FY 2026 - 2027

APPROVED BUDGET

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

Charleston County Park & Recreation Commission
Fiscal Year 2026-2027 Budget

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

Commissioners

Bradley Taggart
Chair

Mattese Lecque
Vice-Chair

Amy Adams
Secretary-Treasurer

Lisa S. King

Garrett Lacy

Merriweather Mule

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Introduction

Mission, Vision, and Core Values Statements

Mission, Vision, and Core Value Statements

Mission:
The Charleston County Park & Recreation Commission will improve the quality of life in Charleston County by offering a diverse system of park facilities, programs, and services.

Vision:
To be distinguished as a nationally accredited and financially sustainable park and recreation agency through our commitment to preserving our natural, historical, and cultural resources, offering a clean, safe, and exceptional visitor experience that is accessible to all.

Core Values:
The Core Value program is a set of 11 values that are embed within the culture of CCPRC to guide the organization in everything we do. The values are:

Community Enrichment - Enriching lives through education and programs;

Fun - Delivering fun to customers;

Leadership - Providing professional staff development;

Exceptional Customer Service - Always focusing on you;

Quality - Striving for quality throughout the park system;

Safety - Ensuring safe and secure environments;

Health and Wellness - Providing and promoting healthy lifestyle opportunities;

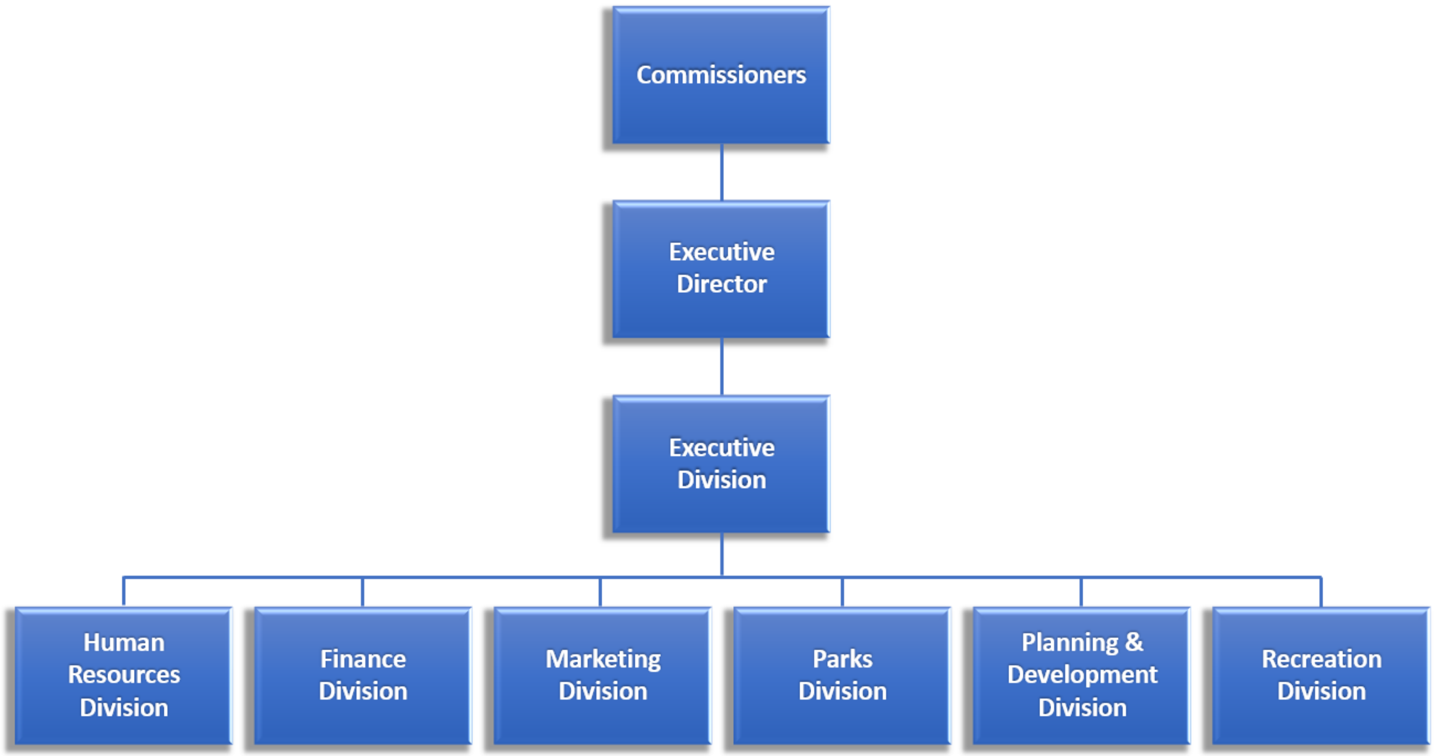
Accessibility - Removing barriers to make programs and facilities accessible for all;

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

Stewardship - Preserving and conserving cultural, natural, and historical resources; and

Building a Legacy - Maintaining a vision for the future while sustaining a healthy park system Organizational Structure

Organizational Chart



Position Summary Schedule

Support	FY 2026 Positions	Proposed Changes FY 2027	FY 2027 Positions
Executive Director	1	0	1
Associate Executive Director	1	0	1
Chief Financial Officer	1	0	1
Chief Operating Officer	1	0	1
Chief Administrative Officer	1	0	1
Executive Administration	2	0	2
Marketing & Park and Program Services	16	0	16
Financial Services	8	0	8
Human Resources	6	0	6
Information Technology	6	0	6
Planning & Development	9	0	9
Safety	2	0	2
Total Support Services	**54**	**0**	**54**

Park & Recreation Services			
Parks	105	0	105
Recreation	29	0	29
Total Park & Rec Services	**134**	**0**	**134**

Total Full-Time Positions	**188**	**0**	**188**

Budget Information

Letter from the Executive Director

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

Charleston County Park & Recreation Commission is pleased to present the 2026–2027 budget. Our mission is to improve the quality of life in Charleston County, and this budget reflects our commitment to maintaining high standards while growing responsibly.

