



James Island Public Service District

Dedicated to Public Service Excellence



Proposed FY23 Budget July 1, 2022 – June 30, 2023

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Table of Contents

Summary.....2

General Fund.....3

Wastewater Fund.....12

Debt Service Fund.....17

Capital Equipment Acquisitions.....18

FY23 Proposed Budget vs. FY22 Budgeted Revenues and Expenditures

GENERAL FUND (GF)				
Fund 01	GL LINE	FY22 Budget	FY23 Budget	Difference
Total GF Revenue	01-000	\$ 10,246,613.00	\$ 9,963,928.00	\$ (282,685.00)
GF Expenditures				
Administration	01-101	\$ 1,644,315.00	\$ 1,686,876.00	\$ 42,561.00
Fire	01-102	\$ 4,622,244.00	\$ 5,104,926.00	\$ 482,682.00
Fleet Services	01-103	\$ 335,607.00	\$ 366,077.00	\$ 30,470.00
Solid Waste Services	01-104	\$ 2,182,226.00	\$ 2,813,761.00	\$ 631,535.00
Total GF Expenditures		\$ 8,784,392.00	\$ 9,971,640.00	\$ 1,187,248.00

WASTEWATER FUND (WF)				
Fund 02	GL LINE	FY22 Budget	FY23 Budget	Difference
Total WF Revenue	02-000	\$ 8,973,596.00	\$ 14,123,480.00	\$ 5,149,884.00
WF Expenditures				
Administration	02-101	\$ 1,663,454.00	\$ 4,196,979.00	\$ 2,533,525.00
Operations	02-150	\$ 7,818,886.00	\$ 9,979,742.00	\$ 2,160,856.00
Total WF Expenditures		\$ 9,482,340.00	\$ 14,176,721.00	\$ 4,694,381.00

Debt Service Fund (DSF)				
Fund 03	GL LINE	FY22 Budget	FY23 Budget	Difference
Total DSF Revenue	03-000	\$ 844,217.00	\$ 910,257.00	\$ 66,040.00
DSF Expenditures				
Administration	03-101	\$ 574,057.00	\$ 591,747.00	\$ 17,690.00
Total WF Expenditures		\$ 574,057.00	\$ 591,747.00	\$ 17,690.00

FY23 PROPOSED BUDGET

GL NUMBER	DESCRIPTION	2020-21 ACTIVITY	2021-22 AMENDED BUDGET	2022-23 PROPOSED BUDGET
Fund 01 - General Fund				
Dept 000 - Revenue				
ESTIMATED REVENUES				
01-000-401.00	Real Property 3-1	\$ 5,170,088	\$ 5,280,183	\$ 5,300,000
01-000-401.01	Real Prop-Delinquent 3-1	256,344	100,000	250,000
01-000-401.02	Real Property 3-5	1,407,055	1,359,337	1,400,000
01-000-401.04	Real Property - 3-6	79,296	376,555	80,000
01-000-401.05	Real Property - 3-7	271,042	157,633	272,000
01-000-401.06	Homestead Exemption	195,336	175,000	195,000
01-000-401.07	TAX RELIEF-TOFJI MOU FUND	900,000	1,068,000	1,225,000
01-000-402.00	Personal Property- 3-1	474,780	408,275	410,000
01-000-402.01	Personal Property-Deliquent3-	2,420	-	2,000
01-000-402.02	Personal Property- 3-5	112,946	54,138	113,000
01-000-402.04	Personal Property - 3-6	40,303	31,912	35,000
01-000-402.05	Personal Property 3-7	7,991	4,380	4,500
01-000-411.00	Fee in Lieu	12,898	4,500	12,500
01-000-411.01	State Shared Rev-Merch Inv Tax	26,384	12,000	26,500
01-000-412.00	Roll Cart Income	4,422	500	4,000
01-000-420.00	Other Income	1,384	5,000	30,000
01-000-461.00	Interest Income	2,647	1,800	2,200
01-000-463.01	Folly Beach Parking Revenue	7,200	7,200	-
01-000-463.02	TOWN OF JI MAINT REVENUE	540	200	-
01-000-465.01	Proceeds - Capital Lease	1,431,592	-	500,228
01-000-465.04	Proceeds - FEMA Recovery	307,829	-	-
01-000-465.05	PROCEEDS INSURANCE CLAIM	280,396	-	-
01-000-465.12	GO BOND PROCEEDS	1,428,162	-	-
01-000-481.00	Proceeds -Sale of Fixed Asset	72,245	1,200,000	102,000
01-000-481.03	Proceeds- Sale of Scrap Metal	374	-	-
01-000-481.05	Proceeds - FB vehicle repairs	26,892	-	-
TOTAL ESTIMATED REVENUES		12,520,566	10,246,613	9,963,928

