



Budget & Financial Plan

Fiscal Year July 1, 2020 – June 30, 2021



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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 the District Manager, 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

Interim District Manager and Fire Chief

M. Christopher Seabolt

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. 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).

Contract Chief Financial Officer

James J. Driscoll, WebsterRogers LLP

Contract 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.

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 Services Manager

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:

Sandi Engelman
Chair

Term expires: December 2020

Kathy Woolsey
Vice-Chair

Term expires: December 2020

Inez BrownCrouch
Secretary

Term expires: December 2022

Marilyn Clifford

Term expires: December 2022

Alan Laughlin

Term expires: December 2022

Meredith Poston

Term expires: December 2022

Eugene Platt

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 2021 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.

General Fund

The FY21 general fund revenues are projected at \$8,607,853. Ad valorem tax revenues were projected with minimal growth. There was a shift of millage of 4 points from the debt service fund to the general fund in the FY21 budget. Debt service amounts on capital leases were also moved from the debt service fund to the general fund. This shift increased revenues in the general fund by approximately \$550K in the FY21 Budget. Debt service on existing leases increased by \$598K.

Total general fund expenditures are projected at \$9,561,068 which is approximately \$914,000 or 10.5% higher than the FY20 Budget. Nearly two thirds of this increase is attributed to the \$598K increased debt service on the leases described above. An additional \$260K relates to increased capital expenditures, the key driver being the new fire engine. The remaining increase is an increase in debt service on new leases planned in FY21. Spend on salaries and benefits and operational expenses were down slightly. Our focus to replace old and outdated equipment through the vehicle replacement schedule was followed.

The general fund is expecting reimbursement of approximately \$1.5M from the pending General Obligation Bond ("GO Bond") expected to close near the end of the current fiscal year. Additionally, the plan is to close capital leases on other capital expenditures of approximately \$1M, largely offsetting the capital expenditures noted above.

Debt Service Fund

FY21 revenue projections of \$730,086 decreased from FY20 budget revenues of \$1,228,140. The decrease is the result of the millage shift noted above of \$550K. This fund supported the debt service on the existing GO Bonds for fire stations 3 & 4 as well as the new GO Bond that will be closing this summer related to the new fire station 1 under construction. That Bond will be for an amount not to exceed \$8.5 million. Debt service amounts in the budget related to the new bond are based on current estimates supplied by our third party financial advisor. The Bond is expected to have accelerated amortization and payback in the first several years.

Capital Projects Fund

The capital projects fund is where we are accumulating the costs related to the construction and fit out of the new fire station. The land was purchased by the general fund in FY2018 for \$1.4 million. The capital projects fund includes planning, design, testing, site prep and construction cost incurred since the purchase of the land. Cumulative costs expended through the fund are projected to be approximately \$2.4 million at the end of FY20 and \$4.7 million is budgeted for the completion in FY21, with a total budget of approximately \$7.1 million. The GO Bond, expected to close at \$8.5 million should support the entire cost of the project with \$1.4 million of proceeds going to the general fund as reimbursement for the land purchase.

Proprietary Fund

Overview

- The FY21 Proprietary Fund will include a rate increase based on the JIPSD rate study completed in FY19. The increase is approximately 5%. 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>7/1/2020</u>
Base Charge	\$18.40
Usage Charge per ccf	\$5.54
Residential Maximum	\$107.04
Non-Metered customer	\$56.83

- FY 21 Operating Income is budgeted at \$2,233,220 compared to \$1,660,376 for FY20. This increase is a combination of the impact of increased rates on projected revenues from our customers offset some by an increase in expenses due to the addition of staff to maintain the system.

Revenue Forecasts

- Operating revenues are \$8,205,153 or 12% above projected FY20 budget.
- The JIPSD has experienced fluctuating customer usage trends over the last several years and a small increase in customer usage is projected for FY21 as year to date FY20 revenues as of April 30, 2020 exceed budget by 10%.

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 FY21 include Phase 4 of Pump Station #2 force main replacement. An upgrade to Pump Station #33 is also expected to be completed in FY21.

Additionally approximately \$2 million in found projects are expected to be worked on in FY21. These are repair projects discovered during sanitary sewer evaluation surveys ("SSES").

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;

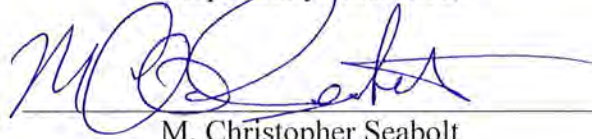
- Include millage considerations
- Maintain or improve core services - Service Excellence
- Address capital needs of the District as a whole
- Research any tax base growth

- Explore opportunities to consolidate, improve efficiency, generate new revenue or reduce expenses
- Protect, maintain or improve existing assets

The FY21 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.

I want to thank Jim Driscoll and all of our employees who contributed countless hours of hard work in the development and presentation of this budget document.

Respectfully submitted,



M. Christopher Seabolt
Interim District Manager

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.

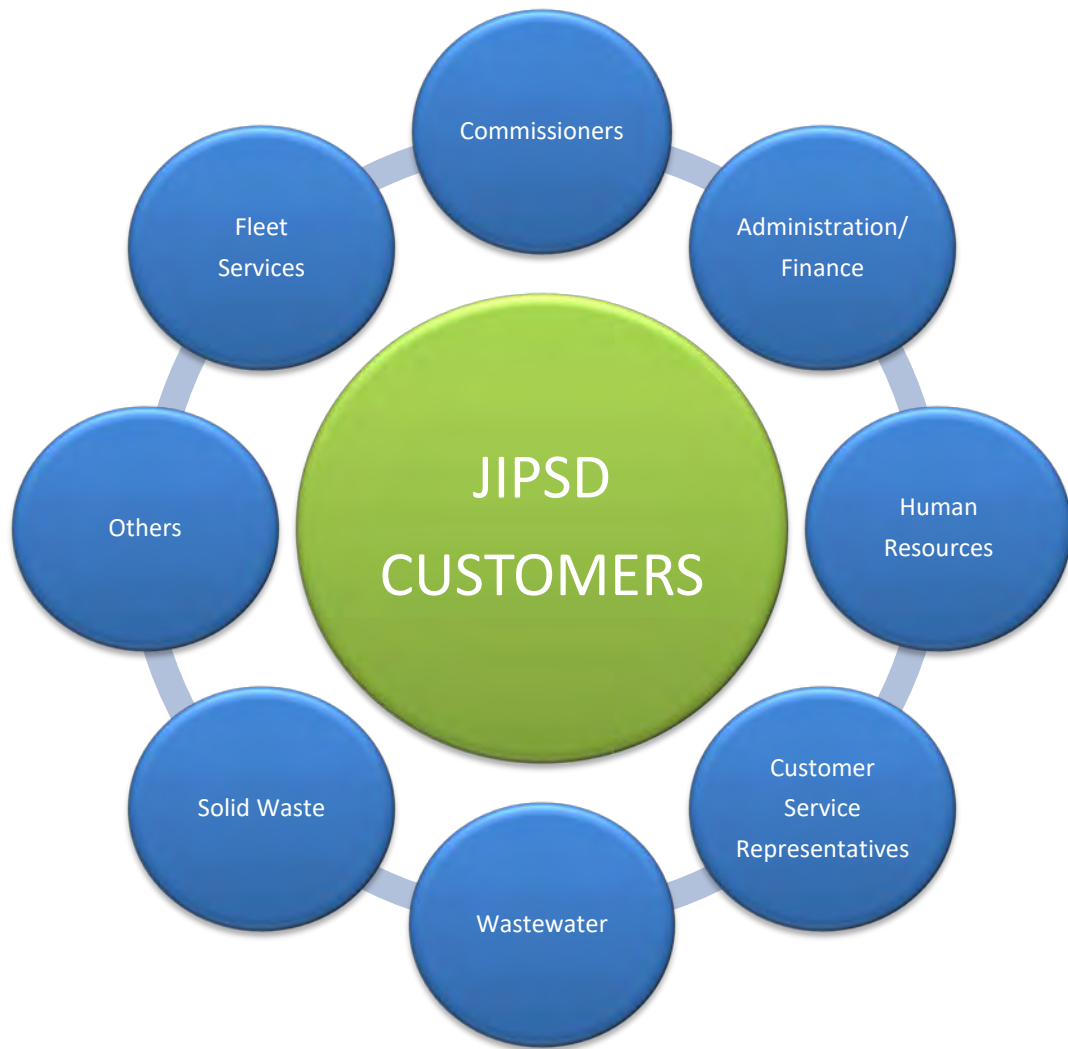
To be in legal compliance, the District is required by law to adopt an annual budget. Budgets are adopted on a basis consistent with accounting principles generally accepted in the United States of America. The District legally adopts a budget for the general fund and the proprietary fund. The following 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 Interim, 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.



FY21 Budget Calendar

Month	Phase	FY20 Budget Tasks	Phase	FY21 Budget Tasks
July 2019	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 2020		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 rd 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 2020	A U D I T	Implement Adopted Budget	C O M P L I A N C E M O N I T O R I N G	Implement Adopted Budget
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 2021				
February – March				
April				3 rd Quarter Review. Post Transparency Report.
May				
June 2021				Year End Review/Transfers. Post Transparency Report.
August – September			A U D I T	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 FY15.

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 three outstanding capital leases totaling approximately \$2.5 million and will add an additional one in FY21. 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 \$214,927 and \$6,346, respectively. Debt service on these bonds is paid through the Debt Service Fund

- **Future Debt**

Fire Station 1 replacement is budgeted at just under \$8.5 million including land. Construction that started Fall 2019. Occupancy is expected to be November 2020. The General Obligation Bond of up to \$8.5 million to support this project is expected to close this summer. This bond will also be serviced through the Debt Service Fund.



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 \$15 million over the next five years for pump stations rehabilitation and other sewer line replacement projects.

7 GENERAL & DEBT SERVICE FUNDS, CAPITAL PROJECTS

General Fund Revenues & Expenditures Statement

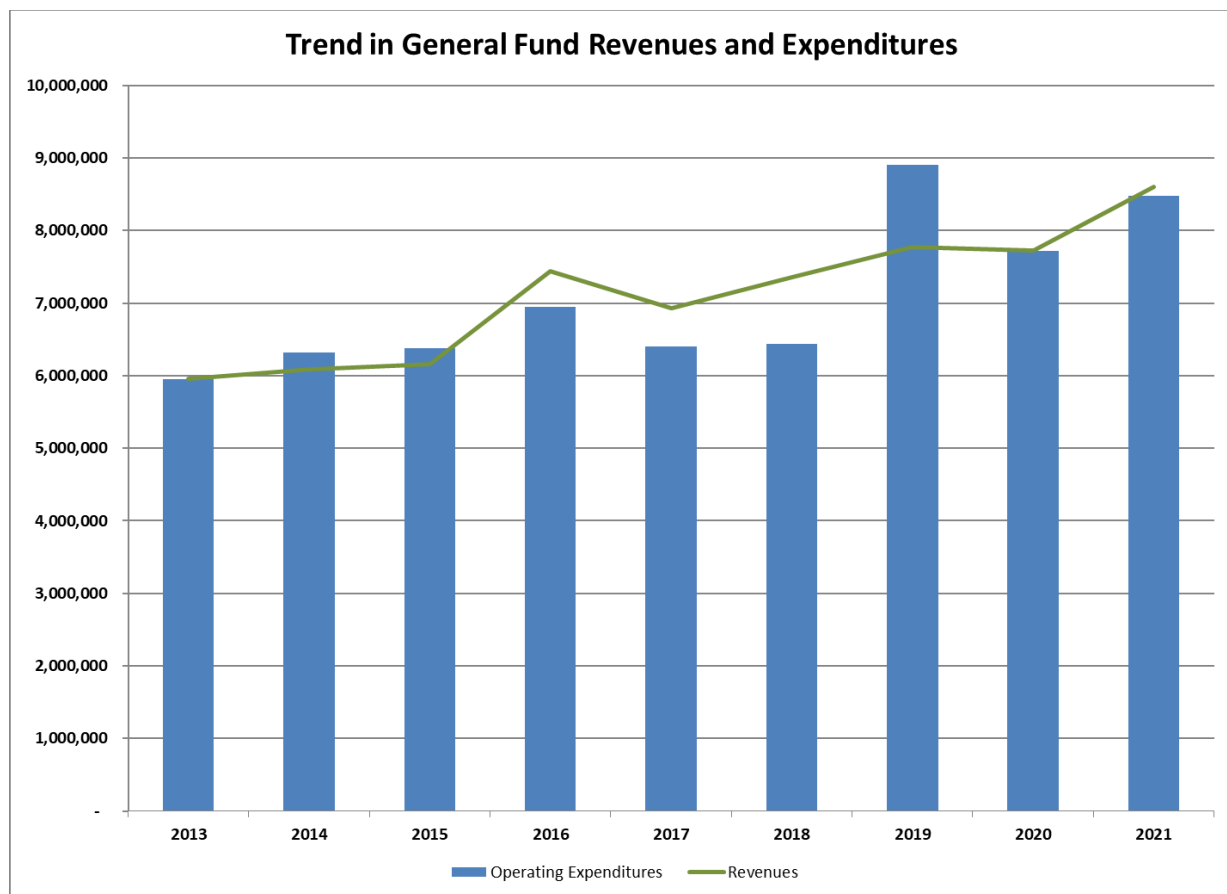
Departmental Line Item Budgets

Debt Service Fund Revenues & Expenditures Statement

GENERAL FUND
Revenue & Expenditure Summary
Capital Leases and Related Millage Moved to General Fund (FY21 and Later)

