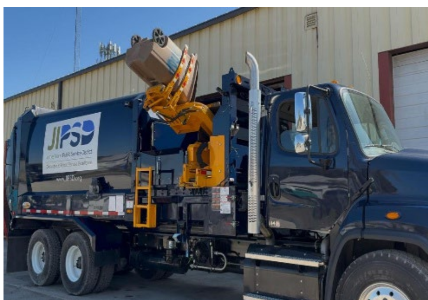
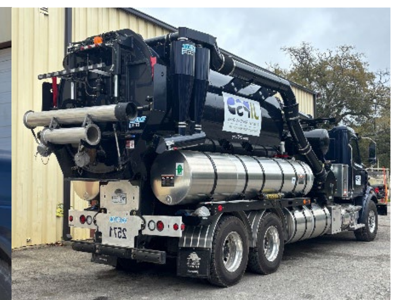
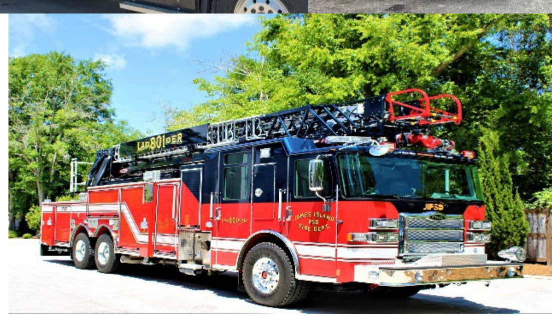
JIPSD

James Island Public Service District

Dedicated to Public Service Excellence

FY26 Budget
July 1, 2025 – June 30, 2026

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James Island Public Service District
FY26 Budget

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GENERAL FUND
FY26 BUDGET

GL NUMBER	DESCRIPTION	2023-24 ACTIVITY	2024-25 AMENDED BUDGET	2025-26 BUDGET	CHANGE FROM FY25
REVENUE					
01-000-401.00	REAL PROPERTY 3 -1	$ 5,872,092	$ 6,470,350	$ 7,963,300	23.1%
01-000-401.01	REAL PROP DELIQUENT 3 -1	137,877	171,000	155,979	-8.8%
01-000-401.02	REAL PROPERTY 3 - 5	2,535,696	1,400,000	1,769,000	26.4%
01-000-401.04	REAL PROPERTY 3 - 6	274,553	80,000	141,000	76.3%
01-000-401.05	REAL PROPERTY 3 -7	186,207	185,000	190,500	3.0%
01-000-401.06	HOMESTEAD EXEMPTION	204,384	195,000	195,000	0.0%
01-000-401.07	TAX RELIEF-TOJI MOU FUND	1,284,000	1,360,000	-	-100.0%
01-000-402.00	PERSONAL PROPERTY 3 -1	641,644	1,141,827	1,034,300	-9.4%
01-000-402.01	PERSONAL PROPERTY DELIQUENT 3 -1	24,414	25,000	22,000	-12.0%
01-000-402.02	PERSONAL PROPERTY 3 - 5	175,156	114,000	135,000	18.4%
01-000-402.04	PERSONAL PROPERTY 3 - 6	45,805	35,000	31,000	-11.4%
01-000-402.05	PERSONAL PROPERTY 3 -7	5,759	5,000	5,900	18.0%
01-000-411.00	FEE IN LIEU	9,727	14,000	14,000	0.0%
01-000-411.01	STATE SHARED REV - MERCH INV TAX	26,384	26,500	26,384	-0.4%
01-000-412.00	ROLL CART INCOME	3,959	4,100	4,000	-2.4%
01-000-420.00	OTHER INCOME	5,972	300	100	-66.7%
01-000-461.00	INTEREST INCOME	251,570	238,000	235,000	-1.3%
01-000-463.00	FOLLY BEACH O & M REVENUE	-	-	200	100.0%
01-000-463.02	TOWN OF JI MAINT REVENUE	13	200	-	-100.0%
01-000-465.04	FEMA GRANT	-	117,900	-	-100.0%
01-000-465.05	PROCEEDS INSURANCE CLAIM	49,937	-	-	100.0%
01-000-465.12	BOND PROCEEDS	-	4,500,000	-	-100.0%
01-000-481.00	PROCEEDS - SALE OF FIXED ASSETS	44,655	18,000	28,000	55.6%
01-000-483.00	TRANSFERS TO CAPITAL PROJECTS FUND	-	(4,712,692)	(212,692)	-95.5%
	TOTAL REVENUE	**11,779,804**	**11,388,485**	**11,737,971**	**3.1%**
ADMINISTRATION					
01-101-501.01	OFFICIALS & ADMINISTRATORS	300,393	362,619	437,045	20.5%
01-101-505.01	ADMINISTRATIVE SUPPORT	140,843	197,299	205,873	4.3%
01-101-509.20	OVERTIME	435	1,000	750	-25.0%
01-101-510.03	GROUP HEALTH & LIFE INSURANCE	37,977	70,294	76,994	9.5%
01-101-510.04	WORKER'S COMPENSATION	1,966	4,351	4,623	6.3%
01-101-510.05	RETIREMENT SYSTEM CONTRIBUTION	80,339	104,549	119,945	14.7%
01-101-510.06	SOCIAL SECURITY EXPENSE	33,259	42,910	49,229	14.7%
01-101-510.08	UNEMPLOYMENT TAXES	129	96	109	13.5%
01-101-511.01	GASOLINE	128	600	150	-75.0%
01-101-512.01	NEW TIRES	-	-	150	100.0%
01-101-513.04	OUTSIDE VEHICLE REPAIRS	240	-	-	0.0%
01-101-514.01	COMMISSIONER SUPPLIES AND TRAINING	6,040	6,485	6,765	4.3%
01-101-516.01	SMALL TOOLS & EQUIPMENT	20	50	750	1400.0%
01-101-516.02	OFFICE FURNITURE & EQUIPMENT	189	300	14,722	4807.3%
01-101-516.03	COMPUTER EQUIPMENT	9,299	3,500	2,820	-19.4%
01-101-517.02	SAFETY SUPPLIES/EQUIPMENT	368	1,100	450	-59.1%
01-101-517.03	SAFETY TRAINING	27	2,500	3,000	20.0%
01-101-517.10	FIRE EXTINGUISHERS	112	60	100	66.7%
01-101-518.01	MAINTENANCE CONTRACTS - COPIER	-	1,300	800	-38.5%
01-101-518.02	SOFTWARE LICENSES & SUPPORT	67,676	64,388	71,558	11.1%
01-101-519.01	HOUSEKEEPING AND CLEANING	2,872	2,800	3,750	33.9%
01-101-519.04	PEST CONTROL	166	180	175	-2.8%
01-101-520.01	AUDITING SERVICES	7,250	9,250	10,250	10.8%