As FY 25/26 comes to a close, we are completing Old Towne Creek County Park and look forward to opening this property featuring trails, scenic water views, and dedicated educational spaces.

We are also investing in our existing parks, including reconstruction of the Caw Caw Interpretive Center following the 2024 Exhibit Center fire, repairs to boat landings, the Kiawah Beachwalker Park boardwalk, the Edisto Hall rental facility, and electrical upgrades to our waterparks.

Improving accessibility remains a priority, and recent steps include more accessible parking, routes, and playground amenities. The Charleston County Parks Foundation also continues to expand opportunities for all residents to experience Charleston County Parks and Programs.

Looking ahead to Fiscal Year 2026–2027, budget highlights include:

- Completion and full-year operation of Old Towne Creek County Park
- Development of Cooper River County Park, providing waterfront access in North Charleston
- Construction of recreation facilities at Edisto Island Community Recreation Center
- Redevelopment and construction of a new accessible playground for Wannamaker County Park
- Development of a new master plan for Palmetto Islands County Park
- Acquisition of property for a future recreation center in East Charleston County

The five-year, $80 million Capital Improvement Plan will continue with this budget. During construction phases, for both capital and operational needs, periods will require self-funding from agency reserves and a new 2027 bond issuance to provide $70 million in new capital funding.

Despite higher service costs, we have identified efficiencies to allow us to propose a budget without increasing operating or debt millage. This budget includes salary adjustments to address inflation and allocations for maintenance projects.

As we enter FY 26/27, we remain committed to fiscal responsibility, sustainable growth, and exceptional service to our community.

Kevin F. Bowie

Kevin F. Bowie
Executive Director

Budget Process

Purpose and Authority

The Charleston County Park & Recreation Commission creates annual budgets for the General Agency Fund, the Debt Service Fund, the Capital Improvement Projects Fund, and the agency's Non-Profit Foundation Fund.

The spending authority is granted by approval of CCPRC's Board of Commissioners for all budgeted funds and then by Charleston County Council by way of County Ordinance for the General Agency and Debt Service Funds.

Budget Process

The budget process is designed to produce a document that is an operational guide representing the Commission's efforts to financially manage its operations as well as guide its allocation of resources for the next operating year. To achieve this objective, the budget process focuses on departmental budgeting by line-item.

The process begins with the input into our Tyler EERP Budget module of departmental revenues and expenditures. Budget review meetings begin in late October/early November and run through December. In January, a review meeting is held with senior management to review the current budgeted position, and direction is then provided to staff for any changes that need to be made or reviewed.

Once all revisions and reviews are complete, the budget document is prepared and sent to the Commissioners in March for approval. Once approved, the budget packet is sent to the Charleston County Budget Office for review and ordinance preparation.

The Executive Director presents the budget to the Charleston County Finance Committee prior to the first budget ordinance reading. If amendments are required, changes are made, and the budget packet is redistributed. The Commission's budget goes through three budget ordinance readings at scheduled Charleston County Council meetings. The second budget ordinance hearing also invites the public to make formal comments for or against the ordinance.

The third budget ordinance hearing is for final ordinance approval. Once the budget is approved, the Charleston County Budget Office provides the Commission with its ordinance number. The approved budget is distributed to senior management, individual budgets are printed for managers and the final budget book, with ordinance number, is published to the Commission's website. The new budget takes effect July 1st.

Budget Summary

	General Agency	Capital Projects	Debt Service	CCP Foundation
Taxes	24,663,189	-	11,250,000	-
Miscellaneous	318,000	-	-	18,000
Interest	960,000	460,000	850,000	-
Fees & Charges	23,509,700	-	-	233,550
Grants/Donations	-	4,000,000	-	-
Bond Proceeds	-	-	-	-
Total Revenue	49,450,889	4,460,000	12,100,000	251,550
Personnel	33,199,574	-	-	-
Operating	14,755,585	-	-	120,255
Capital	623,000	10,338,823	-	-
Bond Payments	-	-	16,690,528	-
Total Expenses	48,578,159	10,338,823	16,690,528	120,255
Net Change from Operations	872,730	(5,878,823)	(4,590,528)	131,295
Transfers from Other Funds	337,270	2,650,000	-	-
Transfers to Other Funds	2,650,000	-	-	337,270
Net Change in Fund Balance	(1,440,000)	(3,228,823)	(4,590,528)	(205,975)
Projected Fund Balance July 1, 2026	25,102,553	21,567,213	8,423,259	399,982
Projected Fund Balance June 30, 2027	23,662,553	18,338,390	3,832,731	194,007

Revenue Summary

The Commission recognizes revenue in four major categories and transfers:

1) Tax millage is received from the Charleston County Treasurer's office at the current rate of 3.7 mills in the General Agency Fund and 1.7 mills in the Debt Service Fund. Millage is the tax rate applied to SC real estate and personal property which is expressed in "mills," or "millage rate," which is a unit of monetary value that is always equal to one-tenth of one penny, or one-thousandth of one dollar. Therefore, a tax rate of 150 mills is equal to $.150, or 15 cents, tax per one dollar of assessed value. The amount of revenue which a mill brings into a governmental body, however, changes based on the value of all assessed property in the taxing area;

2) Miscellaneous Revenue includes categories such as grants, donations, reimbursements, and sale of assets.

