



James Island Public Service District

Dedicated to Public Service Excellence



Proposed FY25 Budget July 1, 2024 – June 30, 2025

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**James Island Public Service District
FY25 Proposed Budget**

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FY25 Proposed Budget vs. FY24 Budgeted Revenues and Expenditures				
GENERAL FUND (GF)				
Fund 01	GL LINE	FY24 Budget	FY25 Budget	Difference
Total GF Revenue	01-000	\$ 12,531,150.00	\$ 9,989,308.00	\$ (2,541,842.00)
GF Expenditures				
Administration	01-101	\$ 1,756,225.00	\$ 1,925,403.00	\$ 169,178.00
Fire	01-102	\$ 7,434,606.00	\$ 5,840,190.00	\$ (1,594,416.00)
Fleet Services	01-103	\$ 445,521.00	\$ 547,330.00	\$ 101,809.00
Solid Waste Services	01-104	\$ 3,132,768.00	\$ 2,970,274.00	\$ (162,494.00)
Total GF Expenditures		\$ 12,769,120.00	\$ 11,283,197.00	\$ (1,485,923.00)
WASTEWATER FUND (WF)				
Fund 02	GL LINE	FY24 Budget	FY25 Budget	Difference
Total WF Revenue	02-000	\$ 13,505,854.00	\$ 18,473,134.00	\$ 4,967,280.00
WF Expenditures				
Administration	02-101	\$ 4,524,016.00	\$ 4,816,682.00	\$ 292,666.00
Operations	02-150	\$ 9,373,803.00	\$ 21,809,254.00	\$ 12,435,451.00
Total WF Expenditures		\$ 13,897,819.00	\$ 26,625,936.00	\$ 12,728,117.00
Debt Service Fund (DSF)				
Fund 03	GL LINE	FY24 Budget	FY25 Budget	Difference
Total DSF Revenue	03-000	\$ 897,141.00	\$ 881,380.00	\$ (15,761.00)
DSF Expenditures				
Administration	03-101	\$ 2,120,799.00	\$ 1,053,425.00	\$ (1,067,374.00)
Total DSF Expenditures		\$ 2,120,799.00	\$ 1,053,425.00	\$ (1,067,374.00)

GENERAL FUND PROPOSED BUDGET - FY25

GL NUMBER	DESCRIPTION	2024-25 REQUESTED BUDGET	2024-25 PROPOSED BUDGET
Revenue			
01-000-401.00	Real Property 3-1	5,250,000	5,300,000
01-000-401.01	Real Property -Delinquent 3-1	171,000	171,000
01-000-401.02	Real Property 3-5	1,400,000	1,400,000
01-000-401.04	Real Property - 3-6	80,000	80,000
01-000-401.05	Real Property - 3-7	152,000	185,000
01-000-401.06	Homestead Exemption	195,000	195,000
01-000-401.07	Tax Relief - ToJI	1,284,000	1,360,000
01-000-402.00	Personal Property- 3-1	900,000	913,000
01-000-402.01	Personal Property-Delinquent 3-1	25,000	25,000
01-000-402.02	Personal Property- 3-5	114,000	114,000
01-000-402.04	Personal Property - 3-6	35,000	35,000
01-000-402.05	Personal Property 3-7	4,700	5,000
01-000-411.00	Fee in Lieu	14,000	14,000
01-000-411.01	State Shared Rev-Merch Inv Tax	26,500	26,500
01-000-412.00	Roll Cart Income	4,100	4,100
01-000-420.00	Other Income	300	300
01-000-461.00	Interest Income	238,000	238,000
01-000-463.02	Town of James Island Maintenance	200	200
01-000-465.04	FEMA Grant	-	117,900
01-000-465.12	Bond Proceeds	4,500,000	4,500,000
01-000-481.00	Proceeds -Sale of Fixed Asset	18,000	18,000
01-000-483.00	Transfers to Capital Projects Fund	(4,712,692)	(4,712,692)
	Total Revenue	9,699,108	9,989,308
Administration			
01-101-501.01	Officials & Administrators	337,798	337,798
01-101-505.01	Administrative Support	187,244	187,244
01-101-509.20	Overtime	1,000	1,000
01-101-510.03	Group Health & Life Insurance	70,354	70,354
01-101-510.04	Worker's Compensation	4,187	4,187
01-101-510.05	Retirement System Contribution	98,073	98,073
01-101-510.06	Social Security Expense	40,237	40,237
01-101-510.08	Unemployment Taxes	96	96
01-101-511.01	Gasoline	600	600
01-101-514.01	Commissioners' Expenses	8,470	8,470
01-101-516.01	Small Tools & Equipment	50	50
01-101-516.02	Office Furniture & Equipment	300	300
01-101-516.03	Computer Equipment	8,500	8,500
01-101-517.02	Safety Supplies/Equipment	450	450

