,610
Bond Fees	23,473	75,500	75,500
Miscellaneous Charges	5,000	2,500	2,500
<b>Total Expenditures</b>	<b>10,616,864</b>	<b>4,593,505</b>	<b>5,413,505</b>
<b>Contribution to Fund Balance</b>	<b>(4,351,158)</b>	<b>1,394,260</b>	<b>916,495</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 which increases the Commission's debt capacity. This is especially important as it relates to the Commission's Five Year CIP plan.

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 capital expenditures that would not be feasible to finance through annual appropriations of tax millage.

The following are current bond issuances:

- \$30,000,000 was approved by County Council during Fiscal Year 2011 to reimburse the Commission for land purchases not covered by the one half cent sales tax, continued capital repairs for existing parks and to start master plans/building on new properties. These issuances are as follows:
  - \$12,500,000 was issued during Fiscal Year 2011 to fund the Capital Improvement Program and additional land acquisition costs. These bonds will be paid off in 2021; and
  - \$17,500,000 was issued during Fiscal Year 2013 to fund capital maintenance and repair items at current facilities as well as work currently being planned on newly acquired properties. These bonds will be paid off in 2028.
- \$2,835,000 was issued during Fiscal Year 2016. This was a refinancing of the Series 2006-A bonds and resulted in a significant savings to the Commission; these bonds will be paid off in 2021.

- \$45,000,000 was approved by County Council during Fiscal year 2017 for large capital repair projects as well as capital expansion projects at new and existing facilities. These issuances are as follows:
  - \$25,000 was issued during FY 2018 to fund the Capital Improvement Program. These bonds will be paid off in 2033; and
  - Management anticipates issuing the remaining \$20,000,000 in Fiscal year 2020 or 2021.

Additional debt may be issued from time to time to cover other more specific needs.

The total Debt Service Millage revenue for Fiscal Year 2018 is \$6,330,000. Debt Service Millage is 1.8 mills with the value of the mil at \$3,516,667.

The Commission is currently working on the next phase of the Capital Improvement Program through a comprehensive inventory of its facilities at current and recently purchased facilities as well as previously authorized projects.



# **Parklands Foundation**

FY 2018-2019 Parklands Foundation Overview and Detail

## FY 2018-2019 Parklands Foundation Overview and Detail

Account Title	16-17 ACTUAL	17-18 APPROVED BUDGET	18-19 PROPOSED BUDGET
Resale	530	800	400
Donations	151,436	22,000	22,500
Fundraising	12,915	16,750	9,125
Facility Rentals	3,375	5,200	-
Miscellaneous Income	11,394	11,000	11,000
<b>Total Revenue</b>	<b>179,650</b>	<b>55,750</b>	<b>43,025</b>
Personnel	18	100	1,400
Operating	11,061	17,975	16,150
Capital	-	-	-
<b>Total Expenditures</b>	<b>11,079</b>	<b>18,075</b>	<b>17,550</b>
Total Transfers Out	25,000	-	-
<b>Change in Fund Balance</b>	<b>143,571</b>	<b>37,675</b>	<b>25,475</b>

The Parklands Foundation is a 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 Parklands Foundation vision is to identify, develop and sustain projects 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.

This fund includes revenues generated by the combined efforts of the Parklands Foundation and the Charleston County Park & Recreation Commission. Revenues include fundraising events, donations made to specific programs, investment income and the sale of a book written and published for the Foundation. There will no longer be facility rentals as the house that was being rented for revenue was sold.

Personnel expenditures is a membership fee for the SC Association of Nonprofit Organizations and uniforms. Operating expenses include those consumables for meetings, advertising, promotions and giveaways, printing expenses and expenses directly related to fundraising.

## **Supplemental Information**

Charleston County Park & Recreation History  
Personnel Summary  
Charleston County Budget Submissions  
Charleston County Budget Ordinance  
Park District Map

## Charleston County Park & Recreation Commission History

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The Charleston County Park, Recreation and Tourist Commission was created in 1968 as a county special purpose district by an act of the South Carolina legislature. The original act was amended in 1972, authorizing the Commission to promote Charleston's historical and tourist attractions, to create and operate countywide parks and recreation facilities, and to provide technical assistance to existing park and recreation agencies and community groups.

In July 1985, the Commission's tourism function was transferred to the Charleston Trident Chamber of Commerce and the Commission was renamed Charleston County Park & Recreation Commission. The Charleston County Park & Recreation Commission represents one of the most unique park and recreation agencies in the State of South Carolina.

The Commission has specific areas of responsibility that are defined through our legislative act. It is charged with the responsibility to provide park and recreation services, but not to duplicate services provided by the other municipalities and special recreation districts existing in the area.

One of the prime responsibilities of the Charleston County Park & Recreation Commission is the development of a countywide park system. These parks are generally of a size and scope that would not be developed by other municipalities and public service districts. The park system emphasizes passive activities, outdoor recreation, environmental education, and public beach access. Each park facility offers a variety of programming generally directed toward the natural features and characteristics of the site. The staff and commission of the Charleston County Park and Recreation Commission are committed to maintaining high standards in the delivery of leisure services and facilities to the citizens of Charleston County.

