



FY2014 Budget and Financial Plans



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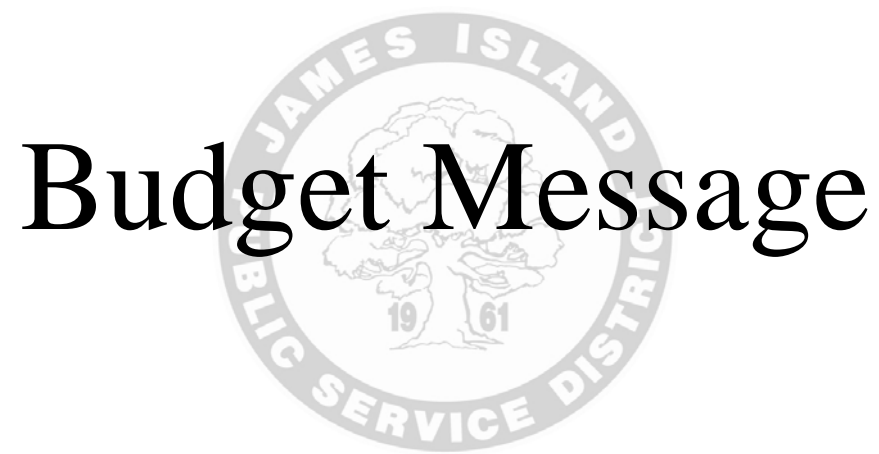
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Budget Message

James Island Public Service District
1739 Signal Point Road/PO Box 12140, James Island, South Carolina



June 30, 2013

Members of the Commission
And Citizens of the James Island Public Service District
1739 Signal Point Road
James Island, SC 29412

Subject: Budget for the Fiscal Year Ending June 30, 2014 (FY14)

Dear Members of the Commission and Citizens:

We are pleased to present the FY14 budget for the James Island Public Service District of James Island, South Carolina (hereafter referred to as the District). This budget document provides insight to the District's operations. It serves as a statement of the District's policies, goals, financial plan and operational plan.

Over the past several years as the economic crisis has hit home, the District reduced expenditures by deferring maintenance, postponing capital acquisitions and general belt-tightening. While the belt-tightening persists, we know that investing in our rolling stock and infrastructure cannot be curtailed for long without causing greater problems for the future. The District's goal is to provide services that meet the expectations and needs of our citizens; however, this must be balanced with the ability to raise revenues, through ad valorem taxes for General Fund operations and user charges for Wastewater operations, which is a much more difficult task in the current economic climate.

General Fund

The FY14 General Fund budget presented was developed with no growth estimated in property tax revenues. Although there is some economic recovery, we do not anticipate significant growth on James Island to offset increases in operating costs. The most significant factors contributing to the 4.6% increase in expenditures over the FY13 Budget is (1) the consolidation of the 9-1-1 dispatch center; (2) vehicle repairs; (3) consulting fees; and (4) a 3% cost of living adjustment (COLA). This budget has reductions in diesel fuel, overtime, capital equipment, and five (5) unfunded positions yet this is not enough to offset these increases. Therefore, the District has proposed a 1 mill ad valorem tax increase, which will provide an additional \$90,000 to the projected revenues. This is the first increase since 2010 and we believe this is a modest increase that will add only \$10.00 to a \$250,000 home.

In summary, the General Fund projected expenditures of \$6,314,431 exceed projected revenues of \$6,069,154 by \$245,277. Fund Balance will be used to cover this shortfall.

Proprietary Fund

The FY14 Proprietary Fund budget was developed based on approximately four percent (4%) less consumption than fiscal year 2013 (FY13). Residential customers account for eighty two percent (82%) of this decrease. Although there is some economic recovery we are still seeing a high number of residential customers reducing consumption or vacant houses paying only the minimum bill each month. The number of customers has remained relatively constant and growth has not been anticipated to offset the reduced usage in our existing customer base. This budget has reductions in treatment cost, diesel fuel, radio user fees, SCADA maintenance and repairs, and continues to control personnel costs with four and one half (4.5) positions unfunded. Replacing and repairing collection lines and pump stations remains a priority in this budget.

The Proprietary Fund budget also includes the implementation of the third phase of our wastewater rate increases as determined by the 2009 rate study conducted by Raftelis Environmental Services LLC. Base rates increase by 2.9% and volume rates increase by 7.6% (a \$0.40 and \$0.30 increase, respectively), which increases the average monthly bill approximately \$2.60 per month. Those customers currently being billed at a flat rate will remain unchanged at the rate of \$40.80 per month. Additional changes to our rate fees include a convenience fee for those customers who pay by credit card up to the amount allowed by South Carolina law and a “good neighbor” change that waives the tap fees for low income developments that qualify through the Lowcountry Housing Trust. Through long range planning, the District strives to maintain affordable rates while undertaking economic hardships, upgrading of an aging infrastructure, and the construction of modernized processing systems that meet the community’s and South Carolina Department of Health and Environmental Control’s (SCDHEC) increasing demand for environmentally friendly solutions to the sanitary needs of the area.

In summary, this budget will add \$704,382 to the District’s net assets. The FY14 Budgeted revenues are \$6,144,897 and budgeted expenses are \$5,440,515.

Debt Service Fund

Expenditures in the Debt Service fund continue our goal to purchase quality vehicles and equipment in order to meet the demands of our residents. For FY14, we are planning to replace a front end loader and knuckleboom for the Solid Waste department with two new vehicles at an estimated cost of \$300,000.

Salaries & Benefits

Salaries - In fiscal year 2013, employees received two types of pay adjustments: (1) a lump sum \$1,000 bonus, and (2) a pay-for-performance incentive up to three percent (3%) of the employee's salary to coincide with the annual evaluation date. This budget eliminates the pay-for-performance incentive for this year but does include a cost of living adjustment (COLA) of three percent (3%) effective July.

Benefits - Retirement costs for the District remains at 10.6% for fiscal year 2014, yet the employees' rate will increase from 7.0% to 7.5%, as required by the State retirement system. Currently the District pays a portion of health insurance premiums for active and qualified retirees. Health Insurance premiums increased 6.37% over last year and are expected to increase again effective January 1, 2014. The actual percentage increase is unknown at this time but the current budget is expected to absorb any increase through active cost saving reductions to avoid a mid-year budget amendment. Other postemployment benefits (OPEB) will remain the same based on our last actuarial calculation. As of yet, the District has not funded the required contribution but it remains a high priority and possible funding solutions will be discussed and implemented with the next fiscal year's budget. This budget includes the cost to have the contribution amount recalculated next year as every two years we are required to have the contribution amount recalculated by an actuary.

Operating & Maintenance Budget

General Fund

A significant cost to the General Fund for FY14 is phase I of the consolidated 9-1-1 center where multi-jurisdictions signed intergovernmental agreements to consolidate all 9-1-1 and dispatch centers in Charleston County. As part of the agreement, each jurisdiction agreed to pay a proportionate share of the personnel & operating costs for the consolidated facility and operating costs to be phased in incrementally. In January 2008, the District agreed to join the consolidation center effective July 1, 2013. As a result, the initial cost, \$250,145, is due in FY14 with a 50% reduction in FY15 and 0% in FY16.

Another initiative beyond our normal operating expenditures included in this budget is the cost for a facilities consultant tasked with providing site development plans and oversight for a new administration building on the Dills Bluff property and the relocation of Fire Station #1.

Wastewater Fund

The FY14 Proprietary budget resulted in a 2.7% increase in operating costs. This increase is due to merchant fees, facility consultant, internet access for mobile devices, and building maintenance.

This budget also includes the replacement of several capital outlay items: 1) high velocity combination sewer cleaner, 2) radio system, 3) five pump station panels, and 4) generators.

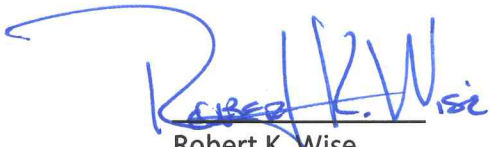
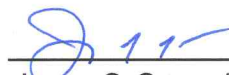
Capital Improvement Plan

The District prepares a five-year Capital Improvement Plan (CIP) and scheduled improvements for 2014 are included in this budget for appropriation. Annual capital improvements of \$3,366,000 are budgeted for fiscal year 2014. Major improvements for the year are: 1) Harbor View Road force main relocation, 2) Pump Station rehabilitation, and 3) scheduled transportation system improvements. The annual CIP includes other smaller replacements that are listed on the Wastewater Capital Improvement Plan.

Conclusion

Although each budget has its own challenges, our attempt to ensure the District exercises fiscal responsibility with taxpayer's dollars remains uncompromised. We believe the FY2013-2014 budget is responsive to the community needs, committed to high quality and reliable services as well as meeting the District's contractual responsibilities and regulatory requirements.

Respectfully submitted,


Robert K. Wise
District Manager
Susan G. Gladden, CGFO
Deputy Manager/CFO
James G. Game, MBA
Assistant Financial Officer

The Budget Process: A Guide for Citizens

Budget Questions & Answers for Citizens

.....a guide on the District's Budget process

The primary purpose of this guide is to explain the budget process and how citizens can communicate their opinions to the Commission as to where tax money should be spent.

What is the budget?

The budget is a plan. It is a financial proposal that annually directs the provision of public services and facilities. This plan represents the District Manager's and Commission's commitment to provide for the most important citizen needs within the boundaries of available revenue (funds).

The money collected by the District from taxes, grants, fees, and other sources to pay for this plan is called revenue. The money spent on salaries, materials, and equipment to provide these planned services and facilities is called expenditures. Fire service, solid waste service, automotive maintenance and repair services for District-owned vehicles are considered general operating District departments and are included in the General Fund paid for by personal and real property taxes.

Sewer services are provided by a separate department with its own distinct budget and operating expenses are paid for through user charges. Funds from user charges cannot be used to pay for general operations in the General Fund and vice versa. Therefore, the each budget must be approved separately but are part of the total budget plan of the District.

What is the timeline for the budget process?

During the month of November, the Finance Department begins to brief the District Manager on the financial outlook for the upcoming fiscal year. Actually, the District Manager and Commission are made aware of how operations are preceding financially more often. When creating a new annual budget, a hard look is taken at historical, current, and projected future revenue and expenditure trends at this time.

The Finance Department develops the District Manager's budget guidelines for the District departments. These directions are issued in early November. Department heads use these guidelines and their own analysis of their departmental needs, and prepare their operating budget requests during November through January, submitting them to Finance. Following the Finance Department's analysis of these requests, operating department personnel and Finance staff meet to jointly review the requested budget. The requested budget is then reviewed again, by the operating department,

Finance staff, and with the District Manager. At the conclusion of this series of meetings and reviews, the District Manager decides upon a specific level of total funding to be proposed in the budget. After all funding decisions have been made by the District Manager, a proposed budget is prepared by the Finance Department to be submitted to the Commission.

The Commission may conduct several work sessions on the budget at this time using supplementary information. Also at this time, public hearings on the District Manager's proposed budget held, as required by the S.C. Code Section 6-1-80.

The Commission may conduct further work sessions on the budget after the public hearing. The proposed budget is voted upon at a regularly scheduled Commission meeting, concluding with adoption of the budget, with rate and fee and appropriation ordinances.

As a component unit of Charleston County, the District is required to submit the approved budget to the County for review and final approval. The approved budget takes effect on July 1st, marking the beginning of the new fiscal year. Within eight weeks after the new fiscal year, the past year's audit of financial activity process begins.

How are spending decisions made?

The District Manager and Commission make the final decisions on what is included in the budget and what funding levels will be. But before these choices can be made, information, recommendations, and preferences are provided to these decision-makers by general citizenry.

All of these participants contribute to the final decisions each year on what are the most important citizen needs for public services and facilities in the District and their funding levels.

Once the budget is approved, can it be changed?

After the final approval of the budget, only limited types of changes may be made. A department may transfer its own funds internally from one expenditure category to another should the need arise. Money cannot be moved from one department to another without approval of the District Manager.

Supplementary appropriations that may be needed require the recommendation of the District Manager and approval of the Commission. Sufficient funds must be available for such appropriation.

Where do District revenues come from?

Real Estate and personal property taxes are the District's two main sources of revenue, comprising nearly 99% of the District's general revenue sources. All other taxes, fees and earnings make up the remainder of general revenues.

While it is still true that much of government revenue is derived from local taxes, user fees are a source of funds for selected public services. Sewer is an example of public services whose costs are paid for primarily by user charges.

Since the final budget can be only an estimate, what happens when the actual spending or revenues is higher or lower than the District expected?

If District finances are healthy, the District will complete the fiscal year with expenditures lower and revenues higher than anticipated, that is, with a surplus. Many government financial experts believe that a surplus, or reserve, makes good management sense. As excess District funds are identified, they generally are either used to fund supplementary appropriations to the current year's budget, are used to fund extraordinary or emergency projects, or unplanned capital projects as they arise.

