

2017 Budget and Financial Plan

Fiscal Year July 1, 2016 – June 30, 2017



James Island Public Service District

Dedicated to Public Service Excellence

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1 INTRODUCTION

About Us

The **James Island Public Service District (District)** is a special purpose district created by Act No. 498 of the General Assembly of the State of South Carolina, Regular Session of 1961, and subsequent Amendments, for the purpose of providing wastewater, solid waste, fire protection and rescue services, street lighting, street name signs on James Island.

The District provides these services to residents in the unincorporated areas of James Island the District as well as the residents of the Town of James Island, and some residents of the Cities of Charleston and Folly Beach. The District operates as a Special Purpose District form of government, with a District Manager, Robert Wise, serving as Chief Executive Officer and its Commission consists of seven elected officials who serve four year terms. Current Commissioners and their respective term expiration dates are: Inez BrownCrouch (12/18), Donald Hollingsworth (12/18), Kay Kernodle (12/18), Carter McMillan (12/16), Eugene Platt (12/16), June Waring (12/16) and Bill Cubby Wilder (12/18).

Mission

To provide fire protection and rescue, solid waste and wastewater services to the citizens and customers of James Island in a responsive, cost effective, and professional manner.

Vision

A responsive, service-oriented public service district that, through professional competence, optimization of available resources, environmental responsibility, and effective relationships, provides high quality services which result in highly satisfied customers and highly engaged employees.

Statement of Values

The following core values are essential to the success of our organization, mission and vision:

- **S** - Spirit of Service
- **T** - Teamwork and Cooperation
- **R** - Respect, Courtesy and Dignity
- **I** - Integrity, Accountability, Fiscal Responsibility, and Transparency
- **D** - Dedication
- **E** - Excellence and Education
- **S** - Safety

Management Team

District Manager: Serves as Chief Executive Officer to plan, direct, and organize the administrative and operational activities of the James Island Public Service District in accordance with the policies of the Commission and under applicable State and Federal laws, rules and regulations. Receives Commission's guidance through the Commission Chair.

Chief Financial Officer: Performs under general direction of the District Manager to serve as the District's Chief Financial Officer and to manage, lead, supervise, plan, and direct the financial and customer service functions of the District.

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

Human Resources Manager: Performs under the general direction of the District Manager to design, plan, implement, direct, and oversees all Human Resources functions of the District.

Administrative Coordinator: Under the direct supervision of the District Manager, performs administrative, coordination, and IT support functions.

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

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

Fleet Manager: Performs under general direction of the District Manager to manage, lead, supervise, plan and direct the maintenance and repair of vehicles and street signs of the District.

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

Facilities & Project Coordinator: Performs under the general direction of the District Manager to coordinate, plan, and/or oversee various and changing finite District projects as assigned by the District Manager, and/or ongoing Facilities Maintenance/Management projects, in conjunction with department heads.

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

Bill “Cubby” Wilder, Vice Chair
1894 Sol Legare Road
James Island, SC 29412
Current term expires: December 2018

Donald Hollingsworth, Secretary
1853 Saxony Drive
James Island, SC 29412
Current term expires: December 2018

Inez BrownCrouch
1149 Mariner Driver
James Island, SC 29412
Current term expires: December 2018

Kay Kernodle
753 Swanson Avenue
James Island, SC 29412
Current term expires: December 2018

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

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

2 BUDGET MESSAGE

Budget Message

This Budget Document and Financial Plan has been developed to communicate to the customers, Commissioners and staff the means by which we intend to fulfill our mission of *providing fire protection and rescue, solid waste and wastewater services to the citizens and customers of James Island in a responsive, cost effective, and professional manner.*

The annual budget is the policy document that communicates the financial policies and plan of the James Island Public Service District (District) for the fiscal year. The budget is prepared each year with the support and policy input of our Commissioners and hard work from our departments to ensure that we are preparing the leanest budget possible while still providing high quality services through excellent service delivery.

The recovering economy continues to present a few challenges during the development of the budget, however, as a result of years of fiscal prudence and efficient management of operations, the District was well positioned to respond to those challenges.

The Fiscal Year 2017 budget maintains the level of service that James Island residents have grown to appreciate and expect while continuing the District's tradition of fiscal prudence and efficient operations. The budget document provides useful information about the District's financial policies and plans.

3 FINANCIAL POLICIES

The District has spent the past several years implementing policies that uphold financially prudent practices. Fiscally responsible financial policies lead to a higher level of confidence from bond holders which lead to a decrease in interest rates.

The District's bond rating is AA- as reaffirmed in 2014 by Standard and Poor's. These high ratings are the result of strong fiscal management, sound financial performance and effective financial policies.

The District's goal is to provide services that meet the expectations and needs of our citizens, but this must be balanced with the amount of revenue available, a much more difficult task in the current economic climate. In order to implement revenue increases, the benefit of increased services must be tangible and readily visible to our citizens.

Financial and Management Policies

The District's financial policies

- Set forth the basic framework for the fiscal management of the District.
- Intended to assist Commission and District staff in evaluating current activities and proposals for future programs, and in making fiscally responsible decisions in the day-to-day management of the District.
- Developed within the provisions of the Code of Laws of the State of South Carolina, generally accepted accounting principles as established by the Governmental Accounting Standards Board, District fiscal policies and recommended budgeting practices.
- Should be reviewed and modified as necessary to accommodate changing circumstances or conditions.

Auditing and Internal Control Policies

In developing and evaluating the District's accounting system, consideration is given to the effective implementation of financial accounting policies and, specifically, to the adequacy of internal controls. Internal accounting controls are designed to provide reasonable, but not absolute, assurance regarding: (1) the safeguarding of assets against loss from unauthorized use or disposition; and (2) the reliability of financial records for preparing financial statements and maintaining accountability for assets.

Segregation of two or more accounting functions is a goal for any organization striving for ultimate internal controls; however, due to our size, this is not always achievable. Therefore, additional steps in the approval processes and random audits have been implemented providing as reasonable assurance as possible within current staffing levels.

Revenue Policies

- **Appropriation Limits** – Current appropriations in all funds are limited to the sum of available, unencumbered fund balances and revenues estimated to be received in the current budget year.
- **Encumbrances** – Encumbrances are considered re-appropriated in the ensuing year and are included in the overall working budget for the ensuing year.
- **Use of One-Time Revenues** – Use of one-time revenues for ongoing expenditures is discouraged and is allowed only if future funding sources have been identified for continuing costs. One-time revenues can be used for one-time expenditures such as a major software program acquisition, if maintenance and operating costs can be accommodated by existing budgets.
- **Grant Funds** - Continuing costs for grant funded operations or personnel additions must be identified and approved prior to acceptance of the grant. Funding sources for any local match required must also be identified prior to the acceptance of a grant award.

- **Major Revenue Stream** - Major revenues are budgeted very conservatively and strong fund balances are maintained to cushion against revenue shortfalls.
- **Fees and Charges** – New or increased fees and charges, except those required by judicial mandate, must be requested during the budget process and be approved by the Commission prior to the start of the fiscal year.
- The District’s Bond Resolution requires a minimum debt service coverage ratio of 1.2; however, the District will adjust wastewater rates in order to meet a minimum of 1.5.
- In order to issue new debt, rate adjustments in any fiscal year must be sufficient to provide for debt service payments in the immediately succeeding fiscal year.

Expenditure Policies

- **Fund Balance** – Unassigned Fund Balance in the General Fund is targeted at a minimum of three (3) months of the prior year’s General Fund expenditures. District policy is to avoid unassigned fund balance dipping below two (2) months, except in the case of extraordinary and unexpected events, such as hurricane recovery or extraordinary economic times.
- **Enterprise Funds** – Enterprise operations should be funded either exclusively or primarily by user fee revenues. Enterprise funds should strive to become self-supporting entities through annual review of fee structures, other revenue sources and operating policies.
- **Budget Performance Reporting** – Monthly management reports are prepared and presented to Commission to show budget to actual comparisons. These reports are analyzed by the Department Heads and Chief Financial Officer in depth to detect and address any troubling trends and issues in a timely manner and reported to the District Manager.

Capital Expenditure Policies

- **Definition of Capital Asset** – Capital assets other than infrastructure are defined as assets with an initial, individual cost of more than \$5,000 and an estimated useful life of more than one year.
- **Capital Expenditures** – Routine capital expenditures, such as equipment replacement, are included in the operating budget either in capital accounts within a department budget or, in the case of assets purchased through a lease-purchase program, in capital improvement fund.
- **Nonrecurring Capital Expenditures** – Capital expenditures, such as new facilities and facility improvements, are budgeted and accounted for in capital projects funds.
- **Inventory and Control** – Each department is required to perform an annual inventory of its capitalized assets. The Finance division will maintain control of the capital asset listing. Establishing and maintaining adequate written controls and procedures at the department level will provide control over non-capital tangible assets.

Long-Range Financial Planning Policies

The following policies guide in assessing the long term financial and budget implications of current decisions on equipment replacement, capital projects, cash management/investment and debt.

Equipment Replacement

- A Five-Year Replacement Plan for equipment/vehicles has been developed based on the Vehicle Replacement guideline. Each vehicle is graded annually based on mileage/hours, age, repairs & maintenance costs, and overall condition based on the Fleet Manager's assessment.
- Facilities and computer hardware replacement schedule has been formulated based on industry standards for replacement and is updated annually. Functional obsolescence is also considered in replacement decisions.
- The Maintenance Department maintains service records for vehicles and equipment. Each year, during the budget process, a list is generated by department of vehicles that currently meet some or all of the basic replacement criteria. Each department analyzes and prioritizes their list based on their anticipated needs during the budget year. The prioritized department lists are then combined and reprioritized into a District-wide list by the Finance Department based on the departmental input and Fleet Manager's evaluation criteria. The extent of the replacements budgeted is a function of the funding available in the budget year. Items on the list that are not replaced roll over to the next year's replacement list.

Capital Improvement Plan

The District has prepared a Five-Year Capital Improvement Plan (CIP), which is presented in this budget. The CIP is guided by the following policies:

- The CIP is updated annually. This plan includes anticipated funding sources.
- Capital projects financed through the issuance of bonds will be financed for a period not to exceed the useful life of the project.
- The District will preserve its assets at a level adequate to protect the capital investment and minimize future maintenance and replacement costs.
- The District will establish appropriate distribution of bonded debt and cash financing in the funding of capital projects.
- The operating impact of each project will be identified and incorporated into the annual operating budget.

Cash Management/Investment Policies

Investment of funds is the responsibility of the Assistant Financial Officer as guided by the Chief Financial Officer.

- The primary policy objective is safety of principal. Secondary objectives include adequate liquidity to provide cash as needed and rate of return on investments.
- It is the policy of the District to limit investments to those authorized by the South Carolina Code (Sections 6-5-10 and 6-6-10), generally as follows:
 - Obligations of the United States and its agencies;
 - General obligations of the State of South Carolina or any of its political units;
 - Savings and loan association deposits to the extent that they are insured by an agency of the federal government;
 - Certificates of deposit and repurchase agreements held by a third party as escrow agent or custodian; and
 - South Carolina Pooled Investment Fund.
- To ensure liquidity and reduce market risks, investments have maturity dates at or prior to the estimated time cash will be required to meet disbursement needs.
- Collateralization is required to secure:
 - Certificates of Deposit
 - Repurchase Agreements
 - Demand deposits

Debt Policies

The District's primary objective in debt management is to maintain a debt level within available resources and within the legal debt margin as defined by State statutes, while minimizing the costs to the taxpayer. The District's AA- bond rating was affirmed in July 2014 from Standard and Poor's Rating Group. The District maintains such high standards by complying with the following policies:

- Long-term debt will not be used to finance ongoing daily operations.
- Total general obligation long-term debt will not exceed 8% of assessed valuation unless additional debt is approved by the citizens in a referendum.
- Long-term debt will only be issued to finance capital improvements too extensive in scope to be financed with current revenues.
- Long-term debt will be issued for a period not to exceed the useful life of the project.
- When possible, self-supporting long-term debt like Revenue Bonds and Certificates of Participation will be used instead of General Obligation bonds.

Reserve Policies

In February 2009, the Governmental Accounting Standards Board (GASB) issued Statement No. 54, *Fund Balance Reporting and Governmental Fund Type Definitions*. This new standard has

left unchanged the total amount reported as fund balance, but has substantially altered the categories and terminology used to describe its components. This innovative approach will focus, not on financial resources available for appropriate, but on “the extent to which the government is bound to honor constraints on the specific purposes for which amounts in the fund can be spent.”

- **Components of Fund Balance**

- Restricted Components

- Nonspendable (inherently nonspendable)
 - Restricted (externally enforceable limitations on use)

- Unrestricted Components

- Committed (self-imposed limitations set in place prior to the end of the period)
 - Assigned (limitation resulting from intended use)
 - Unassigned (residual net resources)

During the FY15 budget process, the Commissioners approved the following components of Fund Balance for the General Fund.

1. Strive to maintain a minimum unreserved, undesignated fund balance in the General Fund approximately 3 months of the subsequent year’s General Fund disbursements. If the District falls below the minimum level, the District Manager will submit a plan to the Commission to restore fund balance to the minimum level.
2. Maintain a Rainy Day fund to provide emergency funds for use in the event of a major calamity. The District will strive to maintain this fund at no less than three percent (3%) of the General Fund disbursements. The District Manager will submit a plan to the Commission to restore fund balance to the minimum level.
3. Should there be an excess unreserved, undesignated fund balance; the excess may be used to fund one-time capital expenditures or other one-time costs.

Budget Highlights

General Fund

The FY17 General Fund revenues are projected at \$6,617,366 with no millage rate increase. Ad valorem tax revenues were based on a 4.7% increase due to reassessment in the previous year and a slight increase of 2.17% in growth.

Total General Fund expenditures are projected at \$6,571,416 which is approximately \$137,000 or 2.1% higher than the FY16 Budget. This modest increase is attributed to our continuation of the employee merit program and savings by each department head.

Debt Service Fund

FY17 revenue projections of \$451,869 increased 1.7% over FY16 Budget revenues of \$444,094. Our focus to replace old and outdated equipment through the Vehicle Replacement Schedule remains top priority by funding over \$400,000 for new vehicles and equipment.

In addition to the vehicle replacement schedule, two capital projects were approved: replacement of Fire Station 1 and a new Administration Building. These two projects will be funded by General Obligation Debt and/or fund balance reserves.

Proprietary Fund

Overview

- The FY17 Proprietary Fund includes a rate increase based upon a cost of service analysis. The District's last retail rate increase occurred in July 2013. Increases are applied to residential and commercial properties alike except there is no cap for commercial properties.