## Full-Time Personnel Summary

<b>Executive Personnel Summary</b>	<b>Grade</b>	<b>Minimum</b>	<b>Mid-Point</b>	<b>General Agency</b>
Associate Executive Director	219	\$97,227	\$128,827	1
Capital Grant Administrative Coordinator	207	\$37,900	\$50,234	1
Capital Projects Manager	211	\$51,559	\$68,338	2
Division Director – Capital Projects & Planning	216	\$75,779	\$100,407	1
Division Director – Human Resources	216	\$75,779	\$100,407	1
Employment Coordinator	208	\$40,938	\$54,250	1
Executive Administrative Associate	205	\$33,109	\$43,873	1
Executive Administrative Manager	209	\$44,220	\$58,573	1
Executive Director	221	\$115,514	\$153,067	2
Help Desk Coordinator	209	\$44,220	\$58,573	1
Human Resources Coordinator	208	\$40,938	\$54,250	1
Human Resources Manager	210	\$47,747	\$63,262	1
IT Coordinator	212	\$55,698	\$73,802	2
IT Manager	213	\$60,142	\$79,694	1
Land Resource Planner	212	\$55,698	\$73,802	1
Planner	212	\$55,698	\$73,802	1
Senior Capital Project Manager	212	\$55,698	\$73,802	1
Senior Planner	212	\$55,698	\$73,802	1
Volunteer Coordinator	207	\$37,900	\$50,234	1
<b>Total Executive Positions</b>				<b>22</b>

<b>Financial Services Personnel Summary</b>	<b>Grade</b>	<b>Minimum</b>	<b>Mid-Point</b>	<b>General Agency</b>
Accounts Payable Technician	204	\$30,948	\$40,999	1
Accounts Payable/Payroll Specialist	207	\$37,900	\$50,234	1
Assets Coordinator	209	\$44,220	\$58,573	1
Budget Coordinator	210	\$47,747	\$63,262	1
Chief Financial Officer	218	\$89,194	\$118,185	1
Division Director – Finance	216	\$75,779	\$100,407	1
Finance Manager	211	\$51,559	\$68,338	1
Payroll Manager	211	\$51,559	\$68,338	1
Procurement Coordinator	209	\$44,220	\$58,573	1
Procurement Manager	211	\$51,559	\$68,338	1
Revenue Manager	208	\$40,938	\$54,250	1
<b>Total Financial Services Positions</b>				<b>11</b>

<b>Park &amp; Recreation Services Personnel Summary</b>	<b>Grade</b>	<b>Minimum</b>	<b>Mid-Point</b>	<b>General Agency</b>
Administrative Assistant Recreation Manager	205	\$33,109	\$43,873	1
Administrative Recreation Manager	207	\$37,900	\$50,234	1
Area Manager	209	\$44,220	\$58,573	3
Assistant Campground Manager	209	\$44,220	\$58,573	1
Assistant Director of Parks	214	\$64,954	\$86,075	3
Assistant Director of Recreation	214	\$64,954	\$86,075	2
Assistant Manager	209	\$44,220	\$58,573	1
Assistant Manager B	210	\$47,747	\$63,262	4
Assistant Manager C	211	\$51,559	\$68,338	2
Assistant Manager P&PS	207	\$37,900	\$50,234	1
Assistant Parks Manager	210	\$47,747	\$63,262	1
Assistant Safety Program Manager	209	\$44,220	\$58,573	1
Business Development Manager	212	\$55,698	\$73,802	1
Campground Manager	210	\$47,747	\$63,262	1
Chief Operating Officer	218	\$89,194	\$118,185	1
Community Recreation Program Manager	212	\$55,698	\$73,802	1
Community Recreation Manager	212	\$55,698	\$73,802	2
Community Recreation Coordinator	208	\$40,938	\$54,250	3
Creative Services Manager	210	\$47,747	\$63,262	1
Crew Chief	207	\$37,900	\$50,234	6
Cultural History Coordinator	209	\$44,220	\$58,573	1
Customer Service Representative	205	\$33,109	\$43,873	5
Division Director – Marketing	216	\$75,779	\$100,407	1
Division Director – Parks	216	\$75,779	\$100,407	1
Division Director – Recreation	216	\$75,779	\$100,407	1
Education Coordinator	209	\$44,220	\$58,573	1
Environmental Education Specialist	207	\$37,900	\$50,234	1
Festival and Event Coordinator A	210	\$47,747	\$63,262	1
Festival and Event Coordinator B	209	\$44,220	\$58,573	1
Festival and Event Manager	212	\$55,698	\$73,802	1
Fitness and Wellness Coordinator	209	\$44,220	\$58,573	2
Fitness Program Manager	212	\$55,698	\$73,802	1
Food & Beverage Manager	209	\$44,220	\$58,573	2
Food & Retail Coordinator	209	\$44,220	\$58,573	2
Food & Retail Manager	210	\$47,747	\$63,262	1
Graphic Design Coordinator	209	\$44,220	\$58,573	1
Group & Sales Sponsorship Coordinator	208	\$40,938	\$54,250	1
Maintenance Specialist I	202	\$27,033	\$35,800	13
Maintenance Specialist I B	203	\$28,909	\$38,308	3
Maintenance Specialist I C	205	\$33,109	\$43,873	2
Maintenance Specialist II A	204	\$30,948	\$40,999	6
Maintenance Specialist II B	205	\$33,109	\$43,873	2
Maintenance Specialist III A	206	\$35,433	\$46,931	6
Maintenance Specialist III B	207	\$37,900	\$50,234	5
Maintenance Supervisor I	208	\$40,938	\$54,250	1
Maintenance Supervisor II	209	\$44,220	\$58,573	1
Maintenance Supervisor III	210	\$47,747	\$63,262	5
Marketing Communications Manager	210	\$47,747	\$63,262	1
Marketing Project Manager	207	\$37,900	\$50,234	1
Mechanic III	206	\$35,433	\$46,931	1

