

FY 2022 Budget & Financial Plan

Fiscal Year July 1, 2021 to June 30, 2022



James Island Public Service District

Dedicated to Public Service Excellence



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TABLE OF CONTENTS

1	INTRODUCTION	3
	About Us.....	3
	Mission	3
	Vision	3
	Statement of Values.....	3
	JIPSD Management Team.....	4
	JIPSD Elected Commissioners	5
2	BUDGET MESSAGE.....	6
	Budget Message	6
3	FINANCIAL POLICIES	6
	Financial and Management Policies.....	6
	Auditing and Internal Control Policies.....	7
	Revenue Policies	7
	Expenditure Policies.....	8
	Capital Expenditure Policies	8
	Long-Range Financial Planning Policies	8
	Capital Improvement Plan.....	9
	Cash Management/Investment Policies.....	9
	Debt Policies.....	10
	Reserve Policies	10
	Budget Highlights.....	11
	Wastewater Capital Improvement Plan.....	12
	Conclusion.....	12
4	BUDGET DEVELOPMENT	14
	Basis of Budgeting and its Process.....	14
	FY22 Budget Calendar	16
5	DEPARTMENTS.....	17
	District Organization Chart	17
	General Fund Departments.....	18
	Proprietary Fund Departments	19
6	CAPITAL IMPROVEMENT PLAN	19
	Capital Improvements Planning Goals.....	20
	Funding Capital Projects	20
7	GENERAL & DEBT SERVICE FUNDS	22

	General Fund Revenues & Expenditures Statement	22
	General Fund Budget Summary	22
	Debt Service Fund Revenues & Expenditures Statement	22
8	PROPRIETARY FUND.....	26
	Wastewater Revenues & Expenditures Statement	26
	Capital Improvement Plan.....	26
	Wastewater Fund Budget Summary.....	26
9	SUPPLEMENTARY INFORMATION	29
	Budget Ordinance.....	29
	Service Area Map.....	29
	Statistical Information	29
	Vehicle Replacement Plan.....	29
	Detail Departmental Expenditure Budgets.....	29
	Appendix A: Wastewater Rates and Fees	29

1 INTRODUCTION

About Us

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



District Manager

Dave Schaeffer

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.

Administrative Services Manager

Tamara White

Plans, directs and coordinates the administrative services of the JIPSD. Serves as Clerk to the JIPSD Commission, and oversees records and information management, strategic planning, information technology systems and other administrative services, as required.

Director of Finance

Edward Kilcullen

Directs JIPSD's financial, revenues and customer service and all fiduciary responsibilities across the District.

Financial Consultant

James J. Driscoll, WebsterRogers LLP

Primarily supports the budget preparation process and audit preparedness for the District.

Director of Human Resources

Lisa Kluczinsky

Directs JIPSD's Human Resources programs and functions.

Fire Chief

M. Christopher Seabolt

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

Deputy Fire Chief for Administration & JIPSD Safety

Shawn Engelman

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

Director of Fleet Services

Steven Aden

Directs the Fleet maintenance and repair services for the JIPSD.

Director of Solid Waste Services

Walter 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.

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



Your elected Commissioners:

Marilyn Clifford
Chair

Term expires: December 2022

Meredith Poston
Vice-Chair

Term expires: December 2022

Kathy Woolsey
Secretary

Term expires: December 2024

Inez BrownCrouch

Term expires: December 2022

Alan Laughlin

Term expires: December 2022

Brenda Grant

Term expires: December 2024

Susan Milliken

Term expires: December 2024

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 2022 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 August 2020 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 FY 2020 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 employees 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 Director of Finance in depth to detect and address any issues in a timely manner. Any issue detected are reported to the District Manager.

Capital Expenditure Policies

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

- 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 August 2020 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 Director of Finance, approved by the District Manager 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 Director of Finance, approved by the District Manager, 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 FY22 general fund revenues are projected at \$9,046,613. Ad valorem tax revenues were projected with a millage increase of 3.5 mils, bringing the millage to 55.0 mils. This increase is necessary to support the increased costs of service provision and debt service under capital leases.

Total general fund expenditures are projected at \$8,784,392 which is approximately \$914,000 or 8% less than the FY21 Budget. Most of the decrease relates to a reduction of over \$1.0 million in capital expenses. This reduction was offset by an increase in operating expenditures; the most significant being contributions to the fund that supports the Districts increasing liability for post-employment benefits for current and retired employees (OPEB). Our focus to replace old and outdated equipment through the vehicle replacement schedule was followed.

The general fund is expecting proceeds of about \$1.2 Million from the sale of the old Fire Station 1. No significant capital leases are planned. Debt service on capital leases is expected to increase \$77K in FY22.

Debt Service Fund

FY22 revenue projections of \$844,217 increased from FY21 budget revenues of \$730,086. The increase is the result of the reassessment increasing the assessed values. The millage rate remains unchanged. This fund supports the debt service on the existing GO Bonds for fire stations 3 as well as the new GO Bonds that closed in August 2020 related to the recently completed new Fire Station 1. The Bonds have accelerated amortization and payback in first three years.

Capital Projects Fund

The capital projects fund is where we are accumulated the costs related to the construction and fit out of the new fire station. The land was purchased by the general fund in FY18 for \$1.4 million. The capital projects fund includes planning, design, testing, site prep and construction cost incurred since the purchase of the land. The new construction was completed in FY21. There are no planned expenditures in the Capital Projects Fund in FY22.

Proprietary Fund

Overview

- The FY22 Proprietary Fund will include a rate increase based on a review of the JIPSD rate study completed in FY19, by our rate consultant. The increase is approximately 9.5%. This is necessary to maintain existing lines and pump stations. The increases are applied to residential and commercial properties alike.
-

	<u>Rates</u> <u>Effective</u> <u>7/1/2021</u>
Base Charge	\$20.15
Usage Charge per ccf	\$6.07
Non-Metered customer	\$62.23

- FY22 Operating Income is budgeted at \$1,916,693 compared to \$2,233,220 for FY21. This decrease is a combination of the impact of increased rates on projected revenues from our customers offset some by an increase in expenses due to third party treatment costs and the addition of staff to maintain the system.

Revenue Forecasts

- Operating revenues are \$8,955,596 or 9% above FY21 budget, due largely to the Rate increases described above.

Operating Expenses

- Operating expenses are more than prior year's expenses due to requirements of the sewer system and aging. Additionally, our third party water treatment vendor, Charleston Water Systems has increased its charges to the District significantly after installing a new flow meter in 2020. We are conducting studies to challenge the accuracy of this new meter, but we have budgeted the expenditure at the recent higher rates.

Appropriations

- It is projected that Proprietary Funds revenues and other sources will be sufficient to cover the necessary expenditures to support operations of the Fund in 2022. The budget contemplates an increase in Proprietary Fund Balance of \$5,016.

Wastewater Capital Improvement Plan

New capital projects planned for FY22 include approximately \$1.2 million in found projects. These are repair projects discovered during sanitary sewer evaluation surveys ("SSES"). Of these projects, we expect to finance \$1 Million through the State Revolving Fund ("SRF") loan program. The remainder will be funded from retained earnings.

Conclusion

Although each budget has its own challenges, our goal to ensure that the JIPSD exercises fiscal responsibility using taxpayers' 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 FY22 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 employees within the JIPSD.

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

Respectfully submitted,

Dave Schaeffer
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 District Manager, department heads and commissioners from February to June. During this time, the commissioners also hold meetings on the proposed budgets to receive feedback from the public. The 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.

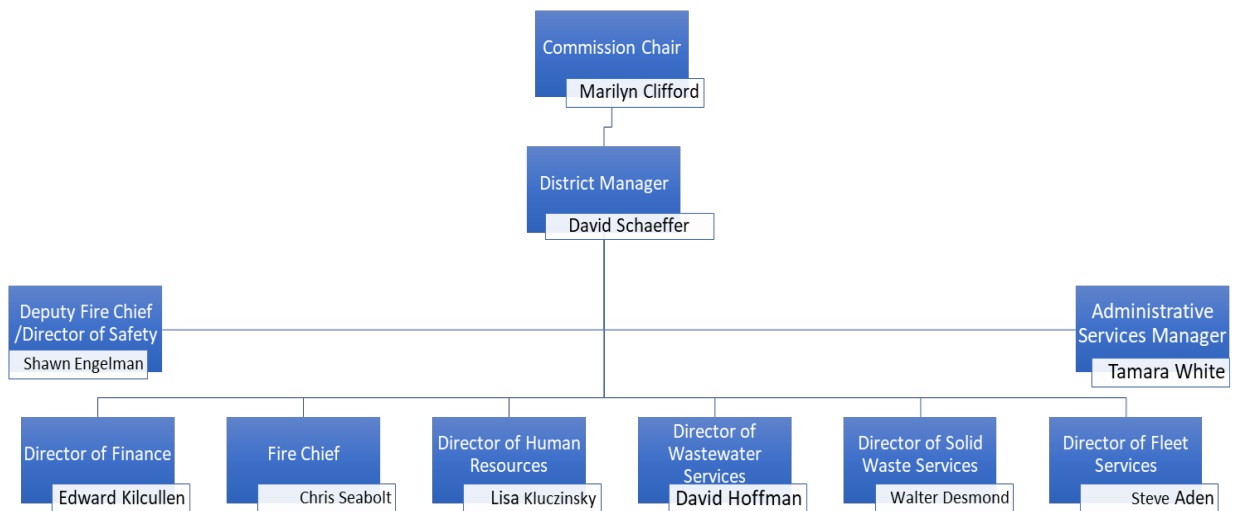


FY22 Budget Calendar

Month	Phase	FY21 Budget Tasks	Phase	FY22 Budget Tasks
July 2020	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 2021		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.		Ways & Means Committee Review of Budget. Budget Presentation by CFO. Public Hearing Notice Published.
May				Public Hearing. Budget Approved.
June		Year End Review/Transfers. Post Transparency Report.		
July 2021	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 2022				
February – March				
April				3 rd Quarter Review. Post Transparency Report.
May				
June 2022				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

District Organization Chart



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 employees 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 20, the Department Fire & Rescue Services maintained the (highest possible) ISO rating of 1; it was first achieved in FY 15.

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.

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

Proprietary Fund Departments

Department of Wastewater Services is responsible for maintaining the public sewer collection system extending from customer's private service lateral at the public sewer main to the Plum Island Treatment Plant. Wastewater services uses precise and systematic approaches to minimize and prevent overflows of sewage. A new initiative involves setting up and maintaining an ongoing program to reduce inflow/infiltration into the wastewater collections system. Currently, JIPSD services over 14,000 retail customers on James Island, including the Town of James Island and City of Charleston, as well as those in the Charleston County unincorporated areas. JIPSD also serves residents of the City of Folly Beach through a wholesale agreement.

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

6 CAPITAL IMPROVEMENT PLAN

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

Capital Improvements Planning Goals

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

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

Funding Capital Projects

General Fund

The General Fund capital projects budget is funded through one source: *ad valorem taxes*. Projects typically funded in a budget include replacement of vehicles, equipment, and facilities. Determining which vehicles and equipment to replace is based on the Vehicle Replacement Policy where each vehicle and piece of equipment is graded based on repair and maintenance costs, mileage, age, and overall condition as assessed by the Director of Fleet Services. Currently, the JIPSD has four outstanding capital leases totaling approximately \$3.2 million. No additional leases are planned in 2022. This budget includes no major capital projects.

The JIPSD has two outstanding General Obligation loans that are paid by ad valorem taxes: Fire Stations #3 with outstanding balances of \$200,576 and the 2020 GO Bonds with outstanding balances of \$7,745,000, respectively. Debt service on these bonds is paid through the Debt Service Fund

No new general obligation debt is planned in FY22.



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 \$11.5 million over the next five years for pump stations rehabilitation and other sewer line replacement projects.

