

# FY 2020 Budget & Financial Plan

Fiscal Year July 1, 2019 – June 30, 2020



James Island Public Service District

*Dedicated to Public Service Excellence*



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# 1 INTRODUCTION

## About Us

The **James Island Public Service District (JIPSD)** 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, and street name signs on James Island.

The JIPSD provides these services to residents in the unincorporated areas of James Island as well as all the residents of the Town of James Island, and some residents annexed by the Cities of Charleston and Folly Beach. The JIPSD operates as a Special Purpose District form of government, with an Administrator, Robert Wise, serving as Chief Executive Officer and its Commission consisting of seven elected officials who serve four-year terms.

## Mission

To provide high quality public services in a cost effective and professional manner.

## Vision

To be the best Special Purpose District in South Carolina.

## Statement of Values

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

- **S** - Safety
- **T** - Teamwork
- **R** - Respect
- **I** - Integrity
- **D** - Dedication
- **E** - Excellence
- **S** - Service



## **JIPSD Management Team**

### **Administrator**

**Robert K. Wise**

Serves as JIPSD's Chief Executive Officer to plan, direct, and organize the administrative and operational services and activities in accordance with the policies of the JIPSD's Commission and under applicable State and Federal laws, rules and regulations. Receives Commission's guidance through the Commission Chair.

### **Chief Financial Officer**

**James G. Game, MBA**

Serves as JIPSD's Chief Financial Officer and directs JIPSD's financial, revenues and customer service and all fiduciary responsibilities across the District.

### **Director of Human Resources**

**Lisa Kluczinsky**

Directs JIPSD's Human Resources programs and functions.

### **Fire Chief**

**M. Christopher Seabolt**

Directs JIPSD's Fire Prevention, Suppression and Emergency Rescue functions, serves as the JIPSD's Director of Emergency Management and administers the Emergency Operations Plan (EOP).

### **Deputy Fire Chief for Administration & JIPSD Safety**

**Shawn L. Engelman**

Plans, organizes, coordinates and executes JIPSD's safety program.

### **Director of Fleet Services**

**Steven J. Aden**

Directs the Fleet maintenance and repair services for the JIPSD.

### **Director of Solid Waste Services**

**Walter R. Desmond**

Directs JIPSD's Solid Waste collection and disposal services.

### **Director of Wastewater Services**

**David J. Hoffman, Jr.**

Directs JIPSD's Wastewater operations and facilities services.

### **Administrative Coordinator**

**Tamara R. White**

Serves as Clerk of the JIPSD Commission, and performs administrative, coordination, and IT support functions.

This Budget Document and Financial Plan was prepared for  
James Island Public Service District Residents and Commissioners:



## **Your elected Commissioners:**

**Alan Laughlin**

**Chair**

Term expires: December 2022

**Kathy Woolsey**

**Vice-Chair**

Term expires: December 2020

**Meredith Poston**

**Secretary**

Term expires: December 2022

**Inez Brown-Crouch**

Term expires: December 2022

**Marilyn Clifford**

Term expires: December 2022

**Eugene Platt**

Term expires: December 2020

**Betty “Sandi” Engelman**

Term expires: December 2020

## 2 BUDGET MESSAGE

### Budget Message

This Budget 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 high quality public services in a 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 (JIPSD) for the fiscal year. The budget is prepared each year with the support and policy input of our commissioners and dedicated input from our departments to ensure that we are preparing the most prudent budget possible while still providing the highest quality of services.

There are always challenges during the development of a budget, however, as a result of years of fiscal prudence and efficient management of operations, the JIPSD is well positioned to respond to those challenges.

The Fiscal Year 2020 budget maintains the level of service that James Island residents have grown to appreciate and expect while continuing the JIPSD's tradition of fiscal prudence and efficient operations. The budget document provides useful information about the JIPSD's financial policies and plans.

## 3 FINANCIAL POLICIES

The JIPSD 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 leads to a decrease in interest rates.

The JIPSD's Issuer Credit Rating is AA- as reaffirmed in September 2018 by Standard and Poor's. This rating is the result of strong fiscal management, sound financial performance and effective financial policies. Future ratings should remain or be upgraded due to current practices implemented in FY 2019 and working closely with our Financial advisors and external experts.

The JIPSD'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. 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 JIPSD's financial policies:

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

## Auditing and Internal Control Policies

In developing and evaluating the JIPSD'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 assurance regarding: (1) the safeguarding of assets; and (2) the reliability of financial records for preparing financial statements and maintaining accountability.

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 process and random audits have been implemented to provide 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 JIPSD’s bond resolution requires a minimum debt service coverage ratio of 1.2; however, the JIPSD will adjust wastewater rates in order to meet a minimum of 1.5.
- In order to issue new debt, rate adjustments must be sufficient to provide for debt service payments in the ensuing 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. The JIPSD policy is to avoid unassigned fund balance dropping below two (2) months, except in the case of unforeseen circumstances, such as natural disasters or recessions.
- **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 the Commission to show budget to actual comparisons. These reports are analyzed by the department heads and the Chief Financial Officer in depth to detect and address any issues in a timely manner. Any issue detected are reported to the District Administrator.

## 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 department 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 schedule for equipment/vehicles has been developed based on the vehicle replacement schedule. Each vehicle is graded annually based on mileage/hours, age, repairs & maintenance costs, and overall condition based on the assessment of the Director of Fleet Services.
- Facilities and computer hardware replacement schedules have been formulated based on industry standards for replacement and is updated annually. Functional obsolescence is also considered in replacement decisions.
- Fleet services 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 JIPSD-wide list by the finance department based on the departmental input and Director of Fleet Services' 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 JIPSD 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 JIPSD will preserve its assets at a level adequate to protect the capital investment and minimize future maintenance and replacement costs.
- The JIPSD 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 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 JIPSD 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 JIPSD'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 JIPSD's AA- issuer credit rating was affirmed in September 2018 from Standard and Poor's Rating Group. The JIPSD 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 may be issued to finance capital improvements.
- 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 will be used.

## 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 appropriation, 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 Commission approved the following components of fund balance for the general fund.

- Strive to maintain a minimum unreserved, undesignated fund balance in the general fund approximately 3 months of the subsequent year’s general fund expenditures. If the JIPSD falls below the minimum level, the CFO, approved by the District Administrator will submit a plan to the Commission to restore fund balance to the minimum level.
- Maintain a rainy-day fund to provide emergency funds for use in the event of a major disaster. The JIPSD will strive to maintain this fund at no less than three percent (3%) of the general fund expenditures. The CFO, approved by the District Administrator, will submit a plan to the Commission to restore fund balance to the minimum level.
- 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 as determined by the Commission.

## Budget Highlights

### ***General Fund***

The FY20 general fund revenues are projected at \$7,723,214 with a no millage rate increase. Ad valorem tax revenues were projected with minimal growth.

Total general fund expenditures are projected at \$7,723,214 which is approximately \$216,900 or 3.0% higher than the FY19 Budget. This increase is attributed to our commitment of providing leadership and mentoring training to all associates, and continuation of the associate merit program.

## ***Debt Service Fund***

FY20 revenue projections of \$1,228,140 increased over FY19 budget revenues of \$244,540. Our focus to replace old and outdated equipment through the vehicle replacement schedule was followed.

JIPSD is planning to replace Fire Station #1 with a new fire station on Folly Road. Land has been procured; construction should take approximately 18 months to complete moving forward beginning Fall of 2019.

## ***Proprietary Fund***

### ***Overview***

- The FY20 Proprietary Fund will include a rate increase based on the JIPSD rate study completed in FY19. This is necessary to maintain existing lines and pump stations. The increases are applied to residential and commercial properties alike except there is no cap for commercial properties.

	<u>Rates</u> <u>Effective</u> <u>10/1/19</u>
Base Charge	\$17.58
Usage Charge per ccf	\$5.24
Residential Maximum	\$101.42
Non-Metered customer	\$54.05

- Operating Income is budgeted at \$1,660,376 compared to \$1,601,291 for FY19. This slight increase is a combination of the District not meeting projected revenues from our customers while at the same time we show a reduction in expenses due to the Sanitary Sewer Evaluation Study completion and Camp & Folly Road project completion in FY18 and FY19.

### ***Revenue Forecasts***

- The JIPSD has experienced fluctuating customer usage trends over the last several years and no increase in customer usage is projected for FY20.
- Operating revenues are \$7,290,855 or 2% above projected FY19 budget.

### ***Operating Expenses***

- Operating expenses are more than prior year's expenses due to requirements of the sewer system and aging.

## **Wastewater Capital Improvement Plan**

New capital projects planned for FY20 still include Phase I & II of Pump Station #2 force main replacement. JIPSD is installing a force main by horizontal directional drilling along Central Park Road to the south side of the James Island Expressway under James Island Creek to Harborview Circle. This project will replace an aging sewer line that has had several issues in the past year due to its size and functionality. The new force main will reduce energy cost and allow PS #2 to pump past PS #1 which is currently "repumping" all the wastewater from PS #2.

## Conclusion

Although each budget has its own challenges, our goal to ensure that the JIPSD exercises fiscal responsibility using taxpayer's revenues always remains uncompromised and of the utmost importance.

Budget objectives remain constant;

- Include millage considerations
- Maintain or improve core services - Service Excellence
- Address capital needs of the District as a whole
- Research any tax base growth
- Explore opportunities to consolidate, improve efficiency, generate new revenue or reduce expenses
- Protect, maintain or improve existing assets


The FY20 budget is responsive to the needs of the community, committed to service excellence as well as maintaining the JIPSD's contractual responsibilities and regulatory requirements. The adopted budget ensures the District remains fiscally prudent and sound. Despite the many arduous budget challenges, there remains a positive outlook from the associates within the JIPSD.

Thank you to **all our associates** who contributed countless hours of hard work in the development and presentation of this budget document. A **special thank you** goes out to the extraordinary team in the Finance Department:

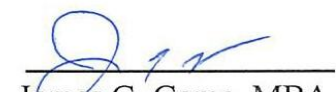
- Customer Service Supervisor, Joanne Tucker
- Accountant General Ledger Analyst, Ellen Pawlowski
- Customer Service Representative, Sandra McNay
- Customer Service Representative, Amanda Spivey
- Accounting Specialist Payroll, Beth McConnell
- Accounting Specialist Accounts Payable, Rachel Hill

Without their dedicated efforts in research, analysis & reporting, this document would not be possible.

Respectfully submitted,



Robert K. Wise  
Administrator



James G. Game, MBA  
Chief Financial Officer

## **4 BUDGET DEVELOPMENT**

### **Basis of Budgeting and its Process**

The JIPSD 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 basis of budgeting refers to the basis of accounting used to prepare the annual budgets. Except as noted below, the basis of budgeting is the same as the basis of accounting. The District prepares budgets for governmental funds using the flow of current financial resources measurement focus and the modified accrual basis of accounting. Proprietary funds are budgeted using the flow of economic resources measurement focus and the accrual basis of accounting. Under the accrual basis of accounting, revenues are recorded when earned and expenses are recorded when the liability is incurred.

To better manage spending and predict cash flows, capital items are budgeted as expenses, principal payments are budgeted as expenses, and depreciation is not budgeted in the debt service fund. This departure from the accrual basis of accounting for budgeting purposes is considered preferable for budgetary control and cash flow planning. Debt service requirements and capital expense needs are more relevant than depreciation for the average reader.

To be in legal compliance, the District is required by law to adopt an annual budget. Budgets are adopted on a basis consistent with accounting principles generally accepted in the United States of America. The District legally adopts a budget for the general fund and the proprietary fund. The following procedures are followed in establishing the budgetary data reflected in the financial statements: (a) Prior to June 30th, of the preceding fiscal year, the District prepares a budget for the next succeeding fiscal year beginning July 1. The general fund budget includes proposed expenditures based on the modified accrual basis of accounting and the means of financing them, and (b) the Commission adopts the proposed budget.

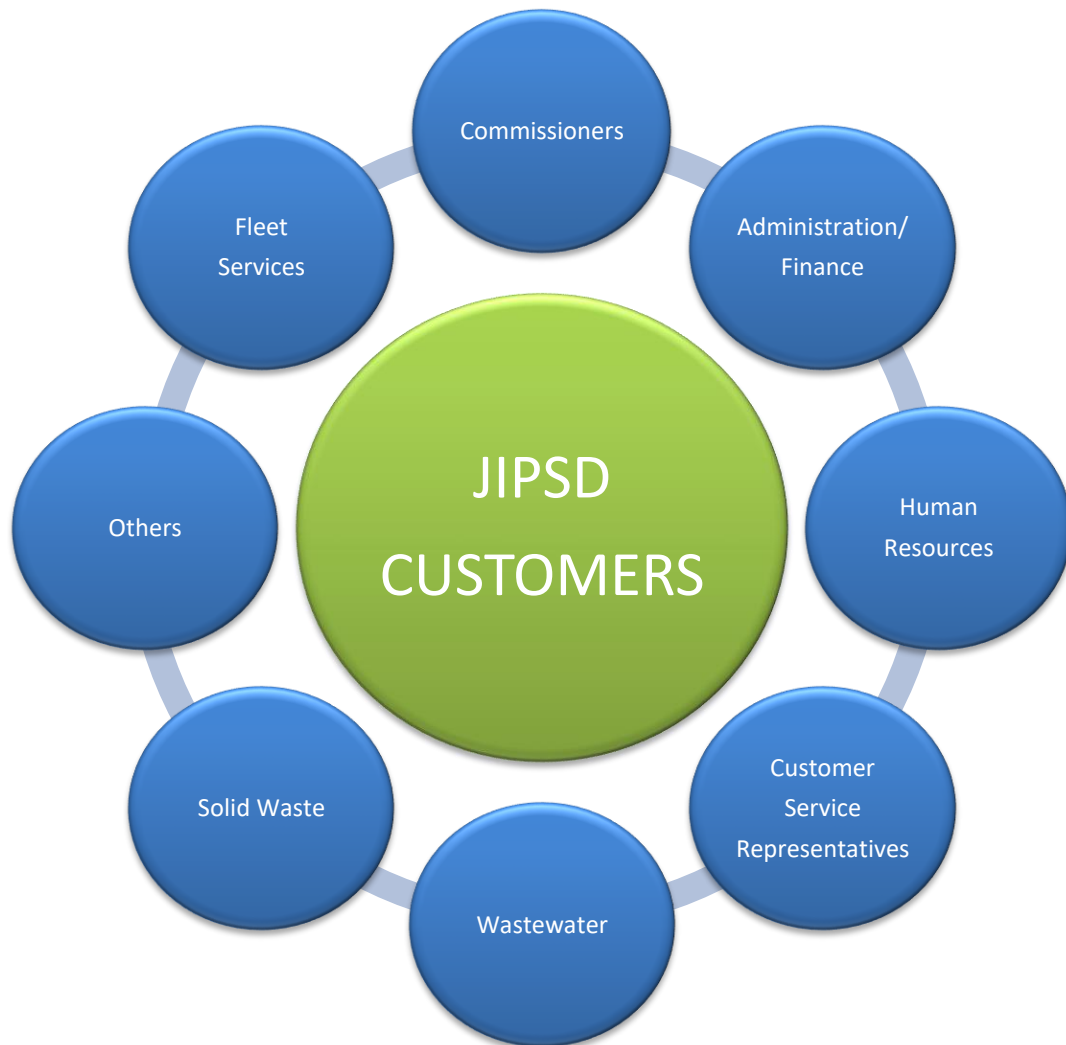
Expenditures approved by the Commission shall automatically carry amendments to fund appropriations where necessary. Budget amounts reported are as originally adopted, or as amended by the Commission.