FY23 PROPOSED BUDGET

GL NUMBER	DESCRIPTION	2020-21 ACTIVITY	2021-22 AMENDED BUDGET	2022-23 PROPOSED BUDGET
<u>Dept 101 - ADMINISTRATIVE</u>				
APPROPRIATIONS				
01-101-501.01	Officials & Administrators	241,750	344,465	356,458
01-101-505.01	Administrative Support	139,699	116,674	124,300
01-101-509.10	Temporary Employees	27,804	-	-
01-101-509.20	Overtime	558	1,000	1,000
01-101-510.03	Group Health & Life Insurance	32,416	54,939	51,377
01-101-510.04	Worker's Compensation	2,104	3,092	874
01-101-510.05	Retirement System Contribution	53,481	81,152	79,779
01-101-510.06	Social Security Expense	27,474	35,354	36,854
01-101-510.08	Unemployment Taxes	(32)	180	180
01-101-511.01	Gasoline	44	400	600
01-101-512.01	New Tires	-	200	-
01-101-513.01	Vehicle Repairs Inside	285	100	-
01-101-513.04	Outside Vehicle Repairs	882	600	-
01-101-514.01	Commissioners' Expenses	33,082	28,935	16,660
01-101-516.01	Small Tools & Equip.	-	-	100
01-101-516.02	Office Furniture & Equip.	-	500	300
01-101-516.03	Computer Equipment	2,929	2,450	71,830
01-101-517.02	Safety Supplies/Equipment	151	50	-
01-101-517.03	Safety Training	-	495	500
01-101-517.10	Fire Extinguishers	17	-	-
01-101-518.01	Maint. Contracts - Copier	1,527	1,600	501
01-101-518.02	Software Licenses & Support	29,136	22,389	31,682
01-101-519.01	Housekeeping and Cleaning	4,582	4,464	200
01-101-519.04	Pest Control	155	300	160
01-101-520.01	Auditing Services	4,025	17,500	6,750
01-101-520.02	Management Consulting	63,395	25,000	43,500
01-101-520.03	Legal Services	51,571	32,750	90,250
01-101-520.04	Medical Services	100	250	-
01-101-520.05	Other Professional Services	4,473	32,000	7,550
01-101-521.01	Office Supplies	2,084	5,291	2,243
01-101-521.02	Postage and Shipping	17	360	150
01-101-521.03	Advertising/Promotions & Prin	5,276	-	4,000
01-101-521.04	Dues and Subscriptions	1,868	3,417	3,771
01-101-521.05	Payroll Processing	15,899	16,500	-
01-101-521.10	Bank Service Fees	720	-	5,000
01-101-522.01	State & Cnty Fees	323	175	180
01-101-523.01	Uniforms Purchased	115	-	150
01-101-524.00	Travel	-	878	2,067
01-101-524.02	Training & Development	1,907	12,700	10,415
01-101-524.03	Training Supplies	-	1,000	1,050
01-101-524.04	Community Outreach & Education	490	-	-

FY23 PROPOSED BUDGET

GL NUMBER	DESCRIPTION	2020-21 ACTIVITY	2021-22 AMENDED BUDGET	2022-23 PROPOSED BUDGET
01-101-524.05	Employee Relations&Events	639	4,207	455
01-101-524.06	Pre-employment Screening	637	-	-
01-101-524.07	Continuing Education	-	2,000	-
01-101-525.04	Telephone	4,036	5,000	5,000
01-101-525.05	Internet/GPS	-	-	20
01-101-525.06	Telephone- Cellular	3,440	3,400	3,000
01-101-526.01	District Insurance	3,976	4,000	5,700
01-101-530.03	Operating Lease	1,559	1,044	1,700
01-101-538.00	INTEREST EXPENSE ACCRUAL	26,480	-	25,000
01-101-560.07	2016 SW & FD Equip	80,228	80,228	-
01-101-560.08	2016 Roll Carts	49,559	49,559	49,559
01-101-560.09	2017 Cap Lease	374,918	314,138	314,138
01-101-560.10	2019 CAPITAL LEASE USBANK	314,271	111,530	111,530
01-101-560.11	2021 CAP LEASE	-	222,049	220,343
TOTAL APPROPRIATIONS - ADMINISTRATIVE		1,610,050	1,644,315	1,686,876

FY23 PROPOSED BUDGET

GL NUMBER	DESCRIPTION	2020-21 ACTIVITY	2021-22 AMENDED BUDGET	2022-23 PROPOSED BUDGET
<u>Dept 102 - FIRE</u>				
APPROPRIATIONS				
01-102-501.01	Officials & Administrators	515,336	562,857	580,107
01-102-502.01	Professionals	629,068	608,050	692,951
01-102-504.01	Protective Services	1,022,358	998,427	1,139,180
01-102-509.20	Overtime	161,006	228,851	250,718
01-102-509.21	Overtime Extra	287,256	207,419	228,161
01-102-510.03	Group Health & Life Insurance	491,272	666,313	507,637
01-102-510.04	Worker's Compensation	108,503	113,861	121,457
01-102-510.05	Retirement System Contribution	374,008	457,540	542,928
01-102-510.06	Social Security Expense	189,756	199,327	221,170
01-102-510.08	Unemployment Taxes	(264)	1,527	1,711
01-102-511.01	Gasoline	5,870	11,280	16,920
01-102-511.02	Diesel Fuel	17,547	20,230	30,345
01-102-511.03	Engine Fluids	767	2,000	2,500
01-102-511.04	Anti-freeze	205	300	425
01-102-512.01	New Tires	12,011	10,883	10,880
01-102-512.05	Outside Tire Repair	1,867	800	1,600
01-102-513.01	Vehicle Repairs Inside	41,329	30,278	60,000
01-102-513.02	Equip. Maintenance & Repairs	4,621	4,500	4,000
01-102-513.04	Outside Vehicle Repairs	17,927	23,500	22,000
01-102-515.01	Industrial Chemicals	2,486	3,000	3,000
01-102-515.02	Emergency Response Medical Su	7,707	6,250	7,500
01-102-515.06	Fire Suppression Supplies	1,542	3,250	3,000
01-102-515.07	Other Tech Supplies	1,400	2,000	1,800
01-102-516.01	Small Tools & Equip.	8,318	14,280	14,000
01-102-516.02	Office Furniture & Equip.	67,758	5,000	4,000
01-102-516.03	Computer Equipment	6,846	12,500	8,500
01-102-517.02	Safety Supplies/Equipment	-	200	-
01-102-517.05	Personal Protective Equip	32,740	50,000	40,000
01-102-517.06	Safety Equipment Testing	7,466	16,500	16,447
01-102-517.08	Security Monitoring	190		720
01-102-517.10	Fire Extinguishers	615	1,000	1,257
01-102-518.02	Software Licenses & Support	30,756	39,734	43,129
01-102-518.03	MAINT. CONTRACTS	720	2,000	-
01-102-519.01	Housekeeping and Cleaning	11,928	15,448	17,477
01-102-519.02	Buildings Maintenance	12,136	12,000	13,314
01-102-519.03	Grounds Maintenance	1,575	6,500	7,800
01-102-519.04	Pest Control	-	500	400
01-102-520.04	Medical Services	11,331	17,000	18,700
01-102-520.05	Other Professional Services	-		50,000
01-102-520.09	Fitness Program	627	1,500	1,000
01-102-521.01	Office Supplies	2,206	2,000	1,800