3) Fees and Charges are made up of all revenues collected for agency programs and services. This category includes revenues such as Campground and Cottages, Waterparks, Holiday Festival of Lights, Resale and Concessions, Sponsorships, Programming put on by the Parks and Recreation Divisions as well as revenue earned by the Marketing Division.

4) Bond Proceeds are received from issued General Obligation Bonds and fund major capital projects.

5) Transfers from other funds include funding from the General Agency Fund to the Capital Improvement Projects Fund to self-fund Capital Projects, and from the Agency's Foundation Fund to the General Agency Fund to fund activities in the Recreation Division.

Expenditures Summary

The Commission also budgets for specific categories of expenditure and transfers. The expenditure budgets take into consideration the importance of sustainability with the goal of maintaining adequate funding reserves to self-fund short-term needs to free up debt capacity:

1) Personnel expenditures include employee-related costs such as salaries, wages, benefits, training, and uniforms.

2) Operating expenditures include costs that are not personnel-related such as: office supplies, maintenance and repairs, contract services, equipment rentals, office lease rentals, small equipment, custodial supplies, costs associated with events and programs, storage fees and facilities as well as utilities.

3) Capital expenditures include all capitalized expenses following the Commission's Capitalization Policy.

4) Bond and Lease expenditures are payments made to pay back the principal, interest, and fees of borrowed municipal dollars.

5) Transfers to other funds are the amounts distributed to another fund to finance activities or other obligations.

General Agency Operating Fund

FY 2026-2027 General Agency Overview
Combined Support, Park, and Recreation Services

General Agency Overview

The General Agency Fund is the main operating fund for the Charleston County Park & Recreation Commission; it houses all operating departments and locations within the agency as well as 188 full-time staff members. It is broken into three major divisions: Support Services, Park Services and Recreation Services. The Commission recognizes that contributing to fund balance should always be the objective for future sustainability as it brings on new operations within the agency.

Account Title	24-25 ACTUAL	25-26 APPROVED BUDGET	26-27 PROPOSED BUDGET
Ad Valorem Taxes	23,040,298	22,403,831	24,663,189
Miscellaneous	294,576	267,645	252,126
Interest	1,223,284	1,200,000	960,000
Campground & Cottages	3,043,703	3,202,064	3,044,428
Gate Admissions	5,776,113	6,135,627	6,051,399
Grant Revenue/Donations	10,245	5,663	5,000
Holiday Festival of Lights	2,948,767	3,265,760	3,240,741
Recreation Programming	1,596,038	1,832,564	1,916,680
Rentals	2,618,287	2,836,188	2,887,397
Resale & Concessions	3,007,172	3,280,774	3,160,095
Sale of Fixed Assets/Used Items	147,687	90,200	128,700
Sponsorships	350,918	378,000	398,650
Water Feature	5,081,823	5,741,066	5,463,507
Cost of Resale	(2,675,275)	(2,792,447)	(2,721,023)
Total Revenue	46,463,636	47,846,935	49,450,889
Personnel Services	29,763,966	32,136,919	33,199,574
Operating Expenses	13,226,863	14,104,663	14,755,585
Capital Equipment	539,135	956,000	623,000
Total Expenses	43,529,964	47,197,582	48,578,159
Net Change from Operations	2,933,672	649,353	872,730
Transfers from Other Funds	224,940	280,647	337,270
Transfers to Other Funds	2,650,000	4,500,000	2,650,000
Net Change in Fund Balance	508,612	(3,570,000)	(1,440,000)

Major 2027 Budget Impacts

- No increase in operating or debt service mills.
- No increase in full-time headcount.
- Total budgeted revenue for the General Agency Fund is $49,788,159 which is a 3% increase over the FY 2025-2026 budget, due mainly to an increase in property taxes.
- The budget includes a 3% cost of living increase for all salaried employees.
- The budget includes a 5.9% increase in part-time wages due to an increase in budgeted hours worked to maintain the additional facilities the Commission has acquired.
- The budget includes a 4.6% increase in employer health care premiums due to an increase in the State Health Plan 2025/2026 employer premiums.
- The budget includes $2,650,000 in transfers from the General Fund to the Capital Improvement Fund to provide funding for non-bond-related large maintenance Capital Projects and self-insurance for the Folly Beach Fishing Pier.
- The budget includes $337,270 in transfers from the Foundation to the General Fund to provide funding for approved programming supported by the Foundation.

Combined Support, Park, and Recreation Services

The General Agency Fund is divided into three major divisions: Support Services, Park Services and Recreation Services. The above schedule categorizes the total revenue and expenditures on the previous page into these three divisions for a different view of how the revenues and expenditures are allocated.

Account Title	24-25 ACTUAL	25-26 APPROVED BUDGET	26-27 PROPOSED BUDGET
Support Services	24,638,958	23,930,459	25,941,189
Park Services	20,199,658	22,072,262	21,568,390
Recreation Services	1,625,020	1,844,214	1,941,310
Total Revenue	46,463,636	47,846,935	49,450,889
Support Services	12,463,938	13,217,579	13,859,129
Park Services	25,406,797	27,815,441	28,467,852
Recreation Services	5,659,229	6,164,562	6,251,178
Total Expenses	43,529,964	47,197,582	48,578,159
Net Change from Operations	2,933,672	649,353	872,730
Transfers from Other Funds	224,940	280,647	337,270
Transfers to Other Funds	2,650,000	4,500,000	2,650,000
Net Change in Fund Balance	508,612	(3,570,000)	(1,440,000)