<b>Park &amp; Recreation Services Personnel Summary</b>	<b>Grade</b>	<b>Minimum</b>	<b>Mid-Point</b>	<b>General Agency</b>
Natural History Coordinator	209	\$44,220	\$58,573	1
Natural History Interpretation Specialist	207	\$37,900	\$50,234	1
Office Manager	208	\$40,938	\$54,250	1
Operations Manager A	208	\$40,938	\$54,250	5
Operations Manager B	209	\$44,220	\$58,573	3
Operations Manager C	210	\$47,747	\$63,262	2
Outdoor Coordinator – Water	209	\$44,220	\$58,573	1
Outdoor Coordinator – Youth	210	\$47,747	\$63,262	1
Outdoor Recreation Coordinator – Land	209	\$44,220	\$58,573	1
Outdoor Recreation Coordinator – Wall	210	\$47,747	\$63,262	1
Outdoor Recreation Program Manager	212	\$55,698	\$73,802	1
Outdoor Recreation Specialist	207	\$37,900	\$50,234	1
Park & Program Services Manager	208	\$40,938	\$54,250	1
Park Manager I	211	\$51,559	\$68,338	4
Park Manager II	212	\$55,698	\$73,802	7
Park Manager III	213	\$60,142	\$79,694	2
Parks Administrative Manager	210	\$47,747	\$63,262	1
Parks Administrative Coordinator	208	\$40,938	\$54,250	1
Parks Administrative Specialist	207	\$37,900	\$50,234	1
Public Information Coordinator	210	\$47,747	\$63,262	1
Rural Youth Athletics Coordinator	209	\$44,220	\$58,573	1
Safety Compliance Manager	210	\$47,747	\$63,262	1
Safety Program Manager	210	\$47,747	\$63,262	1
Social Media Coordinator	208	\$40,938	\$54,250	1
Stewardship & Interpretive Programs Manager	212	\$55,698	\$73,802	1
<b>Total Park &amp; Recreation Services Positions</b>				<b>150</b>

## Charleston County Budget Submissions

Unit of Government: Charleston County Park & Recreation Commission  
 Fund Name: General Agency  
 Proposed Fiscal Year: Fiscal Year 2018-2019

Preparer: Victoria Jilote  
 Phone: 843.762.8065  
 Fax: 843.762.2683  
 E-Mail: vjilote@ccprc.com

	PRIOR YEAR'S ACTUAL	CURRENT BUDGET	PROPOSED BUDGET	PERCENT CHANGE*
<b>Positions/Full-time equivalents</b>	184	183	183	1%
<b>BEGINNING BALANCE:</b>	9,977,357	13,349,938	17,536,296	31%
<b>REVENUES:</b>				
Ad Valorem Taxes & Delinquent	15,408,251	14,856,565	15,751,490	6%
Delinquent Taxes	479,143	522,460	485,000	-7%
Intergovernmental	88,759	88,760	88,760	0%
TIF Refunds	(751,060)	(725,215)	(752,000)	4%
Miscellaneous	231,143	139,255	131,340	-6%
Campground & Cottages	2,003,332	1,987,860	2,078,970	5%
Gate Admissions	3,348,568	3,612,830	3,603,365	0%
Grant Revenue/Donations	23,643	66,870	2,305	-97%
Holiday Festival of Lights	1,927,300	1,805,785	1,934,744	7%
Recreation Programming	1,646,259	1,985,440	1,835,175	-8%
Rentals	2,070,426	2,071,965	2,295,280	11%
Resale & Concessions	2,014,274	1,912,395	2,130,640	11%
Sale of Fixed Assets/Used Items	478,298	56,125	61,125	9%
Sponsorships	288,805	281,000	256,000	-9%
Water Feature	3,457,329	3,705,930	3,663,902	-1%
Cost of Resale	(1,895,074)	(1,930,500)	(2,026,475)	5%
<b>TOTAL ALL REVENUES</b>	<b>30,819,394</b>	<b>30,437,525</b>	<b>31,539,621</b>	<b>4%</b>
<b>TRANSFERS IN:</b>	25,000	-	-	#DIV/0!
<b>TOTAL FUNDS AVAILABLE</b>	<b>30,844,394</b>	<b>30,437,525</b>	<b>31,539,621</b>	<b>4%</b>
<b>EXPENDITURES:</b>				
Personnel Services	18,856,766	19,955,545	20,958,396	5%
Operating Expenses	7,799,759	8,790,700	8,998,730	2%
Capital Equipment	780,549	805,525	515,025	-36%
<b>TOTAL EXPENDITURES</b>	<b>27,437,073</b>	<b>29,551,770</b>	<b>30,472,151</b>	<b>3%</b>
<b>TRANSFERS OUT:</b>	3,010,500	-	3,000,000	#DIV/0!
<b>TOTAL DISBURSEMENTS</b>	<b>30,447,573</b>	<b>29,551,770</b>	<b>33,472,151</b>	<b>13%</b>
Value of a mill	3,540,719	3,428,505	3,621,686	6%
Millage required	4.3	4.3	4.3	0%
TAN requested for FY2019			3,000,000	

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

Effective July 1, 2016, the Charleston County Park & Recreation Commission converted its Enterprise Fund from a proprietary fund to a governmental fund and began reporting the operation, development and maintenance of park facilities in the General Fund. This change in accounting principle resulted in an adjustment of the General Agency Fund's fund balance of approximately \$2,928,000.