FY23 PROPOSED BUDGET

GL NUMBER	DESCRIPTION	2020-21 ACTIVITY	2021-22 AMENDED BUDGET	2022-23 PROPOSED BUDGET
01-102-521.02	Postage and Shipping	235	500	450
01-102-521.03	Advertising/Promotions & Prin	873	7,000	3,740
01-102-521.04	Dues and Subscriptions	2,695	3,300	3,000
01-102-522.01	State & Cnty Fees	443	500	500
01-102-522.02	SC Dept of Hwy Fees	4	1,000	1,600
01-102-522.03	Stormwater Fees	862	1,000	1,000
01-102-523.01	Uniforms Purchased	4,825	8,000	9,000
01-102-524.02	Training & Development	5,782	27,000	27,000
01-102-524.03	Training Supplies	251	3,500	3,000
01-102-524.04	Community Outreach & Education	6,251	10,000	10,000
01-102-524.05	Employee Relations&Events	15	12,012	5,780
01-102-524.06	Pre-employment Screening	215	-	-
01-102-524.09	FD Recruit School		3,000	3,000
01-102-525.01	Electricity and Gas	33,584	35,000	35,000
01-102-525.02	Water&Sewer	4,743	5,000	5,500
01-102-525.04	Telephone	11,438	10,100	13,100
01-102-525.05	Internet/GPS	6,002	12,000	10,000
01-102-525.06	Telephone- Cellular	8,739	12,000	12,000
01-102-526.01	District Insurance	111,746	70,000	110,100
01-102-530.01	Radio User Fees	32,262	33,744	33,744
01-102-530.03	Operating Lease	900	2,260	1,678
01-102-536.02	Building Improvements	7,364	-	108,500
01-102-536.04	Vehicles	669,322	-	-
01-102-536.07	Machinery & Equipment	31,822	6,723	18,700
TOTAL APPROPRIATIONS - FIRE		5,029,163	4,622,244	5,104,926

FY23 PROPOSED BUDGET

GL NUMBER	DESCRIPTION	2020-21 ACTIVITY	2021-22 AMENDED BUDGET	2022-23 PROPOSED BUDGET
<u>Dept 103 - FLEET</u>				
APPROPRIATIONS				
01-103-501.01	Officials & Administrators	100,234	93,982	95,862
01-103-506.01	Skilled Craft Workers	35,453	101,051	103,072
01-103-509.20	Overtime	5,121	3,500	7,000
01-103-510.03	Group Health & Life Insurance	21,668	17,794	30,921
01-103-510.04	Worker's Compensation	6,761	6,155	6,093
01-103-510.05	Retirement System Contribution	29,998	34,862	33,523
01-103-510.06	Social Security Expense	6,700	15,188	15,486
01-103-510.08	Unemployment Taxes	3	109	109
01-103-511.01	Gasoline	2,549	6,204	9,306
01-103-511.02	Diesel Fuel	-	-	450
01-103-511.03	Engine Fluids	50	50	150
01-103-512.01	New Tires	192	825	1,000
01-103-512.05	Outside Tire Repair	-	-	50
01-103-513.01	Vehicle Repairs Inside	865	1,500	1,700
01-103-513.02	Equip. Maintenance & Repairs	-	800	800
01-103-513.03	Maintenance Inventory	68	150	150
01-103-513.04	Outside Vehicle Repairs	-	1,500	1,500
01-103-515.01	Industrial Chemicals	83	500	400
01-103-515.07	Other Tech Supplies	1,318	1,600	1,600
01-103-516.01	Small Tools & Equip.	3,054	2,500	2,500
01-103-516.02	Office Furniture & Equip.	419	450	400
01-103-516.03	Computer Equipment	4,284	300	2,300
01-103-517.01	Safety Tools & Equipment	193	660	660
01-103-517.02	Safety Supplies/Equipment	243	-	300
01-103-517.05	Personal Protective Equip	680	1,175	850
01-103-517.06	Safety Equipment Testing	710	900	900
01-103-517.08	Security Monitoring	690	1,290	900
01-103-517.10	Fire Extinguishers	788	160	900
01-103-517.11	Annual Safety Event	75	125	125
01-103-518.02	Software Licenses & Support	9,304	7,300	12,300
01-103-519.01	Housekeeping and Cleaning	896	1,100	1,000
01-103-519.02	Buildings Maintenance	5,168	8,000	6,000
01-103-519.04	Pest Control	190	315	300
01-103-520.04	Medical Services	385	650	450
01-103-521.01	Office Supplies	814	525	800
01-103-521.04	Dues and Subscriptions	39	100	100
01-103-522.02	SC Dept of Hwy Fees	-	60	150
01-103-523.01	Uniforms Purchased	221	400	400
01-103-523.02	Uniforms Leased	1,660	1,800	1,800
01-103-524.02	Training & Development	1,998	6,000	6,000
01-103-524.05	Employee Relations&Events	173	1,377	550