Support Services Overview

Account Title	24-25 ACTUAL	25-26 APPROVED BUDGET	26-27 PROPOSED BUDGET
Administration Millage	23,040,298	22,403,831	24,663,189
Administration	375,376	270,000	258,000
Interest	1,223,284	1,200,000	960,000
Safety	-	56,628	60,000
Total Revenue	24,638,958	23,930,459	25,941,189
Administration	1,814,680	1,672,951	1,648,201
Call Center	640,905	679,420	631,394
Planning & Development	1,529,260	1,660,851	1,951,027
Executive	2,073,090	1,980,163	2,123,778
Financial Services	998,288	1,051,673	1,074,449
Human Resources	1,057,028	1,329,223	1,277,159
Information Technology	2,308,961	2,763,327	3,044,163
Marketing	1,427,105	1,504,694	1,526,530
Safety	614,621	575,277	582,428
Total Expenses	12,463,938	13,217,579	13,859,129
Net Change from Operations	12,175,020	10,712,880	12,082,060
Transfers from Other Funds	57,957	60,000	30,000
Transfers to Other Funds	2,650,000	4,500,000	2,650,000
Net Change in Fund Balance	9,582,977	6,272,880	9,462,060

The Support Services Division houses all activities that support Park and Recreation Services. This division receives revenue mainly from millage, the sale of fixed assets, bank interest, and sponsorships that are not directly related to any program, park, or event.

Park Services Overview

Account Title	24-25 ACTUAL	25-26 APPROVED BUDGET	26-27 PROPOSED BUDGET
Administration	56,931	37,084	68,032
Caw Caw Interpretive Center	29,737	73,398	66,701
Cooper River Marina	1,022,096	1,179,315	1,224,023
Folly Beach County Park	1,021,748	1,066,887	1,053,685
Folly Beach Fishing Pier	1,780,430	1,862,624	1,844,510
Hollywood Rec Complex	27,991	31,593	29,824
Isle of Palms County Park	1,291,506	1,361,557	1,420,215
James Island County Park	7,713,946	8,253,160	8,187,796
Johns Island County Park	201,070	268,974	243,219
Kiawah Beachwalker Park	513,672	610,883	585,886
Laurel Hill Plantation	11,082	6,353	6,264
Mount Pleasant Palmetto Islands County Park	770,024	818,621	788,872
Mount Pleasant Pier	491,064	511,380	527,840
North Charleston Wannamaker County Park	4,422,492	4,941,965	4,693,729
Old Towne Creek County Park	-	51,600	51,600
SK8 Charleston	105,598	142,068	114,165
Stono River County Park	4,717	4,200	4,772
The Lake House at Bulow	175,214	183,667	87,300
The McLeod Plantation	560,340	666,933	569,957
Total Revenue	20,199,658	22,072,262	21,568,390
Administration	1,448,021	1,510,464	1,716,390
Caw Caw Interpretive Center	699,226	616,922	611,698
Cooper River Marina	768,332	713,400	777,351
Folly Beach County Park	830,753	932,710	955,383
Folly Beach Fishing Pier	1,499,828	1,561,603	1,671,341
Hollywood Rec Complex	254,577	357,955	344,885
Isle of Palms County Park	1,007,063	1,228,772	1,049,141
James Island County Park	6,540,810	6,854,292	7,292,564
Johns Island County Park	620,653	856,089	726,155
Kiawah Beachwalker Park	630,999	620,224	690,559
Laurel Hill Plantation	55,055	108,334	111,556
Mount Pleasant Palmetto Islands County Park	1,481,876	1,630,737	1,548,508
Mount Pleasant Pier	710,768	764,895	832,330
North Charleston Wannamaker County Park	4,951,700	5,111,142	5,353,771
Old Towne Creek County Park	137,268	387,554	463,873
SK8 Charleston	435,605	472,724	487,678
Stono River County Park	57,072	23,285	29,110
The Lake House at Bulow	150,215	155,106	129,339
The McLeod Plantation	256,990	298,444	340,586
Undeveloped Properties & HQ Maintenance	2,869,986	3,610,789	3,335,634
Total Expenses	25,406,797	27,815,441	28,467,852
Net Change from Operations	(5,207,139)	(5,743,179)	(6,899,462)
Transfers from Other Funds	66,158	43,600	125,100
Net Change in Fund Balance	(5,140,981)	(5,699,579)	(6,774,362)

The Park Services Division houses direct maintenance and operating revenues and expenditures for all agency-wide developed and undeveloped park locations. This division receives operations fee-based revenue per each location such as waterpark fees, shelter rentals, campground and cottages rentals, food and resale, vending, beach equipment rentals, dockage rentals, Gold and Splash Pass sales, sponsorships related to the day park operations, Federal and State grants, insurance reimbursements, photo shoots and lease income.

Operating expenses are directly related to the maintenance and operations of the parks. These expenses do include the direct marketing costs associated with the individual park locations. This division is also responsible for the project maintenance and repairs of the individual park locations. These projects, also known as the Projects, Maintenance and Repairs Program (PMR), are all non-cyclical projects costing less than $50,000. Any project which will expend more than $50,000 becomes a Capital Improvement Project and is tracked separately by a special project code within the General Ledger.