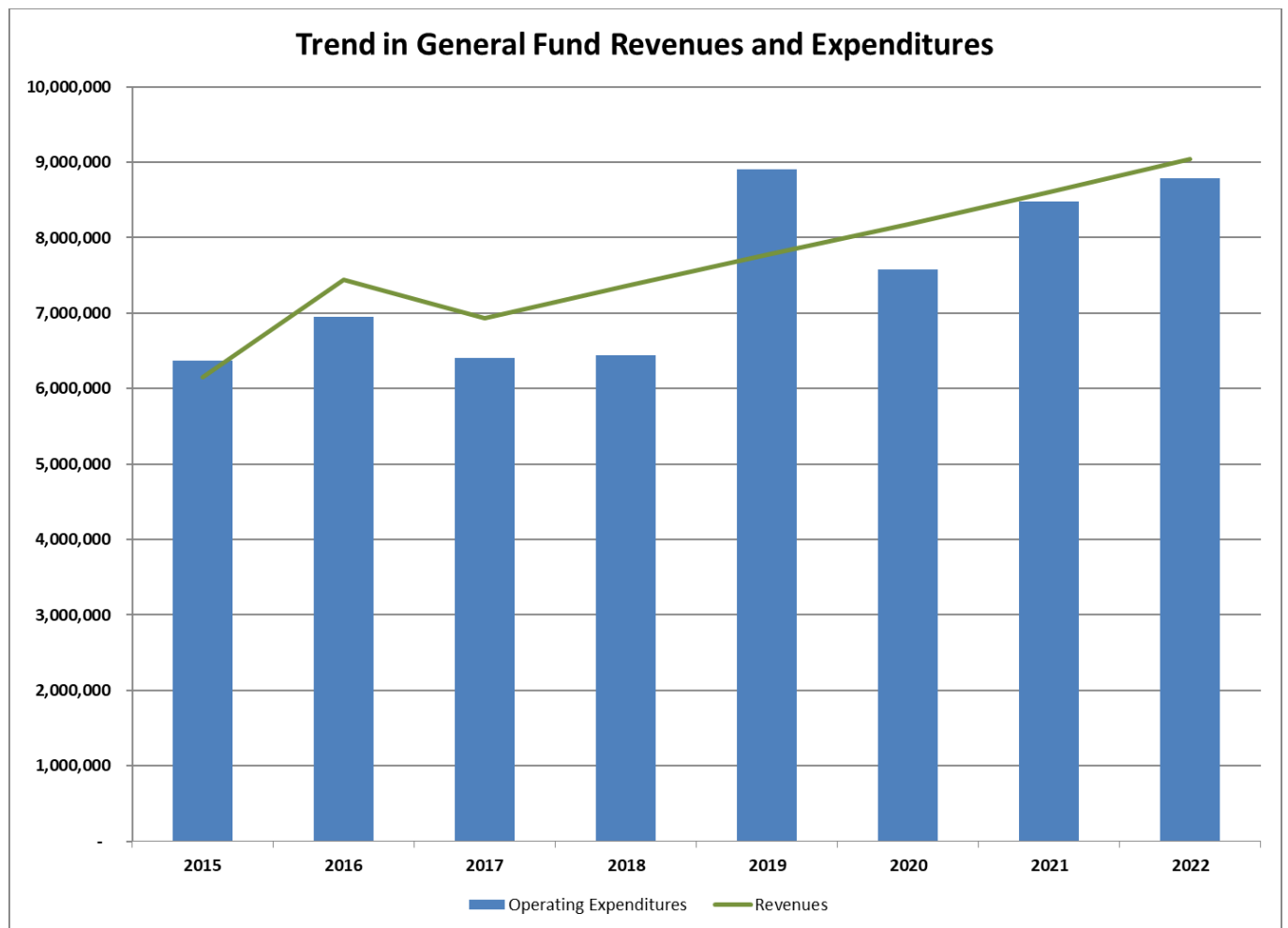
7 GENERAL & DEBT SERVICE FUNDS

General Fund Revenues & Expenditures Statement

General Fund Budget Summary

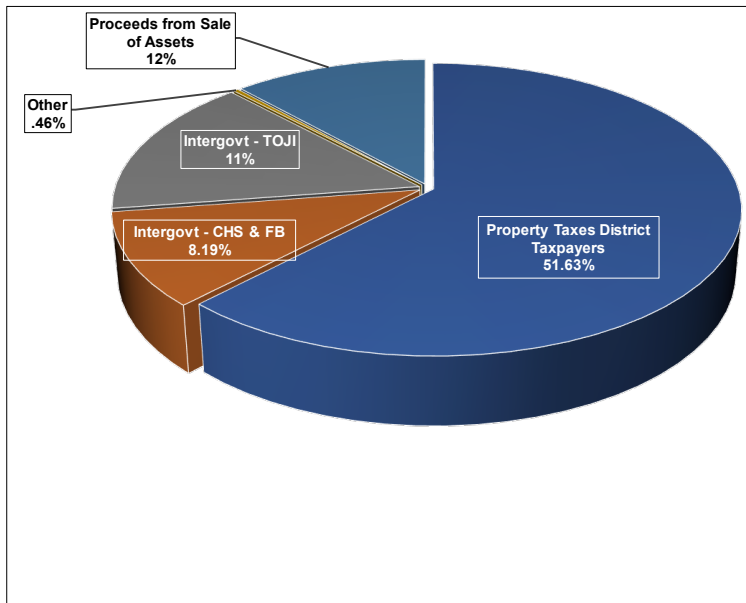
Debt Service Fund Revenues & Expenditures Statement

GENERAL FUND					
Revenues & Expenditures Statement					
Capital Leases and Related Millage Moved to General Fund (FY21 and Later)					
	Actual FY19-20	Budget FY20-21	Budget FY21-22	Projection FY22-23	Projection FY23-24
Revenues					
Property Taxes	5,862,986	6,184,632	6,371,925	6,435,644	6,500,001
Intergovernmental Revenues - TOJI	1,000,000	1,000,000	1,068,000	1,078,680	1,089,467
Intergovernmental Revenues- FB, CHS	1,188,267	1,361,513	1,575,488	1,591,243	1,607,155
Other Income	125,765	61,708	31,200	31,512	31,827
Total Revenues	8,177,018	8,607,853	9,046,613	9,137,079	9,228,450
Expenditures					
Administration & Fleet	1,118,251	1,178,139	1,202,418	1,194,466	1,218,356
Fire	4,364,237	4,310,600	4,615,521	4,662,831	4,756,088
Solid Waste	2,296,717	2,190,563	2,159,126	2,192,309	2,241,155
Capital Lease Payments- Current		598,758	777,504	539,727	533,994
Capital Lease Payments- Future		101,661	-	501,585	523,320
Capital Expenses	704,364	1,181,347	29,823	2,155,000	100,000
Total Expenditures	8,483,569	9,561,068	8,784,392	11,245,919	9,372,913
(Deficiency) excess of revenues over expenditures	(306,551)	(953,215)	262,221	(2,108,840)	(144,463)
Other Financing Sources (Uses)					
Proceeds from sale of assets	27,200		1,200,000		
Proceeds from capital leases	903,000	1,080,000		2,150,000	100,000
Proceeds from Go Bond for FS1 Land + Equip		1,525,632			
Proceeds from FEMA	-				
Net change in fund balance	623,649	1,652,417	1,462,221	41,160	(44,463)
Beginning Fund Balance	4,228,152	4,851,801	6,504,218	7,966,439	8,007,600
Fund Balance - June 30	4,851,801	6,504,218	7,966,439	8,007,600	7,963,137
General Fund Millage Rate	55.10	55.10	51.50	55.00	55.00
Millage transfer from Debt Service Fund		4.00			
Add'l Millage Required	-	-	3.50	-	-
New Millage Rate	55.10	59.10	55.00	55.00	55.00



Note: Capital Lease proceeds offset against capital outlay expenditures

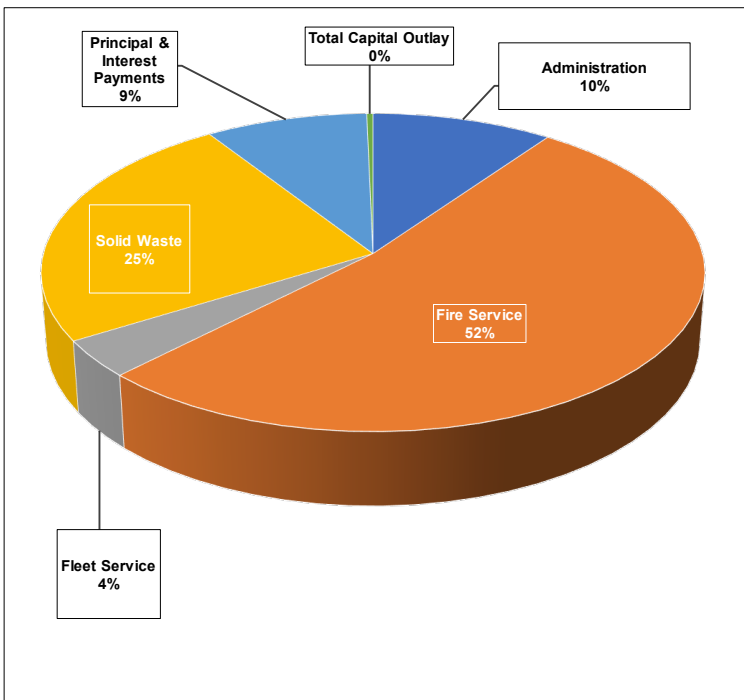
Where the Money Comes From...



General Fund

2021 Revenue Summary - General Fund	
Property Taxes District Taxpayers	\$ 6,371,925
Intergovt - TOJI	\$ 1,068,000
Intergovt - CHS & FB	\$ 1,575,488
Other	\$ 31,200
Proceeds from Sale of Assets	\$ 1,200,000
Total Revenues & Other Fin Sources	\$ 10,246,613

Where the Money Goes...



2021 Expenditure Summary - General Fund	
Administration	\$ 866,811
Fire Service	\$ 4,615,521
Fleet Service	\$ 335,607
Solid Waste	\$ 2,159,126
Principal & Interest Payments	\$ 777,504
Total Capital Outlay	\$ 29,823
Total Expenditures	\$ 8,784,392

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

	Actual FY20	Budget FY21	Budget FY22	Projection FY23	Projection FY24
Revenues					
Property Tax Revenues	\$ 1,094,279	\$ 607,987	\$ 691,337	\$ 698,250	\$ 705,233
Intergovernmental Revenues- FB, CHS	\$ 198,514	\$ 122,099	\$ 152,880	\$ 154,409	\$ 155,953
Other Income					
Total Revenues	\$ 1,292,793	\$ 730,086	\$ 844,217	\$ 852,659	\$ 861,186
Debt Service					
Fire Stations 3 & 4	30,902	29,361	22,622	22,622	22,622
Capital Leases **	509,756				
August 2020 GO Bond		1,596,989	551,435	555,321	975,093
Fire Station 2 Replacement ***					
Total Expenditures	\$ 540,658	\$ 1,626,351	\$ 574,057	\$ 577,944	\$ 997,715
(Deficiency) excess of revenues over expenditures	\$ 752,135	\$ (896,265)	\$ 270,160	\$ 274,716	\$ (136,529)
Net Change in Fund Balance	752,135	(896,265)	270,160	274,716	(136,529)
Fund Balance, Beginning	862,217	1,614,352	718,087	988,247	1,262,963
Fund Balance, Ending	\$ 1,614,352	\$ 718,087	\$ 988,247	\$ 1,262,963	\$ 1,126,434
Over/(under) to cover next yr's DS pmts	(11,999)	144,030	410,303	265,248	277,363
Current Millage	9.3	5.3	5.3	5.3	5.3

