

2019 Budget and Financial Plan

Fiscal Year July 1, 2018 – June 30, 2019



James Island Public Service District

Dedicated to Public Service Excellence



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1 INTRODUCTION

About Us

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

The JIPSD provides these services to residents in the unincorporated areas of James Island as well as all the residents of the Town of James Island, and some residents annexed by the Cities of Charleston and Folly Beach. The JIPSD operates as a Special Purpose District form of government, with an Administrator, Robert Wise, serving as Chief Executive Officer and its Commission consists of seven elected officials who serve four-year terms.

Mission

To provide fire protection and rescue, solid waste and wastewater services to the citizens and customers of James Island in a responsive, cost effective, and professional manner.

Vision

A responsive, service-oriented public service district that, through professional competence, optimization of available resources, environmental responsibility, and effective relationships, provides high quality services which result in highly satisfied customers and highly engaged Associates.

Statement of Values

The following core values are essential to the success of our organization, mission and vision:

- **S** - Spirit of Service
- **T** - Teamwork and Cooperation
- **R** - Respect, Courtesy and Dignity
- **I** - Integrity, Accountability, Fiscal Responsibility, and Transparency
- **D** - Dedication
- **E** - Excellence and Education
- **S** - Safety

Management Team

Administrator:

Robert K. Wise

Serves as JIPSD's Chief Executive Officer to plan, direct, and organize the administrative and operational services and activities in accordance with the policies of the JIPSD's Commission and under applicable State and Federal laws, rules and regulations. Receives Commission's guidance through the Commission Chair.

Administrative Coordinator:

Tamara R. Eberhart

Serves as Clerk of the JIPSD Commission, and performs administrative, coordination, and IT support functions.

Chief Financial Officer:

Susan G. Gladden

Serves as JIPSD's Chief Financial Officer and directs JIPSD's Financial and customer service functions.

Deputy Fire Chief for Administration & JIPSD Safety:

Shawn L. Engelman

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

Director of Human Resources:

Lisa Kluczinsky

Directs JIPSD's Human Resources programs and functions.

Fire Chief:

M. Christopher Seabolt

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

Director of Solid Waste Services:

Walter R. Desmond

Directs JIPSD's Solid Waste collection and disposal services.

Director of Fleet Services:

Steven J. Aden

Directs the Maintenance and Repair services for the JIPSD's Fleet of Vehicles.

Director of Wastewater Services:

David J. Hoffman, Jr.

Directs JIPSD's Wastewater Operations and Facilities/Street sign Maintenance services.

Bill “Cubby” Wilder, Chair
1894 Sol Legare Road
James Island, SC 29412

Current term expires: December 2018

Betty “Sandi” Engelman, Vice-Chair
915 Julia Street
James Island, SC 29412

Current term expires: December 2020

Kay Kernodle, Secretary
753 Swanson Avenue
James Island, SC 29412

Current term expires: December 2018

Inez Brown-Crouch
1149 Mariner Driver
James Island, SC 29412

Current term expires: December 2018

Donald Hollingsworth
1853 Saxony Drive
James Island, SC 29412

Current term expires: December 2018

Eugene Platt
734 Gilmore Court
James Island, SC 29412

Current term expires: December 2020

Kathy Woolsey
961 Mooring Drive
James Island, SC 29412

Current term expires: December 2020

2 BUDGET MESSAGE

Budget Message

This Budget Document and Financial Plan has been developed to communicate to the customers, Commissioners and staff the means by which we intend to fulfill our mission of *providing fire protection and rescue, solid waste and wastewater services to the citizens and customers of James Island in a responsive, cost effective, and professional manner.*

The annual budget is the policy document that communicates the financial policies and plan of the James Island Public Service District (JIPSD) for the fiscal year. The budget is prepared each year with the support and policy input of our Commissioners and hard work from our departments to ensure that we are preparing the leanest budget possible while still providing high quality services through excellent service delivery.

There are always a few challenges during the development of a budget, however, as a result of years of fiscal prudence and efficient management of operations, the JIPSD is well positioned to respond to those challenges.

The Fiscal Year 2019 budget maintains the level of service that James Island residents have grown to appreciate and expect while continuing the JIPSD's tradition of fiscal prudence and efficient operations. The budget document provides useful information about the JIPSD's financial policies and plans.

3 FINANCIAL POLICIES

The JIPSD has spent the past several years implementing policies that uphold financially prudent practices. Fiscally responsible financial policies lead to a higher level of confidence from bond holders which leads to a decrease in interest rates.

The JIPSD's Issuer Credit Rating is AA- as reaffirmed in 2018 by Standard and Poor's. This high rating is the result of strong fiscal management, sound financial performance and effective financial policies.

The JIPSD's goal is to provide services that meet the expectations and needs of our citizens, but this must be balanced with the amount of revenue available. In order to implement revenue increases, the benefit of increased services must be tangible and readily visible to our citizens.

Financial and Management Policies

The JIPSD's financial policies

- Set forth the basic framework for the fiscal management of the JIPSD.
- Intended to assist Commission and JIPSD Associates in evaluating current activities and proposals for future programs, and in making fiscally responsible decisions in the day-to-day management of the JIPSD.
- Developed within the provisions of the Code of Laws of the State of South Carolina, generally accepted accounting principles as established by the Governmental Accounting Standards Board, JIPSD fiscal policies and recommended budgeting practices.
- Should be reviewed and modified as necessary to accommodate changing circumstances or conditions.

Auditing and Internal Control Policies

In developing and evaluating the JIPSD's accounting system, consideration is given to the effective implementation of financial accounting policies and, specifically, to the adequacy of internal controls. Internal accounting controls are designed to provide reasonable, but not absolute, assurance regarding: (1) the safeguarding of assets against loss from unauthorized use or disposition; and (2) the reliability of financial records for preparing financial statements and maintaining accountability for assets.

Segregation of two or more accounting functions is a goal for any organization striving for ultimate internal controls; however, due to our size, this is not always achievable. Therefore, additional steps in the approval process and random audits have been implemented to provide as reasonable assurance as possible within current staffing levels.

Revenue Policies

- **Appropriation Limits** – Current appropriations in all funds are limited to the sum of available, unencumbered fund balances and revenues estimated to be received in the current budget year.
- **Encumbrances** – Encumbrances are considered re-appropriated in the ensuing year and are included in the overall working budget for the ensuing year.
- **Use of One-Time Revenues** – Use of one-time revenues for ongoing expenditures is discouraged and is allowed only if future funding sources have been identified for continuing costs. One-time revenues can be used for one-time expenditures such as a major software program acquisition, if maintenance and operating costs can be accommodated by existing budgets.
- **Grant Funds** - Continuing costs for grant funded operations or personnel additions must be identified and approved prior to acceptance of the grant. Funding sources for any local match required must also be identified prior to the acceptance of a grant award.
- **Major Revenue Stream** - Major revenues are budgeted very conservatively and strong fund balances are maintained to cushion against revenue shortfalls.

- **Fees and Charges** – New or increased fees and charges, except those required by judicial mandate, must be requested during the budget process and be approved by the Commission prior to the start of the fiscal year.
- The JIPSD's Bond Resolution requires a minimum debt service coverage ratio of 1.2; however, the JIPSD will adjust wastewater rates in order to meet a minimum of 1.5.
- In order to issue new debt, rate adjustments in any fiscal year must be sufficient to provide for debt service payments in the immediately succeeding fiscal year.

Expenditure Policies

- **Fund Balance** – Unassigned Fund Balance in the General Fund is targeted at a minimum of three (3) months of the prior year's General Fund expenditures. JIPSD policy is to avoid unassigned fund balance dipping below two (2) months, except in the case of extraordinary and unexpected events, such as hurricane recovery or extraordinary economic times.
- **Enterprise Funds** – Enterprise operations should be funded either exclusively or primarily by user fee revenues. Enterprise funds should strive to become self-supporting entities through annual review of fee structures, other revenue sources and operating policies.
- **Budget Performance Reporting** – Monthly management reports are prepared and presented to Commission to show budget to actual comparisons. These reports are analyzed by the Department Heads and Chief Financial Officer in depth to detect and address any troubling trends and issues in a timely manner and reported to the Administrator.

Capital Expenditure Policies

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

Long-Range Financial Planning Policies

The following policies guide in assessing the long term financial and budget implications of current decisions on equipment replacement, capital projects, cash management/investment and debt.

Equipment Replacement

- A Five-Year Replacement Plan for equipment/vehicles has been developed based on the Vehicle Replacement guideline. Each vehicle is graded annually based on mileage/hours, age, repairs & maintenance costs, and overall condition based on the Fleet Manager's assessment.
- Facilities and computer hardware replacement schedule has been formulated based on industry standards for replacement and is updated annually. Functional obsolescence is also considered in replacement decisions.
- The Fleet services maintains service records for vehicles and equipment. Each year, during the budget process, a list is generated by department of vehicles that currently meet some or all of the basic replacement criteria. Each department analyzes and prioritizes their list based on their anticipated needs during the budget year. The prioritized department lists are then combined and reprioritized into a JIPSD-wide list by the Finance Department based on the departmental input and Director of Fleet Services' evaluation criteria. The extent of the replacements budgeted is a function of the funding available in the budget year. Items on the list that are not replaced roll over to the next year's replacement list.