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 Administrator, 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 budget reaches final approval after second reading of the budget ordinance generally held during the commission meeting on the fourth Monday in June.

Budgets are adopted on a basis consistent with accounting principles generally accepted in the United States of America. The District adopts an annual budget for the General Fund and the Proprietary Fund (Wastewater) to be in legal compliance by law.





## FY20 Budget Calendar

Month	Phase	FY19 Budget Tasks	Phase	FY20 Budget Tasks
July 2018	<b>C O M P L I A N C E  M O N I T O R I N G</b>	Implement Adopted Budget	<b>D E V E L O P M E N T</b>	
August - September				
October		1 <sup>st</sup> Quarter Review. Post Transparency Report.		
November-December				Depts Prepare Requests for Capital Improvement Plan
January 2019		Mid-Year Review. Post Transparency Report.		Budget Kickoff-Budget Team Meeting/Development of JIPSD Goals and Objectives and Review Revenues
February				Set Departmental Goals. Depts Budget edits due.
March				Budget Review Meeting by Budget Team
April		3 <sup>rd</sup> Quarter Review. Post Transparency Report.		Annual Fixed Asset Audit
May				Ways & Means Committee Review of Budget. Budget Presentation by CFO. Public Hearing Notice Published.
June		Year End Review/Transfers. Post Transparency Report.		Public Hearing. Budget Approved.
July 2019	<b>A U D I T</b>	Implement Adopted Budget	<b>C O M P L I A N C E  M O N I T O R I N G</b>	Implement Adopted Budget
August – September		Independent Audit Field Work		
October				1 <sup>st</sup> Quarter Review. Post Transparency Report.
November		Audit Issued		
December				Mid-Year Review. Post Transparency Report.
January 2020				
February – March				
April				3 <sup>rd</sup> Quarter Review. Post Transparency Report.
May				
June 2020				Year End Review/Transfers. Post Transparency Report.
August – September			<b>A U D I T</b>	New Rates go into effect Independent Audit Field Work
October				
November				Audit Issued.

## 5 DEPARTMENTS

### General Fund Departments

**Finance Department** serves both general and proprietary fund departments. It provides services related to maintaining JIPSD's financial affairs in a fiscally responsible manner and consistent with generally accepted accounting principles and statutory requirements, and by providing high quality services to JIPSD's customers. Areas of responsibility include:

- Accounts Payable/Accounts Receivable
- General Ledger
- Payroll
- Fiscal Policy
- Cash Management
- Budget development, including revenue and expenditure forecasting
- Financial Reporting
- Financial Risk Management & Loss Prevention
- Customer Service/collection of rate payers monthly charges
- Manages Rates & Fees resulting from the Wastewater Rate Model
- Develops and Administers Accurate and Timely Billing & Collections Procedures for Current and Delinquent Wastewater Accounts

**Human Resources Department** serves both general and proprietary fund departments. It provides services related to establishing HR policies, procedures, and guidelines, directing and overseeing all JIPSD associate-related programs and functions, and providing advice and assistance to departments and associates regarding those programs, which include:

- Recruitment & Selection
- Position Classification & Position Descriptions
- Compensation (Salary Plans)
- Benefits Administration (Leave, Holidays, Retirement, Insurances, FMLA, etc.)
- Personnel Actions (New Hires, Promotions, Reclassifications, Terminations, etc.)
- Associate Appreciation Programs
- Associate Relations, Counseling, Disciplinary Actions, HR-Related Investigations, & Grievances
- Management/Staff Training & Development
- Workers' Compensation
- Drug Testing
- Compliance with Federal, State & Other Employment Laws & Regulations

**Fire & Rescue Services Department** serves residents of the City of Charleston, City of Folly Beach, and Town of James Island as well as those in the Charleston County Unincorporated areas. The four fire stations, strategically located across James Island, house four engine companies and one ladder truck, plus additional reserve and support vehicles.

Emergency Medical Services (EMS) provided by JIPSD include acting as first responder on all medical calls dispatched within JIPSD's response area and providing basic life support services. While state law dictates that EMS service is the responsibility of the county, JIPSD provides EMS services to augment the county EMS system, which facilitates a more timely response to medical emergencies. First responder calls are answered by the county-wide Consolidated Dispatch Center (CDC).

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

Other specialized capabilities the department offers include hazardous materials, confined space entry, trench rescue, auto extrication, and high-level response. During FY 19, the Department Fire & Rescue Services maintained the (highest possible) ISO rating of 1; it was first achieved in FY 15.

**The Department of Fleet Services** serves both general and proprietary fund departments and is responsible for preventive and corrective maintenance of all JIPSD vehicles and equipment. Other responsibilities include tracking operating costs and repair histories on all vehicles and equipment and assist operating departments with the acquisition of new vehicles. JIPSD also services the City of Folly Beach and the Town of James Island's fleet through contractual agreements.

**The Department of Solid Waste Services** contributes to a safe, healthy, and attractive quality of life on James Island by collecting and disposing of solid waste on a once-a-week basis. Residential curbside collections include containerized refuse, small yard debris, man-made items and metal objects. All collected refuse is transported to Bees Ferry Landfill for disposal. Currently, JIPSD provides solid waste collection services for over 9,000 homes and businesses.

#### Proprietary Fund Departments

**Department of Wastewater Services** 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. Wastewater services uses precise and systematic approaches to minimize and prevent overflows of sewage. A new initiative involves setting up and maintaining an ongoing program to reduce inflow/infiltration into the wastewater collections system. Currently, JIPSD services over 14,000 retail customers on James Island, including the Town of James Island and City of Charleston, as well as those in the Charleston County unincorporated areas. JIPSD also serves residents of the City of Folly Beach through a wholesale agreement.

Two terms which are absolute and very important in the utility services business: that systems are reliable and stable. Stability of revenue is essential to make our systems reliable. The Commission performed a rate study during fiscal year 2019 to put into place October 1, 2019 that ensures that the rates are sufficient to cover the cost of operating, maintaining, and repairing the aging wastewater utility systems. This study was conducted by an external, independent financial consulting firm hired by the commission.

## 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 JIPSD’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 JIPSD facilities/assets. Planning for capital facilities over time can promote better use of the JIPSD’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 JIPSD 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 typically funded in a 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 piece of equipment is graded based on repair and maintenance costs, mileage, age, and overall condition as assessed by the Director of Fleet Services. Currently, the JIPSD has four outstanding capital leases totaling approximately \$3,526,433 and will add an additional one in FY20. This budget includes only a replacement of Fire Station #1 as a project this year.

The JIPSD has two outstanding General Obligation loans that are paid by ad valorem taxes: Fire Stations #3 and #4 with outstanding balances of \$233,5577 and \$13,852, respectively.

- **Future Debt**

Fire Station 1 replacement is budgeted at \$8,127,105 including land. Construction is estimated to start Fall 2019.



## **Proprietary Fund**

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

- **Operating Revenues:** Operating revenues are the JIPSD'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 JIPSD'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 JIPSD is planning to incur debt of approximately \$14.8M over the next five years for pump stations rehabilitation and other sewer line replacement projects.



James Island Public Service District

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**7 GENERAL & DEBT SERVICE FUNDS**

General Fund Revenues & Expenditures Statement

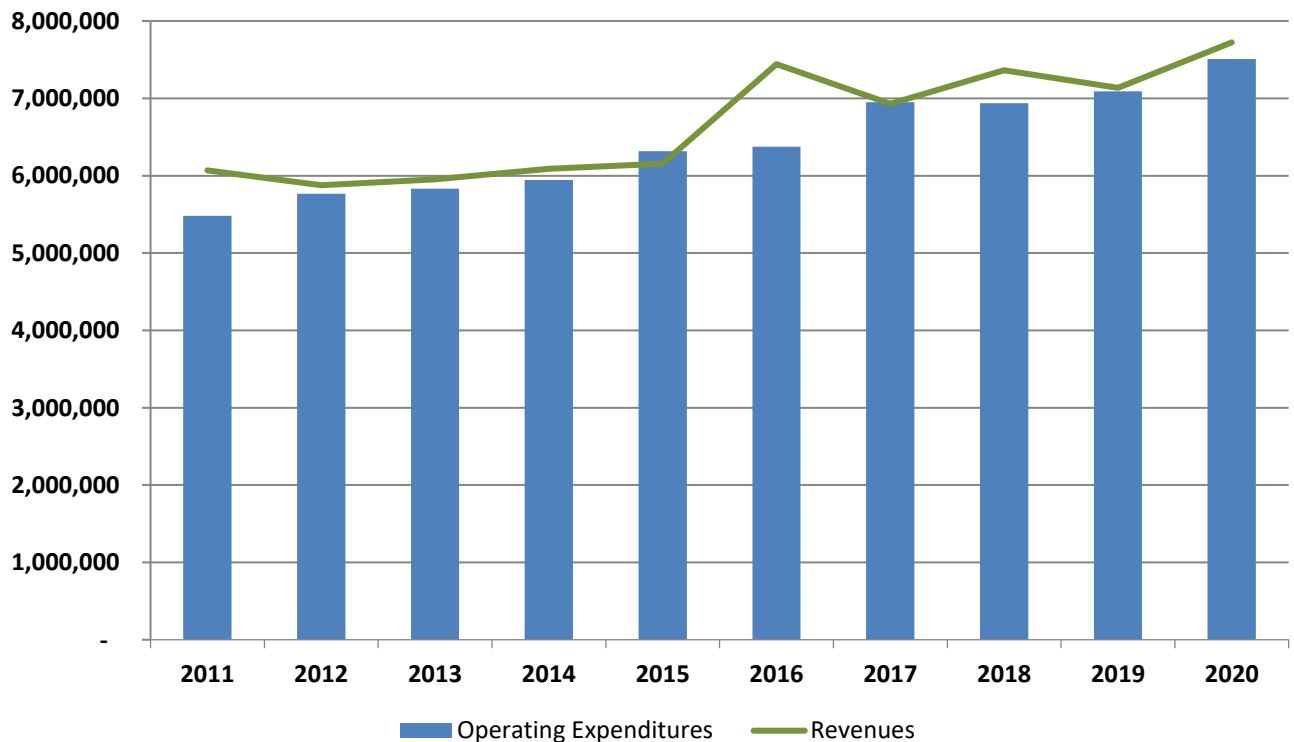
Departmental Line Item Budgets

Debt Service Fund Revenues & Expenditures Statement

**GENERAL FUND**  
**Revenue & Expenditure Summary**

	Actual FY16-17	Actual FY17-18	Budget FY18-19	Proposed Budget FY19-20	Projection FY20-21	Projection FY21-22	Projection FY22-23	Projection FY23-24
<b>Revenues</b>								
Property Taxes	6,780,036	7,291,890	7,083,037	7,672,206	7,857,928	8,005,605	8,172,436	8,341,602
Intergovernmental Revenues	26,008	26,233	26,008	26,008	26,008	26,008	26,008	26,008
Other Income	123,552	44,211	25,000	25,000	25,000	35,000	35,000	35,000
<b>Total Revenues</b>	<b>6,929,596</b>	<b>7,362,334</b>	<b>7,134,045</b>	<b>7,723,214</b>	<b>7,908,936</b>	<b>8,066,613</b>	<b>8,233,444</b>	<b>8,402,610</b>
<b>Expenditures</b>								
Administration & Fleet	804,640	829,776	935,053	1,065,816	1,087,132	1,108,875	1,131,052	1,153,674
Fire	3,838,362	3,987,835	4,400,562	4,430,675	4,525,447	4,615,955	4,708,275	4,802,440
Solid Waste	1,837,689	1,814,280	2,103,762	2,226,723	2,271,257	2,316,683	2,369,016	2,421,397
Capital Expenses	56,358	1,935,436	68,000	-	25,100	25,100	25,100	25,100
<b>Total Expenditures</b>	<b>6,537,049</b>	<b>8,567,326</b>	<b>7,507,377</b>	<b>7,723,214</b>	<b>7,908,936</b>	<b>8,066,613</b>	<b>8,233,443</b>	<b>8,402,610</b>
<b>(Deficiency) excess of revenues over expenditures</b>	<b>392,547</b>	<b>(1,204,992)</b>	<b>(372,532)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Other Financing Sources</b>								
Proceeds from sale of assets	72,922	29,685	10,750					
Proceeds from capital leases	534,050	2,124,663		923,636	880,424	1,380,000	78,000	128,000
Proceeds from FEMA		474,261						
<b>Other Financing Uses</b>								
Capital Equipment for Debt Service	(399,340)		(1,368,199)	(923,636)	(880,424)	(1,380,000)	(78,000)	(128,000)
<b>Net change in fund balance</b>	<b>600,179</b>	<b>1,423,616</b>	<b>(1,729,981)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(0)</b>
<b>Fund Balance - July 1</b>	<b>3,644,559</b>	<b>3,917,385</b>	<b>5,341,001</b>	<b>3,611,020</b>	<b>3,611,020</b>	<b>3,611,020</b>	<b>3,611,020</b>	<b>3,611,021</b>
<b>General Fund Millage Rate</b>	<b>53.10</b>	<b>53.10</b>	<b>53.10</b>	<b>55.10</b>	<b>55.10</b>	<b>56.10</b>	<b>57.10</b>	<b>58.10</b>
<b>Add'l Millage Required</b>			<b>2.00</b>	<b>-</b>	<b>1.00</b>	<b>1.00</b>	<b>1.00</b>	<b>1.00</b>
<b>New Millage Rate</b>	<b>53.10</b>	<b>53.10</b>	<b>55.10</b>	<b>55.10</b>	<b>56.10</b>	<b>57.10</b>	<b>58.10</b>	<b>59.10</b>