**REVENUE CHANGES GREATER THAN 10%:**

Grant Revenue/Donations revenue is projected to decrease 97% as a PARD Grant was budgeted for FY 2017-2018 but will not be received in FY 2018-2019.

Operations Programming decreased 67% as less programs are budgeted to be offered at Sk8 Charleston in FY 2018-2019.

Rentals are expected to increase 11% as fee structures have increased and updated in the budgets.

Resale & Concessions are anticipated to increase 11% due to prior years' actuals and trends.

**EXPENDITURE CHANGES GREATER THAN 10%:**

Capital Equipment expenses decrease 36% due to the replacement cycle and condition of the Commission's rolling stock inventory.

**TRANSFERS IN/OUT CHANGES GREATER THAN 10%:**

\$3,000,000 is projected to be transferred to the Capital Improvement Projects Fund to finance projects, including facility maintenance and repairs, not funded by the FY 2017 GO Bond or other sources.

**TOTAL DISBURSEMENTS GREATER THAN 10%**

The total disbursements increase 13% due to the transfer to the Capital Improvement Projects Fund as there were no transfers budgeted for FY 2017-2018.

Unit of Government: Charleston County Park & Recreation Commission  
Fund Name: Debt Service  
Proposed Fiscal Year: Fiscal Year 2018-2019

Preparer: Victoria Jilote  
Phone: 843.762.8065  
Fax: 843.762.2683  
E-Mail: vjilote@ccprc.com

	PRIOR YEAR'S ACTUAL	CURRENT BUDGET	PROPOSED BUDGET	PERCENT CHANGE*
<b>Positions/Full-time equivalents</b>	-	-	-	#DIV/0!
<b>BEGINNING BALANCE:</b>	<u>12,328,417</u>	<u>7,971,652</u>	<u>9,365,912</u>	<u>17%</u>
<b>REVENUES:</b>				
Ad Valorem Taxes	<u>6,398,024</u>	<u>6,059,990</u>	<u>6,465,000</u>	<u>7%</u>
Delinquent Taxes	<u>181,644</u>	<u>220,110</u>	<u>185,000</u>	<u>-16%</u>
TIF Refunds	<u>(313,962)</u>	<u>(292,335)</u>	<u>(320,000)</u>	<u>9%</u>
<b>TOTAL ALL REVENUES</b>	<b><u>6,265,706</u></b>	<b><u>5,987,765</u></b>	<b><u>6,330,000</u></b>	<b><u>6%</u></b>
<b>TRANSFERS IN:</b>	-	-	-	#DIV/0!
<b>TOTAL FUNDS AVAILABLE</b>	<b><u>6,265,706</u></b>	<b><u>5,987,765</u></b>	<b><u>6,330,000</u></b>	<b><u>6%</u></b>
<b>EXPENDITURES:</b>				
Bond Principal	<u>9,170,000</u>	<u>3,225,000</u>	<u>4,045,000</u>	<u>25%</u>
Bond Interest	<u>770,863</u>	<u>1,012,200</u>	<u>1,281,850</u>	<u>27%</u>
Lease Principal	<u>642,961</u>	<u>276,695</u>	-	
Lease Interest	<u>4,568</u>	<u>1,610</u>	-	
Bond Fees	<u>23,473</u>	<u>75,500</u>	<u>75,500</u>	<u>0%</u>
Miscellaneous Charges	<u>5,000</u>	<u>2,500</u>	<u>2,500</u>	<u>0%</u>
<b>TOTAL EXPENDITURES</b>	<b><u>10,616,865</u></b>	<b><u>4,593,505</u></b>	<b><u>5,404,850</u></b>	<b><u>18%</u></b>
<b>TRANSFERS OUT:</b>	-	-	-	#DIV/0!
<b>TOTAL DISBURSEMENTS</b>	<b><u>10,616,865</u></b>	<b><u>4,593,505</u></b>	<b><u>5,404,850</u></b>	<b><u>18%</u></b>
Value of a mill	<u>3,480,948</u>	<u>3,326,536</u>	<u>3,516,667</u>	<u>6%</u>
Millage required	<u>1.8</u>	<u>1.8</u>	<u>1.8</u>	<u>0%</u>
TAN requested for FY2019			-	

**FUND BALANCE CHANGES GREATER THAN 10%**

Fund balance is expected to increase by 17% due to increased millage in order to fund bond issuances for Capital Projects.

**REVENUE CHANGES GREATER THAN 10%:**

Delinquent Taxes are anticipated to decrease 16% based on prior years' growth rates.

**EXPENDITURE CHANGES GREATER THAN 10%:**

Bond Principal will increase 25% with beginning the repayment of the \$25,000,000 bond issued in 2017.

Bond Interest is projected to increase 27% per the beginning of the repayment of the \$25,000,000 bond issued in 2017.

Lease Interest and Fees will decrease by 100% per lease payment schedule as CCPRC's leases are paid off and there are no anticipated future leases as management has elected to self-fund capital equipment and vehicles to increase the Debt Service Fund's debt capacity.