Capital Improvement Plan

The JIPSD has prepared a Five-Year Capital Improvement Plan (CIP), which is presented in this budget. The CIP is guided by the following policies:

- The CIP is updated annually. This plan includes anticipated funding sources.
- Capital projects financed through the issuance of bonds will be financed for a period not to exceed the useful life of the project.
- The JIPSD will preserve its assets at a level adequate to protect the capital investment and minimize future maintenance and replacement costs.
- The JIPSD will establish appropriate distribution of bonded debt and cash financing in the funding of capital projects.
- The operating impact of each project will be identified and incorporated into the annual operating budget.

Cash Management/Investment Policies

Investment of funds is the responsibility of the Assistant Financial Officer as guided by the Chief Financial Officer.

- The primary policy objective is safety of principal. Secondary objectives include adequate liquidity to provide cash as needed and rate of return on investments.
- It is the policy of the JIPSD to limit investments to those authorized by the South Carolina Code (Sections 6-5-10 and 6-6-10), generally as follows:
 - Obligations of the United States and its agencies;
 - General obligations of the State of South Carolina or any of its political units;
 - Savings and loan association deposits to the extent that they are insured by an agency of the federal government;
 - Certificates of deposit and repurchase agreements held by a third party as escrow agent or custodian; and
 - South Carolina Pooled Investment Fund.
- To ensure liquidity and reduce market risks, investments have maturity dates at or prior to the estimated time cash will be required to meet disbursement needs.
- Collateralization is required to secure:
 - Certificates of Deposit
 - Repurchase Agreements
 - Demand deposits

Debt Policies

The JIPSD's primary objective in debt management is to maintain a debt level within available resources and within the legal debt margin as defined by State statutes, while minimizing the costs to the taxpayer. The JIPSD's AA- issuer credit rating was affirmed in 2018 from Standard and Poor's Rating Group. The JIPSD maintains such high standards by complying with the following policies:

- Long-term debt will not be used to finance ongoing daily operations.
- Total general obligation long-term debt will not exceed 8% of assessed valuation unless additional debt is approved by the citizens in a referendum.
- Long-term debt will only be issued to finance capital improvements too extensive in scope to be financed with current revenues.
- Long-term debt will be issued for a period not to exceed the useful life of the project.
- When possible, self-supporting long-term debt like Revenue Bonds and Certificates of Participation will be used instead of General Obligation bonds.

Reserve Policies

In February 2009, the Governmental Accounting Standards Board (GASB) issued Statement No. 54, *Fund Balance Reporting and Governmental Fund Type Definitions*. This new standard has left unchanged the total amount reported as fund balance but has substantially altered the categories and terminology used to describe its components. This innovative approach will focus, not on financial resources available for appropriation, but on “the extent to which the government is bound to honor constraints on the specific purposes for which amounts in the fund can be spent.”

- **Components of Fund Balance**

- Restricted Components

- Nonspendable (inherently nonspendable)
 - Restricted (externally enforceable limitations on use)

- Unrestricted Components

- Committed (self-imposed limitations set in place prior to the end of the period)
 - Assigned (limitation resulting from intended use)
 - Unassigned (residual net resources)

During the FY15 budget process, the Commissioners approved the following components of Fund Balance for the General Fund.

1. Strive to maintain a minimum unreserved, undesignated fund balance in the General Fund approximately 3 months of the subsequent year’s General Fund disbursements. If the JIPSD falls below the minimum level, the CFO, approved by the District Manager, will submit a plan to the Commission to restore fund balance to the minimum level.
2. Maintain a Rainy Day fund to provide emergency funds for use in the event of a major calamity. The JIPSD will strive to maintain this fund at no less than three percent (3%) of the General Fund disbursements. The CFO, approved by the District Manager, will submit a plan to the Commission to restore fund balance to the minimum level.
3. Should there be an excess unreserved, undesignated fund balance; the excess may be used to fund one-time capital expenditures or other one-time costs.

Budget Highlights

General Fund

The FY19 General Fund revenues are projected at \$7,083,837 with a 2.0 millage rate increase. Ad valorem tax revenues were projected with minimal growth to exceed last year’s budgeted revenues by a little less than 1.5%. The 2.0 millage rate increase should generate approximately \$180,000, that will cover a full year of increased salaries resulting from a compensation study completed during FY18.

Total General Fund expenditures are projected at \$7,507,377 which is approximately \$418,000 or 6.4% higher than the FY18 Budget. This increase is attributed to our commitment of providing leadership and mentoring training to all employees, continuation of the employee merit program, and competitive market study salary adjustments.

Debt Service Fund

FY19 revenue projections of \$983,600 increased over FY18 Budget revenues of \$472,674. Our focus to replace old and outdated equipment through the Vehicle Replacement Schedule was suspended for one year due to requirements to increase millage by 5.5 mills in order to fund and prioritize for safety, the replacement/construction of Fire Station 1.

JIPSD is planning to replace Fire Station 1 with a new fire station on Folly Road. Land has been procured, construction should take approximately 18-24 months to complete moving forward.

Proprietary Fund

Overview

- The FY19 Proprietary Fund does not include a rate increase but the JIPSD will be doing a rate study in FY19 at which time a rate increase may be announced. This is necessary to maintain existing lines and pump stations. Any increases are applied to residential and commercial properties alike except there is no cap for commercial properties.

	<u>Current</u>
	<u>Rates</u>
Base Charge	\$17.05
Usage Charge per ccf	\$5.02
Residential Maximum	\$87.36
Non-Metered Customers	\$47.17

- Operating Income is budgeted at \$1,601,291 compared to \$1,519,837 for FY18. This slight increase is a combination of the District not meeting projected revenues from our customers while at the same time we show a reduction in expenses due to the Sanitary Sewer Evaluation Study completion and Camp & Folly Road project completion in FY18.

Revenue Forecasts

- The JIPSD has experienced fluctuating customer usage trends over the last several years and no increase in customer usage is projected for FY19.
- Operating revenues are \$7,038,856 or 10.7% below projected FY18 budget.

Operating Expenses

- Operating expenses are \$841,000 less than prior year's expenses due to completion of the Sanitary Sewer Evaluation Survey.

Wastewater Capital Improvement Plan

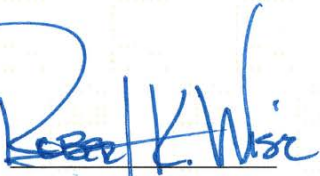
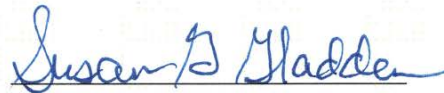
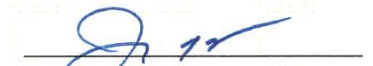
New capital projects planned for FY19 include Phase I & II of Pump Station #2 force main replacement. JIPSD is installing a force main by horizontal directional drilling along Central Park Road to the southside of the James Island Expressway under James Island Creek to Harborview Circle. This project will replace an aging sewer line that has had several issues in the past year due to its size and functionality. The new force main will allow Pump Station 2 to pump past Pump Station 1 which is currently "repumping" all the wastewater from Pump Station 2 to assist. This will also reduce energy costs for the District.

Conclusion

Although each budget has its own challenges, our attempt to ensure JIPSD exercises fiscal responsibility with taxpayer's dollars remains uncompromised. We believe the FY2018-2019 budget is responsive to the community needs, committed to high quality and reliable services as well as meeting the JIPSD's contractual responsibilities and regulatory requirements.

We want to thank all our associates who contributed countless hours of hard work in the development and presentation of this budget document.

Respectfully submitted,


Robert K. Wise
District Manager
Susan G. Gladden, CGFO
Chief Financial Officer
James G. Game, MBA
Assistant Financial Officer

4 BUDGET DEVELOPMENT

Budget Process

The JIPSD annually prepares and adopts a budget for the next fiscal year (July 1 through June 30), which includes the appropriate millage rate, sewer rates and fees necessary to provide sufficient revenues to meet anticipated expenses for operating and maintenance, asset repair or replacement, asset acquisition or construction to meet the service needs and debt service requirements for existing and projected debt.

The budget process began in December with the updating of the current budget worksheets, capital improvements plan (CIP), vehicle and equipment replacement plan, and facilities replacement plan. The CIP for both General and Proprietary Fund includes all projects related to capital asset repair or replacement and acquisition of additional capital assets. The CIP and replacement plans are revised to include: 1) significant changes in the cost of equipment, materials, construction, architectural and engineering services that have occurred over the past year; and 2) the addition, deletion or adjustment in timing of projects due to significant variations from previous projections, revised maintenance and repair requirements or changes in regulatory requirements.

The development of the operating budgets begins in mid-January whereby each department is requested to project their staffing, supplies and materials, travel and education, contractual services and other fiscal needs for the next fiscal year. The basis of these projections include historical trends, new programs, changes in existing programs, cost adjustments, and changes in regulatory requirements.

When the operating and capital budget for the proprietary fund have been reviewed and initially finalized, the information is input into the financial rate model for the development of wastewater rates. The model provides assurance that the rates and fees being developed adhere to the debt covenants within the existing bond ordinance.

Both the capital and operating budgets go through a series of meetings and discussions with the District Administrator, Department Heads and Commissioners from February to June. During this time, the Commissioners also hold meetings on the proposed budgets to receive feedback from the public. The budget reaches final approval after second reading of the budget ordinance generally held during the Commission meeting on the fourth Monday in June.