FY23 PROPOSED BUDGET

GL NUMBER	DESCRIPTION	2020-21 ACTIVITY	2021-22 AMENDED BUDGET	2022-23 PROPOSED BUDGET
01-103-525.01	Electricity and Gas	4,240	6,000	6,000
01-103-525.02	Water&Sewer	1,383	1,500	1,500
01-103-525.04	Telephone	1,587	2,000	1,900
01-103-525.06	Telephone- Cellular	1,336	800	800
01-103-526.01	District Insurance	3,901	4,000	6,600
01-103-530.03	Operating Lease	333	350	420
01-103-536.07	Machinery & Equipment	12,233	-	-
TOTAL APPROPRIATIONS - FLEET		268,060	335,607	366,077

FY23 PROPOSED BUDGET

GL NUMBER	DESCRIPTION	2020-21 ACTIVITY	2021-22 AMENDED BUDGET	2022-23 PROPOSED BUDGET
<u>Dept 104 - SOLID WASTE</u>				
APPROPRIATIONS				
01-104-501.01	Officials & Administrators	138,924	135,503	147,786
01-104-505.01	Administrative Support	55,976	56,000	57,120
01-104-506.01	Skilled Craft Workers	263,658	267,194	300,230
01-104-507.01	Service- Maintenance	588,285	550,053	604,324
01-104-509.10	Temporary Employees	130,496	25,000	25,000
01-104-509.20	Overtime	1,791	18,000	18,000
01-104-510.03	Group Health & Life Insurance	190,465	258,704	213,479
01-104-510.04	Worker's Compensation	97,420	84,002	88,035
01-104-510.05	Retirement System Contribution	149,834	180,297	186,707
01-104-510.06	Social Security Expense	77,169	78,546	86,251
01-104-510.08	Unemployment Taxes	15	837	837
01-104-511.01	Gasoline	8,087	4,150	6,225
01-104-511.02	Diesel Fuel	90,371	163,720	248,580
01-104-511.03	Engine Fluids	9,777	6,800	8,800
01-104-511.04	Anti-freeze	941	1,150	1,150
01-104-512.01	New Tires	22,238	18,000	20,000
01-104-512.02	Recaps	26,916	26,000	26,000
01-104-512.04	Rims	819	1,000	1,000
01-104-512.05	Outside Tire Repair	3,846	5,000	4,500
01-104-513.01	Vehicle Repairs Inside	133,260	80,000	80,000
01-104-513.02	Equip. Maintenance & Repairs	3,767	-	-
01-104-513.04	Outside Vehicle Repairs	139,062	65,000	65,000
01-104-515.01	Industrial Chemicals	(2,282)	200	200
01-104-515.07	Other Tech Supplies	1,521	1,450	1,250
01-104-516.01	Small Tools & Equip.	4,485	3,500	2,500
01-104-516.02	Office Furniture & Equip.	447	-	-
01-104-516.03	Computer Equipment	925	750	-
01-104-517.02	Safety Supplies/Equipment	858	1,550	1,800
01-104-517.05	Personal Protective Equip	5,281	4,650	4,500
01-104-517.08	Security Monitoring	690	500	500
01-104-517.10	Fire Extinguishers	942	1,100	1,100
01-104-518.02	Software Licenses & Support	9,421	8,070	9,325
01-104-519.01	Housekeeping and Cleaning	926	1,600	950
01-104-519.02	Buildings Maintenance	4,600	2,800	3,200
01-104-519.04	Pest Control	216	310	310
01-104-520.04	Medical Services	2,543	2,975	2,750
01-104-521.01	Office Supplies	882	1,100	975
01-104-521.02	Postage and Shipping	44	100	100
01-104-521.03	Advertising/Promotions & Prin	3,898	2,450	2,450
01-104-521.12	Roll Cart Repairs/Replacement	6,510	13,000	14,750
01-104-522.01	State & Cnty Fees	-	100	100

FY23 PROPOSED BUDGET

GL NUMBER	DESCRIPTION	2020-21 ACTIVITY	2021-22 AMENDED BUDGET	2022-23 PROPOSED BUDGET
01-104-522.02	SC Dept of Hwy Fees	2,147	300	200
01-104-523.01	Uniforms Purchased	1,013	1,300	1,300
01-104-523.02	Uniforms Leased	16,976	18,600	18,600
01-104-524.02	Training & Development	478	500	500
01-104-524.05	Employee Relations&Events	2,082	8,571	1,930
01-104-524.06	Pre-employment Screening	349	400	500
01-104-525.01	Electricity and Gas	2,356	2,800	2,500
01-104-525.02	Water&Sewer	2,765	2,200	2,800
01-104-525.04	Telephone	1,587	1,800	1,725
01-104-525.05	Internet/GPS	7,048	8,200	7,900
01-104-525.06	Telephone- Cellular	3,689	2,900	2,400
01-104-526.01	District Insurance	50,862	40,000	49,000
01-104-530.03	Operating Lease	267	394	394
01-104-536.02	Building Improvements	-	1,100	-
01-104-536.04	Vehicles	963,614	-	488,228
01-104-536.07	Machinery & Equipment	-	22,000	-
TOTAL APPROPRIATIONS - SOLID WASTE		3,230,257	2,182,226	2,813,761
ESTIMATED REVENUES - FUND 01		12,520,566	10,246,613	9,963,928
APPROPRIATIONS - FUND 01		10,137,530	8,784,392	9,971,640
NET OF REVENUES/APPROPRIATIONS - FUND 01		\$ 2,383,036	\$ 1,462,221	\$ (7,712)