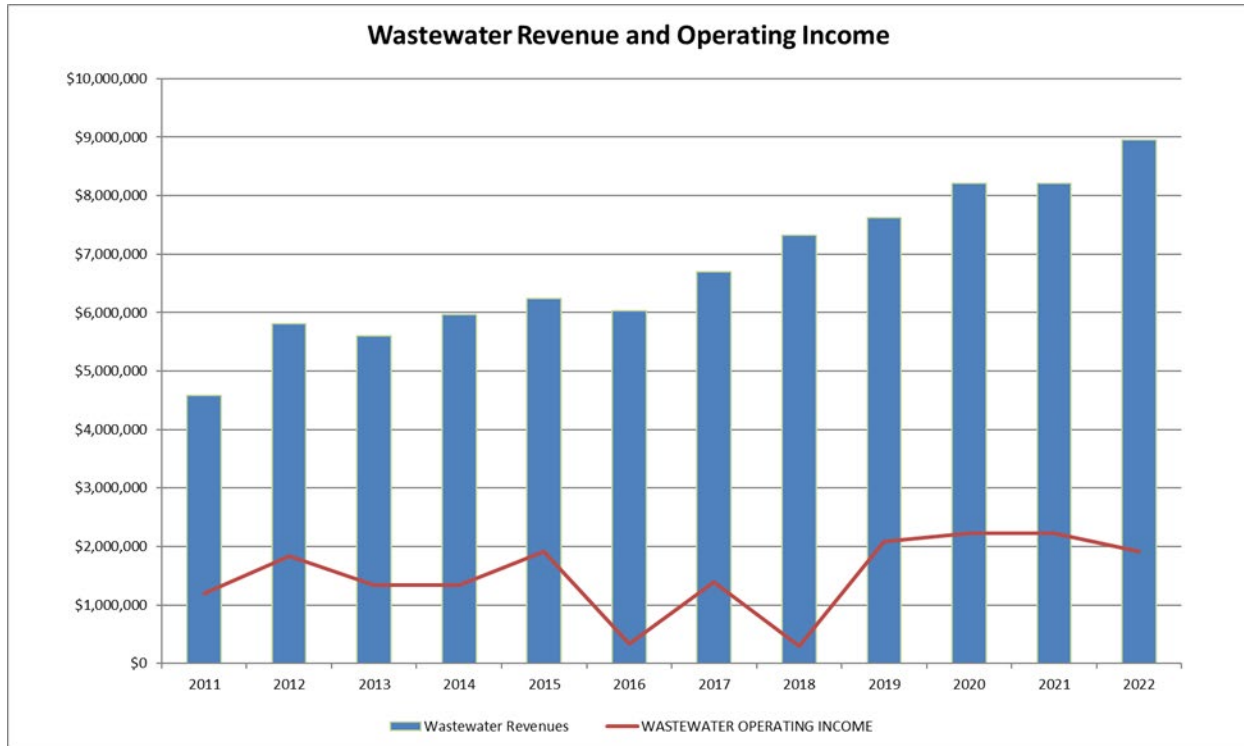
** Capital Leases moved to General Fund effective July 1, 2020

*** New Fire Station financing Est'd \$5.5.Mil

8 PROPRIETARY FUND

Wastewater Revenues & Expenditures Statement Capital Improvement Plan Wastewater Fund Budget Summary

WASTEWATER-Proprietary Fund Revenues and Expenditures Statement					
	Actual FY20	Budget FY21	Budget FY22	Projection FY23	Projection FY24
Revenues / Sources					
Service Charges					
District Customers	\$ 4,486,612	\$ 4,608,386	\$ 5,046,183	\$ 5,475,108	\$ 5,748,864
Full Charge	1,081,061	1,187,467	1,300,276	1,410,800	1,481,340
Transporation Customers	1,881,139	1,594,170	1,745,616	1,893,994	1,988,693
Folly Beach	425,394	442,430	484,461	525,640	551,922
	<u>\$ 7,874,206</u>	<u>\$ 7,832,453</u>	<u>\$ 8,576,536</u>	<u>\$ 9,305,542</u>	<u>\$ 9,770,819</u>
Fees					
Tap Fees	20,085	50,000	52,000	53,000	54,000
Impact Fees	35,665	35,000	35,000	35,000	35,000
Other Income	276,011	287,700	292,060	299,134	306,202
Total Revenues	<u>\$ 8,205,967</u>	<u>\$ 8,205,153</u>	<u>\$ 8,955,596</u>	<u>\$ 9,692,676</u>	<u>\$ 10,166,021</u>
Operating Expenses					
Salaries, Wages and Benefits	\$ 1,572,529	\$ 2,019,388	\$ 2,263,575	\$ 2,283,754	\$ 2,397,941
Operations and Maintenance	3,795,676	3,579,034	\$ 4,236,554	4,448,382	4,670,801
Administrative	615,076	373,511	538,774	565,713	593,998
Total Operating Expenses	<u>\$ 5,983,281</u>	<u>\$ 5,971,933</u>	<u>\$ 7,038,903</u>	<u>\$ 7,297,848</u>	<u>\$ 7,662,741</u>
Operating Income (Loss)	<u>2,222,686</u>	<u>2,233,220</u>	<u>1,916,693</u>	<u>2,394,828</u>	<u>2,503,280</u>
Nonoperating Revenue / Expenses					
Interest Income	\$ 36,580	\$ 18,000	\$ 15,000	\$ 15,000	\$ 15,000
Gain on Sales of Fixed Assets	19,013	3,000	3,000		
Interest Expense	(318,725)	(389,828)	(449,439)	(467,650)	(484,738)
Total Nonoperating Revenue/Expenses	<u>\$ (263,132)</u>	<u>\$ (368,828)</u>	<u>\$ (431,439)</u>	<u>\$ (452,650)</u>	<u>\$ (469,738)</u>
Change in Net Position, pre-Depreciation	<u>\$ 1,959,554</u>	<u>\$ 1,864,392</u>	<u>\$ 1,485,254</u>	<u>\$ 1,942,178</u>	<u>\$ 2,033,543</u>
Depreciation Expense	\$ 1,286,242	\$ 1,200,000	\$ 1,605,000	\$ 1,750,000	\$ 1,800,000
Change in Net Positions	<u>\$ 673,312</u>	<u>\$ 664,392</u>	<u>\$ (119,746)</u>	<u>\$ 192,178</u>	<u>\$ 233,543</u>
Total Net Position, Beginning	32,285,449	32,958,761	33,623,153	33,503,407	33,695,585
Total Net Position, Ending	<u>\$ 32,958,761</u>	<u>\$ 33,623,153</u>	<u>\$ 33,503,407</u>	<u>\$ 33,695,585</u>	<u>\$ 33,929,128</u>
Debt Coverage Ratio	2.66	1.83	1.34	1.53	1.47

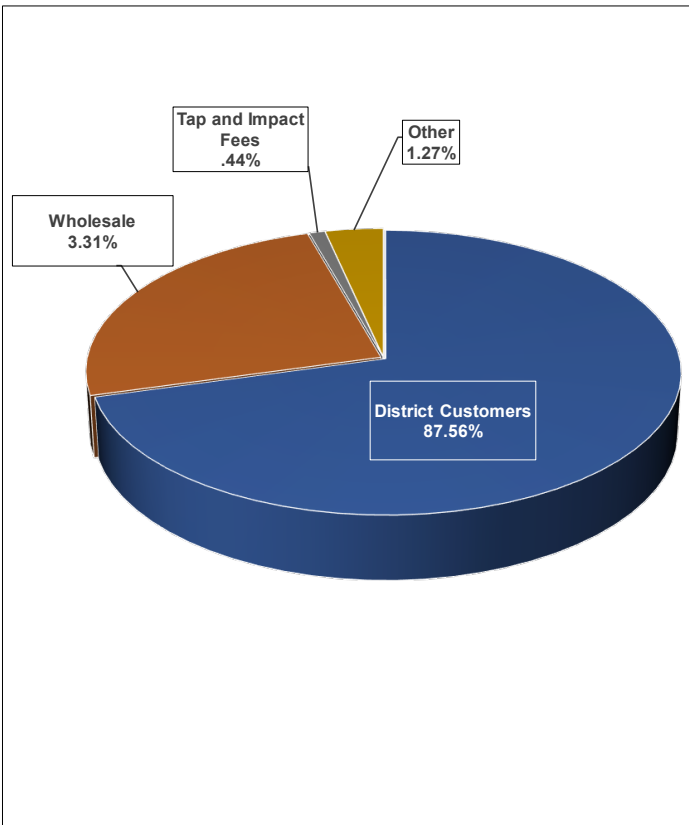


WASTEWATER CAPITAL IMPROVEMENT PLAN

5-year Capital Improvement Plan						
<u>FINANCING SOURCES</u>	FY22	FY23	FY24	FY25	FY26	5-year Total
Debt Sources (RD, SRF)	\$ 1,000,000	\$ 3,500,000	\$ 1,000,000	\$ 5,000,000	\$ 1,000,000	\$ 11,500,000
Impact Fees						\$
Retained Earnings of the System	\$ 200,000	\$ 200,000	\$ 200,000	\$ 200,000	\$ 200,000	\$ 1,000,000
Total Financing Sources	\$ 1,200,000	\$ 3,700,000	\$ 1,200,000	\$ 5,200,000	\$ 1,200,000	\$ 12,500,000
<u>PROJECTS</u>						
<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
SSSES Found Projects	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000	\$ 5,000,000
TOTAL CAPITAL PROJECTS	\$ 1,000,000	\$ 3,500,000	\$ 1,000,000	\$ 5,000,000	\$ 1,000,000	\$ 11,500,000
<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
	\$ 1,200,000	\$ 3,700,000	\$ 1,200,000	\$ 5,200,000	\$ 1,200,000	\$ 12,500,000

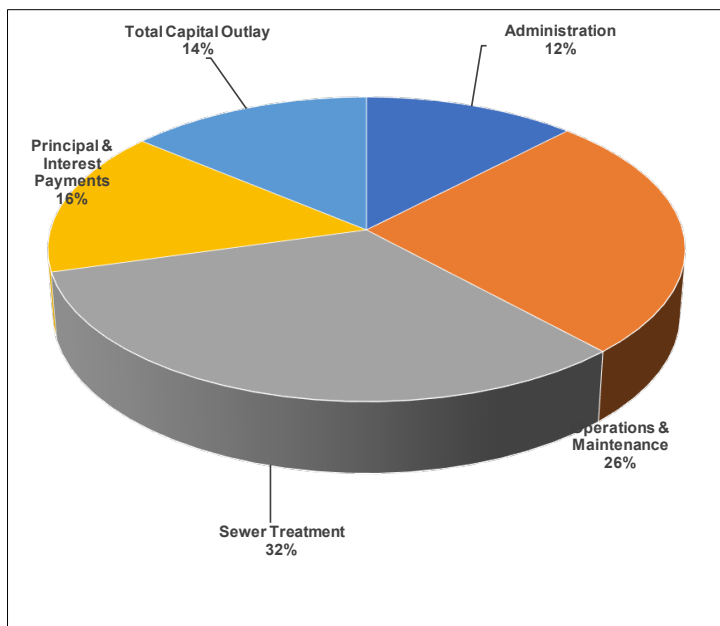
Where the Money Comes From...

WasteWaster



2022 Revenue Summary - Wastewater Fund	
District Customers	\$ 6,346,459
Wholesale	2,230,077
Tap and Impact Fees	85,000
Other	312,060
SRF Financing for Sewer Projects	1,000,000
Total Revenues & Other Fin Sources	\$ 9,973,596

Where the Money Goes...



2022 Expenditure Summary - Wastewater Fund	
Administration	\$ 1,214,017
Operations & Maintenance	2,589,886
Sewer Treatment	3,235,000
Principal & Interest Payments	1,540,676
Total Capital Outlay	1,389,000
Total Expenditures	\$ 9,968,579

9 SUPPLEMENTARY INFORMATION

Budget Ordinance

Service Area Map

Statistical Information

Vehicle Replacement Plan

Detail Departmental Expenditure Budgets

Appendix A: Wastewater Rates and Fees

**JAMES ISLAND PUBLIC SERVICE DISTRICT
ORDINANCE NO. 2021-01**

**AN ORDINANCE TO RAISE REVENUE AND ADOPT A BUDGET FOR THE FISCAL
YEAR JULY 1, 2021, THROUGH JUNE 30, 2022**

WHEREAS, the James Island Public Service District, South Carolina (the "District") is a special purpose district, a body politic and corporate, pursuant to the provisions of Act No. 498 of the Acts and Joint Resolutions of the General Assembly of the State of South Carolina for the year 1961, as amended.

WHEREAS, the District is located wholly within Charleston County, South Carolina, and was established for the purpose of providing fire, solid waste, and sewer services within its boundaries.

WHEREAS, South Carolina law requires that District, acting through the James Island Public Service District Commission, as the governing body of the District (the "Commission"), shall adopt a budget and levy taxes, fees and charges to fund the budget.

WHEREAS, the staff of the District has prepared a budget (the "Budget") for the fiscal year beginning on July 1, 2021 and ending on June 30, 2022 ("Fiscal Year 2022"), the provisions of which establish annual budgets for the District's general fund, proprietary fund, and debt service fund.

WHEREAS, pursuant to the requirements of S.C. Code Ann. Section 6-1-80, a public hearing before the Commission was conducted on May 24, 2021 (the "Public Hearing") on the matter of the adoption of the Budget (as proposed).

WHEREAS, the Budget has been presented for the approval of the Commission.