GENERAL FUND PROPOSED BUDGET - FY25

GL NUMBER	DESCRIPTION	2024-25 REQUESTED BUDGET	2024-25 PROPOSED BUDGET
01-101-517.03	Safety Training	2,500	2,500
01-101-517.10	Fire Extinguishers	125	60
01-101-518.01	Maintenance Contracts - Copier	1,300	1,300
01-101-518.02	Software Licenses & Support	64,388	64,388
01-101-519.01	Housekeeping and Cleaning	4,800	4,800
01-101-519.04	Pest Control	180	180
01-101-520.01	Auditing Services	9,000	9,000
01-101-520.02	Management Consulting	16,500	16,500
01-101-520.03	Legal Services	90,250	90,250
01-101-520.04	Medical Services	500	500
01-101-520.05	Other Professional Services	38,000	38,000
01-101-521.01	Office Supplies	6,000	6,000
01-101-521.02	Postage and Shipping	2,500	2,500
01-101-521.03	Advertising/Promotions & Printing	2,000	2,000
01-101-521.04	Dues and Subscriptions	3,345	3,345
01-101-521.10	Bank Service Fees	5,700	5,700
01-101-522.01	State & County Fees	150	150
01-101-523.01	Uniforms Purchased	300	300
01-101-524.00	Travel	900	900
01-101-524.02	Training & Development	7,300	7,300
01-101-524.04	Community Outreach & Education	30,000	30,000
01-101-524.05	Employee Relations & Events	5,700	5,700
01-101-524.06	Pre-employment Screening	180	180
01-101-524.10	Contingency	10,000	10,000
01-101-525.04	Telephone	5,500	5,500
01-101-525.06	Telephone- Cellular	2,600	1,200
01-101-526.01	District Insurance	4,300	4,300
01-101-530.03	Operating Lease	2,000	2,000
01-101-538.00	Interest Expense Accrual	(15,000)	(15,000)
01-101-560.08	2016 Roll Carts	49,559	49,559
01-101-560.09	2017 Cap Lease	156,550	156,550
01-101-560.10	2019 Capital Lease	111,530	111,530
01-101-560.11	2021 Capital Lease	220,343	220,343
01-101-560.15	2023 Capital Lease	330,509	330,509
	Total Administration	1,926,868	1,925,403
Fire			
01-102-501.01	Officials & Administrators	591,668	591,668
01-102-502.01	Professionals	749,349	749,349
01-102-504.01	Protective Services	1,353,776	1,353,776
01-102-509.20	Overtime	250,060	250,060

GENERAL FUND PROPOSED BUDGET - FY25

GL NUMBER	DESCRIPTION	2024-25 REQUESTED BUDGET	2024-25 PROPOSED BUDGET
01-102-509.21	Overtime Extra	379,714	379,714
01-102-510.03	Group Health & Life Insurance	505,956	505,956
01-102-510.04	Worker's Compensation	190,012	190,012
01-102-510.05	Retirement System Contribution	711,016	711,016
01-102-510.06	Social Security Expense	257,398	257,398
01-102-510.08	Unemployment Taxes	908	908
01-102-511.01	Gasoline	11,280	11,280
01-102-511.02	Diesel Fuel	42,072	42,072
01-102-511.03	Engine Fluids	1,500	1,500
01-102-511.04	Anti-freeze	400	400
01-102-512.01	New Tires	10,880	10,880
01-102-512.05	Outside Tire Repair	1,200	1,200
01-102-513.01	Vehicle Repairs Inside	55,000	55,000
01-102-513.02	Equip. Maintenance & Repairs	3,500	3,500
01-102-513.04	Outside Vehicle Repairs	70,382	70,382
01-102-515.01	Industrial Chemicals	3,000	3,000
01-102-515.02	Emergency Response Medical Supplies	8,000	8,000
01-102-515.06	Fire Suppression Supplies	3,000	3,000
01-102-515.07	Other Tech Supplies	1,500	1,500
01-102-516.01	Small Tools & Equipment	12,000	12,000
01-102-516.02	Office Furniture & Equipment	3,000	3,000
01-102-516.03	Computer Equipment	5,100	5,100
01-102-517.05	Personal Protective Equipment	40,000	171,000
01-102-517.06	Safety Equipment Testing	19,253	19,253
01-102-517.08	Security Monitoring	720	720
01-102-517.10	Fire Extinguishers	2,125	2,125
01-102-517.11	Annual Safety Event	1,500	1,500
01-102-518.02	Software Licenses & Support	36,493	36,493
01-102-519.01	Housekeeping and Cleaning	17,477	17,477
01-102-519.02	Buildings Maintenance	30,000	30,000
01-102-519.03	Grounds Maintenance	7,000	7,000
01-102-519.04	Pest Control	400	400
01-102-520.04	Medical Services	23,000	23,000
01-102-520.09	Fitness Program	1,000	1,000
01-102-521.01	Office Supplies	1,600	1,600
01-102-521.02	Postage and Shipping	400	400
01-102-521.03	Advertising/Promotions & Printing	2,000	2,000
01-102-521.04	Dues and Subscriptions	3,000	3,000
01-102-522.01	State & County Fees	500	500
01-102-522.02	SC Department of Hwy Fees	800	800
01-102-522.03	Stormwater Fees	1,000	1,000
01-102-523.01	Uniforms Purchased	10,000	10,000