FY19 Budget Calendar

Month	Phase	FY18 Budget Tasks	Phase	FY19 Budget Tasks		
July 2017	C O M P L I A N C E M O N I T O R I N G	Implement Adopted Budget	D E V E L O P M E N T			
August - September						
October		1 st Quarter Review. Post Transparency Report.				
November-December				Depts Prepare Requests for Capital Improvement Plan		
January 2018		Mid-Year Review. Post Transparency Report.		Budget Kickoff-Budget Team Meeting/Development of JIPSD Goals and Objectives and Review Revenues		
February				Set Departmental Goals. Depts Budget edits due.		
March				Budget Review Meeting by Budget Team		
April		3 rd Quarter Review. Post Transparency Report.		Annual Fixed Asset Audit		
May				Ways & Means Committee Review of Budget. Budget Presentation by CFO. Public Hearing Notice Published.		
June		Year End Review/Transfers. Post Transparency Report.		Public Hearing. Budget Approved.		
July 2018		A U D I T			C O M P L I A N C E M O N I T O R I N G	New Rates Go in Effect Implement Adopted Budget
August – September				Independent Audit Field Work		
October	1 st Quarter Review. Post Transparency Report.					
November	Audit Issued					
December			Mid-Year Review. Post Transparency Report.			
January 2019						
February – March						
April			3 rd Quarter Review. Post Transparency Report.			
May						
June 2019			Year End Review/Transfers. Post Transparency Report.			
August – September			A U D I T	Independent Audit Field Work		
October						
November			Audit Issued.			

5 DEPARTMENTS

General Fund Departments

Finance Department serves both general and proprietary fund departments. It provides services related to maintaining JIPSD's financial affairs in a fiscally responsible manner and consistent with generally accepted accounting principles and statutory requirements, and by providing high quality services to JIPSD's customers. Areas of responsibility include:

- Accounts Payable/Accounts Receivable
- General Ledger
- Payroll
- Fiscal Policy
- Cash Management
- Budget Development, including Revenue and Expenditure Forecasting
- Financial Reporting
- Financial Risk Management & Loss Prevention
- Customer Service
- Manages Rates & Fees resulting from the Wastewater Rate Model
- Develops and Administers Accurate and Timely Billing & Collections Procedures for Current and Delinquent Wastewater Accounts

Human Resources Department serves both general and proprietary fund departments. It provides services related to establishing HR policies, procedures, and guidelines, directing and overseeing all JIPSD associate-related programs and functions, and providing advice and assistance to departments and associates regarding those programs, which include:

- Recruitment & Selection
- Position Classification & Position Descriptions
- Compensation (Salary Plans)
- Benefits Administration (Leave, Holidays, Retirement, Insurances, FMLA, etc.)
- Personnel Actions (New Hires, Promotions, Reclassifications, Terminations, etc.)
- Associate Appreciation Programs
- Associate Relations, Counseling, Disciplinary Actions, HR-Related Investigations, & Grievances
- Management/Staff Training & Development
- Workers' Compensation
- Drug Testing
- Compliance with Federal, State & Other Employment Laws & Regulations

Fire & Rescue Services Department serves residents of the City of Charleston, City of Folly Beach, and Town of James Island as well as those in the Charleston County Unincorporated areas. The four Fire Stations, strategically located across James Island, house four engine companies and one ladder truck, plus additional reserve and support vehicles.

Emergency Medical Services (EMS) provided by JIPSD include acting as First Responder on all medical calls dispatched within JIPSD's response area, and providing Basic Life Support Services. While state law dictates that EMS service is the responsibility of the County, JIPSD provides EMS

services to augment the County EMS system, which facilitates a more timely response to medical emergencies. First responder calls are answered by the County-wide Consolidated Dispatch Center (CDC).

Fire Prevention, Fire Training, and Public Education activities performed by JIPSD include training programs for department and JIPSD personnel, and fire prevention education programs in local schools, churches, civic and neighborhood groups throughout the community.

Other specialized capabilities the department offers include hazardous materials, confined space entry, trench rescue, auto extrication, and high-level response. During FY 18, the Department Fire & Rescue Services maintained the (highest possible) ISO rating of 1 it first achieved in FY 15.

The Department of Fleet Services serves both general and proprietary fund departments and is responsible for preventive and corrective maintenance of all JIPSD vehicles and equipment. Coordinating the maintenance and repair services combining in-house capabilities with contracted repair services to attain the highest possible fleet reliability and the lowest possible operating cost continues to be the highest priority. Other responsibilities include tracking operating costs and repair histories on all vehicles and equipment and assist operating departments with the acquisition of new vehicles. JIPSD also services the City of Folly Beach's fleet through a contractual agreement.

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

Proprietary Fund Departments

Department of Wastewater Services is responsible for maintaining the public sewer collection system extending from customer's private service lateral at the public sewer main to the Plum Island Treatment Plant. Wastewater services uses precise and systematic approaches to minimize and prevent overflows of sewage to local rivers and streams. A new initiative involves setting up and maintaining an ongoing program to reduce inflow/infiltration into the wastewater collections system. Currently, JIPSD services over 13,000 retail customers on James Island, including the Town of James Island and City of Charleston, as well as those in the Charleston County unincorporated areas. JIPSD also serves residents of the City of Folly Beach through a wholesale agreement.

6 CAPITAL IMPROVEMENT PLAN

The Capital Improvement Plan or CIP serves as a "blueprint" for the future of the community and is a dynamic tool, it is not static. It is the JIPSD's five-year roadmap for creating, maintaining and funding present and future infrastructure requirements that addresses the needs

related to the acquisition, expansion, and rehabilitation of long-lived facilities and infrastructure. The CIP serves as a planning instrument to identify needed capital expenditures and to coordinate the financing and timing of improvements in a way that maximizes the return to the customers. Capital expenditure is defined as expenditures that are used to 1) acquire or construct a new asset, 2) improve, restore, or renovate a current capital asset in a manner that extends or maintains the asset's current useful life. Capital expenditures are categorized as either *Capital Projects* or *Capital Outlay*.

Capital Improvements Planning Goals

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

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

Funding Capital Projects

General Fund

The General Fund capital projects budget is funded through one source: *ad valorem taxes*. Projects typically funded in a budget include replacement of vehicles, equipment, and facilities. Determining which vehicles and equipment to replace is based on the Vehicle Replacement Policy where each vehicle and equipment is graded based on repair and maintenance costs, mileage, age, and overall condition as assessed by the Fleet Manager. Currently the JIPSD has six outstanding capital leases totaling approximately \$2,801,792 and will not add any additional in FY19. This budget includes only a replacement of Fire Station #1 as a project this year. Vehicle and equipment replacements were suspended for one year.

The JIPSD has two outstanding General Obligation loans that are paid by ad valorem taxes: Fire Stations #3 and Fire Stations #4 with outstanding balances of \$231,737 and \$21,001, respectively.

➤ **Future Debt**

Fire Station 1 replacement is budgeted at \$8,127,105 including land and is currently in the early stages of planning and land has been secured on Folly Road for the new facility. Construction is estimated to start sometime in late 2018, early 2019.

Proprietary Fund

The Proprietary Fund capital budget is funded through three primary revenue sources:

- Operating Revenues,
- Growth Related Revenues (Impact Fees) and
- Debt Proceeds or Grants.

Operating Revenues: Operating revenues are the JIPSD's primary source of funds for this fund. These revenues come from monthly use charges including basic facilities charges, volumetric rates for wastewater, wastewater connection charges for new customers, and miscellaneous charges for ancillary services.

Growth Related Revenues (Impact Fees): Impact fees are payments made by homebuilders or developers to pay for capital facilities for future customers. Case law requires that impact fee revenues be expended for the direct benefit of the future customers for whom they were paid. Thus, the flow of impact fee funds is kept separate from other revenues.

Debt Proceeds and Grants: Debt proceeds and grants are sources of funds provided by lenders or public agencies that are restricted to expenditures on specific capital projects, regardless of the intended beneficiary. The JIPSD's demand for relocation of current infrastructure, coupled with renewal and replacement projects, has necessitated incurrence of debt from the SC State Revolving Fund Loan program administered by the SC Budget & Control Board.

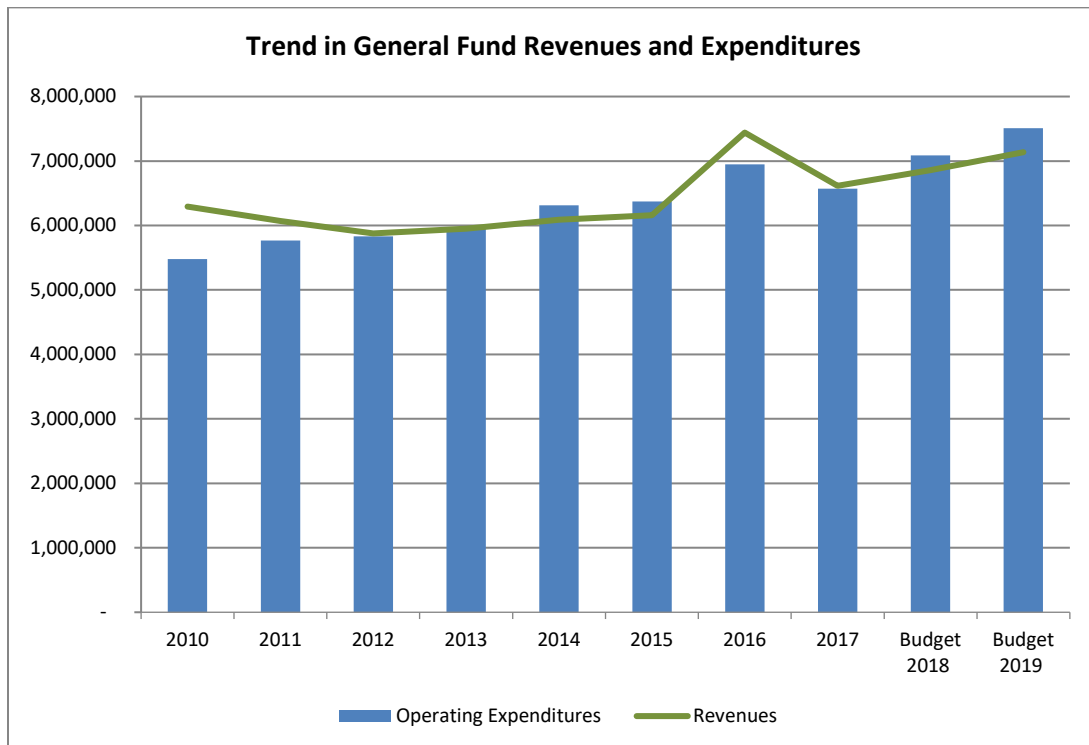
➤ Future Debt

As shown in the Wastewater Capital Improvement Plan, the JIPSD is planning to incur debt of approximately \$20.4M over the next five years for pump stations rehabilitation and other sewer line replacement projects.