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

SECTION 1: By the terms of this Ordinance, the Commission hereby imposes a tax on all taxable real estate and personal property lying within the corporate limits of the District, except on such property as may be exempt from taxation under the Constitution and the laws of the State of South Carolina. For purpose of funding the general fund operations of the District (the "General Fund") and paying debt service on the District's obligations ("Debt Service Fund"), the Commission directs the Charleston County Auditor (the "Auditor") to levy 55.0 mills for General Fund purposes and 5.3 mills for the Debt Service Fund in the year 2021; the Charleston County Treasurer shall collect the proceeds of the levy and remit such funds as collected to the District or as the District may otherwise direct.

SECTION 2: It is hereby appropriated from the General Fund, Debt Service Fund, and sewer utility fund (the "Proprietary Fund"), the following amounts of money for the following respective purposes for and during Fiscal Year 2022, to wit:

APPROPRIATIONS - GENERAL FUND

	General	Debt Service	Total Governmental Funds
Appropriation of Expected Revenues:			
Ad Valorem Taxes	\$ 6,371,925	\$ 691,337	\$ 7,063,262
Intergovernmental Revenues	2,643,488	152,880	2,796,368
Other revenues	31,200		31,200
Total Revenues	9,046,613	844,217	9,890,830
Other inflows			-
Sale of Fixed Assets	1,200,000		1,200,000
Total Revenues and Inflows	10,246,613	844,217	11,090,830
Appropriations - Budgeted Expenditures			
Administration/ Fleet	1,202,418		1,202,418
Fire	4,615,521		4,615,521
Solid Waste	2,159,126		2,159,126
Capital Outlay	29,823		29,823
Non - Departmental - Debt Service	777,504	574,057	1,351,561
Total Budgeted Expenditures	8,784,392	574,057	9,358,449
Increase to Fund Balance	\$ 1,462,221	\$ 270,160	\$ 1,732,381

APPROPRIATIONS - PROPRIETARY FUND

	Proprietary Fund
Appropriation of Expected Revenues:	
District Customers	\$ 6,346,459
Wholesale Customers	2,230,077
Other Fees and Revenues	379,060
Total Revenues	8,955,596
Other Inflows	
SRF Financing for Sewer Projects	1,000,000
Interest and other income	18,000
Total Revenues and Inflows	9,973,596
Appropriations - Budgeted Expenditures:	
Administration	1,214,017
Operations	5,824,886
Capital Outlay	1,389,000
Non - Departmental - Debt Service	1,540,676
Total Budgeted Expenditures	9,968,579
Increase to Fund Balance	\$ 5,018
Non Funds Expenditures	
Depreciation on Previous Capital Outlays	\$ 1,605,000

SECTION 3: The appropriations described in Section 2 above represent a summary of the anticipated revenues and expenditures for each of the District's major funds – General Fund, Debt Service Fund and Proprietary Fund. The full Budget, with particular details and provisos, is fully described in the document entitled the “James

Island Public Service District Budget and Financial Plan for Fiscal Year 2022” (the ‘Budget Plan”), which is hereby incorporated by reference as part of this Ordinance as if fully set forth herein, is hereby enacted.

SECTION 4: As necessary, the District Manager or his designee shall administer the Budget and may authorize the transfer of appropriated funds within and between departments as necessary to achieve the goals of the Budget. Additionally, the District Manager is hereby authorized to transfer positions (Full Time Equivalents - FTEs) among departments and funds.

SECTION 5: All of the District’s fund balance reserves (both encumbered and unencumbered funds) as of June 30, 2021, shall be added into the Budget for Fiscal Year 2022 and applied under the Budget Plan. These designated monies may be properly invested pending any planned expenditure as set forth in the Budget Plan.

SECTION 6: (a) Monies received from governmental grants shall accrue only to the appropriate fund as set forth in this Budget Plan. Should grant funds be applied for or received after the beginning of Fiscal Year 2022 and thereby not be recited in the Budget Plan, 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. However, any such funding shall be specifically limited to the purposes for which the grant was granted.

(b) That the Budget appropriates sufficient revenues to fund the District capital program. The capital program may be funded from the issuance of debt and other sources made available for pay-as-you-go financing by the District.

SECTION 7: Contracts necessary to expend monies appropriated in the Budget when not specifically permitted by the Budget Plan are hereby authorized upon the approval of such contract by a resolution of the Commission. Awards of bids on capital items, when less than the amount specified in the Budget, are hereby authorized and shall be purchased in accordance with the provisions of the Budget Plan.

SECTION 8: The District Manager shall make public advertisement of the public hearings required by S.C. Code Sections 6-1-80 and 6-1-330, as applicable prior to the passage of this Ordinance, and once adopted, shall make the required public advertisements under South Carolina law.

SECTION 9. A copy of this Ordinance, and Budget Plan shall be made available to the proper officials of Charleston County in order to properly order the levy and collection of *ad valorem* property taxes. Additionally, the District shall be authorized to make the millage certification to the Charleston County Auditor required by S.C. Code Ann. Section 12-43-285.

SECTION 10. The District maintains the Proprietary Fund for the collection of revenues derived from the District’s sewer system (the “System”). For purposes of the District’s outstanding sewer system revenue bonds (the “Bonds”), the revenues of the System and amounts on deposit in the Proprietary Fund is all pledged as security for the Bonds. In keeping with the District’s Master Bond Ordinance dated August 11, 2014,

as amended and supplemented and for purposes of the Budget, the Commission has further determined that:

a. The Budget appropriates sufficient revenues within the Proprietary Fund to pay the principal of and interest on all Bonds secured by revenues of the System as and when they become due and payable in one or more bond and interest redemption funds (a.k.a “debt service funds”).

b. The Budget appropriates sufficient revenues within the Proprietary Fund to provide for the payment of all expenses of administration and operation of the System, as well as such expenses for maintenance as may be necessary to preserve the System in good repair and working order. These appropriations are made to the funds into multiple accounts, organized by department and line items that collectively serve as the “operation and maintenance fund.”

c. The District maintains within its Proprietary Fund an account or accounts described generally as the “contingent and depreciation fund.” Upon advice of the District Manager, and as supported by capital improvement plans prepared by the District’s engineers, the Commission finds and declares that appropriations to the “contingent and depreciation fund” are sufficient to build up a reserve for depreciation of the System. Additionally, other amounts within or appropriated to the contingent and depreciation fund or other capital accounts within the Proprietary Fund are considered to be a sufficient reserve for funding improvements, betterments, and extensions to the System, other than those necessary to maintain it in good repair and working order as provided above. Based on the current levels of funding in the contingent and depreciation fund and various capital funding appropriations in the Budget, the Commission believes that the District’s depreciation and contingency fund is adequately and appropriately funded.

SECTION 11: All actions of the District Manager and other District staff regarding the public hearing and drafting, execution and delivery of the Budget are ratified, approved and confirmed. Further, the District Manager and District staff shall be authorized to do all things necessary to implement the provisions of the Budget.

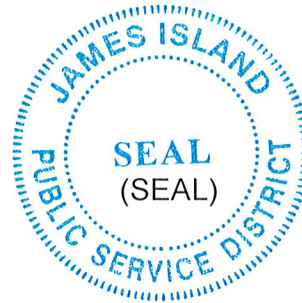
SECTION 12: If for any reason any provision of this Ordinance, or its applications to any circumstance, is invalidated by a court of competent jurisdiction, the remaining portions of this Ordinance shall remain in full force and effect.

SECTION 13: All ordinances or parts of ordinances inconsistent or in conflict with the provisions of this Ordinance are hereby repealed to the extent of the conflict or inconsistency. This Ordinance shall become effective upon approval of the Commission following second reading.

JAMES ISLAND PUBLIC SERVICE DISTRICT, SOUTH CAROLINA

Marlyx Clifton
Chair,
James Island Public Service District Commission

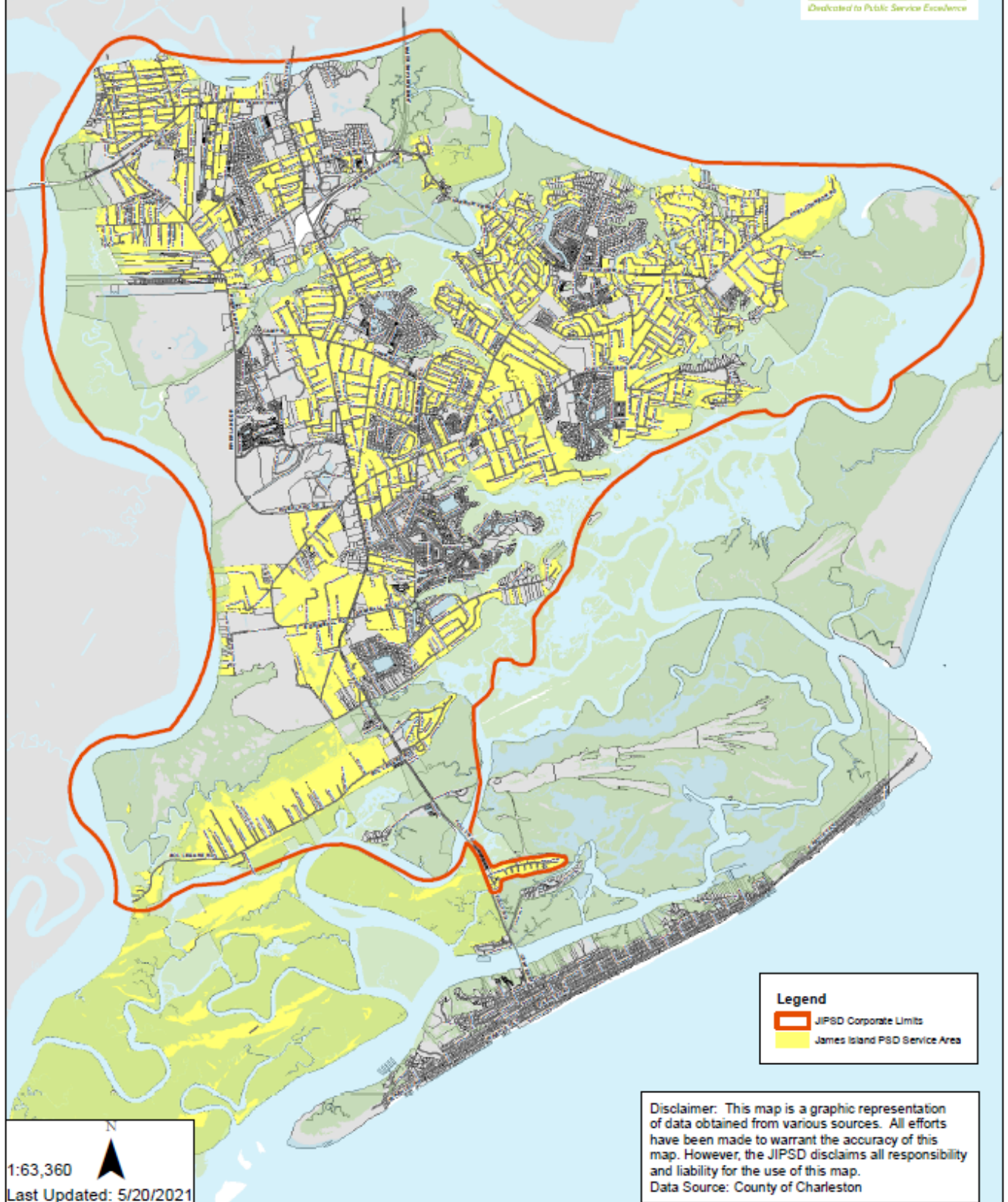
K. R. Wooley
Secretary,
James Island Public Service District Commission



First Reading: April 26, 2021

Second Reading: May 24, 2021

**James Island Public Service District
Service Area**



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	4,851,801	623,649	125,000	4,726,801
2021*	6,504,218	1,652,417	125,000	6,379,218

* per 2021 Budget

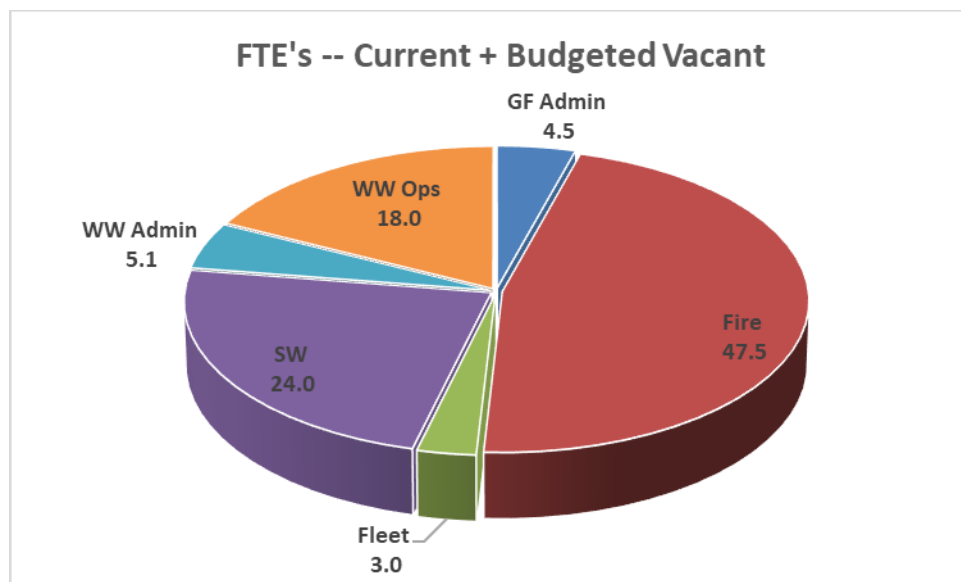
Salary Adjustments/Merit Pay History

<i>FY</i>	<i>Cost of Living Adj.</i>	<i>Merit Pay</i>
2011	0.0%	0-3%
2022	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%
2021	0.0%	0-4%
2022	0.0%	0-4%

*Compensation Study implemented May 2018.