A far more serious situation exists when revenues are over-estimated and/or unbudgeted expenses are incurred, so that a potential deficit situation exists. In such instances, immediate action has to be taken to curtail spending. There is little, if any, opportunity to pursue the alternative remedy, that is, to increase revenue yields, once the budget has been approved.

What is the Capital Improvements Plan?

The Capital Improvements Plan (CIP) is a planning document. It lists many projects that the District desires to accomplish, generally over a five-year period. The CIP includes new construction or renovations to existing buildings and other structures, and sewer repair or upgrade projects.

The CIP is a dynamic instrument that may change from year to year as infrastructure needs in the District are identified. Basically, the preparation, approval and financing process for the CIP are (1) development of a CIP by the District Manager and staff, (2) Commission approval of a CIP after public hearings, (3) Commission approval of a CIP funding source, which is usually a Loan or Bond Authorization (after a public hearing), (4) an appropriation of funds to the project, and (5) award of a construction contract for the project to be built. These elements are explained further below.

First, the District prepares the multi-year planning document based on all known information about particular projects. Project categories are developed for buildings, sewers, etc.

The next step is to request Commission adoption of a resolution approving the CIP. This is an important step that indicates that the District has identified certain infrastructure needs. It does not mean that all projects will be accomplished within the time frames shown in the planning document. Project timing may change for a variety of reasons such as alternative ways to get the project accomplished, need for the project and cost. The Commission has total flexibility to accept, reject or modify projects in the plan.

The CIP is not a formal budget. Appropriations are made on a project-by-project basis only. Only the first year of the plan is approved by the Commission on an annual basis. This provides flexibility in executing the plan and the ability to add to the CIP with unprogrammed projects as necessary.

How are Capital Improvement projects paid for?

Before a project can be started, an approved funding source must be identified. If enough uncommitted funds are available, the District may pay cash to have the project done. Most projects however, must be financed over a long time period since rarely do governments have the money readily available to pay for high-cost capital projects. Financing projects is similar to a homeowner's mortgage. The District borrows a large sum of cash to pay for projects and then repays it with interest over a long period of time, generally 20 years. The amount repaid each year is called *debt service*. The general purpose behind the use of long-term debt for financing capital projects is that these facilities will last for many years so that current taxpayers will not have to absorb the full cost of their construction. Borrowing also serves to smooth the cost impact of large expensive structures (such as a fire station) over more than the facility's shorter construction period.

How much can be borrowed?

State law sets the District's debt limit at eight percent (8%) of the assessed value of real property located in the District.

How does the budget affect property taxes?

As was mentioned previously, real estate and property taxes are an important source of the revenue used to pay for the cost of government services and facilities. The amount of revenue anticipated to be received by the District is the major factor in calculating the level of expenditures the District may budget.

How can I express my opinion to elected officials on budgetary?

The most direct means of addressing elected officials concerning the budget is by participating in a public budget hearing. Notice of a budget public hearing appears in the

newspaper at least fifteen days before the hearing. If you wish to speak, you may sign up at the public hearing site that evening of the hearing. You will be asked to furnish your name, address, and the subject matter you wish to address. All speakers who sign up will be heard, generally in the order in which they registered. Speakers are requested to limit their remarks to three minutes. It will help the effectiveness of your presentation if you have your comments well organized or, better still, in written form.

Written comments, whether or not you personally attend a hearing, are always accepted before or after a hearing by mailing or delivering your comments to the Administration office. Be sure to include your name, address, telephone number, date, and the subject matter or hearing to which your comments pertain.

Those residents who prefer to voice their views in a less formal forum than public hearings may wish to do so through a regular Commission meeting or speak directly to a Commissioner. Their names and phone numbers are listed on the website.

Budget Calendar

July 1	Beginning of the Fiscal Year
November	Budget preparation instructions distributed to departments
December-January	Departments develop budget requests
February	Budget meetings conducted by the District Manager with Staff
March	District Manager submits proposed budget to Commission
Late March	Commission work sessions on the budget and budget public hearings
Mid April	Approved budget submitted to Charleston County
June	Budget approved by County
June 30th	End of the Fiscal Year

Debt Service

Authorization and Legal Debt Limit

The James Island Public Service District is authorized to issue General Obligation Bonds under the applicable debt limitation provisions of Article X of the South Carolina Constitution. The District may incur general obligation debt with the authorization of a majority vote of the qualified electors by referendum without limitation as to the amount, or the District may incur general obligation debt without an election in an amount not exceeding 8% of the assessed value of all taxable property therein. As of the 2012 tax year, the total assessed value of property in the District was \$91,736,830 and 8% of such amount is \$7,338,946. The District had \$323,225 of general obligation debt outstanding at 6/30/13 leaving \$7,015,721 of additional general obligation debt which may be issued without a referendum.

The District is authorized to issue revenue bonds under the statutory authority of the Enabling Statute. There is no formal revenue debt limitation so the District can issue bonds as needed in an amount that is supported by the bond market. The District states in the debt policy that long term financing will be considered to finance: capital improvements with a useful life of more than four (4) years, the refunding of prior bond issues, and only for operating costs in extreme financial emergencies. Prior to issuing a long-term debt at least three (3) affordability measures are to be analyzed (debt per capita, per capita debt to per capita personal income, and percent of debt service to current revenues).

Covenants

The District bond resolution covenants specify that rates will be sufficient to meet a list of minimum outflows, (i.e. O&M expenses, principal and interest, and allowances for contingencies), that books will be open for the Trustee or their agent to inspect, that the System or any part of it will not be pledged except as provided for in the bond resolution, that the District will keep property, torn, Workers Compensation, and surety insurance, that the District will not furnish service free of charge, and that an annual budget shall be adopted and forwarded to the Trustee, that the District will operate on the basis of a fiscal year which commences on the first day of July of each year and ends on the 30th day of June of the succeeding year, and that the District shall provide the Trustee an annual audit within 120 days after the close of the fiscal year.

The District is required by its bond resolution to set rates at a level where revenues will exceed operational expenses by 1.25 times the current year principal and interest payments. The

District has set forth procedures to set rates above this level so that the revenues will exceed operational expenses by 1.5 times the principal and interest payments to assure that sufficient funds will be on hand to meet bond obligations.

The District has complied with all material covenants and restrictions.

Bonded Debt Obligations

Series	Issue Date	Amount Issued	Outstanding @ 6/30/12
General Fund			
General Obligation Bonds	02/17/81	\$142,000	\$57,628
General Obligation Bonds	11/14/96	\$363,000	\$282,016
Proprietary Fund			
Sol Legare Project	03/31/92	\$437,000	\$319,967
Refunding Revenue Bonds – Series 2004	05/19/04	\$6,535,000	\$3,335,000
Grimball Road Expansion	11/14/96	\$538,000	\$436,648
Harbor View Road Project	02/01/97	\$2,231,021	\$707,938
Schooner Road Extension	02/26/10	\$717,520	\$664,413
Harbor View Circle Force Main	07/01/11	\$586,757	\$569,818
Pump Station 33 Rehab	07/01/11	\$1,250,352	\$1,214,415

During FY13, the District issued an additional \$2,007,265 in revenue bonds for three projects: 1) Battery Island/Arsburn Lane extension, 2) Folly Creek Bridge forcemain relocation, and 3) Pump Station 34 Rehab.

James Island Public Service District Commissioners

CHAIR

David Engleman
915 Julia Street
James Island, SC 29412
Current term expires: December 2014

VICE CHAIR

Carter McMillian
2107 Westdrivers Road
James Island, SC 29412
Current term expires: December 2016

SECRETARY

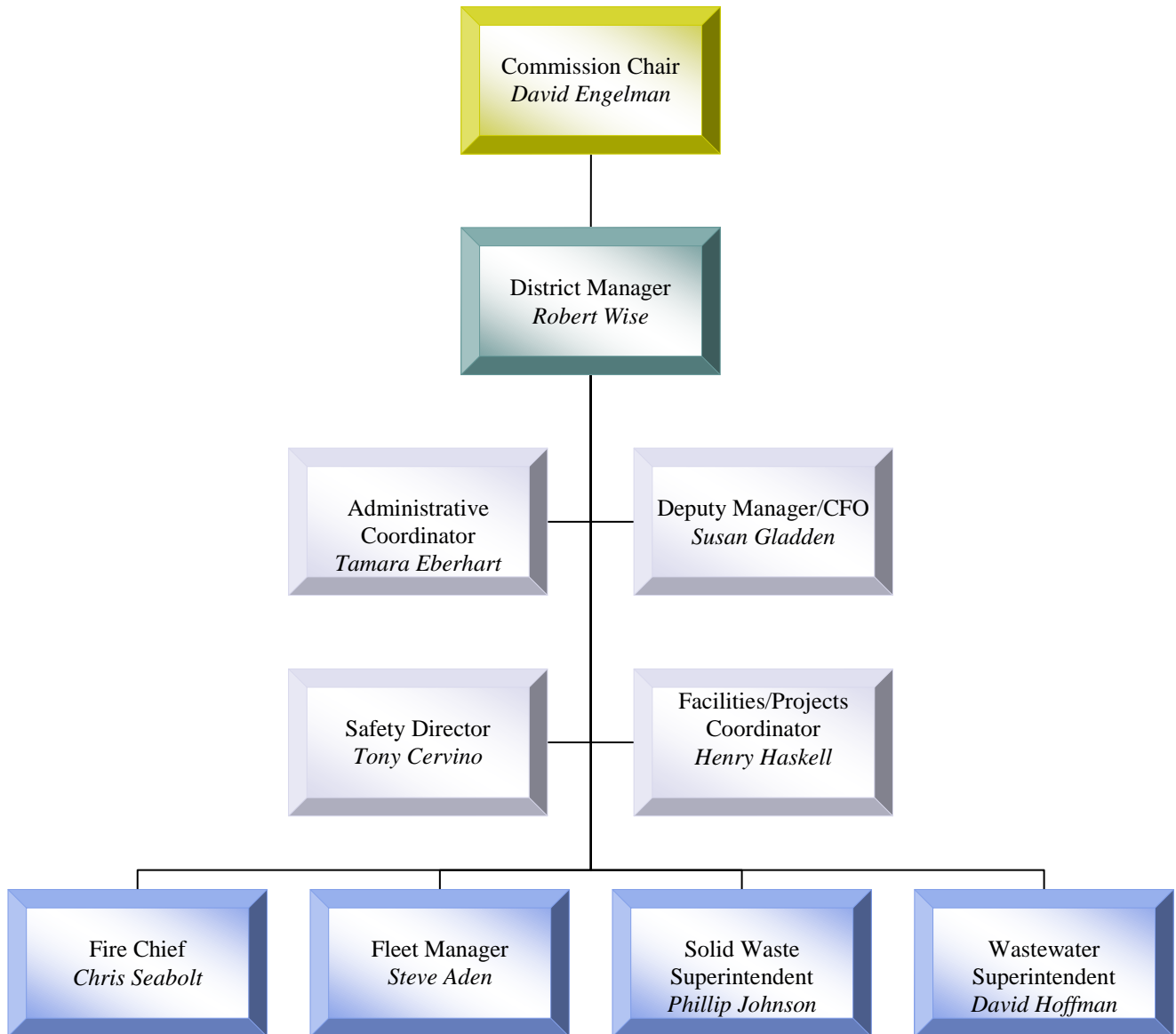
June Waring
2050 Parkway Drive
James Island, SC 29412
Current term expires: December 2016

Inez BrownCrouch
1149 Mariner Driver
James Island, SC 29412
Current term expires: December 2014

Donald Hollingsworth
1853 Saxony Drive
James Island, SC 29412
Current term expires: December 2014

Eugene Platt
734 Gilmore Court
James Island, SC 29412
Current term expires: December 2016

Organizational Overview



Staffing Levels by Department

Commissioners & Administration	22
Fire	57
Maintenance	4
Solid Waste	31
Wastewater Operations	18
Total Authorized Positions	132

OVERVIEW

James Island Public Service District is a special purpose district created by Act No. 498 of the Acts and Joint Resolutions of the General Assembly of the State of South Carolina, Regular Session of 1961, for the purpose of providing wastewater, fire protection, street lighting and signage and solid waste services on James Island. The District comprises an area of approximately 84 square miles, including land and wetlands, located on James Island in Charleston County. The District serves a population of approximately 24,000 people.

MISSION **(Why we exist)**

To provide fire protection and rescue, solid waste collection and wastewater services, as well as emergency and natural disaster response to the citizens of James Island while anticipating and addressing the needs, interests and priorities of our community in a responsive, cost effective and professional manner.

VISION **(What we hope to achieve)**

To improve the quality of life of the citizens and visitors of James Island, as well as that of our employees, while educating and increasing public knowledge of the resources that promote the wellbeing of the community and environment.

FORM OF GOVERNMENT

The District has a Commission/Manager form of government whereby the Commission sets policy, appoints the District Manager, General Counsel, and external auditor.