7 GENERAL & DEBT SERVICE FUNDS
General Fund Revenues & Expenditures Statement
Departmental Line Item Budgets
Debt Service Fund Revenues & Expenditures Statement

James Island Public Service District
General Fund
Fiscal Year Ended June 30,

	2010	2011	2012	2013	2014	2015	2016	2017	Budget 2018	Budget 2019
Revenues										
Property Taxes	\$6,181,687	\$5,849,494	\$5,684,300	\$5,664,173	\$5,849,017	\$6,050,824	\$ 6,974,470	\$6,780,036	\$6,808,950	\$ 7,083,837
Repayment to City of Chas.		(79,066)	(79,066)	(79,066)	(79,066)	(79,066)				
Intergovernmental Revenues	26,233	201,233	201,753	204,348	201,233	13,362	26,233	26,008	26,008	26,008
Lawsuit Proceeds							400,000			
Other Income	85,544	96,476	69,659	161,483	115,907	171,128	40,174	123,552	25,000	25,000
Total Revenues	6,293,464	6,068,137	5,876,646	5,950,938	6,087,091	6,156,248	7,440,877	6,929,596	6,859,958	7,134,845
Expenditures										
Administration & Maintenance	678,115	719,569	719,743	682,228	707,801	728,217	783,732	804,640	867,080	935,053
Fire	3,172,146	3,311,211	3,338,667	3,475,050	3,751,513	3,731,689	3,907,722	3,838,362	4,175,261	4,400,562
Solid Waste	1,592,675	1,706,423	1,661,913	1,778,285	1,819,034	1,789,158	1,848,486	1,837,689	1,946,951	2,103,762
Capital Expenditures	38,046	27,849	112,347	10,138	36,416	125,055	409,574	455,698	100,125	68,000
Total Expenditures	5,480,982	5,765,052	5,832,670	5,945,701	6,314,764	6,374,119	6,949,514	6,936,389	7,089,417	7,507,377
Excess of Revenues Over / (Under) Expenditures	812,482	303,085	43,976	5,237	(227,673)	(217,871)	491,363	(6,793)	(229,459)	(372,532)
Other Financing Sources										
Transfers In/(Out) - Capital Projects Fund		17,760		16,620	(49,574)					
Proceeds from FEMA									461,347	
Proceeds from capital leases								534,050	772,823	
Sale of Assets	(12,874)						17,289	72,922		
Capital Equipment for Debt Service									(450,483)	
Total Other Financing Sources	(12,874)	17,760		16,620	(49,574)		17,289	606,972	783,687	
Excess of Revenues and Other Financing Sources Over/(Under) Expenditures	799,608	320,845	43,976	21,857	(277,247)	(217,871)	508,652	600,179	554,228	(372,532)
Fund Balance, Beginning	2,444,737	3,244,345	3,565,190	3,609,166	3,631,023	3,353,776	3,135,907	3,644,559	4,244,738	4,798,966
Fund Balance, Ending	3,244,345	3,565,190	3,609,166	3,631,023	3,353,776	3,135,907	3,644,559	4,244,738	4,798,966	4,426,434
General Fund Millage Rate	53.50	53.50	50.10	51.10	51.10	51.10	53.10	53.10	53.10	55.10



General Fund Revenue Projections

Budget FY19 Tax Year 2017		Tax District 3-1		Tax District 3-5		Tax District 3-6		Tax District 3-7	
Description	Asmt.	Est. Appr. Value	Est. Asmt. Value	Est. Appr. Value	Est. Asmt. Value	Est. Appr. Value	Est. Asmt. Value	Est. Appr. Value	Est. Asmt. Value
MOTOR VEHICLES (JUL-DEC 2017)									
Motor Vehicles	6%	80,006,424	4,800,385	16,462,628	987,758	6,004,649	360,279	1,384,688	83,081
Motor Vehicles	10.50%	4,085,361	428,963	588,689	61,812	610,962	64,151	47,131	4,949
Total Collectible Base		84,091,785	5,229,348	17,051,317	1,049,570	6,615,611	424,430	1,431,819	88,030
Collection Rate		86.78%	86.78%	84.85%	84.85%	85.70%	85.70%	86.91%	86.91%
Net Collectible Base		72,974,851	4,538,028	14,468,042	890,560	5,669,579	363,736	1,244,394	76,507
Millage Rate			0.0531		0.0340		0.0531		0.0340
Vehicle Tax Collections (July -Dec)			\$ 240,969		\$ 30,312		\$ 19,314		\$ 2,604 \$ 293,200
MOTOR VEHICLES (JAN-JUN 2018)									
Motor Vehicles	6%	68,178,207	4,090,692	11,390,751	683,445	4,313,453	258,807	823,675	49,421
Motor Vehicles	10.50%	3,865,025	405,828	566,904	59,525	365,646	38,393	55,233	5,799
Total Collectible Base		72,043,232	4,496,520	11,957,655	742,970	4,679,099	297,200	878,908	55,220
Collection Rate		86.78%	86.78%	84.85%	84.85%	85.70%	85.70%	91.51%	91.51%
Net Collectible Base (Jan-Jun)		62,519,117	3,902,080	10,146,070	630,410	4,009,988	254,700	804,289	50,532
Millage Rate			0.0531		0.0340		0.0531		0.0340
Vehicle Tax Collections (Jan-Jun)			\$ 207,200		\$ 21,457		\$ 13,525		\$ 1,720 \$ 243,902
TOTAL VEHICLE COLLECTIONS			\$ 448,170		\$ 51,769		\$ 32,839		\$ 4,324 \$ 537,102
REAL/PERSONAL PROPERTY:									
Total Base - Real/Personal Property		2,161,874,714	101,208,518	713,921,979	26,793,227	49,333,738	1,652,740	62,688,000	3,386,850
Collection Rate (Real/Pers.)		94.55%	94.55%	94.52%	94.52%	92.39%	92.39%	97.49%	97.49%
Collectible Base Real/Pers. Prop.		2,044,052,542	95,692,654	674,799,055	25,324,958	45,579,441	1,526,966	61,114,531	3,301,840
Millage Rate			0.0531		0.0340		0.0531		0.0340
TOTAL REAL/PERSONAL PROPERTY			\$ 5,081,280		\$ 861,988		\$ 81,082		\$ 112,385 \$ 6,136,735
Total Collectible Base for Real and MV (Jan-Jun)			99,594,734		25,955,368		1,781,667		3,352,372
Millage Rate			0.0531		0.0340		0.0531		0.0340
Total Ad Valorem Taxes for Jan.-Jun.			\$ 5,288,480		\$ 883,445		\$ 94,607		\$ 114,105
Total Ad Valorem Taxes			\$ 5,529,450		\$ 913,758		\$ 113,921		\$ 116,709 \$ 6,673,837
									Delinquent Taxes \$ 230,000
									Total Projected Revenues \$ 6,903,837

GENERAL FUND Revenue & Expenditure Summary

	Actual FY16-17	Budget FY17-18	Budget FY18-19	Projection FY19-20	Projection FY20-21	Projection FY21-22	Projection FY22-23
Revenues							
Property Taxes	6,780,036	6,808,950	7,083,837	7,154,676	7,586,222	7,662,085	8,098,705
Intergovernmental Revenues	26,008	26,008	26,008	26,008	26,008	26,008	26,008
Other Income	123,552	25,000	25,000	25,000	25,000	25,000	25,000
Total Revenues	6,929,596	6,859,958	7,134,845	7,205,684	7,637,230	7,713,093	8,149,713
Expenditures							
Administration & Fleet	804,640	867,080	935,053	953,754	972,829	992,286	1,012,131
Fire	3,838,362	4,175,261	4,400,562	4,488,573	4,578,345	4,669,912	4,763,310
Solid Waste	1,837,689	1,946,951	2,103,762	2,145,837	2,188,754	2,232,529	2,277,180
Capital Expenses	56,358	100,125	68,000	100,000	100,000	100,000	100,000
Total Expenditures	6,537,049	7,089,417	7,507,377	7,688,165	7,839,928	7,994,726	8,152,621
(Deficiency) excess of revenues over expenditures	392,547	(229,459)	(372,532)	(482,481)	(202,697)	(281,634)	(2,907)
Other Financing Sources							
Proceeds from sale of assets	72,922						
Proceeds from capital leases	534,050	772,823	1,350,000		1,403,000	380,000	300,000
Proceeds from FEMA		461,347					
Other Financing Uses							
Capital Equipment for Debt Service	(399,340)	(450,483)	(1,350,000)		(1,403,000)	(380,000)	(300,000)
Net change in fund balance	600,179	554,228	(372,532)	(482,481)	(202,697)	(281,634)	(2,907)
Fund Balance - July 1	3,644,559	4,244,738	4,798,966	4,426,434	3,943,953	3,741,256	3,459,622
Fund Balance - June 30	4,244,738	4,798,966	4,426,434	3,943,953	3,741,256	3,459,622	3,456,714