GENERAL FUND
FY26 BUDGET

GL NUMBER	DESCRIPTION	2023-24 ACTIVITY	2024-25 AMENDED BUDGET	2025-26 BUDGET	CHANGE FROM FY25
01-101-520.02	MANAGEMENT CONSULTING	17,888	16,500	1,500	-90.9%
01-101-520.03	LEGAL SERVICES	61,117	86,437	81,000	-6.3%
01-101-520.04	MEDICAL SERVICES	121	500	225	-55.0%
01-101-520.05	OTHER PROFESSIONAL SERVICES	10,709	26,800	35,745	33.4%
01-101-520.08	TRUSTEE SERVICES	-	1,100	1,700	54.5%
01-101-521.01	OFFICE SUPPLIES	5,448	5,231	7,000	33.8%
01-101-521.02	POSTAGE AND SHIPPING	30	500	200	-60.0%
01-101-521.03	ADVERTISING/PROMOTIONS & PRINTING	6,527	3,200	7,100	121.9%
01-101-521.04	DUES AND SUBSCRIPTIONS	3,325	3,345	4,480	33.9%
01-101-521.10	BANK SERVICE FEES	5,730	5,700	6,000	5.3%
01-101-522.01	STATE & COUNTY FEES	179	150	270	80.0%
01-101-523.01	UNIFORMS PURCHASED	20	300	100	-66.7%
01-101-524.00	TRAVEL	1,451	263	6,460	2356.3%
01-101-524.02	TRAINING & DEVELOPMENT	9,325	5,300	9,150	72.6%
01-101-524.04	COMMUNITY OUTREACH & EDUCATION	-	100	15,000	14900.0%
01-101-524.05	EMPLOYEE RELATIONS & EVENTS	969	5,700	8,688	52.4%
01-101-524.06	PRE-EMPLOYMENT SCREENING	283	180	526	192.2%
01-101-524.10	CONTINGENCY	-	128,478	12,000	-90.7%
01-101-525.04	TELEPHONE	6,658	5,500	5,900	7.3%
01-101-525.06	TELEPHONE - CELLULAR	2,030	1,200	2,950	145.8%
01-101-526.01	DISTRICT INSURANCE	4,118	4,300	4,790	11.4%
01-101-530.03	OPERATING LEASE	2,470	2,000	2,700	35.0%
01-101-536.02	BUILDING IMPROVEMENTS	-	-	3,550	100.0%
01-101-538.00	INTEREST EXPENSE ACCRUAL	(168)	(15,000)	8,000	-153.3%
01-101-560.08	2016 CAPITAL LEASE	49,559	49,559	-	-100.0%
01-101-560.09	2017 CAPITAL LEASE	314,138	157,069	-	-100.0%
01-101-560.10	2019 CAPITAL LEASE	111,530	112,049	111,530	-0.5%
01-101-560.11	2021 CAPITAL LEASE	220,343	220,343	220,343	0.0%
01-101-560.15	2023 CAPITAL LEASE	189,655	330,509	381,058	15.3%
	TOTAL ADMINISTRATION	**1,713,183**	**2,032,944**	**1,947,973**	**-4.2%**
FIRE					
01-102-501.01	OFFICIALS & ADMINISTRATORS	547,332	574,233	692,703	20.6%
01-102-502.01	PROFESSIONALS	749,451	739,447	822,704	11.3%
01-102-504.01	PROTECTIVE SERVICES	1,008,328	1,297,107	1,519,937	17.2%
01-102-509.20	OVERTIME	162,009	289,254	332,480	14.9%
01-102-509.21	OVERTIME EXTRA	429,168	430,445	530,263	23.2%
01-102-510.03	GROUP HEALTH & LIFE INSURANCE	334,713	504,776	545,608	8.1%
01-102-510.04	WORKER'S COMPENSATION	123,767	188,248	221,379	17.6%
01-102-510.05	RETIREMENT SYSTEM CONTRIBUTION	601,938	703,848	827,550	17.6%
01-102-510.06	SOCIAL SECURITY EXPENSE	218,326	254,782	298,058	17.0%
01-102-510.08	UNEMPLOYMENT TAXES	765	908	927	2.1%
01-102-511.01	GASOLINE	8,793	11,280	13,280	17.7%
01-102-511.02	DIESEL FUEL	29,493	40,000	40,000	0.0%
01-102-511.03	ENGINE FLUIDS	818	1,500	3,000	100.0%
01-102-511.04	ANTI - FREEZE	40	400	400	0.0%
01-102-512.01	NEW TIRES	11,903	10,880	20,000	83.8%
01-102-512.05	OUTSIDE TIRE REPAIR	32	1,200	1,200	0.0%
01-102-513.01	VEHICLE REPAIRS INSIDE	56,832	55,000	56,000	1.8%
01-102-513.02	EQUIPMENT MAINTENANCE & REPAIRS	556	3,500	4,200	20.0%
01-102-513.04	OUTSIDE VEHICLE REPAIRS	17,953	40,000	35,000	-12.5%
01-102-515.01	INDUSTRIAL CHEMICALS	1,945	3,000	7,979	166.0%