GENERAL FUND PROPOSED BUDGET - FY25

GL NUMBER	DESCRIPTION	2024-25 REQUESTED BUDGET	2024-25 PROPOSED BUDGET
01-102-524.02	Training & Development	30,000	30,000
01-102-524.03	Training Supplies	2,500	2,500
01-102-524.04	Community Outreach & Education	22,798	22,798
01-102-524.05	Employee Relations & Events	3,000	3,000
01-102-524.09	FD Recruit School	9,000	9,000
01-102-525.01	Electricity and Gas	35,000	35,000
01-102-525.02	Water & Sewer	5,000	5,000
01-102-525.04	Telephone	15,000	15,000
01-102-525.05	Internet/GPS	8,000	8,000
01-102-525.06	Telephone- Cellular	8,000	8,000
01-102-526.01	District Insurance	112,500	112,500
01-102-530.01	Radio User Fees	34,200	34,200
01-102-530.03	Operating Lease	4,253	4,253
	Total Fire	5,709,190	5,840,190
Fleet			
01-103-501.01	Officials & Administrators	109,014	109,014
01-103-506.01	Skilled Craft Workers	114,051	114,051
01-103-509.20	Overtime	4,000	4,000
01-103-510.03	Group Health & Life Insurance	34,658	34,658
01-103-510.04	Worker's Compensation	5,677	5,677
01-103-510.05	Retirement System Contribution	42,143	42,143
01-103-510.06	Social Security Expense	17,370	17,370
01-103-510.08	Unemployment Taxes	57	57
01-103-511.01	Gasoline	6,500	6,500
01-103-511.02	Diesel Fuel	450	450
01-103-511.03	Engine Fluids	100	100
01-103-512.01	New Tires	1,940	1,940
01-103-512.05	Outside Tire Repair	60	60
01-103-513.01	Vehicle Repairs Inside	2,600	2,600
01-103-513.02	Equip. Maintenance & Repairs	800	800
01-103-513.03	Maintenance Inventory	160	160
01-103-513.04	Outside Vehicle Repairs	6,000	6,000
01-103-515.01	Industrial Chemicals	400	400
01-103-515.07	Other Tech Supplies	2,600	2,600
01-103-516.01	Small Tools & Equipment	3,500	3,500
01-103-516.02	Office Furniture & Equipment	400	400
01-103-516.03	Computer Equipment	2,700	2,700
01-103-517.01	Safety Tools & Equipment	600	600
01-103-517.02	Safety Supplies/Equipment	230	230
01-103-517.03	Safety Training	250	250

GENERAL FUND PROPOSED BUDGET - FY25

GL NUMBER	DESCRIPTION	2024-25 REQUESTED BUDGET	2024-25 PROPOSED BUDGET
01-103-517.05	Personal Protective Equipment	950	950
01-103-517.06	Safety Equipment Testing	1,650	1,650
01-103-517.08	Security Monitoring	1,000	1,000
01-103-517.10	Fire Extinguishers	900	900
01-103-517.11	Annual Safety Event	125	125
01-103-518.02	Software Licenses & Support	14,000	14,000
01-103-519.01	Housekeeping and Cleaning	1,000	1,000
01-103-519.02	Buildings Maintenance	8,805	8,805
01-103-519.04	Pest Control	300	300
01-103-520.04	Medical Services	1,000	1,000
01-103-521.01	Office Supplies	800	800
01-103-521.03	Advertising/Promotions & Printing	500	500
01-103-521.04	Dues and Subscriptions	170	170
01-103-522.02	SC Department of Hwy Fees	100	100
01-103-523.01	Uniforms Purchased	440	440
01-103-523.02	Uniforms Leased	2,180	2,180
01-103-524.02	Training & Development	8,000	8,000
01-103-524.05	Employee Relations & Events	250	250
01-103-524.06	Pre-employment Screening	550	550
01-103-525.01	Electricity and Gas	6,000	6,000
01-103-525.02	Water & Sewer	2,300	2,400
01-103-525.04	Telephone	1,950	1,950
01-103-525.05	Internet/GPS	3,000	3,000
01-103-525.06	Telephone - Cellular	1,000	1,000
01-103-526.01	District Insurance	5,700	5,700
01-103-530.03	Operating Lease	535	535
01-103-536.07	Machinery & Equipment	160,000	127,765
	Total Fleet	579,465	547,330
Solid Waste			
01-104-501.01	Officials & Administrators	142,105	142,105
01-104-506.01	Skilled Craft Workers	438,543	438,543
01-104-507.01	Service- Maintenance	619,799	619,799
01-104-509.10	Temporary Employees	43,100	51,000
01-104-509.20	Overtime	18,000	18,000
01-104-510.03	Group Health & Life Insurance	194,844	194,844
01-104-510.04	Worker's Compensation	88,156	88,156
01-104-510.05	Retirement System Contribution	225,991	225,991
01-104-510.06	Social Security Expense	93,148	93,148
01-104-510.08	Unemployment Taxes	438	438
01-104-511.01	Gasoline	11,500	11,500