**TRANSFERS IN/OUT CHANGES GREATER THAN 10%:**

N/A

Unit of Government: Charleston County Park & Recreation Commission  
Fund Name: Capital Improvement Projects  
Proposed Fiscal Year: Fiscal Year 2018-2019

Preparer: Victoria Jilote  
Phone: 843.762.8065  
Fax: 843.762.2683  
E-Mail: vjilote@ccprc.com

	PRIOR YEAR'S ACTUAL	CURRENT BUDGET	PROPOSED BUDGET	PERCENT CHANGE*
<b>Positions/Full-time equivalents</b>	-	-	-	#DIV/0!
<b>BEGINNING BALANCE:</b>	2,500,075	2,620,570	2,064,589	-21%
<b>REVENUES:</b>				
Bond Proceeds	-	13,825,156	15,730,000	14%
Grants/Donations	309,333	200,000	-	-100%
Miscellaneous	1,581	-	-	#DIV/0!
<b>TOTAL ALL REVENUES</b>	<b>310,914</b>	<b>14,025,156</b>	<b>15,730,000</b>	<b>12%</b>
<b>TRANSFERS IN:</b>	3,010,500	229,773	3,000,000	161%
<b>TOTAL FUNDS AVAILABLE</b>	<b>3,321,414</b>	<b>14,254,929</b>	<b>18,730,000</b>	<b>15%</b>
<b>EXPENDITURES:</b>				
2015 Bond Expenses	2,190,606	1,173,190	-	-100%
2017 Bond Expenses	79,845	13,195,156	15,730,000	19%
Self-Fund/Other Source Expenses	930,468	442,564	1,100,000	
<b>TOTAL EXPENDITURES</b>	<b>3,200,919</b>	<b>14,810,911</b>	<b>16,830,000</b>	<b>14%</b>
<b>TRANSFERS OUT:</b>	-	-	-	#DIV/0!
<b>TOTAL DISBURSEMENTS</b>	<b>120,495</b>	<b>(555,981)</b>	<b>(500,000)</b>	<b>-10%</b>

Unit of Government: Charleston County Park & Recreation Commission  
Fund Name: Parklands Foundation  
Proposed Fiscal Year: Fiscal Year 2018-2019

Preparer: Victoria Jilote  
Phone: 843.762.8065  
Fax: 843.762.2683  
E-Mail: vjilote@ccprc.com

	PRIOR YEAR'S ACTUAL	CURRENT BUDGET	PROPOSED BUDGET	PERCENT CHANGE*
<b>Positions/Full-time equivalents</b>	-	-	-	#DIV/0!
<b>BEGINNING BALANCE:</b>	(309,832)	(252,364)	(214,689)	-15%
<b>REVENUES:</b>				
Resale	530	800	400	-50%
Donations	151,436	22,000	22,500	2%
Fundraising	12,915	16,750	9,125	
Facility Rentals	3,375	5,200	-	
Miscellaneous Income	11,394	11,000	11,000	0%
<b>TOTAL ALL REVENUES</b>	<b>179,650</b>	<b>55,750</b>	<b>43,025</b>	<b>-23%</b>
<b>TRANSFERS IN:</b>	-	-	-	#DIV/0!
<b>TOTAL FUNDS AVAILABLE</b>	<b>179,650</b>	<b>55,750</b>	<b>43,025</b>	<b>-23%</b>
<b>EXPENDITURES:</b>				
Personnel	18	100	1,400	1300%
Operating	11,061	17,975	16,150	-10%
Capital	-	-	-	
<b>TOTAL EXPENDITURES</b>	<b>11,079</b>	<b>18,075</b>	<b>17,550</b>	<b>-3%</b>
<b>TRANSFERS OUT:</b>	25,000	-	-	#DIV/0!
<b>TOTAL DISBURSEMENTS</b>	<b>36,079</b>	<b>18,075</b>	<b>17,550</b>	<b>-3%</b>

# Charleston County Budget Ordinance

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ORDINANCE NO. 2015

**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 2018-2019,**  
**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 \$30,472,151 is hereby approved by Charleston County Council.

**Section 3.**

The Auditor of Charleston County shall levy 4.3 mills for operating expenditures and 1.8 mills for debt service for the Commission in the year 2018, and the Treasurer shall collect upon all taxable property within the boundaries of the District during the fiscal year beginning July 1, 2018, and ending June 30, 2019.

**Section 4.**

The \$14,720,661 difference between the \$30,472,151 in budgeted expenditures and the \$15,751,490 in budgeted ad valorem taxes consists of other available funding sources.

**Section 5.**

For the purpose of paying in cash for the foregoing and all other general ordinary expenditures of the said Commission for fiscal year 2019, as authorized by this Ordinance, or by any other appropriation ordinance hereafter passed in aforesaid fiscal year, the Charleston County Treasurer is hereby authorized and directed to use such cash as may from time to time be on hand or in the process of collection, and to borrow, from time to time as may be necessary on his official note or notes, or other evidence or evidences of indebtedness in anticipation of the collection of evidences of indebtedness in anticipation of the collection of the taxes herein levied; provided that all loans made from private persons, firms, or corporations shall be made only after three (3) days' notice by advertising once in some newspaper in the County of Charleston and on the best terms possible for the Charleston County Park and Recreation

Commission a sum or sums up to \$3,000,000 for the use of the aforementioned Commission and the sum or sums so borrowed shall constitute a valid and prior claim against the said taxes herein levied and against the aforementioned Special Purpose District; provided, further, that if the net interest cost is less than eight (8%) percent, the Chairman is authorized to award the loan to the bidder or bidders offering to purchase the notes at the lowest net interest cost to the County (calculated by computing the total dollar interest cost from the date of issuance to the date of maturity and deducting there from the amount of the premium offered, if any, over and above the premium amount); and provided, further, that the said County Treasurer shall be authorized in his discretion to make any such loans from special funds or funds, including sinking funds, in his hands as County Treasurer, repayment of which shall be secured in the same manner as if made from private persons, or corporations as aforesaid.