	<u>Current</u>	<u>FY17</u>		<u>FY18</u>	
	<u>Rates</u>	<u>Increases</u>		<u>Increases</u>	
Base Charge	\$13.90	\$15.79	13.5%	\$17.05	8.0%
Usage Charge per ccf	\$4.20	\$4.65	10.7%	\$5.02	8.0%
Non Metered Customers	\$40.80	\$43.69	11.7%	\$47.17	8.0%

- Operating Income is budgeted at \$2,978,683 compared to \$1,514,940 for FY16.
- The change in net position for FY17 is projected to increase \$1,407,995 compared to a budgeted increase in net position of \$37,659 in FY16.

Revenue Forecasts

- The District has experienced fluctuating customer usage trends over the last several years and no increase in customer usage is projected for FY17.
- With the increased rates, operating revenues are \$7,645,854 or 26.2% above projected FY16 budget.

Operating Expenses

- Before depreciation, operating revenues are approximately \$125,000 or 2.7% higher than FY16 budget expenses. This increase is mainly due to higher treatment charges.

Wastewater Capital Improvement Plan

Three major wastewater projects started during last fiscal year are still ongoing and should be completed the first half of FY17: Pump Station #11 – Phase 2 rehabilitation, Harbor View Road utility relocation and the Camp and Folly intersection utility relocation project.

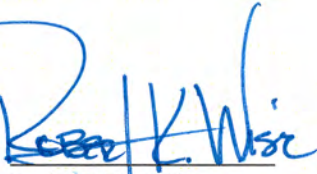
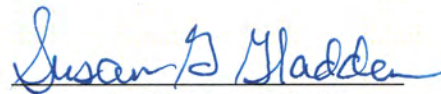
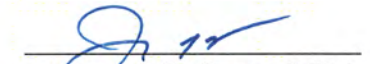
New capital projects planned for FY17 include the rehabilitation of two pump stations for \$2,600,000, replacement of sewer line for \$600,000 and Phase 1 of the Sanitary Sewer Evaluation System (SSES) for \$600,000 with Phase 2 to be completed in FY18.

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 FY2016-2017 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.

We want to thank all of our staff who contributed countless hours of hard work in the development and presentation of this document.

Respectfully submitted,


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

4 BUDGET DEVELOPMENT

Budget Process

The District annually prepares and adopts a budget for the next fiscal year (July 1 through June 30), which includes the appropriate millage rate, sewer rates and fees necessary to provide sufficient revenues to meet anticipated expenses for operating and maintenance, asset repair or replacement, asset acquisition or construction to meet the service needs and debt service requirements for existing and projected debt.

The budget process began in November with the updating of the current budget worksheets, capital improvements plan (CIP), vehicle and equipment replacement plan, and facilities replacement plan. The CIP for both General and Proprietary Fund includes all projects related to capital asset repair or replacement and acquisition of additional capital assets. The CIP and replacement plans are revised to include: 1) significant changes in the cost of equipment, materials, construction and architectural and engineering services that have occurred over the past year; and 2) the addition, deletion or adjustment in timing of projects due to significant variations from previous projections, revised maintenance and repair requirements or changes in regulatory requirements.

The development of the operating budgets begins in mid-January whereby each department is requested to project their staffing, supplies and materials, travel and education, contractual services and other fiscal needs for the next fiscal year. The basis of these projections include historical trends, new programs, changes in existing programs, cost adjustments, and changes in regulatory requirements.

When the operating and capital budget for the proprietary fund have been reviewed and initially finalized, the information is input into the financial rate model for the development of wastewater rates. The model provides assurance that the rates and fees being developed adhere to the debt covenants within the existing bond ordinance.

Both the capital and operating budgets go through a series of meetings and discussions with the District Manager, Department Heads and Commissioners from February to June. During this time, the Commissioners also hold meetings on the proposed budgets to receive feedback from the public. The budgets reach final approval after second reading of the budget ordinance generally held during the Commission meeting on the second or fourth Monday in June.

FY17 Budget Calendar

Month	Phase	FY16 Budget Tasks	Phase	FY17 Budget Tasks	
July 2015	C O M P L I A N C E M O N I T O R I N G	Implement Adopted Budget	D E V E L O P M E N T		
August - September					
October		1 st Quarter Review. Post Transparency Report.			
November-December				Depts Prepare Requests for Capital Improvement Plan	
January 2016		Mid-Year Review. Post Transparency Report.		Budget Kickoff Meeting/Development of District Goals and Objective	
February				Set Departmental Goals. Depts Budget edits due.	
March				Dept Edits and Revenue & Rates Reviewed by District Manager, Deputy Mgr/CFO and Ass't Financial Officer	
April		3 rd Quarter Review. Post Transparency Report.			
May				Ways & Means Committee Review of Budget. Public Hearing Notice Published.	
June		Year End Review/Transfers. Post Transparency Report.		Public Hearing. Budget Approved.	
July 2016		A U D I T			C M O O M P L I E A R N I C N E G
August – September	Independent Audit Field Work				
October			1 st Quarter Review. Post Transparency Report.		
November	Audit Issued				
December			Mid-Year Review. Post Transparency Report.		
January 2017					
February – March					
April			3 rd Quarter Review. Post Transparency Report.		
May					
June 2017			Year End Review/Transfers. Post Transparency Report.		
August – September			A U D I T		Independent Audit Field Work
October					
November					
					Audit Issued.

5 DEPARTMENTS

General Fund Departments

Administration

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.

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 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 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 Protection Services are provided within Charleston County Unincorporated areas and serves City of Charleston, City of Folly Beach, and Town of James Island 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. During FY15, the Fire Department achieved an ISO rating of 1.

Proprietary Fund Departments

Wastewater Administration includes **Facilities, Safety, Finance, Human Resources and Maintenance**. Wastewater Administration is also responsible for reviewing meter readings from Charleston Water System and ensuring all customers are billed monthly based on water usage and according to the Rates & Fees resulting from the Wastewater Rate Model. Customer Service Representatives manage all calls coming into the District and direct to other departments.

Wastewater Operations 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 in the District, Town of James Island, City of Charleston as well as the unincorporated parts of James Island. The District also services the City of Folly Beach residents through a wholesale agreement.

6 CAPITAL IMPROVEMENT PLAN

The Capital Improvement Plan or CIP serves as a “blueprint” for the future of the community and is a dynamic tool, it is not static. It is the District’s five-year roadmap for creating, maintaining and funding present and future infrastructure requirements that addresses the needs related to the acquisition, expansion, and rehabilitation of long-lived facilities and infrastructure. The CIP serves as a planning instrument to identify needed capital expenditures and to coordinate the financing and timing of improvements in a way that maximizes the return to the customers. Capital expenditure is defined as expenditures that are used to 1) acquire or construct a new asset, 2) improve, restore, or renovate a current capital asset in a manner that extends or maintains the asset’s current useful life. Capital expenditures are categorized as either *Capital Projects* or *Capital Outlay*.

Capital Improvements Planning Goals

Capital improvement planning is a process used to provide the efficient and effective provision of the District facilities/assets. Planning for capital facilities over time can promote better use of the District’s limited financial resources and assist in coordination of capital projects. By looking beyond year to year budgeting and projecting what, where, when and how capital investments should be made, capital programming enables the District to maintain an effective level of service for both present and future customers.

While the CIP serves as a long range plan, it is reviewed annually and revised based on current circumstances and opportunities. Priorities may be changed due to funding opportunities or circumstances that cause a more rapid deterioration of an asset. *The adoption of the Capital Improvement Plan is neither a commitment to a particular project nor a limitation to a particular cost.*

Funding Capital Projects

General Fund

The General Fund capital projects budget is funded through one source: *ad valorem taxes*. Projects funded in this budget include replacement of vehicles, equipment, and facilities. Determining which vehicles and equipment to replace is based on the Vehicle Replacement Policy where each vehicle and equipment is graded based on repair and maintenance costs, mileage, age, and overall condition as assessed by the Fleet Manager. Currently the District has five outstanding capital leases totaling approximately \$1,375,000 and will add an additional

\$405,000 in FY17 Budget for the replacement of a Solid Waste knuckleboom and dump truck and the replacement of a pickup truck for the Fire Department along with two natural gas generators to be used as backup for the fire stations. Each replacement may be used as a backup or sold depending on its condition and future use.

The District has two outstanding General Obligation loans that are paid by ad valorem taxes: Fire Stations #3 and Fire Stations #4 with outstanding balances of \$277,694 and \$35,829, respectively.

➤ **Future Debt**

Two new facility projects were approved for FY17: Fire Station 1 replacement and a new Administration Building. These two projects are currently in the early stages and construction is estimated to start sometime in 2017.

Capital leasing will be explored during the FY18 budget process for all District equipment and vehicles. This will allow the District to maintain scheduled payments and greater flexibility by upgrading assets sooner than conventional debt purchases.

Proprietary Fund

The Proprietary Fund capital budget is funded through three primary revenue sources:

- Operating Revenues,
- Growth Related Revenues (Impact Fees) and
- Debt Proceeds or Grants.

Operating Revenues: Operating revenues are the District's primary source of funds for this fund. These revenues come from monthly use charges including basic facilities charges, volumetric rates for wastewater, wastewater connection charges for new customers, and miscellaneous charges for ancillary services.

Growth Related Revenues (Impact Fees): Impact fees are payments made by homebuilders or developers to pay for capital facilities for future customers. Case law requires that impact fee revenues be expended for the direct benefit of the future customers for whom they were paid. Thus, the flow of impact fee funds is kept separate from other revenues.

Debt Proceeds and Grants: Debt proceeds and grants are sources of funds provided by lenders or public agencies that are restricted to expenditures on specific capital projects, regardless of the intended beneficiary. The District's demand for relocation of current infrastructure, coupled with renewal and replacement projects, has necessitated incurrence of debt from the SC State Revolving Fund Loan program administered by the SC Budget & Control Board.

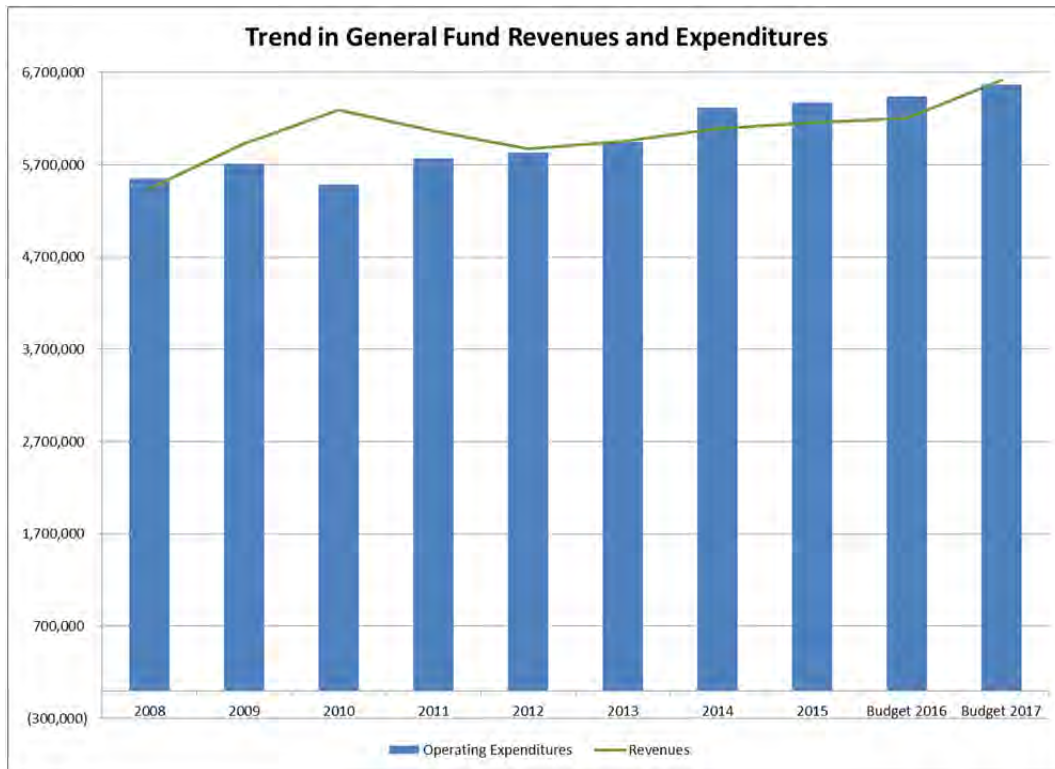
➤ **Future Debt**

As shown in the Wastewater Capital Improvement Plan, the District is planning to incur debt of approximately \$12.0M over the next 5 years for pump stations rehabilitation and other sewer line replacement projects.