Headcount in FY22 Budget			
	On Staff	Budgeted, Vacant	Total
GF			
Admin	4.5	-	4.5
Fire	43.5	4.0	47.5
Fleet	3.0		3.0
SW	21.0	3.0	24.0
Total GF	72.0	7.0	79.0
WW			
Admin	5.1	-	5.1
Ops	15.0	3.0	18.0
Total WW	20.1	3.0	23.1
District Total	92.0	10.0	102.0

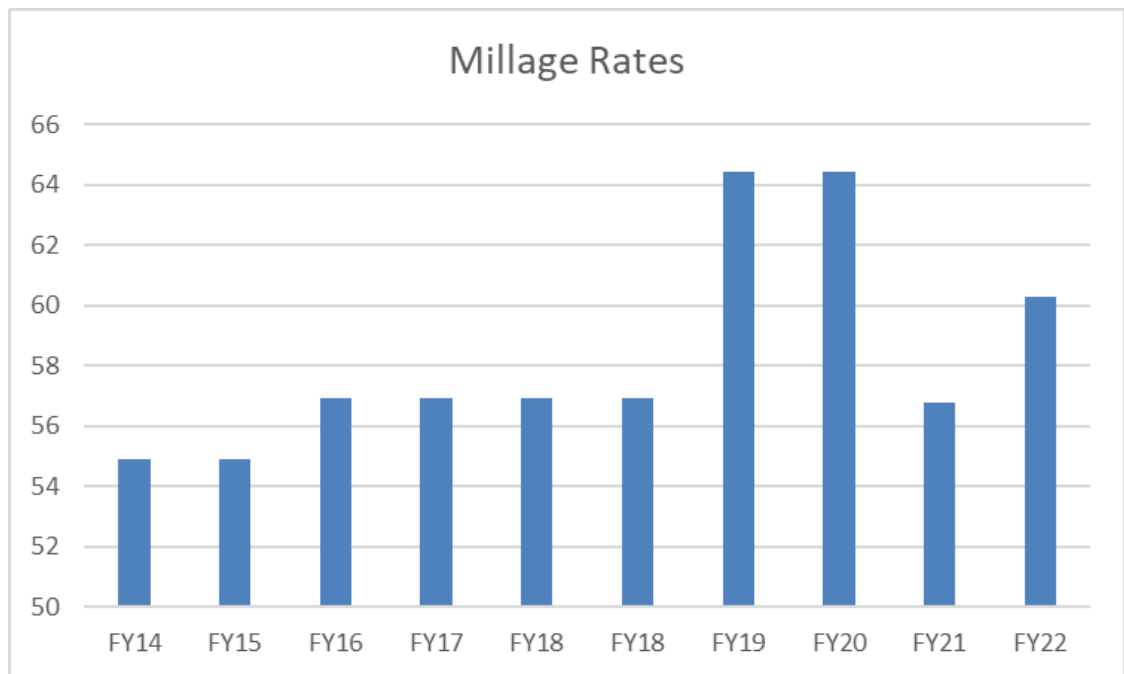
Headcount in FY21 Budget			
	On Staff	Budgeted, Vacant	Total
GF			
Admin	4.2	1.2	5.4
Fire	44.5	2.0	46.5
Fleet	3.0		3.0
SW	25.0	1.0	26.0
Total GF	76.7	4.2	80.9
WW			
Admin	4.3	0.8	5.1
Ops	15.0	3.0	18.0
Total WW	19.3	3.8	23.1
District Total	96.0	8.0	104.0



SCRS Contribution Rates %

	ER	EE
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
2022	17.56	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 Lewy	PSD
		General Fund	Debt Service			General Fund	Wastewater		Year	
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	51.5	5.3	1.8	0.0%	80.9	23.1	-	2021*	56.8
2022	2020	55	5.3						2022	60.3

* Reassessment

**James Island Public Service District
Wastewater Revenue History
Fiscal Year June 30**

	Actual 2015	Actual 2016	Actual 2017	Actual 2018	Actual 2019	Actual 2020	Budget 2021	Budget 2022
District customers	3,431,550	3,427,490	3,802,778	4,122,774	4,016,446	4,486,612	4,608,386	5,046,183
CWS Customers - Transportaion	1,024,443	1,103,621	1,241,293	1,284,844	1,326,866	1,881,139	1,594,170	1,745,616
Folly Beach	395,561	370,397	378,352	378,630	414,351	388,101	442,430	484,461
CWS - Full charge	838,529	835,793	921,778	1,005,060	987,906	1,081,061	1,187,467	1,300,276
Late fee	82,800	74,783	85,644	100,000	139,201	89,525	94,973	96,000
New account fee	18,834	19,170	18,107	20,000	18,372	21,850	20,448	21,000
Service continuance fee	77,238	69,890	62,296	65,000	26,582	139,710	49,018	50,000
Reconnect fee	30,200	26,539	24,149	26,000	8,964	12,500	24,401	25,000
Tap inspection fee	90,465	58,220	70,896	79,025	39,132	20,085	50,000	52,000
Folly Beach O&M revenue	34,215	40,379	40,359	29,280	30,480	37,293	32,780	34,000
Other income	323,939	137,128	97,511	211,678	606,379	43,285	101,080	101,060
Total	6,347,774	6,163,410	6,743,163	7,322,291	7,614,679	8,201,161	8,205,153	8,955,596

Health Insurance - Annual Employer Contributions - Per Employee											
	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
EE	3,503	3,726	3,980	4,159	4,321	4,356	4,530	4,666	5,151	5,247	5,274
EE/SP	6,939	7,381	7,883	8,238	8,559	8,628	8,973	9,242	10,204	10,395	10,501
EE/CHILD	5,377	5,719	6,108	6,383	6,632	6,685	6,953	7,161	7,906	8,055	8,090
FAMILY	8,688	9,241	9,870	10,314	10,716	10,802	11,234	11,572	12,776	13,015	13,138
LIFE/LTD/DENTAL							204	204	204	204	204
	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
EE	4.5%	6.4%	6.8%	4.5%	3.9%	0.8%	4.00%	3.00%	10.39%	1.86%	0.51%
EE/SP	7.3%	6.4%	6.8%	4.5%	3.9%	0.8%	4.00%	3.00%	10.41%	1.87%	1.02%
EE/CHILD	1.0%	6.4%	6.8%	4.5%	3.9%	0.8%	4.00%	3.00%	10.40%	1.88%	0.43%
FAMILY	4.2%	6.4%	6.8%	4.5%	3.9%	0.8%	4.00%	3.01%	10.40%	1.87%	0.95%
LIFE/LTD/DENTAL								0.00%	0.00%	0.00%	0.00%

**James Island Public Service District
Vehicle Replacement Plan**

ADMINISTRATION								
UNIT #	MAKE	MODEL	Orig. Cost	FY22	FY23	FY24	FY25	FY26
DEPT TOTAL:			\$ 27,647					
FLEET								
UNIT #	MAKE	MODEL	Orig. Cost	FY22	FY23	FY24	FY25	FY26
#0510	2012	FORD	F-250	\$ 19,437			35,000	
DEPT TOTAL:			\$ 103,637			35,000		
SOLID WASTE		Heavy Equip - 10 yrs	Dump & Transfer - 8 yrs					
UNIT #	MAKE	MODEL	Orig. Cost	FY22	FY23	FY24	FY25	FY26
#0922	2013	Case	FE loader	\$ 110,214		170,000		
#0918	2010	Freightliner	Packer	\$ 133,976		330,000		
#0892	2008	Ford	Dump Trk	\$ 70,344		100,000		
#0925	2014	Ford	Pickup Truck	\$ 23,230			33,000	
#0924	2015	International	Transfer Trk	\$ 77,099				100,000
DEPT TOTAL:			\$ 2,244,862		600,000	33,000	100,000	
FIRE		7 yrs						
UNIT #	MAKE	MODEL	Orig. Cost	FY22	FY23	FY24	FY25	FY26
#2899	2017	CHEVE	TAHOE	\$ 29,140			50,000	
#2900	2017	CHEVE	TAHOE	\$ 48,066			50,000	
#2890	2015	CHEVE	TAHOE	\$ 39,354		50,000		
#2981	2016	CHEVE	TAHOE	\$ 42,370		50,000		
DEPT TOTAL:			\$ 255,089		100,000	100,000		
FIRE		10 yrs						
UNIT #	MAKE	MODEL	Orig. Cost	FY22	FY23	FY24	FY25	FY26
#2821	2004	CRIMSON	Engine	\$ 288,799				
#2880	2010	Pierce	Ladder	\$ 710,887		1,455,000		
#2901	2018	Pierce	Pumper	\$ 594,931				
#2902	2018	Pierce	Rescue	\$ 694,458				
TBD	2021	Pierce	Pumper	\$ 659,524				
DEPT TOTAL:			\$ 3,488,721		1,455,000			
GF Total					2,155,000	168,000	100,000	
WASTEWATER		Diesel - 8yrs						
UNIT #	MAKE	MODEL	Orig. Cost	FY22	FY23	FY24	FY25	FY26
#0323	2016	FORD	Crane Truck	\$ 60,473		65,000		
#0315	2014	Freightliner	Jet-Vac	\$ 326,464			350,000	
#0313	2012	FORD	F-250	\$ 30,991	74,000			
#2564	2006	CAT 420E	BACKHOE	\$ 67,186		120,000		
#0306	2010	FORD	F-250	\$ 33,500				61,000
#2334	1999	CHEVE	TV TRUCK	\$ 171,127		185,000		
#0309	2012	FORD	F-250	\$ 50,938		61,000		
#2400	2002	BOBCAT	TRAKHOE	\$ 28,701		35,000		
WW Fund Total			\$ 1,213,647	74,000	281,000	185,000	350,000	61,000