	Actual FY18-19	Budget FY19-20	Proposed Budget FY20-21	Projection FY21-22	Projection FY22-23	Projection FY23-24	Projection FY24-25
Revenues							
Property Taxes	7,645,858	7,672,206	6,184,632	6,246,478	6,308,943	6,372,033	6,435,753
Intergovernmental Revenues - TOUJ			1,000,000	1,010,000	1,020,100	1,030,301	1,040,604
Intergovernmental Revenues- FB, CHS	61,449	26,008	1,361,513	1,375,128	1,388,879	1,402,768	1,416,796
Other Income	66,052	25,000	61,708	62,325	62,948	63,578	64,214
Total Revenues	7,773,359	7,723,214	8,607,853	8,693,932	8,780,871	8,868,680	8,957,366
Expenditures							
Administration & Fleet	876,921	1,065,816	1,178,139	1,201,702	1,225,736	1,250,251	1,275,256
Fire	4,496,533	4,430,675	4,310,600	4,396,812	4,484,748	4,574,443	4,665,932
Solid Waste	2,009,821	2,226,723	2,190,563	2,234,374	2,285,062	2,335,763	2,382,478
Capital Lease Payments- Current			598,758	598,758	520,630	523,946	359,443
Capital Lease Payments- Future			101,661	338,260	347,390	363,306	407,322
Capital Expenses	1,522,342	923,636	1,181,347	1,380,000	78,000	128,000	275,000
Total Expenditures	8,905,617	8,646,850	9,561,068	10,149,906	8,941,566	9,175,709	9,365,431
(Deficiency) excess of revenues over expenditures	(1,132,258)	(923,636)	(953,215)	(1,455,975)	(160,695)	(307,029)	(408,064)
Other Financing Sources (Uses)							
Proceeds from sale of assets	34,300						
Proceeds from capital leases		923,636	1,080,000	1,380,000	70,000	120,000	270,000
Proceeds from Go Bond for FS1 Land + Equip			1,525,632				
Proceeds from FEMA	259,053						
Other Financing Uses							
Transfers From (To) Other Funds	(273,944)						
Net change in fund balance	(1,112,849)	-	1,652,417	(75,975)	(90,695)	(187,029)	(138,064)
Beginning Fund Balance	5,341,001	4,228,152	4,228,152	5,880,568	5,804,594	5,713,899	5,526,869
Fund Balance - June 30	4,228,152	4,228,152	5,880,568	5,804,594	5,713,899	5,526,869	5,388,805
General Fund Millage Rate	53.10	55.10	55.10	59.10	59.10	59.10	59.10
Millage transfer from Debt Service Fund			4.00				
Add'l Millage Required	2.00	-	-	-	-	-	-
New Millage Rate	55.10	55.10	59.10	59.10	59.10	59.10	59.10

General Fund Revenue Projections											
Budget FY21 Tax Year 2019		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	Totals	
MOTOR VEHICLES (JUL-DEC 2019)											
Motor Vehicles	6%	66,176,231	3,970,574	12,587,547	755,253	4,441,503	266,490	954,160	57,250		
Motor Vehicles	10.50%	3,516,535	369,236	362,068	38,017	578,189	60,710	39,242	4,120		
Total Collectible Base		69,692,766	4,339,810	12,949,615	793,270	5,019,692	327,200	993,402	61,370		
Growth Rate		69,692,766	4,339,810	12,949,615	793,270	5,019,692	327,200	993,402	61,370		
Collection Rate		83.45%	83.45%	78.11%	78.110%	82.28%	82.28%	88.85%	88.85%		
Net Collectible Base		58,155,175	3,621,357	10,115,191	619,623	4,130,311	269,227	882,637	54,527		
Millage Rate			0.0591	59.64%	0.0352		0.0591	59.64%	0.0352		
Vehicle Tax Collections (July -Dec)			\$ 214,023		\$ 21,840		\$ 15,911		\$ 1,922	\$ 253,696	
MOTOR VEHICLES (JAN-JUN 2020)											
Motor Vehicles	6%	67,154,135	4,023,068	14,610,078	876,605	4,749,937	284,996	1,104,332	66,260		
Motor Vehicles	10.50%	3,484,018	365,822	680,241	71,425	473,464	49,714	121,334	12,740		
Total Collectible Base		70,638,153	4,388,890	15,290,319	948,030	5,223,401	334,710	1,225,666	79,000		
Growth Rate	0.0%	70,638,153	4,388,890	15,290,319	948,030	5,223,401	334,710	1,225,666	79,000		
Collection Rate		83.45%	83.45%	78.112%	78.11%	82.28%	82.28%	88.85%	88.85%		
Net Collectible Base (Jan-Jun)		58,858,105	3,662,312	11,943,559	740,524	4,297,927	275,407	1,089,004	70,191		
Millage Rate			0.0591		0.0352		0.0591		0.0352		
Vehicle Tax Collections (Jan-Jun)			\$ 216,443		\$ 26,101		\$ 16,277		\$ 2,474	\$ 261,295	
TOTAL VEHICLE COLLECTIONS			\$ 430,466		\$ 47,941		\$ 32,188		\$ 4,396	\$ 514,991	
REAL/PERSONAL PROPERTY:											
Total Base - Real/Personal Property		2,306,754,490	107,153,734	741,361,679	35,450,485	131,766,143	6,179,140	72,227,879	3,726,957		
Collection Rate (Real/Pers.)		94.26%	94.26%	94.44%	94.44%	95.21%	95.21%	98.29%	98.29%		
Collectible Base Real/Pers. Prop.		2,174,346,782	101,003,110	700,141,970	33,479,438	125,454,545	5,883,159	70,992,782	3,663,226		
Millage Rate			0.0591		0.0352		0.0591		0.0352		
TOTAL REAL/PERSONAL PROPERTY			\$ 5,969,284		\$ 1,180,058		\$ 347,695		\$ 129,119	\$ 7,626,155	
Total Collectible Base for Real and MV (Jan-Jun)			104,665,422		34,219,962		6,158,566		3,733,418		
Millage Rate			0.0591		0.0352		0.0591		0.0352		
Total Ad Valorem Taxes for Jan.-Jun.			\$ 6,185,726		\$ 1,206,159		\$ 363,971		\$ 131,593		
Total Ad Valorem Taxes and Intergovernmental Revenues			\$ 6,399,750		\$ 1,227,999		\$ 379,883		\$ 133,515	\$ 8,141,146	
										Plus Est'd Delinquent Taxes	\$ 230,000
										Homestead Exemption	175,000
										Total Projected Revenues	\$ 8,546,146
Per General Fund Revenue & Expense Summary											
Property Taxes (3-1 & 3-6 less TOJI)			\$ 5,399,750				\$ 379,883				\$ 6,184,632
Intergovernmental Revenues - TOJI			1,000,000								\$ 1,000,000
Intergovernmental Revenues -FB, CHS (3-5 & 3-7)				1,227,999				133,515			\$ 1,361,515



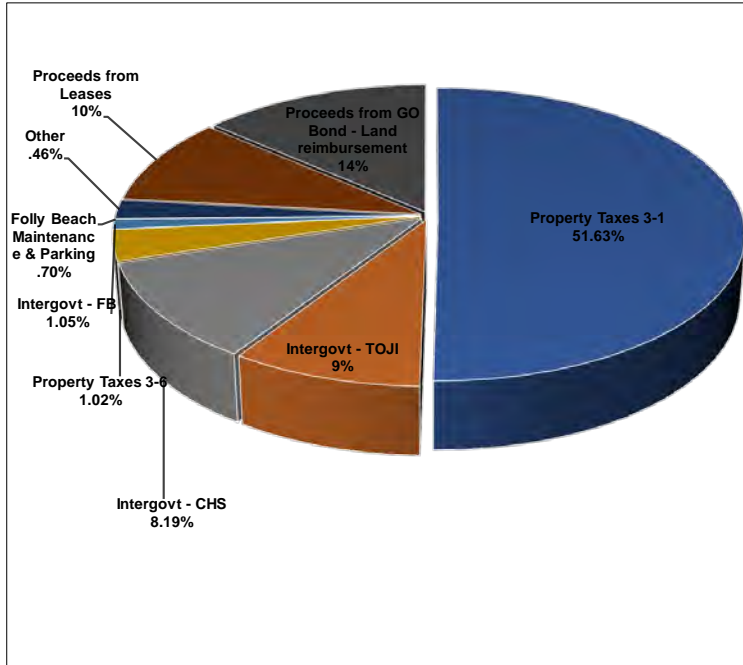
Note: Capital Lease proceeds offset against capital outlay expenditures

DEBT SERVICE FUND
Revenues & Expenditures Summary
Capital Leases and Related Millage moved to General Fund (FY21 and Later)

	Actual FY19	Budget FY20	Proposed Budget FY21	Projection FY22	Projection FY23	Projection FY24	Projection FY25
Revenues							
Property Tax Revenues	\$ 1,008,780	\$ 1,228,140	\$ 607,987	\$ 614,067	\$ 620,208	\$ 686,410	\$ 693,274
Intergovernmental Revenues- FB, CHS			\$ 122,099	\$ 123,320	\$ 124,553	\$ 185,799	\$ 187,657
Other Income							
Total Revenues	\$ 1,008,780	\$ 1,228,140	\$ 730,086	\$ 737,387	\$ 744,760	\$ 872,209	\$ 880,931
Debt Service							
Current							
Fire Stations 3 & 4	30,902	30,902	29,361	22,622	22,622	22,622	22,622
Capital Leases **	609,055	653,623					
Proposed							
Fire Station 1 Replacement ***			1,596,989	564,633	569,098	573,218	576,983
Fire Station 2 Replacement						280,606	280,606
Total Expenditures	\$ 639,957	\$ 648,617	\$ 1,626,351	\$ 587,255	\$ 591,720	\$ 876,446	\$ 880,211
(Deficiency) excess of revenues over expenditures	\$ 368,823	\$ 579,523	\$ (896,265)	\$ 150,132	\$ 153,041	\$ (4,237)	\$ 720
Other Financing Sources/(Uses)							
Transfers In - General Fund							
Transfers In - Capital Projects							
Transfers Out	\$	\$	\$	\$	\$	\$	\$
Total Other Financing Sources	\$	\$	\$	\$	\$	\$	\$
Net Change in Fund Balance	368,823	579,523	(896,265)	150,132	153,041	(4,237)	720
Fund Balance, Beginning	493,394	862,217	1,441,740	545,475	695,607	848,648	844,411
Fund Balance, Ending	\$ 862,217	\$ 1,441,740	\$ 545,475	\$ 695,607	\$ 848,648	\$ 844,411	\$ 845,132
Over/(under) to cover next yr's DS pmts	213,600	(184,611)	(41,780)	103,887	(27,798)	(35,800)	281,521
<i>Current Millage</i>	3.8	9.3	9.3	5.3	5.3	5.3	5.8
<i>Millage Transfer to General Fund</i>			(4.0)				
<i>Required Add'l Millage</i>	5.5					0.5	
<i>Millage Rate</i>	9.3	9.3	5.3	5.3	5.3	5.8	5.8

Debt Service Fund Revenue Projections										
Budget FY21 Tax Year 2019		Tax District 3-1		Tax District 3-5		Tax District 3-6		Tax District 3-7		
		Est. Appr.	Est. Asmt.	Est. Appr.	Est. Asmt.	Est. Appr.	Est. Asmt.	Est. Appr.	Est. Asmt.	
Description	Asmt.	Value	Value	Value	Est. Asmt. Value	Value	Value	Value	Value	Totals
MOTOR VEHICLES (JUL-DEC 2019)										
Motor Vehicles	6%	66,176,231	3,970,574	12,587,547	755,253	4,441,503	266,490	954,160	57,250	
Motor Vehicles	10.50%	3,516,535	369,236	362,068	38,017	578,189	60,710	39,242	4,120	
Total Collectible Base		69,692,766	4,339,810	12,949,615	793,270	5,019,692	327,200	993,402	61,370	
Growth Rate		69,692,766	4,339,810	12,949,615	793,270	5,019,692	327,200	993,402	61,370	
Collection Rate		83.45%	83.45%	78.11%	78.110%	82.28%	82.28%	88.85%	88.85%	
Net Collectible Base		58,155,175	3,621,357	10,115,191	619,623	4,130,311	269,227	882,637	54,527	
Millage Rate			0.0053	59.64%	0.0032		0.0053	59.64%	0.0032	
Vehicle Tax Collections (July -Dec)			\$ 19,193		\$ 1,959		\$ 1,427		\$ 172	\$ 22,751
MOTOR VEHICLES (JAN-JUN 2020)										
Motor Vehicles	6%	67,154,135	4,023,068	14,610,078	876,605	4,749,937	284,996	1,104,332	66,260	
Motor Vehicles	10.50%	3,484,018	365,822	680,241	71,425	473,464	49,714	121,334	12,740	
Total Collectible Base		70,638,153	4,388,890	15,290,319	948,030	5,223,401	334,710	1,225,666	79,000	
Growth Rate	0.0%	70,638,153	4,388,890	15,290,319	948,030	5,223,401	334,710	1,225,666	79,000	
Collection Rate		83.45%	83.45%	78.112%	78.11%	82.28%	82.28%	88.85%	88.85%	
Net Collectible Base (Jan-Jun)		58,858,105	3,662,312	11,943,559	740,524	4,297,927	275,407	1,089,004	70,191	
Millage Rate			0.0053		0.0032		0.0053		0.0032	
Vehicle Tax Collections (Jan-Jun)			\$ 19,410		\$ 2,341		\$ 1,460		\$ 222	\$ 23,433
TOTAL VEHICLE COLLECTIONS			\$ 38,603		\$ 4,299		\$ 2,887		\$ 394	\$ 46,184
REAL/PERSONAL PROPERTY:										
Total Base - Real/Personal Property		2,306,754,490	107,153,734	741,361,679	35,450,485	131,766,143	6,179,140	72,227,879	3,726,957	
Collection Rate (Real/Pers.)		94.26%	94.26%	94.44%	94.44%	95.21%	95.21%	98.29%	98.29%	
Collectible Base Real/Pers. Prop.		2,174,346,782	101,003,110	700,141,970	33,479,438	125,454,545	5,883,159	70,992,782	3,663,226	
Millage Rate			0.0053		0.0032		0.0053		0.0032	
TOTAL REAL/PERSONAL PROPERTY			\$ 535,316		\$ 105,826		\$ 31,181		\$ 11,579	\$ 683,902
Total Collectible Base for Real and MV (Jan-Jun)			104,665,422		34,219,962		6,158,566		3,733,418	
Millage Rate			0.0053		0.0032		0.0053		0.0032	
Total Ad Valorem Taxes for Jan.-Jun.			\$ 554,727		\$ 108,167		\$ 32,640		\$ 11,801	
Total Ad Valorem Taxes			\$ 573,920		\$ 110,125		\$ 34,067		\$ 11,973	\$ 730,086
Per General Fund Revenue & Expense Summary										
Property Taxes (3-1 & 3-6)			\$ 573,920				\$ 34,067		-	\$ 607,987
Intergovernmental Revenues -FB, CHS (3-5 & 3-7)					\$ 110,125				\$ 11,973	\$ 122,099