Recreation Services Overview

Account Title	24-25 ACTUAL	25-26 APPROVED BUDGET	26-27 PROPOSED BUDGET
Accessibility	3,900	5,475	4,410
Community Recreation	69,939	117,100	95,970
Interpretive	110,484	104,240	123,000
Outdoor	830,391	906,890	1,039,425
Special Events	377,061	453,724	427,445
Runs, Races & Fitness	233,245	256,785	251,060
Total Revenue	1,625,020	1,844,214	1,941,310
Administration	763,244	843,702	772,036
Accessibility	11,724	45,325	45,210
Community Recreation	1,232,369	1,313,633	1,394,530
Interpretive	878,259	907,669	981,490
Outdoor	1,720,579	1,781,702	1,868,753
Special Events	634,450	830,390	748,564
Runs, Races & Fitness	418,604	442,141	440,595
Total Expenses	5,659,229	6,164,562	6,251,178
Net Change from Operations	(4,034,209)	(4,320,348)	(4,309,868)
Transfers from Other Funds	100,825	177,047	182,170
Net Change in Fund Balance	(3,933,384)	(4,143,301)	(4,127,698)

The Recreation Services Division houses all recreation-related revenues and expenses. This division receives fee-based revenue from programs, sponsorships related to specific programs and events, festivals, races, food and resale within the events, and races as well as camps. It is responsible for the development of new and exciting programs to ensure the enhancement of the quality of life in Charleston County

Operating expenses include expenditures and direct marketing costs directly related to any recreational program or event such as annual safety inspections, vendor fees, miscellaneous small equipment items, canoes, kayaks, paddles, consumables, camp supplies, port-o-let rentals, workshop supplies, program supplies, performer fees, equipment rentals, event permits and security guard expenses.

Capital Improvement Projects Fund

Overview
Capital Improvement Projects Breakdown

FY 2026-2027 Capital Improvement Projects Fund Overview

Account Title	24-25 ACTUAL	25-26 APPROVED BUDGET	26-27 PROPOSED BUDGET
Bond Proceeds	-	20,000,000	-
Grants/Donations	11,500,284	-	4,000,000
Interest	207,514	650,000	460,000
Miscellaneous	496,751	-	-
Total Revenue	**12,204,549**	**20,650,000**	**4,460,000**
2020 Bond Expenses	4,079,578	-	-
2022 Bond Expenses	343,575	6,149,436	3,998,823
2025 Bond Expenses	11,169,600	5,770,000	5,750,000
Self-Fund/Other Source Expenses	3,715,439	3,000,000	590,000
Total Expenses	**19,308,192**	**14,919,436**	**10,338,823**
Net Change from Operations	(7,103,643)	5,730,564	(5,878,823)
Transfers from Other Funds	2,650,000	4,500,000	2,650,000
Transfers to Other Funds	-	-	-
Net Change in Fund Balance	**(4,453,643)**	**10,230,564**	**(3,228,823)**

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

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

Self-Fund/Other Source Expenses are those projects not identified on the CIP Plan, projects which previously received grant/donation funds or monies for unforeseen projects that may arise. $2,650,000 is projected to be transferred in from the General Agency Fund to fund unforeseen and/or unfunded CIP projects and for self-funded insurance for the Folly Beach Fishing Pier.

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

2027 Capital Improvement Projects Cost Breakdown

2022 Bond Projects	Estimated Project Amount
Cooper River County Park	$2,565,818
Edisto Island Community Recreation	$1,433,005
Total Expenditures	**$3,998,823**

Self-Funded Projects	Estimated Project Amount
Various Small Capital Projects- Facility Repairs & Renovations	$590,000
Total Expenditures	**$590,000**

Future Bond Projects	Estimated Project Amount
Cooper River County Park Upland Construction	$3,000,000
Caw Caw County Park Visitor Center Renovation	$900,000
Edisto Island Community Recreation	$1,000,000
Palmetto Islands County Park Master Plan	$350,000
Wannamaker County Park Campground Design	$500,000
Total Expenditures	**$5,750,000**

Debt Service Fund

Overview and Detail

FY 2026-2027 Debt Service Overview

Account Title	24-25 ACTUAL	25-26 APPROVED BUDGET	26-27 PROPOSED BUDGET
Millage	10,309,875	10,081,718	11,250,000
Interest	719,287	500,000	850,000
Total Revenue	**11,029,162**	**10,581,718**	**12,100,000**
Bond Principal	4,665,000	24,755,000	14,850,000
Bond Interest	1,024,825	1,384,310	1,736,803
Bond Fees	1,100	66,100	101,225
Miscellaneous Charges	2,500	2,500	2,500
Total Expenditures	**5,693,425**	**26,207,910**	**16,690,528**
Net Change from Operations	5,335,737	(15,626,192)	(4,590,528)
Net Change in Fund Balance	**5,335,737**	**(15,626,192)**	**(4,590,528)**

The Debt Service Operating Fund receives revenue from millage collected from the Charleston County Treasurer's Office at a rate of 1.7 mills.

The Commission's principal and interest payments on General Obligation Bonds are determined by the specific document that governs each bond issuance. Interest is paid semi-annually while principal is usually once per year. Principal and interest for the Commission's debt is appropriated in the fiscal year in which it becomes due and payable.

The Commission has historically kept its debt in shorter maturities with a more rapid amortization than traditionally used for governmental borrowings. This has resulted in lower borrowing costs and a lower overall cost to the taxpayer. Bonded debt is issued for essential long-term capital projects.

Charleston County Parks Foundation Fund

FY 2026-2027 CCP Foundation Overview and Detail

FY 2026-2027 Charleston County Parks Foundation Overview

Account Title	24-25 ACTUAL	25-26 APPROVED BUDGET	26-27 PROPOSED BUDGET
Resale	840	6,225	5,850
Grants & Donations	162,272	108,240	153,200
Fundraising	65,455	81,000	74,500
Interest	3,965	6,000	-
Miscellaneous Income	-	17,000	18,000
Total Revenue	**232,532**	**218,465**	**251,550**
Personnel	-	-	-
Operating	97,825	110,725	120,255
Capital	-	-	-
Total Expenditures	**97,825**	**110,725**	**120,255**
Net Change from Operations	134,707	107,740	131,295
Transfers from Other Funds	-	-	-
Transfers to Other Funds	224,940	280,647	337,270
Net Change in Fund Balance	**(90,233)**	**(172,907)**	**(205,975)**

The Foundation is the nonprofit partner of the Charleston County Park & Recreation Commission. It was created in 1990 to generate funding for the continued growth and development of the county park system and support leisure opportunities for residents.