FY23 PROPOSED BUDGET

GL NUMBER	DESCRIPTION	2020-21 ACTIVITY	2021-22 AMENDED BUDGET	2022-23 PROPOSED BUDGET
Fund 02 - Proprietary				
Dept 000 - REVENUE				
ESTIMATED REVENUES				
02-000-416.02	District Customers	\$ 4,592,259	\$ 5,046,183	\$ 5,700,000
02-000-416.03	CWS Customers-Transportation	1,695,354	1,745,616	1,745,000
02-000-416.04	Folly Beach	435,287	484,461	510,000
02-000-416.05	CWS - Full Chg	1,231,498	1,300,276	1,410,000
02-000-420.00	Other Income	150	1,060	30,000
02-000-425.01	Late Pmt Fee	70,510	96,000	65,000
02-000-425.02	Project Administration Fee	6,533	4,000	4,000
02-000-425.03	New Account Fee	23,975	21,000	19,000
02-000-425.04	Insufficient Funds Fee	3,465	-	4,500
02-000-425.08	NON PAYMENT FEE	79,085	50,000	135,000
02-000-425.11	Grease Trap Inspection	200	1,000	100
02-000-426.00	Reconnect Fee	20,750	25,000	25,000
02-000-426.01	AFTER HOURS FEE	-	-	500
02-000-426.06	TRANSFER FEE	-	-	300
02-000-429.00	Impact Fees- PSD	37,510	60,000	40,000
02-000-429.01	Impact Fees from CWS	42,713	30,000	35,000
02-000-429.02	Impact Fees from Folly Beach	805	5,000	300
02-000-430.00	Tap Inspection Fee	70,643	52,000	40,000
02-000-461.00	Interest Income	2,326	15,000	2,500
02-000-463.00	Folly Beach O & M Revenue	29,280	34,000	29,280
02-000-465.00	Bad Debt Recovery	1,264	-	-
02-000-465.01	Proceeds - Capital Lease	-	-	170,000
02-000-465.06	SRF LOAN PROCEEDS	-	-	1,831,000
02-000-481.00	Proceeds -Sale of Fixed Asset	100	3,000	2,327,000
02-000-481.01	Gain/Loss Sale of FA	(10,314)	-	-
02-000-481.03	Proceeds- Sale of Scrap Metal	504	-	-
TOTAL ESTIMATED REVENUES		8,333,897	8,973,596	14,123,480

FY23 PROPOSED BUDGET

GL NUMBER	DESCRIPTION	2020-21 ACTIVITY	2021-22 AMENDED BUDGET	2022-23 PROPOSED BUDGET
<u>Dept 101 - ADMINISTRATIVE</u>				
APPROPRIATIONS				
02-101-501.01	Officials & Administrators	280,527	231,470	239,798
02-101-505.01	Administrative Support	151,762	151,538	161,707
02-101-509.10	Temporary Employees	35,722	-	-
02-101-509.20	Overtime	1,023	1,000	1,000
02-101-510.03	Group Health & Life Insurance	39,861	199,242	110,079
02-101-510.04	Worker's Compensation	1,562	1,478	690
02-101-510.05	Retirement System Contribution	84,405	60,976	61,723
02-101-510.06	Social Security Expense	33,183	29,337	30,792
02-101-510.08	Unemployment Taxes	(37)	202	202
02-101-511.01	Gasoline	29	400	600
02-101-513.01	Vehicle Repairs Inside	-	-	100
02-101-513.04	Outside Vehicle Repairs	882	600	300
02-101-514.01	Commissioners' Expenses	32,948	28,935	16,660
02-101-516.01	Small Tools & Equip.	-	-	100
02-101-516.02	Office Furniture & Equip.		500	800
02-101-516.03	Computer Equipment	2,929	2,450	71,930
02-101-517.02	Safety Supplies/Equipment	131	50	-
02-101-517.03	Safety Training	-	495	500
02-101-518.01	Maint. Contracts - Copier	501	1,600	501
02-101-518.02	Software Licenses & Support	33,323	22,389	12,621
02-101-519.01	Housekeeping and Cleaning	5,088	4,464	200
02-101-519.02	Buildings Maintenance	4,911	5,000	4,200
02-101-519.03	Grounds Maintenance	7,200	7,500	7,200
02-101-519.04	Pest Control	155	300	160
02-101-520.01	Auditing Services	4,025	17,500	6,750
02-101-520.02	Management Consulting	63,395	25,000	43,500
02-101-520.03	Legal Services	34,513	42,750	125,250
02-101-520.04	Medical Services	100	250	-
02-101-520.05	Other Professional Services	7,743	32,000	26,350
02-101-520.08	Trustee Services	15,253	19,560	17,000
02-101-521.01	Office Supplies	1,981	5,000	1,818
02-101-521.02	Postage and Shipping	27,722	35,360	33,750
02-101-521.03	Advertising/Promotions & Prin	6,540	6,000	4,785
02-101-521.04	Dues and Subscriptions	1,637	3,417	1,714
02-101-521.05	Payroll Processing	15,899	16,500	-
02-101-521.07	Billing Printing/Processing	37,307	41,000	37,500
02-101-521.08	Water Meter Usage Reports	10,214	10,200	10,400
02-101-521.09	Bad Debt Expense	-	60,000	-
02-101-521.10	Bank Service Fees	40,474	42,000	42,000
02-101-521.11	CC Merchant Fees	70,843	45,000	74,000
02-101-522.01	State & Cnty Fees	323	175	180