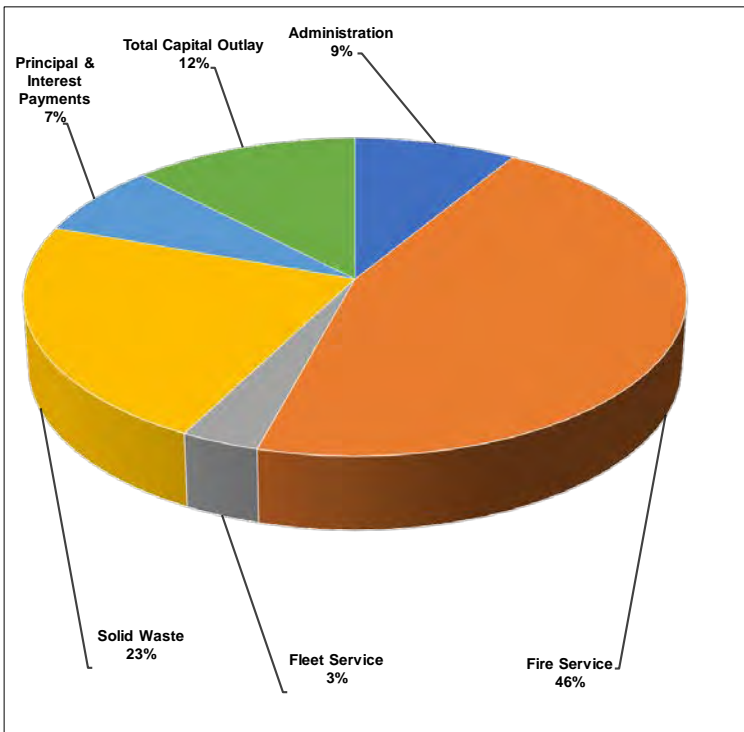
Where the Money Comes From...



General Fund

2021 Revenue Summary - General Fund	
Property Taxes 3-1	\$ 5,629,749
Intergovt - TOJI	\$ 1,000,000
Intergovt - CHS	\$ 1,227,998
Property Taxes 3-6	\$ 379,883
Intergovt - FB	\$ 116,709
Folly Beach Maintenance & Parking	\$ 7,400
Other	\$ 229,308
Proceeds from Leases	\$ 1,080,000
Proceeds from GO Bond - Land reimbursement	\$ 1,525,632
Total Revenues & Other Fin Sources	\$ 11,196,679

Where the Money Goes...



2021 Expenditure Summary - General Fund	
Administration	\$ 846,372
Fire Service	\$ 4,377,808
Fleet Service	\$ 331,767
Solid Waste	\$ 2,190,563
Principal & Interest Payments	\$ 700,419
Total Capital Outlay	\$ 1,181,347
Total Expenditures	\$ 9,628,276

CAPITAL PROJECTS FUND						
Revenues & Expenditures Summary						
	Actual FY19	Budget FY20	Proposed Budget FY21	Projection FY22	Projection FY23	Projection FY24
Revenues						
Property Tax Revenues	0	0	0	0	0	0
Intergovernmental Revenues- FB, CHS						
Other Income						
Total Revenues	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Capital Projects						
Current Outlays						
Fire Station 1	407,392	1,999,221	4,665,225			
Total Expenditures	\$ 407,392	\$ 1,999,221	\$ 4,665,225	\$ -	\$ -	\$ -
(Deficiency) excess of revenues over expenditures	\$ (407,392)	\$ (1,999,221)	\$ (4,665,225)	\$ -	\$ -	\$ -
Other Financing Sources/(Uses)						
Transfers In - General Fund / GO Bond		\$ 2,406,613	\$ 4,665,225			
Total Other Financing Sources	\$ -	\$ 2,406,613	\$ 4,665,225	\$ -	\$ -	\$ -
Net Change in Fund Balance	(407,392)	407,392	-	-	-	-
Fund Balance, Beginning	231,238	(176,154)	231,238	231,238	231,238	231,238
Fund Balance, Ending	\$ (176,154)	\$ 231,238	\$ 231,238	\$ 231,238	\$ 231,238	\$ 231,238

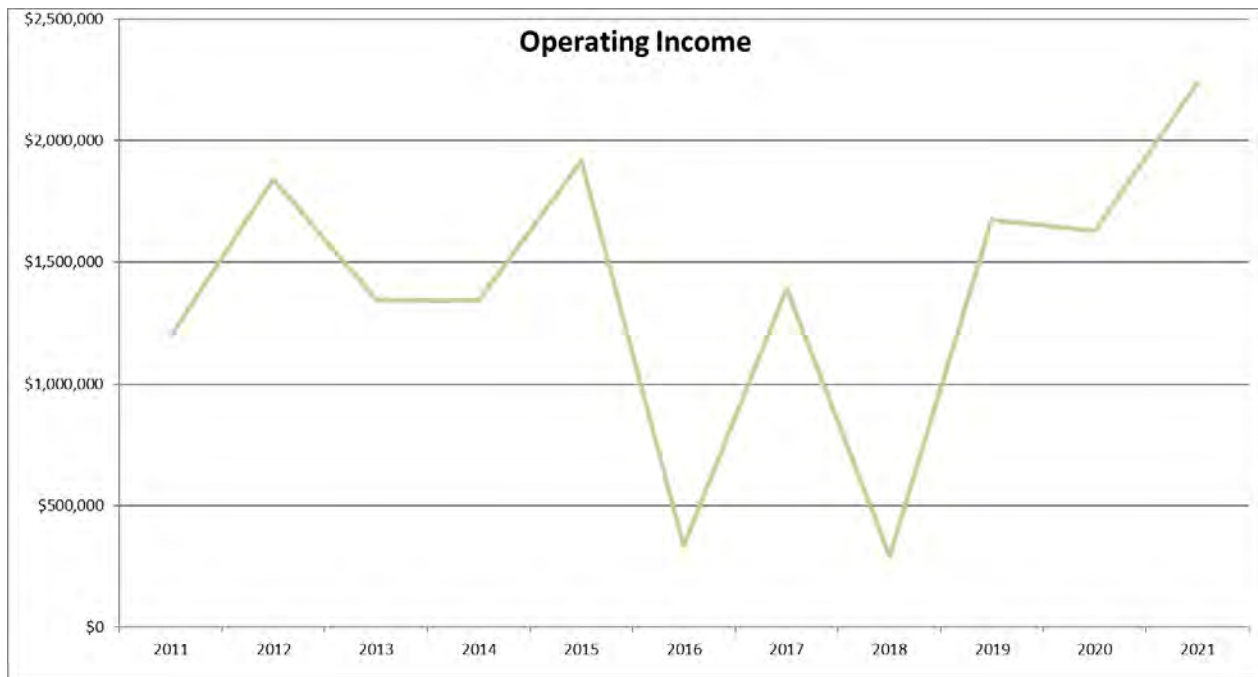
8 PROPRIETARY FUND

Wastewater Revenues & Expenses Statement

Capital Improvement Plan

WASTEWATER-Proprietary Fund 2019 PS 2 FM Loan adj to \$5.6M

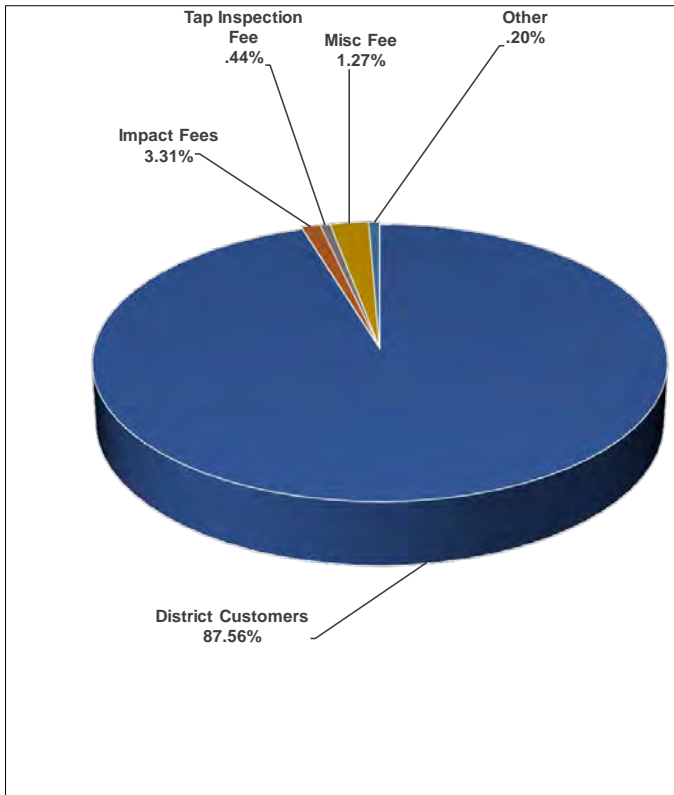
	Actual FY19	Budget FY20	Budget FY21	Projection FY22	Projection FY23	Projection FY24	Projection FY25
Revenues / Sources							
Service Charges							
District Customers	\$ 4,016,446	\$ 4,230,461	\$ 4,608,386	\$ 4,884,889	\$ 5,226,831	\$ 5,540,441	\$ 5,872,868
Full Charge	987,906	1,020,186	1,187,467	1,258,715	1,346,825	1,427,635	1,513,293
Transportation Customers	1,326,866	1,310,669	1,594,170	1,689,820	1,808,108	1,916,594	2,031,590
Folly Beach	414,351	390,064	442,430	468,976	501,804	531,912	563,827
	<u>\$ 6,745,569</u>	<u>\$ 6,951,380</u>	<u>\$ 7,832,453</u>	<u>\$ 8,302,400</u>	<u>\$ 8,883,568</u>	<u>\$ 9,416,582</u>	<u>\$ 9,981,577</u>
Fees							
Tap Fees	39,132	50,000	50,000	50,000	50,000	50,000	50,000
Impact Fees	629,647	66,221	95,000	95,000	95,000	95,000	95,000
Other Income	200,331	223,253	227,700	235,069	243,833	251,796	260,178
Total Revenues	<u>\$ 7,614,679</u>	<u>\$ 7,290,854</u>	<u>\$ 8,205,153</u>	<u>\$ 8,682,469</u>	<u>\$ 9,272,401</u>	<u>\$ 9,813,379</u>	<u>\$ 10,386,756</u>
Operating Expenses							
Salaries, Wages and Benefits	\$ 1,827,042	\$ 1,903,790	\$ 2,019,388	\$ 2,120,357	\$ 2,226,375	\$ 2,337,694	\$ 2,454,579
Operations and Maintenance	3,285,258	3,387,044	3,579,034	3,757,986	3,945,885	4,143,179	4,350,338
Administrative	426,492	370,811	373,511	392,187	411,796	432,386	454,005
Total Operating Expenses	<u>\$ 5,538,792</u>	<u>\$ 5,661,645</u>	<u>\$ 5,971,933</u>	<u>\$ 6,270,530</u>	<u>\$ 6,584,056</u>	<u>\$ 6,913,259</u>	<u>\$ 7,258,922</u>
Operating Income (Loss)	<u>2,075,887</u>	<u>1,629,209</u>	<u>2,233,220</u>	<u>2,411,940</u>	<u>2,688,345</u>	<u>2,900,120</u>	<u>3,127,834</u>
Nonoperating Revenue / Expenses							
Interest Income	\$ 38,244	\$ 16,320	\$ 18,000	\$ 18,720	\$ 19,656	\$ 20,835	\$ 22,085
Gain on Sales of Fixed Assets		15,000	3,000				
Capital Contributions	164,201	80,000					
Interest Expense	(209,163)	(330,632)	(409,567)	(506,624)	(541,859)	(572,918)	(617,792)
Total Nonoperating Revenue/Expenses	<u>\$ (6,718)</u>	<u>\$ (219,312)</u>	<u>\$ (388,567)</u>	<u>\$ (487,904)</u>	<u>\$ (522,203)</u>	<u>\$ (552,082)</u>	<u>\$ (595,707)</u>
Change in Net Position, pre-Depreciation	<u>\$ 2,069,169</u>	<u>\$ 1,409,897</u>	<u>\$ 1,844,653</u>	<u>\$ 1,924,036</u>	<u>\$ 2,166,142</u>	<u>\$ 2,348,037</u>	<u>\$ 2,532,127</u>
Depreciation Expense	\$ 1,166,692	\$ 1,124,841	\$ 1,200,000	\$ 1,200,000	\$ 1,200,000	\$ 1,200,000	\$ 1,200,000
Change in Net Positions	<u>\$ 902,477</u>	<u>\$ 285,056</u>	<u>\$ 644,653</u>	<u>\$ 724,036</u>	<u>\$ 966,142</u>	<u>\$ 1,148,037</u>	<u>\$ 1,332,127</u>
Total Net Position, Beginning	31,370,580	32,273,057	32,558,113	33,202,766	33,926,802	34,892,944	36,040,981
Total Net Position, Ending	<u>\$ 32,273,057</u>	<u>\$ 32,558,113</u>	<u>\$ 33,202,766</u>	<u>\$ 33,926,802</u>	<u>\$ 34,892,944</u>	<u>\$ 36,040,981</u>	<u>\$ 37,373,108</u>
Debt Coverage Ratio	3.00	1.93	1.72	1.50	1.52	1.50	1.47