## Trend in General Fund Revenues and Expenditures





# General Fund Revenue Projections

Budget FY20									
Tax Year 2018		Tax District 3-1		Tax District 3-5		Tax District 3-6		Tax District 3-7	
Description	Asmt.	Est. Appr.	Est. Asmt.	Est. Appr.	Est. Asmt. Value	Est. Appr.	Est. Asmt.	Est. Appr.	Est. Asmt.
		Value	Value	Value		Value	Value	Value	Value
MOTOR VEHICLES (JUL-DEC 2018)									
Motor Vehicles	6%	66,984,161	4,019,050	12,104,735	726,284	4,786,582	287,195	980,642	58,839
Motor Vehicles	10.50%	3,208,194	336,860	433,485	45,516	462,144	48,525	45,729	4,802
Total Collectible Base		70,192,355	4,355,910	12,538,220	771,800	5,248,726	335,720	1,026,371	63,640
Collection Rate		89.91%	89.91%	77.95%	77.95%	85.58%	85.58%	91.83%	91.83%
Net Collectible Base		63,109,946	3,916,399	9,773,542	601,618	4,491,860	287,309	942,516	58,441
Millage Rate			0.0551	63.00%	0.0347		0.0551	63.00%	0.0347
Vehicle Tax Collections (July -Dec)			\$ 215,794		\$ 20,884		\$ 15,831		\$ 2,029
									\$ 254,537
MOTOR VEHICLES (JAN-JUN 2019)									
Motor Vehicles	6%	68,517,986	4,111,079	12,422,594	745,356	4,251,727	255,104	802,616	48,157
Motor Vehicles	10.50%	3,912,961	410,861	449,660	47,214	386,870	40,621	81,648	8,573
Total Collectible Base		72,430,947	4,521,940	12,872,254	792,570	4,638,597	295,725	884,264	56,730
Collection Rate		89.91%	89.91%	77.95%	77.95%	85.58%	85.58%	91.83%	91.83%
Net Collectible Base (Jan-Jun)		65,122,664	4,065,676	10,033,922	617,808	3,969,711	253,081	812,020	52,095
Millage Rate			0.0551		0.0347		0.0551		0.0347
Vehicle Tax Collections (Jan-Jun)			\$ 224,019		\$ 21,446		\$ 13,945		\$ 1,808
									\$ 261,218
TOTAL VEHICLE COLLECTIONS			\$ 439,812		\$ 42,330		\$ 29,776		\$ 3,837
									\$ 515,755
REAL/PERSONAL PROPERTY:									
Total Base - Real/Personal Property		2,233,143,064	104,439,177	704,539,650	33,674,606	116,148,179	5,505,140	69,412,314	3,735,666
Collection Rate (Real/Pers.)		94.70%	94.70%	94.76%	94.76%	95.19%	95.19%	96.71%	96.71%
Collectible Base Real/Pers. Prop.		2,114,786,482	98,903,901	667,621,772	31,910,057	110,561,452	5,240,343	67,128,649	3,612,763
Millage Rate			0.0551		0.0347		0.0551		0.0347
TOTAL REAL/PERSONAL PROPERTY			\$ 5,404,605		\$ 1,107,694		\$ 288,743		\$ 125,410
									\$ 6,926,451
Total Collectible Base for Real and MV (Jan-Jun)			102,969,577		32,527,865		5,493,424		3,664,858
Millage Rate			0.0551		0.0347		0.0551		0.0347
Total Ad Valorem Taxes for Jan.-Jun.			\$ 5,673,624		\$ 1,129,140		\$ 302,688		\$ 127,218
Total Ad Valorem Taxes			\$ 5,889,417		\$ 1,150,024		\$ 318,518		\$ 129,247
									\$ 7,442,206
								Delinquent Taxes	\$ 230,000
								Total Projected Revenues	\$ 7,672,206



**DEBT SERVICE FUND**  
Revenues & Expenditures Summary

	Actual FY18	Budget FY19	Proposed Budget FY20	Projection FY21	Projection FY22	Projection FY23	Projection FY24
<b>Revenues</b>							
Property Tax Revenues	\$ 414,549	\$ 983,600	\$ 1,228,140	\$ 1,229,576	\$ 1,534,903	\$ 1,585,241	\$ 1,589,204
<b>Total Revenues</b>	<b>\$ 414,549</b>	<b>\$ 983,600</b>	<b>\$ 1,228,140</b>	<b>\$ 1,229,576</b>	<b>\$ 1,534,903</b>	<b>\$ 1,585,241</b>	<b>\$ 1,589,204</b>
<b>Debt Service:</b>							
<b>Current</b>							
Fire Stations 3 & 4	30,898	30,898	30,902	30,902	22,626	22,626	22,626
Capital Leases	480,652	608,243	519,401	472,666	464,391	368,729	368,729
Capital Outlay	96,115	29,275					
<b>Proposed</b>							
Fire Station 1 Replacement			414,639	414,639	414,639	414,639	414,639
Fire Station 2 Replacement						268,318	268,318
Future Capital Leases - (P & I)			134,222	286,494	327,920	466,869	527,484
<b>Total Expenditures</b>	<b>\$ 607,665</b>	<b>\$ 668,416</b>	<b>\$ 1,063,256</b>	<b>\$ 1,204,701</b>	<b>\$ 1,229,576</b>	<b>\$ 1,541,181</b>	<b>\$ 1,601,796</b>
<b>Net Change in Fund Balance</b>	(193,116)	315,184	164,885	24,875	305,327	44,060	(12,592)
<b>Fund Balance, Beginning</b>	<b>917,749</b>	<b>724,633</b>	<b>1,039,817</b>	<b>1,204,701</b>	<b>1,229,576</b>	<b>1,534,904</b>	<b>1,578,964</b>
<b>Fund Balance, Ending</b>	<b>\$ 724,633</b>	<b>\$ 1,039,817</b>	<b>\$ 1,204,701</b>	<b>\$ 1,229,576</b>	<b>\$ 1,534,904</b>	<b>\$ 1,578,964</b>	<b>\$ 1,566,373</b>
Over/(under) to cover next yr's DS pmts		(23,439)	0	0	(6,277)	(22,831)	(35,420)
<b>Current Millage</b>	<b>3.8</b>	<b>3.8</b>	<b>9.3</b>	<b>9.3</b>	<b>9.3</b>	<b>12.6</b>	<b>13.1</b>
<b>Required Add'l Millage</b>		<b>5.5</b>			<b>3.3</b>	<b>0.5</b>	
<b>Millage Rate</b>	<b>3.8</b>	<b>9.3</b>	<b>9.3</b>	<b>9.3</b>	<b>12.6</b>	<b>13.1</b>	<b>13.1</b>

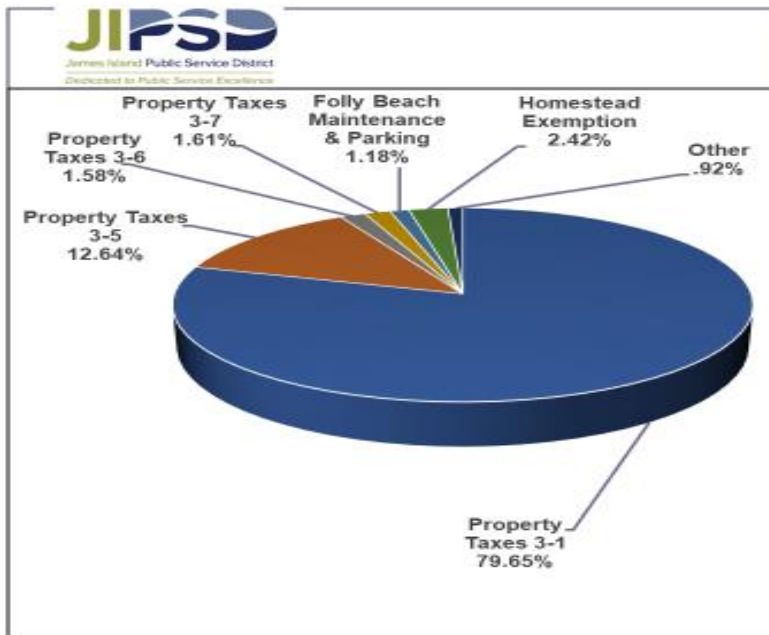
\*Ending fund balance should, at minimum, pay next year's bond payments. If not, millage increase is required.

<b><u>General Obligation Bonds</u></b>	<b>FY20</b>	<b>FY21</b>	<b>FY22</b>	<b>FY23</b>	<b>FY24</b>
Replace Fire Station 1	8,127,105				
Replace Fire Station2 Bay 2 story				4,997,328	
<b><u>Future Capital Leases</u></b>	<b>FY20</b>	<b>FY21</b>	<b>FY22</b>	<b>FY23</b>	<b>FY24</b>
Fleet Vehicles/Equipment	\$ 923,636	\$ 880,424	\$ 1,380,000	\$ 300,000	\$ 206,000

## Debt Service Fund

### Revenue Projections

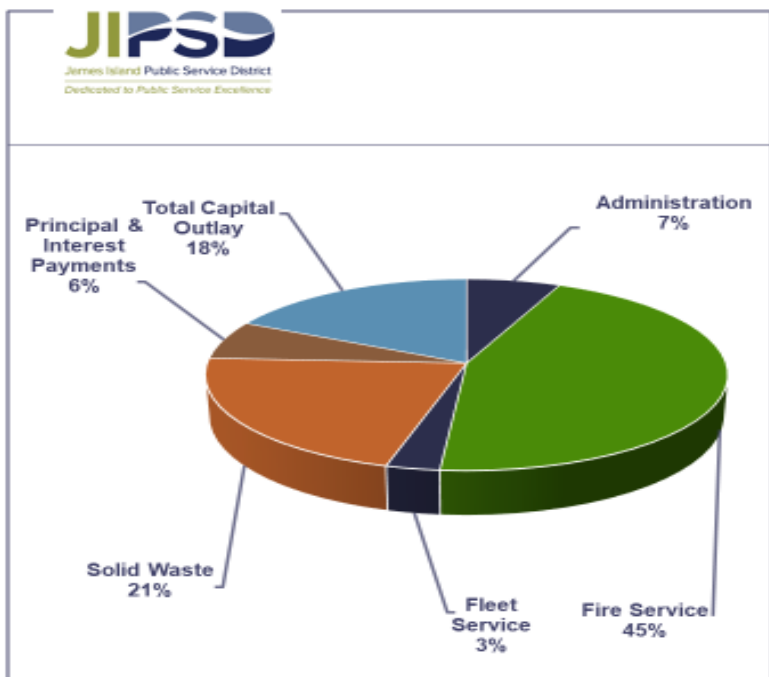
Budget FY20									
Tax Year 2018		Tax District 3-1		Tax District 3-5		Tax District 3-6		Tax District 3-7	
Description	Asmt.	Est. Appr.	Est. Asmt.	Est. Appr.		Est. Appr.	Est. Asmt.	Est. Appr.	Est. Asmt.
		Value	Value	Value	Est. Asmt. Value	Value	Value	Value	Value
MOTOR VEHICLES (JUL-DEC 2018)									
Motor Vehicles	6%	66,984,161	4,019,050	12,104,735	726,284	4,786,582	287,195	980,642	58,839
Motor Vehicles	10.50%	3,208,194	336,860	433,485	45,516	462,144	48,525	45,729	4,802
Total Collectible Base		70,192,355	4,355,910	12,538,220	771,800	5,248,726	335,720	1,026,371	63,640
Collection Rate		89.91%	89.91%	77.95%	77.95%	85.58%	85.58%	91.83%	91.83%
Net Collectible Base		63,109,946	3,916,399	9,773,542	601,618	4,491,860	287,309	942,516	58,441
Millage Rate			0.0038	60.00%	0.0023		0.0038	60.00%	0.0023
Vehicle Tax Collections (July -Dec)			\$ 14,882	\$ 1,372		\$ 1,092		\$ 133 \$ 17,479	
MOTOR VEHICLES (JAN-JUN 2019)									
Motor Vehicles	6%	68,517,986	4,111,079	12,422,594	745,356	4,251,727	255,104	802,616	48,157
Motor Vehicles	10.50%	3,912,961	410,861	449,660	47,214	386,870	40,621	81,648	8,573
Total Collectible Base		72,430,947	4,521,940	12,872,254	792,570	4,638,597	295,725	884,264	56,730
Collection Rate		89.91%	89.91%	77.95%	77.95%	85.58%	85.58%	91.83%	91.83%
Net Collectible Base (Jan-Jun)		65,122,664	4,065,676	10,033,922	617,808	3,969,711	253,081	812,020	52,095
Millage Rate			0.0093		0.0056		0.0093		0.0056
Vehicle Tax Collections (Jan-Jun)			\$ 37,811	\$ 3,447		\$ 2,354		\$ 291 \$ 43,903	
TOTAL VEHICLE COLLECTIONS			\$ 52,693	\$ 4,819		\$ 3,445		\$ 424 \$ 61,382	
REAL/PERSONAL PROPERTY:									
Total Base - Real/Personal Property		2,233,143,064	104,439,177	704,539,650	33,674,606	116,148,179	5,505,140	69,412,314	3,735,666
Collection Rate (Real/Pers.)		94.70%	94.70%	94.76%	94.76%	95.19%	95.19%	96.71%	96.71%
Collectible Base Real/Pers. Prop.		2,114,786,482	98,903,901	667,621,772	31,910,057	110,561,452	5,240,343	67,128,649	3,612,763
Millage Rate			0.0093		0.0056		0.0093		0.0056
TOTAL REAL/PERSONAL PROPERTY			\$ 919,806	\$ 178,058		\$ 48,735		\$ 20,159 \$ 1,166,759	
Total Collectible Base for Real and MV (Jan-Jun)			102,969,577	32,527,865		5,493,424		3,664,858	
Millage Rate			0.0093	0.0056		0.0093		0.0056	
Total Ad Valorem Taxes for Jan.-Jun.			\$ 957,617	\$ 181,505		\$ 51,089		\$ 20,450	
Total Ad Valorem Taxes			\$ 972,499	\$ 182,877		\$ 52,181		\$ 20,583 \$ 1,228,140	