GENERAL FUND
FY26 BUDGET

GL NUMBER	DESCRIPTION	2023-24 ACTIVITY	2024-25 AMENDED BUDGET	2025-26 BUDGET	CHANGE FROM FY25
01-102-515.02	EMERGENCY RESPONSE MEDICAL SUPPLIES	7,024	8,000	8,500	6.3%
01-102-515.06	FIRE SUPRESSION SUPPLIES	-	3,000	6,500	116.7%
01-102-515.07	OTHER TECH SUPPLIES	515	1,500	2,000	33.3%
01-102-516.01	SMALL TOOLS & EQUIPMENT	32,948	11,000	11,000	0.0%
01-102-516.02	OFFICE FURNITURE & EQUIPMENT	9,087	3,000	4,100	36.7%
01-102-516.03	COMPUTER EQUIPMENT	1,371	5,100	12,500	145.1%
01-102-517.05	PERSONAL PROTECTIVE EQUIPMENT	19,489	166,000	209,395	26.1%
01-102-517.06	SAFETY EQUIPMENT TESTING	6,411	19,253	31,684	64.6%
01-102-517.08	SECURITY MONITORING	720	720	1,500	108.3%
01-102-517.10	FIRE EXTINGUISHERS	848	2,125	2,600	22.4%
01-102-517.11	ANNUAL SAFETY EVENT	-	1,500	1,500	0.0%
01-102-518.02	SOFTWARE LICENSES & SUPPORT	25,186	36,493	37,341	2.3%
01-102-519.01	HOUSEKEEPING AND CLEANING	10,933	17,477	18,000	3.0%
01-102-519.02	BUILDINGS MAINTENANCE	18,263	30,000	30,000	0.0%
01-102-519.03	GROUNDS MAINTENANCE	1,376	5,900	6,000	1.7%
01-102-519.04	PEST CONTROL	178	1,500	4,000	166.7%
01-102-520.04	MEDICAL SERVICES	21,889	23,000	25,000	8.7%
01-102-520.09	FITNESS PROGRAM	-	1,000	1,000	0.0%
01-102-521.01	OFFICE SUPPLIES	802	1,600	1,600	0.0%
01-102-521.02	POSTAGE AND SHIPPING	152	400	400	0.0%
01-102-521.03	ADVERTISING/PROMOTIONS & PRINTING	-	2,000	2,000	0.0%
01-102-521.04	DUES AND SUBSCRIPTIONS	1,361	3,000	3,000	0.0%
01-102-522.01	STATE & COUNTY FEES	390	500	500	0.0%
01-102-522.02	SC DEPT OF HWY FEES	280	800	800	0.0%
01-102-522.03	STORMWATER FEES	634	1,000	1,000	0.0%
01-102-523.01	UNIFORMS PURCHASED	5,033	10,000	22,370	123.7%
01-102-524.02	TRAINING & DEVELOPMENT	3,722	30,000	30,000	0.0%
01-102-524.03	TRAINING SUPPLIES	159	2,500	2,500	0.0%
01-102-524.04	COMMUNITY OUTREACH & EDUCATION	7,526	10,840	11,000	1.5%
01-102-524.05	EMPLOYEE RELATIONS & EVENTS	2,143	3,000	3,000	0.0%
01-102-524.06	PRE-EMPLOYMENT SCREENING	400	-	-	0.0%
01-102-524.09	FD RECRUIT SCHOOL	-	9,000	4,500	-50.0%
01-102-525.01	ELECTRICITY AND GAS	33,925	35,000	36,750	5.0%
01-102-525.02	WATER & SEWER	4,811	5,000	5,800	16.0%
01-102-525.04	TELEPHONE	15,450	15,000	15,600	4.0%
01-102-525.05	INTERNET/GPS	7,051	8,000	8,500	6.3%
01-102-525.06	TELEPHONE - CELLULAR	6,101	8,000	8,300	3.8%
01-102-526.01	DISTRICT INSURANCE	122,997	112,500	113,876	1.2%
01-102-530.01	RADIO USER FEES	31,464	34,200	35,700	4.4%
01-102-530.03	OPERATING LEASE	2,704	4,253	2,900	-31.8%
01-102-536.04	VEHICLES	2,182,299	-	85,592	100.0%
01-102-536.07	MACHINERY & EQUIPMENT	371,533	-	-	0.0%
	TOTAL FIRE	**7,261,337**	**5,782,969**	**6,780,976**	**17.3%**
FLEET					
01-103-501.01	OFFICIALS & ADMINISTRATORS	104,515	109,023	115,157	5.6%
01-103-506.01	SKILLED CRAFT WORKERS	52,231	121,574	133,725	10.0%
01-103-509.20	OVERTIME	5,766	4,000	5,000	25.0%
01-103-510.03	GROUP HEALTH & LIFE INSURANCE	20,460	34,608	54,553	57.6%
01-103-510.04	WORKER'S COMPENSATION	4,915	5,865	5,906	0.7%
01-103-510.05	RETIREMENT SYSTEM CONTRIBUTION	41,055	43,541	47,046	8.0%
01-103-510.06	SOCIAL SECURITY EXPENSE	16,080	17,947	19,391	8.0%

GENERAL FUND
FY26 BUDGET

GL NUMBER	DESCRIPTION	2023-24 ACTIVITY	2024-25 AMENDED BUDGET	2025-26 BUDGET	CHANGE FROM FY25
01-103-510.08	UNEMPLOYMENT TAXES	66	57	57	0.0%
01-103-511.01	GASOLINE	5,382	6,500	7,000	7.7%
01-103-511.02	DIESEL FUEL	27	450	450	0.0%
01-103-511.03	ENGINE FLUIDS	19	100	50	-50.0%
01-103-512.01	NEW TIRES	829	1,940	700	-63.9%
01-103-512.05	OUTSIDE TIRE REPAIR	-	60	60	0.0%
01-103-513.01	VEHICLE REPAIRS INSIDE	2,280	2,600	2,650	1.9%
01-103-513.02	EQUIPMENT MAINTENANCE & REPAIRS	406	800	900	12.5%
01-103-513.03	MAINTENANCE INVENTORY	-	160	160	0.0%
01-103-513.04	OUTSIDE VEHICLE REPAIRS	3,275	6,000	4,000	-33.3%
01-103-515.01	INDUSTRIAL CHEMICALS	142	400	400	0.0%
01-103-515.07	OTHER TECH SUPPLIES	2,357	2,600	2,700	3.8%
01-103-516.01	SMALL TOOLS & EQUIPMENT	2,977	3,500	7,000	100.0%
01-103-516.02	OFFICE FURNITURE & EQUIPMENT	-	400	400	0.0%
01-103-516.03	COMPUTER EQUIPMENT	2,683	2,700	8,000	196.3%
01-103-517.01	SAFETY TOOLS & EQUIPMENT	199	600	600	0.0%
01-103-517.02	SAFETY SUPPLIES/EQUIPMENT	33	230	230	0.0%
01-103-517.03	SAFETY TRAINING	18	250	250	0.0%
01-103-517.05	PERSONAL PROTECTIVE EQUIPMENT	539	950	950	0.0%
01-103-517.06	SAFETY EQUIPMENT TESTING	1,360	1,650	2,650	60.6%
01-103-517.08	SECURITY MONITORING	92	1,000	175	-82.5%
01-103-517.10	FIRE EXTINGUISHERS	253	900	900	0.0%
01-103-517.11	ANNUAL SAFETY EVENT	-	125	150	20.0%
01-103-518.02	SOFTWARE LICENSES & SUPPORT	7,283	14,000	14,000	0.0%
01-103-519.01	HOUSEKEEPING AND CLEANING	506	1,000	1,000	0.0%
01-103-519.02	BUILDINGS MAINTENANCE	2,419	8,805	7,000	-20.5%
01-103-519.04	PEST CONTROL	166	300	350	16.7%
01-103-520.04	MEDICAL SERVICES	279	1,000	1,000	0.0%
01-103-521.01	OFFICE SUPPLIES	295	800	800	0.0%
01-103-521.03	ADVERTISING/PROMOTIONS & PRINTING	-	500	-	-100.0%
01-103-521.04	DUES AND SUBSCRIPTIONS	147	170	190	11.8%
01-103-522.02	SC DEPT OF HWY FEES	18	100	100	0.0%
01-103-523.01	UNIFORMS PURCHASED	369	440	600	36.4%
01-103-523.02	UNIFORMS LEASED	1,784	2,180	2,716	24.6%
01-103-524.02	TRAINING & DEVELOPMENT	5,187	8,000	8,850	10.6%
01-103-524.05	EMPLOYEE RELATIONS & EVENTS	210	250	250	0.0%
01-103-524.06	PRE-EMPLOYMENT SCREENING	-	550	550	0.0%
01-103-525.01	ELECTRICITY AND GAS	4,475	6,000	6,000	0.0%
01-103-525.02	WATER & SEWER	2,156	2,400	2,520	5.0%
01-103-525.04	TELEPHONE	1,607	1,950	2,050	5.1%
01-103-525.06	TELEPHONE - CELLULAR	619	1,000	1,000	0.0%
01-103-526.01	DISTRICT INSURANCE	5,668	5,700	5,500	-3.5%
01-103-530.03	OPERATING LEASE	593	535	700	30.8%
01-103-536.07	MACHINERY & EQUIPMENT	-	127,765	-	-100.0%
	TOTAL FLEET	**301,740**	**553,975**	**476,386**	**-14.0%**
SOLID WASTE					
01-104-501.01	OFFICIALS & ADMINISTRATORS	135,510	150,028	155,850	3.9%
01-104-505.01	ADMINISTRATIVE SUPPORT	8,468	-	-	0.0%
01-104-506.01	SKILLED CRAFT WORKERS	395,742	462,928	476,714	3.0%
01-104-507.01	SERVICE - MAINTENANCE	305,782	675,454	695,521	3.0%
01-104-509.10	TEMPORARY EMPLOYEES	295,659	51,000	43,100	-15.5%

