CAPITAL IMPROVEMENT PROGRAM AND OPERATING BUDGET DEVELOPMENT

1. Responsibility for development of the draft Capital Improvement Plan (CIP) and Operating Budget is the responsibility of the Parks and Recreation Director, with the assistance of other members of the Leadership Team.

2. After the Operations and Financial Plan is developed and reviewed by the Deputy County Administrator, the process for budget development begins with creation of a baseline CIP and Operating Budget for the upcoming fiscal year.

3. The Parks and Recreation Director will work with the County Budget Management Office to ascertain likely revenues from the Parks and Recreation Special Tax District operating revenues and revenue from the Hospitality Tax funds.

4. The Parks and Recreation Director, with the assistance of the Leadership Team, projects fees and charges from various sources. The SCPD seeks to offset the cost of providing recreation services with fees and charges, where feasible and appropriate. SCPD personnel must take care to keep fees and charges affordable in order to attract more people to recreation facilities and programs.

5. The schedule of fees and charges is included in the overall schedule of fees and charges for Spartanburg County, which is adopted by the County Council in the annual Operating Budget.

6. The Budget and Management Office informs the Parks and Recreation Director of any ongoing expenses, such as payments on existing debt and County internal service charges, as well as any anticipated policy changes that will impact the resources available to the SCPD for services and projects.

7. Members of the Leadership Team draft budgets for capital improvements and operations and maintenance expenses in their area of responsibility, involving their employees, when appropriate, in development of the operating and maintenance budgets. Objectives and measurement standards for operations and maintenance are developed at this time as well. The Development/PR Manager forecasts expenses for marketing and advertising. The Senior Project Manager forecasts the expenses associated with any existing capital projects, to include project contingencies.

8. The Parks and Recreation Director reviews the forecast for the CIP, as well as the draft operating and maintenance budgets for each division, and then incorporates the information into the SCPD’s baseline budget for the CIP and for operations and maintenance.

9. If any projected resources remain after backing out debt payments, internal service charges, operations and maintenance expenses plus projected capital project costs, or if projected revenues are inadequate to meet projected baseline expenditures, then the Parks
and Recreation Director and Leadership Team will consider opportunities that could modify the baseline budget. Opportunities could include:

a. Operating cost reductions  
b. Changes in program fees  
c. Expanded or new programs  
d. Partnerships to facilitate expanded services  
e. Improvements to existing parks and recreation facilities  
f. New parks and recreation facilities

10. The Parks and Recreation Director, with the assistance of the Leadership Team, will decide which opportunities appear to be the most promising and will assign personnel to evaluate the feasibility of the opportunity, in terms of funding and organizational capacity.

11. If the opportunities selected appear to be financially and operationally feasible, the opportunities will be formed into proposals for programs and projects. The information will be formatted according to the guidelines specified by County Budget Management Office.

12. The Parks and Recreation Director crafts the proposed CIP and Operating Budget into a final proposed department Operating Budget and CIP.

13. Objectives and Success Indicators will be added for all project and program components. The objectives and measurement standards will correspond to the appropriate Goals, Objectives and Tasks.

14. The proposed SCPD Capital Improvement Program will be submitted to the Spartanburg County Office of Budget Management, according to the guidelines of that Office. At a later date, the proposed SCPD Operating Budget and will be submitted with the Spartanburg County Office of Budget Management, according to the guidelines of that Office.

15. The Budget Management Office reviews and evaluates the proposed SCPD Operating and Capital Budget, meets with the Parks and Recreation Director to obtain answers to questions, and prepares a consolidated recommendation for review of County Administration.

16. To review and evaluate proposed capital projects, the Budget Management Office involves a multi-disciplinary Capital Projects Review Committee, made up of department directors, elected officials (or their representatives), project managers and the Deputy County Administrator.

17. The Budget Management Office schedules a meeting involving the Parks and Recreation Director, the Budget Management Office and County Administration. County
Administration obtains answers to any questions from the Parks and Recreation Director and then issues decisions about the proposed budget to the Budget Management Office. As needed, further meetings may be scheduled to re-evaluate revenue projections, adjust fees or reduce expenditures in order to achieve a balanced budget. Both the Spartanburg County Parks and Recreation Fund and the Hospitality Tax Fund (from which revenues are transferred to the Parks and Recreation Fund) must be balanced, as required by law.

18. The Budget Management Office incorporates these decisions into a final draft Operating Budget and Capital Improvement Plan, which are submitted—along with the proposals from other departments—to the County Council, as the County Administrator’s Proposed Operating Budget and Proposed Capital Improvement Program.

19. Adoption of the Operating Budget and Capital Improvement plan requires three readings, or votes, by the County Council. The Council’s review process includes a public hearing and summary of the proposed budget in a newspaper of mass circulation. The process generally takes place over three months, beginning with the first reading in April, followed by a budget workshop in April or May, followed by a second reading (at which time public comment on the budget is received). Additional budget workshops may be scheduled, as necessary. The process concludes with the third reading of the budget in June.

20. After the Operating Budget and Capital Improvement Plan are approved on third reading, County departments are authorized to begin expending the appropriated funds on July 1, the beginning of the new fiscal year.

21. Adjustments to the Operating Budget and Capital Improvement Plan and the associated Budget Ordinances may be made during the fiscal year to respond to emergencies or unforeseen opportunities through Budget Transfers and Budget Adjustment Resolutions. Procedures for development and approval of such adjustments are promulgated by the Office of Budget Management.