**Section 6.**

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

**Section 7.**

Should grant funds be applied for or received after the beginning of the budget year, and thereby not be stated in this Budget Ordinance, then, by passage of a Resolution authorizing the grant application and expenditures by the governing body of the Charleston County Park and Recreation Commission, the necessary Special Revenue Fund or Capital project Fund shall be created to provide a mechanism for the expenditure of these monies.

**Section 8.**

All monies properly encumbered as of June 30, 2018, shall be added to the Charleston County Park and Recreation Commission's budget for Fiscal Year 2019. These encumbered monies may be expended only as set forth in their encumbrance except as authorized by the Charleston County Park and Recreation Commission's governing body.

**Section 9.**

All monies designated by the Charleston County Park and Recreation Commission as of June 30, 2018, shall be added to the applicable organizational budget for Fiscal Year 2019. These designated monies may be expended only as set forth in their authorization by the Commission. Unencumbered appropriations shall remain in the respective funds as unrestricted reserves whose subsequent appropriation shall be determined by Ordinance.

**Section 10.**

The Charleston County Park and Recreation Commission shall provide to the appropriate County staff sufficient information to do a midyear budget review and shall allow the appropriate County staff to become familiar with the day-to-day operations of the Charleston County Park and Recreation Commission for the limited purpose of better understanding how the Commission functions, and so that County Council is possessed of all the facts necessary to exercise competent budgetary authority as granted by the Courts.

**Section 11.**

If any provision of this ordinance or its application to any circumstance is held by a court of competent jurisdiction to be invalid for any reason, this holding shall not affect other provisions or applications of this ordinance which can be given effect without the invalid provision or applications of this ordinance which can be given effect without the invalid provision or application, and to this end, the provisions of this ordinance are declared by Council to be severable.

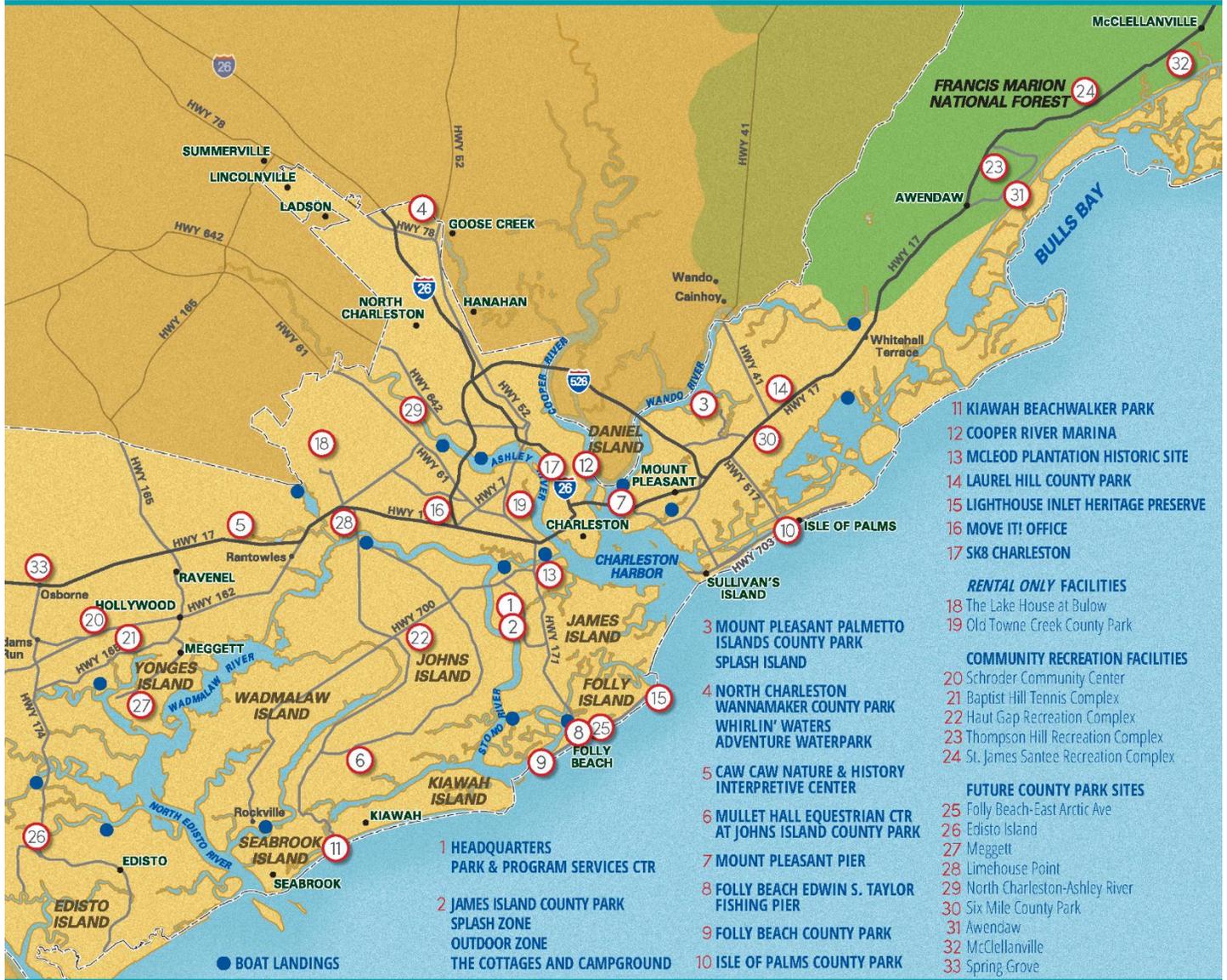
**Section 12.**

This Ordinance shall become effective upon Third Reading.