WASTEWATER CAPITAL IMPROVEMENT PLAN

	5-year Capital Improvement Plan					
	FY21	FY22	FY23	FY24	FY25	5-year Total
<u>FINANCING SOURCES</u>						
Debt Sources (RD, SRF)	\$ 4,539,138	\$ 1,000,000	\$ 3,500,000	\$ 1,000,000	\$ 5,000,000	\$ 15,039,138
Impact Fees						\$
Retained Earnings of the System	\$ 200,000	\$ 200,000	\$ 200,000	\$ 200,000	\$ 200,000	\$ 1,000,000
Total Financing Sources	\$ 4,739,138	\$ 1,200,000	\$ 3,700,000	\$ 1,200,000	\$ 5,200,000	\$ 16,039,138
<u>PROJECTS</u>						
<u>Pump Station Rehabilitation</u>						
PS#2 Upgrade-Phase 4	\$ 1,400,000					\$ 1,400,000
Pump Station #33 Upgrade	\$ 1,139,138					\$ 1,139,138
<u>Forcemain & Gravity Line Replacements</u>						
PS# 34 FM Extension to Plum Island					\$ 4,000,000	\$ 4,000,000
Folly Creek Bridge to PS #33 FM Replacement			\$ 2,500,000			\$ 2,500,000
SSS Found Projects	\$ 2,000,000	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000	\$ 6,000,000
TOTAL CAPITAL PROJECTS	\$ 4,539,138	\$ 1,000,000	\$ 3,500,000	\$ 1,000,000	\$ 5,000,000	\$ 15,039,138
<u>OTHER PROJECTS</u>						
Pump Station Rehab	\$ 200,000	\$ 200,000	\$ 200,000	\$ 200,000	\$ 200,000	\$ 1,000,000
Subtotal	\$ 200,000	\$ 200,000	\$ 200,000	\$ 200,000	\$ 200,000	\$ 1,000,000
	\$ 4,739,138	\$ 1,200,000	\$ 3,700,000	\$ 1,200,000	\$ 5,200,000	\$ 16,039,138

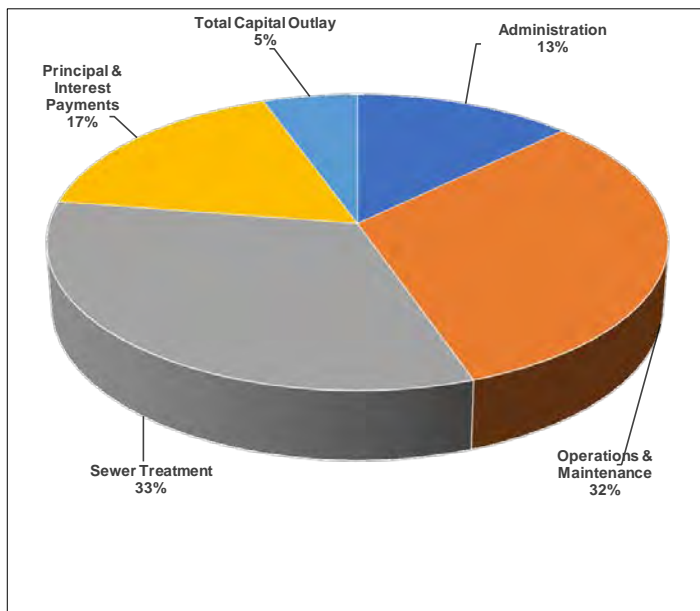
Where the Money Comes From...



WasteWaster

2021 Revenue Summary - Wastewater Fund	
District Customers	\$ 7,832,453
Impact Fees	\$ 95,000
Tap Inspection Fee	\$ 50,000
Misc Fee	\$ 194,920
Other	\$ 53,780
Total Revenues & Other Fin Sources	\$ 8,226,153

Where the Money Goes...



2021 Expenditure Summary - Wastewater Fund	
Administration	\$ 990,587
Operations & Maintenance	\$ 2,451,346
Sewer Treatment	\$ 2,530,000
Principal & Interest Payments	\$ 1,312,865
Total Capital Outlay	\$ 427,272
Total Expenditures	\$ 7,712,070

9 SUPPLEMENTARY INFORMATION

Budget Ordinance
Service Area Map
Organizational Chart
Statistical Information
Detail Departmental Expenditure Budgets

JAMES ISLAND PUBLIC SERVICE DISTRICT ORDINANCE NO. 2020-01

AN ORDINANCE TO RAISE REVENUE AND ADOPT A BUDGET FOR THE FISCAL YEAR JULY 1, 2020, THROUGH JUNE 30, 2021

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 59.1 mills for General Fund purposes and 5.3 mills for the Debt Service in the year 2020, 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, 2020, and ending June 30, 2021.

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, 2020 and ending June 30, 2021, to with:

APPROPRIATIONS

	<u>GENERAL</u>	<u>DEBT SERVICE</u>	<u>PROPRIETARY</u>
<u>Department</u>			
Administration/Fleet	\$ 1,178,139	\$ -	\$1,025,837
Fire	4,310,600	-	-
Solid Waste	2,190,563	-	-
Capital Outlay	1,181,347	-	-
Non-departmental	700,419	1,626,351	1,312,865
Wastewater Operations	-	-	5,373,368
TOTAL	\$9,561,068	\$1,626,351	\$7,712,070

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 2021, 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, 2020, shall be added to the budget for Fiscal Year 2021. 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, 2020, shall be added to the District's budget for Fiscal Year 2021. 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.

Beth Sandra Egehus
Chair, JIPSD Commission

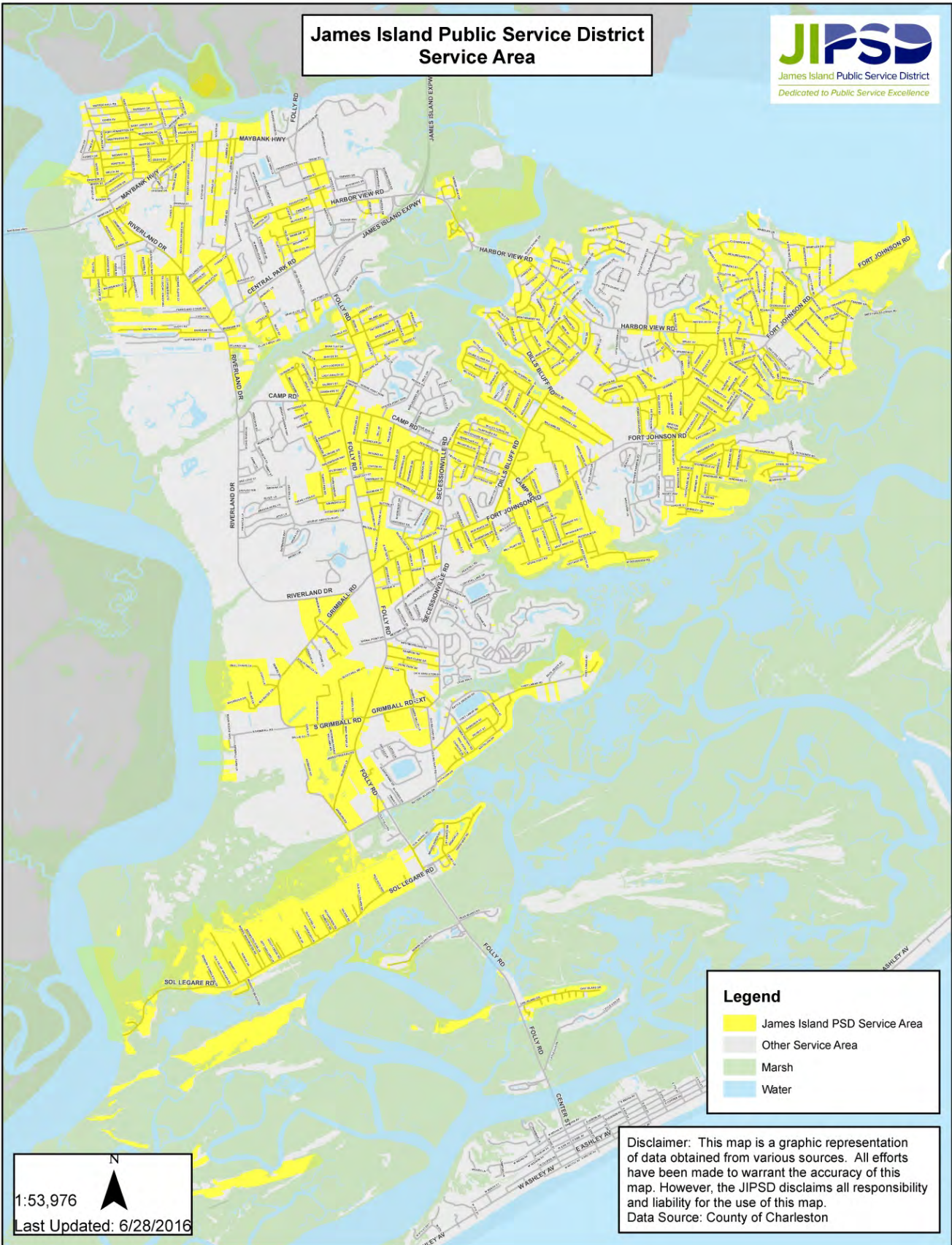
Inez Brown Crouch
Secretary, JIPSD Commission



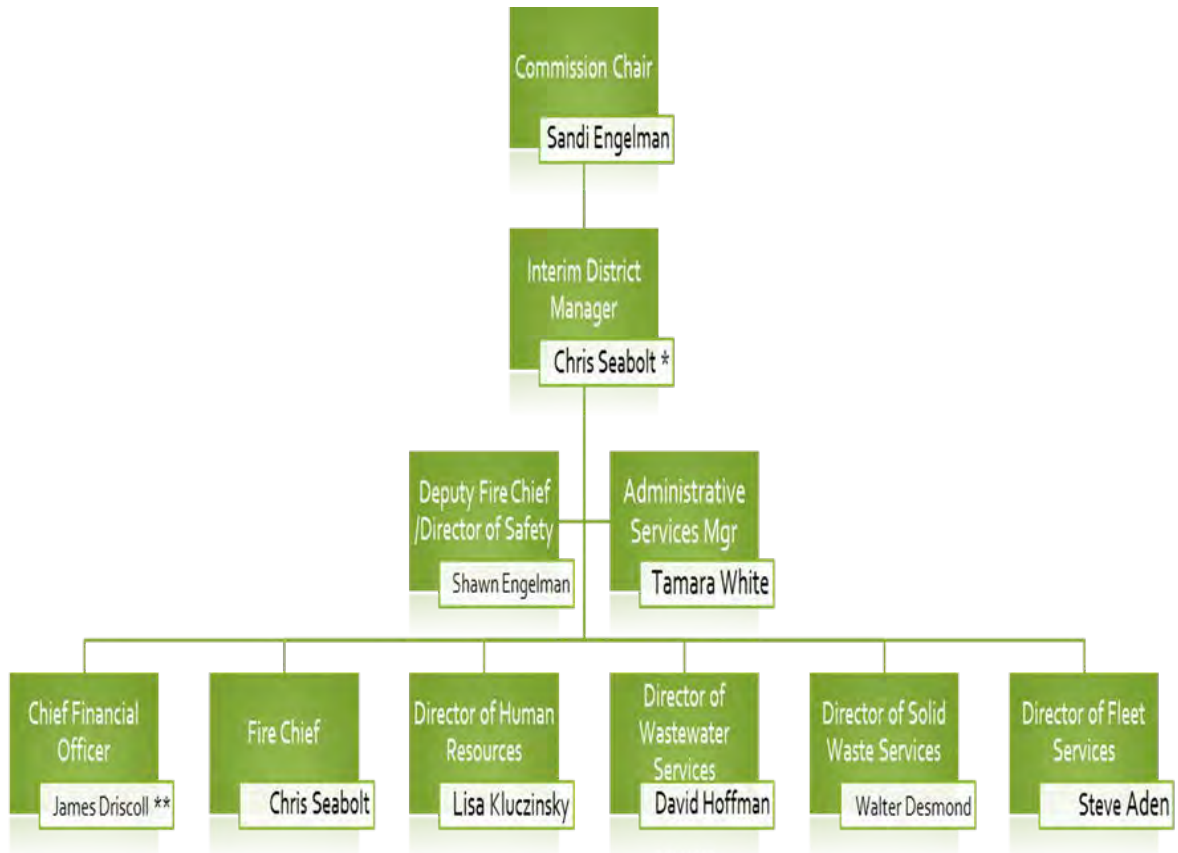
First Reading: May 18, 2020

Second Reading: June 22, 2020

James Island Public Service District Service Area



ORGANIZATIONAL CHART



* Interim District Manger

** Contract CFO (WebsterRogers, LLP)



ANALYSIS OF GENERAL FUND BALANCE HISTORY (\$)