FY23 PROPOSED BUDGET

GL NUMBER	DESCRIPTION	2020-21 ACTIVITY	2021-22 AMENDED BUDGET	2022-23 PROPOSED BUDGET
02-101-523.01	Uniforms Purchased	115	150	200
02-101-524.00	Travel	-	878	1,114
02-101-524.02	Training & Development	1,907	13,475	4,050
02-101-524.03	Training Supplies	-	1,000	450
02-101-524.05	Employee Relations&Events	662	4,332	1,135
02-101-524.06	Pre-employment Screening	277	-	-
02-101-524.07	Continuing Education	-	2,000	885
02-101-525.01	Electricity and Gas	14,012	15,000	15,500
02-101-525.02	Water&Sewer	2,765	2,800	2,800
02-101-525.04	Telephone	7,210	8,600	8,100
02-101-525.05	Internet/GPS	-	2,700	20
02-101-525.06	Telephone- Cellular	1,731	3,400	-
02-101-526.01	District Insurance	7,563	7,000	5,800
02-101-530.03	Operating Lease	1,560	1,044	1,900
02-101-536.02	Building Improvements	-	-	1,550,000
02-101-538.00	INTEREST EXPENSE ACCRUAL	5,468	9,740	9,000
02-101-538.02	Debt Service- Sol Legare IIIA	13,113	11,508	27,960
02-101-538.04	Debt Service- Grimbball Road	17,599	16,575	31,704
02-101-538.07	DS - 2010 Schooner Rd	8,738	7,915	44,992
02-101-538.08	DS-HVCFM Replacement	7,832	7,172	36,926
02-101-538.09	DS - Pump Station #33	16,867	15,482	77,906
02-101-538.11	DS - FM/Collections	29,200	27,221	116,389
02-101-538.13	FM PS #11 & #54	61,227	57,585	241,596
02-101-538.15	Cap Lse - Crane Truck	514	259	-
02-101-538.16	CAP LSE - 2017	2,274	1,757	27,033
02-101-538.17	2016 DS PS#11 PH11	29,872	28,231	120,422
02-101-538.18	FM#2	104,476	112,415	270,696
02-101-538.19	2019 CAPITAL LEASE INTEREST	3,748	3,249	-
02-101-538.20	2019 PS#2 UPGRADE	27,825	44,589	102,199
02-101-538.21	2020 PS#22 & PS#34	16,868	22,424	63,959
02-101-538.22	2020 PS#1 DOWNGRADE & CONVERSION	5,472	21,340	61,628
02-101-538.23	SSES REHAB PH 2&3 (543.19)	-	35,059	119,300
02-101-538.24	PS 33 UPGRADE PH1 (543.21)	-	23,185	78,897
02-101-538.25	2021 CAPITAL LEASE -SPLIT	-	3,731	27,558
TOTAL APPROPRIATIONS - ADMINISTRATIVE		1,442,969	1,663,454	4,196,979

FY23 PROPOSED BUDGET

GL NUMBER	DESCRIPTION	2020-21 ACTIVITY	2021-22 AMENDED BUDGET	2022-23 PROPOSED BUDGET
<u>Dept 150 - WASTEWATER OPERATIONS</u>				
APPROPRIATIONS				
02-150-501.01	Officials & Administrators	193,484	205,331	273,419
02-150-503.01	Technicians	161,666	175,947	208,643
02-150-505.01	Administrative Support	149,364	152,808	113,468
02-150-506.01	Skilled Craft Workers	363,518	450,167	454,930
02-150-509.10	Temporary Employees	70,348	-	60,000
02-150-509.20	Overtime	83,760	30,000	30,000
02-150-510.03	Group Health & Life Insurance	(131,670)	290,479	143,036
02-150-510.04	Worker's Compensation	27,962	27,288	31,710
02-150-510.05	Retirement System Contribution	191,928	178,103	174,488
02-150-510.06	Social Security Expense	69,869	77,590	83,065
02-150-510.08	Unemployment Taxes	(167)	619	728
02-150-511.01	Gasoline	19,986	20,000	27,000
02-150-511.02	Diesel Fuel	10,945	14,001	15,000
02-150-511.03	Engine Fluids	914	900	900
02-150-511.04	Anti-freeze	-	200	100
02-150-512.01	New Tires	5,342	5,000	5,000
02-150-512.05	Outside Tire Repair	255	200	200
02-150-513.01	Vehicle Repairs Inside	15,364	8,000	15,000
02-150-513.02	Equip. Maintenance & Repairs	12,379	10,000	20,000
02-150-513.04	Outside Vehicle Repairs	1,856	10,000	20,000
02-150-515.01	Industrial Chemicals	92,508	85,000	95,000
02-150-515.07	Other Tech Supplies	10,959	8,000	10,000
02-150-516.01	Small Tools & Equip.	18,327	18,000	18,000
02-150-516.02	Office Furniture & Equip.	1,774	1,000	1,000
02-150-516.03	Computer Equipment	707	2,000	19,500
02-150-517.02	Safety Supplies/Equipment	10,464	7,000	9,000
02-150-517.03	Safety Training	-	-	500
02-150-517.05	Personal Protective Equip	5,838	3,000	6,000
02-150-517.06	Safety Equipment Testing	75	150	150
02-150-517.08	Security Monitoring	2,071	2,000	2,000
02-150-517.10	Fire Extinguishers	95	-	100
02-150-518.01	Maint. Contracts - Copier	(23)	800	1,003
02-150-518.02	Software Licenses & Support	23,761	19,612	5,700
02-150-519.01	Housekeeping and Cleaning	4,306	3,500	400
02-150-519.02	Buildings Maintenance	10,978	15,000	500
02-150-519.03	Grounds Maintenance	5,141	10,000	10,000
02-150-519.04	Pest Control	187	300	300
02-150-520.04	Medical Services	465	800	500
02-150-520.05	Other Professional Services	7,328	20,000	20,000