7 GENERAL & DEBT SERVICE FUNDS
General Fund Revenues & Expenditures Statement
Departmental Line Item Budgets
Debt Service Fund Revenues & Expenditures Statement

James Island Public Service District
General Fund
Fiscal Year Ended June 30,

	2008	2009	2010	2011	2012	2013	2014	2015	Budget 2016	Budget 2017
Revenues										
Property Taxes	\$ 5,351,426	\$ 5,856,597	\$ 6,181,687	\$ 5,849,494	\$ 5,684,300	\$ 5,664,173	\$ 5,849,017	\$ 6,050,824	\$ 5,947,286	\$ 6,366,133
Repayment to City of Chas.				(79,066)	(79,066)	(79,066)	(79,066)	(79,066)		
Intergovernmental Revenues	26,233	26,233	26,233	201,233	201,753	204,348	201,233	13,362	201,233	201,233
Other Income	65,776	44,362	85,544	96,476	69,659	161,483	115,907	171,128	56,000	50,000
Total Revenues	5,443,435	5,927,192	6,293,464	6,068,137	5,876,646	5,950,938	6,087,091	6,156,248	6,204,519	6,617,366
Expenditures										
Administration & Maintenance	740,599	722,353	678,115	719,569	719,743	682,228	707,801	728,217	728,587	842,446
Fire	3,084,565	3,242,591	3,172,146	3,311,211	3,338,667	3,475,050	3,751,513	3,731,689	3,885,252	3,955,525
Solid Waste	1,704,771	1,692,776	1,592,675	1,706,423	1,661,913	1,778,285	1,819,034	1,789,158	1,799,484	1,756,475
Capital Expenditures	17,025	50,006	38,046	27,849	112,347	10,138	36,416	125,055	21,218	16,970
Total Expenditures	5,546,960	5,707,726	5,480,982	5,765,052	5,832,670	5,945,701	6,314,764	6,374,119	6,434,541	6,571,416
Excess of Revenues Over / (Under) Expenditures	(103,525)	219,466	812,482	303,085	43,976	5,237	(227,673)	(217,871)	(230,022)	45,950
Other Financing Sources										
Transfers In/(Out) - Capital Projects Fund				17,760		16,620	(49,574)			
Sale of Assets	(52,595)	57,302	(12,874)							
Excess of Revenues and Other Financing Sources Over/(Under) Expenditures	(156,120)	276,768	799,608	320,845	43,976	21,857	(277,247)	(217,871)	(230,022)	45,950
Fund Balance, Beginning Balance, July 1	2,324,089	2,167,969	2,444,737	3,244,345	3,565,190	3,609,166	3,631,023	3,353,776	3,135,905	2,905,883
Fund Balance, Ending	2,167,969	2,444,737	3,244,345	3,565,190	3,609,166	3,631,023	3,353,776	3,135,905	2,905,883	2,951,833
General Fund Millage Rate	51.60	51.60	53.50	53.50	50.10	51.10	51.10	51.10	53.10	53.10



GENERAL FUND
Revenue & Expenditure Statement

	Actual FY14-15	Budget FY15-16	Proposed Budget FY16-17	Projection FY17-18	Projection FY18-19	Projection FY19-20	Projection FY20-21	Projection FY21-22
Revenues								
Property Taxes	6,050,824	5,947,286	6,366,133	6,413,879	6,461,983	6,510,448	6,739,553	6,790,099
Repayment to City of Chas.	(79,066)							
Intergovernmental Revenues	13,362	201,233	201,233	201,233	201,233	201,233	201,233	201,233
Other Income	171,128	56,000	50,000	50,000	50,000	50,000	50,000	50,000
Total Revenues	6,156,248	6,204,519	6,617,366	6,665,112	6,713,216	6,761,681	6,990,786	7,041,332
Expenditures								
Administration & Maintenance	728,217	728,587	842,446	857,610	872,189	887,017	902,096	917,432
Fire	3,731,689	3,885,252	3,955,525	4,026,724	4,095,179	4,164,797	4,235,598	4,307,604
Solid Waste	1,789,158	1,799,484	1,756,475	1,788,092	1,818,489	1,849,403	1,880,843	1,912,818
Capital Expenditures	125,055	21,218	16,970	50,000	50,000	50,000	50,000	50,000
Total Expenditures	6,374,119	6,434,541	6,571,416	6,722,426	6,835,857	6,951,217	7,068,538	7,187,853
Excess of Revenues and Other Financing Sources Over/(Under) Expenditures	(217,871)	(230,022)	45,950	(57,314)	(122,641)	(189,536)	(77,752)	(146,520)
Fund Balance, Beginning Balance, July 1	3,353,776	3,135,905	2,905,883	2,951,833	2,894,519	2,771,878	2,582,343	2,504,591
Fund Balance, Ending	3,135,905	2,905,883	2,951,833	2,894,519	2,771,878	2,582,343	2,504,591	2,358,070

James Island Public Service District
General Fund Revenue Projections - FY17 Budget

Tax Year FY15		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 2015)											
Motor Vehicles	6%	67,290,543	4,037,433	8,843,669	530,620	4,726,218	283,573	666,667	40,000		
Motor Vehicles	10.50%	2,951,499	309,907	327,332	34,370	224,542	23,577	-	-		
Total Collectible Base		70,242,042	4,347,340	9,171,001	564,990	4,950,760	307,150	666,667	40,000		
Growth Rate		70,242,042	4,347,340	9,171,001	564,990	4,950,760	307,150	666,667	40,000		
Collection Rate		86.48%	86.48%	87.39%	87.39%	85.50%	85.50%	80.78%	80.78%		
Net Collectible Base		60,745,318	3,759,580	8,014,538	493,745	4,232,900	262,613	538,534	32,312		
Millage Rate			0.0531	65.0%	0.0345		0.0531	65.0%	0.0345		
Vehicle Tax Collections (July -Dec)			\$ 199,634		\$ 17,042		\$ 13,945		\$ 1,115	\$	231,735
MOTOR VEHICLES (JAN-JUN 2016)											
Motor Vehicles	6%	59,264,252	3,555,855	7,830,058	469,803	4,378,451	262,707	514,511	30,871		
Motor Vehicles	10.50%	3,037,285	318,915	480,539	50,457	226,885	23,823	5,041	529		
Total Collectible Base		62,301,537	3,874,770	8,310,597	520,260	4,605,336	286,530	519,552	31,400		
Growth Rate	0.0%	62,301,537	3,874,770	8,310,597	520,260	4,605,336	286,530	519,552	31,400		
Collection Rate		86.48%	86.48%	87.39%	87.39%	85.50%	85.50%	67.13%	67.13%		
Net Collectible Base (Jan-Jun)		53,878,369	3,350,901	7,262,631	454,655	3,937,562	244,983	348,775	21,079		
Millage Rate			0.0531		0.0345		0.0531		0.0345		
Vehicle Tax Collections (Jan-Jun)			\$ 177,933		\$ 15,692		\$ 13,009		\$ 728	\$	207,361
TOTAL VEHICLE COLLECTIONS			\$ 377,567		\$ 32,734		\$ 26,953		\$ 1,843	\$	439,097
REAL/PERSONAL PROPERTY:											
Total Base - Real/Personal Property		2,066,254,347	95,956,996	493,954,060	22,471,520	101,530,969	4,791,966	58,334,143	3,131,140		
Growth Rate		2,066,254,347	95,956,996	493,954,060	22,471,520	101,530,969	4,791,966	58,334,143	3,131,140		
Collection Rate (Real/Pers.)		94.02%	94.02%	96.48%	96.48%	89.84%	89.84%	96.71%	96.71%		
Collectible Base Real/Pers. Prop.		1,942,692,337	90,218,768	476,566,877	21,680,522	91,215,423	4,305,102	56,414,950	3,028,125		
Millage Rate			0.0531		0.0345		0.0531		0.0345		
TOTAL REAL/PERSONAL PROPERTY			\$ 4,790,617		\$ 748,303		\$ 228,601		\$ 104,516	\$	5,872,036
Total Collectible Base for Real and MV (Jan-Jun)			93,569,669		22,135,178		4,550,085		3,049,204		
Millage Rate			0.0531		0.0345		0.0531		0.0345		
Total Ad Valorem Taxes for Jan.-Jun.		\$	4,968,549		\$ 763,996		\$ 241,610		\$ 105,243		
Total Ad Valorem Taxes			\$ 5,168,183		\$ 781,037		\$ 255,554		\$ 106,359	\$	6,311,133
										Delinquent Taxes	\$ 230,000
										Total Projected Revenues	\$ 6,541,133

**James Island Public Service District
Debt Service Fund**

Fiscal Year Ended June 30,

	2008	2009	2010	2011	2012	2013	2014	2015	Budget 2016	Budget 2017
Revenues										
Property Taxes	\$ 353,106	\$ 445,833	\$ 422,062	\$ 473,616	\$ 463,250	\$ 421,189	\$ 428,484	\$ 441,329	\$ 443,869	\$ 451,644
Repayment to City				\$ (7,189)	(7,189)	(7,189)	(7,189)	(7,189)		
Intergovernmental Revenues		225	225	225	225	13,510	13,479	13,291	225	225
Total Revenues	\$ 353,106	\$ 446,058	\$ 422,287	\$ 466,652	\$ 456,286	\$ 427,510	\$ 434,774	\$ 447,431	\$ 444,094	\$ 451,869
Debt Service										
Current										
Fire Stations 3 & 4 GO Bonds - Principal	\$ 41,927	\$ 9,248	\$ 9,365	\$ 10,314	\$ 29,653	\$ 16,620	\$ 12,785	\$ 14,068	\$ 13,141	\$ 13,833
Fire Stations 3 & 4 GO Bonds - Interest	24,137	21,653	21,538	20,587	23,875	14,282	18,117	16,835	17,756	17,065
Capital Leases - Principal	364,491	322,614	437,725	425,281	387,085	360,447	310,843	191,978	327,133	295,856
Capital Leases - Interest	41,025	67,037	55,092	67,435	52,155	37,790	27,103	31,349	18,596	29,059
Future										
Capital Lease - Principal										61,350
Capital Lease - Interest										
Total Expenditures	\$ 471,580	\$ 420,552	\$ 523,720	\$ 523,617	\$ 492,768	\$ 429,139	\$ 368,848	\$ 254,230	\$ 376,627	\$ 417,164
Excess of Revenues Over/ (Under) Expenditures	\$ (118,474)	\$ 25,506	\$ (101,433)	\$ (56,965)	\$ (36,482)	\$ (1,629)	\$ 65,926	\$ 193,201	\$ 67,467	\$ 34,706
Other Financing Sources/(Uses)										
Transfers In - General Fund							\$ 49,554			
Transfers Out	\$ 89,801	\$ (105,548)				\$ 18,900				
Excess of Revenues and Other Financing Sources Over/(Under) Expenditures	(28,673)	(80,042)	(101,433)	(56,965)	(36,482)	17,271	115,480	193,201	67,467	34,706
Fund Balance, Beginning	321,631	292,958	212,916	111,483	54,518	19,248	36,519	151,999	345,200	412,667
Fund Balance, Ending	\$ 292,958	\$ 212,916	\$ 111,483	\$ 54,518	\$ 18,036	\$ 36,519	\$ 151,999	\$ 345,200	\$ 412,667	\$ 447,373
Total Millage	3.6	3.6	4.1	4.1	3.8	3.8	3.8	3.8	3.8	3.8

DEBT SERVICE FUND
Revenues and Expenditures Summary

	Actual FY15	Budget FY16	Budget FY17	Projection FY18	Projection FY19	Projection FY20	Projection FY21	Projection FY22
Revenues								
Property Taxes	\$ 441,329	\$ 443,869	\$ 451,644	\$ 451,689	\$ 779,735	\$ 779,812	\$ 979,890	\$ 979,988
Intergovernmental Revenues	13,291	225	225	225	225	225	225	225
Total Revenues	\$ 447,431	\$ 444,094	\$ 451,869	\$ 451,914	\$ 779,960	\$ 780,037	\$ 980,115	\$ 980,213
Debt Service:								
Current								
Fire Stations 3 & 4 GO Bonds - Principal	14,068	13,141	13,833	14,562	15,328	16,136	15,569	9,605
Fire Stations 3 & 4 GO Bonds - Interest	16,835	17,756	17,065	16,336	15,569	14,762	13,912	13,017
Capital Leases - Principal	191,978	327,133	295,856	258,931	264,643	166,221	122,350	124,590
Capital Leases - Interest	31,349	18,596	29,059	21,867	16,155	10,300	7,437	5,197
Proposed								
Fire Station 1 - P & I (FY20)						265,300	265,300	265,300
Admin Building - P & I (FY20)						114,793	114,793	114,793
Capital Lease - Principal			61,350	155,213	271,202	398,803	516,333	590,549
Capital Lease - Interest				6,873	17,069	28,305	40,457	40,434
Total Expenditures	\$ 254,230	\$ 376,627	\$ 417,164	\$ 473,782	\$ 599,967	\$ 1,014,620	\$ 1,096,151	\$ 1,163,486
Excess of Revenues and Other Financing Sources Over/(Under) Expenditures	193,201	67,467	34,706	(21,868)	179,992	(234,583)	(116,035)	(183,273)
Fund Balance, Beginning	151,999	345,200	412,667	447,373	425,505	605,497	370,914	254,879
Fund Balance, Ending	\$ 345,200	\$ 412,667	\$ 447,373	\$ 425,505	\$ 605,497	\$ 370,914	\$ 254,879	\$ 71,606

James Island Public Service District
Debt Service Revenue Projections - FY17 Budget

Tax Year FY15		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 2015)									
Motor Vehicles	6%	67,290,543	4,037,433	8,843,669	530,620	4,726,218	283,573	666,667	40,000
Motor Vehicles	10.50%	2,951,499	309,907	327,332	34,370	224,542	23,577	-	-
Total Collectible Base		70,242,042	4,347,340	9,171,001	564,990	4,950,760	307,150	666,667	40,000
Growth Rate		70,242,042	4,347,340	9,171,001	564,990	4,950,760	307,150	666,667	40,000
Collection Rate		86.48%	86.48%	87.39%	87.39%	85.50%	85.50%	80.78%	80.78%
Net Collectible Base		60,745,318	3,759,580	8,014,538	493,745	4,232,900	262,613	538,534	32,312
Millage Rate			0.0038	65.0%	0.0025		0.0038	65.0%	0.0025
Vehicle Tax Collections (July -Dec)			\$ 14,286		\$ 1,220		\$ 998		\$ 80
									\$ 16,584
MOTOR VEHICLES (JAN-JUN 2016)									
Motor Vehicles	6%	59,264,252	3,555,855	7,830,058	469,803	4,378,451	262,707	514,511	30,871
Motor Vehicles	10.50%	3,037,285	318,915	480,539	50,457	226,885	23,823	5,041	529
Total Collectible Base		62,301,537	3,874,770	8,310,597	520,260	4,605,336	286,530	519,552	31,400
Growth Rate	0.0%	62,301,537	3,874,770	8,310,597	520,260	4,605,336	286,530	519,552	31,400
Collection Rate		86.48%	86.48%	87.39%	87.39%	85.50%	85.50%	67.13%	67.13%
Net Collectible Base (Jan-Jun)		53,878,369	3,350,901	7,262,631	454,655	3,937,562	244,983	348,775	21,079
Millage Rate			0.0038		0.0025		0.0038		0.0025
Vehicle Tax Collections (Jan-Jun)			\$ 12,733		\$ 1,123		\$ 931		\$ 52
									\$ 14,839
TOTAL VEHICLE COLLECTIONS			\$ 27,020		\$ 2,343		\$ 1,929		\$ 132
									\$ 31,423
REAL/PERSONAL PROPERTY:									
Total Base - Real/Personal Property		2,066,254,347	95,956,996	493,954,060	22,471,520	101,530,969	4,791,966	58,334,143	3,131,140
Growth Rate		2,066,254,347	95,956,996	493,954,060	22,471,520	101,530,969	4,791,966	58,334,143	3,131,140
Collection Rate (Real/Pers.)		94.02%	94.02%	96.48%	96.48%	89.84%	89.84%	96.71%	96.71%
Collectible Base Real/Pers. Prop.		1,942,692,337	90,218,768	476,566,877	21,680,522	91,215,423	4,305,102	56,414,950	3,028,125
Millage Rate			0.0038		0.0025		0.0038		0.0025
TOTAL REAL/PERSONAL PROPERTY			\$ 342,831		\$ 53,551		\$ 16,359		\$ 7,479
									\$ 420,221
Total Collectible Base for Real and MV (Jan-Jun)			93,569,669		22,135,178		4,550,085		3,049,204
Millage Rate			0.0038		0.0025		0.0038		0.0025
Total Ad Valorem Taxes for Jan.-Jun.			\$ 355,565		\$ 54,674		\$ 17,290		\$ 7,532
Total Ad Valorem Taxes			369,851		55,893		18,288		7,611
									\$ 451,644