GENERAL FUND
FY26 BUDGET

GL NUMBER	DESCRIPTION	2023-24 ACTIVITY	2024-25 AMENDED BUDGET	2025-26 BUDGET	CHANGE FROM FY25
01-104-509.20	OVERTIME	51,556	18,000	18,000	0.0%
01-104-510.03	GROUP HEALTH & LIFE INSURANCE	156,425	194,274	289,317	48.9%
01-104-510.04	WORKER'S COMPENSATION	63,323	94,584	85,970	-9.1%
01-104-510.05	RETIREMENT SYSTEM CONTRIBUTION	163,822	242,470	249,703	3.0%
01-104-510.06	SOCIAL SECURITY EXPENSE	67,225	99,940	102,922	3.0%
01-104-510.08	UNEMPLOYMENT TAXES	406	438	438	0.0%
01-104-511.01	GASOLINE	5,735	11,500	6,500	-43.5%
01-104-511.02	DIESEL FUEL	154,999	202,000	205,000	1.5%
01-104-511.03	ENGINE FLUIDS	19,551	20,000	20,000	0.0%
01-104-511.04	ANTI - FREEZE	613	1,200	1,200	0.0%
01-104-512.01	NEW TIRES	14,383	18,500	23,000	24.3%
01-104-512.02	RECAPS	35,028	36,000	36,000	0.0%
01-104-512.04	RIMS	-	1,200	1,200	0.0%
01-104-512.05	OUTSIDE TIRE REPAIR	-	2,900	2,900	0.0%
01-104-513.01	VEHICLE REPAIRS INSIDE	157,415	150,000	150,000	0.0%
01-104-513.04	OUTSIDE VEHICLE REPAIRS	146,444	90,000	100,000	11.1%
01-104-515.01	INDUSTRIAL CHEMICALS	3,339	2,400	2,000	-16.7%
01-104-515.07	OTHER TECH SUPPLIES	385	1,200	1,200	0.0%
01-104-516.01	SMALL TOOLS & EQUIPMENT	2,316	33,704	3,000	-91.1%
01-104-516.02	OFFICE FURNITURE & EQUIPMENT	104	800	500	-37.5%
01-104-516.03	COMPUTER EQUIPMENT	4,334	500	500	0.0%
01-104-517.02	SAFETY SUPPLIES/EQUIPMENT	4,920	3,400	3,000	-11.8%
01-104-517.03	SAFETY TRAINING	2,585	-	2,242	100.0%
01-104-517.05	PERSONAL PROTECTIVE EQUIPMENT	1,791	6,500	6,500	0.0%
01-104-517.08	SECURITY MONITORING	406	500	175	-65.0%
01-104-517.10	FIRE EXTINGUISHERS	1,038	1,000	1,000	0.0%
01-104-517.11	ANNUAL SAFETY EVENT	-	-	700	100.0%
01-104-518.02	SOFTWARE LICENSES & SUPPORT	5,092	11,125	12,000	7.9%
01-104-519.01	HOUSEKEEPING AND CLEANING	639	1,000	1,000	0.0%
01-104-519.02	BUILDINGS MAINTENANCE	21,275	2,500	3,500	40.0%
01-104-519.04	PEST CONTROL	166	350	350	0.0%
01-104-520.04	MEDICAL SERVICES	3,259	2,800	3,500	25.0%
01-104-521.01	OFFICE SUPPLIES	312	975	1,000	2.6%
01-104-521.02	POSTAGE AND SHIPPING	28	100	100	0.0%
01-104-521.03	ADVERTISING/PROMOTIONS & PRINTING	2,237	3,000	5,000	66.7%
01-104-521.12	ROLL CART REPAIRS/REPLACEMENTS	15,494	10,000	16,500	65.0%
01-104-522.01	STATE & COUNTY FEES	-	155	-	-100.0%
01-104-522.02	SC DEPT OF HWY FEES	651	2,000	500	-75.0%
01-104-523.01	UNIFORMS PURCHASED	2,960	2,000	1,200	-40.0%
01-104-523.02	UNIFORMS LEASED	17,651	18,000	20,000	11.1%
01-104-524.02	TRAINING & DEVELOPMENT	-	3,500	-	-100.0%
01-104-524.05	EMPLOYEE RELATIONS & EVENTS	1,647	1,500	1,500	0.0%
01-104-524.06	PRE-EMPLOYMENT SCREENING	1,205	1,000	1,500	50.0%
01-104-525.01	ELECTRICITY AND GAS	2,113	2,500	2,900	16.0%
01-104-525.02	WATER & SEWER	4,311	4,700	4,200	-10.6%
01-104-525.04	TELEPHONE	1,607	2,000	1,600	-20.0%
01-104-525.05	INTERNET/GPS	6,550	5,700	8,200	43.9%
01-104-525.06	TELEPHONE - CELLULAR	3,287	3,400	3,400	0.0%
01-104-526.01	DISTRICT INSURANCE	47,848	50,000	54,000	8.0%
01-104-530.03	OPERATING LEASE	527	394	700	77.7%
01-104-536.02	BUILDING IMPROVEMENTS	-	10,000	-	-100.0%
01-104-536.04	VEHICLES	370,222	366,247	34,358	-90.6%
01-104-536.07	MACHINERY & EQUIPMENT	-	-	191,000	100.0%

GENERAL FUND
FY26 BUDGET

GL NUMBER	DESCRIPTION	2023-24 ACTIVITY	2024-25 AMENDED BUDGET	2025-26 BUDGET	CHANGE FROM FY25
	TOTAL SOLID WASTE	**2,708,385**	**3,077,366**	**3,052,160**	**-0.8%**
	TOTAL REVENUE	11,779,804	11,388,485	11,737,971	3.1%
	TOTAL EXPENDITURES	(11,984,645)	(11,447,254)	(12,257,495)	7.1%
	CHANGE IN FUND BALANCE	**$ (204,841)**	**$ (58,769)**	**$ (519,524)**	