FY23 PROPOSED BUDGET

GL NUMBER	DESCRIPTION	2020-21 ACTIVITY	2021-22 AMENDED BUDGET	2022-23 PROPOSED BUDGET
02-150-520.06	Engineering/Architectural	20,609	20,000	30,000
02-150-521.01	Office Supplies	3,215	2,091	2,000
02-150-521.02	Postage and Shipping	148	2,100	2,000
02-150-521.03	Advertising/Promotions & Prin	7,869	9,200	1,000
02-150-521.04	Dues and Subscriptions	745	800	800
02-150-522.02	SC Dept of Hwy Fees	582	100	500
02-150-522.03	Stormwater Fees	948	1,200	1,000
02-150-523.01	Uniforms Purchased	500	1,500	1,500
02-150-523.02	Uniforms Leased	10,416	15,000	12,000
02-150-524.00	Travel	-	500	952
02-150-524.02	Training & Development	235	4,500	1,000
02-150-524.03	Training Supplies	-	500	500
02-150-524.04	Community Outreach & Education	290	100	100
02-150-524.05	Employee Relations&Events	220	1,500	1,500
02-150-524.06	Pre-employment Screening	203	500	500
02-150-525.01	Electricity and Gas	136,617	200,000	200,000
02-150-525.02	Water&Sewer	747	3,000	6,000
02-150-525.04	Telephone	4,909	6,500	5,500
02-150-525.05	Internet/GPS	14,941	9,000	10,000
02-150-525.06	Telephone- Cellular	12,191	15,000	15,000
02-150-526.01	District Insurance	68,479	70,000	72,000
02-150-530.01	Radio User Fees	2,394	3,000	2,000
02-150-530.02	SCADA Maintenance & Repairs	5,305	5,000	5,000
02-150-530.03	Operating Lease	3,333	4,000	4,000
02-150-531.00	M&R - Manholes/Lines	159,818	210,000	210,000
02-150-531.01	M&R - Pump Stations	145,759	150,000	150,000
02-150-531.02	Sewage Damage Claims	2,087	2,000	1,000
02-150-535.01	Sewer Treatment - Master Mete	3,022,282	3,200,000	3,300,000
02-150-535.02	Scavenger Waste Treatment	1,981	5,000	5,000
02-150-535.03	Non MM Sewer Treatment	36,050	30,000	35,000
02-150-536.02	Building Improvements	-	5,000	-
02-150-536.04	Vehicles	-	74,000	129,000
02-150-536.07	Machinery & Equipment	-	65,000	-
02-150-536.08	Generators	-	-	41,000
02-150-536.10	DP Hardware & Software	-	45,000	45,000
02-150-536.11	NON FINANCED SEWER CAP PROJECTS	-	200,000	200,000
02-150-536.12	SRF PROJECTS	-	-	1,831,000
02-150-550.00	Depreciation	1,439,858	1,605,000	1,781,550
TOTAL APPROPRIATIONS - OPERATIONS		6,544,795	7,818,886	9,979,742
ESTIMATED REVENUES - FUND 02		8,333,897	8,973,596	14,123,480
APPROPRIATIONS - FUND 02		7,987,764	9,482,340	14,176,721
NET OF REVENUES/APPROPRIATIONS - FUND 02		\$ 346,133	\$ (508,744)	\$ (53,241)

FY23 PROPOSED BUDGET

GL NUMBER	DESCRIPTION	2020-21 ACTIVITY	2021-22 AMENDED BUDGET	2022-23 PROPOSED BUDGET
Fund 03 - Debt Service Fund				
Dept 000 - REVENUE				
ESTIMATED REVENUES				
03-000-401.00	Real Property 3-1	\$ 644,756	\$ 614,282	\$ 614,282
03-000-401.01	Real Prop-Delinquent 3-1	41,449	-	42,000
03-000-401.02	Real Property 3-5	146,634	130,991	130,991
03-000-401.04	Real Property - 3-6	8,645	36,286	36,286
03-000-401.05	Real Property - 3-7	35,146	15,190	15,190
03-000-401.06	Homestead Exemption	20,102	-	22,000
03-000-402.00	Personal Property- 3-1	63,274	38,762	38,762
03-000-402.01	Personal Property-Deliquent3-	179	-	180
03-000-402.02	Personal Property- 3-5	15,773	5,212	5,212
03-000-402.04	Personal Property - 3-6	6,200	3,072	3,072
03-000-402.05	Personal Property 3-7	841	422	422
03-000-411.00	Fee in Lieu	1,599	-	1,600
03-000-411.01	State Shared Rev-Merch Inv Ta	226	-	200
03-000-461.00	Interest Income	454	-	60
03-000-465.12	GO BOND PROCEEDS	317,613	-	-
TOTAL ESTIMATED REVENUES		1,302,891	844,217	910,257
Dept 101 - ADMINISTRATIVE				
APPROPRIATIONS				
03-101-521.10	Bank Service Fees	370	-	300
03-101-538.00	INTEREST EXPENSE ACCRUAL	(8,635)	-	13,500
03-101-560.00	FS4 DS pmts	6,550	-	-
03-101-560.01	FS3 DS pmts	22,626	22,622	22,626
03-101-560.12	GO BOND FS1 PRINCIPAL	755,000	551,435	345,000
03-101-560.13	GO BOND FS1 INTEREST	160,616	-	210,321
TOTAL APPROPRIATIONS - ADMINISTRATIVE		936,527	574,057	591,747
ESTIMATED REVENUES - FUND 03		1,302,891	844,217	910,257
APPROPRIATIONS - FUND 03		936,527	574,057	591,747
NET OF REVENUES/APPROPRIATIONS - FUND 03		\$ 366,364	\$ 270,160	\$ 318,510