FISCAL YEAR			FUND BALANCES	
	AVAILABLE FUND BALANCE @ 6/30	CHANGE FROM PREVIOUS YEAR	RESERVED	UNRESERVED
2011	3,565,190	320,845	110,125	3,455,065
2012	3,609,166	43,976	86,355	3,522,811
2013	3,631,023	21,857	60,048	3,570,975
2014	3,353,776	(277,247)	28,190	3,325,586
2015	3,135,905	(217,871)	125,000	3,010,905
2016	4,631,889	1,495,984	125,000	4,506,889
2017	3,917,385	(714,504)	125,000	3,792,385
2018	5,341,001	1,423,616	125,000	5,216,001
2019	4,228,152	(1,112,849)	125,000	4,103,152
2020	5,880,568	1,652,416	125,000	5,755,568

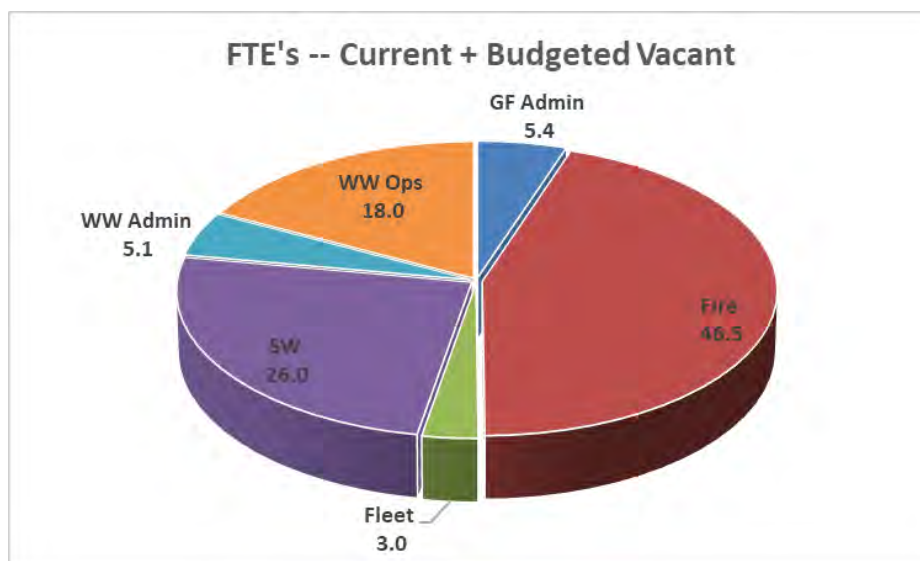
Salary Adjustments/Merit Pay History

<i>FY</i>	<i>Cost of Living Adj.</i>	<i>Merit Pay</i>
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%
2021	0.0%	0-4%

*Compensation Study implemented May 2018.

Headcount in FY21 Budget				
	Budgeted,			
	On Staff	Vacant	Unfunded	Total
GF				
Admin	4.2	1.2	2.5	7.9
Fire	44.5	2.0	6.0	52.5
Fleet	3.0		1.0	4.0
SW	25.0	1.0	4.0	30.0
Total GF	76.7	4.2	13.5	94.4
WW				
Admin	4.3	0.8	2.5	7.6
Ops	15.0	3.0		18.0
Total WW	19.3	3.8	2.5	25.6
District Total	96.0	8.0	16.0	120.0

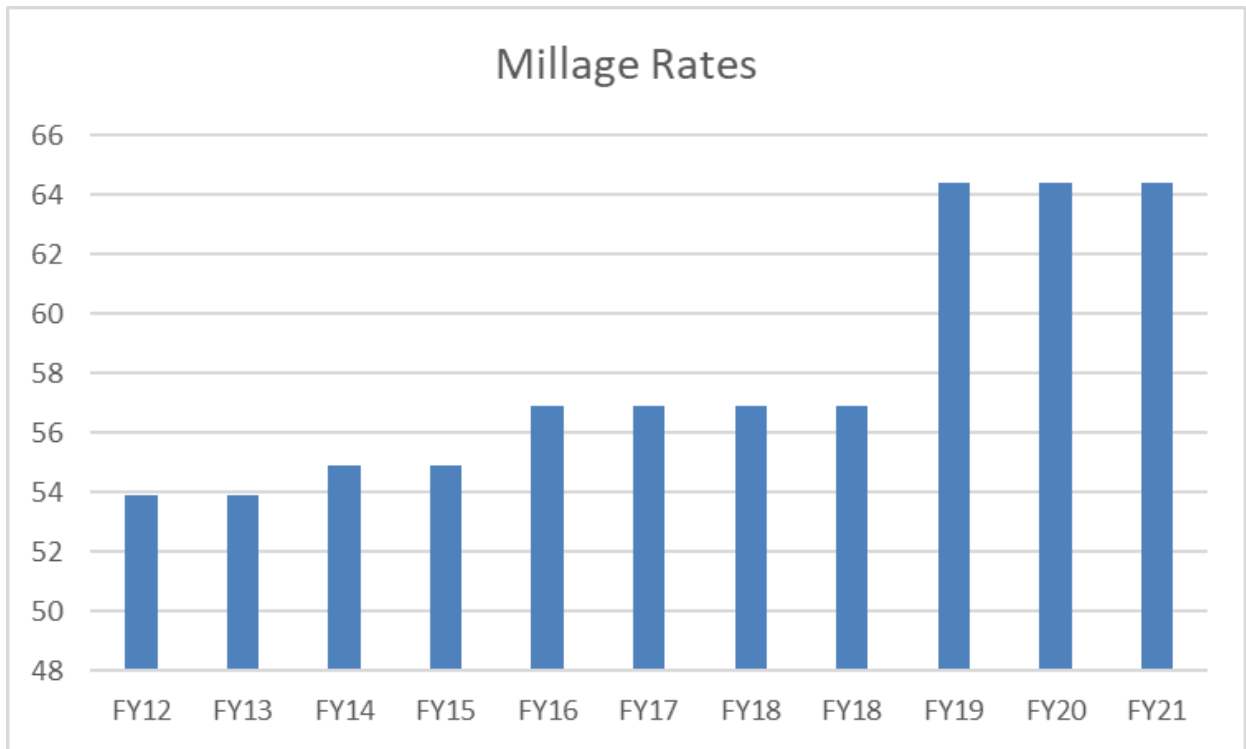
Headcount in FY20 Budget				
	Budgeted,			
	On Staff	Vacant	Unfunded	Total
GF				
Admin	4.2	1.2	1.5	6.9
Fire	43.5	9.0	6.0	58.5
Fleet	3.0		1.0	4.0
SW	24.0	5.0	3.0	32.0
Total GF	74.7	15.2	11.5	101.4
WW				
Admin	5.3	0.8	1.5	7.6
Ops	14.0	2.0	3.0	19.0
Total WW	19.3	2.8	4.5	26.6
District Total	94.0	18.0	16.0	128.0



SCRS Contribution Rates %

	ER	EE
2011	9.385	6.0
2012	9.385	6.5
2013	9.385	7.0
2014	10.65	7.5
2015	10.65	8.0
2016	12.56	8.2
2017	12.56	8.7
2018	13.56	9.0
2019	14.56	9.0
2020	15.56	9.0
2021	16.56	9.0

*capped at 9.0



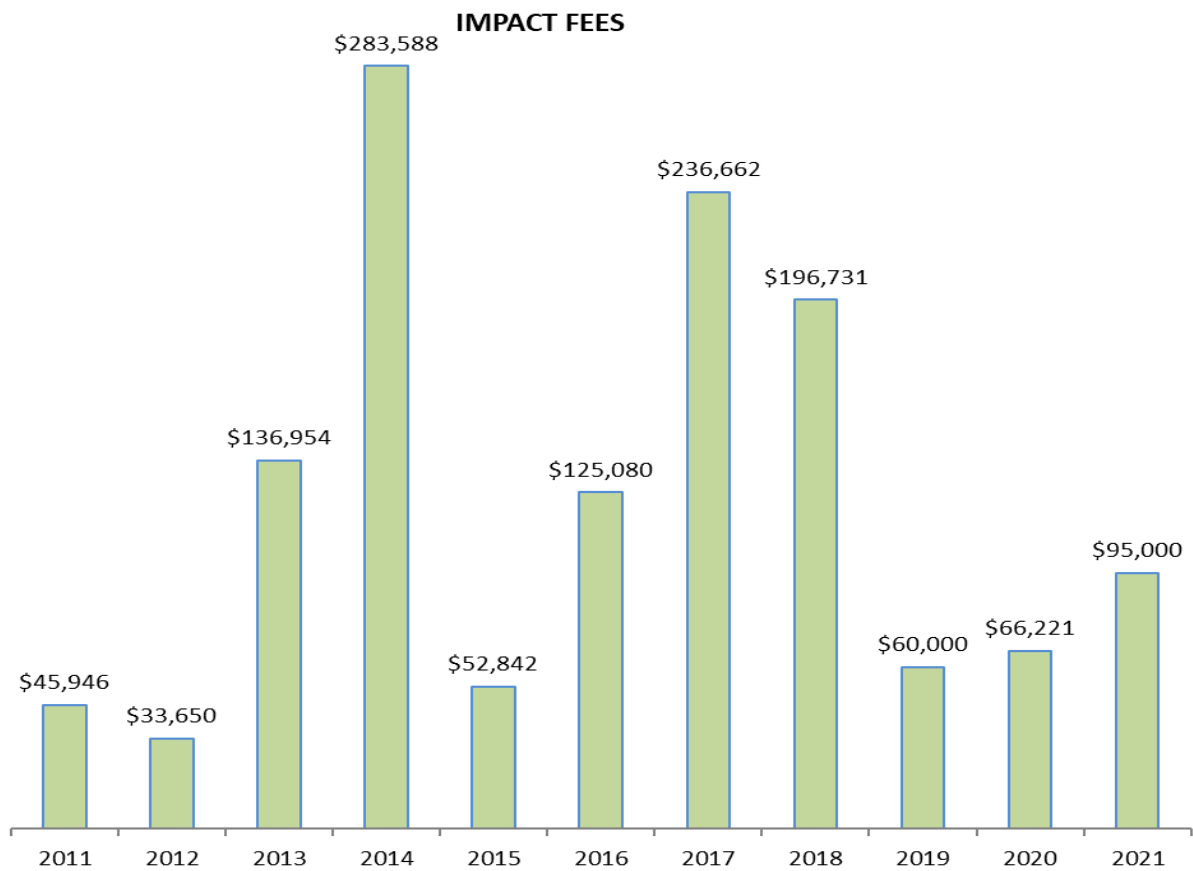
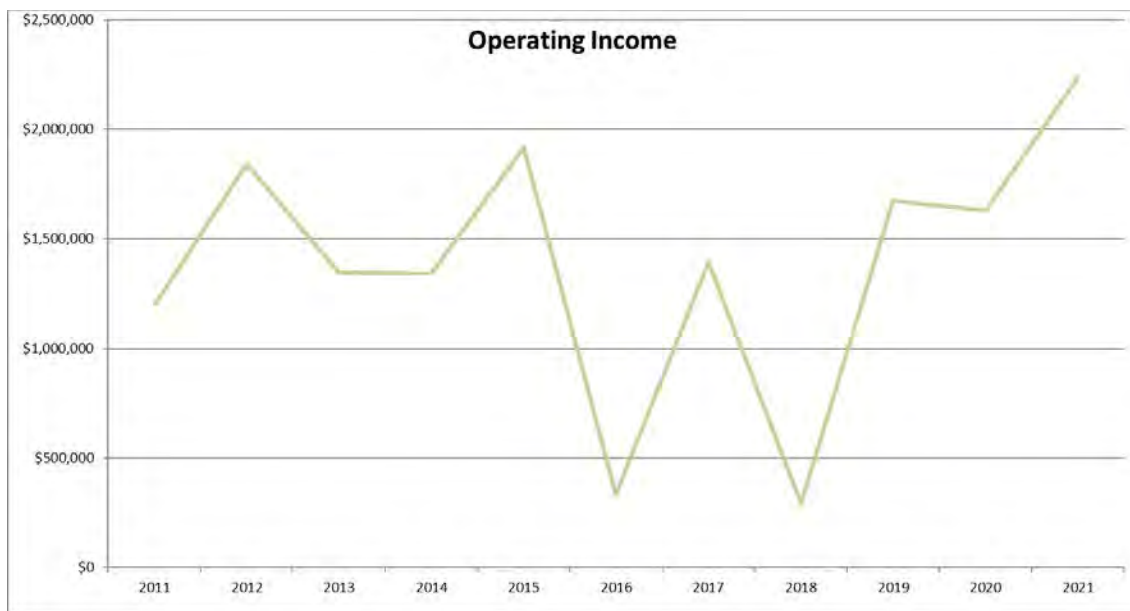
**James Island Public Service District
Statistical History**

	Tax Base Year (as of 12/31/xx)	Millage Rate		CPI %	*COLA %	Funded FTE's		Change	Millage Levy	
		General Fund	Debt Service			General Fund	Wastewater		Year	PSD
2012	2010	50.1	3.8	1.5	0.0% ⁽⁴⁾	95.0	23.5	(3.7)	2012*	53.9
2013	2011	50.1	3.8	3.0	0.0% ⁽⁵⁾	95.0	23.5	-	2013	53.9
2014	2012	51.1	3.8	1.7	3.0% ⁽⁶⁾	95.0	23.5	1.0	2014	54.9
2015	2013	51.1	3.8	1.8	2.0% ⁽⁷⁾	95.0	23.5	-	2015	54.9
2016	2014	53.1	3.8	2.2	5.0% ⁽⁸⁾	95.0	23.5	2.0	2016*	56.9
2017	2015	53.1	3.8	-	0.0%	92.0	23.5	-	2017	56.9
2018	2016	53.1	3.8	-	0.0%	93.8	24.8	-	2018	56.9
2019	2017	55.1	9.3	-	0.0%	91.0	23.0	7.5	2019	64.4
2020	2018	55.1	9.3	2.4	0.0%	89.9	22.1	-	2020	64.4
2021	2019	59.1	5.3	-	0.0%	80.9	23.1	-	2021	64.4