8 PROPRIETARY FUND
Wastewater Revenues & Expenses Statement
Capital Improvement Plan

WASTEWATER-Proprietary Fund

	Actual FY15	Budget FY16	Budget FY17	Projection FY18	Projection FY19	Projection FY20	Projection FY21	Projection FY22
Revenues								
Service Charges								
Retail Customers	4,270,080	4,311,694	5,833,138	6,273,510	6,320,441	6,367,188	6,414,287	6,461,741
Wholesale Customers	1,024,443	991,571	1,134,134	1,145,475	1,156,930	1,168,499	1,180,184	1,191,986
Folly Beach	395,561	451,793	371,024	371,024	371,024	371,024	371,024	371,024
Fees								
Tap Fees	90,465	68,831	70,896	73,023	75,213	77,470	79,794	82,188
Other Income	454,745	233,452	236,662	239,935	243,272	246,675	250,145	253,684
Total Revenues	\$ 6,235,294	\$ 6,057,341	\$ 7,645,854	\$ 8,102,967	\$ 8,166,880	\$ 8,230,856	\$ 8,295,435	\$ 8,360,623
Expenses								
Salaries, Wages and Benefits	\$ 1,446,086	\$ 1,510,212	\$ 1,580,537	\$ 1,582,118	\$ 1,583,700	\$ 1,585,283	\$ 1,586,869	\$ 1,588,456
Operations and Maintenance	2,804,153	2,765,653	2,840,626	2,843,467	2,846,310	2,849,156	2,852,006	2,854,858
Administrative	243,426	266,536	280,510	280,790	281,071	281,352	281,633	281,915
Total Expenses	\$ 4,493,665	\$ 4,542,401	\$ 4,701,673	\$ 4,706,374	\$ 4,711,081	\$ 4,715,792	\$ 4,720,508	\$ 4,725,228
Operating Income (Loss)	\$ 1,741,629	\$ 1,514,940	\$ 2,944,181	\$ 3,396,593	\$ 3,455,800	\$ 3,515,064	\$ 3,574,927	\$ 3,635,395
Nonoperating Revenue / (Expenses)								
Interest Income	\$ 2,500	\$ 2,100	\$ 2,100	\$ 2,100	\$ 2,100	\$ 2,100	\$ 2,500	\$ 2,500
Gain on Sales of Fixed Assets	67,184	1,000	10,000	10,000	5,000	5,000	5,000	5,000
Impact Fees	52,842	289,190	292,082	295,003	297,953	300,932	303,942	306,981
Capital Contributions								
Interest Expense	(324,562)	(229,978)	(297,618)	(257,838)	(216,616)	(174,244)	(164,316)	(164,316)
Total Nonoperating Rev. / (Exp.)	\$ (202,036)	\$ 62,312	\$ 6,564	\$ 49,265	\$ 88,437	\$ 133,788	\$ 147,126	\$ 150,165
Change in Net Position	\$ 1,539,593	\$ 1,577,252	\$ 2,950,745	\$ 3,445,858	\$ 3,544,236	\$ 3,648,853	\$ 3,722,053	\$ 3,785,560
Total Net Position, Beginning	30,301,565	31,841,158	33,418,410	36,369,155	39,815,013	43,359,250	47,008,102	50,730,155
Total Net Position, Ending	\$ 31,841,158	\$ 33,418,410	\$ 36,369,155	\$ 39,815,013	\$ 43,359,250	\$ 47,008,102	\$ 50,730,155	\$ 54,515,715

WASTEWATER CAPITAL IMPROVEMENT PLAN

FINANCING SOURCES	5-year Capital Improvement Plan						5-year Total
	FY17	FY18	FY19	FY20	FY21	FY22	
Debt Sources (RD, SRF)	\$ 3,800,000	\$ 1,850,000	\$ 2,200,000	\$ 2,250,000	\$ 1,000,000	\$ 1,000,000	\$ 8,300,000
Tap/Impact Fees	\$	\$	\$	\$	\$	\$	\$
Retained Earnings of the System	\$ 200,000	\$ 200,000	\$ 200,000	\$ 200,000	\$ 200,000	\$ 200,000	\$ 1,000,000
Total Financing Sources	\$ 4,000,000	\$ 2,050,000	\$ 2,400,000	\$ 2,450,000	\$ 1,200,000	\$ 1,200,000	\$ 9,300,000
PROJECTS							
Administration Building (35%)				\$ 1,250,000			\$ 1,250,000
Pump Station Rehabilitation							
Pump Stations #1 Rehab	\$ 1,300,000						
Pump Stations #2 Rehab	\$ 1,300,000						
Forcemain & Gravity Line Replacements							
PS#2 to Folly Road FM Replacement		\$ 750,000					\$ 750,000
Folly Creek Bridge to PS #33 FM Replacement			\$ 1,200,000				\$ 1,200,000
Replace 15" VCP pipes	\$ 600,000						
SSSES of Collection System	\$ 600,000	\$ 600,000					\$ 600,000
SSSES Found Projects		\$ 500,000	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000	\$ 4,500,000
Subtotal	\$ 3,800,000	\$ 1,850,000	\$ 2,200,000	\$ 2,250,000	\$ 1,000,000	\$ 1,000,000	\$ 8,300,000
Other Projects							
Minor Pump Station Upgrades	\$ 200,000	\$ 200,000	\$ 200,000	\$ 200,000	\$ 200,000	\$ 200,000	\$ 1,000,000
Subtotal	\$ 200,000	\$ 200,000	\$ 200,000	\$ 200,000	\$ 200,000	\$ 200,000	\$ 1,000,000
TOTAL CAPITAL PROJECTS	\$ 4,000,000	\$ 2,050,000	\$ 2,400,000	\$ 2,450,000	\$ 1,200,000	\$ 1,200,000	\$ 9,300,000

9 SUPPLEMENTARY INFORMATION

Budget Ordinance
Service Area Map
Statistical Information

**JAMES ISLAND PUBLIC SERVICE DISTRICT
ORDINANCE NO. 2016-002**

AN ORDINANCE TO RAISE REVENUE AND ADOPT A BUDGET FOR THE FISCAL YEAR JULY 1, 2016, THROUGH JUNE 30, 2017

NOW, THEREFORE, be ordained by the James Island Public Service District Commission ("Commission"), in meeting duly assembled, finds as follows:

SECTION 1: As set by Commission, the Charleston County Auditor (the "Auditor") shall levy 53.1 mills for General Fund purposes and 3.8 mills for the Debt Service in the year 2016, and the Charleston County Treasurer shall collect the proceeds of the levy upon all taxable property within the boundaries of the District during the fiscal year beginning July 1, 2016, and ending June 30, 2017.

SECTION 2: It is hereby appropriated from the General, Debt Service, and Proprietary Funds referred to in SECTION 1, the following amounts of money for the following respective purposes for and during the period beginning July 1, 2016 and ending June 30, 2017, to wit:

APPROPRIATIONS

	<u>GENERAL</u>	<u>DEBT SERVICE</u>	<u>PROPRIETARY</u>
<u>Department</u>			
Administration/Maintenance	\$ 842,446	\$ -	\$928,205
Fire	3,955,525	-	-
Solid Waste	1,756,475	-	-
Capital Outlay	16,970	-	-
Non-departmental	-	402,016	-
Wastewater Operations	-	-	3,773,468
TOTAL	<u>\$6,571,416</u>	<u>\$ 402,016</u>	<u>\$4,701,673</u>

SECTION 3: Unless covered by SECTION 4, all of the foregoing appropriations are maximum and conditional, and subject to reduction by action of the Commission in the event that the District's revenues accruing to its General, Debt Service and Proprietary Funds, as provided in Section 1, shall be insufficient to pay the same, to the end that the cost of operating of the District government shall remain at all times within its income.

SECTION 4: The District's approved operating budget, with the detail and provisos as so stated in the document titled the James Island Public Service District Budget and Financial Plan for Fiscal Year 2017, which is hereby incorporated by reference as part of this Ordinance as if fully set forth herein, is hereby adopted.

SECTION 5: The anticipated revenues accruing to the General, Debt and Proprietary Funds are stated in this Budget Ordinance. Should actual funding sources for any such fund be less than projected, the District Manager shall reduce budgeted disbursements attributable to the fund. Should actual funding sources be greater than projected in this Ordinance, the District Manager may revise budgeted disbursements or direct the increase to be held for future years' disbursements.

SECTION 6: All monies properly encumbered as of June 30, 2016, shall be added to the budget for Fiscal Year 2017. These encumbered monies may be expended only as set forth in their encumbrance except as authorized by the District Manager. Unencumbered appropriations shall remain in the respective funds as unrestricted reserves whose subsequent appropriation shall be determined by ordinance.

SECTION 7: All monies properly encumbered as of June 30, 2016, shall be added to the District's budget for Fiscal Year 2017. These designated monies may be expended only as set forth in their authorization by the Commission. Unencumbered appropriations shall remain in the respective funds as unrestricted reserves whose subsequent appropriation shall be determined by ordinance.

SECTION 8: (a) Monies received from governmental grants shall accrue only to Special Revenue, Capital Projects, and Proprietary Funds as set forth in this Budget Ordinance. Should grant funds be applied for or received after the beginning of the budget year and thereby not be stated in this Budget Ordinance, then, by passage of District's resolution authorizing the grant application and expenditures, the necessary Special Revenue, Capital Projects, and Proprietary Funds shall be created to provide a mechanism for the expenditures of these monies.

(b) Funds derived from the sale of real property shall be placed in the Capital Projects Fund, and these funds shall be expended only for capital outlays after specific resolution of the Commission.

SECTION 9: A Rainy Day Fund is established to provide emergency funds for use in the event of a major calamity. This fund will be maintained at no less than three (3%) percent of General Fund disbursements. Any expenditure from the Rainy Day Fund shall be authorized by amendment to this Budget Ordinance by the Commission.

SECTION 10: Contracts necessary to expend monies appropriated in this budget when not specifically permitted by the District's Fiscal Policy are hereby authorized and the contracts shall be approved by a resolution of the Commission. Awards of bids on capital items, when less than the amount specified in the District's approved operating budget, are hereby authorized and shall be purchased in accordance with the provisions of the District's Fiscal Policy.

SECTION 11: The District Manager is hereby authorized to transfer positions (Full Time Equivalents - FTEs) among departments and funds.

SECTION 12: If for any reason any provision of this Ordinance, or its applications to any circumstance, is invalidated by a court of competent jurisdiction, the remaining portions of this Ordinance shall remain in full force and effect.

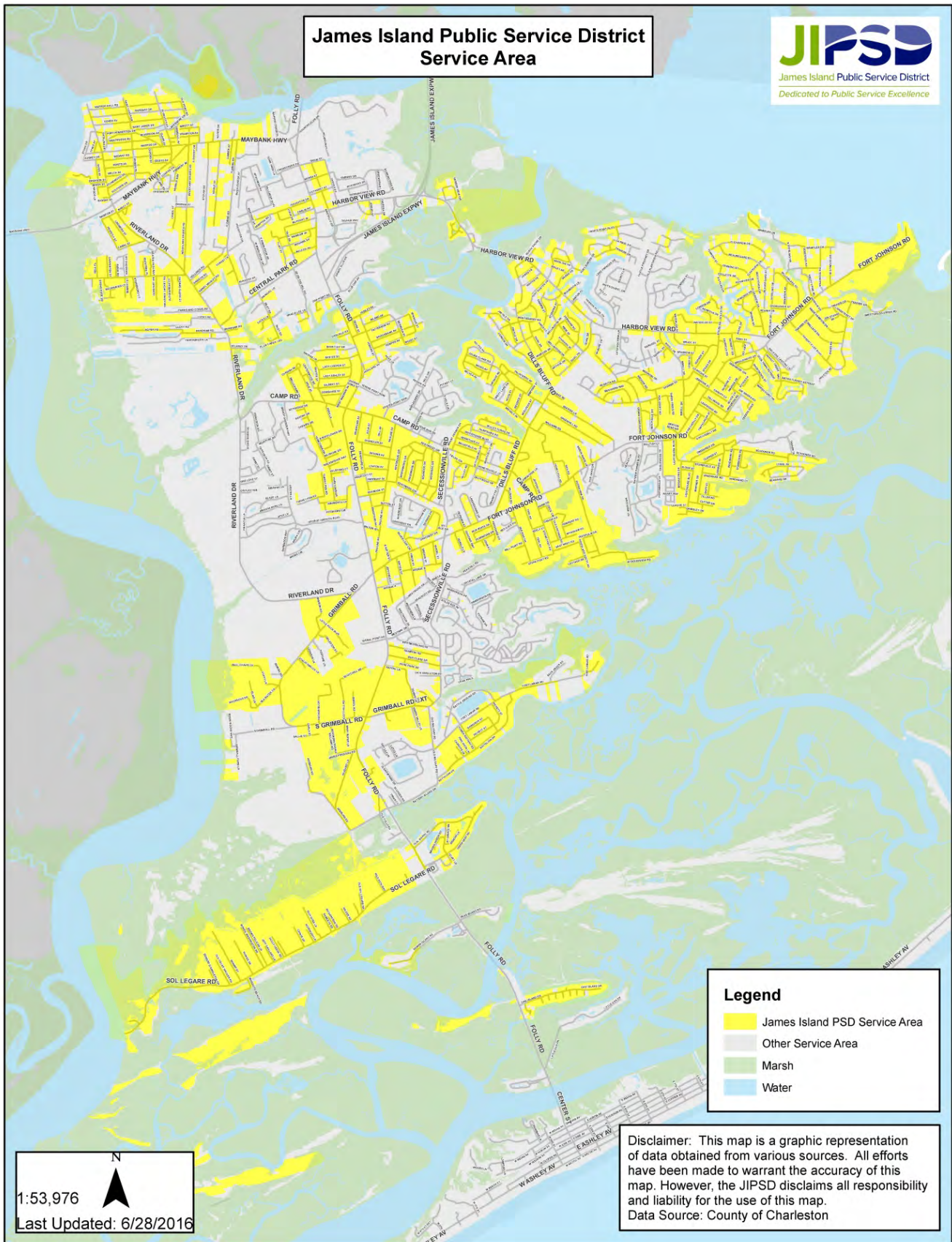
SECTION 13: This Ordinance shall become effective upon approval of the Commission following second reading.


