

Irmo Chapin Recreation Commission BUDGET WORK SESSION MINUTES

April 24, 2024
Saluda Shoals Park
River Center
6:00PM

Members Attending: Bill Harmon, Michael Cromer, Dr. Akil Ross, Laura Huggins, Dr. Gerrick Hampton

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

Mark Smyers distributed information reflecting funds 10 - operating, 20-special revenue, and 40-capital projects/short term bond. Mr. Smyers shared that the agency's budget process begins in January including Commission approval of a preliminary budget that is submitted to Lexington County; capital projects are presented by staff in February, and management works through every line-item detail that make up the overall totals. Mark Smyers communicated that the public hearing is scheduled for May 15, 2025; staff will collect any feedback from the public and share with the Commission in the May Commission meeting. Mr. Smyers stated that next year, staff may expand the planning timeline to provide management with more time to evaluate.

Mark Smyers communicated that staff are presenting a balanced budget including a \$1.7M transfer from Special Revenue Fund to the General Fund for the fiscal year 2024-2025. Mr. Smyers shared the program related grant revenues include an Accommodations Tax grant for \$30K, a Community Development Block Grant (CDBG) for the scholarship program for \$20K, a second CDBG grant for the therapeutic recreation program for a total of \$80K, an Older Americans Act grant for \$185K, a long-term care (CLTC) grant for \$8,000 and a Saluda Shoals Foundation grant for \$23,550.

Mr. Smyers shared that the FY24/25 revenue sources equal 34.6% taxes and 65.4% user fees. Mr. Smyers communicated that there have been no milage increases; however tax collections have gone up due to increases in home values, property purchases and car purchases. Mark Smyers shared that the more tax dollars the agency receives the more services it can offer to the community.

Mr. Smyers presented the capital projects related to grant revenues totaling \$642,774; the Saluda Shoals Foundation art project grant is \$25K, a CDBG grant for phase 1A for the Environmental Education Center (EEC) is \$313,774; staff requested \$414K from CDBG for the EEC project and received \$313K. Mark Smyers also shared that the FY 24/25 capital project related grant revenue includes a Land Water Conservation Fund (LWCF) grant for phase 1B for the Environmental Education Center for \$231,000, a PARD grant for Mungo and CCP trail repaving and repair for \$68K, and a CDBG grant for athletic equipment for football helmets is \$5,000.

Mr. Smyers presented the FY 24/25 short-term general obligation bond projects for a total of \$1.18M. Mark Smyers stated that the short-term bond projects include funding phase 1C of the EEC renovations for \$143,950; phase 1A includes the deck and additional landing out of the

exhibit hall, phase 1B includes the bathroom building and side access, and phase 1C includes renovation of the internal classrooms and converting the exhibit hall to include more flex space. The capital budget projects and items include Z-trac mowers, district wide computers and laptops, River Center chairs and tables, district wide keyless entry, a street blower at Crooked Creek Park, fence repair, portable mounds, additional kayaks, washer and dryer at Seven Oaks Park, kitchen and bathroom remodel design at Seven Oaks Park, lower bridge surface repair at Saluda Shoals Park, storage building renovation at Mungo Park, Leo's Playground shade, office and conference room chair replacements, two pick-up trucks and an SUV replacement, metal roof replacements for six shelters at Saluda Shoals Park, indoor bleachers at Seven Oaks Park and a PARD grant match of \$150,225 for Mungo Park and Crooked Creek Park trail re-paving and repair. Alfred Comfort, Finance Director, shared that County taxes were \$500K to the good and \$1.7M will transfer from the special revenue fund to the general fund.