## General Fund: Where the money comes from...

2019 Revenue Summary - General Fund

Property Taxes 3-1	\$ 5,759,450
Property Taxes 3-5	\$ 913,757
Property Taxes 3-6	\$ 113,921
Property Taxes 3-7	\$ 116,709
Folly Beach Maintenance & Parking	\$ 85,610
Homestead Exemption	\$ 175,000
Other	\$ 66,200
<b>Total Revenues &amp; Other Fin Sources</b>	<b>\$ 7,230,647</b>



## General Fund: Where the money goes...

2019 Expenditure Summary - General Fund

Administration	\$ 641,678
Fire Service	\$ 4,430,765
Fleet Service	\$ 293,375
Solid Waste	\$ 2,112,512
Principal & Interest Payments	\$ 639,141
Total Capital Outlay	\$ 1,741,922
<b>Total Expenditures</b>	<b>\$ 9,859,393</b>



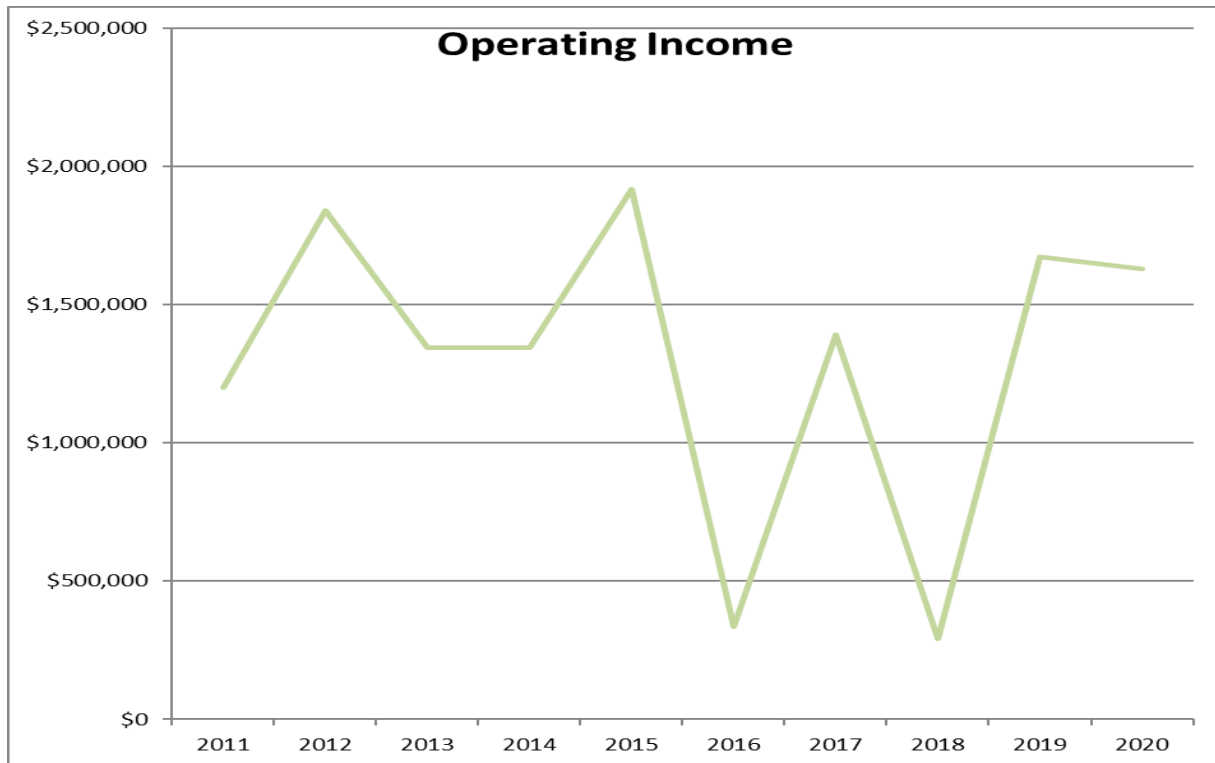
James Island Public Service District

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**8 PROPRIETARY FUND**  
Wastewater Revenues & Expenses Statement  
Capital Improvement Plan

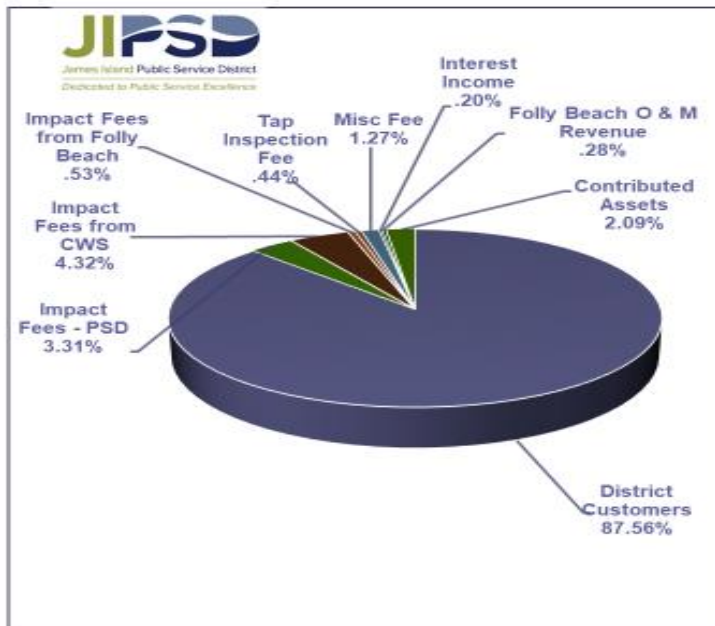
**WASTEWATER-Proprietary Fund**

	Actual FY18	Budget FY19	Adopted Budget FY20	Projection FY21	Projection FY22	Projection FY23
<b>Revenues / Sources</b>						
<b>Service Charges</b>						
District Customers	\$ 4,122,774	\$ 4,147,510	\$ 4,230,461	\$ 4,441,984	\$ 4,708,503	\$ 5,038,098
Full Charge	1,005,060	1,010,086	1,020,186	1,030,388	1,092,212	1,168,666
Transporation Customers	1,284,844	1,297,692	1,310,669	1,376,202	1,458,775	1,560,889
Folly Beach	378,630	382,416	390,064	409,568	434,142	464,532
	<u>\$ 6,791,308</u>	<u>\$ 6,837,704</u>	<u>\$ 6,951,380</u>	<u>\$ 7,258,142</u>	<u>\$ 7,693,630</u>	<u>\$ 8,232,185</u>
<b>Fees</b>						
Tap Fees	79,025	50,000	50,000	50,000	50,000	50,000
Impact Fees	196,731	60,000	66,221	115,400	115,400	115,400
Other Income	255,227	224,003	223,253	321,682	323,753	253,458
<b>Total Revenues</b>	<u>\$ 7,322,290</u>	<u>\$ 7,171,707</u>	<u>\$ 7,290,855</u>	<u>\$ 7,745,224</u>	<u>\$ 8,182,784</u>	<u>\$ 8,651,042</u>
<b>Operating Expenses</b>						
Salaries, Wages and Benefits	\$ 1,755,096	\$ 1,865,058	\$ 1,903,790	\$ 1,998,980	\$ 2,098,928	\$ 2,203,875
Operations and Maintenance	4,899,149	3,272,832	3,387,044	3,556,396	3,734,216	3,920,927
Administrative	376,146	359,675	370,811	389,352	408,819	429,260
<b>Total Operating Expenses</b>	<u>\$ 7,030,390</u>	<u>\$ 5,497,565</u>	<u>\$ 5,661,645</u>	<u>\$ 5,944,727</u>	<u>\$ 6,241,964</u>	<u>\$ 6,554,062</u>
<b>Operating Income (Loss)</b>	<u>291,900</u>	<u>1,674,143</u>	<u>1,629,210</u>	<u>1,800,497</u>	<u>1,940,820</u>	<u>2,096,980</u>
<b>Nonoperating Revenue / Expenses</b>						
Interest Income	\$ 8,910	\$ 1,500	\$ 16,320	\$ 16,810	\$ 17,482	\$ 18,356
Gain on Sales of Fixed Assets	5,065		15,000	15,000	10,000	20,000
Capital Contributions	210,139		80,000	80,000	80,000	80,000
Interest Expense	(246,943)	(313,875)	(330,632)	(314,915)	(298,811)	(282,310)
<b>Total Nonoperating Revenue/Expenses</b>	<u>\$ (22,829)</u>	<u>\$ (312,375)</u>	<u>\$ (219,312)</u>	<u>\$ (203,105)</u>	<u>\$ (191,329)</u>	<u>\$ (163,954)</u>
<b>Total Expenses</b>	<u>\$ 269,071</u>	<u>\$ 1,361,768</u>	<u>\$ 1,409,898</u>	<u>\$ 1,597,391</u>	<u>\$ 1,749,491</u>	<u>\$ 1,933,026</u>
<b>Change in Net Positions</b>	<u>\$ 269,071</u>	<u>\$ 1,361,768</u>	<u>\$ 1,409,898</u>	<u>\$ 1,597,391</u>	<u>\$ 1,749,491</u>	<u>\$ 1,933,026</u>
<b>Total Net Position, Beginning</b>	<u>32,085,840</u>	<u>32,354,911</u>	<u>33,716,679</u>	<u>35,126,576</u>	<u>36,723,968</u>	<u>38,473,459</u>
<b>Total Net Position, Ending</b>	<u>\$ 32,354,911</u>	<u>\$ 33,716,679</u>	<u>\$ 35,126,576</u>	<u>\$ 36,723,968</u>	<u>\$ 38,473,459</u>	<u>\$ 40,406,485</u>
<b>Debt Coverage Ratio</b>	<u>0.72</u>	<u>1.31</u>	<u>1.71</u>	<u>1.41</u>	<u>1.35</u>	<u>1.29</u>



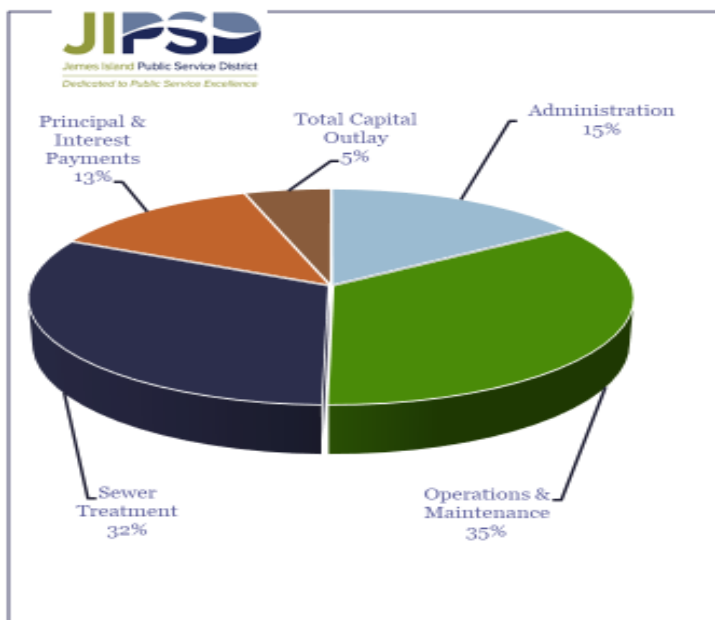
**WASTEWATER CAPITAL IMPROVEMENT PLAN**

5-year Capital Improvement Plan						
<b><u>FINANCING SOURCES</u></b>	<b>FY20</b>	<b>FY21</b>	<b>FY22</b>	<b>FY23</b>	<b>FY24</b>	<b>5-year Total</b>
Debt Sources (RD, SRF)	\$ 3,698,100	\$ 2,821,000	\$ 2,200,000	\$ 4,000,000	\$ 1,000,000	\$ 13,719,100
Impact Fees	\$ 166,615					\$ 166,615
<b>Total Financing Sources</b>	<b>\$ 3,864,715</b>	<b>\$ 2,821,000</b>	<b>\$ 2,200,000</b>	<b>\$ 4,000,000</b>	<b>\$ 1,000,000</b>	<b>\$ 13,885,715</b>
<b><u>PROJECTS</u></b>						
<b><u>Pump Station Rehabilitation</u></b>						
PS#2 Upgrade-Phase 4		\$ 1,400,000				\$ 1,400,000
PS#2 Upgrade- Phase 3	\$ 1,850,000					\$ 1,850,000
Pump Station #33 Upgrade		\$ 421,000				\$ 421,000
Pump Station #334 & PS#22 Upgrade	\$ 1,014,715					\$ 1,014,715
<b><u>Forcemain &amp; Gravity Line Replacements</u></b>						
PS# 34 FM Extension to Plum Island				\$ 3,000,000		\$ 3,000,000
Folly Creek Bridge to PS #33 FM Replacement			\$ 1,200,000			\$ 1,200,000
SSes Found Projects	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000	\$ 5,000,000
<b>TOTAL CAPITAL PROJECTS</b>	<b>\$ 3,864,715</b>	<b>\$ 2,821,000</b>	<b>\$ 2,200,000</b>	<b>\$ 4,000,000</b>	<b>\$ 1,000,000</b>	<b>\$ 13,885,715</b>
<b><u>OTHER PROJECTS</u></b>						
Pump Station Rehab	\$ 200,000	\$ 200,000	\$ 200,000	\$ 200,000	\$ 200,000	\$ 1,000,000
<b>Subtotal</b>	<b>\$ 200,000</b>	<b>\$ 200,000</b>	<b>\$ 200,000</b>	<b>\$ 200,000</b>	<b>\$ 200,000</b>	<b>\$ 1,000,000</b>
	<b>\$ 4,064,715</b>	<b>\$ 3,021,000</b>	<b>\$ 2,400,000</b>	<b>\$ 4,200,000</b>	<b>\$ 1,200,000</b>	<b>\$ 14,885,715</b>