Chair, JIPSD Commission

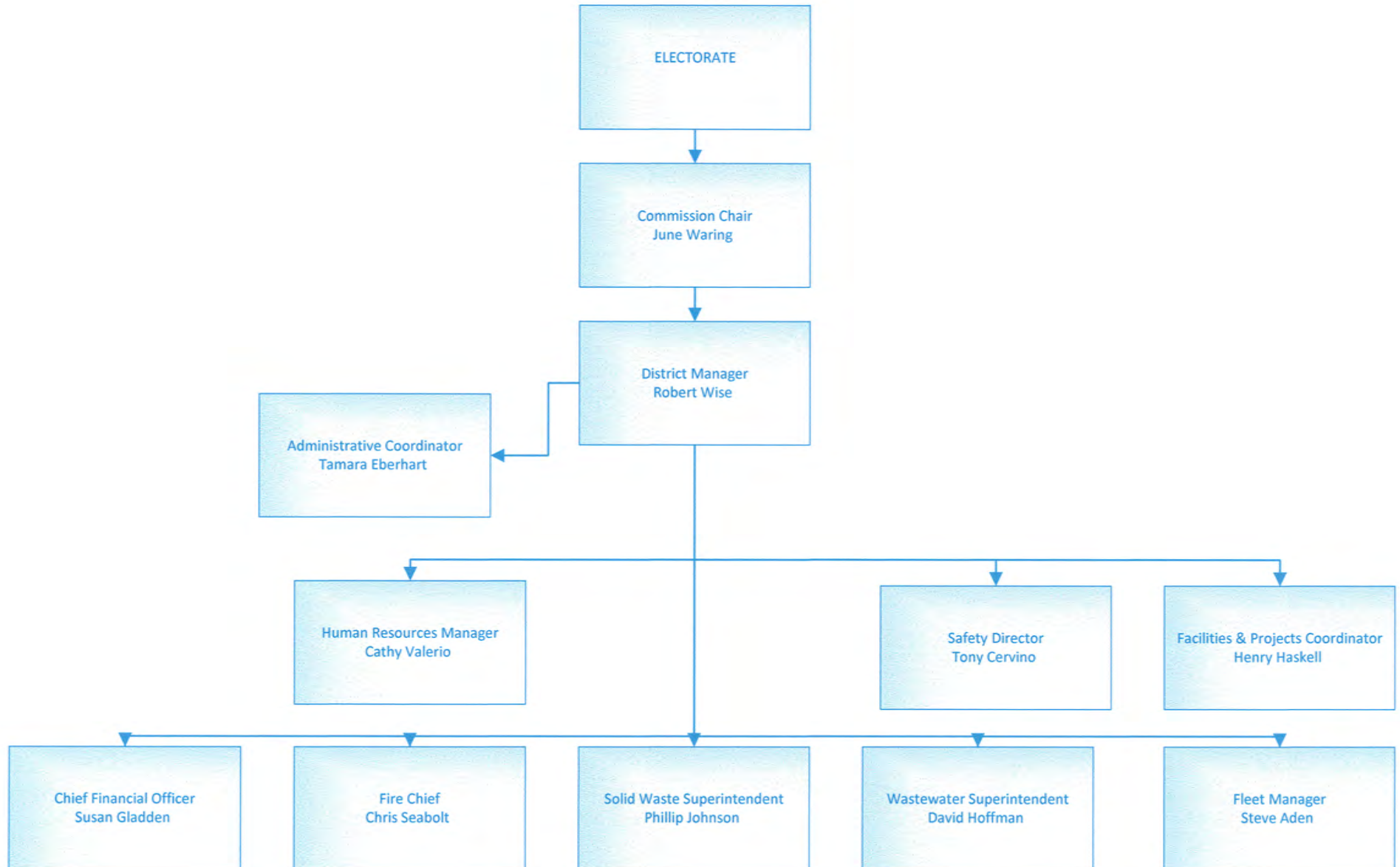

Secretary, JIPSD Commission

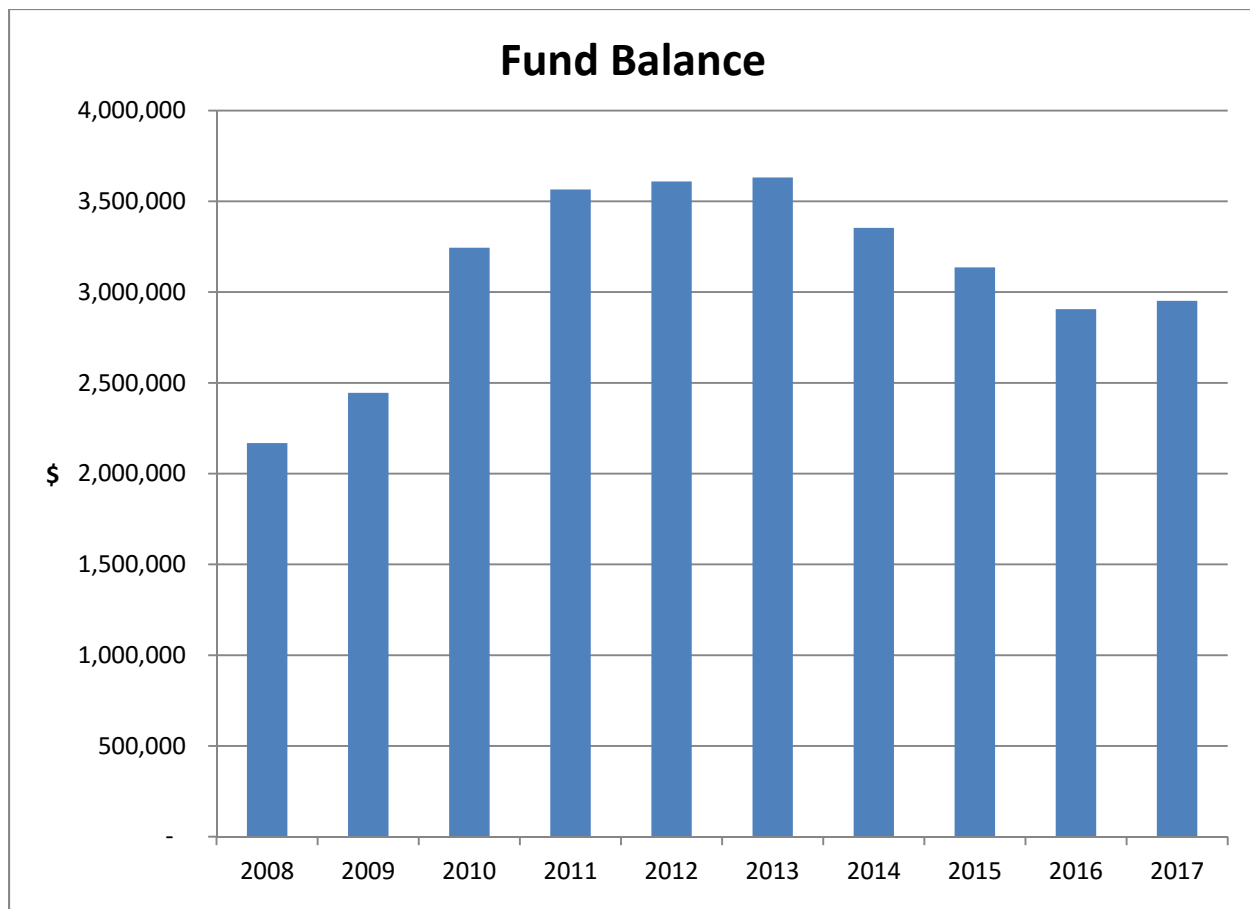


First Reading: May 9, 2016 Second Reading: June 13, 2016



FUNCTIONAL ORGANIZATIONAL CHART
06/30/2016

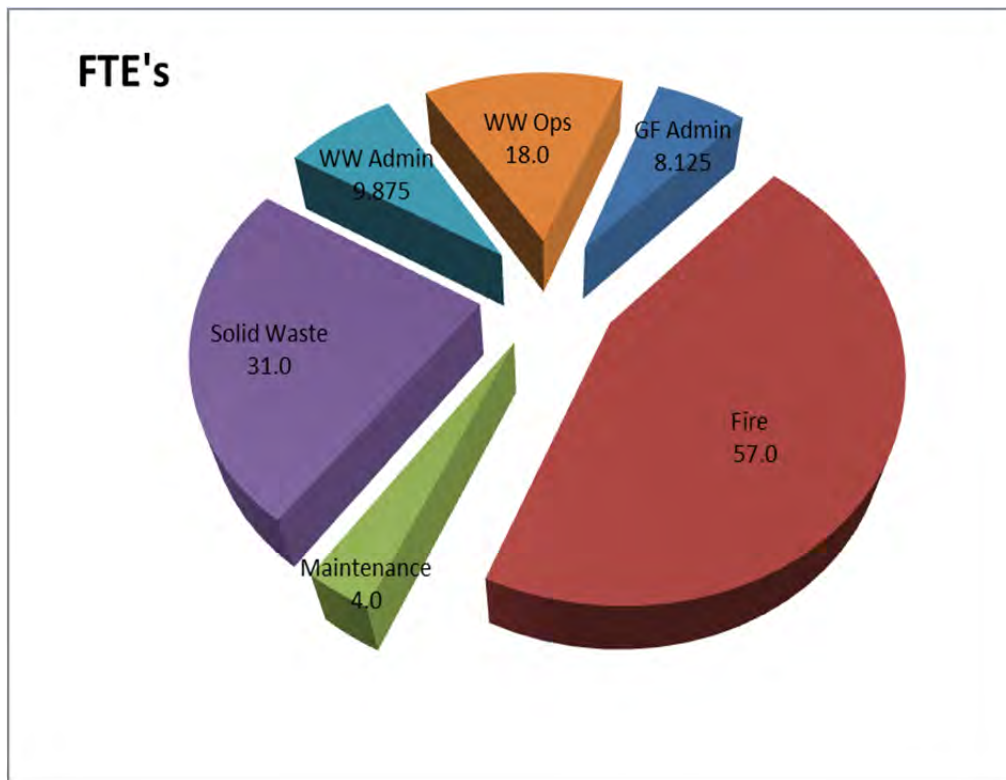


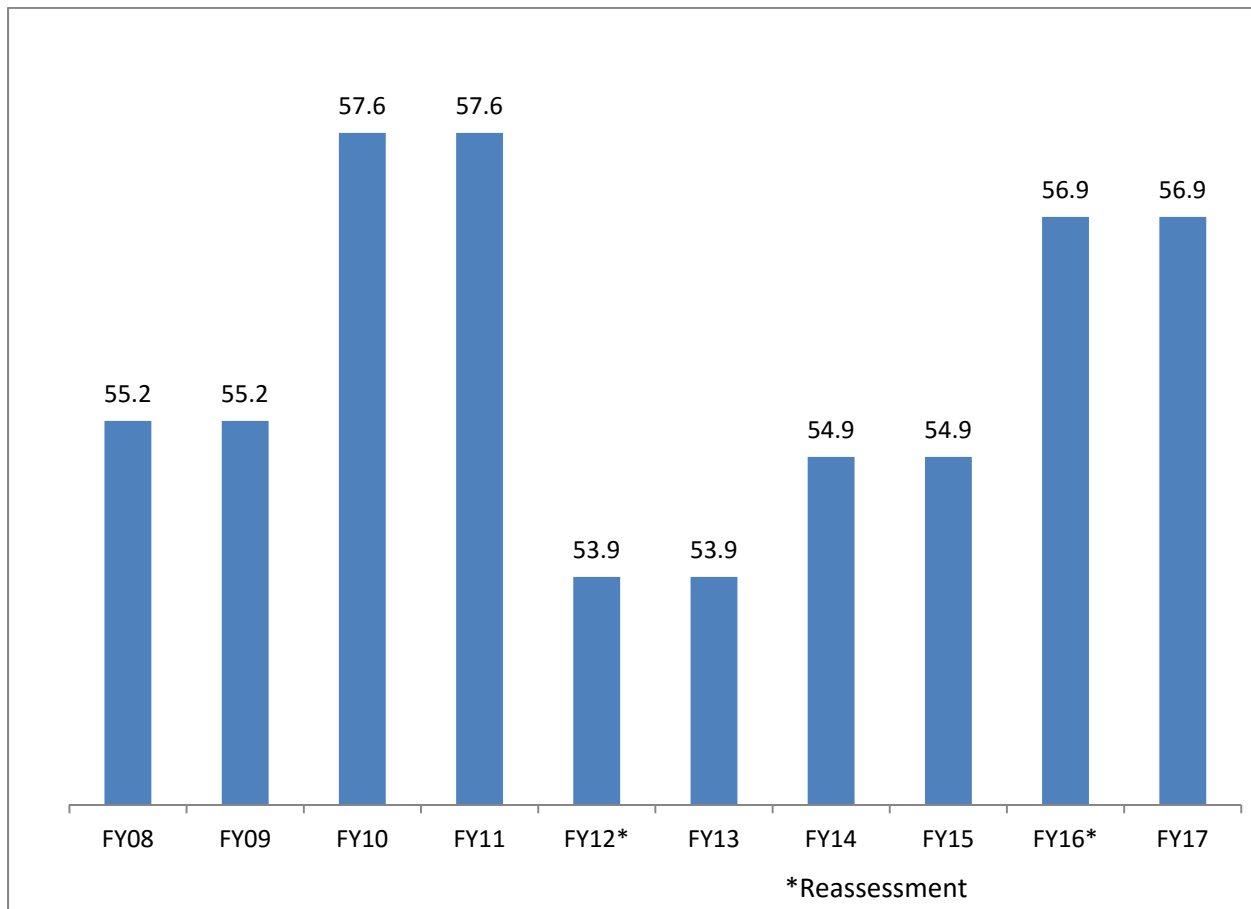


	FISCAL YEAR	AVAILABLE FUND BALANCE @ 6/30	CHANGE FROM PREVIOUS YEAR
	2008	2,167,969	(156,120)
	2009	2,444,737	276,768
	2010	3,244,345	799,608
	2011	3,565,190	320,845
	2012	3,609,166	43,976
	2013	3,631,023	21,857
	2014	3,353,776	(277,247)
	2015	3,135,905	(217,871)
<i>Projected</i>	2016	2,905,883	(230,022)
<i>Projected</i>	2017	2,951,833	45,950

James Island Public Service District
Full Time Equivalent Employee Positions
For the year ending June 30,

	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
General Fund Admin	7.125	7.125	7.125	7.125	7.125	7.125	8.125	8.125	8.125	8.125
Fire	57.000	57.000	57.000	57.000	57.000	57.000	57.000	57.000	57.000	57.000
Maintenance	5.000	5.000	5.000	5.000	5.000	5.000	4.000	4.000	4.000	4.000
Solid Waste	31.000	31.000	31.000	31.000	31.000	31.000	31.000	31.000	31.000	31.000
Wastewater Admin	9.875	9.875	9.875	9.875	9.875	9.875	9.875	9.875	9.875	9.875
Wastewater Operations	18.000	18.000	18.000	18.000	18.000	18.000	18.000	18.000	18.000	18.000





Reassessment is the process of revaluing all the property within a jurisdiction (such as a county) to assign new values for tax purposes. Property values change over time due to market fluctuations, but not all properties change at the same rate, so over time some owners pay more in proportion to the property's current value, others pay less.