ADMINISTRATION

4/27/2021

		Actual FY20	Budget FY21	Budget FY22	Inc/(Dec)	%
01-101-501.01	Officials & Administrators	269,034	280,988	344,465	63,477	22.6%
01-101-505.01	Administrative Support	156,007	166,129	116,674	(49,455)	-29.8%
01-101-509.10	Temporary Employees	5,425			-	100.0%
01-101-509.20	Overtime	1,243	1,000	1,000	-	0.0%
01-101-510.03	Group Health & Life Insurance	35,759	51,584	54,939	3,355	6.5%
01-101-510.04	Worker's Compensation	869	2,261	3,092	831	36.8%
01-101-510.05	Retirement System Contribution	91,990	74,208	81,152	6,944	9.4%
01-101-510.06	Social Security Expense	29,518	34,281	35,354	1,073	3.1%
01-101-510.08	Unemployment Taxes	164	197	180	(17)	-8.6%
	Total Personnel Services	590,009	610,648	636,856	26,208	4.3%
01-101-511.01	Gasoline	125	250	400	150	60.0%
01-101-512.01	New Tires		200	200	-	0.0%
01-101-513.01	Vehicle Repairs Inside	597	500	100	(400)	-80.0%
01-101-513.04	Outside Vehicle Repairs	75	250	600	350	140.0%
01-101-514.01	Commissioners' Expenses	33,397	15,275	28,935	13,660	89.4%
01-101-516.02	Office Furniture & Equip.	1,644		500	500	100.0%
01-101-516.03	Computer Equipment	6,567	850	2,450	1,600	188.2%
01-101-517.02	Safety Supplies/Equipment	30		50	50	100.0%
01-101-517.03	Safety Training			495	495	100.0%
01-101-517.11	Annual Safety Event	125			-	100.0%
01-101-518.01	Maint. Contracts - Copier			1,600	1,600	100.0%
01-101-518.02	Software Licenses & Support	32,327	7,239	22,389	15,150	209.3%
01-101-519.01	Housekeeping and Cleaning	1,352	1,566	4,464	2,898	185.1%
01-101-519.04	Pest Control	160	168	300	132	78.6%
01-101-520.01	Auditing Services	10,688	7,200	17,500	10,300	143.1%
01-101-520.02	Management Consulting	28,946	16,000	25,000	9,000	56.3%
01-101-520.03	Legal Services	35,371	91,000	32,750	(58,250)	-64.0%
01-101-520.04	Medical Services	250		250	250	100.0%
01-101-520.05	Other Professional Services	52,162	38,500	32,000	(6,500)	-16.9%
01-101-521.01	Office Supplies	4,225	9,500	5,291	(4,209)	-44.3%
01-101-521.02	Postage and Shipping	7	310	360	50	16.1%
01-101-521.03	Advertising/Promotions & Prin	11,198			-	100.0%
01-101-521.04	Dues and Subscriptions	3,956	1,635	3,417	1,782	109.0%
01-101-521.05	Payroll Processing	12,490	15,000	16,500	1,500	10.0%
01-101-522.01	State & Cnty Fees	43		175	175	100.0%
01-101-524.00	Travel		518	878	360	69.5%
01-101-524.02	Training & Development	3,446	6,225	12,700	6,475	104.0%
01-101-524.03	Training Supplies		750	1,000	250	33.3%
01-101-524.05	Employee Relations&Events	9,596	9,629	4,207	(5,422)	-56.3%
01-101-524.07	Continuing Education		1,500	2,000	500	33.3%
01-101-525.04	Telephone	4,214	4,500	5,000	500	11.1%
01-101-525.06	Telephone- Cellular	2,158	1,500	3,400	1,900	126.7%
01-101-526.01	District Insurance	3,475	3,758	4,000	242	6.4%
01-101-530.03	Operating Lease	1,344	1,901	1,044	(857)	-45.1%
	Total Operating & Maintenance	259,968	235,724	229,955	(5,769)	-2.2%
	Total Personnel & Operating Cost	849,977	846,372	866,811	(3,605)	-0.4%
01-101-560.07	2016 SW & FD Equip		80,227	80,228	1	0.0%
01-101-560.08	2016 Roll Carts		49,559	49,559	-	0.0%
01-101-560.09	2017 Cap Lease		327,445	314,138	(13,307)	-4.1%
01-101-560.10	2019 CAPITAL LEASE USBANK		141,526	111,530	(29,996)	-21.2%
01-101-560.11	2021 CAP LEASE		101,661	222,049	120,388	118.4%
	Total Debt Service Capital Leases	-	700,418	777,504	77,086	100.0%
	Total Capital Outlay	-	-	-	-	-
	Grand Total	849,977	1,546,790	1,644,315	97,525	11.5%

FIRE SERVICES

4/27/2021

		Actual FY20	Budget FY21	Budget FY22	Inc/(Dec)	%
01-102-501.01	Officials & Administrators	445,588	532,174	562,857	30,683	5.8%
01-102-502.01	Professionals	490,613	596,924	608,050	11,126	1.9%
01-102-504.01	Protective Services	966,880	986,765	998,427	11,662	1.2%
01-102-509.20	Overtime	160,391	230,864	228,851	(2,013)	-0.9%
01-102-509.21	Overtime Extra	372,214	197,571	207,419	9,848	5.0%
01-102-510.03	Group Health & Life Insurance	478,434	492,434	666,313	173,879	35.3%
01-102-510.04	Worker's Compensation	230,973	116,608	113,861	(2,747)	-2.4%
01-102-510.05	Retirement System Contribution	597,235	421,336	457,540	36,204	8.6%
01-102-510.06	Social Security Expense	182,708	194,639	199,327	4,688	2.4%
01-102-510.08	Unemployment Taxes	1,350	1,783	1,527	(256)	-14.4%
Total Personnel Services		3,926,386	3,771,098	4,044,172	273,074	7.2%
01-102-511.01	Gasoline	9,875	21,520	11,280	(10,240)	-47.6%
01-102-511.02	Diesel Fuel	16,768	30,910	20,230	(10,680)	-34.6%
01-102-511.03	Engine Fluids	2,114	2,500	2,000	(500)	-20.0%
01-102-511.04	Anti-freeze	65	350	300	(50)	-14.3%
01-102-512.01	New Tires	3,024	12,883	10,883	(2,000)	-15.5%
01-102-512.05	Outside Tire Repair	997	800	800	-	0.0%
01-102-513.01	Vehicle Repairs Inside	47,550	41,278	30,278	(11,000)	-26.6%
01-102-513.02	Equip. Maintenance & Repairs	3,092	5,000	4,500	(500)	-10.0%
01-102-513.04	Outside Vehicle Repairs	16,899	25,000	23,500	(1,500)	-6.0%
01-102-515.01	Industrial Chemicals	1,536	4,250	3,000	(1,250)	-29.4%
01-102-515.02	Emergency Response Medical Su	6,490	6,250	6,250	-	0.0%
01-102-515.06	Fire Supression Supplies	372	3,250	3,250	-	0.0%
01-102-515.07	Other Tech Supplies	2,866	2,250	2,000	(250)	-11.1%
01-102-516.01	Small Tools & Equip.	7,287	12,000	14,280	2,280	19.0%
01-102-516.02	Office Furniture & Equip.	566	67,208	5,000	(62,208)	-92.6%
01-102-516.03	Computer Equipment	11,218	3,000	12,500	9,500	316.7%
01-102-517.02	Safety Supplies/Equipment	2,475	200	200	-	0.0%
01-102-517.05	Personal Protective Equip	32,881	50,000	50,000	-	0.0%
01-102-517.06	Safety Equipment Testing	8,100	16,500	16,500	-	0.0%
01-102-517.10	Fire Extinguishers	1,711	1,500	1,000	(500)	-33.3%
01-102-518.02	Software Licenses & Support	47,928	34,734	39,734	5,000	14.4%
01-102-518.03	MAINT. CONTRACTS		595	2,000	1,405	236.1%
01-102-519.01	Housekeeping and Cleaning	10,051	10,011	15,448	5,437	54.3%
01-102-519.02	Buildings Maintenance	8,391	11,201	12,000	799	7.1%
01-102-519.03	Grounds Maintenance		500	6,500	6,000	1200.0%
01-102-519.04	Pest Control	150	480	500	20	4.2%
01-102-520.04	Medical Services	9,403	19,521	17,000	(2,521)	-12.9%
01-102-520.09	Fitness Program		2,000	1,500	(500)	-25.0%
01-102-521.01	Office Supplies	1,144	2,250	2,000	(250)	-11.1%
01-102-521.02	Postage and Shipping	231	600	500	(100)	-16.7%
01-102-521.03	Advertising/Promotions & Prin		1,200	7,000	5,800	483.3%
01-102-521.04	Dues and Subscriptions	2,596	3,300	3,300	-	0.0%

FIRE SERVICES

4/27/2021

		Actual FY20	Budget FY21	Budget FY22	Inc/(Dec)	%
01-102-522.01	State & Cnty Fees	443	443	500	57	12.9%
01-102-522.02	SC Dept of Hwy Fees		500	1,000	500	100.0%
01-102-522.03	Stormwater Fees	905	905	1,000	95	10.5%
01-102-523.01	Uniforms Purchased	9,907	8,000	8,000	-	0.0%
01-102-524.02	Training & Development	14,563	27,525	27,000	(525)	-1.9%
01-102-524.03	Training Supplies	831	4,000	3,500	(500)	-12.5%
01-102-524.04	Community Outreach & Educatio	5,184	10,500	10,000	(500)	-4.8%
01-102-524.05	Employee Relations&Events	566	10,358	12,012	1,654	16.0%
01-102-524.06	Pre-employment Screening	3,670			-	100.0%
01-102-524.09	FD Recruit School	1,473	3,000	3,000	-	0.0%
01-102-525.01	Electricity and Gas	26,437	32,500	35,000	2,500	7.7%
01-102-525.02	Water&Sewer	2,787	3,272	5,000	1,728	52.8%
01-102-525.04	Telephone	8,535	8,500	10,100	1,600	18.8%
01-102-525.05	Internet/GPS	5,962	13,900	12,000	(1,900)	-13.7%
01-102-525.06	Telephone- Cellular	8,289	8,950	12,000	3,050	34.1%
01-102-526.01	District Insurance	63,026	60,085	70,000	9,915	16.5%
01-102-530.01	Radio User Fees	29,184	19,152	33,744	14,592	76.2%
01-102-530.03	Operating Lease	310	2,079	2,260	181	8.7%
Total Operating & Maintenance		437,852	606,710	571,349	(35,361)	-5.8%
Total Personnel & Operating Cost		4,364,238	4,377,808	4,615,521	237,713	5.4%
01-102-536.02	Building Improvements		8,100		(8,100)	-100.0%
01-102-536.04	Vehicles		659,524		(659,524)	-100.0%
01-102-536.07	Machinery & Equipment	438,203	94,615	6,723	(87,892)	-92.9%
Total Capital Outlay		438,203	762,239	6,723	(755,516)	-99.1%
Grand Total		4,802,441	5,140,047	4,622,244	(517,803)	-10.1%

FLEET SERVICES

4/27/2021

		Actual FY20	Budget FY21	Budget FY22	Inc/(Dec)	%
01-103-501.01	Officials & Administrators	88,208	90,262	93,982	3,720	4.1%
01-103-506.01	Skilled Craft Workers	37,992	97,957	101,051	3,094	3.2%
01-103-509.20	Overtime	9,265	3,500	3,500	-	0.0%
01-103-510.03	Group Health & Life Insurance	19,875	20,104	17,794	(2,310)	-11.5%
01-103-510.04	Worker's Compensation	2,871	7,266	6,155	(1,111)	-15.3%
01-103-510.05	Retirement System Contributio	46,633	31,749	34,862	3,113	9.8%
01-103-510.06	Social Security Expense	14,655	14,667	15,188	521	3.6%
01-103-510.08	Unemployment Taxes	91	114	109	(5)	-4.4%
Total Personnel Services		219,590	265,619	272,641	7,022	2.6%
01-103-511.01	Gasoline	3,327	6,778	6,204	(574)	-8.5%
01-103-511.02	Diesel Fuel				-	100.0%
01-103-511.03	Engine Fluids		50	50	-	0.0%
01-103-512.01	New Tires	175	200	825	625	312.5%
01-103-513.01	Vehicle Repairs Inside	2,266	2,000	1,500	(500)	-25.0%
01-103-513.02	Equip. Maintenance & Repairs	16	800	800	-	0.0%
01-103-513.03	Maintenance Inventory		150	150	-	0.0%
01-103-513.04	Outside Vehicle Repairs	1,122	1,500	1,500	-	0.0%
01-103-515.01	Industrial Chemicals	382	400	500	100	25.0%
01-103-515.07	Other Tech Supplies	1,779	1,600	1,600	-	0.0%
01-103-516.01	Small Tools & Equip.	1,587	2,500	2,500	-	0.0%
01-103-516.02	Office Furniture & Equip.	533	600	450	(150)	-25.0%
01-103-516.03	Computer Equipment	1,849	5,000	300	(4,700)	-94.0%
01-103-517.01	Safety Tools & Equipment	400	770	660	(110)	-14.3%
01-103-517.05	Personal Protective Equip	648	925	1,175	250	27.0%
01-103-517.06	Safety Equipment Testing	681	900	900	-	0.0%
01-103-517.08	Security Monitoring	729	800	1,290	490	61.3%
01-103-517.10	Fire Extinguishers	30	160	160	-	0.0%
01-103-517.11	Annual Safety Event		125	125	-	0.0%
01-103-518.02	Software Licenses & Support	7,085	6,800	7,300	500	7.4%
01-103-519.01	Housekeeping and Cleaning	416	1,000	1,100	100	10.0%
01-103-519.02	Buildings Maintenance	8,384	8,000	8,000	-	0.0%
01-103-519.04	Pest Control	160	255	315	60	23.5%
01-103-520.04	Medical Services	455	650	650	-	0.0%
01-103-521.01	Office Supplies	379	300	525	225	75.0%
01-103-521.04	Dues and Subscriptions	27	100	100	-	0.0%
01-103-522.02	SC Dept of Hwy Fees	54		60	60	100.0%
01-103-523.01	Uniforms Purchased	256	500	400	(100)	-20.0%
01-103-523.02	Uniforms Leased	1,648	1,700	1,800	100	5.9%
01-103-524.02	Training & Development	2,294	6,000	6,000	-	0.0%
01-103-524.05	Employee Relations&Events	278	1,000	1,377	377	37.7%