MANAGEMENT TEAM

The **District Manager** is the Chief Executive Officer responsible for the overall management and supervision of the District's services. The District Manager employs and organizes the staff, assigns responsibilities and is responsible for carrying out the policies of the Commission.

The **Deputy Manager/CFO** performs under the general direction of the District Manager to manage, lead, supervise, plan and direct the District's financial, human resources and customer service functions. Responsibilities include establishment and maintenance of the District's

financial operations, accounting and reporting functions as well as comprehensive human resource support services to the management and employees of the District.

The **Safety Director** performs under the general direction of the District Manager to manage, lead, plan and direct the District safety program, enabling the organization to define and achieve its safety and loss prevention goals for operations and planning purposes.

The **Human Resource Manager** performs under the general direction of the Deputy Manager/CFO and is responsible for personnel policy, position classifications and pay plan, performance appraisal, recruitment and selection, benefits programs, training and employee relations.

The **Administrative Assistant** performs under the direction of the District Manager and maintains official records of Commission meetings and activities.

The **Fire Chief** performs under the general direction of the District Manager to manage, lead, supervise, plan and direct the fire prevention, suppression and emergency rescue activities. Also functions as the Director of Emergency Management and administers the Emergency Operations Plan.

The **Solid Waste Superintendent** performs under general direction of the District Manager to manage, lead, supervise, plan and direct the collection and disposal activities.

The **Fleet Manager** performs under general direction of the District Manager to manage, lead, supervise, plan and direct the maintenance and repair of vehicles.

The **Wastewater Superintendent** performs under general direction of the District Manager to manage, lead, supervise, plan and direct the wastewater operations and maintenance functions.

The **Facilities/Project Coordinator** performs under general direction of the District Manager to coordinate, plan, and oversee finite District projects as assigned and ongoing Facilities Maintenance projects in conjunction with the District's Facilities Committee.

DEPARTMENTS

ADMINISTRATION DEPARTMENT

Facilities is responsible for overseeing finite District projects and ongoing facilities maintenance projects.

Safety is responsible for managing, planning and directing the District's safety and loss prevention program.

Finance is responsible for maintaining the fiscal affairs of the District in a professional manner and consistent with generally accepted accounting principles and statutory requirements. Areas of responsibility include:

- accounts payable/receivable
- general ledger
- payroll
- fiscal policy
- cash management
- budget development to include revenue and expenditure forecasting and
- financial reporting.

Customer Service is the information highway for all departments; however, the main responsibility is to establish and promote quality service for District customers. Other areas of responsibility include the greeting and reception of callers and visitors; accurate and timely billing of wastewater accounts; responding to inquiries and requests from customers; and assisting in the development and administration for billing and collection of delinquent accounts.

As part of Administration, **Human Resources** is responsible for the development and cultivation of human resources and training initiatives including recruitment, selection, policy compliance and development, benefits, administration, payroll development, pay plan implementation, employee insurance management and employee records management. Other responsibilities include

- monitoring changes in State and Federal personnel regulations and laws to assure the timely update and compliance with personnel practices,
- review and propose revisions to employee benefits, classification and pay plans to assure that the District remains in a competitive compensation relationship with the labor market,
- assure both management and the employees that personnel matters are being handled both fairly, equitably, and without discrimination in accordance with good personnel practices and in compliance with applicable policies, regulations, and laws.

MAINTENANCE DEPARTMENT

Maintenance Department is responsible for the efficient and effective program for preventive and corrective maintenance for all District vehicles and equipment. Maintaining and coordinating the maintenance and repair service combining in-house capabilities with contracted

repair services to attain the highest possible fleet reliability and the lowest possible operating cost continues to be the highest priority. Other responsibilities include tracking operating costs and repair histories on all vehicles and equipment and assist operating departments with the acquisition of new vehicles.

SOLID WASTE DEPARTMENT

Solid Waste services contribute to a safe and healthy living environment in the community by collecting and disposing of waste in a timely manner. Residential collection services include twice per week curbside collection of containerized refuse and once per week of small yard debris, man-made items & metal objects. All items picked up are packed into transfer trailers for transport to Bees Ferry Landfill for disposal. Currently, the solid waste department serves over 9,000 homes and businesses.

FIRE DEPARTMENT

Fire Protection Services are provided within Charleston County Unincorporated areas and serves both City of Charleston and City of Folly Beach residents. Four Stations strategically located across James Island house four engine companies and one ladder truck plus additional reserve and support vehicles.

Emergency Medical Services (EMS) includes acting as First Responder on all medical calls dispatched within the District's response area, and providing Basic Life Support services. Under state law, EMS service is the responsibility of the County. The District provides EMS services to augment the County EMS system and to provide more timely response to medical emergencies. First responder calls are answered from County-wide Consolidated Dispatcher Center.

Fire Prevention, Fire Training and Public Education activities include training programs for departmental personnel and fire prevention education programs in local schools, churches, civic and neighborhood groups throughout the community.

Other specialized capabilities of the department include hazardous materials, confined space entry, trench rescue, auto extrication and high level response. Currently the Fire Department ISO rating is 3.

WASTEWATER DEPARTMENT

Wastewater Department is responsible for maintaining the public sewer collection system extending from customer's private service lateral at the public sewer main to the Plum Island Treatment Plant. The department uses precise and systematic approaches to minimize and prevent overflows of sewage to local rivers and streams. A new initiative for this department includes setting up and maintaining an ongoing program to reduce inflow/infiltration into the wastewater collections system. Currently the District services over 13,000 retail customers and one wholesale customer in the City of Folly Beach, Town of James Island, City of Charleston as well as the unincorporated parts of James Island.

James Island Public Service District Service Area

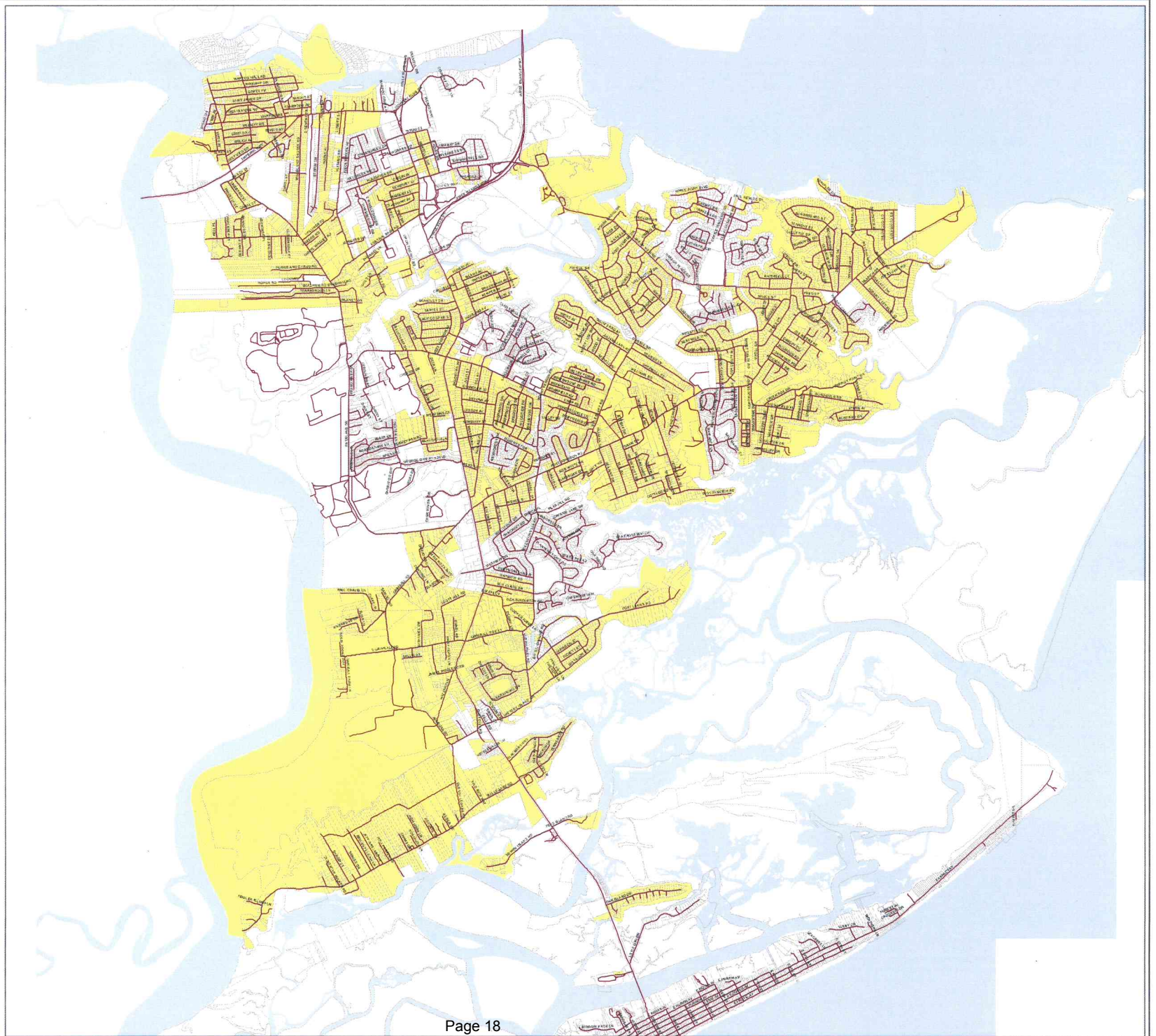


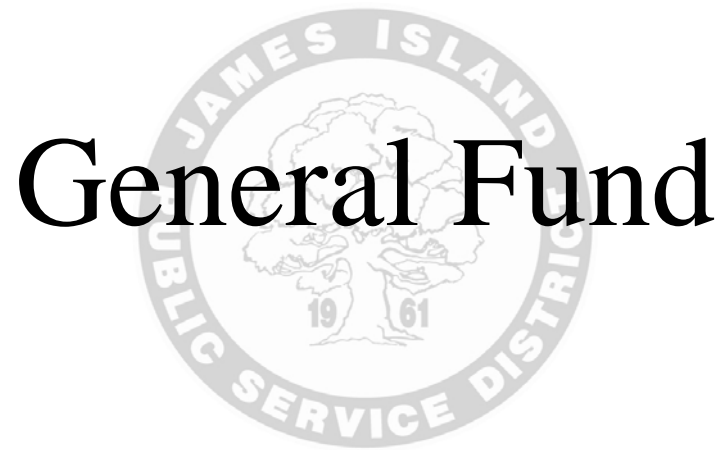
Legend

- Centerline
- Parcels
- James Island PSD
- Water

Disclaimer: This map is a graphic representation of data obtained from various sources. All efforts have been made to warrant the accuracy of this map. However, the JIPSD disclaims all responsibility and liability for the use of this map.

July 10, 2013





General Fund

**JAMES ISLAND PUBLIC SERVICE DISTRICT
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
GENERAL FUND**

	Actual FY11-12	Budget FY12-13	Proposed Budget FY13-14		Projection FY14-15	Projection FY15-16	Projection FY16-17	Projection FY17-18	Projection FY18-19
<u>Revenues</u>									
Property Taxes	5,684,300	5,739,011	5,816,987	1.4%	5,846,072	5,875,302	5,904,679	6,159,202	6,369,998
Repayment to City of Charleston	(79,066)	(79,066)	(79,066)		(79,066)				
Intergovernmental Revenues	201,753	201,233	201,233		201,233	201,233	201,233	201,233	201,233
Other Income	69,659	40,000	130,000		50,000	50,000	50,000	50,000	50,000
Total Revenues	5,876,646	5,901,178	6,069,154		6,018,239	6,126,535	6,155,912	6,410,435	6,621,231
<u>Expenditures</u>									
Administration & Maintenance	719,743	745,970	725,990	-2.7%	738,332	751,622	765,151	779,689	794,503
Fire	3,338,667	3,515,023	3,764,783	7.1%	3,708,784	3,775,542	3,843,502	3,916,529	3,990,943
Solid Waste	1,661,913	1,716,390	1,793,146	4.5%	1,823,629	1,856,455	1,889,871	1,925,779	1,962,368
Capital Expenditures	112,347	60,048	30,512	-49.2%	50,000	50,000	50,000	50,000	50,000
Total Expenditures	5,832,670	6,037,431	6,314,431		6,320,746	6,433,619	6,548,524	6,671,996	6,797,814
Excess of Revenues and Other Financing Sources Over/(Under) Expenditures	43,976	(136,253)	(245,277)		(302,507)	(307,084)	(392,612)	(261,561)	(176,583)
Fund Balance, Beginning	3,565,190	3,609,166	3,472,913		3,227,636	2,925,129	2,618,045	2,225,433	1,963,872
Fund Balance, Ending	3,609,166	3,472,913	3,227,636		2,925,129	2,618,045	2,225,433	1,963,872	1,787,289
Millage Rate	53.50	50.10	51.10						