DEBT SERVICE FUND

Fiscal Year Ended June 30,

	FY10	FY11	FY12	FY13	FY14	FY15	FY16	FY17	Budget FY18	Budget FY19
Revenues										
Property Tax Revenues	\$ 422,062	\$ 473,616	\$ 463,250	\$ 421,189	\$ 428,484	\$ 441,329	\$ 476,934	\$ 475,225	\$ 472,674	\$ 983,600
Repayment to City	\$ (7,189)	\$ (7,189)	\$ (7,189)	\$ (7,189)	\$ (7,189)	\$ (7,189)				
Intergovernmental Revenues	225	225	225	13,510	13,479	13,291	-			
Total Revenues	\$ 422,287	\$ 466,652	\$ 456,286	\$ 427,510	\$ 434,774	\$ 447,431	\$ 476,934	\$ 475,225	\$ 472,674	\$ 983,600
Debt Service:										
Current										
Fire Stations 3 & 4 GO Bonds - Principal	9,365	10,314	29,653	16,620	12,785	14,068	15,039	13,833	14,562	15,328
Fire Stations 3 & 4 GO Bonds - Interest	21,538	20,587	23,875	14,282	18,117	16,835	15,862	17,065	16,336	15,569
Capital Leases - Principal	437,725	425,281	387,085	360,447	310,843	191,978	327,133	295,856	559,344	552,368
Capital Leases - Interest	55,092	67,435	52,155	37,790	27,103	31,349	21,194	29,059	29,466	55,875
Total Expenditures	\$ 523,720	\$ 523,617	\$ 492,768	\$ 429,139	\$ 368,848	\$ 254,230	\$ 379,228	\$ 355,813	\$ 619,708	\$ 639,141
(Deficiency) excess of revenues over expenditures	\$ (101,433)	\$ (56,965)	\$ (36,482)	\$ (1,629)	\$ 65,926	\$ 193,201	\$ 97,706	\$ 119,412	\$ (147,034)	\$ 344,459
Other Financing Sources/(Uses)					\$ 49,554					
Transfers In - General Fund										
Transfers Out				\$ 18,900						
Net Change in Fund Balance	(101,433)	(56,965)	(36,482)	17,271	115,480	193,201	97,706	119,412	(147,034)	344,459
Fund Balance, Beginning	212,916	111,483	54,518	19,248	36,519	151,999	345,200	442,906	562,318	415,284
Fund Balance, Ending	\$ 111,483	\$ 54,518	\$ 18,036	\$ 36,519	\$ 151,999	\$ 345,200	\$ 442,906	\$ 562,318	\$ 415,284	\$ 759,743
Millage Rate	4.1	4.1	4.1	4.1	3.8	3.8	3.8	3.8	3.8	9.3

DEBT SERVICE FUND
Revenues and Expenditures Summary

	Actual FY17	Budget FY18	Proposed Budget FY19	Projection FY20	Projection FY21	Projection FY22	Projection FY23
Revenues							
Property Tax Revenues	\$ 498,165	\$ 472,674	\$ 983,600	\$ 1,314,945	\$ 1,327,437	\$ 1,340,047	\$ 1,352,778
Other Income	3,377		3,500	3,500	3,500	3,500	3,500
Total Revenues	\$ 501,542	\$ 472,674	\$ 983,600	\$ 1,314,945	\$ 1,327,437	\$ 1,340,047	\$ 1,352,778
Debt Service:							
Current							
Fire Stations 3 & 4	30,898	30,898	30,898	30,898	29,361	22,622	22,622
Capital Leases	323,154	444,521	608,243	503,967	457,232	457,232	377,004
Proposed							
Fire Station 1 Replacement				207,319	414,639	414,639	414,639
Future Capital Leases - (P & I)				161,888	325,203	385,652	504,242
Total Expenditures	\$ 354,052	\$ 475,419	\$ 639,141	\$ 904,072	\$ 1,226,435	\$ 1,280,145	\$ 1,318,507
(Deficiency) excess of revenues over expenditures	\$ 147,490	\$ (2,745)	\$ 344,459	\$ 410,873	\$ 101,002	\$ 59,902	\$ 34,270
Fund Balance, Beginning	442,906	590,396	587,651	932,110	1,342,983	1,443,985	1,503,888
Fund Balance, Ending	\$ 590,396	\$ 587,651	\$ 932,110	\$ 1,342,983	\$ 1,443,985	\$ 1,503,888	\$ 1,538,158
Millage Rate	3.8	3.8	9.3				

General Obligation Bonds

Replace Fire Station 1

FY20	FY21	FY22	FY23
8,127,105			

Future Capital Leases

Fleet Vehicles/Equipment

FY20	FY21	FY22	FY23
\$ 1,273,000	\$ 1,403,000	\$ 680,000	\$ -

Debt Service Fund
Revenue Projections

Budget FY19 Tax Year 2017		Tax District 3-1		Tax District 3-5		Tax District 3-6		Tax District 3-7	
Description	Asmt.	Est. Appr. Value	Est. Asmt. Value	Est. Appr. Value	Est. Asmt. Value	Est. Appr. Value	Est. Asmt. Value	Est. Appr. Value	Est. Asmt. Value
MOTOR VEHICLES (JUL-DEC 2017)									
Motor Vehicles	6%	80,006,424	4,800,385	16,462,628	987,758	6,004,649	360,279	1,384,688	83,081
Motor Vehicles	10.50%	<u>4,085,361</u>	<u>428,963</u>	<u>588,689</u>	<u>61,812</u>	<u>610,962</u>	<u>64,151</u>	<u>47,131</u>	<u>4,949</u>
Total Collectible Base		84,091,785	5,229,348	17,051,317	1,049,570	6,615,611	424,430	1,431,819	88,030
Collection Rate		<u>86.78%</u>	<u>86.78%</u>	<u>84.85%</u>	<u>84.85%</u>	<u>85.70%</u>	<u>85.70%</u>	<u>86.91%</u>	<u>86.91%</u>
Net Collectible Base		72,974,851	4,538,028	14,468,042	890,560	5,669,579	363,736	1,244,394	76,507
Millage Rate			<u>0.0038</u>	64.10%	<u>0.0024</u>		<u>0.0038</u>	64.10%	<u>0.0024</u>
Vehicle Tax Collections (July - Dec)			\$ 17,245		\$ 2,169		\$ 1,382		\$ 186 \$ 20,982
MOTOR VEHICLES (JAN-JUN 2018)									
Motor Vehicles	6%	68,178,207	4,090,692	11,390,751	683,445	4,313,453	258,807	823,675	49,421
Motor Vehicles	10.50%	<u>3,865,025</u>	<u>405,828</u>	<u>566,904</u>	<u>59,525</u>	<u>365,646</u>	<u>38,393</u>	<u>55,233</u>	<u>5,799</u>
Total Collectible Base		72,043,232	4,496,520	11,957,655	742,970	4,679,099	297,200	878,908	55,220
Collection Rate		<u>86.78%</u>	<u>86.78%</u>	<u>84.85%</u>	<u>84.85%</u>	<u>85.70%</u>	<u>85.70%</u>	<u>91.51%</u>	<u>91.51%</u>
Net Collectible Base (Jan-Jun)		62,519,117	3,902,080	10,146,070	630,410	4,009,988	254,700	804,289	50,532
Millage Rate			<u>0.0038</u>		<u>0.0024</u>		<u>0.0038</u>		<u>0.0024</u>
Vehicle Tax Collections (Jan-Jun)			\$ 14,828		\$ 1,536		\$ 968		\$ 123 \$ 17,454
TOTAL VEHICLE COLLECTIONS			\$ 32,072		\$ 3,705		\$ 2,350		\$ 309 \$ 38,437
REAL/PERSONAL PROPERTY:									
Total Base - Real/Personal Property		2,161,874,714	101,208,518	713,921,979	26,793,227	49,333,738	1,652,740	62,688,000	3,386,850
Collection Rate (Real/Pers.)		<u>94.55%</u>	<u>94.55%</u>	<u>94.52%</u>	<u>94.52%</u>	<u>92.39%</u>	<u>92.39%</u>	<u>97.49%</u>	<u>97.49%</u>
Collectible Base Real/Pers. Prop.		2,044,052,542	95,692,654	674,799,055	25,324,958	45,579,441	1,526,966	61,114,531	3,301,840
Millage Rate			<u>0.0038</u>		<u>0.0024</u>		<u>0.0038</u>		<u>0.0024</u>
TOTAL REAL/PERSONAL PROPERTY			\$ 363,632		\$ 61,687		\$ 5,802		\$ 8,043 \$ 439,164
Total Collectible Base for Real and MV (Jan-Jun)			99,594,734		25,955,368		1,781,667		3,352,372
Millage Rate			<u>0.0038</u>		<u>0.0024</u>		<u>0.0038</u>		<u>0.0024</u>
Total Ad Valorem Taxes for Jan.-Jun.			<u>\$ 378,460</u>		<u>\$ 63,222</u>		<u>\$ 6,770</u>		<u>\$ 8,166</u>
Total Ad Valorem Taxes			\$ 395,704		\$ 65,391		\$ 8,153		\$ 8,352 \$ 477,600