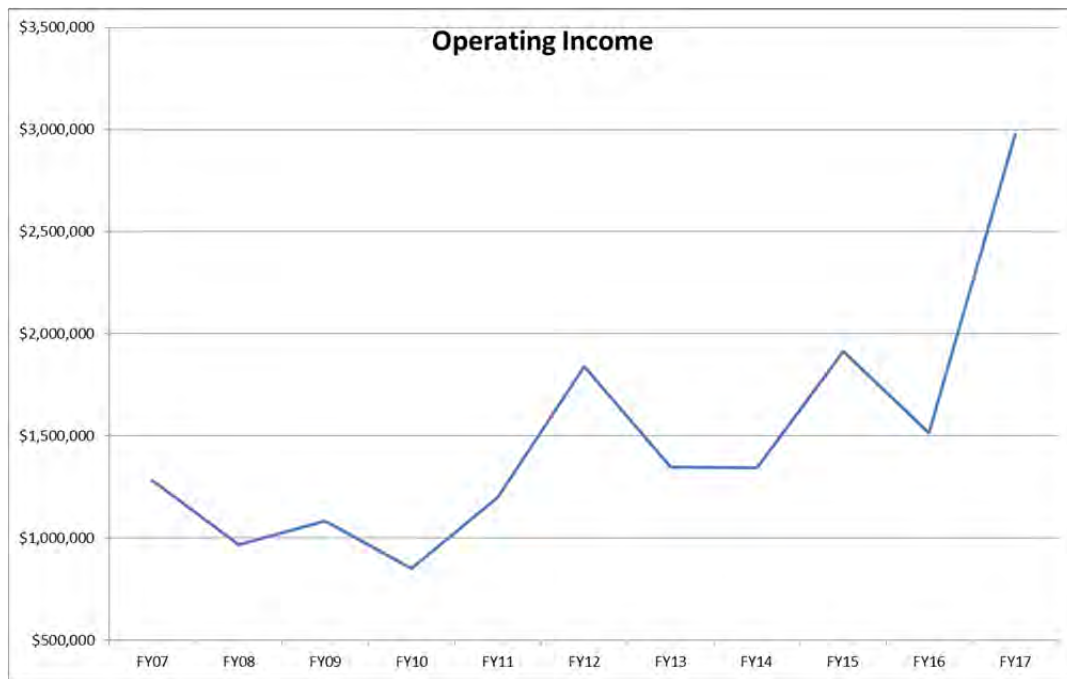
- Reassessment is required every five years by South Carolina state statutes as a way of equalizing property values so that property owners are assessed in proportion to value.
- In a reassessment, by South Carolina state law, all properties in the county must be revalued at one time and all owners must be notified of changes by the County Assessor.
- Each county is on a reassessment schedule established by the S.C. Department of Revenue.

After the FY06 reassessment, the next scheduled reassessment was for FY11; however, Charleston County voted to delay it until the following year, which was allowable by state statute. Fiscal year 2016 was the most recent reassessment and properties were valued based on sales and market conditions at the end of 2014.

**JAMES ISLAND PUBLIC SERVICE DISTRICT
WASTEWATER OPERATING INCOME**

Fiscal Year Ended June 30,

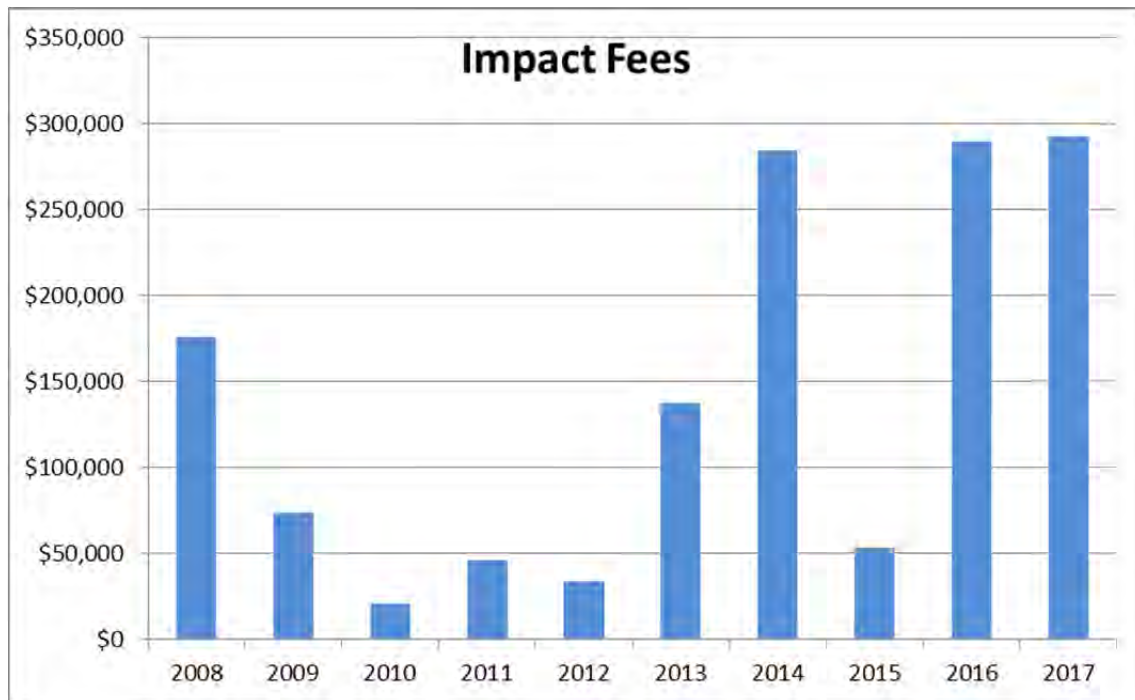
	<u>Actual</u> <u>2007</u>	<u>Actual</u> <u>2008</u>	<u>Actual</u> <u>2009</u>	<u>Actual</u> <u>2010</u>	<u>Actual</u> <u>2011</u>	<u>Actual</u> <u>2012</u>	<u>Actual</u> <u>2013</u>	<u>Actual</u> <u>2014</u>	<u>Actual</u> <u>2015</u>	<u>Budget</u> <u>2016</u>	<u>Budget</u> <u>2017</u>
Revenues											
Retail Customers	\$2,994,560	\$2,980,774	\$3,039,437	\$2,975,601	\$3,037,970	\$4,199,338	\$4,098,780	\$4,239,903	\$4,270,080	\$4,311,694	\$5,833,138
Wholesale Customers	1,029,577	1,066,029	1,076,421	1,093,876	985,064	1,078,304	975,405	991,571	1,024,443	991,571	1,134,134
Folly Beach	304,756	299,922	302,505	332,904	323,657	298,397	376,727	447,282	395,561	451,793	371,024
Tap Fees	84,150	17,207	21,749	15,679	22,416	15,450	40,500	64,880	90,465	68,831	70,896
Other Fees	162,424	150,170	143,654	220,331	207,883	217,781	109,316	227,578	454,745	233,451	236,662
Total Revenues	\$4,575,467	\$4,514,102	\$4,583,766	\$4,638,391	\$4,576,990	\$5,809,270	\$5,600,728	\$5,971,214	\$6,235,294	\$6,057,340	\$7,645,854
Expenses											
Salaries and Benefits	1,166,429	1,259,388	1,364,103	1,299,916	1,272,934	1,309,388	1,470,689	1,527,034	1,568,413	1,510,212	1,546,035
Operations & Maintenance	1,951,745	2,118,050	1,975,227	2,359,014	1,896,222	2,508,808	2,605,452	2,866,927	2,574,720	2,766,153	2,840,626
Administrative	176,896	168,415	159,943	129,207	209,079	151,604	178,759	234,067	176,256	266,536	280,510
Total Expenses	\$3,295,070	\$3,545,853	\$3,499,273	\$3,788,137	\$3,378,235	\$3,969,800	\$4,254,900	\$4,628,028	\$4,319,389	\$4,542,901	\$4,667,171
Operating Income	\$1,280,397	\$ 968,249	\$1,084,493	\$ 850,254	\$1,198,755	\$1,839,470	\$1,345,828	\$1,343,186	\$1,915,905	\$1,514,439	\$2,978,683



**JAMES ISLAND PUBLIC SERVICE DISTRICT
WASTEWATER REVENUE HISTORY**

Fiscal Year Ended June 30,

	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>
District Customers	2,437,466	2,509,740	3,256,780	3,289,289	3,396,717	3,431,550	3,413,701	4,930,655
CWS Customers-Transportation	1,093,876	985,064	965,986	975,405	991,571	1,024,443	991,571	1,134,134
Folly Beach	332,904	323,657	348,319	376,727	447,282	395,561	451,793	371,024
CWS - Full Chg	538,135	528,230	705,029	809,490	843,186	838,529	897,993	902,483
Late Pmt Fee	69,031	85,445	78,102	77,654	80,705	82,800	83,965	85,644
New Account Fee	1,476	14,145	14,675	14,390	17,575	18,834	17,928	18,107
Service Continuance Fee	62,374	84,923	56,851	54,924	60,464	77,238	61,679	62,296
Reconnect Fee	34,500	18,316	20,940	20,239	22,100	30,200	23,446	24,149
Tap Inspection Fee	15,679	22,416	18,833	40,500	64,880	90,465	68,831	70,896
Folly Beach O & M Revenue	39,624	31,921	43,641	35,713	40,359	34,215	40,359	40,359
Other Income						211,458	6,075	6,106
Total	4,625,065	4,603,856	5,509,156	5,694,331	5,964,839	6,235,294	6,057,341	7,645,854



ADMINISTRATION DEPARTMENT

	Actual FY15	Budget FY16	Budget FY17	Inc/(Dec)	%
501.01 <u>Officials & Administrators</u>	253,803	259,037	271,237	12,200	4.7%
505.01 <u>Administrative Support</u>	86,454	92,873	95,712	2,839	3.1%
509.20 <u>Overtime</u>	547	500	500		0.0%
510.03 <u>Group Health & Life Insurance</u>	27,689	31,291	34,004	2,713	8.7%
510.04 <u>Worker's Compensation</u>	69	90	90		0.0%
510.05 <u>Retirement System Contribution</u>	34,963	38,977	40,640	1,663	4.3%
510.06 <u>Social Security Expense</u>	24,685	26,959	28,110	1,151	4.3%
510.08 <u>Unemployment Taxes</u>	395	648	-	(648)	-100.0%
Total Personnel Services	428,605	450,375	470,293	19,918	4.4%
511.01 <u>Gasoline</u>	540	975	975		0.0%
512.01 <u>New Tires</u>	495	249	200	(49)	-19.7%
513.01 <u>Vehicle Repairs Inside</u>	2,844	1,418	984	(434)	-30.6%
513.04 <u>Outside Vehicle Repairs</u>	1,891	100	200	100	100.0%
514.01 <u>Commissioner's Expense</u>	2,103	2,000	2,500	500	25.0%
516.03 <u>Computer Equipment/Software</u>	791	1,850	2,450	600	32.4%
517.02 <u>Safety Supplies</u>	83	200	100	(100)	-50.0%
517.03 <u>Safety Training</u>	75	268	300	32	11.9%
517.04 <u>Safety Medical Supplies</u>	16	60	85	25	41.7%
517.10 <u>Fire Extinguishers</u>	251	50	100	50	100.0%
517.11 <u>Annual Safety Event</u>	(12)	293	1,800	1,507	514.3%
518.02 <u>Maint. Contracts-Computers</u>	8,256	10,166	17,080	6,914	68.0%
519.01 <u>Housekeeping and Cleaning</u>	1,156	1,620	1,751	131	8.1%
519.04 <u>Pest Control</u>	109	187	168	(19)	-10.2%
520.01 <u>Auditing Services</u>	5,428	14,550	5,850	(8,700)	-59.8%
520.03 <u>Legal Services</u>	10,654	8,000	15,000	7,000	87.5%
520.05 <u>Other Professional Services</u>	2,606	28,050	8,175	(19,875)	-70.9%
521.01 <u>Office Supplies</u>	7,792	5,842	7,975	2,133	36.5%
521.03 <u>Advertising & Printing</u>	2,761	1,553	5,300	3,747	241.3%
521.04 <u>Dues and Subscriptions</u>	3,234	2,510	2,475	(35)	-1.4%
521.05 <u>ADP Payroll Processing</u>	10,945	10,020	11,635	1,615	16.1%
521.10 <u>Bank Service Fees</u>	241	250	250		0.0%
524.00 <u>Travel</u>	234	1,350	1,550	200	14.8%
524.01 <u>Conferences & Seminars</u>	281	1,365	400	(965)	-70.7%
524.02 <u>Schools & Training Programs</u>	287	400	4,300	3,900	975.0%
524.05 <u>Employee Relations</u>	3,916	4,003	3,838	(165)	-4.1%
525.04 <u>Telephone</u>	6,204	5,142	3,800	(1,342)	-26.1%
525.05 <u>Internet/GPS</u>	1,078	1,296	2,030	734	56.6%
525.06 <u>Telephone - Cellular</u>	1,645	1,781	1,644	(137)	-7.7%
526.01 <u>District Insurance</u>	3,343	3,343	4,068	725	21.7%
528.02 <u>Contingency Fund</u>		10,000	10,000		0.0%
530.03 <u>Operating Leases - Copier</u>	1,671	2,173	1,992	(181)	-8.3%
Total Operating & Maintenance	81,011	121,214	118,975	(2,239)	-1.8%
Total Personnel & Operating Cost	509,615	571,589	589,268	17,679	3.1%
Total Capital Outlay					
Grand Total	509,615	571,589	589,268	17,679	3.1%