First Reading: May 31, 2018  
Second Reading: June 5, 2018  
Third Reading: June 19, 2018

# Park District Map

## CHARLESTON COUNTY PARK AND FACILITY LOCATIONS



# **Glossary**

Glossary of Terms

## Glossary of Terms

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<b>Term</b>	<b>Definition</b>
<b>ACCOUNT</b>	Identifies an individual asset, liability, expenditure control, and revenue control or fund balance.
<b>AD VALOREM</b>	In proportion to value. A basis for levy tax upon property.
<b>APPROVED BUDGET</b>	The adopted budget as amended and approved by the Board and Charleston County Council can be referred to as the Adopted Budget. The approved Budget takes effect starting July 1 <sup>st</sup> .
<b>APPROPRIATION</b>	A legal authorization made to incur obligations and make expenditures for specific purposes and is limited to a single fiscal year.
<b>ASSESSED VALUE</b>	The value set by the County Assessor on real and personal property in order to establish a basis for levying taxes.
<b>ASSETS</b>	Property owned by a government which has monetary value.
<b>BOARD</b>	Group of seven officials elected by Charleston County Council to oversee and advise the Charleston County Park & Recreation Commission. These officials are also known as Commissioners. The Board votes on the establishment of contracts and projects that meet or exceed \$25,000 as well as approves the Commission's annual budget. The Board solely approves the Enterprise, Debt Service and Capital Improvement Projects Funds as well as approves the General Agency Operating and Debt Service Funds prior to submission to the Charleston County Budget Office for approval by the Charleston County Council.
<b>BOND</b>	A written promise to pay a specified sum of money (called the face value or principal amount) at a specified date or dates in the future (called the maturity date), together with a periodic interest at a specific rate.
<b>BOND FUNDS</b>	Funds used for the expenditures of major capital projects which are not financed by other funds.
<b>BUDGET</b>	A plan. A financial operation embodying an estimate of expenditures for a given period or purpose and the proposed means of financing the estimated expenditures.
<b>BUDGET TIMELINE</b>	A schedule of key dates or milestones followed by the Commission's departments during the preparation and administration of the budget.
<b>BUDGET LETTER</b>	A general discussion of the proposed budget as presented in writing by the budget making authority to the legislative body. The budget letter should include an explanation of the principal budget items, an outline of the Commission's experiences during the last fiscal year and its financial status at the time of the message and recommendations regarding the financial policy for the coming period.
<b>CAPITAL EQUIPMENT LIST</b>	A plan. A listing of equipment to be purchased with an extended period of life that will be regarded as fixed assets.
<b>CAPITAL IMPROVEMENT PROGRAM (CIP)</b>	A plan for capital expenditures to be incurred each year over a fixed period of years to meet capital needs arising from the long-term work program. It sets forth each project or other contemplated expenditure

in which the Commission is to have a part and specifies the full resources estimated to be available to finance the projected expenditures.

<b>CAPITAL OUTLAY</b>	Expenditures which result in the acquisition or addition to fixed assets.
<b>CAPITAL PROJECTS</b>	A long-term major improvement or acquisition of equipment or - property for public use.
<b>CAPITAL PROGRAM</b>	See <i>Capital Improvement Program (CIP)</i> .
<b>CHARLESTON COUNTY BUDGET OFFICE</b>	Monitors the General Agency Operating and Debt Service Funds which receive Charleston County tax dollars. The annual budget is submitted to the Charleston County Budget Office who reviews the Proposed Budget, summarizes and submits to Charleston County Council.
<b>CHARLESTON COUNTY COUNCIL</b>	A board of nine members elected from single member districts for four year staggered terms. They make policy decisions for Charleston County, as established in state law. The board approves the Commission's General Agency Operating and Debt Service Funds as these funds receive Charleston County tax dollars.
<b>CHART OF ACCOUNTS</b>	The classification system used by a governmental agency to organize the accounting for various funds.
<b>CIP</b>	See <i>Capital Improvement Program (CIP)</i> .
<b>COMMITTEE</b>	A part of the Commission designated to oversee specific portions of the agency.
<b>COMMISSIONERS</b>	A board of seven officials appointed by the Governor on the recommendation of Charleston County Council for two (2) year terms. They form a policy making board with specific areas of responsibility outlined in legislation. All board members must be residents of Charleston County. The board solely approves the Commission's Enterprise, Special Revenue and Capital Improvement Program Funds. It reviews the General Agency Operating and Debt Service Funds prior to submission to the Charleston County Budget Office and Council for approval.
<b>CONTINGENCY</b>	An appropriation of funds to cover unforeseen events and emergencies that occur during the fiscal year.
<b>DEBT</b>	An obligation resulting from the borrowing of money or the purchase of goods or services.
<b>DEBT SERVICE FUND</b>	A fund established to finance and account for the payment of interest and principal on all General Obligation debt, serial and term, other than that payable exclusively from special assessments and revenue debt issued for and serviced by a governmental enterprise.
<b>DELINQUENT TAXES</b>	Taxes remaining unpaid on and after the date on which a penalty for nonpayment is attached. Even though the penalty may be subsequently waived, and a portion of the taxes may be abated or canceled, the unpaid balances continued to be delinquent taxes until canceled.
<b>EMPLOYEE BENEFITS</b>	Benefits include retirement, group health, dental and life insurance, workers' compensation and disability insurance.
<b>ENCUMBRANCE</b>	Obligations in the form of purchase orders, contracts or salary commitments which are chargeable to an appropriation and for which a

part of the appropriation is reserved. Obligations cease to be encumbrances when paid or when the actual liability is set up.