WASTEWATER FUND
FY26 BUDGET

GL NUMBER	DESCRIPTION	2023-24 ACTIVITY	2024-25 AMENDED BUDGET	2025-26 BUDGET	CHANGE FROM FY25
REVENUE					
02-000-416.02	DISTRICT CUSTOMERS	$ 5,908,017	$ 6,444,500	$ 6,783,000	5.3%
02-000-416.03	CWS CUSTOMERS - TRANSPORTATION	1,796,186	2,026,000	2,110,000	4.1%
02-000-416.04	FOLLY BEACH	532,369	571,000	625,200	9.5%
02-000-416.05	CWS - FULL CHARGE	1,856,897	2,025,000	1,995,200	-1.5%
02-000-420.00	OTHER INCOME	(5,358)	26,000	100	-99.6%
02-000-425.01	LATE PAYMENT FEE	37,910	49,000	46,000	-6.1%
02-000-425.02	PROJECT ADMINISTRATION FEE	3,964	2,000	1,500	-25.0%
02-000-425.03	NEW ACCOUNT FEE	13,945	15,500	18,000	16.1%
02-000-425.04	INSUFFICIENT FUNDS FEE	5,670	4,800	7,000	45.8%
02-000-425.05	LEIN RECORDING FEE	105	100	100	0.0%
02-000-425.08	NON PAYMENT FEE	147,522	147,000	141,500	-3.7%
02-000-425.11	GREASE TRAP INSPECTION	-	-	1,500	100.0%
02-000-426.00	RECONNECT FEE	18,400	13,200	20,500	55.3%
02-000-426.01	AFTER HOURS FEE	2,200	500	3,000	500.0%
02-000-426.06	TRANSFER FEE	3,525	4,000	3,000	-25.0%
02-000-429.00	IMPACT FEES - PSD	52,333	61,000	40,000	-34.4%
02-000-429.01	IMPACT FEES FROM CWS	8,222	15,000	8,000	-46.7%
02-000-429.02	IMPACT FEES FROM FOLLY BEACH	4,840	6,500	4,600	-29.2%
02-000-430.00	TAP INSPECTION FEE	40,310	23,000	15,500	-32.6%
02-000-435.00	MISC FEE	291	300	300	0.0%
02-000-461.00	INTEREST INCOME	226,863	200,000	225,000	12.5%
02-000-463.00	FOLLY BEACH O & M REVENUE	44,648	43,134	43,134	0.0%
02-000-465.00	BAD DEBT RECOVERY	-	300		-100.0%
02-000-465.06	SRF LOAN PROCEEDS	-	-	11,055,000	100.0%
02-000-465.09	LOCAL GRANTS - MISC		5,000,000		-100.0%
02-000-481.00	PROCEEDS - SALE OF FIXED ASSETS	1,786,197	1,852,300	6,000	-99.7%
02-000-481.03	PROCEEDS - SALE OF SCRAP METAL	702	-	200	100.0%
02-000-483.00	TRANSFERS TO CAPITAL PROJECTS FUND	-	(18,000)	-	-100.0%
	TOTAL REVENUE	**12,485,758**	**18,512,134**	**23,153,334**	**25.1%**
ADMNISTRATION					
02-101-501.01	OFFICIALS & ADMINISTRATORS	227,333	252,072	291,528	15.7%
02-101-505.01	ADMINISTRATIVE SUPPORT	167,155	205,979	217,914	5.8%
02-101-509.20	OVERTIME	823	1,000	1,250	25.0%
02-101-510.03	GROUP HEALTH & LIFE INSURANCE	77,603	71,471	80,836	13.1%
02-101-510.04	WORKER'S COMPENSATION	1,918	3,054	3,279	7.4%
02-101-510.05	RETIREMENT SYSTEM CONTRIBUTION	72,572	85,642	95,264	11.2%
02-101-510.06	SOCIAL SECURITY EXPENSE	29,558	35,117	39,056	11.2%
02-101-510.08	UNEMPLOYMENT TAXES	138	100	106	6.0%
02-101-511.01	GASOLINE	128	600	100	-83.3%
02-101-512.01	NEW TIRES	-	-	150	100.0%
02-101-514.01	COMMISSIONER SUPPLIES AND TRAINING	5,358	6,485	6,765	4.3%
02-101-516.01	SMALL TOOLS & EQUIPMENT	20	50	700	1300.0%
02-101-516.02	OFFICE FURNITURE & EQUIPMENT	189	300	14,722	4807.3%
02-101-516.03	COMPUTER EQUIPMENT	10,743	3,600	3,070	-14.7%
02-101-517.02	SAFETY SUPPLIES/EQUIPMENT		2,100	133	-93.7%
02-101-517.03	SAFETY TRAINING	27	-	-	100.0%
02-101-517.10	FIRE EXTINGUISHERS	-	60	60	0.0%
02-101-518.01	MAINTENANCE CONTRACTS - COPIER	-	800	800	0.0%
02-101-518.02	SOFTWARE LICENSES & SUPPORT	69,138	69,348	77,058	11.1%