## Wastewater: Where the money comes from...

2019 Revenue Summary - Wastewater Fund	
District Customers	\$ 6,884,685
Impact Fees - PSD	\$ 260,036
Impact Fees from CWS	\$ 339,883
Impact Fees from Folly Beach	\$ 41,614
Tap Inspection Fee	\$ 34,732
Misc Fee	\$ 99,634
Interest Income	\$ 15,835
Folly Beach O & M Revenue	\$ 21,960
Contributed Assets	\$ 164,201
<b>Total Revenues &amp; Other Fin Sources</b>	<b>\$ 7,862,580</b>



## Wastewater: Where the money goes...

2019 Expenditure Summary - Wastewater Fund	
Administration	\$ 1,043,846
Operations & Maintenance	\$ 2,321,507
Sewer Treatment	\$ 2,132,212
Principal & Interest Payments	\$ 853,808
Total Capital Outlay	\$ 340,321
<b>Total Expenditures</b>	<b>\$ 6,691,694</b>



James Island Public Service District

*Dedicated to Public Service Excellence*

## **9 SUPPLEMENTARY INFORMATION**

Budget Ordinance  
Service Area Map  
Organizational Chart  
Statistical Information



**JAMES ISLAND PUBLIC SERVICE DISTRICT  
ORDINANCE NO. 2019-002**

**AN ORDINANCE TO RAISE REVENUE AND ADOPT A BUDGET FOR THE FISCAL YEAR JULY 1, 2019, THROUGH JUNE 30, 2020**

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 55.1 mills for General Fund purposes and 9.3 mills for the Debt Service in the year 2019, 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, 2019, and ending June 30, 2020.

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, 2019 and ending June 30, 2020, to wit:

**APPROPRIATIONS**

	<b><u>GENERAL</u></b>	<b><u>DEBT SERVICE</u></b>	<b><u>PROPRIETARY</u></b>
<b><u>Department</u></b>			
<b>Administration/Fleet</b>	\$ 1,065,816	\$ -	\$1,013,785
<b>Fire</b>	4,430,675	-	-
<b>Solid Waste</b>	2,226,723	-	-
<b>Capital Outlay</b>	-	-	-
<b>Non-departmental</b>	-	1,099,164	-
<b>Wastewater Operations</b>	-	-	6,043,041
<b>TOTAL</b>	<u>\$7,723,214</u>	<u>\$1,099,164</u>	<u>\$7,056,826</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 2020, 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 Administrator shall reduce budgeted disbursements attributable to the fund. Should actual funding sources be greater than projected in this Ordinance, the Administrator 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, 2019, shall be added to the budget for Fiscal Year 2020. These encumbered monies may be expended only as set forth in their encumbrance except as authorized by the Administrator.

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, 2019, shall be added to the District's budget for Fiscal Year 2020. 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.

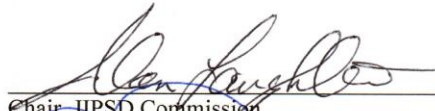
SECTION 9: A Rainy Day Fund is established to provide emergency funds for use in the event of a major calamity. This fund will be maintained at no less than three (3%) percent of General Fund disbursements. Any expenditure from the Rainy Day Fund shall be authorized by amendment to this Budget Ordinance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

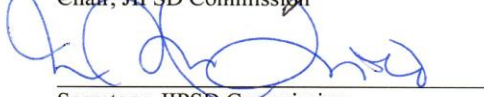
SECTION 10: Contracts necessary to expend monies appropriated in this budget when not specifically permitted by the District's Fiscal Policy are hereby authorized and the contracts shall be approved by a resolution of the Commission. Awards of bids on capital items, when less than the amount specified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

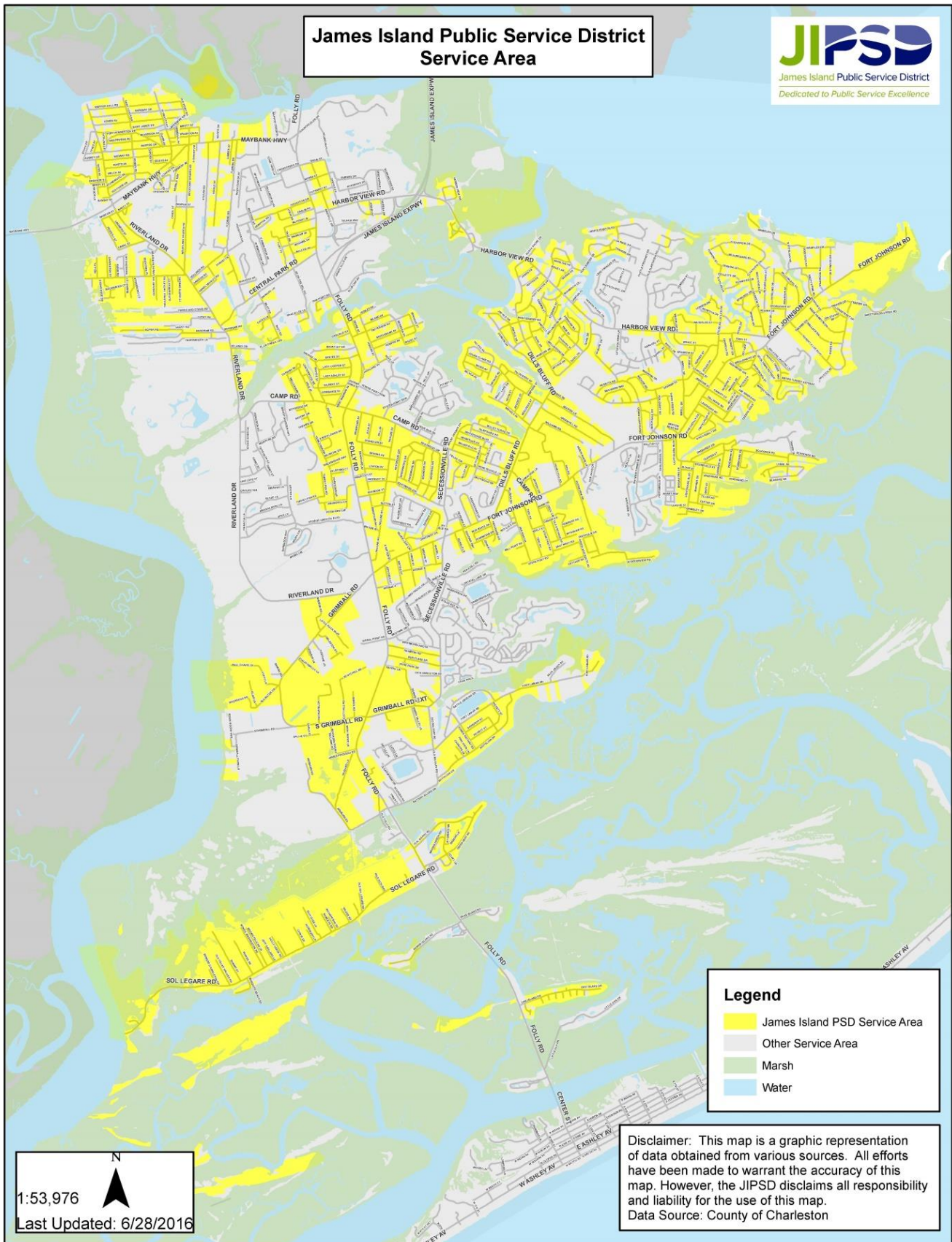
  
Chair, JIPSD Commission

  
Secretary, JIPSD Commission



First Reading: June 17, 2019 Second Reading: June 24, 2019

# James Island Public Service District Service Area



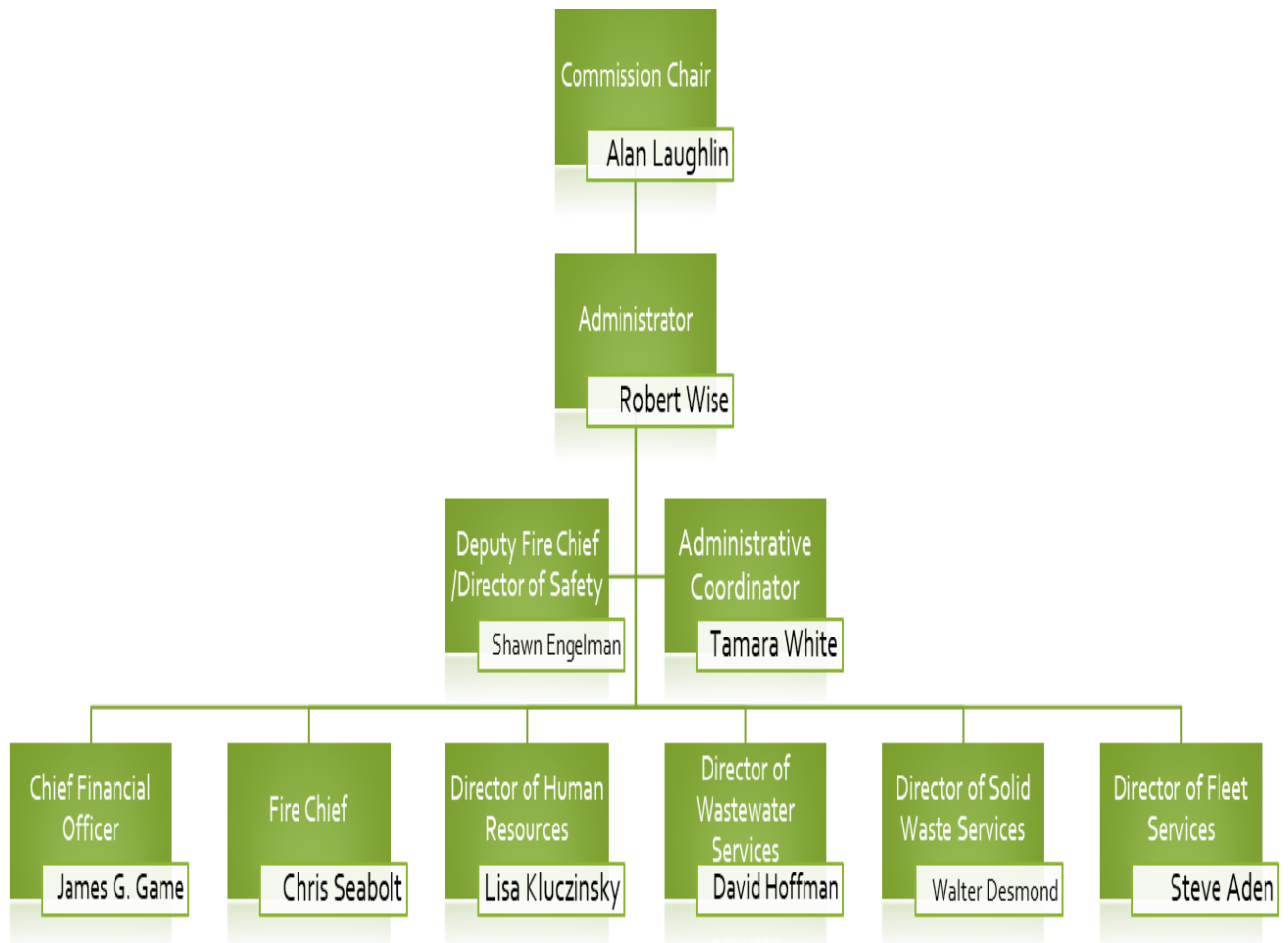
**Legend**

- James Island PSD Service Area
- Other Service Area
- Marsh
- Water

1:53,976  
Last Updated: 6/28/2016

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.  
Data Source: County of Charleston

# ORGANIZATIONAL CHART



James Island Public Service District  
*Dedicated to Public Service Excellence*

FISCAL YEAR			FUND BALANCES	
	AVAILABLE FUND BALANCE @ 6/30	CHANGE FROM PREVIOUS YEAR	RESERVED	UNRESTRICTED
2011	\$3,565,190	320,845	110,125	
2012	\$3,609,166	43,976	86,355	3,455,065
2013	\$3,631,023	21,857	60,048	3,522,811
2014	\$3,353,776	(277,247)	28,190	3,570,975
2015	\$3,135,905	(217,871)	125,000	3,325,586
2016	\$4,631,889	1,495,984	125,000	3,010,905
2017	\$4,277,839	(354,050)	125,000	4,506,889
2018	\$4,048,705	(229,134)	125,000	4,152,839
2019	\$3,917,385	(131,320)	125,000	3,923,705

### Salary Adjustments/Merit Pay History

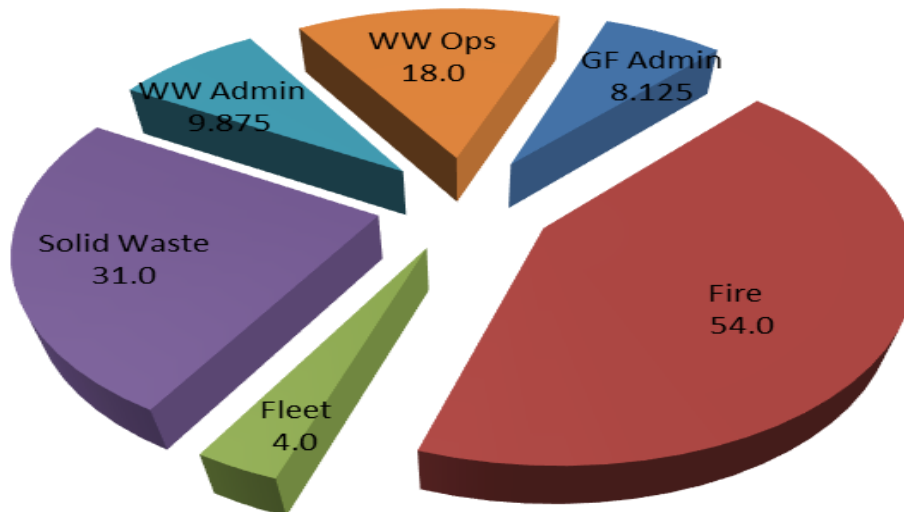
<b>FY</b>	<b>Cost of Living Adj.</b>	<b>Merit Pay</b>
2011	0.0%	0-3%
2021	0.0%	0-3%
2013	\$1,000	0-3%
2014	3.0%	0%
2015	2.0%	0-4%
2016	5.0%	0-4%
2017	0.0%	0-4%
2018	0.0%	0-4%
2019*	0.0%	0-4%
2020	0.0%	0-4%

\*Compensation Study implemented May 2018.