FLEET SERVICES

4/27/2021

		Actual FY20	Budget FY21	Budget FY22	Inc/(Dec)	%
01-103-525.01	Electricity and Gas	4,058	6,000	6,000	-	0.0%
01-103-525.02	Water&Sewer	1,305	1,500	1,500	-	0.0%
01-103-525.04	Telephone	1,639	2,000	2,000	-	0.0%
01-103-525.06	Telephone- Cellular	659	1,200	800	(400)	-33.3%
01-103-526.01	District Insurance	3,757	3,385	4,000	615	18.2%
01-103-530.03	Operating Lease	310	500	350	(150)	-30.0%
Total Operating & Maintenance		48,688	66,148	62,966	(3,182)	-4.8%
Total Personnel & Operating Cost		268,278	331,767	335,607	3,840	1.2%
01-103-536.04	Vehicles	29,787	-	-	-	-
01-103-536.07	Machinery & Equipment		13,000		(13,000)	-100.0%
Total Capital Outlay		29,787	13,000	-	(13,000)	-100.0%
Grand Total		298,065	344,767	335,607	(9,160)	-2.7%

SOLID WASTE SERVICES

4/27/2021

		Actual FY20	Budget FY21	Budget FY22	Inc/(Dec)	%
01-104-501.01	Officials & Administrators	128,053	130,282	135,503	5,221	4.0%
01-104-505.01	Administrative Support	51,750	54,000	56,000	2,000	3.7%
01-104-506.01	Skilled Craft Workers	203,545	258,842	267,194	8,352	3.2%
01-104-507.01	Service- Maintenance	587,058	628,250	550,053	(78,197)	-12.4%
01-104-509.10	Temporary Employees	105,350	25,000	25,000	-	0.0%
01-104-509.20	Overtime	33,301	18,000	18,000	-	0.0%
01-104-510.03	Group Health & Life Insurance	198,598	207,235	258,704	51,469	24.8%
01-104-510.04	Worker's Compensation	31,097	104,697	84,002	(20,695)	-19.8%
01-104-510.05	Retirement System Contributio	241,848	180,400	180,297	(103)	-0.1%
01-104-510.06	Social Security Expense	74,253	83,337	78,546	(4,791)	-5.7%
01-104-510.08	Unemployment Taxes	664	986	837	(149)	-15.1%
Total Personnel Services		1,655,517	1,691,029	1,654,136	(36,893)	-2.2%
01-104-511.01	Gasoline	4,228	3,766	4,150	384	10.2%
01-104-511.02	Diesel Fuel	117,961	154,550	163,720	9,170	5.9%
01-104-511.03	Engine Fluids	11,988	6,500	6,800	300	4.6%
01-104-511.04	Anti-freeze	896	1,150	1,150	-	0.0%
01-104-512.01	New Tires	20,234	16,000	18,000	2,000	12.5%
01-104-512.02	Recaps	31,826	23,960	26,000	2,040	8.5%
01-104-512.04	Rims	461	1,000	1,000	-	0.0%
01-104-512.05	Outside Tire Repair	4,119	3,000	5,000	2,000	66.7%
01-104-513.01	Vehicle Repairs Inside	119,343	80,000	80,000	-	0.0%
01-104-513.02	Equip. Maintenance & Repairs	70			-	100.0%
01-104-513.04	Outside Vehicle Repairs	172,949	85,000	65,000	(20,000)	-23.5%
01-104-515.01	Industrial Chemicals	(1,863)	200	200	-	0.0%
01-104-515.04	HURRICANCE DORIAN EXP	29,681			-	100.0%
01-104-515.07	Other Tech Supplies	1,373	900	1,450	550	61.1%
01-104-516.01	Small Tools & Equip.	4,243	4,500	3,500	(1,000)	-22.2%
01-104-516.02	Office Furniture & Equip.		2,000		(2,000)	-100.0%
01-104-516.03	Computer Equipment	204	500	750	250	50.0%
01-104-517.02	Safety Supplies/Equipment	1,460	1,765	1,550	(215)	-12.2%
01-104-517.05	Personal Protective Equip	3,681	4,225	4,650	425	10.1%
01-104-517.08	Security Monitoring	729	1,000	500	(500)	-50.0%
01-104-517.10	Fire Extinguishers	2,475	600	1,100	500	83.3%
01-104-518.02	Software Licenses & Support	6,528	6,375	8,070	1,695	26.6%
01-104-519.01	Housekeeping and Cleaning	1,230	1,600	1,600	-	0.0%
01-104-519.02	Buildings Maintenance	16,630	2,000	2,800	800	40.0%
01-104-519.04	Pest Control	232	300	310	10	3.3%
01-104-520.04	Medical Services	3,500	2,000	2,975	975	48.8%
01-104-521.01	Office Supplies	254	1,100	1,100	-	0.0%
01-104-521.02	Postage and Shipping	322	100	100	-	0.0%
01-104-521.03	Advertising/Promotions & Prin	1,947	2,450	2,450	-	0.0%
01-104-521.12	Roll Cart Repairs/Replacement	6,441	10,100	13,000	2,900	28.7%
01-104-522.01	State & Cnty Fees		100	100	-	0.0%
01-104-522.02	SC Dept of Hwy Fees	156	300	300	-	0.0%

SOLID WASTE SERVICES

4/27/2021

		Actual FY20	Budget FY21	Budget FY22	Inc/(Dec)	%
01-104-523.01	Uniforms Purchased	1,572	1,500	1,300	(200)	-13.3%
01-104-523.02	Uniforms Leased	18,174	18,600	18,600	-	0.0%
01-104-524.02	Training & Development	140	1,000	500	(500)	-50.0%
01-104-524.05	Employee Relations&Events	1,993	8,524	8,571	47	0.6%
01-104-524.06	Pre-employment Screening	192	480	400	(80)	-16.7%
01-104-525.01	Electricity and Gas	2,291	3,100	2,800	(300)	-9.7%
01-104-525.02	Water&Sewer	2,610	2,584	2,200	(384)	-14.9%
01-104-525.04	Telephone	1,616	2,250	1,800	(450)	-20.0%
01-104-525.05	Internet/GPS	9,311	8,200	8,200	-	0.0%
01-104-525.06	Telephone- Cellular	1,884	2,200	2,900	700	31.8%
01-104-526.01	District Insurance	37,874	33,661	40,000	6,339	18.8%
01-104-530.03	Operating Lease	248	394	394	-	0.0%
Total Operating & Maintenance		641,203	499,534	504,990	5,456	0.9%
Total Personnel & Operating Cost		2,296,720	2,190,563	2,159,126	(31,437)	-1.4%
01-104-536.02	Building Improvements	-	5,000	1,100	(3,900)	-78.0%
01-104-536.04	Vehicles	220,019	308,900	-	(308,900)	-100.0%
01-104-536.07	Machinery & Equipment	16,355	25,000	22,000	(3,000)	-12.0%
Total Capital Outlay		236,374	338,900	23,100	315,800	93.2%
Grand Total		2,533,094	2,529,463	2,182,226	347,237	13.7%

WASTEWATER ADMINISTRATION

4/27/2021

		Actual FY 20	Budget FY21	Budget FY22	Inc /(Dec)	%
02-101-501.01	Officials & Administrators	258,111	252,117	231,470	(20,647)	-8.2%
02-101-505.01	Administrative Support	168,212	159,743	151,538	(8,205)	-5.1%
02-101-509.10	Temporary Employees	5,425				0.0%
02-101-509.20	Overtime	1,368	1,000	1,000		0.0%
02-101-510.03	Group Health & Life Insurance	(38,662)	112,537	199,242	86,705	77.0%
02-101-510.04	Worker's Compensation	895	1,679	1,478	(201)	-12.0%
02-101-510.05	Retirement System Contributio	105,215	58,259	60,976	2,717	4.7%
02-101-510.06	Social Security Expense	31,343	31,563	29,337	(2,226)	-7.1%
02-101-510.08	Unemployment Taxes	168	178	202	24	13.5%
Total Personnel Services		532,075	617,076	675,243	58,167	9.4%
02-101-511.01	Gasoline	125	200	400	200	100.0%
02-101-512.01	New Tires		200		(200)	-100.0%
02-101-513.01	Vehicle Repairs Inside	40	250		(250)	-100.0%
02-101-513.04	Outside Vehicle Repairs	82	200	600	400	200.0%
02-101-514.01	Commissioners' Expenses	34,635	3,275	28,935	25,660	783.5%
02-101-516.01	Small Tools & Equip.		2,500		(2,500)	-100.0%
02-101-516.02	Office Furniture & Equip.	1,762	1,800	500	(1,300)	-72.2%
02-101-516.03	Computer Equipment	6,573	850	2,450	1,600	188.2%
02-101-517.02	Safety Supplies/Equipment	30	150	50	(100)	-66.7%
02-101-517.03	Safety Training			495	495	0.0%
02-101-518.01	Maint. Contracts - Copier			1,600	1,600	0.0%
02-101-518.02	Software Licenses & Support	32,826	32,000	22,389	(9,611)	-30.0%
02-101-519.01	Housekeeping and Cleaning	2,196	2,900	4,464	1,564	53.9%
02-101-519.02	Buildings Maintenance	4,287		5,000	5,000	0.0%
02-101-519.03	Grounds Maintenance	5,196		7,500	7,500	0.0%
02-101-519.04	Pest Control	34		300	300	0.0%
02-101-520.01	Auditing Services	10,688	6,975	17,500	10,525	150.9%
02-101-520.02	Management Consulting	28,946	3,500	25,000	21,500	614.3%
02-101-520.03	Legal Services	34,283	42,500	42,750	250	0.6%
02-101-520.04	Medical Services	163		250	250	0.0%
02-101-520.05	Other Professional Services	47,762	23,000	32,000	9,000	39.1%
02-101-520.08	Trustee Services	13,949		19,560	19,560	0.0%
02-101-521.01	Office Supplies	4,129	9,500	5,000	(4,500)	-47.4%
02-101-521.02	Postage and Shipping	34,802	35,310	35,360	50	0.1%
02-101-521.03	Advertising/Promotions & Prin	21,540	6,000	6,000		0.0%
02-101-521.04	Dues and Subscriptions	2,718	2,147	3,417	1,270	59.2%
02-101-521.05	Payroll Processing	14,975	15,000	16,500	1,500	10.0%
02-101-521.07	Billing Printing/Processing	56,338	51,000	41,000	(10,000)	-19.6%
02-101-521.08	Water Meter Usage Reports	10,136	10,128	10,200	72	0.7%
02-101-521.09	Bad Debt Expense	141,309		60,000	60,000	0.0%
02-101-521.10	Bank Service Fees	41,614	35,000	42,000	7,000	20.0%
02-101-521.11	CC Merchant Fees	42,529	36,930	45,000	8,070	21.9%
02-101-522.01	State & Cnty Fees	303	260	175	(85)	-32.7%