FIRE DEPARTMENT

	Actual FY15	Budget FY16	Budget FY17	Inc/(Dec)	%
501.01 <u>Officials & Administrators</u>	324,593	343,164	373,279	30,115	8.8%
502.01 <u>Professionals</u>	484,338	484,447	520,032	35,585	7.3%
504.01 <u>Protective Services</u>	888,101	1,089,625	1,085,981	(3,644)	-0.3%
509.20 <u>Overtime</u>	210,461	176,842	180,431	3,589	2.0%
509.21 <u>Overtime Extra</u>	184,908	176,168	181,766	5,598	3.2%
510.03 <u>Group Health & Life Insurance</u>	403,218	451,961	459,507	7,546	1.7%
510.04 <u>Worker's Compensation</u>	243,483	238,376	245,856	7,480	3.1%
510.05 <u>Retirement System Contributor</u>	227,626	251,089	258,969	7,880	3.1%
510.06 <u>Social Security Expense</u>	155,569	173,674	179,124	5,450	3.1%
510.08 <u>Unemployment Taxes</u>	6,851	6,023		(6,023)	-100.0%
Total Personnel Services	3,129,148	3,391,369	3,484,945	93,576	2.8%
511.01 <u>Gasoline</u>	8,369	8,663	7,140	(1,523)	-17.6%
511.02 <u>Diesel Fuel</u>	26,300	31,056	23,451	(7,605)	-24.5%
511.03 <u>Engine Fluids</u>	982	1,300	1,722	422	32.5%
511.04 <u>Anti-freeze</u>	264	200	300	100	50.0%
511.05 <u>Other Fuels, etc.</u>			340	340	100.0%
512.01 <u>New Tires</u>	6,161	6,000	7,500	1,500	25.0%
512.05 <u>Outside Tire Repair</u>	365	500	300	(200)	-40.0%
513.01 <u>Vehicle Repairs Inside</u>	59,640	36,000	49,813	13,813	38.4%
513.02 <u>Equip. Maint. & Repairs</u>	6,770	6,000	1,909	(4,091)	-68.2%
513.04 <u>Outside Vehicle Repairs</u>	35,854	14,000	15,297	1,297	9.3%
515.01 <u>Industrial Chemicals</u>	2,790	3,200	3,044	(156)	-4.9%
515.02 <u>Emer. Reponse Medical Supplie</u>	5,309	20,579	8,054	(12,525)	-60.9%
515.06 <u>Fire Suppression Supplies</u>	1,187	6,235	11,805	5,570	89.3%
515.07 <u>Other Tech Supplies</u>	3,611	12,270	23,649	11,379	92.7%
516.01 <u>Small Tools & Equipment</u>	12,668	11,250	11,662	412	3.7%
516.02 <u>Office Furniture & Equipment</u>	1,301	15,620	1,736	(13,884)	-88.9%
516.03 <u>Computer Equipment</u>	3,249	1,900		(1,900)	-100.0%
517.01 <u>Safety Tools & Equipment</u>	779	100	200	100	100.0%
517.02 <u>Safety Supplies</u>		200	140	(60)	-30.0%
517.03 <u>Safety Training</u>		250	120	(130)	-52.0%
517.05 <u>Personal Protective Equipment</u>	43,519	44,162	42,846	(1,316)	-3.0%
517.06 <u>Safety Equipment Testing</u>	10,086	13,538	14,192	654	4.8%
517.10 <u>Fire Extinguishers</u>	674	400	200	(200)	-50.0%
517.11 <u>Annual Safety Event</u>	1,442	1,125	810	(315)	-28.0%
518.02 <u>Maint. Contracts-computers</u>	13,227	17,693	11,463	(6,230)	-35.2%
518.03 <u>Communication Maint. Contract</u>			8,024	8,024	100.0%
519.01 <u>Housekeeping and Cleaning</u>	9,068	10,210	9,231	(979)	-9.6%
519.02 <u>Buildings Maintenance</u>	26,516	17,210	14,100	(3,110)	-18.1%
519.03 <u>Grounds Maintenance</u>		2,250	1,250	(1,000)	-44.4%
519.04 <u>Pest Control</u>	840	640	840	200	31.3%
520.03 <u>Legal Services</u>	23,951				100.0%
520.04 <u>Medical Services</u>	4,213	2,420	646	(1,774)	-73.3%
520.05 <u>Other Professional Services</u>	118,019				100.0%
520.09 <u>Fitness Program</u>	13,628	12,190	12,420	230	1.9%
520.10 <u>Explorers</u>	68	1,500		(1,500)	-100.0%
521.01 <u>Office Supplies</u>	3,719	3,800	3,580	(220)	-5.8%
521.02 <u>Postage and Shipping</u>	787	1,515	800	(715)	-47.2%
521.03 <u>Advertising & Printing</u>	4,218	3,103	2,200	(903)	-29.1%
521.04 <u>Dues and Subscriptions</u>	2,256	2,250	3,366	1,116	49.6%
522.01 <u>Charleston County Fees</u>	484	484	536	52	10.7%
522.02 <u>SC Dept. of Highway Fees</u>	37	74	39	(35)	-47.3%

FIRE DEPARTMENT

	Actual FY15	Budget FY16	Budget FY17	Inc/(Dec)	%
522.03 Stormwater Fees	302	320	302	(18)	-5.6%
523.01 Uniforms Purchased	13,447	16,350	14,788	(1,562)	-9.6%
524.00 Travel	252	2,775	3,895	1,120	40.4%
524.01 Conferences & Seminars	214	3,225	3,000	(225)	-7.0%
524.02 Schools & Training Programs	3,192	8,275	8,370	95	1.1%
524.03 Training Supplies	538	9,672	7,423	(2,249)	-23.3%
524.04 Fire Prevention & Education	5,702	13,500	6,700	(6,800)	-50.4%
524.05 Employee Relations	303	1,800	2,000	200	11.1%
524.06 Pre-employment Screening	3,160	3,800	4,600	800	21.1%
524.09 FD Recruit School	4,771	6,300	13,780	7,480	118.7%
525.01 Electricity and Gas	33,318	32,558	32,232	(326)	-1.0%
525.02 Water	2,763	2,750	2,916	166	6.0%
525.04 Telephone	4,283	5,825	2,400	(3,425)	-58.8%
525.05 Internet/GPS	5,231	5,050	5,199	149	3.0%
525.06 Telephone - Cellular	7,692	7,045	6,600	(445)	-6.3%
526.01 District Insurance	32,782	32,563	32,042	(521)	-1.6%
530.01 Radio User Fees	31,692	31,464	29,184	(2,280)	-7.2%
530.03 Operating Lease-Copier	548	424	424		0.0%
Total Operating & Maintenance	602,540	493,883	470,580	(23,303)	-4.7%
Total Personnel & Operating Cost	3,731,688	3,885,252	3,955,525	70,273	1.8%
536.02 Building Improvements	7,490		9,940	9,940	
536.04 Vehicles	39,354				
Total Capital Outlay	46,844		9,940	9,940	
Grand Total	3,778,532	3,885,252	3,965,465	80,213	

MAINTENANCE DEPARTMENT

	Actual FY15	Budget FY16	Budget FY17	Inc/(Dec)	%
501.01 <u>Officials & Administrators</u>	64,976	69,507	73,186	3,679	5.3%
506.01 <u>Skilled Craft Workers</u>	61,417	62,127	69,351	7,224	11.6%
509.20 <u>Overtime</u>	1,748	4,000	4,000		0.0%
510.03 <u>Group Health & Life Insurance</u>	24,500	24,813	25,927	1,114	4.5%
510.04 <u>Worker's Compensation</u>	1,608	1,628	1,758	130	8.0%
510.05 <u>Retirement System Contributor</u>	13,930	15,001	16,207	1,206	8.0%
510.06 <u>Social Security Expense</u>	9,687	10,376	11,210	834	8.0%
510.08 <u>Unemployment Taxes</u>	377	389		(389)	-100.0%
Total Personnel Services	178,243	187,841	201,639	13,798	7.3%
511.01 <u>Gasoline</u>	3,246	3,081	2,786	(295)	-9.6%
511.02 <u>Diesel Fuel</u>		125	100	(25)	-20.0%
512.01 <u>New Tires</u>	791	200	830	630	315.0%
513.02 <u>Equip. Maint. & Repairs</u>		850	400	(450)	-52.9%
513.03 <u>Maintenance Inventory</u>	104	1,500	750	(750)	-50.0%
513.04 <u>Outside Vehicle Repairs</u>	85	200	200		0.0%
515.01 <u>Industrial Chemicals</u>	161	650	500	(150)	-23.1%
515.07 <u>Other Tech Supplies</u>	1,438	1,500	1,750	250	16.7%
516.01 <u>Small Tools & Equipment</u>	2,718	3,200	2,700	(500)	-15.6%
516.02 <u>Office Furniture</u>		950	700	(250)	-26.3%
516.03 <u>Computer Equipment/Software</u>		2,000	1,700	(300)	-15.0%
517.01 <u>Safety Tools & Equipment</u>	780	863	1,300	437	50.6%
517.02 <u>Safety Supplies</u>	11	520	520		0.0%
517.04 <u>Safety Medical Supplies</u>		50	75	25	50.0%
517.05 <u>Personal Protective Equipment</u>	568	1,071	1,490	419	39.1%
517.06 <u>Safety Equipment Testing</u>	721	750	750		0.0%
517.08 <u>Security Monitoring</u>	561	724	622	(102)	-14.1%
517.10 <u>Fire Extinguishers</u>	818	200	250	50	25.0%
517.11 <u>Annual Safety Event</u>	174	135	45	(90)	-66.7%
518.02 <u>Maint. Contracts-computers</u>	2,831	3,350	3,128	(222)	-6.6%
519.01 <u>Housekeeping and Cleaning</u>	119	150	125	(25)	-16.7%
519.02 <u>Buildings Maintenance</u>	5,463	3,300	4,450	1,150	34.8%
519.04 <u>Pest Control</u>	109	68	168	100	147.1%
520.04 <u>Medical Services</u>	175	769	545	(224)	-29.1%
521.01 <u>Office Supplies</u>	972	280	750	470	167.9%
521.04 <u>Dues & Subscriptions</u>	157	115	160	45	39.1%
522.02 <u>SC Dept. of Highway Fees</u>	53	75	55	(20)	-26.7%
523.10 <u>Uniforms Purchased</u>	646	425	590	165	38.8%
523.02 <u>Uniforms Leased</u>	1,620	1,783	2,070	287	16.1%
524.00 <u>Travel</u>	2,631	3,207	3,000	(207)	-6.5%
524.01 <u>Conferences & Seminars</u>	1,294	3,100	2,700	(400)	-12.9%
524.05 <u>Employee Relations</u>	869	929	740	(189)	-20.3%
525.01 <u>Electricity and Gas</u>	3,304	4,775	7,200	2,425	50.8%
525.02 <u>Water</u>	637	770	800	30	3.9%
525.04 <u>Telephone</u>	1,720	1,596	1,760	164	10.3%
525.05 <u>Internet/GPS</u>			312	312	100.0%
525.06 <u>Telephone - Cellular</u>	671	694	660	(34)	-4.9%
526.01 <u>District Insurance</u>	2,054	2,053	2,434	381	18.6%
527.01 <u>Street Signs & Lighting</u>	2,341	2,000	2,000		0.0%
530.03 <u>Operating Leases-Copier</u>	71	424	424		0.0%
Total Operating & Maintenance	40,351	49,157	51,539	2,382	4.8%
Total Personnel & Operating Cost	218,594	236,998	253,178	16,180	6.8%
Total Capital Outlay	5,254	16,800		(16,800)	
Grand Total	223,848	253,798	253,178	(620)	

SOLID WASTE DEPARTMENT

		Actual FY15	Budget FY16	Budget FY17	Inc/(Dec)	%
501.01	<u>Officials & Administrators</u>	149,788	177,424	122,403	(55,021)	-31.0%
506.01	<u>Skilled Craft Workers</u>	140,623	183,418	205,857	22,439	12.2%
507.01	<u>Service - Maintenance</u>	543,052	564,477	581,707	17,230	3.1%
509.10	<u>Temporary Employees</u>	76,037	18,000	20,000	2,000	11.1%
509.20	<u>Overtime</u>	24,343	11,500	15,000	3,500	30.4%
510.03	<u>Group Health & Life Insurance</u>	169,477	197,645	181,246	(16,399)	-8.3%
510.04	<u>Worker's Compensation</u>	17,838	27,049	25,055	(1,994)	-7.4%
510.05	<u>Retirement System Contribution</u>	93,368	110,801	102,633	(8,168)	-7.4%
510.06	<u>Social Security Expense</u>	63,865	76,639	70,989	(5,650)	-7.4%
510.08	<u>Unemployment Taxes</u>	3,445	3,626		(3,626)	-100.0%
	Total Personnel Services	1,281,836	1,370,579	1,324,890	(45,689)	-3.3%
511.01	<u>Gasoline</u>	4,750	4,750	2,985	(1,765)	-37.2%
511.02	<u>Diesel Fuel</u>	139,530	111,613	106,594	(5,019)	-4.5%
511.03	<u>Engine Fluids</u>	8,991	10,200	8,500	(1,700)	-16.7%
511.04	<u>Anti-freeze</u>	1,874	900	1,629	729	81.0%
512.01	<u>New Tires</u>	22,099	16,548	17,500	952	5.8%
512.02	<u>Recaps</u>	20,697	31,536	30,668	(868)	-2.8%
512.04	<u>Rims</u>	410	1,360	1,043	(317)	-23.3%
512.05	<u>Outside Tire Repair</u>	1,160	800	800		0.0%
513.01	<u>Vehicle Repairs Inside</u>	150,444	80,000	80,000		0.0%
513.02	<u>Equip. Maint. & Repairs</u>	3,700	6,250	10,000	3,750	60.0%
513.04	<u>Outside Vehicle Repairs</u>	68,476	84,000	82,000	(2,000)	-2.4%
515.01	<u>Industrial Chemicals</u>	1,089	2,500	200	(2,300)	-92.0%
515.07	<u>Other Tech Supplies</u>	1,274	1,200	1,300	100	8.3%
516.01	<u>Small Tools & Equipment</u>	1,668	6,259	7,300	1,041	16.6%
516.02	<u>Office Furniture & Equip</u>	485	1,075	600	(475)	-44.2%
516.03	<u>Computer Equipment</u>			2,000	2,000	0.0%
517.01	<u>Safety Tools & Equipment</u>	1,690	1,270	1,570	300	23.6%
517.02	<u>Safety Supplies</u>	1,247	2,700	1,150	(1,550)	-57.4%
517.04	<u>Safety Medical Supplies</u>	61	164	100	(64)	-39.0%
517.05	<u>Personal Protective Equipment</u>	2,145	5,168	4,900	(268)	-5.2%
517.08	<u>Security Monitoring</u>	438	650	480	(170)	-26.2%
517.10	<u>Fire Extinguishers</u>	229	350	350		0.0%
517.11	<u>Annual Safety Event</u>	511	1,305	390	(915)	-70.1%
518.02	<u>Maint. Contracts-computers</u>	347	150	350	200	133.3%
519.01	<u>Housekeeping and Cleaning</u>	1,457	897	1,300	403	44.9%
519.02	<u>Buildings Maintenance</u>	11,148	4,150	4,695	545	13.1%
519.03	<u>Grounds Maintenance</u>	76	1,100	100	(1,000)	-90.9%
519.04	<u>Pest Control</u>	109	88	88		0.0%
520.04	<u>Medical Services</u>	3,929	2,772	2,772		0.0%
521.01	<u>Office Supplies</u>	1,861	1,450	1,700	250	17.2%
521.03	<u>Advertising & Printing</u>	1,493	1,260	3,300	2,040	161.9%
521.12	<u>Roll Carts Repair & Replacement</u>			500	500	0.0%
522.02	<u>SC Dept. of Highway Fees</u>	49	148	161	13	8.8%
523.01	<u>Uniforms Purchased</u>	1,321	1,275	1,625	350	27.5%
523.02	<u>Uniforms Leased</u>	9,805	8,724	8,724		0.0%
524.01	<u>Conferences & Seminars</u>		500	400	(100)	-20.0%
524.05	<u>Employee Relations</u>	1,134	1,145	1,145		0.0%
524.06	<u>Pre-employment Screening</u>	426	915	915		0.0%
525.01	<u>Electricity and Gas</u>	3,036	3,996	3,813	(183)	-4.6%
525.02	<u>Water</u>	1,274	1,247	1,233	(14)	-1.1%
525.04	<u>Telephone</u>	1,280	1,609	1,760	151	9.4%
525.05	<u>Internet/GPS</u>			6,240	6,240	0.0%
525.06	<u>Telephone-Cellular/WiFi</u>	2,176	2,410	2,807	397	16.5%
526.01	<u>District Insurance</u>	23,498	23,497	25,434	1,937	8.2%