The Foundation's vision is to identify, develop and sustain projects and programs that actively encourage people to experience the Charleston County Park & Recreation Commission's facilities, programs, and services for the benefit of living a healthier and safer lifestyle.

Revenues include fundraising events, grants, donations made to specific programs and investment income.

Supplemental Information

Charleston County Budget Submissions

Charleston County Budget Submission

BUDGET SUMMARY

Unit of Government: Charleston County Park & Recreation Commission	Preparer: Tommy Hale
Fund Name: General Agency	Phone: 843.762.8076
Proposed Fiscal Year: Fiscal Year 2026-2027	Fax: 843.762.2683
	E-Mail: thale@ccprc.com

	PRIOR YEAR'S ACTUAL	CURRENT BUDGET	PROPOSED BUDGET	PERCENT CHANGE*
Positions/Full-time equivalents	184	188	188	0%
BEGINNING BALANCE:	28,163,941	28,672,553	25,102,553	-12%
REVENUES:				
Ad Valorem Taxes (Current)	23,316,537	22,585,072	24,844,430	10%
Delinquent Taxes	577,215	530,000	530,000	0%
Intergovernmental	88,759	88,759	88,759	0%
TIF Refunds	(942,213)	(800,000)	(800,000)	0%
Interest	1,223,284	1,200,000	960,000	-20%
Miscellaneous	294,576	267,645	252,126	-6%
Campground & Cottages	3,043,703	3,202,064	3,044,428	-5%
Gate Admissions	5,776,113	6,135,627	6,051,399	-1%
Grant Revenue/Donations	10,245	5,663	5,000	-12%
Holiday Festival of Lights	2,948,767	3,265,760	3,240,741	-1%
Recreation Programming	1,596,038	1,832,564	1,916,680	5%
Rentals	2,618,287	2,836,188	2,887,397	2%
Resale & Concessions	3,007,172	3,280,774	3,160,095	-4%
Sale of Fixed Assets/Used Items	147,687	90,200	128,700	43%
Sponsorships	350,918	378,000	398,650	5%
Water Feature	5,081,823	5,741,066	5,463,507	-5%
Cost of Resale	(2,675,275)	(2,792,447)	(2,721,023)	-3%
TOTAL ALL REVENUES	**46,463,636**	**47,846,935**	**49,450,889**	**3%**
TRANSFERS IN:	224,940	280,647	337,270	0%
TOTAL FUNDS AVAILABLE	**46,688,576**	**48,127,582**	**49,788,159**	**3%**
EXPENDITURES:				
Personnel Services	29,763,966	32,136,919	33,199,574	3%
Operating Expenses	13,226,863	14,104,663	14,755,585	5%
Capital Equipment	539,135	956,000	623,000	-35%
TOTAL EXPENDITURES	**43,529,964**	**47,197,582**	**48,578,159**	3%
TRANSFERS OUT:	2,650,000	4,500,000	2,650,000	-41%
TOTAL DISBURSEMENTS	**46,179,964**	**51,697,582**	**51,228,159**	**-1%**
Value of a mill	5,851,324	5,668,458	6,738,700	19%
Millage required	4.00	4.00	3.70	0%
TAN requested for FY2027			3,000,000	

BEGINNING BALANCE CHANGES GREATER THAN OR EQUAL TO 10%:

The beginning fund balance is projected to decrease by 12% due to the $3,570,000 deficit budgeted for in FY 2025-2026.

REVENUE CHANGES GREATER THAN OR EQUAL TO 10%:

Millage is anticipated to increase by 10% due to re-assessment.

Interest Income is anticipated to decrease by 20% due to a decrease in interest rates.

Grant Revenue/Donations are anticipated to decrease by 12% due to a decrease in costs associated with a reimbursable operating grant.

Revenue from the Sale of Fixed assets is anticipated to increase by 43% due to an increase in scheduled fixed asset retirements in FY 2026-2027.

EXPENDITURE CHANGES GREATER THAN OR EQUAL TO 10%:

Capital Equipment is projected to decrease by 35% due to the cyclical nature of equipment purchases.

Transfers Out are projected to decrease by 41% due to a decrease in budgeted Self-Funded projects and unanticipated repairs that may arise in FY 2026-2027.

OTHER CHANGES GREATER THAN OR EQUAL TO 10%:

The value of a mill increased by 19% due to reassessment.

BUDGET SUMMARY

Unit of Government: Charleston County Park & Recreation Commission
Fund Name: Capital Improvement Projects
Proposed Fiscal Year: Fiscal Year 2026-2027

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

	PRIOR YEAR'S ACTUAL	CURRENT BUDGET	PROPOSED BUDGET	PERCENT CHANGE*
Positions/Full-time equivalents	-	-	-	0%
BEGINNING BALANCE:	15,790,292	11,336,649	21,567,213	90%
REVENUES:				
Bond Proceeds	-	20,000,000	-	0%
Grants/Donations	11,500,284	-	4,000,000	0%
Interest	207,514	650,000	460,000	-29%
Miscellaneous	496,751	-	-	0%
TOTAL ALL REVENUES	**12,204,549**	**20,650,000**	**4,460,000**	**-78%**
TRANSFERS IN:	2,650,000	4,500,000	2,650,000	-41%
TOTAL FUNDS AVAILABLE	**14,854,549**	**25,150,000**	**7,110,000**	**-72%**
EXPENDITURES:				
2020 Bond Expenses	4,079,578	-	-	0%
2022 Bond Expenses	343,575	6,149,436	3,998,823	-35%
2026 Bond Expenses	11,169,600	5,770,000	5,750,000	0%
Self-Fund/Other Source Expenses	3,715,439	3,000,000	590,000	-80%
TOTAL EXPENDITURES	**19,308,192**	**14,919,436**	**10,338,823**	**-31%**
TRANSFERS OUT:	-	-	-	0%
TOTAL DISBURSEMENTS	**19,308,192**	**14,919,436**	**10,338,823**	**-31%**

BEGINNING BALANCE CHANGES GREATER THAN OR EQUAL TO 10%:

The beginning fund balance is projected to increase by 90% due to the $10,230,564 contribution to Fund Balance budgeted for in FY 2025-2026.