James Island Public Service District
General Fund


Budget FY14 Tax Year FY12		Tax District 3-1		Tax District 3-5		Tax District 3-6		Tax District 3-7			
Description	Asmt.	Est. Appr. Value	Est. Asmt. Value	Est. Appr. Value	Est. Asmt. Value	Est. Appr. Value	Est. Asmt. Value	Est. Appr. Value	Est. Asmt. Value		
MOTOR VEHICLES (JUL-DEC 2013)											
Motor Vehicles	6%	39,036,833	2,342,210	5,045,000	302,700	2,992,500	179,550	191,000	11,460		
Motor Vehicles	10.50%	1,824,190	191,540	173,810	18,250	247,905	26,030	-	-		
Total Collectible Base		40,861,023	2,533,750	5,218,810	320,950	3,240,405	205,580	191,000	11,460		
Growth Rate	0.0%	40,861,023	2,533,750	5,218,810	320,950	3,240,405	205,580	191,000	11,460		
Collection Rate		96.07%	96.07%	97.72%	97.72%	96.20%	96.20%	96.13%	96.13%		
Net Collectible Base		39,255,185	2,434,174	5,099,821	313,632	3,117,270	197,768	183,608	11,016		
Millage Rate			0.0501	68.6%	0.0344		0.0501	68.6%	0.0344		
Vehicle Tax Collections (July -Dec)			\$ 121,952		\$ 10,779		\$ 9,908		\$ 379	\$ 143,018	
MOTOR VEHICLES (JAN-JUN 2014)											
Motor Vehicles	6%	52,658,667	3,159,520	5,206,833	312,410	3,592,157	215,529	265,000	15,900		
Motor Vehicles	10.50%	3,017,048	316,790	297,333	31,220	342,571	35,970	20,286	2,130		
Total Collectible Base		55,675,715	3,476,310	5,504,166	343,630	3,934,728	251,499	285,286	18,030		
Growth Rate	0.0%	55,675,715	3,476,310	5,504,166	343,630	3,934,728	251,499	285,286	18,030		
Collection Rate		96.07%	96.07%	97.72%	97.72%	96.20%	96.20%	96.13%	96.13%		
Net Collectible Base (Jan-Jun)		53,487,659	3,339,691	5,378,671	335,795	3,785,208	241,942	274,245	17,332		
Millage Rate			0.0511		0.0351		0.0511		0.0351		
Vehicle Tax Collections (Jan-Jun)			\$ 170,658		\$ 11,771		\$ 12,363		\$ 608	\$ 195,400	
TOTAL VEHICLE COLLECTIONS			\$ 292,610		\$ 22,550		\$ 22,271		\$ 986	\$ 338,418	
REAL/PERSONAL PROPERTY:											
Total Base - Real/Personal Property		1,965,676,721	91,736,830	358,326,738	16,475,880	123,908,560	5,849,250	52,516,702	2,843,430		
Growth Rate	0.0%	1,965,676,721	91,736,830	358,326,738	16,475,880	123,908,560	5,849,250	52,516,702	2,843,430		
Collection Rate (Real/Pers.)		95.52%	95.52%	97.39%	97.39%	95.97%	95.97%	95.97%	96.81%		
Collectible Base Real/Pers. Prop.		1,877,614,404	87,627,020	348,974,410	16,045,860	118,915,045	5,613,525	50,400,279	2,752,725		
Millage Rate			0.0511		0.0351		0.0511		0.0351		
TOTAL REAL/PERSONAL PROPERTY			\$ 4,477,741		\$ 562,481		\$ 286,851		\$ 96,496	\$ 5,423,569	
Total Collectible Base for Real and MV (Jan-Jun)			90,966,711		16,381,655		5,855,468		2,770,057		
Millage Rate			0.0511		0.0351		0.0511		0.0351		
Total Ad Valorem Taxes for Jan.-Jun.			\$ 4,648,399		\$ 574,252		\$ 299,214		\$ 97,103		
Total Ad Valorem Taxes			4,770,351		585,031		309,123		97,482	\$ 5,761,987	
										Delinquent Taxes	\$ 230,000
										Total Projected Revenues	\$ 5,991,987

BUDGET SUMMARY

Unit of Government:	James Island Public Service District	Preparer:	Susan G. Gladden
Fund Name:	General Fund	Phone:	795-9060
Proposed Fiscal Year:	FY2014	Fax:	795-5240

	PRIOR YEAR'S ACTUAL	CURRENT BUDGET	PROPOSED BUDGET	% CHANGE
Positions/Full-time equivalents	100.125	100.125	100.125	0.0%
BEGINNING BALANCE:	3,565,190	3,609,166	3,472,913	-3.8%
REVENUES:				
Ad Valorem Taxes (current)	5,519,235	5,429,425	5,562,921	2.5%
Delinquent Taxes	85,999	230,000	230,000	0.0%
Licenses & Permits				
Intergovernmental Revenues	201,753	201,753	201,753	0.0%
Charges and Fees				
Fines and Forfeitures				
Miscellaneous Revenues	69,659	40,000	130,000	
Leases and Rents				
TOTAL ALL REVENUES	5,876,646	5,901,178	6,124,674	3.8%
TRANSFERS IN:				
TOTAL FUNDS AVAILABLE	5,876,646	5,901,178	6,124,674	3.8%
EXPENDITURES:				
Personnel Services	4,793,779	5,084,221	5,261,951	3.5%
Operating Expenses	926,545	893,162	1,021,968	14.4%
Capital Equipment	112,347	60,048	30,512	-49.2%
Debt Service				
TOTAL EXPENDITURES	5,832,670	6,037,431	6,314,431	4.6%
TRANSFERS OUT:				
TOTAL DISBURSEMENTS	5,832,670	6,037,431	6,314,431	4.6%
 Millage Required	 50.1	 50.1	 51.1	 1.0

Debt Service Fund

The seal of the James Island Public Service District is a circular emblem. It features a central tree with a thick trunk and a full, leafy canopy. The tree is flanked by the numbers '19' on the left and '61' on the right, likely representing the year 1961. The entire emblem is enclosed within a circular border. The top half of the border contains the text 'JAMES ISLAND' and the bottom half contains 'PUBLIC SERVICE DISTRICT'.

**JAMES ISLAND PUBLIC SERVICE DISTRICT
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
DEBT SERVICE FUND**

	Actual FY12	Budget FY13	Proposed Budget FY14	Projection FY15	Projection FY16	Projection FY17	Projection FY18	Projection FY19
<u>Revenues</u>								
Property Taxes	\$ 463,250	\$ 431,282	\$ 428,253	\$ 430,394	\$ 432,546	\$ 434,709	\$ 436,883	\$ 439,067
Repayment to City	(7,189)	(7,189)	(7,189)	(7,189)				
Intergovernmental Revenues	225	225	225	225	225	225	225	225
Other Income	1,212	-	100	100	100	100	100	100
Total Revenues	\$ 457,498	\$ 424,318	\$ 421,389	\$ 423,530	\$ 432,871	\$ 435,034	\$ 437,208	\$ 439,392
Debt Service:								
<u>Current</u>								
GO Bonds - Principal	29,653	16,419	13,386	14,094	14,839	15,624	16,179	17,034
GO Bonds - Interest	23,875	14,483	17,516	16,808	16,063	15,278	14,719	13,864
Capital Lease - Principal	387,085	360,448	264,043	149,085	153,836	137,933	98,290	101,236
Capital Lease - Interest	52,155	38,498	28,514	20,122	15,371	10,461	5,987	3,041
<u>Proposed</u>								
GO Bonds - Principal					71,320	74,173	77,140	80,226
GO Bonds - Interest					160,000	157,147	151,095	147,886
Capital Lease - Principal			33,442	51,859	72,611	91,096	88,374	90,583
Capital Lease - Interest				6,664	10,992	14,802	17,525	15,315
Total Expenditures	\$ 492,768	\$ 429,848	\$ 356,901	\$ 258,632	\$ 515,034	\$ 516,515	\$ 469,308	\$ 469,184
Excess of Revenues and Other Financing Sources Over/(Under) Expenditures	(35,270)	(5,530)	64,488	164,898	(82,162)	(81,481)	(32,100)	(29,792)
Fund Balance, Beginning	54,518	19,248	13,718	78,206	243,104	160,941	79,461	47,360
Fund Balance, Ending	\$ 19,248	\$ 13,718	\$ 78,206	\$ 243,104	\$ 160,941	\$ 79,461	\$ 47,360	\$ 17,568
Current Millage (1 Mill = Approx. \$7,000) Reassessment	4.1 (0.3) 3.80	3.8						
<u>Future General Obligation Bonds</u>	FY12	FY13	FY14	FY15	FY16	FY17	FY18	FY19
Administration Bldg.					4,000,000			
<u>Future Capital Leases</u>	FY11-12	FY12-13	FY13-14	FY15	FY16	FY17	FY18	FY19
Fleet Vehicles/Equipment			300,000	225,000	225,000	200,000	-	-

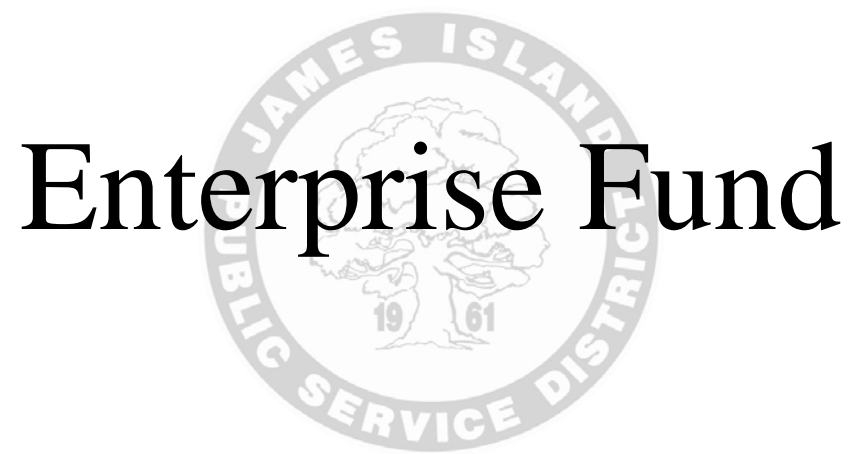
James Island Public Service District
Debt Service Fund

Budget FY14 Tax Year FY12		Tax District 3-1		Tax District 3-5		Tax District 3-6		Tax District 3-7	
Description	Asmt.	Est. Appr. Value	Est. Asmt. Value	Est. Appr. Value	Est. Asmt. Value	Est. Appr. Value	Est. Asmt. Value	Est. Appr. Value	Est. Asmt. Value
MOTOR VEHICLES (JUL-DEC 2012)									
Motor Vehicles	6%	39,036,833	2,342,210	5,045,000	302,700	2,992,500	179,550	191,000	11,460
Motor Vehicles	10.50%	1,824,190	191,540	173,810	18,250	247,905	26,030	-	-
Total Collectible Base		40,861,023	2,533,750	5,218,810	320,950	3,240,405	205,580	191,000	11,460
Growth Rate	0.0%	40,861,023	2,533,750	5,218,810	320,950	3,240,405	205,580	191,000	11,460
Collection Rate		96.07%	96.07%	97.72%	97.72%	96.20%	96.20%	96.13%	96.13%
Net Collectible Base		39,255,185	2,434,174	5,099,821	313,632	3,117,270	197,768	183,608	11,016
Millage Rate			0.0038	68.0%	0.0026		0.0038	68.0%	0.0026
Vehicle Tax Collections (July -Dec)			\$ 9,250		\$ 810		\$ 752		\$ 28
									\$ 10,840
MOTOR VEHICLES (JAN-JUN 2013)									
Motor Vehicles	6%	52,658,667	3,159,520	5,206,833	312,410	3,592,157	215,529	265,000	15,900
Motor Vehicles	10.50%	3,017,048	316,790	297,333	31,220	342,571	35,970	20,286	2,130
Total Collectible Base		55,675,715	3,476,310	5,504,166	343,630	3,934,728	251,499	285,286	18,030
Growth Rate	0.0%	55,675,715	3,476,310	5,504,166	343,630	3,934,728	251,499	285,286	18,030
Collection Rate		96.07%	96.07%	97.72%	97.72%	96.20%	96.20%	96.13%	96.13%
Net Collectible Base (Jan-Jun)		53,487,659	3,339,691	5,378,671	335,795	3,785,208	241,942	274,245	17,332
Millage Rate			0.0038		0.0026		0.0038		0.0026
Vehicle Tax Collections (Jan-Jun)			\$ 12,691		\$ 868		\$ 919		\$ 45
									\$ 14,523
TOTAL VEHICLE COLLECTIONS			\$ 21,941		\$ 1,678		\$ 1,671		\$ 73
									\$ 25,363
REAL/PERSONAL PROPERTY:									
Total Base - Real/Personal Property		1,965,676,721	91,736,830	358,326,738	16,475,880	123,908,560	5,849,250	52,516,702	2,843,430
Growth Rate	0.0%	1,965,676,721	91,736,830	358,326,738	16,475,880	123,908,560	5,849,250	52,516,702	2,843,430
Collection Rate (Real/Pers.)		95.52%	95.52%	97.39%	97.39%	95.97%	95.97%	95.97%	96.81%
Collectible Base Real/Pers. Prop.		1,877,614,404	87,627,020	348,974,410	16,045,860	118,915,045	5,613,525	50,400,279	2,752,725
Millage Rate			0.0038		0.0026		0.0038		0.0026
TOTAL REAL/PERSONAL PROPERTY			\$ 332,983		\$ 41,463		\$ 21,331		\$ 7,113
									\$ 402,890
Total Collectible Base for Real and MV (Jan-Jun)			90,966,711		16,381,655		5,855,468		2,770,057
Millage Rate			0.0038		0.0026		0.0038		0.0026
Total Ad Valorem Taxes for Jan.-Jun.			\$ 345,674		\$ 42,330		\$ 22,251		\$ 7,158
Total Ad Valorem Taxes			354,923		43,141		23,002		7,186
									\$ 428,253