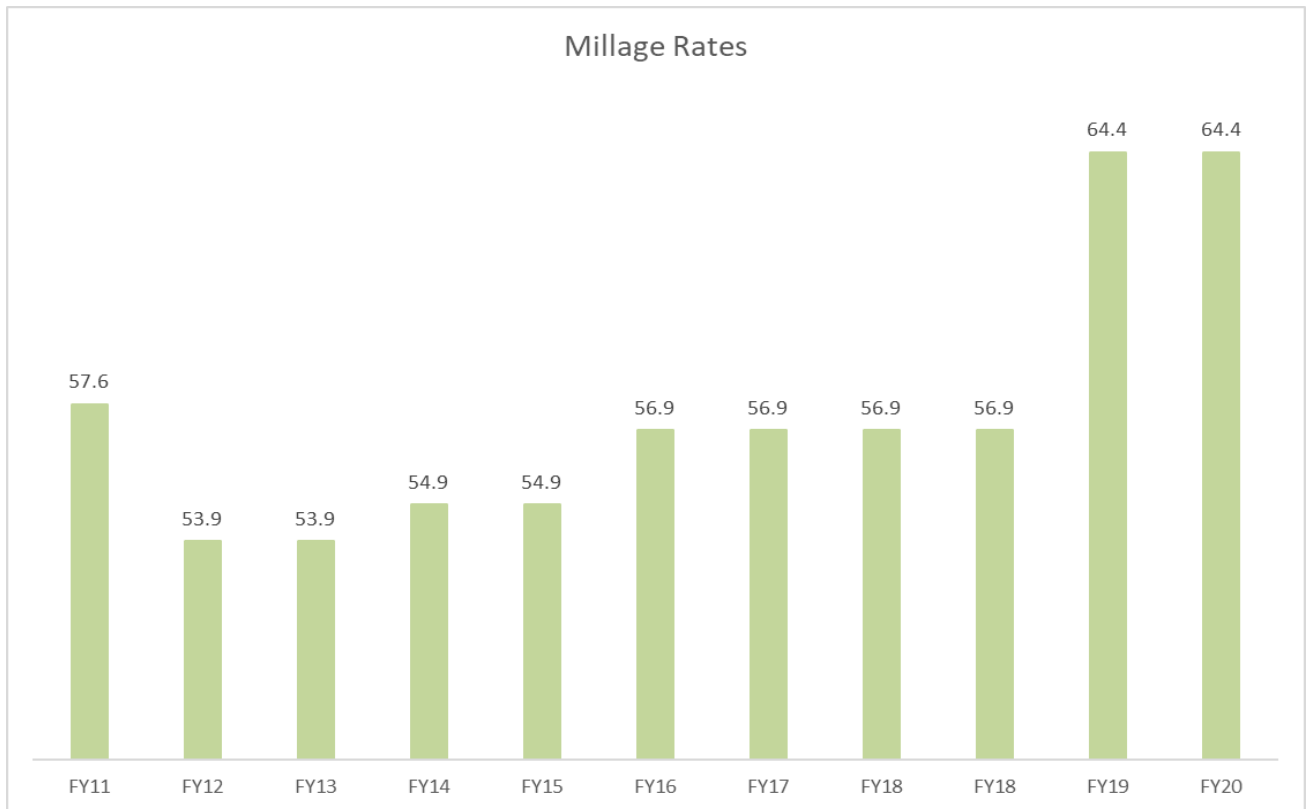
**James Island Public Service District  
Full Time Equivalent Associate Positions**

	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
GF Admin	7.125	7.125	7.125	8.125	8.125	8.125	8.125	8.125	8.125	8.125
Fire	57.00	57.00	57.00	57.00	57.00	57.00	57.00	57.00	57.00	57.00
Fleet	5.00	5.00	5.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00
Solid Waste	31.00	31.00	31.00	31.00	31.00	31.00	31.00	31.00	31.00	31.00
Wastewater Admin	9.875	9.875	9.875	9.875	9.875	9.875	9.875	9.875	9.875	9.875
Wastewater Operations	18.00	18.00	18.00	18.00	18.00	18.00	18.00	18.00	18.00	18.00

**FTE's**









James Island Public Service District																
Statistical History																
	Tax Base Year (as of 12/31/xx)	Millage Rate		CPI %	*COLA %	FTE's			Change	Year	PSD	County	School	CCRC & TTC	Total	
		General Fund	Debt Service			General Fund	Wastewater									
2011	2009	53.5	4.1	2.7	0.0% <sup>(4)</sup>	100.125	27.875	-	2011	57.6	46.8	126.6	7.6	181.0	57.6	
2012	2010	50.1	3.8	1.5	0.0% <sup>(4)</sup>	100.125	27.875	(3.7)	2012*	53.9	45.2	126.5	7.8	179.5	53.9	
2013	2011	50.1	3.8	3.0	0.0% <sup>(5)</sup>	100.125	27.875	-	2013	53.9	46.0	126.5	7.8	180.3	53.9	
2014	2012	51.1	3.8	1.7	3.0% <sup>(6)</sup>	100.125	27.875	1.0	2014	54.9	46.8	126.5	7.8	181.1	54.9	
2015	2013	51.1	3.8	1.8	2.0% <sup>(7)</sup>	100.125	27.875	-	2015	54.9	46.8	126.5	8.3	181.6	54.9	
2016	2014	53.1	3.8	2.2	5.0% <sup>(8)</sup>	100.125	27.875	2.0	2016*	56.9	50.8	136.3	9.0	196.1	56.9	
2017	2015	53.1	3.8	-	0.0%	100.125	27.875	-	2017	56.9				-	56.9	
2018	2016	53.1	3.8	-	0.0%	100.125	27.875	-	2018	56.9				-	56.9	
2019	2017	55.1	9.3	-	0.0%	100.125	27.875	7.5	2019	64.4				-	64.4	
2020	2018	55.1	9.3	2.4	0.0%	100.125	27.875	-	2019	64.4				-	64.4	

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

Fiscal Year Ended June 30,

	2012	2013	2014	2015	2016	2017	2018	2019	2020
District Customers	3,256,780	3,289,289	3,396,717	3,431,550	3,427,490	4,930,655	4,982,735	4,086,450	4,230,461
CWS Customers-Transportation	965,986	975,405	991,571	1,024,443	1,103,621	1,134,134	1,260,000	1,297,382	1,310,669
Folly Beach	348,319	376,727	447,282	395,561	370,397	371,024	401,024	381,248	390,064
CWS - Full Chg	705,029	809,490	843,186	838,529	835,793	902,483	925,000	994,965	1,020,186
Late Pmt Fee	78,102	77,654	80,705	82,800	74,783	85,644	100,000	93,000	99,930
New Account Fee	14,675	14,390	17,575	18,834	19,170	18,107	20,000	18,180	20,223
Service Continuance Fee	56,851	54,924	60,464	77,238	69,890	62,296	65,000	60,000	35,000
Reconnect Fee	20,940	20,239	22,100	30,200	26,539	24,149	26,000	23,000	23,920
Tap Inspection Fee	18,833	40,500	64,880	90,465	58,220	70,896	72,000	50,000	50,000
Folly Beach O & M Revenue	43,641	35,713	40,359	34,215	40,379	40,359	29,280	38,430	32,780
Other Income				323,939	137,128	298,189	54,100	56,200	234,028
<b>Total</b>	<b>5,509,156</b>	<b>5,694,331</b>	<b>5,964,839</b>	<b>6,347,775</b>	<b>6,163,410</b>	<b>7,937,936</b>	<b>7,935,139</b>	<b>7,098,855</b>	<b>7,447,261</b>

## Impact Fees



Health Insurance - Employer Contributions										
	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
EE	3,352	3,503	3,726	3,980	4,159	4,321	4,356	4,530	4,666	5,151
EE/SP	6,469	6,939	7,381	7,883	8,238	8,559	8,628	8,973	9,242	10,204
EE/CHILD	5,321	5,377	5,719	6,108	6,383	6,632	6,685	6,953	7,161	7,906
FAMILY	8,341	8,688	9,241	9,870	10,314	10,716	10,802	11,234	11,572	12,776
LIFE/LTD/DENTAL								204	204	204
	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
EE		4.5%	6.4%	6.8%	4.5%	3.9%	0.8%	4.00%	3.00%	10.39%
EE/SP		7.3%	6.4%	6.8%	4.5%	3.9%	0.8%	4.00%	3.00%	10.41%
EE/CHILD		1.0%	6.4%	6.8%	4.5%	3.9%	0.8%	4.00%	3.00%	10.40%
FAMILY		4.2%	6.4%	6.8%	4.5%	3.9%	0.8%	4.00%	3.01%	10.40%

# ADMINISTRATION

	Actual FY18	Budget FY19	Adopted Budget FY20	Inc/(Dec)	%
501.01 Officials & Administrators	230,924	266,969	301,784	34,815	13.0%
505.01 Administrative Support	110,272	112,445	144,933	32,488	28.9%
509.20 Overtime	597	500	1,000	500	100.0%
510.03 Group Health & Life Insurance	27,011	30,118	47,659	17,541	58.2%
510.04 Worker's Compensation	657	949	1,093	144	15.2%
510.05 Retirement System Contribution	42,366	55,276	65,188	9,912	17.9%
510.06 Social Security Expense	25,664	29,043	34,250	5,207	17.9%
510.08 Unemployment Taxes	-	-	-	-	100.0%
<b>Total Personnel Services</b>	<b>438,040</b>	<b>495,300</b>	<b>595,907</b>	<b>100,607</b>	<b>20.3%</b>
511.01 Gasoline	506	239	169	(70)	-29.3%
512.01 New Tires	-	200	200	-	0.0%
513.01 Vehicle Repairs Inside	354	700	400	(300)	-42.9%
513.04 Outside Vehicle Repairs	246	250	250	-	0.0%
514.01 Commissioner's Expense	10,738	3,700	6,100	2,400	64.9%
516.02 Office Furniture & Equipment	4,492	-	1,800	1,800	100.0%
516.03 Computer Equipment	3,717	1,600	1,600	-	0.0%
517.02 Safety Supplies/Equip	70	75	75	-	0.0%
518.02 Software Licenses & Support	18,888	27,904	32,057	4,153	14.9%
519.01 Housekeeping and Cleaning	1,592	2,088	1,952	(136)	-6.5%
519.02 Building Maintenance	172	168	168	-	0.0%
520.01 Auditing Services	4,950	6,975	6,975	-	0.0%
520.03 Legal Services	7,083	10,000	10,000	-	0.0%
520.05 Other Professional Services	18,527	28,650	23,650	(5,000)	-17.5%
521.01 Office Supplies	3,538	9,750	9,500	(250)	-2.6%
521.03 Advertising/Promotions & Print	5,679	4,800	5,625	825	17.2%
521.04 Dues and Subscriptions	2,476	2,858	2,557	(300)	-10.5%
521.05 Payroll Processing	13,690	11,583	12,711	1,128	9.7%
524.02 Training & Development	3,401	17,055	20,598	3,543	20.8%
524.05 Employee Relations	3,923	5,387	12,343	6,956	129.1%
525.04 Telephone	4,289	5,736	5,388	(348)	-6.1%
525.06 Telephone - Cellular	1,094	1,100	1,222	122	11.1%
526.01 District Insurance	3,543	3,814	4,133	319	8.4%
530.03 Operating Leases - Copier	1,760	1,746	1,901	155	8.9%
<b>Total Operating &amp; Maintenance</b>	<b>115,379</b>	<b>146,378</b>	<b>161,373</b>	<b>14,995</b>	<b>10.2%</b>
<b>Total Personnel &amp; Operating Cost</b>	<b>553,419</b>	<b>641,678</b>	<b>757,280</b>	<b>115,602</b>	<b>18.0%</b>
<b>Total Capital Outlay</b>	<b>18,724</b>				
<b>Grand Total</b>	<b>572,143</b>	<b>641,678</b>	<b>757,280</b>	<b>115,602</b>	