WASTEWATER FUND
FY26 BUDGET

GL NUMBER	DESCRIPTION	2023-24 ACTIVITY	2024-25 AMENDED BUDGET	2025-26 BUDGET	CHANGE FROM FY25
02-101-519.01	HOUSEKEEPING AND CLEANING	2,969	2,800	3,750	33.9%
02-101-519.02	BUILDINGS MAINTENANCE	17,881	5,000	7,000	40.0%
02-101-519.03	GROUNDS MAINTENANCE	7,698	7,900	8,500	7.6%
02-101-519.04	PEST CONTROL	166	180	175	-2.8%
02-101-520.01	AUDITING SERVICES	6,250	9,000	9,250	2.8%
02-101-520.02	MANAGEMENT CONSULTING	17,887	16,500	26,500	60.6%
02-101-520.03	LEGAL SERVICES	122,148	134,000	139,500	4.1%
02-101-520.04	MEDICAL SERVICES	227	500	150	-70.0%
02-101-520.05	OTHER PROFESSIONAL SERVICES	48,979	37,700	35,745	-5.2%
02-101-520.08	TRUSTEE SERVICES	22,433	23,000	29,500	28.3%
02-101-521.01	OFFICE SUPPLIES	5,495	6,000	7,000	16.7%
02-101-521.02	POSTAGE AND SHIPPING	30,197	31,500	33,000	4.8%
02-101-521.03	ADVERTISING/PROMOTIONS & PRINTING	6,922	8,000	7,700	-3.8%
02-101-521.04	DUES AND SUBSCRIPTIONS	1,825	3,145	4,480	42.4%
02-101-521.07	BILLING PRINTING/PROCESSING	26,149	30,000	36,000	20.0%
02-101-521.08	WATER METER USAGE REPORTS	10,440	10,500	10,600	1.0%
02-101-521.09	BAD DEBT EXPENSE	19,117	30,000	20,000	-33.3%
02-101-521.10	BANK SERVICE FEES	24,026	32,000	24,000	-25.0%
02-101-521.11	CC MERCHANT FEES	104,188	105,000	110,000	4.8%
02-101-522.01	STATE & COUNTY FEES	13	150	270	80.0%
02-101-523.01	UNIFORMS PURCHASED	-	300	100	-66.7%
02-101-524.00	TRAVEL	1,161	263	1,360	417.1%
02-101-524.02	TRAINING & DEVELOPMENT	7,825	6,900	9,150	32.6%
02-101-524.04	COMMUNITY OUTREACH & EDUCATION	-	8,837	15,000	69.7%
02-101-524.05	EMPLOYEE RELATIONS & EVENTS	989	5,700	8,688	52.4%
02-101-524.06	PRE-EMPLOYMENT SCREENING	43	180	6,000	3233.3%
02-101-524.10	CONTINGENCY	-	14,785	12,000	-18.8%
02-101-525.01	ELECTRICITY AND GAS	17,176	19,600	20,000	2.0%
02-101-525.02	WATER & SEWER	4,311	4,700	4,800	2.1%
02-101-525.04	TELEPHONE	6,864	8,800	5,700	-35.2%
02-101-525.06	TELEPHONE - CELLULAR	-	1,200	1,600	33.3%
02-101-526.01	DISTRICT INSURANCE	13,842	15,000	14,900	-0.7%
02-101-530.03	OPERATING LEASE	2,470	2,500	3,200	28.0%
02-101-536.02	BUILDING IMPROVEMENTS	-	1,800,000	525,000	-70.8%
02-101-538.00	INTEREST EXPENSE ACCRUAL	(335,515)	47,000	50,000	6.4%
02-101-538.02	DEBT SERVICE - SOL LEGARE IIIA	9,508	28,500	28,000	-1.8%
02-101-538.04	DEBT SERVICE - GRIMBALL ROAD	14,946	31,705	31,705	0.0%
02-101-538.07	DS - 2010 SCHOONER RD	6,214	44,994	45,000	0.0%
02-101-538.08	DS - HVCFM REPLACEMENT	5,806	36,927	37,000	0.2%
02-101-538.09	DS - PUMP STATION #33	12,617	77,907	73,200	-6.0%
02-101-538.11	DS - FM/COLLECTIONS	23,129	116,390	116,400	0.0%
02-101-538.13	FM PS #11 & #54	50,080	241,957	242,000	0.0%
02-101-538.16	2017 CAPITAL LEASE	647	11,405	11,405	0.0%
02-101-538.17	SRF 2016 PS#11 (543-13)	24,859	120,423	120,430	0.0%
02-101-538.18	FM#2	105,644	270,697	270,700	0.0%
02-101-538.19	2019 CAPITAL LEASE INTEREST	2,217	24,765	24,770	0.0%
02-101-538.20	2019 PS#2 UPGRADE	33,924	102,200	102,200	0.0%
02-101-538.21	2020 PS#22 & PS#34 (543-17)	19,790	63,960	64,000	0.1%
02-101-538.22	2020 PS#1 DOWNGRADE & CONVERSION	19,533	61,628	61,630	0.0%
02-101-538.23	SSES REHAB PH 2&3 (543.19)	30,454	112,244	112,250	0.0%
02-101-538.24	PS 33 UPGRADE PH1 (543.21)	20,589	75,882	75,900	0.0%
02-101-538.25	2021 CAPITAL LEASE - SPLIT	2,720	27,560	27,600	0.1%
02-101-538.27	SSES PHASE 4 (543-22)	15,605	62,677	62,700	0.0%

WASTEWATER FUND
FY26 BUDGET

GL NUMBER	DESCRIPTION	2023-24 ACTIVITY	2024-25 AMENDED BUDGET	2025-26 BUDGET	CHANGE FROM FY25
02-101-538.28	SSES PHASE 5	-	20,000	66,030	230.2%
02-101-538.29	HVFM	-	90,000	275,300	205.9%
02-101-538.30	SSES PHASE 6	-	20,000	70,000	250.0%
02-101-538.31	PS 33 UPGRADE PHASE 1	-	-	490,000	10.0%
02-101-538.32	SSES PHASE 7	-	-	55,200	10.0%
02-101-538.33	PS 44	-	-	19,000	10.0%
02-101-560.15	2023 CAPITAL LEASE	8,546	28,745	28,750	0.0%
02-101-570.00	DEBT PRINCIPAL CONTRA ACCOUNT	-	-	(1,864,000)	-100.0%
	TOTAL ADMINISTRATION	**1,263,707**	**4,836,984**	**2,670,579**	**-44.8%**
OPERATIONS					
02-150-501.01	OFFICIALS & ADMINISTRATORS	192,751	200,424	202,723	1.1%
02-150-503.01	TECHNICIANS	297,883	316,887	304,316	-4.0%
02-150-505.01	ADMINISTRATIVE SUPPORT	83,033	107,596	127,695	18.7%
02-150-506.01	SKILLED CRAFT WORKERS	356,440	422,259	460,856	9.1%
02-150-509.10	TEMPORARY EMPLOYEES	49,746	70,000	70,000	0.0%
02-150-509.20	OVERTIME	37,000	50,000	60,000	20.0%
02-150-510.03	GROUP HEALTH & LIFE INSURANCE	150,383	186,815	269,586	44.3%
02-150-510.04	WORKER'S COMPENSATION	20,782	25,694	23,923	-6.9%
02-150-510.05	RETIREMENT SYSTEM CONTRIBUTION	179,791	203,634	214,255	5.2%
02-150-510.06	SOCIAL SECURITY EXPENSE	72,518	83,933	88,311	5.2%
02-150-510.08	UNEMPLOYMENT TAXES	405	305	305	0.0%
02-150-511.01	GASOLINE	46,210	48,000	55,000	14.6%
02-150-511.02	DIESEL FUEL	13,328	22,650	50,000	120.8%
02-150-511.03	ENGINE FLUIDS	884	900	4,400	388.9%
02-150-511.04	ANTI - FREEZE	-	100	100	0.0%
02-150-512.01	NEW TIRES	4,274	5,000	5,000	0.0%
02-150-512.05	OUTSIDE TIRE REPAIR	-	200	-	-100.0%
02-150-513.01	VEHICLE REPAIRS INSIDE	40,413	50,000	40,000	-20.0%
02-150-513.02	EQUIPMENT MAINTENANCE & REPAIRS	19,304	24,000	30,000	25.0%
02-150-513.04	OUTSIDE VEHICLE REPAIRS	62,501	35,000	30,000	-14.3%
02-150-515.01	INDUSTRIAL CHEMICALS	56,030	88,000	68,000	-22.7%
02-150-515.07	OTHER TECH SUPPLIES	1,140	10,000	5,500	-45.0%
02-150-516.01	SMALL TOOLS & EQUIPMENT	17,691	36,557	20,000	-45.3%
02-150-516.02	OFFICE FURNITURE & EQUIPMENT	97	8,500	2,150	-74.7%
02-150-516.03	COMPUTER EQUIPMENT	3,272	7,000	3,300	-52.9%
02-150-517.02	SAFETY SUPPLIES/EQUIPMENT	11,033	12,000	6,000	-50.0%
02-150-517.03	SAFETY TRAINING	96	3,000	5,800	93.3%
02-150-517.05	PERSONAL PROTECTIVE EQUIPMENT	6,719	6,000	5,000	-16.7%
02-150-517.06	SAFETY EQUIPMENT TESTING	594	150	750	400.0%
02-150-517.08	SECURITY MONITORING	657	2,000	450	-77.5%
02-150-517.10	FIRE EXTINGUISHERS	918	100	1,000	900.0%
02-150-518.01	MAINTENANCE CONTRACTS - COPIER	-	1,100	600	-45.5%
02-150-518.02	SOFTWARE LICENSES & SUPPORT	19,373	25,670	7,900	-69.2%
02-150-519.01	HOUSEKEEPING AND CLEANING	5,434	5,500	4,800	-12.7%
02-150-519.02	BUILDINGS MAINTENANCE	10,238	-	5,000	100.0%
02-150-519.03	GROUNDS MAINTENANCE	1,628	10,000	10,000	0.0%
02-150-519.04	PEST CONTROL	271	300	300	0.0%
02-150-520.04	MEDICAL SERVICES	1,625	1,000	1,300	30.0%
02-150-520.05	OTHER PROFESSIONAL SERVICES	8,489	20,000	200,000	900.0%
02-150-520.06	ENGINEERING/ARCHITECTURAL	26,800	75,000	90,000	20.0%
02-150-521.01	OFFICE SUPPLIES	3,162	2,000	2,000	0.0%