REVENUE CHANGES GREATER THAN OR EQUAL TO 10%:

Interest Income is anticipated to decrease by 29% due to a decrease in interest rates.

Transfers In are projected to decrease by 41% due to a decrease in budgeted Self-Funded projects and unanticipated repairs that may arise in FY 2026-2027.

EXPENDITURE CHANGES GREATER THAN OR EQUAL TO 10%:

2022 Bond expenditures are projected to decrease by 35% due to the decrease in the number of 2022 Bond projects expected to be completed in FY 2026-2027.

Self-Funded project expenditures are projected to decrease by 80% due to the decrease in the number of Self-funded projects expected to be completed in FY 2026-2027.

BUDGET SUMMARY

Unit of Government: Charleston County Park & Recreation Commission
Fund Name: Debt Service
Proposed Fiscal Year: Fiscal Year 2026-2027

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

	PRIOR YEAR'S ACTUAL	CURRENT BUDGET	PROPOSED BUDGET	PERCENT CHANGE*
Positions/Full-time equivalents	-	-	-	0%
BEGINNING BALANCE:	18,713,714	24,049,451	8,423,259	-65%
REVENUES:				
Ad Valorem Taxes	10,483,945	10,045,268	11,213,550	12%
Delinquent Taxes	249,926	207,450	207,450	0%
TIF Refunds	(423,996)	(171,000)	(171,000)	0%
Interest	719,287	500,000	850,000	70%
TOTAL ALL REVENUES	**11,029,162**	**10,581,718**	**12,100,000**	**14%**
TRANSFERS IN:	-	-	-	0%
TOTAL FUNDS AVAILABLE	**11,029,162**	**10,581,718**	**12,100,000**	**14%**
EXPENDITURES:				
Bond Principal	4,665,000	24,755,000	14,850,000	-40%
Bond Interest	1,024,825	1,384,310	1,736,803	25%
Bond Fees	1,100	66,100	101,225	53%
Miscellaneous Charges	2,500	2,500	2,500	0%
TOTAL EXPENDITURES	**5,693,425**	**26,207,910**	**16,690,528**	**-36%**
TRANSFERS OUT:	-	-	-	0%
TOTAL DISBURSEMENTS	**5,693,425**	**26,207,910**	**16,690,528**	**-36%**
Value of a mill	5,824,414	5,580,704	6,596,206	18%
Millage required	1.80	1.80	1.70	0%
TAN requested for FY2027			-	

BEGINNING BALANCE CHANGES GREATER THAN OR EQUAL TO 10%:

The beginning fund balance is projected to decrease by 65% due to the $15,626,192 deficit budgeted for in FY 2025-2026.

REVENUE CHANGES GREATER THAN OR EQUAL TO 10%:

Millage is anticipated to increase by 12% due to re-assessment.

Interest Income is anticipated to increase by 70%. A $20 million direct placement bond was budgeted for in FY 2025-2026 with payback within the same fiscal year end. The reduction in the Debt Service bank account due to the large lump sum repayment caused FY 2025-2026 interest to be lower.

EXPENDITURE CHANGES GREATER THAN OR EQUAL TO 10%:

Bond Principal expense is projected to decrease by 40% due to the timing and repayment schedule of the proposed 2026 Bond issuance.

Bond Interest expense is projected to increase 25% due to the payments related to the proposed 2026 Bond issuance. Bond Fees are projected to increase 53% due to the fees associated with the proposed 2026 Bond issuance.

OTHER CHANGES GREATER THAN OR EQUAL TO 10%:

The value of a mill increased by 18% due to re-assessment. .

BUDGET SUMMARY

Unit of Government: Charleston County Park & Recreation Commission	Preparer: Tommy Hale
Fund Name: Charleston County Parks Foundation	Phone: 843.762.8076
Proposed Fiscal Year: Fiscal Year 2026-2027	Fax: 843.762.2683
	E-Mail: thale@ccprc.com

	PRIOR YEAR'S ACTUAL	CURRENT BUDGET	PROPOSED BUDGET	PERCENT CHANGE*
Positions/Full-time equivalents	-	-	-	0%
BEGINNING BALANCE:	663,122	572,889	399,982	-30%
REVENUES:				
Resale	840	6,225	5,850	0%
Grants & Donations	162,272	108,240	153,200	42%
Fundraising	65,455	81,000	74,500	-8%
Interest	3,965	6,000	-	0%
Miscellaneous Income	-	17,000	18,000	0%
TOTAL ALL REVENUES	**232,532**	**218,465**	**251,550**	**15%**
TRANSFERS IN:	-	-	-	0%
TOTAL FUNDS AVAILABLE	**232,532**	**218,465**	**251,550**	**15%**
EXPENDITURES:				
Personnel	-	-	-	0%
Operating	97,825	110,725	120,255	9%
Capital	-	-	-	0%
TOTAL EXPENDITURES	**97,825**	**110,725**	**120,255**	**9%**
TRANSFERS OUT:	224,940	280,647	337,270	20%
TOTAL DISBURSEMENTS	**322,765**	**391,372**	**457,525**	**17%**

BEGINNING BALANCE CHANGES GREATER THAN OR EQUAL TO 10%:

The beginning fund balance is projected to decrease by 30% due to the $172,907 deficit budgeted for in FY 2025-2026.