**James Island Public Service District
Wastewater Revenue History**

Fiscal Year June 30

	Actual 2014	Actual 2015	Actual 2016	Actual 2017	Actual 2018	Actual 2019	Budget 2020	Budget 2021
District customers	3,396,717	3,431,550	3,427,490	3,802,778	4,122,774	4,016,446	4,230,461	4,608,386
CWS Customers - Transportaion	991,571	1,024,443	1,103,621	1,241,293	1,284,844	1,326,866	1,310,669	1,594,170
Folly Beach	447,282	395,561	370,397	378,352	378,630	414,351	390,064	442,430
CWS - Full charge	843,186	838,529	835,793	921,778	1,005,060	987,906	1,020,186	1,187,467
Late fee	80,705	82,800	74,783	85,644	100,000	139,201	99,930	94,973
New account fee	17,575	18,834	19,170	18,107	20,000	18,372	20,223	20,448
Service continuance fee	60,464	77,238	69,890	62,296	65,000	26,582	35,000	49,018
Reconnect fee	22,100	30,200	26,539	24,149	26,000	8,964	23,920	24,401
Tap inspection fee	64,880	90,465	58,220	70,896	79,025	39,132	50,000	50,000
Folly Beach O&M revenue	40,359	34,215	40,379	40,359	29,280	30,480	32,780	32,780
Other income	290,768	323,939	137,128	97,511	211,678	606,379	77,621	101,080
Total	6,255,607	6,347,774	6,163,410	6,743,163	7,322,291	7,614,679	7,290,854	8,205,153



Health Insurance - Employer Contributions

	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
EE	3,503	3,726	3,980	4,159	4,321	4,356	4,530	4,666	5,151	5,247
EE/SP	6,939	7,381	7,883	8,238	8,559	8,628	8,973	9,242	10,204	10,395
EE/CHILD	5,377	5,719	6,108	6,383	6,632	6,685	6,953	7,161	7,906	8,055
FAMILY	8,688	9,241	9,870	10,314	10,716	10,802	11,234	11,572	12,776	13,015
LIFE/LTD/DENTAL							204	204	204	204
	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
EE	4.5%	6.4%	6.8%	4.5%	3.9%	0.8%	4.00%	3.00%	10.39%	1.86%
EE/SP	7.3%	6.4%	6.8%	4.5%	3.9%	0.8%	4.00%	3.00%	10.41%	1.87%
EE/CHILD	1.0%	6.4%	6.8%	4.5%	3.9%	0.8%	4.00%	3.00%	10.40%	1.88%
FAMILY	4.2%	6.4%	6.8%	4.5%	3.9%	0.8%	4.00%	3.01%	10.40%	1.87%
LIFE/LTD/DENTAL								0.00%	0.00%	0.00%

ADMINISTRATION

6/1/2020

	Actual FY19	Budget FY20	Budget FY21	Inc/(Dec)	%
501.01 Officials & Administrators	<u>230,413</u>	<u>301,784</u>	<u>280,988</u>	<u>(20,796)</u>	<u>-6.9%</u>
505.01 Administrative Support	<u>115,452</u>	<u>144,933</u>	<u>166,129</u>	<u>21,196</u>	<u>14.6%</u>
509.10 Temporary Employees	<u>3,377</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>100.0%</u>
509.20 Overtime	<u>625</u>	<u>1,000</u>	<u>1,000</u>	<u>-</u>	<u>0.0%</u>
510.03 Group Health & Life Insurance	<u>32,600</u>	<u>47,659</u>	<u>51,584</u>	<u>3,925</u>	<u>8.2%</u>
510.04 Worker's Compensation	<u>819</u>	<u>1,093</u>	<u>2,261</u>	<u>1,168</u>	<u>106.9%</u>
510.05 Retirement System Contribution	<u>48,643</u>	<u>65,188</u>	<u>74,208</u>	<u>9,020</u>	<u>13.8%</u>
510.06 Social Security Expense	<u>27,790</u>	<u>34,250</u>	<u>34,281</u>	<u>31</u>	<u>0.1%</u>
510.08 Unemployment Taxes	<u>-</u>	<u>-</u>	<u>197</u>	<u>197</u>	<u>100.0%</u>
Total Personnel Services	<u>459,719</u>	<u>595,907</u>	<u>610,648</u>	<u>14,741</u>	<u>2.5%</u>
511.01 Gasoline	<u>131</u>	<u>169</u>	<u>250</u>	<u>81</u>	<u>47.9%</u>
512.01 New Tires	<u>-</u>	<u>200</u>	<u>200</u>	<u>-</u>	<u>0.0%</u>
513.01 Vehicle Repairs Inside	<u>438</u>	<u>400</u>	<u>500</u>	<u>100</u>	<u>25.0%</u>
513.04 Outside Vehicle Repairs	<u>-</u>	<u>250</u>	<u>250</u>	<u>-</u>	<u>0.0%</u>
514.01 Commissioner's Expense	<u>19,526</u>	<u>6,100</u>	<u>15,275</u>	<u>9,175</u>	<u>150.4%</u>
516.02 Office Furniture & Equipment	<u>-</u>	<u>1,800</u>	<u>-</u>	<u>(1,800)</u>	<u>-100.0%</u>
516.03 Computer Equipment	<u>6,618</u>	<u>1,600</u>	<u>850</u>	<u>(750)</u>	<u>-46.9%</u>
517.02 Safety Supplies/Equip	<u>397</u>	<u>75</u>	<u>-</u>	<u>(75)</u>	<u>0.0%</u>
518.02 Software Licenses & Support	<u>35,867</u>	<u>32,057</u>	<u>7,239</u>	<u>(24,818)</u>	<u>-77.4%</u>
519.01 Housekeeping and Cleaning	<u>1,643</u>	<u>1,952</u>	<u>1,566</u>	<u>(386)</u>	<u>-19.8%</u>
519.02 Building Maintenance	<u>-</u>	<u>168</u>	<u>-</u>	<u>(168)</u>	<u>-100.0%</u>
519.04 Pest Control	<u>172</u>	<u>-</u>	<u>168</u>	<u>168</u>	<u>100.0%</u>
520.01 Auditing Services	<u>17,788</u>	<u>6,975</u>	<u>7,200</u>	<u>225</u>	<u>3.2%</u>
520.02 Management Consulting	<u>-</u>	<u>-</u>	<u>16,000</u>	<u>16,000</u>	<u>100.0%</u>
520.03 Legal Services	<u>16,671</u>	<u>10,000</u>	<u>91,000</u>	<u>81,000</u>	<u>810.0%</u>
520.05 Other Professional Services	<u>34,469</u>	<u>23,650</u>	<u>38,500</u>	<u>14,850</u>	<u>62.8%</u>
521.01 Office Supplies	<u>7,482</u>	<u>9,500</u>	<u>9,500</u>	<u>-</u>	<u>0.0%</u>
521.02 Postage and Shipping	<u>-</u>	<u>-</u>	<u>310</u>	<u>310</u>	<u>100.0%</u>
521.03 Advertising/Promotions & Print	<u>8,928</u>	<u>5,625</u>	<u>-</u>	<u>(5,625)</u>	<u>-100.0%</u>
521.04 Dues and Subscriptions	<u>2,690</u>	<u>2,557</u>	<u>1,635</u>	<u>(922)</u>	<u>-36.1%</u>
521.05 Payroll Processing	<u>14,130</u>	<u>12,711</u>	<u>15,000</u>	<u>2,289</u>	<u>18.0%</u>
524.00 Travel	<u>-</u>	<u>-</u>	<u>518</u>	<u>518</u>	<u>100.0%</u>
524.02 Training & Development	<u>6,141</u>	<u>20,598</u>	<u>6,225</u>	<u>(14,373)</u>	<u>-69.8%</u>
524.03 Training Supplies	<u>105</u>	<u>-</u>	<u>750</u>	<u>750</u>	<u>100.0%</u>
524.05 Employee Relations	<u>5,850</u>	<u>12,343</u>	<u>9,629</u>	<u>(2,714)</u>	<u>-22.0%</u>
524.07 Continuing Education	<u>230</u>	<u>-</u>	<u>1,500</u>	<u>1,500</u>	<u>100.0%</u>
525.04 Telephone	<u>3,709</u>	<u>5,388</u>	<u>4,500</u>	<u>(888)</u>	<u>-16.5%</u>
525.06 Telephone - Cellular	<u>1,477</u>	<u>1,222</u>	<u>1,500</u>	<u>278</u>	<u>22.7%</u>
526.01 District Insurance	<u>3,298</u>	<u>4,133</u>	<u>3,758</u>	<u>(375)</u>	<u>-9.1%</u>
530.03 Operating Leases - Copier	<u>2,097</u>	<u>1,901</u>	<u>1,901</u>	<u>-</u>	<u>0.0%</u>
Total Operating & Maintenance	<u>189,857</u>	<u>161,374</u>	<u>235,724</u>	<u>74,350</u>	<u>46.1%</u>
Total Personnel & Operating Cost	<u>649,576</u>	<u>757,281</u>	<u>846,372</u>	<u>89,091</u>	<u>11.8%</u>
Total Capital Outlay	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Grand Total	<u>649,576</u>	<u>757,281</u>	<u>846,372</u>	<u>89,091</u>	<u>-</u>

FIRE SERVICES

6/1/2020

	Actual FY19	Budget FY20	Budget FY21	Inc/(Dec)	%
501.01 Officials & Administrators	456,715	471,791	532,174	60,383	12.8%
502.01 Professionals	481,717	574,848	596,924	22,076	3.8%
504.01 Protective Services	934,540	1,086,576	986,765	(99,811)	-9.2%
509.20 Overtime	155,766	250,675	230,864	(19,811)	-7.9%
509.21 Overtime Extra	582,033	194,614	197,571	2,957	1.5%
510.03 Group Health & Life Insurance	523,140	524,796	492,434	(32,362)	-6.2%
510.04 Worker's Compensation	246,327	292,219	116,608	(175,611)	-60.1%
510.05 Retirement System Contribution	376,330	375,430	421,336	45,906	12.2%
510.06 Social Security Expense	190,034	197,256	194,639	(2,617)	-1.3%
510.08 Unemployment Taxes			1,783	1,783	100.0%
Total Personnel Services	3,946,602	3,968,205	3,771,098	(197,107)	-5.0%
511.01 Gasoline	8,146	8,700	21,520	12,820	147.4%
511.02 Diesel Fuel	20,689	28,453	30,910	2,457	8.6%
511.03 Engine Fluids	864	2,200	2,500	300	13.6%
511.04 Anti-freeze	361	400	350	(50)	-12.5%
512.01 New Tires	7,091	3,000	12,883	9,883	329.4%
512.05 Outside Tire Repair	686	200	800	600	300.0%
513.01 Vehicle Repairs Inside	53,405	22,209	41,278	19,069	85.9%
513.02 Equip. Maint. & Repairs	3,880	5,225	5,000	(225)	-4.3%
513.04 Outside Vehicle Repairs	81,646	25,291	25,000	(291)	-1.2%
515.01 Industrial Chemicals	4,707	4,500	4,250	(250)	-5.6%
515.02 Emer. Response Medical Supplies	5,683	5,991	6,250	260	4.3%
515.06 Fire Suppression Supplies	3,346	3,500	3,250	(250)	-7.1%
515.07 Other Tech Supplies	1,282	2,500	2,250	(250)	-10.0%
516.01 Small Tools & Equipment	19,975	9,762	12,000	2,238	22.9%
516.02 Office Furniture & Equipment			67,208	67,208	100.0%
516.03 Computer Equipment	13,951	2,000	3,000	1,000	50.0%
517.02 Safety Supplies	95	200	200		0.0%
517.05 Personal Protective Equipment	39,329	53,573	50,000	(3,573)	-6.7%
517.06 Safety Equipment Testing	12,093	16,767	16,500	(267)	-1.6%
517.10 Fire Extinguishers	125		1,500	1,500	100.0%
518.02 Software Licenses & Support	31,203	30,487	34,734	4,247	13.9%
518.03 Communication Maint. Contract		9,384	595	(8,789)	-93.7%
519.01 Housekeeping and Cleaning	9,520	9,912	10,011	99	1.0%
519.02 Buildings Maintenance	27,264	15,353	11,201	(4,152)	-27.0%
519.03 Grounds Maintenance	412	500	500		0.0%
519.04 Pest Control		480	480		0.0%
520.04 Medical Services	12,421	2,000	19,521	17,521	876.1%
520.09 Fitness Program	(118)	15,585	2,000	(13,585)	-87.2%
521.01 Office Supplies	1,678	2,500	2,250	(250)	-10.0%
521.02 Postage and Shipping	280	650	600	(50)	-7.7%
521.03 Advertising/Promotions & Print	3,099	2,500	1,200	(1,300)	-52.0%
521.04 Dues and Subscriptions	2,954	3,600	3,300	(300)	-8.3%