WASTEWATER FUND
FY26 BUDGET

GL NUMBER	DESCRIPTION	2023-24 ACTIVITY	2024-25 AMENDED BUDGET	2025-26 BUDGET	CHANGE FROM FY25
02-150-521.02	POSTAGE AND SHIPPING	47	2,000	300	-85.0%
02-150-521.03	ADVERTISING/PROMOTIONS & PRINTING	7,784	2,000	2,500	25.0%
02-150-521.04	DUES AND SUBSCRIPTIONS	665	1,000	720	-28.0%
02-150-522.02	SC DEPT OF HWY FEES	128	500	550	10.0%
02-150-522.03	STORMWATER FEES	1,091	1,000	1,100	10.0%
02-150-523.01	UNIFORMS PURCHASED	3,578	3,500	2,500	-28.6%
02-150-523.02	UNIFORMS LEASED	11,089	12,000	11,300	-5.8%
02-150-524.00	TRAVEL	1,569	4,000	5,000	25.0%
02-150-524.02	TRAINING & DEVELOPMENT	12,123	12,000	3,000	-75.0%
02-150-524.03	TRAINING SUPPLIES	-	1,000	-	-100.0%
02-150-524.04	COMMUNITY OUTREACH & EDUCATION	-	100	2,000	1900.0%
02-150-524.05	EMPLOYEE RELATIONS & EVENTS	1,201	2,500	3,300	32.0%
02-150-524.06	PRE-EMPLOYMENT SCREENING	971	500	500	0.0%
02-150-525.01	ELECTRICITY AND GAS	165,516	200,000	181,000	-9.5%
02-150-525.02	WATER & SEWER	855	6,100	950	-84.4%
02-150-525.04	TELEPHONE	3,214	5,500	2,200	-60.0%
02-150-525.05	INTERNET/GPS	17,563	15,000	20,000	33.3%
02-150-525.06	TELEPHONE - CELLULAR	7,527	15,000	10,000	-33.3%
02-150-526.01	DISTRICT INSURANCE	84,193	85,000	85,750	0.9%
02-150-527.01	STREET SIGNS	-	-	6,000	100.0%
02-150-530.01	RADIO USER FEES	2,961	2,700	3,600	33.3%
02-150-530.02	SCADA MAINTENANCE & REPAIRS	7,542	5,000	60,000	1100.0%
02-150-530.03	OPERATING LEASE	5,933	4,000	6,000	50.0%
02-150-531.00	M&R - MANHOLES/LINES	186,586	552,847	250,000	-54.8%
02-150-531.01	M&R - PUMP STATIONS	159,083	175,000	283,000	61.7%
02-150-531.02	SEWAGE DAMAGE CLAIMS	2,204	1,000	1,500	50.0%
02-150-535.01	SEWER TREATMENT - MASTER METER	2,827,667	3,352,200	3,750,000	11.9%
02-150-535.02	SCAVENGER WASTE TREATMENT	4,005	6,000	14,500	141.7%
02-150-535.03	NON MM SEWER TREATMENT	36,050	34,120	40,300	18.1%
02-150-536.02	BUILDING IMPROVEMENTS	-	10,000	30,000	200.0%
02-150-536.04	VEHICLES	-	552,357	78,000	-85.9%
02-150-536.05	COMMUNICATIONS EQUIPMENT	-	1,443	-	-100.0%
02-150-536.07	MACHINERY & EQUIPMENT	-	32,235	-	-100.0%
02-150-536.08	GENERATORS	-	78,000	80,000	2.6%
02-150-536.09	PUMP STATION EQUIPMENT	-	75,000	75,000	0.0%
02-150-536.10	DP HARDWARE & SOFTWARE	-	45,000	10,000	-77.8%
02-150-536.11	NON FINANCED SEWER CAPITAL PROJECTS	-	265,000	1,224,000	361.9%
02-150-536.12	SRF & GRANT FUNDED PROJECTS	-	12,400,000	9,150,000	-26.2%
02-150-550.00	DEPRECIATION	1,531,569	1,730,000	2,131,262	23.2%
	TOTAL OPERATIONS	**6,885,627**	**21,857,876**	**20,002,152**	**-8.5%**
	TOTAL REVENUE	12,485,758	18,512,134	23,153,334	25.1%
	TOTAL EXPENDITURES	(8,149,334)	(26,694,860)	(22,672,731)	-15.1%
	CHANGE IN NET ASSETS	**$ 4,336,424**	**$ (8,182,726)**	**$ 480,603**	