REVENUE CHANGES GREATER THAN OR EQUAL TO 10%:

Grants/Donations are projected to increase by 42% due to an increase in planned fundraising events for FY 2026-2027.

EXPENDITURE CHANGES GREATER THAN OR EQUAL TO 10%:

Transfers Out are projected to increase by 20% due to an increase in related programming costs in the General Fund in FY 2026-2027.

Charleston County Budget Ordinance

Charleston County Budget Ordinance

#2392 **Adopted 6/25/26**

AN ORDINANCE

APPROVING THE BUDGET FOR THE FISCAL YEAR BEGINNING JULY 1, 2026 AND ENDING JUNE 30, 2027; 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, THE NORTH CHARLESTON DISTRICT, THE ST. ANDREW'S PARISH PARKS AND PLAYGROUND COMMISSION, THE ST. JOHN'S FIRE DISTRICT AND THE ST. PAUL'S FIRE DISTRICT; AND PROVIDING FOR THE ISSUANCE OF TAX ANTICIPATION NOTES IN AN AMOUNT UP TO $3,000,000 FOR THE CHARLESTON COUNTY PARK AND RECREATION COMMISSION, UP TO $1,100,000 FOR THE ST. ANDREW'S PARKS AND PLAYGROUND COMMISSION, AND UP TO $1,500,000 FOR THE ST. JOHN'S FIRE DISTRICT

WHEREAS, Charleston County Council has budgetary authority over The Charleston County Park and Recreation Commission, The North Charleston District, The St. Andrew's Parish Parks and Playground Commission, The St. John's Fire District, and The St. Paul's Fire District (collectively the "Agencies"), and

WHEREAS, the Agencies have submitted budgets 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 budgets of the Agencies listed below are hereby approved for the corresponding amounts by Charleston County Council:

Agency	*General Fund*
Charleston County Park & Recreation Commission	$51,228,159
North Charleston District	1,901,404
St. Andrew's Parish Parks & Playground Commission	6,911,536
St. John's Fire District	28,503,267
St. Paul's Fire District	11,695,602

SECTION 3: The Auditor of Charleston County shall levy the following mills for the Agencies in the year 2026, and the Treasurer shall collect upon all taxable property within the boundaries of the Districts during the fiscal year beginning July 1, 2026 and ending June 30, 2027.

Agency	*Operating*	*Debt Service*
Charleston County Park & Recreation Commission	3.7	1.7
North Charleston District	94.8	-
St. Andrew's Parish Parks & Playground Commission	22.1	-
St. John's Fire District	26.0	5.0
St. Paul's Fire District	56.4	6.0

SECTION 4: For the purpose of paying in cash for the foregoing and all other general ordinary expenditures of the said Commission for fiscal year 2027, 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, a sum or sums not exceeding $3,000,000 in the aggregate for the use of the Charleston Parks and Recreation Commission, a sum or sums not exceeding $1,100,000 in the aggregate for the use of the St. Andrew's Parish Parks and Playground Commission, and a sum or sums not exceeding $1,500,000 in the aggregate for the St. John's Fire District; and the sum or sums so borrowed shall constitute a valid and prior claim only against the said taxes herein levied and against the aforementioned Agencies; 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 therefrom 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 her discretion to make any such loans from special funds or funds, including sinking funds, in her hands as County Treasurer, repayment of which shall be secured in the same manner as if made from private persons, or corporations as aforesaid.

SECTION 5: By amendment to this Ordinance, Council may adjust appropriation transactions affecting fund totals, other than those authorized in Section 6.

SECTION 6: Should grant funds be applied for or received after the beginning of the budget year, and thereby not be stated in this Budget Ordinance, then, by passage of a Resolution authorizing the grant application and expenditures by the governing bodies of the Agencies, the necessary Special Revenue Fund or Capital Project Fund shall be created to provide a mechanism for the expenditure of these monies.

SECTION 7: All monies properly encumbered as of June 30, 2026, shall be added to the Agencies' budgets for Fiscal Year 2027. These encumbered monies may be expended only as set forth in their encumbrance except as authorized by the Agencies' governing bodies.

SECTION 8: All monies designated by the Agencies as of June 30, 2026, shall be added to the applicable organizational budget for Fiscal Year 2027. These designated monies may be expended only as set forth in their authorization by the Commission. Unencumbered appropriations shall remain in the respective funds as unrestricted reserves whose subsequent appropriation shall be determined by Ordinance.

SECTION 9: The Agencies 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 Agencies for the limited purpose of better understanding how the agency functions, and so that County Council is possessed of all the facts necessary to exercise competent budgetary authority as granted by the Courts.

SECTION 10: If any provision of this ordinance or its application to any circumstance is held by a court of competent jurisdiction to be invalid for any reason, this holding shall not affect other provisions or applications of this ordinance which can be given effect without the invalid provision or application, and to this end, the provisions of this ordinance are declared by Council to be severable.

SECTION 11: This Ordinance shall become effective upon Third Reading.

ADOPTED and APPROVED in meeting duly assembled this 25th day of June 2026.

CHARLESTON COUNTY, SOUTH CAROLINA

By: ___________________________________
Joseph A. Boykin
Chairman of Charleston County Council

ATTEST:

By: ____________________________
Kristen Salisbury
Clerk to Charleston County Council

First Reading:	May 26, 2026
Public Hearing:	June 11, 2026
Second Reading:	June 11, 2026
Third Reading:	June 25, 2026