WASTEWATER ADMINISTRATION

4/27/2021

		Actual FY 20	Budget FY21	Budget FY22	Inc /(Dec)	%
02-101-523.01	Uniforms Purchased			150	150	0.0%
02-101-524.00	Travel			878	878	0.0%
02-101-524.02	Training & Development	7,346	6,973	13,475	6,502	93.2%
02-101-524.03	Training Supplies		300	1,000	700	233.3%
02-101-524.05	Employee Relations&Events	4,832	6,857	4,332	(2,525)	-36.8%
02-101-524.07	Continuing Education			2,000	2,000	0.0%
02-101-525.01	Electricity and Gas	13,770	14,796	15,000	204	1.4%
02-101-525.02	Water&Sewer	2,610	2,716	2,800	84	3.1%
02-101-525.04	Telephone	7,529	8,586	8,600	14	0.2%
02-101-525.05	Internet/GPS	68	1,330	2,700	1,370	103.0%
02-101-525.06	Telephone- Cellular	2,158	3,204	3,400	196	6.1%
02-101-526.01	District Insurance	7,062	5,654	7,000	1,346	23.8%
02-101-530.03	Operating Lease	1,345	1,520	1,044	(476)	-31.3%
	Total Operating & Maintenance	640,690	373,511	538,774	165,263	44.2%
	Total Personnel & Operating Cost	1,172,765	990,587	1,214,017	223,430	22.6%
02-101-537.00	Debt Issuance Cost					0.0%
02-101-538.00	INTEREST EXPENSE ACCRUAL	47,609	409,567	9,740	(399,827)	-97.6%
02-101-538.02	Debt Service- Sol Legare IIIA	13,334		11,508	11,508	0.0%
02-101-538.04	Debt Service- Grimboll Road	18,037		16,575	16,575	0.0%
02-101-538.07	DS - 2010 Schooner Rd	9,542		7,915	7,915	0.0%
02-101-538.08	DS-HVCFM Replacement	8,477		7,172	7,172	0.0%
02-101-538.09	DS - Pump Station #33	18,221		15,482	15,482	0.0%
02-101-538.11	DS - FM/Collections	31,134		27,221	27,221	0.0%
02-101-538.12	DS - 2014 Ref Rev Bonds					0.0%
02-101-538.13	FM PS #11 & #54	63,315		57,585	57,585	0.0%
02-101-538.14	Cap Lse - VacCon					0.0%
02-101-538.15	Cap Lse - Crane Truck	1,098		259	259	0.0%
02-101-538.16	CAP LSE - 2017	3,849		1,757	1,757	0.0%
02-101-538.17	2017 Folly & Camp/FM	21,448		28,231	28,231	0.0%
02-101-538.18	FM#2	79,625		112,415	112,415	0.0%
02-101-538.19	2019 CAPITAL LEASE INTEREST	1,405		3,249	3,249	0.0%
02-101-538.20	2019 PS#2 UPGRADE	1,630		44,589	44,589	0.0%
02-101-538.21	2020 PS#22 & PS#34			22,424	22,424	0.0%
02-101-538.22	2020 PS#1 DOWNGRADE & CONVE			21,340	21,340	0.0%
02-101-538.23	INTEREST 543.19 SSES PH 2&3			35,059	35,059	0.0%
02-101-538.24	INTEREST 543.21- STA 33 UG PH 1			23,185	23,185	0.0%
02-101-538.25	2021 CAPITAL LEASE -SPLIT			3,731	3,731	0.0%
	Total Interest Expense	318,724	409,567	449,437	39,870	9.7%
02-101-536.02	Building Improvements		35,250		(35,250)	-100.0%
	Total Non Project Capital Outlay		35,250		(35,250)	-100.0%
	Grand Total	1,491,489	1,435,404	1,663,454	228,050	15.9%

WASTEWATER OPERATIONS

4/27/2021

		Actual FY 20	Budget FY21	Budget FY22	Inc./ (Dec.)	%
02-150-501.01	Officials & Administrators	195,099	194,455	205,331	10,876	5.6%
02-150-503.01	Technicians	176,806	184,796	175,947	(8,849)	-4.8%
02-150-505.01	Administrative Support	150,870	155,420	152,808	(2,612)	-1.7%
02-150-506.01	Skilled Craft Workers	291,607	416,785	450,167	33,382	8.0%
02-150-509.10	Temporary Employees	72,166				0.0%
02-150-509.20	Overtime	69,446	30,000	30,000		0.0%
02-150-510.03	Group Health & Life Insurance	(220,990)	152,550	290,479	137,929	90.4%
02-150-510.04	Worker's Compensation	13,597	30,051	27,288	(2,763)	-9.2%
02-150-510.05	Retirement System Contributio	218,408	162,529	178,103	15,574	9.6%
02-150-510.06	Social Security Expense	65,568	75,081	77,590	2,509	3.3%
02-150-510.08	Unemployment Taxes	531	645	619	(26)	-4.0%
		1,033,108	1,402,312	1,588,332	186,020	13.3%
02-150-511.01	Gasoline	18,112	20,500	20,000	(500)	-2.4%
02-150-511.02	Diesel Fuel	13,882	14,000	14,001	1	0.0%
02-150-511.03	Engine Fluids	859	1,000	900	(100)	-10.0%
02-150-511.04	Anti-freeze	125	1,000	200	(800)	-80.0%
02-150-512.01	New Tires	4,620	4,000	5,000	1,000	25.0%
02-150-512.05	Outside Tire Repair		400	200	(200)	-50.0%
02-150-513.01	Vehicle Repairs Inside	12,359	9,000	8,000	(1,000)	-11.1%
02-150-513.02	Equip. Maintenance & Repairs	11,997	10,000	10,000		0.0%
02-150-513.04	Outside Vehicle Repairs	11,972	10,000	10,000		0.0%
02-150-515.01	Industrial Chemicals	76,006	85,000	85,000		0.0%
02-150-515.07	Other Tech Supplies	10,118	10,000	8,000	(2,000)	-20.0%
02-150-516.01	Small Tools & Equip.	22,523	18,000	18,000		0.0%
02-150-516.02	Office Furniture & Equip.	257	500	1,000	500	100.0%
02-150-516.03	Computer Equipment	5,162	4,650	2,000	(2,650)	-57.0%
02-150-517.02	Safety Supplies/Equipment	8,355	6,000	7,000	1,000	16.7%
02-150-517.05	Personal Protective Equip	2,875	2,500	3,000	500	20.0%
02-150-517.06	Safety Equipment Testing		150	150		0.0%
02-150-517.08	Security Monitoring	1,665	4,942	2,000	(2,942)	-59.5%
02-150-517.10	Fire Extinguishers	1,238				0.0%
02-150-518.01	Maint. Contracts - Copier		800	800		0.0%
02-150-518.02	Software Licenses & Support	20,399	13,709	19,612	5,903	43.1%
02-150-519.01	Housekeeping and Cleaning	1,401	3,000	3,500	500	16.7%
02-150-519.02	Buildings Maintenance	12,748	4,280	15,000	10,720	250.5%
02-150-519.03	Grounds Maintenance	22,478	25,200	10,000	(15,200)	-60.3%
02-150-519.04	Pest Control	285	300	300		0.0%
02-150-520.02	Management Consulting		4,250		(4,250)	-100.0%
02-150-520.04	Medical Services	448	2,000	800	(1,200)	-60.0%
02-150-520.05	Other Professional Services	12,793	20,000	20,000		0.0%
02-150-520.06	Engineering/Architectural	35,333	20,000	20,000		0.0%
02-150-521.01	Office Supplies	2,748	1,865	2,091	226	12.1%
02-150-521.02	Postage and Shipping	102	2,200	2,100	(100)	-4.5%
02-150-521.03	Advertising/Promotions & Prin	1,766	3,200	9,200	6,000	187.5%
02-150-521.04	Dues and Subscriptions	648	765	800	35	4.6%
02-150-522.02	SC Dept of Hwy Fees	147	100	100		0.0%
02-150-522.03	Stormwater Fees	1,176	1,200	1,200		0.0%

WASTEWATER OPERATIONS

4/27/2021

		Actual FY 20	Budget FY21	Budget FY22	Inc./ (Dec.)	%
02-150-523.01	Uniforms Purchased	548	1,500	1,500		0.0%
02-150-523.02	Uniforms Leased	9,147	15,000	15,000		0.0%
02-150-524.00	Travel		107	500	393	367.3%
02-150-524.02	Training & Development	703	4,302	4,500	198	4.6%
02-150-524.03	Training Supplies		500	500		0.0%
02-150-524.04	Community Outreach & Educatio		100	100		0.0%
02-150-524.05	Employee Relations&Events	1,049	1,500	1,500		0.0%
02-150-524.06	Pre-employment Screening	88	280	500	220	78.6%
02-150-525.01	Electricity and Gas	142,955	190,000	200,000	10,000	5.3%
02-150-525.02	Water&Sewer	(1,959)	3,000	3,000		0.0%
02-150-525.04	Telephone	5,618	6,500	6,500		0.0%
02-150-525.05	Internet/GPS	11,119	8,128	9,000	872	10.7%
02-150-525.06	Telephone- Cellular	14,054	15,000	15,000		0.0%
02-150-526.01	District Insurance	65,752	62,349	70,000	7,651	12.3%
02-150-530.01	Radio User Fees	2,736	3,000	3,000		0.0%
02-150-530.02	SCADA Maintenance & Repairs	2,920	10,000	5,000	(5,000)	-50.0%
02-150-530.03	Operating Lease	3,346	4,257	4,000	(257)	-6.0%
02-150-531.00	M&R - Manholes/Lines	113,584	260,000	210,000	(50,000)	-19.2%
02-150-531.01	M&R - Pump Stations	123,670	150,000	150,000		0.0%
02-150-531.02	Sewage Damage Claims	215	2,000	2,000		0.0%
02-150-535.01	Sewer Treatment - Master Mete	2,932,212	2,500,000	3,200,000	700,000	28.0%
02-150-535.02	Scavenger Waste Treatment	2,878	7,000	5,000	(2,000)	-28.6%
02-150-535.03	Non MM Sewer Treatment	32,178	30,000	30,000		0.0%
Total Operating & Maintenance		3,777,410	3,579,034	4,236,554	657,520	18.4%
Total Personnel & Operating Cost		4,810,518	4,981,346	5,824,886	843,540	16.9%
02-150-536.02	Building Improvements		1,500	5,000	3,500	233.3%
02-150-536.04	Vehicles		52,000	74,000	22,000	42.3%
02-150-536.05	Communications Equipment		37,626		(37,626)	-100.0%
02-150-536.07	Machinery & Equipment		40,630	65,000	24,370	60.0%
02-150-536.08	Generators		152,850		(152,850)	-100.0%
02-150-536.09	Pump Station Equipment		65,000		(65,000)	-100.0%
02-150-536.10	DP Hardware & Software		42,416	45,000	2,584	6.1%
02-150-536.11	NON FINANCED SEWER CAP PROJECTS			200,000	200,000	0.0%
Grand Total		4,810,518	5,373,368	6,213,886	840,518	17.5%
02-150-550.00	Depreciation	1,286,242	1,200,000	1,605,000	405,000	31.5%
		6,096,760	6,573,368	7,818,886	476,608	7.8%

**Appendix A
Wastewater Rates & Fees**

Base & Volumetric Rates	Current	Ord. 2021-02
	FY21	FY22
Residential & Non-Residential	7/1/2020	7/1/2021
Base Charge	\$ 18.40	\$ 20.15
Volume Charge (per ccf)	\$ 5.54	\$ 6.07
Residential Cap (16 ccfs)	\$ 107.04	N/A
NonMetered Customers	\$ 56.83	\$ 62.23
Transportation Rate	\$ 27.04	\$ 27.04
Connection Fees		
New Account Fee	\$ 35.00	\$ 35.00
Tap Inspection Fee	\$ 100.00	\$ 100.00
Tap Re-Inspection Fee	\$ 150.00	\$ 150.00
Service Connection Fee	\$ 500.00	\$ 500.00
Transportation Impact Fee	\$ 1,210.00	\$ 1,210.00
Treatment Impact Fee	\$ 887.00	\$ 887.00
Ancillary Fees & Charges		
Late Payment	\$ 10.00	\$ 10.00
Insufficient Funds	\$ 35.00	\$ 35.00
Lien Recording	\$ 35.00	\$ 35.00
Nonpayment of Services	\$ 50.00	\$ 50.00
Reconnection Fee	\$ 50.00	\$ 50.00
Grease Trap Inspection	\$ 50.00	\$ 50.00
Grinder Pump Maintenance	\$ 30.00	\$ 30.00
Unauthorized Use/Tampering	\$ 500.00	\$ 500.00
Project Administration	2.00%	2.00%
Project Admin w/ Pump Station(s)	3.00%	3.00%
Change-in-use Fee	\$ 1.50	\$ 1.50
(per ERU net increase)		
Additional Wastewater Services		
Sewer Investigation	\$ 100.00	\$ 100.00
<u>Televising</u>		
Up to 200 feet	\$ 450.00	\$ 450.00
> 200 feet	\$2.25/lf	\$2.25/lf
<u>Sewer Infrastructure Cleaning</u>		
Up to 3 hours	\$ 600.00	\$ 600.00
> 3 hours	\$200/hr.	\$200/hr.
Folly Beach Wholesale		
Base Charge	\$ 6,314.48	\$ 6,503.91
Volumetric Charge (per 1,000 Gallons)	\$ 4.54	\$ 4.68

Residential Cap Eliminated for 2022



James Island Public Service District

Dedicated to Public Service Excellence