Mr. Smyers also shared FY 24/25 budget points of interest; the budget reflects \$0 being forwarded from the previous year's fund balance and over \$500K going into the reserve fund; the budget includes a compensation and benefits study and a strategic plan re-refresh, a Saluda Shoals Foundation grant match for \$25K; the budget reflects \$100,000 into the contingency fund, a maintenance II position, an IS director position, and a 4% merit pool based on CPI and EPI. Discussion occurred regarding increasing the credit card fee for consumers from 3% to 3.5%. Mr. Smyers reminded the Commissioners that the short-term bond monies sunset when the agency reaches \$6.9M. Commissioner Huggins inquired about the insurance difference from last year to this year. Alfred Comfort stated that the money was moved into the appropriate areas where the expenses actually occur. Commissioner Ross inquired if this was related to Medicare. Alfred Comfort stated that this was related to SC PEBA. Mark Smyers shared that the FY 24/25 budget will be on the May 22, 2024 agenda for approval.

There being no further discussion, the Commission moved into General Session.

Respectfully submitted,
Eve Mittendorf
Recording Secretary
IRMO CHAPIN RECREATION COMMISSION

Irmo Chapin Recreation Commission
GENERAL SESSION

April 24, 2024

Saluda Shoals Park, River Center

7:00PM

Members Attending: Bill Harmon, Michael Cromer, Dr. Akil Ross, Laura Huggins, Dr. Gerrick Hampton

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

Bill Harmon called the meeting to order at 7:30pm. 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 was posted at the park sites one week prior to the meeting.

II. APPROVAL OF THE MINUTES

A MOTION WAS MADE BY LAURA HUGGINS TO ACCEPT THE MARCH 27, 2024 MINUTES AS PRESENTED. SECONDED BY DR. AKIL ROSS. VOTE TAKEN. MOTION PASSED.

III. PUBLIC PRESENTATION

A. FY 22/23 Audit – Jessica Berry, Brittingham Group

The Brittingham Group presented the Irmo Chapin Recreation Commission FY 22/23 audit. Ms. Jessica Berry summarized the results of the FY 22/23 audit including the independent auditors report, which states the Irmo Chapin Recreation Commission received the highest opinion and the Commission and staff should be proud of those results. Ms. Berry also shared that the independent auditors report includes the process of reviewing internal controls; Brittingham auditors will not report if internal controls are good or bad; however, if the auditors see an internal control that staff may need to review, the auditors will share that information. Jessica Berry reviewed the management's discussion and analysis statement; this report shows a year over year comparison; this year's statement reflects total assets are up and total liabilities are down, and the net position is up, which is all tracking in the right direction. Ms. Berry shared that assets are what the agency owns and liabilities are what is owed the net position is the difference; under restricted current assets it appears like a really large jump, the bulk of that is \$8M in restricted funding from SCPRT; capital assets went down due to the depreciation expense; under current and non-current liabilities there was decrease in the bonds payable for the year and an increase in the net pension liabilities and OPEB numbers combined; revenues and expenses increased, but the net position also increased. Jessica Berry communicated that the long-term debt outstanding on bonds was \$13.4M; \$330K of that will mature in 2025 and the remaining \$13.1M will mature in 2032. Ms. Berry shared the statement of net position; this statement reflects assets, liabilities, and net position as it would be presented if ICRC were a for profit entity; the balance sheet of governmental funds statement reflects what is happening currently. Commissioner Ross inquired if there is a standard point for unassigned fund balances. Ms. Berry stated that prior to COVID it was common to see two months of coverage; but since COVID the auditors are seeing governments and non-profits edging closer to six months of unassigned fund balances. Jessica Berry also shared the budget to actual statement; under the general fund actual revenues exceeded budget by \$668K, the actual expenses were \$712,950 less than budgeted; which shows that staff are watching the budget closely and should be commended; under the special

revenue fund the actuals were a little less than budgeted, but the expenses were also less than budgeted; this shows that staff were able to shift as it was realized the money was coming in as expected so expenses also need to be reduced. Ms. Berry asked if there were any questions and thanked the Commission for allowing Brittingham Group to prepare and present the audit.

IV. STAFF REPORTS – were accepted as presented.

V. NEW BUSINESS

A. FY 22/23 Audit

A MOTION WAS MADE BY LAURA HUGGINS TO ACCEPT THE FY 22/23 AUDIT AS PRESENTED. SECONDED BY DR. AKIL ROSS. VOTE TAKEN. MOTION PASSED.