8 PROPRIETARY FUND
Wastewater Revenues & Expenses Statement
Capital Improvement Plan

WASTEWATER-Proprietary Fund

	Actual FY17	Budget FY18	Proposed Budget FY19	Projection FY20	Projection FY21	Projection FY22	Projection FY23
Revenues							
Service Charges							
District Customers	3,802,778	4,062,078	4,086,450	4,106,883	4,127,417	4,148,054	4,168,794
Full Charge	921,778	990,015	994,965	999,940	1,004,940	1,009,964	1,015,014
Transporation Customers	1,241,293	1,284,537	1,297,382	1,310,356	1,323,460	1,336,694	1,350,061
Folly Beach	378,352	377,473	381,248	381,248	381,248	381,248	381,248
Fees							
Tap Fees	78,137	50,000	50,000	50,000	50,000	50,000	50,000
Impact Fees	45,373	153,098	60,000	60,000	60,000	60,000	60,000
Other Income	275,452	294,956	228,810	231,092	233,410	235,766	238,160
Total Revenues	\$ 6,743,163	\$ 7,212,157	\$ 7,098,856	\$ 7,139,518	\$ 7,180,474	\$ 7,221,727	\$ 7,263,278
Expenses							
Salaries, Wages and Benefits	\$ 1,915,491	\$ 1,675,165	\$ 1,865,058	\$ 1,958,311	\$ 2,056,226	\$ 2,159,038	\$ 2,266,990
Operations and Maintenance	3,375,225	4,341,448	3,272,832	3,436,473	3,608,297	3,788,712	3,978,147
Administrative	282,391	322,197	359,675	377,659	396,542	416,369	437,187
Total Expenses	\$ 5,573,107	\$ 6,338,810	\$ 5,497,565	\$ 5,772,443	\$ 6,061,065	\$ 6,364,118	\$ 6,682,324
Operating Income (Loss)	\$ 1,170,056	\$ 873,347	\$ 1,601,291	\$ 1,367,075	\$ 1,119,409	\$ 857,608	\$ 580,953
Nonoperating Revenue / (Expenses)							
Interest Income	\$ 2,601	\$ 3,600	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500
Gain on Sales of Fixed Assets	6,058	5,000					
Capital Contributions	184,850	179,566					
Interest Expense	(384,397)	(246,943)	(313,875)	(513,732)	(558,677)	(537,380)	(515,550)
Total Nonoperating Rev. / (Exp.)	\$ (190,888)	\$ (58,777)	\$ (312,375)	\$ (512,232)	\$ (557,177)	\$ (535,880)	\$ (514,050)
Change in Net Position	\$ 979,168	\$ 814,570	\$ 1,288,916	\$ 854,843	\$ 562,232	\$ 321,728	\$ 66,903
Total Net Position, Beginning	31,106,672	32,085,840	32,900,410	34,189,326	35,044,169	35,606,401	35,928,130
Total Net Position, Ending	\$ 32,085,840	\$ 32,900,410	\$ 34,189,326	\$ 35,044,169	\$ 35,606,401	\$ 35,928,130	\$ 35,995,033

WASTEWATER CAPITAL IMPROVEMENT PLAN

FINANCING SOURCES	5-year Capital Improvement Plan					5-year Total
	FY19	FY20	FY21	FY22	FY23	
Debt Sources (RD, SRF)	\$ 8,000,000	\$ 4,421,000	\$ 4,000,000	\$ 1,000,000	\$ 2,200,000	\$ 19,621,000
Impact Fees	\$ 800,000					\$ 800,000
Retained Earnings of the System						
Total Financing Sources	\$ 8,800,000	\$ 4,421,000	\$ 4,000,000	\$ 1,000,000	\$ 2,200,000	\$ 20,421,000
PROJECTS						
Pump Station Rehabilitation						
PS#2 Force Main Upgrade & Diversion	\$ 8,000,000					\$ 8,000,000
PS#2 Upgrade & Conversion		\$ 3,000,000				\$ 3,000,000
Pump Station #33 Upgrade		\$ 421,000				\$ 421,000
Forcemain & Gravity Line Replacements						
PS# 34 FM Extension to Plum Island			\$ 3,000,000			\$ 3,000,000
Folly Creek Bridge to PS #33 FM Replacement					\$ 1,200,000	\$ 1,200,000
SSSES Found Projects	\$ 800,000	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000	\$ 4,800,000
TOTAL CAPITAL PROJECTS	\$ 8,800,000	\$ 4,421,000	\$ 4,000,000	\$ 1,000,000	\$ 2,200,000	\$ 20,421,000
Other Projects						
SSSES of Collection System						
Subtotal	\$	\$	\$	\$	\$	\$
	\$ 8,800,000	\$ 4,421,000	\$ 4,000,000	\$ 1,000,000	\$ 2,200,000	\$ 20,421,000

9 SUPPLEMENTARY INFORMATION

Budget Ordinance
Service Area Map
Organizational Chart
Statistical Information

**JAMES ISLAND PUBLIC SERVICE DISTRICT
ORDINANCE NO. 2018-001**

AN ORDINANCE TO RAISE REVENUE AND ADOPT A BUDGET FOR THE FISCAL YEAR JULY 1, 2018, THROUGH JUNE 30, 2019

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

SECTION 1: As set by Commission, the Charleston County Auditor (the "Auditor") shall levy 55.1 mills for General Fund purposes and 9.3 mills for the Debt Service in the year 2018, and the Charleston County Treasurer shall collect the proceeds of the levy upon all taxable property within the boundaries of the District during the fiscal year beginning July 1, 2018, and ending June 30, 2019.

SECTION 2: It is hereby appropriated from the General, Debt Service, and Proprietary Funds referred to in SECTION 1, the following amounts of money for the following respective purposes for and during the period beginning July 1, 2018 and ending June 30, 2019, to wit:

APPROPRIATIONS

	GENERAL	DEBT SERVICE	PROPRIETARY
<u>Department</u>			
Administration/Fleet	\$ 935,053	\$ -	\$1,043,846
Fire	4,400,562	-	-
Solid Waste	2,103,762	-	-
Capital Outlay	68,000	-	-
Non-departmental	-	639,141	-
Wastewater Operations	-	-	5,634,606
TOTAL	<u>\$7,507,377</u>	<u>\$ 639,141</u>	<u>\$6,678,452</u>

SECTION 3: Unless covered by SECTION 4, all of the foregoing appropriations are maximum and conditional, and subject to reduction by action of the Commission in the event that the District's revenues accruing to its General, Debt Service and Proprietary Funds, as provided in Section 1, shall be insufficient to pay the same, to the end that the cost of operating of the District government shall remain at all times within its income.

SECTION 4: The District's approved operating budget, with the detail and provisos as so stated in the document titled the James Island Public Service District Budget and Financial Plan for Fiscal Year 2019, which is hereby incorporated by reference as part of this Ordinance as if fully set forth herein, is hereby adopted.

SECTION 5: The anticipated revenues accruing to the General, Debt and Proprietary Funds are stated in this Budget Ordinance. Should actual funding sources for any such fund be less than projected, the Administrator shall reduce budgeted disbursements attributable to the fund. Should actual funding sources be greater than projected in this Ordinance, the Administrator may revise budgeted disbursements or direct the increase to be held for future years' disbursements.

SECTION 6: All monies properly encumbered as of June 30, 2018, shall be added to the budget for Fiscal Year 2019. These encumbered monies may be expended only as set forth in their encumbrance except as authorized by the Administrator. Unencumbered appropriations shall remain in the respective funds as unrestricted reserves whose subsequent appropriation shall be determined by ordinance.

SECTION 7: All monies properly encumbered as of June 30, 2018, shall be added to the District's budget for Fiscal Year 2019. These designated monies may be expended only as set forth in their authorization by the Commission. Unencumbered appropriations shall remain in the respective funds as unrestricted reserves whose subsequent appropriation shall be determined by ordinance.

SECTION 8: (a) Monies received from governmental grants shall accrue only to Special Revenue, Capital Projects, and Proprietary Funds as set forth in this Budget Ordinance. Should grant funds be applied for or received after the beginning of the budget year and thereby not be stated in this Budget Ordinance, then, by passage of District's resolution authorizing the grant application and expenditures, the necessary Special Revenue, Capital Projects, and Proprietary Funds shall be created to provide a mechanism for the expenditures of these monies.

(b) Funds derived from the sale of real property shall be placed in the Capital Projects Fund, and these funds shall be expended only for capital outlays after specific resolution of the Commission.


SECTION 9: A Rainy Day Fund is established to provide emergency funds for use in the event of a major calamity. This fund will be maintained at no less than three (3%) percent of General Fund disbursements. Any expenditure from the Rainy Day Fund shall be authorized by amendment to this Budget Ordinance by the Commission.


SECTION 10: Contracts necessary to expend monies appropriated in this budget when not specifically permitted by the District's Fiscal Policy are hereby authorized and the contracts shall be approved by a resolution of the Commission. Awards of bids on capital items, when less than the amount specified in the District's approved operating budget, are hereby authorized and shall be purchased in accordance with the provisions of the District's Fiscal Policy.