GENERAL FUND PROPOSED BUDGET - FY25

GL NUMBER	DESCRIPTION	2024-25 REQUESTED BUDGET	2024-25 PROPOSED BUDGET
01-104-511.02	Diesel Fuel	210,000	210,000
01-104-511.03	Engine Fluids	20,000	20,000
01-104-511.04	Anti-freeze	1,200	1,200
01-104-512.01	New Tires	18,500	18,500
01-104-512.02	Recaps	36,000	36,000
01-104-512.04	Rims	1,200	1,200
01-104-512.05	Outside Tire Repair	2,900	2,900
01-104-513.01	Vehicle Repairs Inside	150,000	150,000
01-104-513.04	Outside Vehicle Repairs	90,000	90,000
01-104-515.01	Industrial Chemicals	2,400	2,400
01-104-515.07	Other Tech Supplies	1,200	1,200
01-104-516.01	Small Tools & Equipment	3,400	33,704
01-104-516.02	Office Furniture & Equipment	800	800
01-104-516.03	Computer Equipment	500	500
01-104-517.02	Safety Supplies/Equipment	3,400	3,400
01-104-517.05	Personal Protective Equipment	6,500	6,500
01-104-517.08	Security Monitoring	500	500
01-104-517.10	Fire Extinguishers	1,000	1,000
01-104-518.02	Software Licenses & Support	11,125	11,125
01-104-519.01	Housekeeping and Cleaning	1,000	1,000
01-104-519.02	Buildings Maintenance	2,500	2,500
01-104-519.04	Pest Control	350	350
01-104-520.04	Medical Services	2,800	2,800
01-104-521.01	Office Supplies	975	975
01-104-521.02	Postage and Shipping	100	100
01-104-521.03	Advertising/Promotions & Printing	3,000	3,000
01-104-521.12	Roll Cart Repairs/Replacement	20,000	20,000
01-104-522.01	State & County Fees	155	155
01-104-522.02	SC Department of Hwy Fees	2,000	2,000
01-104-523.01	Uniforms Purchased	2,000	2,000
01-104-523.02	Uniforms Leased	10,000	10,000
01-104-524.02	Training & Development	3,500	3,500
01-104-524.05	Employee Relations & Events	1,500	1,500
01-104-524.06	Pre-employment Screening	1,000	1,000
01-104-525.01	Electricity and Gas	2,500	2,500
01-104-525.02	Water & Sewer	3,200	4,700
01-104-525.04	Telephone	2,000	2,000
01-104-525.05	Internet/GPS	5,700	5,700
01-104-525.06	Telephone - Cellular	3,400	3,400
01-104-526.01	District Insurance	50,000	50,000
01-104-530.03	Operating Lease	394	394
01-104-536.02	Building Improvements	10,000	10,000

GENERAL FUND PROPOSED BUDGET - FY25

GL NUMBER	DESCRIPTION	2024-25 REQUESTED BUDGET	2024-25 PROPOSED BUDGET
01-104-536.04	Vehicles	366,247	366,247
	Total Solid Waste	2,930,570	2,970,274

WASTEWATER FUND PROPOSED BUDGET - FY25

GL NUMBER	DESCRIPTION	2024-25 REQUESTED BUDGET	2024-25 PROPOSED BUDGET
Revenue			
02-000-416.02	District Customers	6,380,000	6,444,500
02-000-416.03	CWS Customers-Transportation	2,110,000	2,026,000
02-000-416.04	Folly Beach	573,000	571,000
02-000-416.05	CWS - Full Chg	1,930,000	2,025,000
02-000-425.01	Late Payment Fee	49,000	49,000
02-000-425.02	Project Administration Fee	2,000	2,000
02-000-425.03	New Account Fee	15,500	15,500
02-000-425.04	Insufficient Funds Fee	4,800	4,800
02-000-425.05	Lien Recording Fee	100	100
02-000-425.08	Non Payment Fee	147,000	147,000
02-000-426.00	Reconnect Fee	1,300	13,200
02-000-426.01	After Hours Fee	500	500
02-000-426.06	Transfer Fee	4,000	4,000
02-000-429.00	Impact Fees- PSD	48,000	48,000
02-000-429.01	Impact Fees from CWS	15,000	15,000
02-000-429.02	Impact Fees from Folly Beach	6,500	6,500
02-000-430.00	Tap Inspection Fee	23,000	23,000
02-000-435.00	Misc Fee	300	300
02-000-461.00	Interest Income	200,000	200,000
02-000-463.00	Folly Beach O & M Revenue	43,134	43,134
02-000-465.00	Bad Debt Recovery	300	300
02-000-465.06	SRF Loan Proceeds	6,000,000	-
02-000-465.09	Local Grants	5,000,000	5,000,000
02-000-481.00	Proceeds -Sale of Fixed Asset	1,852,300	1,852,300
02-000-483.00	Transfer To Capital Project Fund	-	(18,000)
	Total Revenue	24,405,734	18,473,134
Administration			
02-101-501.01	Officials & Administrators	241,280	241,280
02-101-505.01	Administrative Support	195,434	195,434
02-101-509.20	Overtime	1,000	1,000
02-101-510.03	Group Health & Life Insurance	71,531	71,531
02-101-510.04	Worker's Compensation	2,953	2,953
02-101-510.05	Retirement System Contribution	81,662	81,662
02-101-510.06	Social Security Expense	33,473	33,473
02-101-510.08	Unemployment Taxes	100	100