BUDGET SUMMARY

Unit of Government:	James Island Public Service District	Preparer:	Susan G. Gladden
Fund Name:	Debt Service	Phone:	795-9060
Proposed Fiscal Year:	FY2014	Fax:	795-5240

	PRIOR YEAR'S ACTUAL	CURRENT BUDGET	PROPOSED BUDGET	% CHANGE
Positions/Full-time equivalents				
BEGINNING BALANCE:	54,518	19,248	13,718	-28.7%
REVENUES:				
Ad Valorem Taxes (current)	442,973	424,093	421,064	-0.7%
Delinquent Taxes				
Licenses & Permits				
Intergovernmental Revenues	13,313	225	225	
Charges and Fees				
Fines and Forfeitures				
Miscellaneous Revenues	1,212		100	
Leases and Rents				
TOTAL ALL REVENUES	457,498	424,318	421,389	-0.7%
Other Financing Sources				
Operating Transfers In				
TOTAL FUNDS AVAILABLE	457,498	424,318	421,389	-0.7%
EXPENDITURES:				
Debt Service ~ P&I	53,528	30,902	30,902	0.0%
Capital Lease ~ P&I	439,240	398,946	325,999	-18.3%
TOTAL EXPENDITURES	492,768	429,848	356,901	-17.0%
TRANSFERS OUT:				
TOTAL DISBURSEMENTS	492,768	429,848	356,901	-17.0%
 Millage Required	 3.8	 3.8	 3.8	 -



**JAMES ISLAND PUBLIC SERVICE DISTRICT
STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET ASSETS**

PROPRIETARY FUND - WASTEWATER

	Actual FY11-12	Budget FY12-13	Projection FY13-14	Projection FY14-15	Projection FY15-16	Projection FY16-17	Projection FY17-18	Projection FY18-19
<u>Revenues</u>								
Service Charges								
Retail Customers	3,961,809	4,363,638	4,534,387	4,550,000	4,568,701	4,587,495	4,606,384	4,625,366
Wholesale Customers	965,986	1,078,304	1,078,304	1,078,304	1,078,304	1,078,304	1,078,304	1,078,304
Folly Beach	348,319	298,996	299,596	300,195	300,194	300,193	300,192	300,191
Fees								
Tap Fees	18,833	15,914	16,391	16,883	17,390	17,911	18,449	19,002
Other Fees	223,914	225,602	216,218	219,424	222,697	226,040	229,453	232,940
Total Revenues	\$ 5,518,862	\$ 5,982,454	\$ 6,144,897	\$ 6,164,806	\$ 6,187,286	\$ 6,209,944	\$ 6,232,782	\$ 6,255,803
<u>Expenses</u>								
Salaries, Wages and Benefits	\$ 1,317,377	\$ 1,381,138	\$ 1,518,869	\$ 1,549,246	\$ 1,595,724	\$ 1,643,595	\$ 1,692,903	\$ 1,743,690
Operations and Maintenance	2,261,960	2,669,342	2,616,124	2,668,446	2,748,500	2,830,955	2,915,884	3,003,360
Administrative	151,604	159,800	162,996	166,256	171,244	176,381	181,672	187,123
Depreciation and Amortization	877,703	848,168	898,190	898,672	934,857	914,223	878,426	878,426
Total Expenses	\$ 4,608,644	\$ 5,058,448	\$ 5,196,179	\$ 5,282,621	\$ 5,450,324	\$ 5,565,154	\$ 5,668,885	\$ 5,812,599
Operating Income (Loss)	\$ 910,218	\$ 924,006	\$ 948,718	\$ 882,185	\$ 736,961	\$ 644,789	\$ 563,897	\$ 443,204
Nonoperating Revenue / (Expenses)								
Interest Income	\$ 3,852	\$ 10,000	\$ 3,500	\$ 3,500	\$ 3,500	\$ 3,500	\$ 3,500	\$ 3,500
Impact Fees	33,650	21,218	20,000	20,600	21,218	21,855	22,510	23,185
Interest Expense	(299,119)	(306,389)	(269,898)	(240,100)	(207,282)	(173,565)	(139,774)	(106,303)
Other Income/(Loss)	14,474	2,062	2,062	2,062	2,062	2,062	2,062	2,062
Total Nonoperating Rev. / (Exp.)	\$ (247,142)	\$ (273,109)	\$ (244,336)	\$ (213,938)	\$ (180,502)	\$ (146,148)	\$ (111,702)	\$ (77,556)
Income before other revenue	\$ 663,076	\$ 650,897	\$ 704,382	\$ 668,247	\$ 556,459	\$ 498,641	\$ 452,195	\$ 365,649
Capital Contributions								
Change in Net Assets	\$ 663,076	\$ 650,897	\$ 704,382	\$ 668,247	\$ 556,459	\$ 498,641	\$ 452,195	\$ 365,649
Total Net Assets, Beginning	27,356,640	28,019,716	28,670,613	29,374,995	30,043,242	30,599,701	31,098,342	31,550,537
Total Net Assets, Ending	\$ 28,019,716	\$ 28,670,613	\$ 29,374,995	\$ 30,043,242	\$ 30,599,701	\$ 31,098,342	\$ 31,550,537	\$ 31,916,186

BUDGET SUMMARY

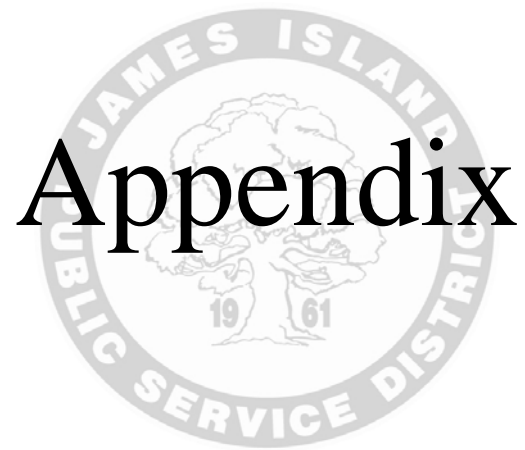
Unit of Government:	James Island Public Service District	Preparer:	Susan G. Gladden
Fund Name:	Enterprise Fund	Phone:	795-9060
Proposed Fiscal Year:	FY2014	Fax:	795-5240

	PRIOR YEAR'S ACTUAL	CURRENT BUDGET	PROPOSED BUDGET	% CHANGE
Positions/Full-time equivalents	27.875	27.875	27.875	
BEGINNING BALANCE:				
Service Charges				
Retail Customers	3,961,809	4,363,638	4,534,387	3.9%
Wholesale Customers	965,986	1,078,304	1,078,304	0.0%
Folly Beach	348,319	298,996	299,596	0.2%
Fees				
Tap Fees	18,833	15,914	16,391	3.0%
Other Fees	223,914	225,601	216,218	-4.2%
TOTAL ALL REVENUES	<u>5,518,861</u>	<u>5,982,453</u>	<u>6,144,896</u>	<u>2.7%</u>
TOTAL FUNDS AVAILABLE	<u>5,518,861</u>	<u>5,982,453</u>	<u>6,144,896</u>	<u>2.7%</u>
EXPENDITURES:				
Salaries, Wages & Benefits	1,317,377	1,381,138	1,518,869	10.0%
Operations and Maintenance	2,261,960	2,669,342	2,616,124	-2.0%
Administrative	151,604	159,800	162,996	2.0%
Depreciation and Amortization	877,703	848,168	898,190	5.9%
TOTAL EXPENDITURES	<u>4,608,644</u>	<u>5,058,448</u>	<u>5,196,179</u>	<u>2.7%</u>
TRANSFERS OUT:				
TOTAL DISBURSEMENTS	<u>4,608,644</u>	<u>5,058,448</u>	<u>5,196,179</u>	<u>2.7%</u>

**James Island Public Service District
Wastewater Capital Improvement Plan**

5-year Capital Improvement Plan

	FY13	FY14	FY15	FY16	FY17	FY18	5-year Total
Debt Sources (RD, SRF)	\$746,000	\$2,270,000	\$1,502,400	\$1,410,800	\$1,200,000	\$900,000	\$7,283,200
Tap/Impact Fees		\$200,000	\$500,000	\$200,000	\$200,000	\$200,000	\$1,300,000
Retained Earnings of the System	283,000	\$150,000	\$250,000	\$300,000	\$300,000	\$300,000	\$1,300,000
Total Financing Sources	\$ 1,029,000	\$ 2,620,000	\$ 2,252,400	\$ 1,910,800	\$ 1,700,000	\$ 1,400,000	\$9,883,200
<u>Projects</u>	<u>FY13</u>	<u>FY14</u>	<u>FY15</u>	<u>FY16</u>	<u>FY17</u>	<u>FY18</u>	<u>5-year Total</u>
RoadWise Projects							
Harborview Forcemain Relocation			\$ 910,945				\$910,945
JIPSD Projects							
Pump Station Rehabilitation							
Pump Station 42 Rehab	\$ 250,000						
Dills Bluff/Waites/PS#11 Rehab	\$ 496,000	\$ 1,970,000					\$1,970,000
Pump Stations 1&2 Rehab			\$ 802,400	\$ 660,800			\$1,463,200
Forcemain & Gravity Line Replacements							
Ft. Johnson Rd/DNR		\$ 300,000					\$300,000
Replace Gravity Main from FTJ Road to PS 11			\$ 700,000				\$700,000
PS#2 to Folly Road				\$ 750,000			\$750,000
Folly Creek Bridge to PS 33					\$ 1,200,000		\$1,200,000
Riverland Terrace						\$ 900,000	\$900,000
Total Debt Funded Projects	\$ 746,000	\$ 2,270,000	\$ 1,502,400	\$ 1,410,800	\$ 1,200,000	\$ 900,000	\$ 7,283,200
Unsewered Areas							
Daniel Whaley Road		\$ 200,000					\$200,000
Beesfield			\$ 500,000				\$500,000
Boyce Street				\$ 100,000			\$100,000
Gilmour Court				\$ 100,000			\$100,000
Joe River Extension					\$ 200,000		\$200,000
Misc. Unsewered Areas						\$ 200,000	\$200,000
Total Unsewered Areas	\$	\$ 200,000	\$ 500,000	\$ 200,000	\$ 200,000	\$ 200,000	\$1,300,000
Misc. Projects							
Pump Station 41 Rehab	\$ 49,000						
Dills Bluff Emergency Repair	\$ 234,000						
Pump Station Upgrade/Replacement	\$	\$ 50,000	\$ 150,000	\$ 200,000	\$ 200,000	\$ 200,000	\$800,000
Misc. Sewer Projects		\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$500,000
Non-Debt Funded Projects	\$ 283,000	\$ 150,000	\$ 250,000	\$ 300,000	\$ 300,000	\$ 300,000	\$1,300,000
TOTAL PROJECT COSTS	\$ 1,029,000	\$ 2,620,000	\$ 2,252,400	\$ 1,910,800	\$ 1,700,000	\$ 1,400,000	\$9,883,200



**JAMES ISLAND PUBLIC SERVICE DISTRICT
ORDINANCE NO. 2013-001**

AN ORDINANCE APPROVING FISCAL YEAR 2013-2014 BUDGET

WHEREAS, Rule 20 (i) of the James Island Public Service District's Rules of Procedure requires that actions of the Commission which provides for raising revenue shall be by ordinance; and

WHEREAS, The James Island Public Service District has submitted a budget to County Council for approval; and

NOW, THEREFORE, BE IT ORDERED AND ORDAINED by the James Island Public Service District Commission, in a meeting duly assembled;

Section 1

For the support of general governmental functions of the District, an *ad valorem* tax to apply for the period July 1, 2013, through June 30, 2014, both inclusive, for the sums and in the manner set forth as follows, is and shall be levied, collected, and paid into the treasury of the James Island Public Service District for the use and services thereof:

Tax Levy and Distribution (in mills)

General Fund Operations	51.1
Debt Service	<u>3.8</u>
Total Tax Levy (in mills)	54.9

Such tax is hereby levied upon the value of all real and personal property within the corporate limits of the District, as such property is assessed for taxation for County and State purposes.