VI. EXECUTIVE DIRECTOR'S REPORT

Mr. Smyers thanked Jessica Bery for presenting the audit on behalf of the Brittingham Group. Mark Smyers commended Alfred Comfort, Finance Director, on a great job and asked him to share Mr. Smyers' gratitude to the finance team as well. Mark Smyers shared that staff hosted four Easter events across the district; the flashlight egg hunt and the preschool and special friends Easter egg hunts had 639 participants and the egg hunt at Saluda Shoals Park and egg-cessbile hunt at Leo's Landing included 633 participants; in total including parents there were approximately 3200 guests; in addition, staff hosted indoor markets at Seven Oaks and Crooked Creek Park which brought in an estimated 600 participants. Mr. Smyers also shared that the rangers at Saluda Shoals Park held environmental education classes for 1362 students in March and April; as well as hosted a squirrel related Back-Yard-Saturday for 68 participants. Mark Smyers communicated that staff completed the Seven Oaks Park stairs and walkway behind the building; this access offers a direct path from the upper parking lot to the fields below; staff are working with the contractors and getting closer to kicking off the tennis and pickleball project at Melvin Park; a lot of the early prep work and permitting has been completed. Mr. Smyers shared that the USTA Grant has caused some delays; they are still vetting everything to determine if the agency is approved or not for the grant; staff is hoping this final round of questions will satisfy USTA's inquiries and staff can move forward. Mark Smyers communicated that there has been a lot of effort pulling this year's budget together; the team has worked hard in casting their vision for the year and scrutinizing every number as it progressed and rolled all together. Mr. Smyers shared appreciation for all of the staff's hard work.

VII. COMMISSION RESPONSE

Commissioner Gerrick Hampton highlighted the budget and commended the leadership team and staff for presenting the budget in a way that is easy to understand; staff do a good job in recognizing the needs and balancing the resources across the entire agency. Commissioner Akil Ross concurred with Commissioner Hampton's comments and commended the team for the ability to project, pivot, and meet the needs of the moment. Commissioner Huggins commended staff on the budget presentation as well as sharing the previous year's numbers compared to the anticipated FY23/24 budget numbers; this information is helpful. Commissioner Huggins communicated that having the previous year's audit the same night as the budget presentation is also helpful; having the auditor point out that the agency had a \$668K revenue positive as well as a \$712K expenditure reduction was great to see. Commissioner Huggins commended staff on the Spring Jazz series; it was a wonderful event. Chairman Harmon echoed the Commissioner's comments.

CHAIRMAN HARMON ASKED FOR A MOTION TO MOVE INTO EXECUTIVE SESSION TO DISCUSS CONTRACTUAL AND PERSONNEL MATTERS. SO MOVED BY DR. AKIL ROSS. SECONDED BY LAURA HUGGINS. VOTE TAKEN. MOTION PASSED.

There being no further business, the meeting was adjourned AT 7:59 P.M.

Respectfully submitted,
Eve Mittendorf, Recording Secretary
IRMO CHAPIN RECREATION COMMISSION

**IRMO CHAPIN RECREATION COMMISSION
EXECUTIVE SESSION MEETING**

April 24, 2024
Saluda Shoals Park
River Center
8:00pm

Members Attending: Bill Harmon, Michael Cromer, Dr. Akil Ross, Laura Huggins, Dr. Gerrick Hampton

Non-Members Attending: Mark Smyers

The Executive Session was called to order by Bill Harmon at 8:00pm.

I. EXECUTIVE SESSION

Items related to contractual, and personnel matters were discussed; no action was taken during the Executive Session. There being no further discussion the Commission adjourned and moved into public session.

II. PUBLIC SESSION

A MOTION WAS MADE BY DR. AKIL ROSS TO ADJOURN. SECONDED BY DR. GERRICK HAMPTON. VOTE TAKEN. MOTION PASSED.

Respectfully Submitted,
Dr. Akil Ross
Recording Secretary
IRMO CHAPIN RECREATION COMMISSION