WASTEWATER FUND PROPOSED BUDGET - FY25

GL NUMBER	DESCRIPTION	2024-25 REQUESTED BUDGET	2024-25 PROPOSED BUDGET
02-101-511.01	Gasoline	600	600
02-101-514.01	Commissioners' Expenses	8,470	8,470
02-101-516.01	Small Tools & Equipment	50	50
02-101-516.02	Office Furniture & Equipment	300	300
02-101-516.03	Computer Equipment	8,600	8,600
02-101-517.02	Safety Supplies/Equipment	100	100
02-101-517.10	Fire Extinguishers	-	60
02-101-518.01	Maintenance Contracts - Copier	800	800
02-101-518.02	Software Licenses & Support	69,348	69,348
02-101-519.01	Housekeeping and Cleaning	4,800	4,800
02-101-519.02	Buildings Maintenance	5,000	5,000
02-101-519.03	Grounds Maintenance	7,900	7,900
02-101-519.04	Pest Control	180	180
02-101-520.01	Auditing Services	9,000	9,000
02-101-520.02	Management Consulting	16,500	16,500
02-101-520.03	Legal Services	92,000	134,000
02-101-520.04	Medical Services	500	500
02-101-520.05	Other Professional Services	38,000	38,000
02-101-520.08	Trustee Services	23,000	23,000
02-101-521.01	Office Supplies	6,000	6,000
02-101-521.02	Postage and Shipping	31,500	31,500
02-101-521.03	Advertising/Promotions & Printing	8,000	8,000
02-101-521.04	Dues and Subscriptions	3,145	3,145
02-101-521.07	Billing Printing/Processing	30,000	30,000
02-101-521.08	Water Meter Usage Reports	10,500	10,500
02-101-521.09	Bad Debt Expense	30,000	30,000
02-101-521.10	Bank Service Fees	32,000	32,000
02-101-521.11	CC Merchant Fees	107,000	107,000
02-101-522.01	State & County Fees	150	150
02-101-523.01	Uniforms Purchased	300	300
02-101-524.00	Travel	900	900
02-101-524.02	Training & Development	7,300	7,300
02-101-524.04	Community Outreach & Education	10,000	10,000
02-101-524.05	Employee Relations & Events	5,700	5,700
02-101-524.06	Pre-employment Screening	180	180
02-101-524.10	Contingency	10,000	10,000
02-101-525.01	Electricity and Gas	19,600	19,600
02-101-525.02	Water & Sewer	4,600	4,700
02-101-525.04	Telephone	8,800	8,800

