

Irmo Chapin Recreation Commission

BUDGET WORK SESSION MINUTES

April 26, 2023
Saluda Shoals Park, River Center
6:00pm

Members Attending: Bill Harmon, Michael Cromer, Akil Ross, Laura Huggins

Non-Members Attending: Mark Smyers, Eve Mittendorf, Jay Downs, John Cantey, Alfred Comfort, Jason White, Lindsay Hudson, Andrea Harris, Lori Shaffer, Ashley Smith, Mike Hudson, Patrick Shealy, Gerrick Hampton

Mr. Smyers welcomed the Commission and management to the budget work session. Mark Smyers presented the FY 23/24 budget; the fiscal year runs from July 1, 2023 – June 30, 2024; the operating budget is made up of both the general and special revenue budgets; the general fund is where tax dollars are included and special revenue funds make up revenue generated dollars. Mark Smyers shared that Saluda Shoals Park does not receive tax dollars and relies on user fees, grants and other donations. Mr. Smyers communicated that within the operational fund there is a small margin for capital items; staff would like to continue to expand the capital line item in the operation fund.

Mr. Smyers shared that agency bonds are general obligation bonds in which some of the long term debt will sunset approximately 2032; the short term/sinking bond dollars have been used within the last seven years; this has been a very successful program for the agency. Mr. Smyers shared that the budget includes capital and operational dollars; capital expenditures can occur over different fiscal years. Commissioner Ross asked what happens to projects that are encumbered. Mr. Smyers communicated that staff stay within the issuance, which may result in crossing over into the next fiscal year.

Mr. Smyers communicated that staff do a good job accessing grant related revenues; A-tax (Accommodations Tax) is \$30K this year, the CDBG (Community Development Block Grant) for \$22K supports the athletic program; there are two additional grants for the therapeutic recreation program including a vehicle transport for medical and meals at Crooked Creek Park for \$121K. Mr. Smyers also shared that ICRC is the council on aging for the district and receives an Older Americans Act grant for \$185K; CLTC (Continue Long Term Care) grant is \$8,000; the Saluda Shoals Foundation grant is \$21,350; the PARD (Parks and Recreation Development) grants for FY22 and FY23 for the Melvin Racquet Facility is \$69,442 and the SCDOT is \$62,400.

Mark Smyers presented the projected percent of revenue sources; the anticipated revenue sources include 34% property tax, 62.6% in user fees and 3.39% grants, donations, sponsorships, interest and miscellaneous revenues. Mr. Smyers shared the FY24 budget includes \$885K capital project expenses, a COL and merit pool, \$100K contingency fund, \$75K in the operating budget for capital items, and zero dollars forwarded from the previous year's fund balance.

Mark Smyers provided an update on the Saluda Shoals Greenway from Lake Murray dam through Saluda Shoals Park; discussion occurred regarding entrances, bridges, parking, trails, fencing and boat ramps. The Commission inquired on the timeline. Mr. Smyers stated that it depends on design, bids and construction; phase I and II may be completed in approximately two years.

Commissioner Ross inquired on a reduction in fringe. Mr. Comfort communicated that the formula this year was based on previous experience, which provided a more precise anticipated expense. Vice Chairman Cromer inquired on the reduction in capital outlay. Mr. Smyers communicated that the capital outlay for FY24 is reflected in the grant line items. Discussion occurred regarding surcharges revenues and credit card expenses. Commissioner Huggins inquired on no revenue or expense for the gift shop. Alfred Comfort communicated that it was included into Holiday Lights.

There being no further discussion, the Commission and staff moved to the General Session.

Eve Mittendorf, Recording Secretary
IRMO CHAPIN RECREATION COMMISSION

**Irmo Chapin Recreation Commission
GENERAL SESSION**

April 26, 2023
Saluda Shoals Park
River Center
7:00pm

Members Attending: Bill Harmon, Michael Cromer, Akil Ross, Laura Huggins

Non-Members Attending: Mark Smyers, Eve Mittendorf, John Cantey, Jay Downs, Alfred Comfort, Gerrick Hampton

Bill Harmon called the meeting to order at 7:00 pm. Chairman Harmon delivered the invocation. Guests were welcomed.

I. REQUIREMENTS OF THE FREEDOM OF INFORMATION ACT

The news media was notified of the meeting; it was posted on the website and a notice and agenda were posted at the park sites one week prior to the meeting.