SECTION 11: The Administrator is hereby authorized to transfer positions (Full Time Equivalents - FTEs) among departments and funds.

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

SECTION 13: This Ordinance shall become effective upon approval of the Commission following second reading.

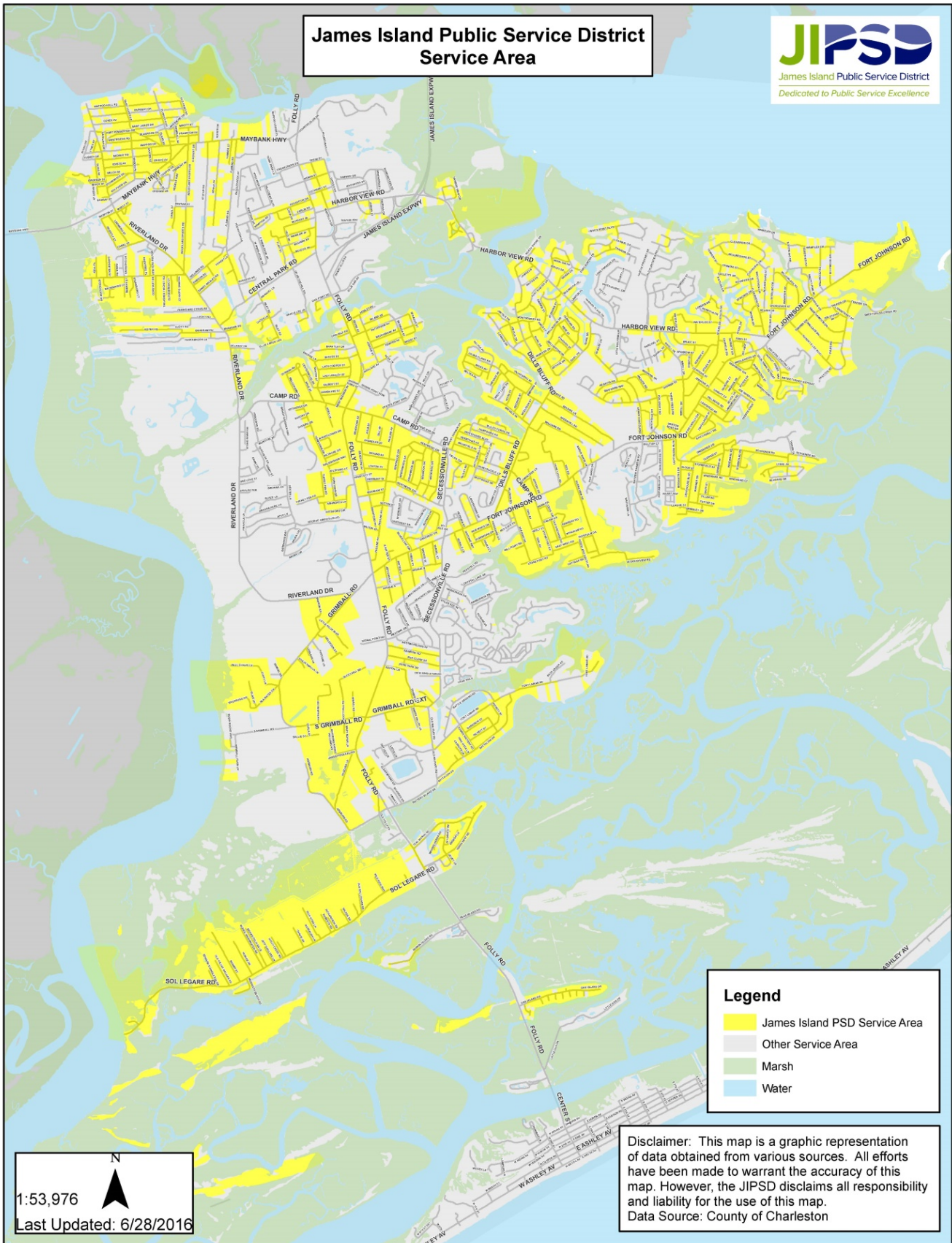

Chair, JIPSD Commission


Secretary, JIPSD Commission



First Reading: May 21, 2018 Second Reading: June 25, 2018

James Island Public Service District Service Area



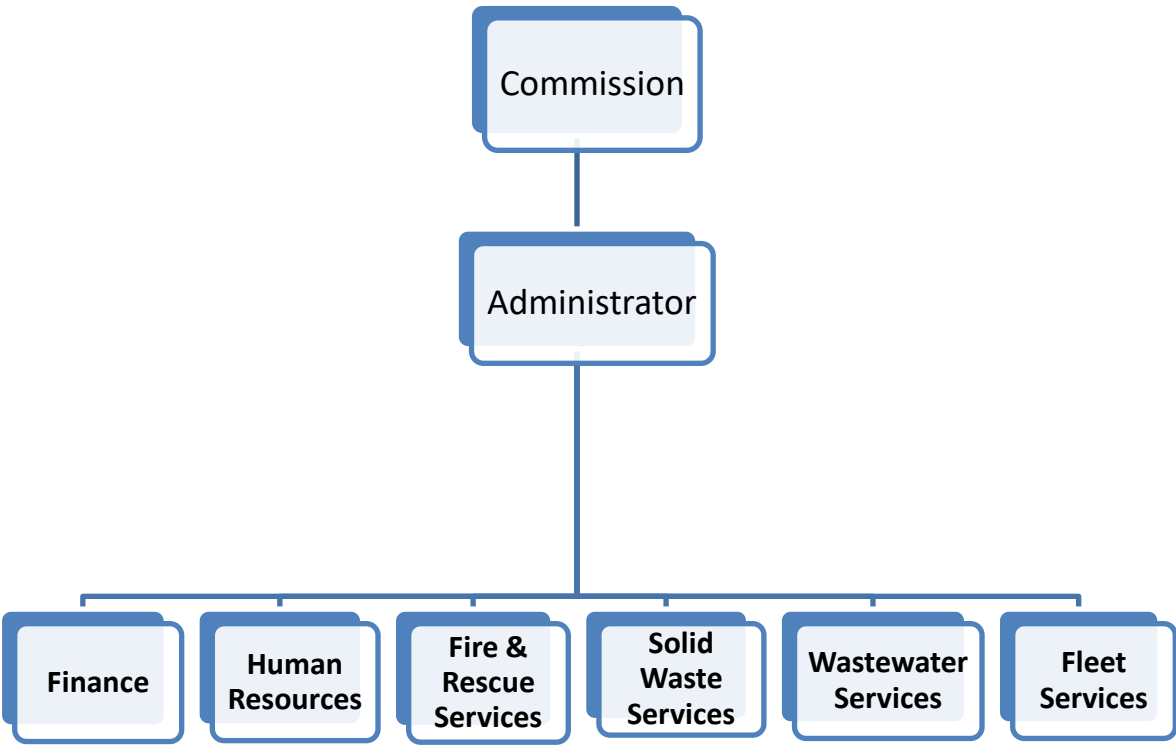
Legend

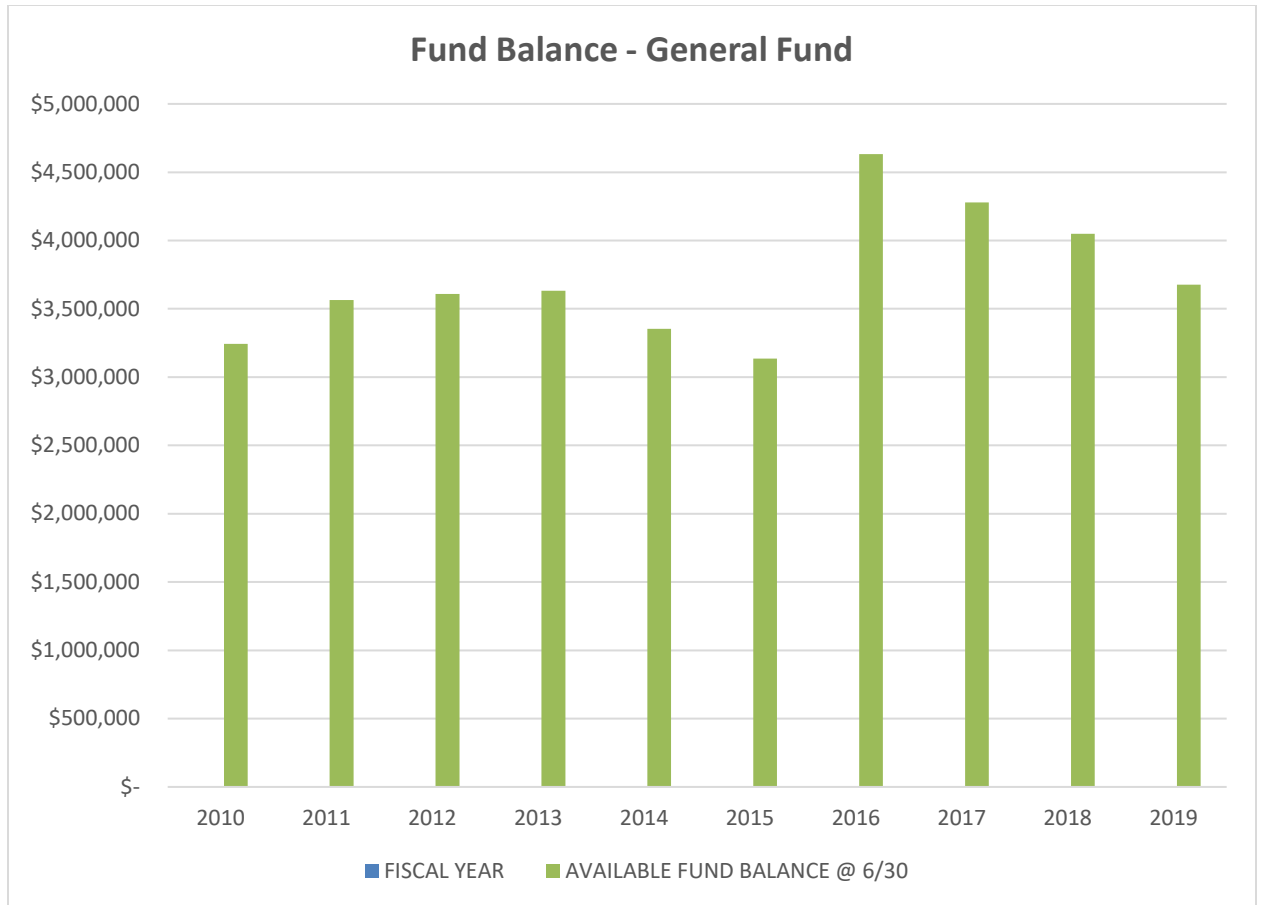
- James Island PSD Service Area
- Other Service Area
- Marsh
- Water