# **FIRE SERVICES**

	<b>Actual FY18</b>	<b>Budget FY19</b>	<b>Adopted Budget FY20</b>	<b>Inc/(Dec)</b>	<b>%</b>
<b>501.01</b> Officials & Administrators	412,899	450,542	471,791	21,249	4.7%
<b>502.01</b> Professionals	506,989	554,349	574,848	20,499	3.7%
<b>504.01</b> Protective Services	934,550	1,079,151	1,086,576	7,425	0.7%
<b>509.20</b> Overtime	156,583	240,987	250,675	9,688	4.0%
<b>509.21</b> Overtime Extra	346,838	191,957	194,614	2,657	1.4%
<b>510.03</b> Group Health & Life Insurance	447,402	498,199	524,796	26,597	5.3%
<b>510.04</b> Worker's Compensation	213,215	285,499	292,219	6,720	2.4%
<b>510.05</b> Retirement System Contribution	302,555	366,473	375,430	8,957	2.4%
<b>510.06</b> Social Security Expense	174,817	192,549	197,256	4,707	2.4%
<b>Total Personnel Services</b>	<b>3,495,848</b>	<b>3,859,706</b>	<b>3,968,205</b>	<b>108,499</b>	<b>2.8%</b>
<b>511.01</b> Gasoline	5,882	9,560	8,700	(860)	-9.0%
<b>511.02</b> Diesel Fuel	21,159	28,100	28,453	353	1.3%
<b>511.03</b> Engine Fluids	903	1,500	2,200	700	46.7%
<b>511.04</b> Anti-freeze	445	400	400		0.0%
<b>512.01</b> New Tires	8,748	5,760	3,000	(2,760)	-47.9%
<b>512.05</b> Outside Tire Repair	214	600	200	(400)	-66.7%
<b>513.01</b> Vehicle Repairs Inside	35,618	35,000	22,209	(12,791)	-36.5%
<b>513.02</b> Equip. Maint. & Repairs	7,840	6,683	5,225	(1,458)	-21.8%
<b>513.04</b> Outside Vehicle Repairs	25,964	27,087	25,291	(1,796)	-6.6%
<b>515.01</b> Industrial Chemicals	4,843	3,400	4,500	1,100	32.4%
<b>515.02</b> Emer. Response Medical Supplies	8,588	6,025	5,991	(35)	-0.6%
<b>515.06</b> Fire Suppression Supplies	16,411	26,832	3,500	(23,332)	-87.0%
<b>515.07</b> Other Tech Supplies	2,416	6,683	2,500	(4,183)	-62.6%
<b>516.01</b> Small Tools & Equipment	8,296	9,017	9,762	745	8.3%
<b>516.03</b> Computer Equipment	3,179	21,760	2,000	(19,760)	-90.8%
<b>517.02</b> Safety Supplies	390	200	200		0.0%
<b>517.05</b> Personal Protective Equipment	50,770	60,180	53,573	(6,607)	-11.0%
<b>517.06</b> Safety Equipment Testing	9,286	17,300	16,767	(533)	-3.1%
<b>518.02</b> Software Licenses & Support	21,528	24,554	30,487	5,933	24.2%
<b>518.03</b> Communication Maint. Contract		10,323	9,384	(939)	-9.1%
<b>519.01</b> Housekeeping and Cleaning	11,240	10,054	9,912	(142)	-1.4%
<b>519.02</b> Buildings Maintenance	23,958	20,000	15,353	(4,647)	-23.2%
<b>519.03</b> Grounds Maintenance	577	900	500	(400)	-44.4%
<b>519.04</b> Pest Control	480	875	480	(395)	-45.1%
<b>520.04</b> Medical Services	1,719	4,900	2,000	(2,900)	-59.2%
<b>520.09</b> Fitness Program	11,388	12,690	15,585	2,895	22.8%
<b>521.01</b> Office Supplies	2,108	3,345	2,500	(845)	-25.3%
<b>521.02</b> Postage and Shipping	647	800	650	(150)	-18.8%
<b>521.03</b> Advertising/Promotions & Print	6,106	2,200	2,500	300	13.6%
<b>521.04</b> Dues and Subscriptions	3,073	3,600	3,600		0.0%
<b>522.01</b> Charleston County Fees		536	344	(192)	-35.8%
<b>522.02</b> SC Dept. of Highway Fees	348	74	300	226	305.4%
<b>522.03</b> Storm water Fees	742	302	1,004	702	232.5%

**FIRE SERVICES**

	<b>Actual FY18</b>	<b>Budget FY19</b>	<b>Adopted Budget FY20</b>	<b>Inc/(Dec)</b>	<b>%</b>
<b>523.01</b> Uniforms Purchased	10,557	11,788	8,000	(3,788)	-32.1%
<b>524.02</b> Training & Development	16,057	43,194	27,920	(15,274)	-35.4%
<b>524.03</b> Training Supplies	1,837	4,980	4,122	(858)	-17.2%
<b>524.04</b> Fire Prevention & Education	9,237	9,572	9,457	(115)	-1.2%
<b>524.05</b> Employee Relations	1,018	4,387	1,200	(3,187)	-72.6%
<b>524.06</b> Pre-employment Screening	5,888	3,000	1,250	(1,750)	-58.3%
<b>524.09</b> FD Recruit School	3,569	5,100	3,211	(1,889)	-37.0%
<b>525.01</b> Electricity and Gas	34,135	30,004	25,725	(4,279)	-14.3%
<b>525.02</b> Water	2,356	2,302	1,990	(312)	-13.6%
<b>525.04</b> Telephone	10,121	2,493	1,832	(661)	-26.5%
<b>525.05</b> Internet/GPS	9,670	9,304	9,050	(254)	-2.7%
<b>525.06</b> Telephone - Cellular	9,767	10,565	7,450	(3,115)	-29.5%
<b>526.01</b> District Insurance	37,640	37,640	39,158	1,518	4.0%
<b>530.01</b> Radio User Fees	36,366	28,728	28,728		0.0%
<b>530.03</b> Operating Lease-Copier	425	424	402	(22)	-5.2%
<b>Total Operating &amp; Maintenance</b>	<b>491,987</b>	<b>569,496</b>	<b>458,565</b>	<b>(110,931)</b>	<b>-19.5%</b>
<b>Total Personnel &amp; Operating Cost</b>	<b>3,987,835</b>	<b>4,429,202</b>	<b>4,426,770</b>	<b>(2,432)</b>	<b>-0.1%</b>
% Inc./(Dec.) over previous year	4.3%	11.5%	-0.1%		
<b>536.07</b> Machinery & Equipment	49,718		339,899	339,899	
<b>Total Capital Outlay</b>	<b>1,592,947</b>	<b>1,423,389</b>	<b>339,899</b>	<b>(1,083,490)</b>	
<b>Grand Total</b>	<b>5,580,782</b>	<b>5,852,591</b>	<b>4,766,669</b>	<b>(1,085,922)</b>	



**FLEET SERVICES**

	Actual	Budget	Adopted		
	FY18	FY19	Budget	Inc/(Dec)	%
			FY20		
501.01 Officials & Administrators	77,111	79,726	83,404	3,678	4.6%
506.01 Skilled Craft Workers	84,904	90,307	94,126	3,819	4.2%
509.20 Overtime	3,021	4,700	3,500	(1,200)	-25.5%
510.03 Group Health & Life Insurance	18,982	18,127	19,545	1,418	7.8%
510.04 Worker's Compensation	2,491	3,495	3,621	126	3.6%
510.05 Retirement System Contribution	21,068	25,441	26,358	917	3.6%
510.06 Social Security Expense	12,324	13,367	13,849	482	3.6%
<b>Total Personnel Services</b>	<b>219,901</b>	<b>235,163</b>	<b>244,403</b>	<b>9,240</b>	<b>3.9%</b>
511.01 Gasoline	2,626	2,749	5,588	2,839	103.3%
511.03 Engine Fluids		50	50		0.0%
512.01 New Tires	182	180	388	208	115.6%
513.02 Equip. Maint. & Repairs		1,000	1,000		0.0%
513.03 Maintenance Inventory		400	150	(250)	-62.5%
513.04 Outside Vehicle Repairs		700	1,000	300	42.9%
515.01 Industrial Chemicals	496	600	600		0.0%
515.07 Other Tech Supplies	1,849	1,550	1,550		0.0%
516.01 Small Tools & Equipment	11,605	3,500	1,600	(1,900)	-54.3%
516.03 Computer Equipment/Software	974	824	1,950	1,126	136.7%
517.01 Safety Tools & Equipment	249	1,850	1,050	(800)	-43.2%
517.05 Personal Protective Equipment	1,004	1,639	1,830	191	11.7%
517.06 Safety Equipment Testing	800	1,000	800	(200)	-20.0%
517.08 Security Monitoring	3,616	500	400	(100)	-20.0%
517.10 Fire Extinguishers		250	150	(100)	-40.0%
518.02 Software Licenses & Support	4,477	4,766	5,900	1,134	23.8%
519.01 Housekeeping and Cleaning	198	100	630	530	530.0%
519.02 Buildings Maintenance	5,814	6,600	14,000	7,400	112.1%
519.04 Pest Control	172	260	250	(10)	-3.8%
520.04 Medical Services		640	477	(163)	-25.5%
521.01 Office Supplies	694	1,150	700	(450)	-39.1%
521.04 Dues & Subscriptions		150	100	(50)	-33.3%
522.02 SC Dept. of Highway Fees		30	30		0.0%
523.10 Uniforms Purchased	529	600	325	(275)	-45.8%
523.02 Uniforms Leased	1,850	1,904	1,872	(32)	-1.7%
524.02 Training & Development	3,068	6,879	4,828	(2,051)	-29.8%
524.05 Employee Relations	418	690	505	(185)	-26.8%
525.01 Electricity and Gas	6,335	7,000	6,800	(200)	-2.9%
525.02 Water	1,349	1,300	1,550	250	19.2%
525.04 Telephone	1,970	3,446	3,500	54	1.6%
525.06 Telephone - Cellular	645	700	700		0.0%
526.01 District Insurance	2,968	3,265	3,410	145	4.4%
530.03 Operating Leases-Copier	425	400	450	50	12.5%
<b>Total Operating &amp; Maintenance</b>	<b>56,453</b>	<b>58,212</b>	<b>64,133</b>	<b>5,921</b>	<b>10.2%</b>
<b>Total Personnel &amp; Operating Cost</b>	<b>276,354</b>	<b>293,375</b>	<b>308,536</b>	<b>15,161</b>	<b>5.2%</b>
536.04 <u>Vehicles</u>			31,038	31,038	
<b>Total Capital Outlay</b>		<b>14,000</b>	<b>31,038</b>	<b>17,038</b>	
<b>Grand Total</b>	<b>276,354</b>	<b>307,375</b>	<b>339,574</b>	<b>32,199</b>	

**SOLID WASTE SERVICES**

	Actual FY18	Budget FY19	Adopted Budget FY20	Inc/(Dec)	%
501.01 Officials & Administrators	111,796	115,399	124,483	9,084	7.9%
505.01 Administrative Support	42,757	46,937	48,885	1,948	4.2%
506.01 Skilled Craft Workers	202,369	216,048	261,531	45,483	21.1%
507.01 Service - Maintenance	538,951	710,363	708,736	(1,627)	-0.2%
509.10 Temporary Employees	71,265	20,000	25,000	5,000	25.0%
509.20 Overtime	21,410	18,000	18,000		0.0%
510.03 Group Health & Life Insurance	176,721	217,071	224,214	7,143	3.3%
510.04 Worker's Compensation	23,537	37,328	39,191	1,863	5.0%
510.05 Retirement System Contribution	116,365	161,142	169,134	7,992	5.0%
510.06 Social Security Expense	67,783	84,666	88,865	4,199	5.0%
<b>Total Personnel Services</b>	<b>1,372,954</b>	<b>1,626,954</b>	<b>1,708,039</b>	<b>81,085</b>	<b>5.0%</b>
511.01 Gasoline	2,545	3,346	3,556	210	6.3%
511.02 Diesel Fuel	120,660	148,930	157,410	8,480	5.7%
511.03 Engine Fluids	6,865	6,000	6,000		0.0%
511.04 Anti-freeze	796	1,150	1,150		0.0%
512.01 New Tires	9,072	16,000	16,000		0.0%
512.02 Recaps	21,107	21,960	21,960		0.0%
512.04 Rims	339	1,000	1,000		0.0%
512.05 Outside Tire Repair	3,226	2,800	3,200	400	14.3%
513.01 Vehicle Repairs Inside	75,943	88,750	80,000	(8,750)	-9.9%
513.04 Outside Vehicle Repairs	89,986	85,000	110,000	25,000	29.4%
515.01 Industrial Chemicals	789	200	200		0.0%
515.07 Other Tech Supplies	679	900	900		0.0%
516.01 Small Tools & Equipment	2,649	4,500	4,500		0.0%
516.03 Computer Equipment	1,558	3,351	500	(2,851)	-85.1%
517.01 Safety Tools & Equipment	1,191	2,115	2,115		0.0%
517.05 Personal Protective Equipment	4,295	3,875	3,875		0.0%
517.08 Security Monitoring	3,569	500	500		0.0%
517.10 Fire Extinguishers		500	500		0.0%
518.02 Software Licenses & Support	2,891	3,475	6,000	2,525	72.7%
519.01 Housekeeping and Cleaning	1,657	1,450	1,600	150	10.3%
519.02 Buildings Maintenance	6,769	4,100	7,500	3,400	82.9%
519.04 Pest Control	172	200	200		0.0%
520.04 Medical Services	2,794	1,625	1,625		0.0%
521.01 Office Supplies	470	1,100	1,100		0.0%
521.03 Advertising/Promotions & Print	853	2,450	2,450		0.0%
521.12 Roll Carts Repair & Replace	17,777	10,100	10,100		0.0%
522.02 SC Dept. of Highway Fees	86	234	200	(34)	-14.5%
523.01 Uniforms Purchased	1,092	1,025	2,000	975	95.1%
523.02 Uniforms Leased	13,975	17,059	18,200	1,141	6.7%
524.02 Training & Development	212	720	720		0.0%
524.05 Employee Relations	1,400	3,800	3,500	(300)	-7.9%
524.06 Pre-employment Screening	648	480	480		0.0%
525.01 Electricity and Gas	2,950	3,100	3,100		0.0%
525.02 Water	2,698	1,975	2,584	609	30.8%
525.04 Telephone	1,970	2,800	2,500	(300)	-10.7%
525.05 Internet/GPS	7,098	6,740	6,740		0.0%
525.06 Telephone-Cellular/WiFi	1,759	2,440	1,800	(640)	-26.2%
526.01 District Insurance	26,775	20,162	32,525	12,363	61.3%
530.03 Operating Lease-Copier	340	394	394		0.0%
<b>Total Operating &amp; Maintenance</b>	<b>441,325</b>	<b>476,808</b>	<b>518,684</b>	<b>41,876</b>	<b>8.8%</b>
<b>Total Personnel &amp; Operating Cost</b>	<b>1,814,279</b>	<b>2,103,762</b>	<b>2,226,723</b>	<b>122,961</b>	<b>5.8%</b>
536.04 Vehicles	255,067		552,700	552,700	
<b>Total Capital Outlay</b>	<b>255,067</b>		<b>552,700</b>	<b>552,700</b>	
<b>Grand Total</b>	<b>2,069,346</b>	<b>2,103,762</b>	<b>2,779,423</b>	<b>675,661</b>	