WASTEWATER FUND PROPOSED BUDGET - FY25

GL NUMBER	DESCRIPTION	2024-25 REQUESTED BUDGET	2024-25 PROPOSED BUDGET
02-101-525.06	Telephone - Cellular	-	1,200
02-101-526.01	District Insurance	15,000	15,000
02-101-530.03	Operating Lease	2,500	2,500
02-101-536.02	Building Improvements	1,800,000	1,800,000
02-101-538.00	Interest Expense Accrual	47,000	47,000
02-101-538.02	Debt Service - Sol Legare IIIA	28,500	28,500
02-101-538.04	Debt Service - Grimball Road	31,705	31,705
02-101-538.07	DS - 2010 Schooner Rd.	44,994	44,994
02-101-538.08	DS-HVCFM Replacement	36,927	36,927
02-101-538.09	DS - Pump Station #33	77,907	77,907
02-101-538.11	DS - FM/Collections	116,390	116,390
02-101-538.13	FM PS #11 & #54	241,957	241,957
02-101-538.16	Capital Lease - 2017	11,405	11,405
02-101-538.17	SRF 2016 PS#11	120,423	120,423
02-101-538.18	FM#2	270,697	270,697
02-101-538.19	2019 Capital Lease	24,765	24,765
02-101-538.20	2019 PS#2 Upgrade	102,200	102,200
02-101-538.21	2020 PS#22 & PS#34	63,960	63,960
02-101-538.22	2020 PS#1 Downgrade & Conversion	61,628	61,628
02-101-538.23	SSES Rehab PH 2&3	112,244	112,244
02-101-538.24	PS 33 Upgrade PH1	75,882	75,882
02-101-538.25	2021 Capital Lease	27,560	27,560
02-101-538.27	SSES Phase 4	62,677	62,677
02-101-538.28	SSES Phase 5	-	20,000
02-101-538.29	HVFM	-	90,000
02-101-538.30	SSES Phase 6	-	20,000
02-101-560.15	2023 Capital Lease	28,745	28,745
	Total Administration	4,643,322	4,816,682
Operations			
02-150-501.01	Officials & Administrators	200,236	200,236
02-150-503.01	Technicians	313,926	313,926
02-150-505.01	Administrative Support	103,429	103,429
02-150-506.01	Skilled Craft Workers	396,719	396,719
02-150-509.10	Temporary Employees	70,000	70,000
02-150-509.20	Overtime	50,000	50,000
02-150-510.03	Group Health & Life Insurance	187,175	187,175
02-150-510.04	Worker's Compensation	24,912	24,912

WASTEWATER FUND PROPOSED BUDGET - FY25

GL NUMBER	DESCRIPTION	2024-25 REQUESTED BUDGET	2024-25 PROPOSED BUDGET
02-150-510.05	Retirement System Contribution	197,513	197,513
02-150-510.06	Social Security Expense	81,410	81,410
02-150-510.08	Unemployment Taxes	305	305
02-150-511.01	Gasoline	48,000	48,000
02-150-511.02	Diesel Fuel	22,650	22,650
02-150-511.03	Engine Fluids	900	900
02-150-511.04	Anti-freeze	100	100
02-150-512.01	New Tires	5,000	5,000
02-150-512.05	Outside Tire Repair	200	200
02-150-513.01	Vehicle Repairs Inside	50,000	50,000
02-150-513.02	Equip. Maintenance & Repairs	24,000	24,000
02-150-513.04	Outside Vehicle Repairs	35,000	35,000
02-150-515.01	Industrial Chemicals	95,000	95,000
02-150-515.07	Other Tech Supplies	10,000	10,000
02-150-516.01	Small Tools & Equipment	18,000	18,000
02-150-516.02	Office Furniture & Equipment	1,500	1,500
02-150-516.03	Computer Equipment	7,000	7,000
02-150-517.02	Safety Supplies/Equipment	12,000	12,000
02-150-517.03	Safety Training	3,000	3,000
02-150-517.05	Personal Protective Equipment	6,000	6,000
02-150-517.06	Safety Equipment Testing	150	150
02-150-517.08	Security Monitoring	2,000	2,000
02-150-517.10	Fire Extinguishers	100	100
02-150-518.01	Maintenance Contracts - Copier	1,100	1,100
02-150-518.02	Software Licenses & Support	25,670	25,670
02-150-519.01	Housekeeping and Cleaning	5,500	5,500
02-150-519.03	Grounds Maintenance	10,000	10,000
02-150-519.04	Pest Control	300	300
02-150-520.04	Medical Services	1,000	1,000
02-150-520.05	Other Professional Services	20,000	20,000
02-150-520.06	Engineering/Architectural	75,000	75,000
02-150-521.01	Office Supplies	2,000	2,000
02-150-521.02	Postage and Shipping	2,000	2,000
02-150-521.03	Advertising/Promotions & Printing	2,000	2,000
02-150-521.04	Dues and Subscriptions	1,000	1,000
02-150-522.02	SC Department of Hwy Fees	500	500
02-150-522.03	Stormwater Fees	1,000	1,000
02-150-523.01	Uniforms Purchased	3,500	3,500
02-150-523.02	Uniforms Leased	12,000	12,000