DEBT SERVICE FUND
FY26 BUDGET

GL NUMBER	DESCRIPTION	2023-24 ACTIVITY	2024-25 AMENDED BUDGET	2025-26 BUDGET	CHANGE FROM FY25
REVENUE					
03-000-401.00	REAL PROPERTY 3 -1	$ 658,248	$ 590,000	$ 684,800	16.1%
03-000-401.01	REAL PROP DELIQUENT 3 -1	15,656	17,000	19,000	11.8%
03-000-401.02	REAL PROPERTY 3 - 5	288,734	110,000	185,400	68.5%
03-000-401.04	REAL PROPERTY 3 - 6	38,890	6,700	17,800	165.7%
03-000-401.05	REAL PROPERTY 3 -7	17,406	17,000	16,400	-3.5%
03-000-401.06	HOMESTEAD EXEMPTION	19,118	20,000	19,500	-2.5%
03-000-402.00	PERSONAL PROPERTY 3 -1	68,102	65,000	91,800	41.2%
03-000-402.01	PERSONAL PROPERTY DELIQUENT 3 -1	2,787	1,000	3,800	280.0%
03-000-402.02	PERSONAL PROPERTY 3 - 5	20,720	12,000	14,800	23.3%
03-000-402.04	PERSONAL PROPERTY 3 - 6	5,852	2,500	3,600	44.0%
03-000-402.05	PERSONAL PROPERTY 3 -7	538	500	500	0.0%
03-000-411.00	FEE IN LIEU	921	1,500	1,200	-20.0%
03-000-411.01	STATE SHARED REV - MERCH INV TAX	226	180	200	11.1%
03-000-420.00	OTHER INCOME	30,902	-	-	0.0%
03-000-461.00	INTEREST INCOME	31,300	38,000	14,000	-63.2%
	TOTAL REVENUE	**1,199,400**	**881,380**	**1,072,800**	**21.7%**
ADMINISTRATION					
03-101-521.10	BANK SERVICE FEES	314	300	600	100.0%
03-101-538.00	INTEREST EXPENSE ACCRUAL	-	18,504	-	-100.0%
03-101-560.01	FS3 DS PMTS	22,626	22,626	22,625	0.0%
03-101-560.12	2020 GO BONDS FS1 PRINCIPAL	785,000	385,000	395,000	2.6%
03-101-560.13	2020 GO BONDS FS1 INTEREST	171,805	142,560	126,055	-11.6%
03-101-560.16	2023 GO BONDS FS2 PRINCIPAL	1,379,000	170,000	188,000	10.6%
03-101-560.17	2023 GO BONDS FS2 INTEREST	44,409	29,375	21,335	-27.4%
03-101-560.18	2024 GO BONDS FS2 PRINCIPAL	-	258,750	15,000	-94.2%
03-101-560.19	2024 GO BONDS FS2 INTEREST	-	26,310	164,750	526.2%
	TOTAL ADMINISTRATION	**2,403,154**	**1,053,425**	**933,365**	-11.4%
	TOTAL REVENUE	1,199,400	881,380	1,072,800	21.7%
	TOTAL EXPENDITURES	(2,403,154)	(1,053,425)	(933,365)	-11.4%
	CHANGE IN FUND BALANCE	**$ (1,203,754)**	**$ (172,045)**	**$ 139,435**	

CAPITAL EQUIPMENT
FY26 BUDGET

General Fund

Fire	Pumper Savings Plan		$ 212,619
Fire	Chevy Tahoe		85,592
Fire	Turnout Gear		209,395
		Total Fire	507,606
Fleet	Welding Machine	Total Fleet	4,000
Solid Waste	Ford Ranger		34,358
Solid Waste	CAT 914 Wheel Loader		191,000
		Total Solid Waste	225,358
		Total General Fund	**$ 736,964**

Wastewater Fund

Operations	Carport for Vac Truck		$ 30,000
Operations	Ford Crane Truck		78,000
Operations	Generators		80,000
Operations	Pump Station Panels		75,000
Operations	SCADA Computer		10,000
		Total Wastewater Fund	**$ 273,000**

JAMES ISLAND PUBLIC SERVICE DISTRICT
RESOLUTION NO. 25-03

A RESOLUTION TO RAISE REVENUE AND ADOPT A BUDGET FOR THE FISCAL YEAR JULY 1, 2025, THROUGH JUNE 30, 2026; 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, 2025 and ending on June 30, 2026 ("Fiscal Year 2026"), 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 April 28, 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 2026; 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 2026, to wit:

APPROPRIATIONS – GOVERNMENTAL FUNDS

	General	Debt Service	Total Governmental Funds
Appropriation of Expected Revenues			
Ad Valorem Taxes	$11,488,363	$1,039,300	$12,527,663
Intergovernmental Revenues	195,000	19,500	214,500
Other Revenues	239,300	14,000	253,300
Total Revenues	**11,922,663**	**1,072,800**	**12,995,463**
Other Inflows/Outflows	(212,692)	-	(212,692)
Sale of Fixed Assets	28,000	-	28,000
Total Appropriated Revenues and Inflows	**11,737,971**	**1,072,800**	**12,810,771**
Appropriations – Budgeted Expenditures			
Administration/Fleet	1,699,878	-	1,699,878
Fire	6,695,384	-	6,695,384
Solid Waste	2,826,802	-	2,826,802
Capital Outlay	314,500	-	314,500
Non – Departmental – Debt Service	720,931	933,365	1,654,296
Total Budgeted Expenditures	**12,257,495**	**933,365**	**13,190,860**
Increase (Decrease) to Fund Balance	**($519,524)**	**$139,435**	**($380,089)**

APPROPRIATIONS - PROPRIETARY FUND

	Proprietary Fund
Appropriation of Expected Revenues	
District Customers	$ 8,778,200
Wholesale Customers	2,735,200
Other Fees and Revenues	310,600
Total Revenues	**11,824,000**
Interest and other income	11,329,334
Total Appropriated Revenues and Inflows	**23,153,334**
Appropriations - Budgeted Expenditures	
Administration	1,448,409
Operations	7,223,890
Capital Outlay	11,172,000
Non - Departmental - Debt Service	697,170
Total Budgeted Expenditures	**20,541,469**
Increase (Decrease) to Net Assets	**$2,611,865**
Non-Fund Expenditures	
Depreciation on Previous Capital Outlays	$ 2,131,262

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 FY26 Budget, July 1, 2025 – June 30, 2026," (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, 2025, shall be added into the Budget for Fiscal Year 2026 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 2026 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 2026: a 7.5% increase in retail rates and a 7.5% 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 28TH DAY OF April 2025.

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	Proposed 2026	Projected For Fiscal Year Ending June 30: 2027	2028	2029
Monthly Base Charge				
5/8 or 3/4 Inch	$ 26.50	$ 28.50	$ 30.60	$ 32.90
1.0 Inch	$ 66.25	$ 71.25	$ 76.50	$ 82.25
1.5 Inch	$ 132.50	$ 142.50	$ 153.00	$ 164.50
2.0 Inch	$ 212.00	$ 228.00	$ 244.80	$ 263.20
3.0 Inch	$ 424.00	$ 456.00	$ 489.60	$ 526.40
4.0 Inch	$ 662.50	$ 712.50	$ 765.00	$ 822.50
6.0 Inch	$ 1,325.00	$ 1,425.00	$ 1,530.00	$ 1,645.00
8.0 Inch	$ 2,120.00	$ 2,280.00	$ 2,448.00	$ 2,632.00
10.0 Inch	$ 3,312.50	$ 3,562.50	$ 3,825.00	$ 4,112.50
Non-Metered Customers	$ 82.50	$ 88.70	$ 95.35	$ 102.48
Volumetric Rates Per CCF:				
Residential	$ 8.00	$ 8.60	$ 9.25	$ 9.94
Non-Residential	$ 8.00	$ 8.60	$ 9.25	$ 9.94
CWS Transportation				
Per ERU	$ 32.81	$ 35.27	$ 37.92	$ 40.76
Folly Beach Wholesale				
Base Charge	$ 7,960.00	$ 8,550.00	$ 9,190.00	$ 9,870.00
Volumetric Rate Per CCF	$ 6.36	$ 6.84	$ 7.35	$ 7.90