FY23 PROPOSED BUDGET

FY23 Proposed Capital Equipment Acquisitions

General Fund

Fire	Scissors Lift	\$ 12,000
Solid Waste	Automated Side Loader	365,309
Solid Waste	International Dump Truck	<u>122,919</u>
	Total	<u><u>500,228</u></u>

Wastewater Fund

Operations	Ford F250 Utility Truck	55,000
Operations	Ford F250 Crane Truck	74,000
Operations	100KW Generator for PS 16	<u>41,000</u>
	Total	<u><u>\$ 170,000</u></u>

**JAMES ISLAND PUBLIC SERVICE DISTRICT
RESOLUTION NO. 22-04**

A RESOLUTION TO RAISE REVENUE AND ADOPT A BUDGET FOR THE FISCAL YEAR JULY 1, 2022, THROUGH JUNE 30, 2023, AND OTHER MATTERS RELATED THERETO

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, 2022 and ending on June 30, 2023 ("Fiscal Year 2023"), 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 April 25, 2022 (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 resolved by the James Island Public Service District Commission in meeting duly assembled, as follows:

SECTION 1: By the terms of this Resolution, 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 54.7 mills for General Fund purposes and 5.3 mills for the Debt Service Fund for Fiscal Year 2023; 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 2023, to wit:

APPROPRIATIONS - GENERAL FUND & DEBT SERVICE FUND

	General Fund	Debt Service Fund	Total Governmental Funds
Appropriation of Expected Revenues			
Ad Valorem Taxes	\$ 7,879,000	\$ 887,997	\$ 8,766,997
Intergovernmental Revenues	1,446,500	22,200	1,468,700
Other Revenues	36,200	60	36,260
Fund Balance	7,712	0	7,712
Total Revenues	9,369,412	910,257	10,279,669
Other Inflows	500,228	-	500,228
Sale of Fixed Assets	102,000	-	102,000
Total Revenues and Inflows	9,971,640	910,257	10,881,897
Appropriations – Budgeted Expenditures			
Administration/Fleet	1,332,383		1,332,383
Fire	4,977,726	-	4,977,726
Solid Waste	2,325,533		2,325,533
Capital Outlay	615,428	-	615,428
Non – Departmental – Debt Service	720,570	591,747	1,312,317
Total Budgeted Expenditures	9,971,640	591,747	10,563,387
Increase (Decrease) to Fund Balance	\$ 0	\$ 318,510	\$ 318,510

APPROPRIATIONS - PROPRIETARY FUND

	Proprietary Fund
Appropriation of Expected Revenues	
District Customers	\$ 7,110,000
Wholesale Customers	2,255,000
Other Fees and Revenues	2,724,980
Total Revenues	12,089,980
Other Inflows	170,000
SRF Financing for Sewer Projects	1,831,000
Interest and other income	32,500
Total Revenues and Inflows	14,123,480
Appropriations - Budgeted Expenditures	
Administration	1,188,814
Operations	5,997,192
Capital Outlay	3,751,000
Non - Departmental - Debt Service	1,458,165
Total Budgeted Expenditures	12,395,171
Increase (Decrease) to Fund Balance	\$ 1,728,309
Non-Fund Expenditures	
Depreciation on Previous Capital Outlays	\$ 1,781,550

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 Proposed FY23 Budget, July 1, 2022 – June 30, 2023,” (the “Budget Plan”) which is hereby incorporated by reference as part of this Resolution as if fully set forth herein, is hereby approved.

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 employment 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, 2022, shall be added into the Budget for Fiscal Year 2023 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 the Budget Plan. Should grant funds be applied for or received after the beginning of Fiscal Year 2023 and thereby not be recited in the Budget Plan, then, by passage of District's approval resolution authorizing the grant application and expenditures, the necessary Special Revenue, Capital Projects, and Proprietary Funds may be created to provide a mechanism for the receipt and expenditure 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's 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 Resolution, and once adopted, shall make the required public advertisements under South Carolina law.

SECTION 9. A copy of this Resolution, 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 are all pledged as security for the Bonds. In keeping with the District's Master Bond Resolution dated March 28, 2022, as supplemented from time to time 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.

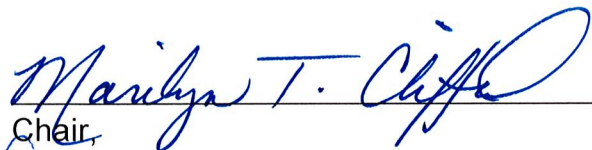
SECTION 11: All actions of the District Manager and other District staff regarding the public hearing and drafting, execution and delivery of the Budget are ratified, approved and confirmed. Further, the District Manager and District staff shall be authorized to do all things necessary to implement the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

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

SECTION 13: All resolutions or parts of resolutions inconsistent or in conflict with the provisions of this Resolution are hereby repealed to the extent of the conflict or inconsistency.

DONE AND ADOPTED AT A MEETING DULY HELD THIS 25TH DAY OF APRIL 2022.

JAMES ISLAND PUBLIC SERVICE DISTRICT, SOUTH CAROLINA


Chair,

James Island Public Service District Commission



Secretary,

James Island Public Service District Commission