II. APPROVAL OF THE MINUTES

A MOTION WAS MADE BY AKIL ROSS TO ACCEPT THE MARCH 22, 2023 MINUTES AS PRESENTED. SECONDED BY LAURA HUGGINS. VOTE TAKEN. MOTION PASSED.

III. PUBLIC PRESENTATIONS

A. FY 21/22 AUDIT – Bill Hancock, Brittingham Group

Mark Smyers communicated that Mr. Hancock is not available to present the audit; as a result, the FY 21/22 audit presentation will be moved to the May 24, 2023 regularly scheduled Commission meeting. Discussion occurred regarding getting the annual audit back on an October schedule each year.

IV. STAFF REPORT

Staff reports accepted as presented.

V. NEW BUSINESS

A. FY 21/22 AUDIT

A MOTION WAS MADE BY AKIL ROSS TO TABLE THE APPROVAL OF THE FY 21/22 AUDIT UNTIL THE MAY 24, 2023 REGULARLY SCHEDULED COMMISSION MEETING. SECONDED BY LAURA HUGGINS. VOTE TAKEN. MOTION PASSED.

VI. EXECUTIVE DIRECTOR'S REPORT

Mr. Smyers shared that staff have been extremely busy hosting events across the district, while also battling a complicated rainy spring season; there were four Easter egg hunts, two indoor markets, a craft beer festival, and a touch-a-truck event; all were well done and well attended. Mark Smyers also shared that the Chapin side of the district held a flashlight and preschool, and special friends Easter egg hunts for a total of 699 participants; the Irmo side of the district held an Easter egg hunt at Saluda Shoals Park and the egg-cessible hunt at Leo's Landing for a total of 455 participants. The indoor markets at Seven Oaks and Crooked Creek Parks brought in an estimated 250 participants; staff hosted in one-month 2379 event participants. Mark Smyers thanked staff for a successful month and congratulated them on a job well done.

Mr. Smyers shared that due to an uptick in fraudulent attacks with stolen credit cards and/or check fraud the Finance department has been busy researching and ensuring the transactions are dealt with appropriately; additional steps have been taken to protect web-based credit card transaction locations and staff have encouraged vendors to receive payments through electronic transfer, instead of sending a check in the mail. Mark Smyers shared that staff have created a transaction account, so that the funds are protected from fraudulent transactional activity; staff continue to monitor and proactively look for ways to safeguard agency resources.

Mr. Smyers thanked the Commission and staff for the budget process; staff spend an extensive amount of time building every number in the budget from the ground up. Mark Smyers stated this is such an important practice, and it is one of the keys to the agency's success. Mr. Smyers communicated that the budget becomes the plan of execution, which then empowers staff to walk it out as a cohesive group; it is not a small project and requires a lot of focus. Mr. Smyers stated that ICRC is a stronger organization because of this healthy practice and thanked the staff for taking the time to contribute to this vital process.

VII. COMMISSION RESPONSE

Vice Chairman Cromer shared appreciation for the budget meeting; the presentation is extremely beneficial, it is helpful to see the numbers, the amount of staff effort, and to see staff take ownership of the budget. Vice Chairman Cromer also appreciated the update on the Greenway trail. Commissioner Huggins echoed Commissioner Cromer's comments and shared excitement about the pickleball courts at Melvin Park. Commissioner Huggins also acknowledged the staff and shared appreciation of the leadership ensuring the public has a positive experience, as well as the action of staff on cybersecurity. Commissioner Ross shared appreciation and respect for the budgeting process, the capital lists, and the effort made to maximize the lifespan of equipment. Commissioner Ross also echoed excitement for the Greenway trail and staff's vision for expanding pickleball. Chairman Harmon stated that he appreciates staff's effort regarding the budget and is comforted knowing that the finance director understands the details. Mr. Smyers communicated that Mr. Comfort manages over 700 general ledger accounts and thanked the Commission and staff for all they do. Mr. Hampton shared appreciation in seeing the prioritization and depth of the budget process.

A MOTION WAS MADE BY LAURA HUGGINS TO ADJOURN. SECONDED BY AKIL ROSS.
VOTE TAKEN. MOTION PASSED.

There being no further business, the meeting was adjourned at 8:15pm

Respectfully submitted,
Eve Mittendorf
Recording Secretary
IRMO CHAPIN RECREATION COMMISSION

III.C.