FIRE SERVICES

6/1/2020

	Actual FY19	Budget FY20	Budget FY21	Inc/(Dec)	%
522.01 Charleston County Fees	344	344	443	99	28.8%
522.02 SC Dept. of Highway Fees	308	300	500	200	66.7%
522.03 Storm water Fees	1,004	1,004	905	(99)	-9.9%
523.01 Uniforms Purchased	12,883	8,000	8,000		0.0%
524.02 Training & Development	30,023	27,920	27,525	(395)	-1.4%
524.03 Training Supplies	119	4,122	4,000	(122)	-3.0%
524.04 Fire Prevention & Education	7,880	9,457	10,500	1,043	11.0%
524.05 Employee Relations	1,246	1,200	10,358	9,158	763.2%
524.06 Pre-employment Screening	2,654	1,250		(1,250)	-100.0%
524.09 FD Recruit School	81	3,211	3,000	(211)	-6.6%
525.01 Electricity and Gas	25,224	25,725	32,500	6,775	26.3%
525.02 Water	2,527	1,990	3,272	1,282	64.4%
525.04 Telephone	9,400	1,832	8,500	6,668	364.0%
525.05 Internet/GPS	9,767	9,050	13,900	4,850	53.6%
525.06 Telephone - Cellular	8,611	7,450	8,950	1,500	20.1%
526.01 District Insurance	42,383	39,158	60,085	20,927	53.4%
530.01 Radio User Fees	29,298	28,728	19,152	(9,576)	-33.3%
530.03 Operating Lease-Copier	418	402	2,079	1,677	417.2%
Total Operating & Maintenance	550,237	458,565	606,710	148,146	32.3%
Total Personnel & Operating Cost	4,496,839	4,426,770	4,377,808	(48,962)	-1.1%
536.02 Building Improvements	19,400		8,100	(19,400)	100.0%
536.04 Vehicles	1,368,199		659,524	(1,368,199)	100.0%
536.07 Machinery & Equipment		339,899	94,615	(245,284)	-72.2%
Total Capital Outlay	1,387,599	339,899	762,239	422,340	124.3%
Grand Total	5,884,438	4,766,669	5,140,047	373,379	7.8%

FLEET SERVICES

6/1/2020

	Actual FY19	Budget FY20	Budget FY21	Inc/(Dec)	%
501.01 Officials & Administrators	81,414	83,404	90,262	6,858	8.2%
506.01 Skilled Craft Workers	31,110	94,126	97,957	3,831	4.1%
509.20 Overtime	2,573	3,500	3,500		0.0%
510.03 Group Health & Life Insurance	20,757	19,545	20,104	559	2.9%
510.04 Worker's Compensation	3,015	3,621	7,266	3,645	100.7%
510.05 Retirement System Contribution	25,694	26,358	31,749	5,391	20.5%
510.06 Social Security Expense	13,209	13,849	14,667	818	5.9%
510.08 Unemployment Taxes			114	114	100.0%
Total Personnel Services	177,772	244,403	265,619	21,216	8.7%
511.01 Gasoline	3,688	5,588	6,778	1,190	21.3%
511.03 Engine Fluids		50	50		0.0%
512.01 New Tires	200	388	200	(188)	-48.5%
513.01 Vehicle Repairs Inside	1,918		2,000	2,000	100.0%
513.02 Equip. Maint. & Repairs		1,000	800	(200)	-20.0%
513.03 Maintenance Inventory	372	150	150		0.0%
513.04 Outside Vehicle Repairs	125	1,000	1,500	500	50.0%
515.01 Industrial Chemicals	120	600	400	(200)	-33.3%
515.07 Other Tech Supplies	1,672	1,550	1,600	50	3.2%
516.01 Small Tools & Equipment	3,347	1,600	2,500	900	56.3%
516.02 Office Furniture	216		600	600	100.0%
516.03 Computer Equipment/Software	820	1,950	5,000	3,050	156.4%
517.01 Safety Tools & Equipment	668	1,050	770	(280)	-26.7%
517.05 Personal Protective Equipment	686	1,830	925	(905)	-49.5%
517.06 Safety Equipment Testing	648	800	900	100	12.5%
517.08 Security Monitoring	185	400	800	400	100.0%
517.10 Fire Extinguishers	155	150	160	10	6.7%
517.11 Annual Safety Event			125	125	100.0%
518.02 Software Licenses & Support	6,652	5,900	6,800	900	15.3%
519.01 Housekeeping and Cleaning	246	630	1,000	370	58.7%
519.02 Buildings Maintenance	5,489	14,000	8,000	(6,000)	-42.9%
519.04 Pest Control	190	250	255	5	2.0%
520.04 Medical Services	80	477	650	173	36.3%
521.01 Office Supplies	110	700	300	(400)	-57.1%
521.04 Dues & Subscriptions	35	100	100		0.0%
522.02 SC Dept. of Highway Fees		30		(30)	-100.0%
523.01 Uniforms Purchased	495	325	500	175	53.8%
523.02 Uniforms Leased	1,505	1,872	1,700	(172)	-9.2%
524.02 Training & Development	4,700	4,828	6,000	1,172	24.3%
524.05 Employee Relations	408	505	1,000	495	98.0%
525.01 Electricity and Gas	4,506	6,800	6,000	(800)	-11.8%
525.02 Water	1,409	1,550	1,500	(50)	-3.2%
525.04 Telephone	1,839	3,500	2,000	(1,500)	-42.9%
525.05 Internet/GPS	333				0.0%

FLEET SERVICES

6/1/2020

	Actual FY19	Budget FY20	Budget FY21	Inc/(Dec)	%
525.06 Telephone - Cellular	1,099	700	1,200	500	71.4%
526.01 District Insurance	3,409	3,410	3,385	(25)	-0.7%
530.03 Operating Leases-Copier	490	450	500	50	11.1%
Total Operating & Maintenance	47,815	64,133	66,148	2,015	3.1%
Total Personnel & Operating Cost	225,587	308,536	331,767	23,231	7.5%
536.02 Building Improvements	9,875				0.0%
536.04 <u>Vehicles</u>		31,038		(31,038)	-100.0%
536.07 <u>Machinery & Equipment</u>			13,000	13,000	100.0%
Total Capital Outlay	9,875	31,038	13,000	(18,038)	-58.1%
Grand Total	235,462	339,574	344,767	5,193	1.5%

SOLID WASTE SERVICES

6/1/2020

	Actual FY19	Budget FY20	Budget FY21	Inc/(Dec)	%
501.01 Officials & Administrators	120,519	124,483	130,282	5,799	4.7%
505.01 Administrative Support	46,898	48,885	54,000	5,115	10.5%
506.01 Skilled Craft Workers	219,889	261,531	258,842	(2,689)	-1.0%
507.01 Service - Maintenance	572,094	708,736	628,250	(80,486)	-11.4%
509.10 Temporary Employees	51,643	25,000	25,000		0.0%
509.20 Overtime	14,646	18,000	18,000		0.0%
510.03 Group Health & Life Insurance	202,539	224,214	207,235	(16,979)	-7.6%
510.04 Worker's Compensation	32,804	39,191	104,697	65,506	167.1%
510.05 Retirement System Contribution	139,832	169,134	180,400	11,266	6.7%
510.06 Social Security Expense	71,087	88,865	83,337	(5,528)	-6.2%
510.08 Unemployment Taxes			986	986	100.0%
Total Personnel Services	1,471,951	1,708,039	1,691,029	(17,010)	-1.0%
511.01 Gasoline	2,774	3,556	3,766	210	5.9%
511.02 Diesel Fuel	131,813	157,410	154,550	(2,860)	-1.8%
511.03 Engine Fluids	8,533	6,000	6,500	500	8.3%
511.04 Anti-freeze	998	1,150	1,150		0.0%
512.01 New Tires	13,409	16,000	16,000		0.0%
512.02 Recaps	26,851	21,960	23,960	2,000	9.1%
512.04 Rims	716	1,000	1,000		0.0%
512.05 Outside Tire Repair	3,179	3,200	3,000	(200)	-6.3%
513.01 Vehicle Repairs Inside	128,247	80,000	80,000		0.0%
513.04 Outside Vehicle Repairs	120,778	110,000	85,000	(25,000)	-22.7%
515.01 Industrial Chemicals	(2,250)	200	200		0.0%
515.07 Other Tech Supplies	701	900	900		0.0%
516.01 Small Tools & Equipment	3,798	4,500	4,500		0.0%
516.02 Office Furniture & Equip	600		2,000	2,000	100.0%
516.03 Computer Equipment	1,653	500	500		0.0%
517.01 Safety Tools & Equipment		2,115		(2,115)	-100.0%
517.02 Safety Supplies	1,591		1,765	1,765	100.0%
517.05 Personal Protective Equipment	4,102	3,875	4,225	350	9.0%
517.08 Security Monitoring	185	500	1,000	500	100.0%
517.10 Fire Extinguishers	561	500	600	100	20.0%
518.02 Software Licenses & Support	6,415	6,000	6,375	375	6.3%
519.01 Housekeeping and Cleaning	2,116	1,600	1,600		0.0%
519.02 Buildings Maintenance	4,952	7,500	2,000	(5,500)	-73.3%
519.03 Grounds Maintenance	1,450				100.0%
519.04 Pest Control	172	200	300	100	50.0%
520.04 Medical Services	1,953	1,625	2,000	375	23.1%
521.01 Office Supplies	523	1,100	1,100		0.0%
521.02 Postage and Shipping			100	100	100.0%
521.03 Advertising/Promotions & Print	2,351	2,450	2,450		0.0%
521.12 Roll Carts Repair & Replace	547	10,100	10,100		0.0%
522.01 Charleston County Fees			100	100	100.0%
522.02 SC Dept. of Highway Fees	228	200	300	100	50.0%

SOLID WASTE SERVICES

6/1/2020

	Actual FY19	Budget FY20	Budget FY21	Inc/(Dec)	%
523.01 Uniforms Purchased	212	2,000	1,500	(500)	-25.0%
523.02 Uniforms Leased	17,182	18,200	18,600	400	2.2%
524.02 Training & Development	1,163	720	1,000	280	38.9%
524.05 Employee Relations	2,402	3,500	8,524	5,024	143.5%
524.06 Pre-employment Screening	761	480	480		0.0%
525.01 Electricity and Gas	2,203	3,100	3,100		0.0%
525.02 Water	2,818	2,584	2,584		0.0%
525.04 Telephone	1,862	2,500	2,250	(250)	-10.0%
525.05 Internet/GPS	7,098	6,740	8,200	1,460	21.7%
525.06 Telephone-Cellular/WiFi	1,813	1,800	2,200	400	22.2%
526.01 District Insurance	32,525	32,525	33,661	1,136	3.5%
530.03 Operating Lease-Copier	335	394	394		0.0%
Total Operating & Maintenance	539,320	518,684	499,534	(19,150)	-3.7%
Total Personnel & Operating Cost	2,011,271	2,226,723	2,190,563	(36,160)	-1.6%
% Inc./(Dec.) over previous year	8.9%	10.7%	-1.6%		
536.02 <u>Building Improvements</u>			5,000		
536.04 <u>Vehicles</u>		552,700	308,900	(243,800)	
536.07 <u>Machinery & Equipment</u>	124,868		25,000	25,000	
Total Capital Outlay	124,868	552,700	338,900	(213,800)	
Grand Total	2,136,139	2,779,423	2,529,463	(249,960)	

WASTEWATER ADMINISTRATION

6/1/2020

		Input			
		Actual FY19	Budget FY20	Budget FY21	Inc /(Dec) %
501	.01 Officials & Administrators	255,597	274,975	252,117	(22,858) -8.3%
502	.01 Professionals				0.0%
505	.01 Administrative Support	245,888	159,714	159,743	29 0.0%
506	.01 Skilled Craft Workers				0.0%
509	.10 Temporary Employees	3,377			0.0%
509	.20 Overtime	1,197	1,000	1,000	0.0%
510	.03 Group Health & Life Insurance	92,184	108,415	112,537	4,122 3.8%
510	.04 Worker's Compensation	1,296	1,126	1,679	553 49.1%
510	.05 Retirement System Contribution	(107,809)	54,614	58,259	3,645 6.7%
510	.06 Social Security Expense	36,703	33,330	31,563	(1,767) -5.3%
510	.08 Unemployment Taxes			178	178 0.0%
510	.09 Other Post Emp. Benefits				0.0%
Total Personnel Services		528,433	633,174	617,076	(16,098) -2.5%
511	.01 Gasoline	131	169	200	31 18.3%
511	.02 Diesel Fuel				0.0%
511	.03 Engine Fluids				0.0%
511	.04 Anti-freeze				0.0%
511	.03 Engine Fluids				0.0%
512	.01 New Tires		200	200	0.0%
512	.02 Recaps	(23)			0.0%
512	.04 Rims				0.0%
512	.05 Outside Tire Repair				0.0%
513	.01 Vehicle Repairs Inside	150	500	250	(250) -50.0%
513	.02 Equip. Maint. & Repairs				0.0%
513	.04 Outside Vehicle Repairs		200	200	0.0%
514	.01 Commissioner's Expense	19,551	5,100	3,275	(1,825) -35.8%
515	.01 Industrial Chemicals				0.0%
515	.07 Other Tech Supplies				0.0%
516	.01 Small Tools & Equipment				0.0%
516	.02 Office Furniture & Equipment				0.0%
516	.03 Computer Equipment			2,500	2,500 0.0%
516	.02 Office Furniture & Equipment		1,800	1,800	0.0%
516	.03 Computer Equipment	10,295	1,600	850	(750) -46.9%
517	.02 Safety Supplies/Equip		75	150	75 100.0%
517	.03 Safety Training				0.0%
517	.04 Safety Medical Supplies				0.0%
517	.05 Personal Protective Equipment				0.0%
517	.06 Safety Equipment Testing				0.0%
517	.07 Safety Incentive Program				0.0%
517	.08 Security Monitoring				0.0%
517	.10 Fire Extinguishers				0.0%
517	.11 Annual Safety Event				0.0%
518	.01 Maint. Contracts - Copier				0.0%
518	.02 Software Licenses & Support	39,746	34,807	32,000	(2,807) -8.1%
518	.03 Communications Maint. Contract				0.0%