Section 2

General Fund. For the fiscal year commencing July 1, 2013, and ending June 30, 2014, revenues are hereby estimated and appropriations are hereby established as \$5,586,987.

The \$727,444 difference between the \$6,314,431 in budgeted expenditures and the \$5,586,987 in budgeted ad valorem taxes consists of other available funding sources.

Debt Service Fund. For the fiscal year commencing July 1, 2013, and ending June 30, 2014, revenues are hereby estimated and appropriations are hereby established as \$356,901.

Proprietary Fund. For the fiscal year commencing July 1, 2013, and ending June 30, 2014, budgets are hereby adopted as provided in the attached *Statement of Revenues, Expenditures and Changes in Net Assets – Proprietary Funds: Wastewater*.

Section 3

Amendment of various schedules of fees and charges. The third rate increase, approved by the Commission on March 29, 2011, will be implemented July 1, 2013 with one modification – non water metered customer rates will remain unchanged from the current rate.

	<u>Current</u>	<u>New</u>
Base Charge	\$13.50	\$13.90
Volume Charge (per ccf)	\$3.90	\$4.20
Non Water Metered Customers	\$40.80	\$40.80

Additional Fee:

Convenience Fee	Not to exceed Credit Card Processing Fee Maximum and/or amount allowable by State Law.
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Section 4


Wastewater Use and Rate Ordinance is hereby amended as follows:

“Service Connection Fee will be waived for affordable housing projects based on qualified applicants through Lowcountry Housing Trust.”

Section 5

Capital Improvement Plan. The capital improvement plan is hereby adopted by reference.

This Ordinance shall become effective upon Second Reading.


Chair, JIPSD Commission


Secretary, JIPSD Commission

(SEAL)

First Reading: 4/8/2013 Second Reading: 4/22/2013

ADMINISTRATION-General Fund

	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>	<u>Inc/(Dec)</u>	<u>%</u>
	<u>FY12</u>	<u>FY13</u>	<u>FY14</u>		
501 .01 Officials & Administrators	169,651	180,953	215,197	34,244	18.9%
502 .01 Professionals	25,435	26,515	27,154	640	2.4%
505 .01 Administrative Support	74,376	78,052	85,324	7,272	9.3%
509 .20 Overtime	1,235	1,000	1,000		0.0%
510 .03 Group Health & Life Insurance	20,798	21,636	33,320	11,684	54.0%
510 .04 Worker's Compensation	51	56	60	4	7.1%
510 .05 Retirement System Contribution	25,200	29,558	34,608	5,050	17.1%
510 .06 Social Security Expense	20,546	21,919	24,977	3,058	14.0%
510 .08 Unemployment Taxes	406	606	1,120	514	84.8%
Total Personnel Services	337,698	360,295	422,760	62,465	17.3%
511 .01 Gasoline	84	360	252	(108)	-30.0%
513 .01 Vehicle Repairs Inside	359	300	300		0.0%
513 .04 Outside Vehicle Repairs	293	200	363	163	81.5%
514 .01 Commissioner's Expense	2,111	2,000	2,000		0.0%
516 .02 Office Furniture & Equipment	282				100.0%
516 .03 Computer Equipment/Software	1,202	2,625	3,050	425	16.2%
517 .02 Safety Supplies	72	155	250	95	61.3%
517 .03 Safety Training	126	100	66	(34)	-34.0%
517 .04 Safety Medical Supplies	73	25	26	1	4.0%
517 .05 Personal Protective Equipment		150		(150)	100.0%
517 .07 Safety Incentive Program	27	75	188	113	150.7%
517 .10 Fire Extinguishers	8	40		(40)	100.0%
517 .11 Annual Safety Event	27	180	210	30	16.7%
518 .01 Maint. Contract - Copier	648	525	500	(25)	-4.8%
518 .02 Maint. Contracts-Computers	13,327	6,842	8,513	1,671	24.4%
519 .01 Housekeeping and Cleaning	1,218	1,833	1,269	(564)	-30.8%
519 .04 Pest Control	87	175	154	(21)	-12.0%
520 .01 Auditing Services	4,127	4,900	4,000	(900)	-18.4%
520 .02 Management Consulting	1,105				100.0%
520 .03 Legal Services	4,774	6,000	6,000		0.0%
520 .05 Other Professional Services	2,799	3,620	15,875	12,255	338.5%
521 .01 Office Supplies	6,012	5,775	7,115	1,340	23.2%
521 .02 Postage and Shipping	1,465	1,649	1,501	(148)	-9.0%
521 .03 Advertising & Printing	2,042	2,400	2,120	(280)	-11.7%
521 .04 Dues and Subscriptions	2,421	2,424	2,140	(284)	-11.7%
521 .05 ADP Payroll Processing	9,080	9,512	9,260	(252)	-2.6%
521 .10 Bank Service Fees	1,433	500	250	(250)	-50.0%
522 .02 SC Dept of Hwy Fees	75		29	29	100.0%
524 .00 Travel and Transportation	902	2,000	1,650	(350)	-17.5%
524 .01 Seminars & Training Programs	750	2,248	2,559	311	13.8%
524 .02 Conference & Schools	399	600	500	(100)	-16.7%
524 .05 Employee Relations	2,400	6,388	4,649	(1,739)	-27.2%
524 .06 Pre-employment Screening	49				100.0%
525 .04 Telephone-Local	3,452	3,565	3,780	215	6.0%
525 .05 Internet			1,332	1,332	100.0%
525 .06 Telephone - Cellular	795	640	625	(15)	-2.3%
526 .01 District Insurance	2,633	2,957	2,806	(151)	-5.1%
528 .02 Contingency Fund		10,000	10,000		0.0%
530 .01 Radio User Fees	300	456		(456)	100.0%
530 .03 Operating Leases	1,630	1,540	1,875	335	21.8%
Total Operating & Maintenance	69,056	82,759	95,207	12,448	15.0%
Total Personnel & Operating Cost	406,754	443,054	517,967	74,912	16.9%
% Inc./(Dec.) over previous year	-0.7%	8.9%	16.9%		
536 10 Computer Hardware & Software	7,016				
Total Capital Outlay	7,016				
Grand Total	413,769	443,054	517,967		

FIRE DEPARTMENT

		Actual FY12	Budget FY13	Budget FY14	Inc/(Dec)	%
501	.01 Officials & Administrators	283,013	311,754	318,023	6,269	2.0%
502	.01 Professionals	471,947	468,391	471,579	3,188	0.7%
504	.01 Protective Services	1,005,489	1,028,038	1,019,518	(8,520)	-0.8%
505	.01 Administrative Support	95,622	73,871	250,145	176,274	238.6%
509	.20 Overtime	158,579	218,587	193,758	(24,829)	-11.4%
509	.21 Overtime Extra	68,542	76,357	84,709	8,352	10.9%
510	.03 Group Health & Life Insurance	395,725	422,480	415,754	(6,726)	-1.6%
510	.04 Worker's Compensation	175,580	188,107	200,734	12,627	6.7%
510	.05 Retirement System Contribution	199,424	221,644	221,284	(360)	-0.2%
510	.06 Social Security Expense	153,983	166,540	159,700	(6,840)	-4.1%
510	.08 Unemployment Taxes	7,022	7,538	5,934	(1,604)	-21.3%
	Total Personnel Services	3,014,926	3,183,307	3,341,138	157,831	5.0%
511	.01 Gasoline	8,530	10,400	10,150	(250)	-2.4%
511	.02 Diesel Fuel	32,688	36,450	37,400	950	2.6%
511	.03 Engine Fluids	924	2,500	2,500		0.0%
511	.04 Anti-freeze	273	300	300		0.0%
511	.05 Other Fuels, etc.					0.0%
512	.01 New Tires	10,873	5,935	7,500	1,565	26.4%
512	.05 Outside Tire Repair	36	500	500		0.0%
513	.01 Vehicle Repairs Inside	14,730	18,000	27,000	9,000	50.0%
513	.02 Equip. Maint. & Repairs	3,853	3,500	4,000	500	14.3%
513	.04 Outside Vehicle Repairs	9,959	8,000	10,000	2,000	25.0%
515	.01 Industrial Chemicals	4,733	3,145	4,458	1,313	41.7%
515	.02 Emer. Reponse Medical Supplies	4,380	7,000	6,225	(775)	-11.1%
515	.06 Fire Suppression Supplies		1,545	2,839	1,294	83.8%
515	.07 Other Tech Supplies	4,457	3,200	2,665	(535)	-16.7%
516	.01 Small Tools & Equipment	5,599	6,832	10,436	3,604	52.8%
516	.02 Office Furniture & Equipment			6,540	6,540	100.0%
516	.03 Computer Equipment	6,456		3,800	3,800	100.0%
517	.01 Safety Tools & Equipment	1,019	200	100	(100)	-50.0%
517	.03 Safety Training	136	200	131	(69)	-34.5%
517	.05 Personal Protective Equipment	2,209	10,430	30,294	19,864	190.5%
517	.06 Safety Equipment Testing	10,925	8,353	12,232	3,879	46.4%
517	.07 Safety Incentive Program	398	375	375		0.0%
517	.10 Fire Extinguishers	610	600	922	322	53.7%
517	.11 Annual Safety Event	1,330	1,000	1,000		0.0%
518	.02 Maint. Contracts-computers	2,814	7,098	9,768	2,670	37.6%
518	.03 Comm. Maint. Contract	565				0.0%
519	.01 Housekeeping and Cleaning	8,923	7,500	7,812	312	4.2%
519	.02 Buildings Maintenance	18,183	1,600	4,000	2,400	150.0%
519	.03 Grounds Maintenance		500	932	432	86.4%
519	.04 Pest Control	1,964	2,000	640	(1,360)	-68.0%
520	.04 Medical Services	3,614	3,500	5,235	1,735	49.6%
520	.05 Other Professional Services	2,375		31,750	31,750	100.0%
520	.09 Fitness Program	11,297	14,210	15,393	1,183	8.3%
520	.10 Explorers	1,890	2,225	1,500	(725)	-32.6%
521	.01 Office Supplies	2,669	2,835	2,775	(60)	-2.1%
521	.02 Postage and Shipping	469	250	535	285	114.0%
521	.03 Advertising & Printing		1,000	1,200	200	20.0%
521	.04 Dues and Subscriptions	2,254	1,545	1,895	350	22.7%
522	.01 Charleston County Fees	484	684	484	(200)	-29.2%
522	.02 SC Dept. of Highway Fees	42		124	124	100.0%
522	.03 Stormwater Fees	302	320	320		0.0%
523	.01 Uniforms Purchased	17,265	15,067	16,052	985	6.5%
524	.00 Travel and Transportation	2,791	3,150	4,375	1,225	38.9%
524	.01 Seminars & Training Programs	8,383	7,500	6,750	(750)	-10.0%
524	.02 Conference & Schools	3,895	4,500	4,025	(475)	-10.6%
524	.03 Training Supplies	3,909	2,000	3,928	1,928	96.4%
524	.04 Fire Prevention & Education	7,931	6,469	5,000	(1,469)	-22.7%

FIRE DEPARTMENT

	Actual FY12	Budget FY13	Budget FY14	Inc/(Dec)	%
524 .05 Employee Relations		2,700	6,116	3,416	126.5%
524 .06 Pre-employment Screening	1,399	3,500	3,976	476	13.6%
525 .01 Electricity and Gas	30,196	30,500	30,038	(462)	-1.5%
525 .02 Water	2,426	1,852	3,346	1,494	80.7%
525 .04 Telephone	5,120	7,350	4,680	(2,670)	-36.3%
525 .05 Internet	4,757	6,815	4,656	(2,159)	-31.7%
525 .06 Telephone - Cellular	3,485	6,815	6,735	(80)	-1.2%
526 .01 District Insurance	29,913	31,500	31,796	296	0.9%
530 .01 Radio User Fees	18,708	27,816	25,992	(1,824)	-6.6%
530 .03 Operating Lease	679	450	450		0.0%
Total Operating & Maintenance	323,742	331,716	423,645	91,929	27.7%
Total Personnel & Operating Cost	3,338,668	3,515,023	3,764,783	249,760	7.1%
536 .02 Building Improvements			11,212		
536 .04 Vehicles					
536 .07 Machinery & Equipment	38,896	32,000			
Total Capital Outlay	38,896	32,000	11,212		
Grand Total	3,377,564	3,547,023	3,775,995		