WASTEWATER FUND PROPOSED BUDGET - FY25

GL NUMBER	DESCRIPTION	2024-25 REQUESTED BUDGET	2024-25 PROPOSED BUDGET
02-150-524.00	Travel	4,000	4,000
02-150-524.02	Training & Development	12,000	12,000
02-150-524.03	Training Supplies	1,000	1,000
02-150-524.04	Community Outreach & Education	100	100
02-150-524.05	Employee Relations & Events	2,500	2,500
02-150-524.06	Pre-employment Screening	500	500
02-150-525.01	Electricity and Gas	200,000	200,000
02-150-525.02	Water & Sewer	6,000	6,100
02-150-525.04	Telephone	5,500	5,500
02-150-525.05	Internet/GPS	15,000	15,000
02-150-525.06	Telephone - Cellular	15,000	15,000
02-150-526.01	District Insurance	85,000	85,000
02-150-530.01	Radio User Fees	2,700	2,700
02-150-530.02	SCADA Maintenance & Repairs	5,000	5,000
02-150-530.03	Operating Lease	4,000	4,000
02-150-531.00	M&R - Manholes/Lines	323,000	552,847
02-150-531.01	M&R - Pump Stations	175,000	175,000
02-150-531.02	Sewage Damage Claims	1,000	1,000
02-150-535.01	Sewer Treatment - Master Meter	3,000,000	3,352,200
02-150-535.02	Scavenger Waste Treatment	6,000	6,000
02-150-535.03	Non MM Sewer Treatment	32,000	34,120
02-150-536.02	Building Improvements	10,000	10,000
02-150-536.04	Vehicles	600,000	545,657
02-150-536.05	Communications Equipment	20,000	20,000
02-150-536.07	Machinery & Equipment	-	32,235
02-150-536.08	Generators	78,000	78,000
02-150-536.09	Pump Station Equipment	75,000	75,000
02-150-536.10	DP Hardware & Software	45,000	45,000
02-150-536.11	Non Financed Capital Projects	265,000	265,000
02-150-536.12	SRF Projects	11,000,000	12,400,000
02-150-550.00	Depreciation	1,730,000	1,730,000
	Total Operations	19,847,095	21,809,254

DEBT SERVICE FUND PROPOSED BUDGET - FY25

GL NUMBER	DESCRIPTION	2024-25 REQUESTED BUDGET	2024-25 PROPOSED BUDGET
Revenue			
03-000-401.00	Real Property 3-1	590,000	590,000
03-000-401.01	Real Prop-Deliquent 3-1	17,000	17,000
03-000-401.02	Real Property 3-5	110,000	110,000
03-000-401.04	Real Property - 3-6	6,700	6,700
03-000-401.05	Real Property - 3-7	15,000	17,000
03-000-401.06	Homestead Exemption	20,000	20,000
03-000-402.00	Personal Property- 3-1	65,000	65,000
03-000-402.01	Personal Property-Deliquent 3 - 1	1,000	1,000
03-000-402.02	Personal Property- 3-5	12,000	12,000
03-000-402.04	Personal Property - 3-6	2,500	2,500
03-000-402.05	Personal Property 3-7	500	500
03-000-411.00	Fee in Lieu	1,500	1,500
03-000-411.01	State Shared Rev-Merch Inv Tax	180	180
03-000-461.00	Interest Income	38,000	38,000
	Total Revenue	879,380	881,380
Administration			
03-101-521.10	Bank Service Fees	300	300
03-101-538.00	Interest Expense Accrual	18,504	18,504
03-101-560.01	FS3 Debt Service	22,626	22,626
03-101-560.12	GO Bond FS1 Principal	385,000	385,000
03-101-560.13	GO Bond FS1 Interest	142,560	142,560
03-101-560.16	2023 GO Bond Principal	170,000	170,000
03-101-560.17	2023 GO Bond Interest	29,375	29,375
03-101-560.18	GO Bond FS2 Principal	258,750	258,750
03-101-560.19	GO Bond FS2 Interest	26,310	26,310
	Total Administration	1,053,425	1,053,425

Proposed Budget FY25 - Capital Equipment

General Fund

Fleet	15,000 Gallon Fuel Tank - Shared Cost	127,765
Solid Waste	Automated Side Loader	<u>366,247</u>
	Total	<u>494,012</u>

Wastewater Fund

Operations	15,000 Gallon Fuel Tank - Shared Cost	32,235
Operations	Vacuum Truck	<u>545,657</u>
	Total	<u>577,892</u>
	Grand Total	<u><u>\$ 1,071,904</u></u>

**JAMES ISLAND PUBLIC SERVICE DISTRICT
RESOLUTION NO. 24-XX**

A RESOLUTION TO RAISE REVENUE AND ADOPT A BUDGET FOR THE FISCAL YEAR JULY 1, 2024, THROUGH JUNE 30, 2025; 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, created 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 the 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, 2024 and ending on June 30, 2025 (“Fiscal Year 2025”), 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. Sections 6-1-80 and 6-1-330, a public hearing before the Commission was conducted on May 20, 2025 (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, finds 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 general obligation bonds (“Debt Service Fund”), the Commission directs the Charleston County Auditor (the “Auditor”) to levy 61.7 mills for General Fund purposes and 5.3 mills for the Debt Service Fund for Fiscal Year 2025; 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 2025, to wit:

APPROPRIATIONS – GOVERNMENTAL FUNDS

	General	Debt Service	Total Governmental Funds
Appropriation of Expected Revenues			
Ad Valorem Taxes	\$ 8,242,000	\$ 823,200	\$ 9,065,200
Intergovernmental Revenues	1,699,400	20,180	1,719,580
Other Revenues	242,600	38,000	280,600
Total Revenues	10,184,000	881,380	11,065,380
Other Inflows/Outflows	(212,692)	-	(212,692)
Sale of Fixed Assets	18,000	-	18,000
Total Appropriated Revenues and Inflows	9,989,308	881,380	10,870,688
Appropriations – Budgeted Expenditures			
Administration/Fleet	1,491,477	-	1,491,477
Fire	5,840,190	-	5,840,190
Solid Waste	2,594,027	-	2,594,027
Capital Outlay	504,012	-	504,012
Non – Departmental – Debt Service	853,491	1,053,425	1,906,916
Total Budgeted Expenditures	11,283,197	1,053,425	12,336,622
Increase (Decrease) to Unreserved Fund Balance	(\$1,293,889)	(\$172,045)	(\$1,465,934)

APPROPRIATIONS - PROPRIETARY FUND

	Proprietary Fund
Appropriation of Expected Revenues	
District Customers	\$ 8,469,500
Wholesale Customers	2,597,000
Other Fees and Revenues	328,600
Total Revenues	11,395,100
Interest and other income	7,078,034
Total Appropriated Revenues and Inflows	18,473,134
Appropriations - Budgeted Expenditures	
Administration	1,299,116
Operations	6,618,362
Capital Outlay	15,260,892
Non - Departmental - Debt Service	1,717,566
Total Budgeted Expenditures	24,895,936
Increase (Decrease) to Fund Balance	\$ (6,422,802)
Non-Fund Expenditures	
Depreciation on Previous Capital Outlays	\$ 1,730,000

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 Proposed FY25 Budget, July 1, 2024 – June 30, 2025,” (the Budget Plan) which is hereby incorporated by reference as part of this Resolution as if fully set forth herein, is hereby adopted.

SECTION 4: (a) As necessary, the District Manager of the District (including any interim, acting or temporary District Manager, as applicable) (the “District Manager”) or the District Manager’s designee shall administer the Budget Plan and may authorize the transfer of appropriated funds within and between departments as necessary to achieve the goals of the Budget; however, no funds may be transferred between General Fund and the Proprietary Fund without action being taken by the Commission, acting by Resolution.

(b) 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, 2024, shall be added into the Budget for Fiscal Year 2025 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 2025 and thereby not be recited in the Budget Plan, then, by passage of any approval resolution of the Commission or other action item of the Commission authorizing the grant application and expenditures, the necessary special revenue, capital projects, and proprietary funds may be created or supplemented, as necessary, 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 awarded.

(b) 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 was authorized and did make public advertisement of the public hearings prior to the passage of this Resolution. The notice

of public hearing, in the form and format required by Sections 6-1-80 and 6-1-330 of the SC Code, as applicable, was timely published in The Post and Courier, which is a newspaper of general circulation in the District. All interested parties were given an opportunity to speak in favor of or against this Resolution.

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 Manager or their designee 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 Resolution dated March 28, 2022, for purposes of the Budget, the Commission has further determined that:

a. The Budget Plan 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 Plan 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: As incorporated into the Budget, the following adjustments are proposed within the Proprietary Fund for Fiscal Year 2025: a 7.5% increase in retail rates and a 12.8% increase in transportation rates. A full 5-year schedule of proposed rates applicable to the System, including capacity fees, is detailed in the rate schedule attached hereto as Exhibit A, the entirety of which is included herein by reference and has been projected in revenues for purposes of the Budget.

SECTION 12: All actions of the District Manager and other District staff regarding the public hearing and drafting, execution and delivery of the Budget Plan 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 Plan.

SECTION 13: 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 14: 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 20TH DAY OF May 2024.

JAMES ISLAND PUBLIC SERVICE DISTRICT, SOUTH CAROLINA

Chair,
James Island Public Service District Commission

(SEAL)

Secretary,
James Island Public Service District Commission

EXHIBIT A
RATE SCHEDULE

Description	Existing	Proposed	Projected For Fiscal Year Ending June 30:			
	2024	2025	2026	2027	2028	2029
James Island District Customers ⁽¹⁾						
<u>Base Charge:</u>						
General Service	\$ 22.95	\$ 24.70	\$ 26.50	\$ 28.50	\$ 30.60	\$ 32.90
Non-Metered Customers	\$ 71.39	\$ 76.78	\$ 82.50	\$ 88.70	\$ 95.35	\$ 102.48
Volumetric Charge Per CCF:	\$ 6.92	\$ 7.44	\$ 8.00	\$ 8.60	\$ 9.25	\$ 9.94
CWS Transportation Per ERU	\$ 27.04	\$ 30.52	\$ 32.81	\$ 35.27	\$ 37.92	\$ 40.76
Folly Beach Wholesale						
Base Charge	\$6,900.00	\$7,410.00	\$7,960.00	\$8,550.00	\$9,190.00	\$9,870.00
Volumetric Rate Per CCF	\$ 5.51	\$ 5.92	\$ 6.36	\$ 6.84	\$ 7.35	\$ 7.90

(1) Customers who are also on this rate structure include annexed Folly Beach customers and CWS full charge customers.