**EQUIPMENT**

Tangible property of a more or less permanent nature (other than land, buildings or improvements other than buildings) which is useful in carrying on operations. Examples include machinery, trucks and furnishings.

**EXPENDITURE**

The outflow of funds paid or to be paid for an asset or goods and services obtained regardless of when the expense is actually paid.

**FISCAL YEAR**

A 12-month period to which the annual operating budget applies and at the end of which the Commission determines its financial position and the results of its operations. The Commission's fiscal year runs July 1<sup>st</sup> to June 30<sup>th</sup>.

**FIXED ASSETS**

Assets of a long-term character which are intended to continue to be held or used, such as land, buildings, machinery, furniture and other equipment.

**FUND**

An independent fiscal and accounting entity with, within a structurally balanced budget, self-balancing set of accounts recording cash and/or other resources together with all related liabilities, obligations, reserves and equities which are all segregated for the purpose of carrying on specific activities of attaining certain objectives.

**FUND BALANCE**

The excess of assets of a fund over its liabilities and reserves except in the case of funds subject to budgetary accounting where, prior to the end of a fiscal period, it represents the excess of the period over its liabilities, reserves and appropriations for the period.

**GENERALLY ACCEPTED ACCOUNTING PRINCIPLES (GAAP)**

A common set of accounting principles, standards and procedures that companies use to compile their financial statements. GAAP are a combination of authoritative standards (set by the policy boards) and the common accepted way of recording and reporting account information.

**GOVERNMENTAL ACCOUNTING STANDARDS BOARD (GASB)**

The independent organization that establishes and improves standards of accounting and financial reporting for U.S. state and local governments.

**GENERAL FUND**

The main operating fund for administrative tasks and enterprise operations in which the activities are recorded in the General Fund unless there is a compelling reason to report activity in another fund. Compelling reasons include Generally Accepted Accounting Principles, specific legal requirements or requirements for financial administration.

**GENERAL OBLIGATION BONDS (GO BONDS)**

Bonded debt collateralized by the full faith, credit and taxing power of the governmental body that issues the bonds.

**GOAL**

A statement of broad direction, purpose or intent: the purpose toward which an endeavor is directed.

**GRANT**

A donation or contribution by one governmental unit or other organization to another unit. The donation or contribution may be made to aid in the support of a specified purpose, function or general purpose.

**LEVY**

(Verb) To impose taxes, special assessments or service charges for the support of governmental activities. (Noun) The total amount of taxes, special assessments or service charges imposed by a governmental unit.

<b>MILLAGE</b>	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.
<b>MISSION STATEMENT</b>	The statement of the purpose of an organization – its reason for existence. It should define the customers, products and services produced as well as the geographical location in which the organization operates.
<b>NATURAL RESOURCES MANAGEMENT PLAN</b>	A plan which identifies natural resource areas and biota as well as establishes long-term management strategies to protect and enhance the park district’s natural resource areas for future generations.
<b>PERSONNEL SERVICES</b>	Payroll expenses such as wages, Social Security, medical and dental insurance and retirement contributions. The Commission also recognizes training, memberships and uniforms as personnel expenses.
<b>PROPOSED BUDGET</b>	The budget document prior to approval by the Commissioners and Charleston County Council.
<b>REVENUE</b>	Indicates an increase to a fund’s assets from monies received from taxes, user-fees and charges, etc. It does not, however, increase a liability (ex. proceeds from a loan) nor does it represent a repayment of an expenditure already made, a cancellation of certain liabilities or an increase in contributed capital.
<b>TAX BASE</b>	In Charleston County, property taxes are generally based on the value of land, buildings and site improvements. In some instances, special value or assessment methods are applied if allowed by law or mandated by state statutes.
<b>TAXES</b>	Compulsory charges levied by a governmental unit for the purpose of financing services performed for the common benefit. This term does not include specific charges made against particular persons or property for current or permanent benefits. Neither does the term include charges such as sewer fees.
<b>TAX INCREMENT FINANCING (TIF) REFUND</b>	A public financing method used to subsidize development and its related infrastructure by borrowing against anticipated future taxes. TIF districts are designated, then, in order to help fund improvements and stimulate economic growth. The assessed value of property within TIF districts is not separated from other assessed property when determining the Ad Valorem Millage. During the fiscal year, all tax millage received on property in Charleston County is remitted to the Charleston County Treasurer’s Office, including amounts allocated for TIF districts. At the end of the fiscal year, the Charleston County Tax Assessor’s Office calculates the value of taxes that should go to TIF districts and forwards that amount to the Charleston County Treasurer’s Office. The Charleston County Treasurer will then withhold future tax collections until the full amount due to the TIF districts is satisfied.
<b>TRANSFERS</b>	Amounts distributed from one fund to finance activities in another fund. Shown as a requirement in the originating fund and a revenue in the receiving fund.
<b>USER FEES</b>	The payment of a fee for the direct receipt of a public service by the party benefiting the service.

**VARIABLE POSITION  
(PART TIME)**

A part-time position that works on average 30 or more hours per week or 1,560 or more hours in a year. Employees who meet Variable Position criteria are offered to enroll under the Commission's sponsored health care plan as required by the Affordable Care Act.

**VISION**

Defines an organizations purpose in terms of an organization's values rather than the bottom line measures (guiding beliefs about how things should be done). It communicates both the purpose and the values of an organization and gives employees direction about how they are expected to behave and inspires them to do their best as well as shapes a customer's understanding of why they should work with the organization.