MAINTENANCE

	Actual FY12	Budget FY13	Budget FY14	Inc/(Dec)	%
501 .01 Officials & Administrators	51,686	53,444	63,576	10,132	19.0%
506 .01 Skilled Craft Workers	108,706	122,018	60,416	(61,602)	-50.5%
509 .20 Overtime	6,812	2,000	5,720	3,720	186.0%
510 .03 Group Health & Life Insurance	32,662	31,680	22,718	(8,962)	-28.3%
510 .04 Worker's Compensation	1,593	1,735	1,608	(127)	-7.3%
510 .05 Retirement System Contribution	15,899	18,127	13,749	(4,378)	-24.2%
510 .06 Social Security Expense	12,300	13,576	9,923	(3,653)	-26.9%
510 .08 Unemployment Taxes	536	538	336	(202)	-37.5%
Total Personnel Services	231,708	243,118	178,046	(65,072)	-26.8%
511 .01 Gasoline	4,551	4,200	4,606	406	9.7%
511 .05 Other Fuels, etc.			481	481	100.0%
513 .01 Vehicle Repairs Inside	973	200	(35,000)	(35,200)	
513 .02 Equip. Maint. & Repairs	89	300	300		0.0%
513 .03 Maintenance Inventory	8,497	10,000	10,000		0.0%
513 .04 Outside Vehicle Repairs	85		300	300	100.0%
515 .01 Industrial Chemicals	3,519	3,266	3,266		0.0%
515 .07 Other Tech Supplies	4,033	1,300	1,800	500	38.5%
516 .01 Small Tools & Equipment	2,600	2,000	2,320	320	16.0%
517 .01 Safety Tools & Equipment	572	500	665	165	33.0%
517 .02 Safety Supplies	78	100	552	452	452.0%
517 .03 Safety Training	135	200	131	(69)	-34.5%
517 .04 Safety Medical Supplies	73	50	156	106	212.0%
517 .05 Personal Protective Equipment	696	675	2,155	1,480	219.3%
517 .06 Safety Equipment Testing	491	600	900	300	50.0%
517 .07 Safety Incentive Program	61	375	375		0.0%
517 .08 Security Monitoring	622	700	536	(164)	-23.4%
517 .10 Fire Extinguishers	35	175	250	75	42.9%
517 .11 Annual Safety Event	325	100	90	(10)	-10.0%
518 .02 Maint. Contracts-computers	7,613	451	3,166	2,715	602.0%
519 .01 Housekeeping and Cleaning	500	500	300	(200)	-40.0%
519 .02 Buildings Maintenance	18,267	3,750	6,200	2,450	65.3%
519 .04 Pest Control	87	88	48	(40)	-45.5%
520 .04 Medical Services	1,074	795	800	5	0.6%
521 .01 Office Supplies	1,051	600	678	78	13.0%
521 .03 Advertising & Printing	766	350	350		0.0%
521 .04 Dues & Subscriptions			150	150	100.0%
522 .01 Charleston County Fees		200	200		0.0%
522 .02 SC Dept. of Highway Fees	66		22	22	100.0%
523 .01 Uniforms Purchased			292	292	100.0%
523 .02 Uniforms Leased	2,475	2,159	2,454	295	13.7%
524 .00 Travel	1,947	3,000	3,000		0.0%
524 .01 Seminars & Training Programs	1,994	3,000	3,000		0.0%
524 .05 Employee Relations	152	250	1,000	750	300.0%
524 .06 Pre-employment Screening	25	150	50	(100)	-66.7%
525 .01 Electricity and Gas	3,401	4,400	4,400		0.0%
525 .02 Water	746	1,200	1,200		0.0%
525 .04 Telephone	1,522	1,877	1,900	23	1.2%
525 .06 Telephone - Cellular	695	576	1,080	504	87.5%
526 .01 District Insurance	2,391	2,255	2,806	551	24.4%
527 .01 Street Signs & Lighting	6,846	7,500	3,000	(4,500)	-60.0%
Total Operating & Maintenance	81,281	59,798	29,979	(29,819)	-49.9%
Total Personnel & Operating Cost	312,989	302,916	208,025	(94,891)	-31.3%
Grand Total	379,425	330,964	208,025		

SOLID WASTE

		Actual FY12	Budget FY13	Budget FY14	Inc/(Dec)	%
501 .01	Officials & Administrators	152,990	158,067	146,839	(11,228)	-7.1%
506 .01	Skilled Craft Workers	147,607	155,832	157,101	1,269	0.8%
507 .01	Service - Maintenance	493,749	568,657	572,333	3,676	0.6%
509 .10	Temporary Employees	78,830	37,000	60,000	23,000	62.2%
509 .20	Overtime	20,838	27,000	27,000		0.0%
510 .03	Group Health & Life Insurance	159,817	167,841	175,459	7,618	4.5%
510 .04	Worker's Compensation	15,711	17,631	19,001	1,370	7.8%
510 .05	Retirement System Contribution	77,396	92,123	92,885	762	0.8%
510 .06	Social Security Expense	59,333	69,581	67,035	(2,546)	-3.7%
510 .08	Unemployment Taxes	3,178	3,769	3,135	(634)	-16.8%
	Total Personnel Services	1,209,449	1,297,500	1,320,788	23,288	1.8%
511 .01	Gasoline	7,426	8,352	7,770	(582)	-7.0%
511 .02	Diesel Fuel	183,812	207,198	192,720	(14,478)	-7.0%
511 .03	Engine Fluids	9,038	7,000	5,868	(1,132)	-16.2%
511 .04	Anti-freeze	1,163	950	1,044	94	9.9%
512 .01	New Tires	14,443	17,000	14,677	(2,323)	-13.7%
512 .02	Recaps	23,657	23,000	24,500	1,500	6.5%
512 .04	Rims			700	700	0.0%
512 .05	Outside Tire Repair	570	900	600	(300)	-33.3%
513 .01	Vehicle Repairs Inside	79,554	60,000	90,000	30,000	50.0%
513 .02	Equip. Maint. & Repairs		250	250		0.0%
513 .04	Outside Vehicle Repairs	66,327	30,000	69,000	39,000	130.0%
515 .01	Industrial Chemicals	1,396	1,500	3,086	1,586	105.7%
515 .07	Other Tech Supplies	1,206	350	350		0.0%
516 .01	Small Tools & Equipment	526	250	3,150	2,900	1160.0%
517 .01	Safety Tools & Equipment	729	1,250	1,121	(129)	-10.3%
517 .02	Safety Supplies	1,320	2,500	2,195	(305)	-12.2%
517 .03	Safety Training	136	200	131	(69)	-34.5%
517 .04	Safety Medical Supplies		50	164	114	228.0%
517 .05	Personal Protective Equipment	4,914	4,500	4,248	(252)	-5.6%
517 .07	Safety Incentive Program	61	300	375	75	25.0%
517 .08	Security Monitoring	377	650	536	(114)	-17.5%
517 .10	Fire Extinguishers	136	300	340	40	13.3%
517 .11	Annual Safety Event	688	500	810	310	62.0%
519 .01	Housekeeping and Cleaning	1,174	1,176	1,176		0.0%
519 .02	Buildings Maintenance	1,979	3,586	2,800	(786)	-21.9%
519 .03	Grounds Maintenance	1,435	2,000	102	(1,898)	-94.9%
519 .04	Pest Control	87	88	88		0.0%
520 .04	Medical Services	3,415	2,500	2,317	(183)	-7.3%
521 .01	Office Supplies	1,153	1,000	960	(40)	-4.0%
521 .03	Advertising & Printing		200	500	300	150.0%
522 .02	SC Dept. of Highway Fees	152		102	102	0.0%
523 .01	Uniforms Purchased	526	216	660	444	205.6%
523 .02	Uniforms Leased	7,634	7,728	7,540	(188)	-2.4%
524 .01	Seminars & Training Programs	298		300	300	0.0%
524 .05	Employee Relations	683	500	2,090	1,590	318.0%
524 .06	Pre-employment Screening	481	275	400	125	45.5%
525 .01	Electricity and Gas	2,893	2,736	2,700	(36)	-1.3%
525 .02	Water	1,492	1,848	1,332	(516)	-27.9%
525 .04	Telephone	1,055	988	1,189	201	20.3%
525 .06	Telephone-Cellular	2,827	1,536	2,051	515	33.5%
526 .01	District Insurance	20,795	21,056	21,742	686	3.3%
530 .03	Operating Lease	679	674	674		0.0%
	Total Operating & Maintenance	452,466	418,889	472,358	53,469	12.8%
Total Personnel & Operating Cost		1,661,915	1,716,389	1,793,146	76,756	4.5%
536 .07	Machinery & Equipment			19,300		
	Total Capital Outlay			19,300		
	Grand Total	1,661,915	1,716,389	1,812,446		

ADMINISTRATION-Proprietary Fund

			Actual	Budget	Budget		
			FY12	FY13	FY14	Inc. / (Dec.)	%
501	.01	Officials & Administrators	173,482	179,935	214,085	34,150	19.0%
502	.01	Professionals	25,435	26,514	27,607	1,093	4.1%
505	.01	Administrative Support	181,221	192,112	206,947	14,835	7.7%
509	.20	Overtime	8,782	1,000	1,000		0.0%
510	.03	Group Health & Life Insurance	73,089	77,715	84,541	6,826	8.8%
510	.04	Worker's Compensation	70	77	85	8	10.4%
510	.05	Retirement System Contribution	35,589	41,005	43,228	2,223	5.4%
510	.06	Social Security Expense	28,134	30,567	34,397	3,830	12.5%
510	.08	Unemployment Taxes	755	1,144	1,144		0.0%
510	.09	Other Post Emp. Benefits	71,980	45,000	71,980	26,980	60.0%
Total Personel Services			598,537	595,069	685,014	89,945	15.1%
511	.01	Gasoline	755	660	543	(117)	-17.7%
513	.01	Vehicle Repairs Inside	269	300	300		0.0%
513	.04	Outside Vehicle Repairs	293	380	300	(80)	-21.1%
514	.01	Commissioner's Expense	2,092	2,000	2,000		0.0%
516	.03	Computer Equipment/Software	5,055	2,625	3,050	425	16.2%
517	.02	Safety Supplies	54	155	250	95	61.3%
517	.03	Safety Training	126	100	66	(34)	-34.0%
517	.04	Safety Medical Supplies	73	25	26	1	4.0%
517	.07	Safety Incentive Program	27	75	188	113	150.7%
517	.08	Security Monitoring	576	496	248	(248)	-50.0%
517	.10	Fire Extinguishers	9	40	496	456	1140.0%
517	.11	Annual Safety Event	188	180	210	30	16.7%
518	.01	Maint. Contracts - Copier	1,685	1,050	600	(450)	-42.9%
518	.02	Maint. Contracts - Computers	13,660	8,862	9,301	439	5.0%
519	.01	Housekeeping and Cleaning	2,398	2,400	2,340	(60)	-2.5%
519	.02	Buildings Maintenance	5,829	7,250	10,000	2,750	37.9%
519	.04	Pest Control	285	175	154	(21)	-12.0%
520	.01	Auditing Services	4,127	4,900	4,000	(900)	-18.4%
520	.03	Legal Services	11,592	10,000	10,000		0.0%
520	.05	Other Professional Services	4,501	3,620	15,875	12,255	338.5%
520	.08	Trustee Services	28,677	7,500	7,500		0.0%
521	.01	Office Supplies	7,061	6,675	6,600	(75)	-1.1%
521	.02	Postage and Shipping	36,732	33,216	33,480	264	0.8%
521	.03	Advertising & Printing	1,944	3,200	2,800	(400)	-12.5%
521	.04	Dues and Subscriptions	2,776	2,724	2,440	(284)	-10.4%
521	.05	ADP Payroll Processing	9,083	9,512	9,260	(252)	-2.6%
521	.07	Billing Supplies & Svcs.	20,289	16,800	20,412	3,612	21.5%
521	.08	Water Metered Report	9,284	9,165	9,276	111	1.2%
521	.09	Bad Debt Expense	35,394	12,000	12,000		0.0%
521	.10	Bank Service Fees	1,847	500	250	(250)	-50.0%
521	.11	VISA/MC Merch Fees	9,877	5,600	11,736	6,136	109.6%
522	.01	Charleston County Fees	2,892	3,037	3,044	7	0.2%
524	.00	Travel & Transportation	902	2,000	1,650	(350)	-17.5%
524	.01	Seminars & Training Programs	742	2,248	2,559	311	13.8%
524	.02	Conference & Schools	399	600	600		0.0%
524	.05	Employee Relations	2,489	4,288	4,648	360	8.4%
525	.01	Electricity and Gas	13,082	14,578	14,196	(382)	-2.6%
525	.02	Water	746	1,125	780	(345)	-30.7%
525	.04	Telephone-Local	8,799	8,666	8,208	(458)	-5.3%
525	.05	Internet			1,332	1,332	100.0%
525	.06	Telephone - Cellular	1,256	660	710	50	7.6%
526	.01	District Insurance	6,539	5,359	4,676	(683)	-12.7%
528	.07	Contingency Account		10,000	10,000		0.0%