WASTEWATER ADMINISTRATION

6/1/2020

	Input				
	Actual FY19	Budget FY20	Budget FY21	Inc /(Dec)	%
518 .03 Communications Maint. Contract					0.0%
518 .06 Domain Name Renewal					0.0%
519 .01 Housekeeping and Cleaning	3,045	2,712	2,900	188	6.9%
519 .02 Buildings Maintenance	15,236	4,968		(4,968)	-100.0%
519 .03 Grounds Maintenance					0.0%
519 .04 Pest Control					0.0%
520 .01 Auditing Services	17,788	6,975	6,975		0.0%
520 .02 Management Consulting			3,500	3,500	0.0%
520 .03 Legal Services	12,414	10,000	42,500	32,500	325.0%
520 .04 Medical Services					0.0%
520 .05 Other Professional Services	73,455	59,500	23,000	(36,500)	-61.3%
520 .06 Engineering/Architectural					0.0%
520 .07 Accounting Services					0.0%
520 .08 Trustee Services	11,342	16,300		(16,300)	-100.0%
520 .09 Fitness Program					0.0%
521 .01 Office Supplies	9,465	9,775	9,500	(275)	-2.8%
521 .02 Postage and Shipping	27,634	39,900	35,310	(4,590)	-11.5%
521 .03 Advertising/Promotions & Print	9,637	4,500	6,000	1,500	33.3%
521 .04 Dues and Subscriptions	2,707	2,682	2,147	(535)	-19.9%
521 .05 Payroll Processing	13,986	12,711	15,000	2,289	18.0%
521 .07 Billing Supplies & Svcs.	57,876	47,400	51,000	3,600	7.6%
521 .08 Water Metered Report	10,020	9,996	10,128	132	1.3%
521 .09 Bad Debt Expense					0.0%
521 .10 Bank Service Fees	34,372	8,000	35,000	27,000	337.5%
521 .11 Merchant Services Fees	29,676	27,460	36,930	9,470	34.5%
522 .01 Charleston County Fees	260	260	260		0.0%
522 .02 SC Dept. of Highway Fees					0.0%
522 .03 Storm water Fees					0.0%
524 .00 Travel					0.0%
524 .01 Conf & Seminars					0.0%
524 .02 Training & Development	6,693	20,598	6,973	(13,625)	-66.1%
524 .03 Training Supplies	105		300	300	0.0%
524 .05 Employee Relations	5,815	6,139	6,857	718	11.7%
524 .06 Pre-employment Screening	186				0.0%
524 .07 Continuing Education	230				0.0%
525 .01 Electricity and Gas	11,622	12,009	14,796	2,787	23.2%
525 .02 Water	2,818	2,996	2,716	(280)	-9.3%
525 .04 Telephone	7,349	11,566	8,586	(2,980)	-25.8%
525 .05 Internet / GPS	1,330	1,330	1,330		0.0%
525 .06 Telephone - Cellular	1,477	1,222	3,204	1,982	162.2%
526 .01 District Insurance	6,250	5,415	5,654	239	4.4%
530 .03 Operating Lease-Copier	2,097	1,946	1,520	(426)	-21.9%
Total Operating & Maintenance	444,735	370,811	373,511	2,700	0.7%
Total Personnel & Operating Cost	973,168	1,003,985	990,587	(13,398)	-1.3%

WASTEWATER ADMINISTRATION

6/1/2020

		Input			
		Actual FY19	Budget FY20	Budget FY21	Inc /(Dec) %
536	.02 Building Improvements		9,800	35,250	25,450 259.7%
Total Capital Outlay			9,800	35,250	25,450 259.7%
Grand Total		973,168	1,013,785	1,025,837	12,052 1.2%

WASTEWATER OPERATIONS

6/1/2020

		Actual FY19	Budget FY20	Budget FY21	Inc./ (Dec.)	%
501	.01 Officials & Administrators	176,259	192,490	194,455	1,965	1.0%
502	.01 Professionals					0.0%
503	.01 Technicians	165,362	172,228	184,796	12,568	7.3%
505	.01 Administrative Support	154,045	163,153	155,420	(7,733)	-4.7%
506	.01 Skilled Craft Workers	248,124	337,896	416,785	78,889	23.3%
509	.10 Temp Employees	67,532				0.0%
509	.20 Overtime	50,774	45,000	30,000	(15,000)	-33.3%
510	.03 Group Health & Life Insurance	240,722	143,736	152,550	8,814	6.1%
510	.04 Worker's Compensation	13,408	17,163	30,051	12,888	75.1%
510	.05 Retirement System Contribution	116,580	130,424	162,529	32,105	24.6%
510	.06 Social Security Expense	59,111	68,526	75,081	6,555	9.6%
510	.08 Unemployment Taxes			645	645	0.0%
	Total Personnel Services	1,291,917	1,270,616	1,402,312	131,696	10.4%
511	.01 Gasoline	19,890	20,640	20,500	(140)	-0.7%
511	.02 Diesel Fuel	16,038	13,987	14,000	13	0.1%
511	.03 Engine Fluids	517	1,100	1,000	(100)	-9.1%
511	.04 Anti-freeze	85	60	1,000	940	1566.7%
512	.01 New Tires	5,821	4,000	4,000		0.0%
512	.04 Rims	215				0.0%
512	.05 Outside Tire Repair	40	500	400	(100)	-20.0%
513	.01 Vehicle Repairs Inside	14,218	10,000	9,000	(1,000)	-10.0%
513	.02 Equip. Maint. & Repairs	24,269	10,000	10,000		0.0%
513	.04 Outside Vehicle Repairs	22,054	10,000	10,000		0.0%
515	.01 Industrial Chemicals	62,151	85,000	85,000		0.0%
515	.07 Other Tech Supplies	16,856	9,000	10,000	1,000	11.1%
516	.01 Small Tools & Equipment	16,646	14,000	18,000	4,000	28.6%
516	.02 Office Furniture & Equipment	563		500	500	0.0%
516	.03 Computer Equipment	10,424	2,000	4,650	2,650	132.5%
517	.02 Safety Supplies/Equipment	3,798	6,000	6,000		0.0%
517	.05 Personal Protective Equipment	1,744	2,400	2,500	100	4.2%
517	.06 Safety Equipment Testing	326	150	150		0.0%
517	.08 Security Monitoring	3,403	500	4,942	4,442	888.4%
518	.01 Maint. Contract-Copier usage	64	746	800	54	7.2%
518	.02 Software Licenses & Support	28,953	13,889	13,709	(180)	-1.3%
519	.01 Housekeeping and Cleaning	2,965	3,500	3,000	(500)	-14.3%
519	.02 Buildings Maintenance	45,404	2,000	4,280	2,280	114.0%
519	.03 Grounds Maintenance	32,184	25,200	25,200		0.0%
519	.04 Pest Control	44	300	300		0.0%
520	02 Management Consulting			4,250	4,250	0.0%
520	.04 Medical Services	175	600	2,000	1,400	233.3%
520	.05 Other Professional Services	8,905	20,000	20,000		0.0%
520	.06 Engineering Services	21,688	20,000	20,000		0.0%

WASTEWATER OPERATIONS

6/1/2020

	Actual FY19	Budget FY20	Budget FY21	Inc./ (Dec.)	%
521 .01 Office Supplies	1,516	1,923	1,865	(58)	-3.0%
521 .02 Postage and Shipping		100	2,200	2,100	2100.0%
521 .03 Advertising/Promotions & Print	5,582	3,200	3,200		0.0%
521 .04 Dues and Subscriptions	800	600	765	165	27.5%
522 .02 SC Dept. of Highway Fees	1,265	100	100		0.0%
522 .03 Storm water Fees	912	1,200	1,200		0.0%
523 .01 Uniforms Purchased	1,432	1,500	1,500		0.0%
523 .02 Uniforms Leased	8,856	11,000	15,000	4,000	36.4%
524 .00 Travel			107	107	0.0%
524 .02 Training & Development	1,355	4,500	4,302	(198)	-4.4%
524 .03 Training Supplies			500	500	0.0%
524 .04 Community Outreach & Education	287		100	100	0.0%
524 .05 Employee Relations	1,029	1,500	1,500		0.0%
524 .06 Pre-employment Screening	280	200	280	80	40.0%
525 .01 Electricity and Gas	133,943	190,000	190,000		0.0%
525 .02 Water	2,982	3,000	3,000		0.0%
525 .04 Telephone	3,716	4,000	6,500	2,500	62.5%
525 .05 Internet/GPS	8,707	8,128	8,128		0.0%
525 .06 Telephone - Cellular	14,314	15,000	15,000		0.0%
525 .07 Pagers	283				0.0%
526 .01 District Insurance	54,159	54,264	62,349	8,085	14.9%
527 .01 Street Signs & Lighting	619				0.0%
530 .01 Radio User Fees	2,394	3,000	3,000		0.0%
530 .02 SCADA Maint. & Repairs	10,464	15,000	10,000	(5,000)	-33.3%
530 .03 Operating Lease-Copier	5,081	4,257	4,257		0.0%
531 .00 M&R - Manholes & Lines	137,312	200,000	260,000	60,000	30.0%
531 .01 M&R - Pump Station Equipment	244,252	150,000	150,000		0.0%
531 .02 Sewage Damage Reimbursements	1,034	2,000	2,000		0.0%
533 .00 M&R -HVRD Roadwise	2,222				0.0%
535 .01 Sewer Treatment - Master Meter	2,233,781	2,400,000	2,500,000	100,000	4.2%
535 .02 Scavenger Waste Treatment	8,736	7,000	7,000		0.0%
535 .03 Non-Master Sewer Treatment	26,961	30,000	30,000		0.0%
Total Operating & Maintenance	3,273,714	3,387,044	3,579,034	191,990	5.7%
Total Personnel & Operating Cost	4,565,631	4,657,660	4,981,346	323,686	6.9%
% Inc./ (Dec.) over previous year	-0.8%	2.0%	6.9%		

WASTEWATER OPERATIONS

6/1/2020

		Actual FY19	Budget FY20	Budget FY21	Inc./ (Dec.)	%
536	.02 Building Improvements		23,800	1,500	(22,300)	-93.7%
536	.04 Vehicles		152,840	52,000	(100,840)	-66.0%
536	.05 Communications Equipment			37,626	37,626	0.0%
536	.07 Machinery & Equipment		18,900	40,630	21,730	115.0%
536	.08 Generators			152,850	152,850	0.0%
536	.09 Pump Station Equipment		65,000	65,000		0.0%
536	.10 DP Hardware & Software			42,416	42,416	0.0%
Total Capital Outlay			260,540	392,022	131,482	50.5%
Grand Total		4,565,631	4,918,200	5,373,368	455,168	9.3%
550	.00 Depreciation	1,166,692	1,358,870	1,200,000	(158,870)	-11.7%
		5,732,323	6,277,070	6,573,368	296,298	4.7%

Appendix A
Wastewater Rates & Fees

Base & Volumetric Rates	Current		
	FY19	FY20	FY21
Residential & Non-Residential	7/1/2018	10/1/2019	7/1/2020
	Increase	0.53	\$ 0.82
Base Charge	\$ 17.05	\$ 17.58	\$ 18.40
Volume Charge (per ccf)	\$ 5.02	\$ 5.24	\$ 5.54
Residential Cap (16 ccfs)	\$ 87.33	\$ 101.42	\$ 107.04
NonMetered Customers	\$ 47.17	\$ 54.05	\$ 56.83
Transportation Rate	\$ 22.96	\$ 27.04	\$ 27.04
Connection Fees			
New Account Fee	\$ 25.00	\$ 30.00	\$ 30.00
Tap Inspection Fee	\$ 75.00	\$ 100.00	\$ 100.00
Tap Re-Inspection Fee	\$ -	\$ 150.00	\$ 150.00
Service Connection Fee	\$ 400.00	\$ 500.00	\$ 500.00
Transportation Impact Fee	\$ 805.00	\$ 1,210.00	\$ 1,210.00
Treatment Impact Fee	\$ 887.00	\$ 887.00	\$ 887.00
Ancillary Fees & Charges			
Late Payment	\$ 10.00	\$ 10.00	\$ 10.00
Insufficient Funds	\$ 35.00	\$ 35.00	\$ 35.00
Lien Recording	\$ 35.00	\$ 35.00	\$ 35.00
Nonpayment of Services	\$ 50.00	\$ 50.00	\$ 50.00
Reconnection Fee	\$ 50.00	\$ 50.00	\$ 50.00
Grease Trap Inspection	\$ 35.00	\$ 50.00	\$ 50.00
Grinder Pump Maintenance	\$ 30.00	\$ 30.00	\$ 30.00
Unauthorized Use/Tampering	\$ 500.00	\$ 500.00	\$ 500.00
Project Administration	2.00%	2.00%	2.00%
Project Admin w/ Pump Station(s)	3.00%	3.00%	3.00%
Change-in-use Fee	\$ 1.50	\$ 1.50	\$ 1.50
<i>(per ERU net increase)</i>			
Additional Wastewater Services			
Sewer Investigation	\$ 100.00	\$ 100.00	\$ 100.00
<u>Televising</u>			
Up to 200 feet	\$ 450.00	\$ 450.00	\$ 450.00
> 200 feet	\$2.25/lf	\$2.25/lf	\$2.25/lf
<u>Sewer Infrastructure Cleaning</u>			
Up to 3 hours	\$ 600.00	\$ 600.00	\$ 600.00
> 3 hours	\$200/hr.	\$200/hr.	\$200/hr.
Folly Beach Wholesale			
Base Charge	\$ 5,952.00	\$ 6,130.56	\$ 6,314.48
Volumetric Charge (per 1,000 Gallons)	\$ 4.28	\$ 4.41	\$ 4.54