# **WASTEWATER ADMINISTRATION**

	Actual FY18	Budget FY19	Adopted Budget FY20	Inc /(Dec)	%
501 .01 Officials & Administrators	284,039	230,744	274,975	44,231	19.2%
505 .01 Administrative Support	181,465	241,705	159,714	(81,991)	-33.9%
509 .20 Overtime	881	500	1,000	500	100.0%
510 .03 Group Health & Life Insurance	74,165	113,114	108,415	(4,699)	-4.2%
510 .04 Worker's Compensation	1,060	1,502	1,126	(376)	-25.0%
510 .05 Retirement System Contribution	187,916	60,464	54,614	(5,850)	-9.7%
510 .06 Social Security Expense	34,268	36,142	33,330	(2,812)	-7.8%
<b>Total Personnel Services</b>	<b>847,593</b>	<b>684,171</b>	<b>633,174</b>	<b>(50,997)</b>	<b>-7.5%</b>
511 .01 Gasoline		239	169	(70)	-29.3%
512 .01 New Tires		200	200		0.0%
513 .01 Vehicle Repairs Inside	3,288	500	500		0.0%
513 .04 Outside Vehicle Repairs	478	200	200		0.0%
514 .01 Commissioner's Expense	10,694	3,700	5,100	1,400	37.8%
516 .02 Office Furniture & Equipment	5,296		1,800	1,800	0.0%
516 .03 Computer Equipment	6,056	1,600	1,600		0.0%
517 .02 Safety Supplies/Equip	84	75	75		0.0%
518 .02 Software Licenses & Support	26,079	29,186	34,807	5,621	19.3%
519 .01 Housekeeping and Cleaning	2,674	2,839	2,712	(127)	-4.5%
519 .02 Buildings Maintenance	28,968	4,968	4,968		0.0%
520 .01 Auditing Services	4,950	6,975	6,975		0.0%
520 .03 Legal Services	6,199	10,000	10,000		0.0%
520 .05 Other Professional Services	32,694	71,675	59,500	(12,175)	-17.0%
520 .08 Trustee Services	11,533	13,906	16,300	2,394	17.2%
521 .01 Office Supplies	5,365	11,275	9,775	(1,500)	-13.3%
521 .02 Postage and Shipping	37,430	40,800	39,900	(900)	-2.2%
521 .03 Advertising/Promotions & Print	6,294	3,808	4,500	692	18.2%
521 .04 Dues and Subscriptions	2,952	2,822	2,682	(140)	-5.0%
521 .05 Payroll Processing	13,690	11,583	12,711	1,128	9.7%
521 .07 Billing Supplies & Svcs.	41,747	40,884	47,400	6,516	15.9%
521 .08 Water Metered Report	9,871	9,852	9,996	144	1.5%
521 .10 Bank Service Fees	8,160	6,955	8,000	1,045	15.0%
521 .11 Merchant Services Fees	25,335	18,500	27,460	8,960	48.4%
522 .01 Charleston County Fees	130	3,056	260	(2,796)	-91.5%
524 .02 Training & Development	3,264	17,055	20,598	3,543	20.8%
524 .05 Employee Relations	4,445	5,510	6,139	629	11.4%
525 .01 Electricity and Gas	16,755	17,461	12,009	(5,452)	-31.2%
525 .02 Water	2,698	2,217	2,996	779	35.1%
525 .04 Telephone	8,358	12,120	11,566	(554)	-4.6%
525 .05 Internet / GPS	1,330	1,320	1,330	10	0.8%
525 .06 Telephone - Cellular	1,094	1,100	1,222	122	11.1%
526 .01 District Insurance	5,177	5,612	5,415	(197)	-3.5%
530 .03 Operating Lease-Copier	1,760	1,682	1,946	264	15.7%
<b>Total Operating &amp; Maintenance</b>	<b>347,319</b>	<b>359,675</b>	<b>370,811</b>	<b>11,136</b>	<b>3.1%</b>
<b>Total Personnel &amp; Operating Cost</b>	<b>1,194,912</b>	<b>1,043,846</b>	<b>1,003,985</b>	<b>(39,861)</b>	<b>-3.8%</b>



**WASTEWATER ADMINISTRATION**

	Actual FY18	Budget FY19	Adopted Budget FY20	Inc /(Dec)	%
536 .02 Building Improvements			9,800		
<b>Total Capital Outlay</b>			<b>9,800</b>	<b>9,800</b>	
<b>Grand Total</b>	<b>1,194,912</b>	<b>1,043,846</b>	<b>1,013,785</b>	<b>(30,061)</b>	<b>-2.9%</b>

**WASTEWATER OPERATIONS**

		<b>Actual</b>	<b>Budget</b>	<b>Adopted</b>	<b>Inc./ (Dec.)</b>	<b>%</b>
		<b>FY18</b>	<b>FY19</b>	<b>Budget</b>		
				<b>FY20</b>		
501	.01 Officials & Administrators	180,230	184,511	192,490	7,979	4.3%
503	.01 Technicians	187,306	167,762	172,228	4,466	2.7%
505	.01 Administrative Support	57,593	157,568	163,153	5,585	3.5%
506	.01 Skilled Craft Workers	306,645	307,856	337,896	30,040	9.8%
509	.20 Overtime	50,328	30,000	45,000	15,000	50.0%
510	.03 Group Health & Life Insurance	153,182	128,684	143,736	15,052	11.7%
510	.04 Worker's Compensation	10,433	16,232	17,163	931	5.7%
510	.05 Retirement System Contribution	98,262	123,425	130,424	6,999	5.7%
510	.06 Social Security Expense	57,721	64,849	68,526	3,677	5.7%
<b>Total Personnel Services</b>		<b>1,127,929</b>	<b>1,180,887</b>	<b>1,270,616</b>	<b>89,729</b>	<b>7.6%</b>
511	.01 Gasoline	19,500	20,850	20,640	(210)	-1.0%
511	.02 Diesel Fuel	13,563	16,967	13,987	(2,980)	-17.6%
511	.03 Engine Fluids	1,076	1,800	1,100	(700)	-38.9%
511	.04 Anti-freeze	56	418	60	(358)	-85.6%
512	.01 New Tires	3,731	3,500	4,000	500	14.3%
512	.05 Outside Tire Repair		500	500		0.0%
513	.01 Vehicle Repairs Inside	9,622	5,000	10,000	5,000	100.0%
513	.02 Equip. Maint. & Repairs	12,792	15,000	10,000	(5,000)	-33.3%
513	.04 Outside Vehicle Repairs	11,395	5,000	10,000	5,000	100.0%
515	.01 Industrial Chemicals	84,761	85,000	85,000		0.0%
515	.07 Other Tech Supplies	8,905	8,000	9,000	1,000	12.5%
516	.01 Small Tools & Equipment	24,669	17,000	14,000	(3,000)	-17.6%
516	.03 Computer Equipment	7,575	9,229	2,000	(7,229)	-78.3%
517	.02 Safety Supplies/Equipment	6,008	4,950	6,000	1,050	21.2%
517	.05 Personal Protective Equipment	2,448	2,000	2,400	400	20.0%
517	.06 Safety Equipment Testing			150	150	0.0%
517	.08 Security Monitoring	7,170	500	500		0.0%
518	.01 Maint. Contract-Copier usage	746	686	746	60	8.7%
518	.02 Software Licenses & Support	13,889	21,694	13,889	(7,805)	-36.0%
519	.01 Housekeeping and Cleaning	3,755	3,000	3,500	500	16.7%
519	.02 Buildings Maintenance	25,218	32,504	2,000	(30,504)	-93.8%
519	.03 Grounds Maintenance	31,202	25,200	25,200		0.0%
519	.04 Pest Control	272		300	300	0.0%
520	.04 Medical Services	230	200	600	400	200.0%
520	.05 Other Professional Services	1,486,341	100,000	20,000	(80,000)	-80.0%
520	.06 Engineering Services	7,654	20,000	20,000		0.0%
521	.01 Office Supplies	2,199	3,099	1,923	(1,176)	-37.9%
521	.02 Postage and Shipping	91		100	100	0.0%
521	.03 Advertising/Promotions & Print	2,737	2,900	3,200	300	10.3%
521	.04 Dues and Subscriptions	534	2,500	600	(1,900)	-76.0%
522	.02 SC Dept. of Highway Fees	14	150	100	(50)	-33.3%
522	.03 Storm water Fees	1,140	1,200	1,200		0.0%
523	.01 Uniforms Purchased	4,002	1,500	1,500		0.0%
523	.02 Uniforms Leased	10,565	10,000	11,000	1,000	10.0%

**WASTEWATER OPERATIONS**

		<b>Actual</b>	<b>Budget</b>	<b>Adopted</b>		
		<b>FY18</b>	<b>FY19</b>	<b>Budget</b>	<b>Inc./ (Dec.)</b>	<b>%</b>
				<b>FY20</b>		
524	.02 Training & Development	1,433	3,000	4,500	1,500	50.0%
524	.05 Employee Relations	1,235	2,537	1,500	(1,037)	-40.9%
524	.06 Pre-employment Screening	156	300	200	(100)	-33.3%
525	.01 Electricity and Gas	181,886	160,000	190,000	30,000	18.8%
525	.02 Water	2,780	4,000	3,000	(1,000)	-25.0%
525	.04 Telephone	3,940	10,000	4,000	(6,000)	-60.0%
525	.05 Internet/GPS	8,128	9,000	8,128	(872)	-9.7%
525	.06 Telephone - Cellular	8,975	16,000	15,000	(1,000)	-6.3%
526	.01 District Insurance	44,546	48,995	54,264	5,269	10.8%
530	.01 Radio User Fees	2,052	2,280	3,000	720	31.6%
530	.02 SCADA Maint. & Repairs	10,862	11,000	15,000	4,000	36.4%
530	.03 Operating Lease-Copier	4,257	4,261	4,257	(4)	-0.1%
531	.00 M&R - Manholes & Lines	203,580	115,000	200,000	85,000	73.9%
531	.01 M&R - Pump Station Equipment	396,837	320,000	150,000	(170,000)	-53.1%
531	.02 Sewage Damage Reimbursements	6,879	5,000	2,000	(3,000)	-60.0%
535	.01 Sewer Treatment - Master Meter	2,208,219	2,100,000	2,400,000	300,000	14.3%
535	.02 Scavenger Waste Treatment	6,732	2,800	7,000	4,200	150.0%
535	.03 Non-Master Sewer Treatment	29,412	29,412	30,000	588	2.0%
	<b>Total Operating &amp; Maintenance</b>	<b>4,930,933</b>	<b>3,272,832</b>	<b>3,387,044</b>	<b>114,212</b>	<b>3.5%</b>
	<b>Total Personnel &amp; Operating Cost</b>	<b>6,058,862</b>	<b>4,453,719</b>	<b>4,657,660</b>	<b>203,941</b>	<b>4.6%</b>
	% Inc./ (Dec.) over previous year	31.7%	-3.2%	4.6%		
536	.02 Building Improvements		49,000	23,800	(25,200)	
536	.02 Vehicles			152,840	152,840	
536	.07 Machinery & Equipment		72,500	18,900	(53,600)	
536	.09 Pump Station Equipment		160,000	65,000	(95,000)	
	<b>Total Capital Outlay</b>		<b>410,500</b>	<b>260,540</b>	<b>(149,960)</b>	
	<b>Grand Total</b>	<b>6,058,862</b>	<b>4,864,219</b>	<b>4,918,200</b>	<b>53,981</b>	

**Appendix A**  
**Wastewater Rates & Fees**

Base & Volumetric Rates	Current	
	FY19	FY20
Residential & Non-Residential	7/1/2018	10/1/2019
Base Charge	\$ 17.05	\$ 17.58
Volume Charge (per ccf)	\$ 5.02	\$ 5.24
Residential Cap (16 ccfs)	\$ 87.33	\$ 101.42
<b>NonMetered Customers</b>	\$ 47.17	\$ 54.05
<b>Transportation Rate</b>	\$ 22.96	\$ 27.04
<b>Connection Fees</b>		
New Account Fee	\$ 25.00	\$ 30.00
Tap Inspection Fee	\$ 75.00	\$ 100.00
Tap Re-Inspection Fee	\$ -	\$ 150.00
Service Connection Fee	\$ 400.00	\$ 500.00
Transportation Impact Fee	\$ 805.00	\$ 1,210.00
Treatment Impact Fee	\$ 887.00	\$ 887.00
<b>Ancillary Fees &amp; Charges</b>		
Late Payment	\$ 10.00	\$ 10.00
Insufficient Funds	\$ 35.00	\$ 35.00
Lien Recording	\$ 35.00	\$ 35.00
Nonpayment of Services	\$ 50.00	\$ 50.00
Reconnection Fee	\$ 50.00	\$ 50.00
Grease Trap Inspection	\$ 35.00	\$ 50.00
Grinder Pump Maintenance	\$ 30.00	\$ 30.00
Unauthorized Use/Tampering	\$ 500.00	\$ 500.00
Project Administration	2.00%	2.00%
Project Admin w/ Pump Station(s)	3.00%	3.00%
Change-in-use Fee	\$ 1.50	\$ 1.50
<i>(per ERU net increase)</i>		
<b>Additional Wastewater Services</b>		
Sewer Investigation	\$ 100.00	\$ 100.00
<b><u>Televising</u></b>		
Up to 200 feet	\$ 450.00	\$ 450.00
> 200 feet	\$2.25/lf	\$2.25/lf
<b><u>Sewer Infrastructure Cleaning</u></b>		
Up to 3 hours	\$ 600.00	\$ 600.00
> 3 hours	\$200/hr.	\$200/hr.



James Island Public Service District

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*Dedicated to Public Service Excellence*