ADMINISTRATION-Proprietary Fund

	Actual	Budget	Budget	Inc. /	
	FY12	FY13	FY14	(Dec.)	%
530 .03 <u>Operating Lease</u>	2,068	1,975	2,192	217	11.0%
Total Op. & Maintenance	258,493	208,301	230,296	21,995	10.6%
536 10 <u>Computer Hardware & Software</u>					
Total Capital Outlay					
TOTAL EXPENSES	857,030	803,370	915,310		

**Wastewater Department
Operations**

			Actual FY12	Budget FY13	Budget FY14	Inc./(Dec.)	%
501	.01	<u>Officials & Administrators</u>	130,709	134,325	140,424	6,099	4.5%
505	.01	<u>Administrative Support</u>	61,707	124,803	132,701	7,898	6.3%
506	.01	<u>Skilled Craft Workers</u>	187,555	288,549	306,402	17,853	6.2%
509	.20	<u>Overtime</u>	11,702	15,642	15,000	(642)	-4.1%
510	.03	<u>Group Health & Life Insurance</u>	107,003	109,382	115,165	5,783	5.3%
510	.04	<u>Worker's Compensation</u>	9,573	10,986	16,832	5,846	53.2%
510	.05	<u>Retirement System Contribution</u>	48,531	57,404	61,430	4,026	7.0%
510	.06	<u>Social Security Expense</u>	37,096	43,094	44,334	1,240	2.9%
510	.08	<u>Unemployment Taxes</u>	2,620	1,884	1,567	(317)	-16.8%
Total Personnel Services			718,840	786,069	833,855	47,786	6.1%
511	.01	<u>Gasoline</u>	21,303	26,335	26,250	(85)	-0.3%
511	.02	<u>Diesel Fuel</u>	27,681	46,769	31,244	(15,525)	-33.2%
511	.03	<u>Engine Fluids</u>	1,769	1,000	1,000		0.0%
511	.04	<u>Anti-freeze</u>	197	200	200		0.0%
512	.01	<u>New Tires</u>	4,454	2,500	2,500		0.0%
512	.05	<u>Outside Tire Repair</u>	320	500	500		0.0%
513	.01	<u>Vehicle Repairs Inside</u>	13,979	10,000	10,984	984	9.8%
513	.02	<u>Equip. Maint. & Repairs</u>	12,532	8,000	3,750	(4,250)	-53.1%
513	.04	<u>Outside Vehicle Repairs</u>	18,486	12,000	9,000	(3,000)	-25.0%
515	.01	<u>Industrial Chemicals</u>	4,628	3,500	3,500		0.0%
516	.01	<u>Small Tools & Equipment</u>	7,260	10,000	9,699	(301)	-3.0%
516	.02	<u>Office Furniture & Equipment</u>	2,307	1,500	500	(1,000)	-66.7%
516	.03	<u>Computer Equipment</u>	10,290	1,500	4,500	3,000	200.0%
517	.01	<u>Safety Tools & Equipment</u>	3,070	2,000	1,640	(360)	-18.0%
517	.02	<u>Safety Supplies</u>	636	700	962	262	37.4%
517	.03	<u>Safety Training</u>	386	500	381	(119)	-23.8%
517	.04	<u>Safety Medical Supplies</u>		50	99	49	98.0%
517	.05	<u>Personal Protective Equipment</u>	5,653	4,500	5,586	1,086	24.1%
517	.06	<u>Safety Equipment Testing</u>	1,511	600	777	177	29.5%
517	.07	<u>Safety Incentive Program</u>	61	375	375		0.0%
517	.08	<u>Security Monitoring</u>	1,050	1,000	1,028	28	2.8%
517	.10	<u>Fire Extinguishers</u>	150	400	265	(135)	-33.8%
517	.11	<u>Annual Safety Event</u>	427	375	420	45	12.0%
518	.01	<u>Maint. Contract-Copier usage</u>	3,164	4,165	500	(3,665)	-88.0%
518	.02	<u>Maint. Contract-Computers</u>	16,172	11,000	11,110	110	1.0%
519	.01	<u>Housekeeping and Cleaning</u>	218	500	1,500	1,000	200.0%
519	.02	<u>Buildings Maintenance</u>	13,913	2,500	4,185	1,685	67.4%
519	.03	<u>Grounds Maintenance</u>	19,222	18,000	17,920	(80)	-0.4%
519	.04	<u>Pest Control</u>	87	200	116	(84)	-42.0%
520	.04	<u>Medical Services</u>	1,192	1,500	1,500		0.0%
520	.05	<u>Other Professional Services</u>	27,226	20,000	21,500	1,500	7.5%
520	.06	<u>Engineering/Architectural</u>	20,161	15,000	15,000		0.0%
521	.01	<u>Office Supplies</u>	3,148	2,500	835	(1,665)	-66.6%
521	.02	<u>Postage and Shipping</u>	33	500	250	(250)	-50.0%
521	.03	<u>Advertising & Printing</u>	1,742	2,500	835	(1,665)	-66.6%
521	.04	<u>Dues and Subscriptions</u>	1,408	500	500		0.0%
522	.01	<u>Charleston County Fees</u>		450	450		0.0%
522	.02	<u>SC Dept. of Highway Fees</u>	29	500	80	(420)	-84.0%
522	.03	<u>Stormwater Fees</u>	684	1,500	1,600	100	6.7%
523	.01	<u>Uniforms Purchased</u>	942	975	1,148	173	17.7%
523	.02	<u>Uniforms Leased</u>	5,974	4,800	4,541	(259)	-5.4%
524	.00	<u>Travel</u>	426	1,800	1,200	(600)	-33.3%
524	.01	<u>Seminars & Training Programs</u>	1,617	3,000	2,070	(930)	-31.0%
524	.03	<u>Training Supplies</u>	211	400	500	100	25.0%
524	.05	<u>Employee Relations</u>	577	775	2,156	1,381	178.2%

**Wastewater Department
Operations**

			Actual FY12	Budget FY13	Budget FY14	Inc./(Dec.)	%
524	.06	Pre-employment Screening	255	200	200		0.0%
525	.01	Electricity and Gas	119,158	135,000	135,000		0.0%
525	.02	Water	3,017	2,000	2,000		0.0%
525	.04	Telephones	2,573	2,500	2,500		0.0%
525	.05	Internet			936	936	100.0%
525	.06	Telephone - Cellular	2,838	2,200	4,500	2,300	104.5%
525	.07	Pagers	628	650	650		0.0%
526	.01	District Insurance	32,547	32,485	29,926	(2,559)	-7.9%
527	.01	Street Signs & Lighting	585	500	500		0.0%
530	.01	Radio User Fees	4,725	3,048		(3,048)	-100.0%
530	.02	SCADA Maint. & Repairs	7,371	6,000	1,146	(4,854)	-80.9%
530	.03	Operating Lease	679	3,840	4,848	1,008	26.3%
531	.00	M&R - Manholes & Lines	168,461	170,000	196,275	26,275	15.5%
531	.01	M&R - Pump Station Equipment	112,030	120,080	170,598	50,518	42.1%
531	.02	Sewage Damage Claims	3,572	1,000	1,000		0.0%
532	.00	Depreciation	877,703	848,168	858,190	10,022	1.2%
535	.01	CPW Master Meter Flow	1,417,546	1,905,132	1,707,132	(198,000)	-10.4%
535	.02	Scavenger Waste Trmt.	936	500		(500)	-100.0%
535	.03	CPW Non-Master Meter Flow	21,855	22,382	27,132	4,750	21.2%
		Total Operating & Maintenance	3,032,774	3,483,054	3,347,189	(135,865)	-3.9%
536	.04	Vehicles		30,000	336,300		
536	.07	Machinery & Equipment		10,000	35,000		
536	.08	Generators			162,000		
536	.09	Pump Station Equipment		136,000	66,000		
536	.10	DP Hardware		10,000			
		Total Capital Outlay		186,000	599,300		
		TOTAL EXPENSES	3,751,614	4,455,123	4,780,344	325,221	7.3%

ANALYSIS OF FUND BALANCE HISTORY (\$)

FISCAL YEAR			FUND BALANCES	
	AVAILABLE FUND BALANCE @ 6/30	CHANGE FROM PREVIOUS YEAR	RESERVED	UNRESERVED
2005	1,275,966	(1,216)	176,642	1,099,324
2006	1,752,536	476,570	116,520	1,636,016
2007	2,324,089	571,553	124,955	2,199,134
2008	2,167,969	(156,120)	104,880	2,063,089
2009	2,444,737	276,768	76,592	2,368,145
2010	3,244,345	799,608	38,046	3,206,299
2011	3,565,190	320,845	110,125	3,455,065
2012	3,609,166	43,976	86,355	3,522,811
2013	3,472,913	(136,253)	60,048	3,412,865
2014	3,227,636	(245,277)	28,190	3,199,446

**James Island Public Service District
Personnel FTE Report**

	<u>FY05</u>	<u>FY06</u>	<u>FY07</u>	<u>FY08</u>	<u>FY09</u>	<u>FY10</u>	<u>FY11</u>	<u>FY12</u>	<u>FY13</u>	<u>FY14</u>
	<u>FTE's</u>	<u>FTE's</u>	<u>FTE's</u>	<u>FTE's</u>	<u>FTE's</u>	<u>FTE's</u>	<u>FTE's</u>	<u>FTE's</u>	<u>FTE's</u>	<u>FTE's</u>
Administration & Commission	7.125	7.125	7.125	7.125	7.125	7.125	7.125	7.125	7.125	8.125
Fire	54.00	57.00	57.00	57.00	57.00	57.00	57.00	57.00	57.00	57.00
Maintenance	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	4.00
Solid Waste	31.00	31.00	31.00	31.00	31.00	31.00	31.00	31.00	31.00	31.00
General Fund Total	<u>97.125</u>	<u>100.125</u>	<u>100.125</u>	<u>100.125</u>	<u>100.125</u>	<u>100.125</u>	<u>100.125</u>	<u>100.125</u>	<u>100.125</u>	<u>100.125</u>
Administration & Commission	9.875	9.875	9.875	9.875	9.875	9.875	9.875	9.875	9.875	9.875
Wastewater Operations	18.00	18.00	18.00	18.00	18.00	18.00	18.00	18.00	18.00	18.00
Proprietary Fund Total	<u>27.875</u>	<u>27.875</u>	<u>27.875</u>	<u>27.875</u>	<u>27.875</u>	<u>27.875</u>	<u>27.875</u>	<u>27.875</u>	<u>27.875</u>	<u>27.875</u>
District Total	<u>125.00</u>	<u>128.00</u>	<u>128.00</u>	<u>128.00</u>	<u>128.00</u>	<u>128.00</u>	<u>128.00</u>	<u>128.00</u>	<u>128.00</u>	<u>128.00</u>

FTE's are Full Time Equivalent employee positions.

**James Island Public Service District
Statistical History**

	Tax Base Year (as of 12/31/xx)	Millage Rate		CPI %	*COLA %	FTE's	
		General Fund	Debt Service			General Fund	Wastewater
2005	2003	69.1	5.1	1.7	1.7%	97.125	27.875
2006	2004	51.6 ⁽¹⁾	3.6	3.3	3.0%	100.125	27.875
2007	2005	51.6	3.6	3.7	3.0%	100.125	27.875
2008	2013	51.6		2.5	- ⁽²⁾	100.125	27.875
2009	2007	51.6	3.6	4.4	2.8% / 1% ⁽³⁾	100.125	27.875
2010	2008	53.5	4.1	0.1	0.0% ⁽⁴⁾	100.125	27.875
2011	2009	53.5	4.1	2.7	0.0% ⁽⁴⁾	100.125	27.875
2012	2010	50.1	3.8	1.5	0.0% ⁽⁴⁾	100.125	27.875
2013	2011	50.1	3.8	3.0	0.0% ⁽⁵⁾	100.125	27.875
2014	2012	51.1	3.8	1.7	3.0% ⁽⁶⁾	100.125	27.875

(1) 72.9 Reassessment Year

(2) In lieu of a Cost of Living Adjustment, the District is paying for a 24% increase in the employee's portion for health insurance. Additionally, the District gave a \$1,000 holiday bonus to employees.

(3) Cost of Living Adjustment: 2.8% for employees paid \$39,999 or less and 1% to employees paid \$40,000 or more. Also, the District is paying health insurance premiums for employee only health insurance @ the State's Standard Rate.

(4) Due to the economic recession and its negative impact on state and local government budgets, Charleston County Council and the JIPSD did not approve a COLA for employees.

(5) Due to the unknown impact of the reassessment and the economic recession, the District elected to give employees a one-time \$1,000 bonus in lieu of a cost-of living adjustment. Charleston County is giving a 3% COLA.

(6) Employees received a 3% salary adjustment on 7/1; however, merit pay (0-3%) was suspended for FY14.