SOLID WASTE DEPARTMENT

	Actual FY15	Budget FY16	Budget FY17	Inc/(Dec)	%
<u>530.03</u> <u>Operating Lease-Copier</u>	9,934	424	464	40	9.4%
Total Operating & Maintenance	507,321	428,905	431,585	2,680	0.6%
Total Personnel & Operating Cost	1,789,156	1,799,484	1,756,475	(43,009)	-2.4%
 <u>536.02</u> <u>Building Improvements</u>		4,418	7,030	2,612	
Total Capital Outlay	108,831	4,418	7,030	2,612	
Grand Total	1,897,987	1,803,902	1,763,505	(40,397)	-2.1%

WASTEWATER ADMINISTRATION

	Actual FY15	Budget FY16	Budget FY17	Inc/(Dec)	%
501 .01 Officials & Administrators	244,195	228,429	271,237	42,808	18.7%
505 .01 Administrative Support	182,971	196,738	204,781	8,043	4.1%
509 .20 Overtime	(941)	500	500		0.0%
510 .03 Group Health & Life Insurance	87,334	80,817	88,697	7,880	9.8%
510 .04 Worker's Compensation	1,142	100	100		0.0%
510 .05 Retirement System Contribution	46,277	45,328	45,965	637	1.4%
510 .06 Social Security Expense	31,443	34,863	36,415	1,552	4.5%
510 .08 Unemployment Taxes	1,062	1,036		(1,036)	-100.0%
Total Personel Services	628,718	617,871	647,695	29,824	4.8%
511 .01 Gasoline	540	975	1,580	605	62.1%
512 .01 New Tires		249	200	(49)	-19.7%
513 .01 Vehicle Repairs Inside	969	1,418	984	(434)	-30.6%
513 .04 Outside Vehicle Repairs		100	100		0.0%
514 .01 Commissioner's Expense	2,113	2,000	2,500	500	25.0%
516 .03 Computer Equipment/Software	920	1,850	2,450	600	32.4%
517 .02 Safety Supplies	83	150	100	(50)	-33.3%
517 .03 Safety Training	75	268	368	100	37.3%
517 .04 Safety Medical Supplies	16	30	85	55	183.3%
517 .07 Safety Incentive Program		150	200	50	33.3%
517 .08 Security Monitoring	571	496	496		0.0%
517 .10 Fire Extinguishers	251	50	100	50	100.0%
517 .11 Annual Safety Event	359	293	293		0.0%
518 .02 Maint. Contracts - Computers	8,750	11,729	15,081	3,352	28.6%
519 .01 Housekeeping and Cleaning	3,370	2,746	2,846	100	3.6%
519 .02 Buildings Maintenance	4,442	4,015	4,330	315	7.8%
519 .04 Pest Control	309	187	187		0.0%
520 .01 Auditing Services	5,428	14,500	5,850	(8,650)	-59.7%
520 .03 Legal Services	11,673	10,000	10,000		0.0%
520 .05 Other Professional Services	3,502	12,125	8,575	(3,550)	-29.3%
520 .08 Trustee Services	15,275	11,904	13,000	1,096	9.2%
521 .01 Office Supplies	10,765	5,842	11,975	6,133	105.0%
521 .02 Postage and Shipping	34,806	33,456	44,096	10,640	31.8%
521 .03 Advertising & Printing	2,761	1,553	4,100	2,547	164.0%
521 .04 Dues and Subscriptions	3,911	2,888	2,775	(113)	-3.9%
521 .05 ADP Payroll Processing	10,947	10,020	11,866	1,846	18.4%
521 .07 Billing Supplies & Svcs.	34,303	34,480	36,120	1,640	4.8%
521 .08 Water Metered Report	9,576	9,492	9,564	72	0.8%
521 .09 Bad Debt Expense	8,000	12,000	8,000	(4,000)	-33.3%
521 .10 Bank Service Fees	4,005	2,150	4,500	2,350	109.3%
521 .11 Merchant Services Fees	20,521	20,887	20,380	(507)	-2.4%
522 .01 Charleston County Fees	3,123	3,056	3,056		0.0%
524 .00 Travel	234	1,350	1,550	200	14.8%
524 .01 Conferences & Seminars	267	1,365	300	(1,065)	-78.0%
524 .02 Schools & Training Programs	287	500	4,300	3,800	760.0%
524 .05 Employee Relations	3,357	4,043	3,738	(305)	-7.5%
525 .01 Electricity and Gas	13,917	14,531	15,198	667	4.6%
525 .02 Water	637	708	636	(72)	-10.2%
525 .04 Telephone	11,128	11,910	7,030	(4,880)	-41.0%
525 .05 Internet / GPS	1,078	1,296	2,076	780	60.2%
525 .06 Telephone - Cellular	1,445	1,514	792	(722)	-47.7%
526 .01 District Insurance	7,615	6,087	6,681	594	9.8%
528 .07 Contingency Account		10,000	10,000		0.0%
530 .03 Operating Lease-Copier	2,004	2,173	2,452	279	12.8%

WASTEWATER ADMINISTRATION

	Actual FY15	Budget FY16	Budget FY17	Inc/(Dec)	%
Total Operating & Maintenance	243,426	266,536	280,510	13,974	5.2%
Total Personnel & Operating Cost	872,144	884,407	928,205	43,798	5.0%
Total Capital Outlay					
Grand Total	872,144	884,407	928,205	43,798	5.0%

WASTEWATER OPERATIONS

			Actual	Budget	Proposed	Inc/(Dec)	%
			FY15	FY16	Budget FY17		
501	.01	Officials & Administrators	151,720	154,155	161,945	7,790	5.1%
503	.01	Technicians	131,765	145,038	147,135	2,097	1.4%
505	.01	Administrative Support	62,080	82,830	101,625	18,795	22.7%
506	.01	Skilled Craft Workers	199,154	239,364	239,163	(201)	-0.1%
509	.20	Overtime	29,448	20,000	30,000	10,000	50.0%
510	.03	Group Health & Life Insurance	132,241	116,310	112,174	(4,136)	-3.6%
510	.04	Worker's Compensation	7,752	12,828	13,597	769	6.0%
510	.05	Retirement System Contribution	82,063	70,937	75,193	4,256	6.0%
510	.06	Social Security Expense	40,286	49,066	52,010	2,944	6.0%
510	.08	Unemployment Taxes	2,042	1,813		(1,813)	-100.0%
Total Personnel Services			852,603	892,341	932,842	40,501	4.5%
511	.01	Gasoline	16,691	14,578	16,500	1,922	13.2%
511	.02	Diesel Fuel	22,667	22,763	23,000	237	1.0%
511	.03	Engine Fluids	1,234	1,200	1,300	100	8.3%
511	.04	Anti-freeze	178		178	178	1.0%
512	.01	New Tires	3,968	1,000	2,000	1,000	100.0%
512	.05	Outside Tire Repair		1,000	200	(800)	-80.0%
513	.01	Vehicle Repairs Inside	13,288	10,750	13,000	2,250	20.9%
513	.02	Equip. Maint. & Repairs	18,823	5,000	20,000	15,000	300.0%
513	.04	Outside Vehicle Repairs	17,303	9,000	10,000	1,000	11.1%
515	.01	Industrial Chemicals	78,388	110,000	75,000	(35,000)	-31.8%
515	.07	Other Tech Supplies	6,287	5,000	5,000		0.0%
516	.01	Small Tools & Equipment	16,696	10,000	17,000	7,000	70.0%
516	.02	Office Furniture & Equipment	509	1,000	500	(500)	-50.0%
516	.03	Computer Equipment	9,092	3,000	5,832	2,832	94.4%
517	.01	Safety Tools & Equipment	1,350	1,400	1,500	100	7.1%
517	.02	Safety Supplies	3,521	838	3,500	2,662	317.7%
517	.03	Safety Training	690	690	250	(440)	-63.8%
517	.04	Safety Medical Supplies	135	100	100		0.0%
517	.05	Personal Protective Equipment	1,510	2,250	2,500	250	11.1%
517	.06	Safety Equipment Testing		1,000	500	(500)	-50.0%
517	.07	Safety Incentive Program		300		(300)	-100.0%
517	.08	Security Monitoring	1,190	1,100	1,100		0.0%
517	.10	Fire Extinguishers	402	300	400	100	33.3%
517	.11	Annual Safety Event	515	700	210	(490)	-70.0%
518	.01	Maint. Contract-Copier usage	1,333	800	1,104	304	38.0%
518	.02	Maint. Contract-Computers	9,288	11,110	11,110		0.0%
519	.01	Housekeeping and Cleaning	1,792	1,500	2,000	500	33.3%
519	.02	Buildings Maintenance	11,799	3,900	3,666	(234)	-6.0%
519	.03	Grounds Maintenance	16,293	28,000	17,920	(10,080)	-36.0%
519	.04	Pest Control	109	88	120	32	36.4%
520	.04	Medical Services	669	1,000	800	(200)	-20.0%
520	.05	Other Professional Services	27,186	11,000	25,000	14,000	127.3%
520	.06	Engineering/Architectural	11,039	30,000	15,000	(15,000)	-50.0%
521	.01	Office Supplies	2,737	1,120	2,300	1,180	105.4%
521	.02	Postage and Shipping	300	500	300	(200)	-40.0%
521	.03	Advertising & Printing	2,535	1,500	2,500	1,000	66.7%
521	.04	Dues and Subscriptions	2,395	2,000	2,400	400	20.0%
522	.02	SC Dept. of Highway Fees	203		148	148	1.0%
522	.03	Stormwater Fees	720	756	738	(18)	-2.4%
523	.01	Uniforms Purchased	1,020	1,000	1,600	600	60.0%
523	.02	Uniforms Leased	7,982	7,803	8,490	687	8.8%
524	.00	Travel	777	1,200	1,000	(200)	-16.7%
524	.01	Conference & Seminars	3,365	3,100	3,400	300	9.7%
524	.02	Schools & Training Programs	340		400	400	1.0%

WASTEWATER OPERATIONS

			Actual	Budget	Proposed	Inc/(Dec)	%
			FY15	FY16	Budget FY17		
524	.03	Training Supplies	500	500		(500)	-100.0%
524	.05	Employee Relations	1,441	1,684	1,500	(184)	-10.9%
524	.06	Pre-employment Screening	52	400	300	(100)	-25.0%
525	.01	Electricity and Gas	161,345	159,376	158,628	(748)	-0.5%
525	.02	Water	7,007	4,000	6,300	2,300	57.5%
525	.04	Telephone	2,508	5,829	3,520	(2,309)	-39.6%
525	.05	Internet/GPS	939	900	7,595	6,695	743.9%
525	.06	Telephone - Cellular	6,585	6,072	9,048	2,976	49.0%
525	.07	Pagers	629	629	629		0.0%
526	.01	District Insurance	35,706	35,706	38,654	2,948	8.3%
527	.01	Street Signs & Lighting	156	492	160	(332)	-67.5%
530	.01	Radio User Fees	1,543	684	816	132	19.3%
530	.02	SCADA Maint. & Repairs	9,919	8,854	9,000	146	1.6%
530	.03	Operating Lease-Copier	3,744	4,273	3,990	(283)	-6.6%
531	.00	M&R - Manholes & Lines	147,131	150,000	150,000		0.0%
531	.01	M&R - Pump Station Equipment	90,208	151,000	120,000	(31,000)	-20.5%
531	.02	Sewage Damage Reimbursement	535	500	2,000	1,500	300.0%
535	.01	Sewer Treatment - Master Meter	1,991,314	1,900,000	2,000,000	100,000	5.3%
535	.02	Scavenger Waste Treatment	2,199	2,000	4,500	2,500	125.0%
535	.03	Non-Master Sewer Treatment	24,374	23,908	24,420	512	2.1%
Total Operating & Maintenance			2,804,153	2,765,653	2,840,626	74,973	2.7%
Total Personnel & Operating Cost			3,656,755	3,657,994	3,773,468	115,474	3.2%
536	.04	Vehicles		61,300	175,900	114,600	
536	.07	Machinery & Equipment		4,418	37,620	33,202	
536	.08	Generators		130,109	37,920	(92,189)	
536	.09	Pump Station Equipment		33,604		(33,604)	
536	.10	DP Hardware	9,800		40,000	40,000	
Total Capital Outlay				229,431	291,440	62,009	
Grand Total			3,656,755	3,887,425	4,064,908	177,483	