1:53,976
Last Updated: 6/28/2016

Disclaimer: This map is a graphic representation of data obtained from various sources. All efforts have been made to warrant the accuracy of this map. However, the JIPSD disclaims all responsibility and liability for the use of this map.
Data Source: County of Charleston

ORGANIZATIONAL CHART





FISCAL YEAR			FUND BALANCES	
	AVAILABLE FUND BALANCE @ 6/30	CHANGE FROM PREVIOUS YEAR	RESTRICTED	UNRESTRICTED
2010	3,244,345	799,608	38,046	3,206,299
2011	3,565,190	320,845	110,125	3,455,065
2012	3,609,166	43,976	86,355	3,522,811
2013	3,631,023	21,857	60,048	3,570,975
2014	3,353,776	(277,247)	28,190	3,325,586
2015	3,135,905	(217,871)	125,000	3,010,905
2016	4,631,889	1,495,984	125,000	4,506,889
2017	4,277,839	(354,050)	125,000	4,152,839
2018	4,048,705	(229,134)	125,000	3,923,705
2019	3,675,950	(372,523)	125,000	3,550,950

Assessed Values

	Real & Personal						
Budget Year	3-1	3-6	3-5	3-7	TOTAL	Outstanding GO Debt	%
2010	86,222,844	11,066,210	10,052,860	2,852,890	110,194,804	\$379,611	0.34%
2011	86,185,646	12,144,201	9,218,190	3,145,201	110,693,238	\$369,297	0.33%
2012	86,665,067	3,506,751	17,093,394	2,761,060	110,026,272	\$339,644	0.31%
2013	94,081,059	4,328,161	16,896,161	2,884,850	118,190,231	\$323,024	0.27%
2014	91,736,830	5,849,250	16,475,880	2,843,430	116,905,390	\$310,239	0.27%
2015	91,327,130	4,652,210	20,891,490	2,739,300	119,610,130	\$296,171	0.25%
2016	89,946,940	4,812,802	20,949,130	2,758,670	118,467,542	\$281,131	0.24%
2017	95,956,996	4,791,966	22,471,520	3,131,140	126,351,622	\$267,299	0.21%
2018*	98,093,540	4,134,014	27,610,437	3,211,486	133,049,477	\$252,737	0.19%
2019*	104,824,082	2,206,097	27,004,938	3,440,402	137,475,519	\$221,273	0.16%

*Projected

Salary Adjustments/Merit Pay History

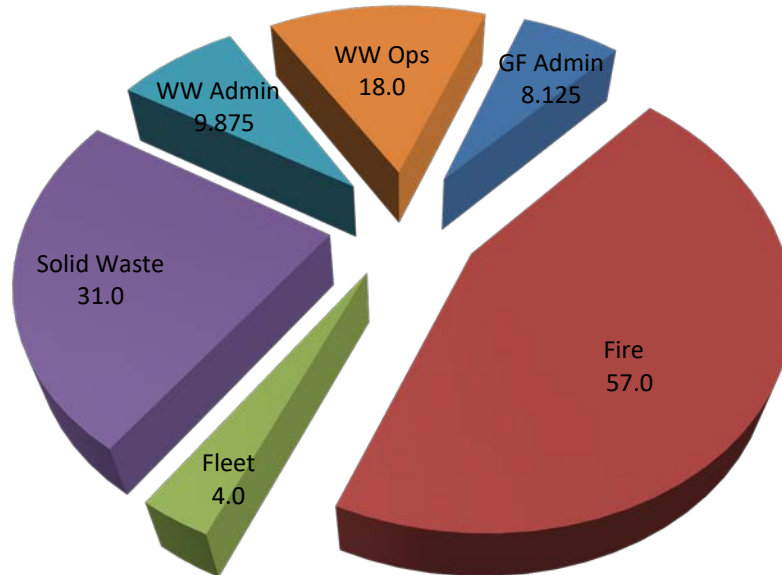
<i>FY</i>	<i>Cost of Living Adj.</i>	<i>Merit Pay</i>
2010	0.0%	0-3%
2011	0.0%	0-3%
2012	0.0%	0-3%
2013	\$1,000	0-3%
2014	3.0%	0%
2015	2.0%	0-4%
2016	5.0%	0-4%
2017	0.0%	0-4%
2018	0.0%	0-4%
2019*	0.0%	0-4%

*Compensation Study implemented May 2018.

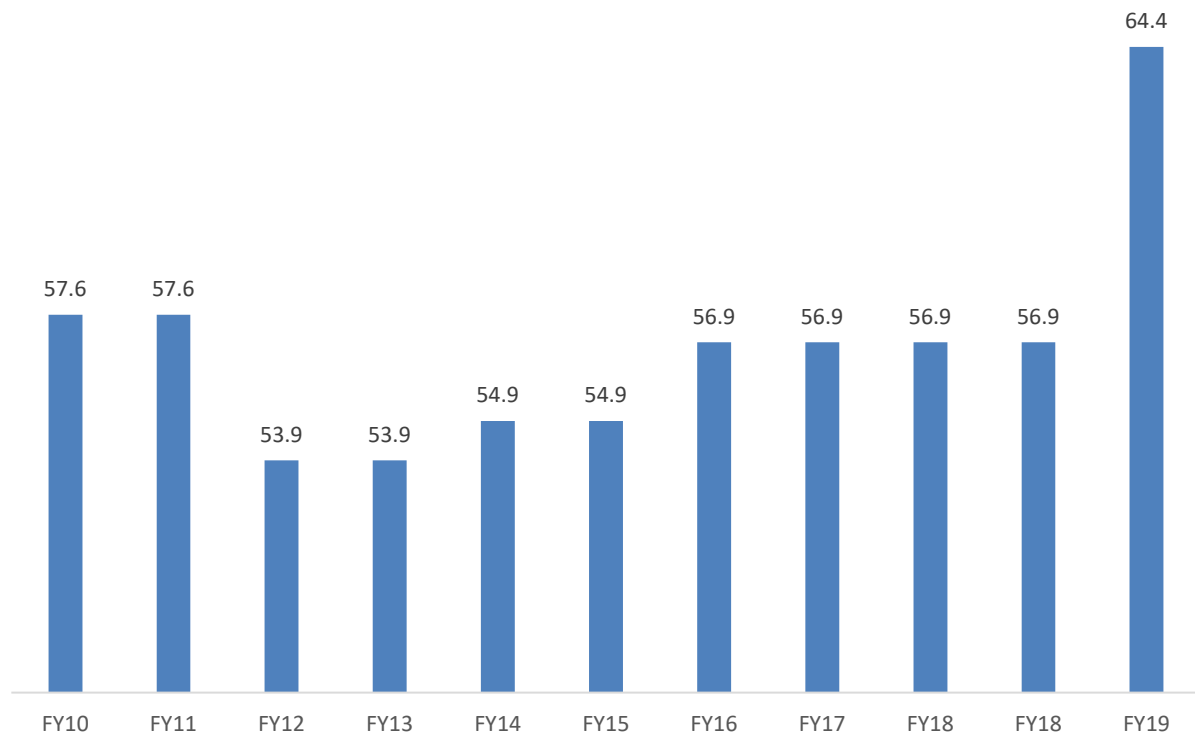
**James Island Public Service District
Full Time Equivalent Associate Positions**

	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
GF Admin	7.125	7.125	7.125	7.125	8.125	8.125	8.125	8.125	8.125	8.125
Fire	57.00	57.00	57.00	57.00	57.00	57.00	57.00	57.00	57.00	57.00
Maintenance	5.00	5.00	5.00	5.00	4.00	4.00	4.00	4.00	4.00	4.00
Solid Waste	31.00	31.00	31.00	31.00	31.00	31.00	31.00	31.00	31.00	31.00
Wastewater Admin	9.875	9.875	9.875	9.875	9.875	9.875	9.875	9.875	9.875	9.875
Wastewater Operations	18.00	18.00	18.00	18.00	18.00	18.00	18.00	18.00	18.00	18.00

FTE's

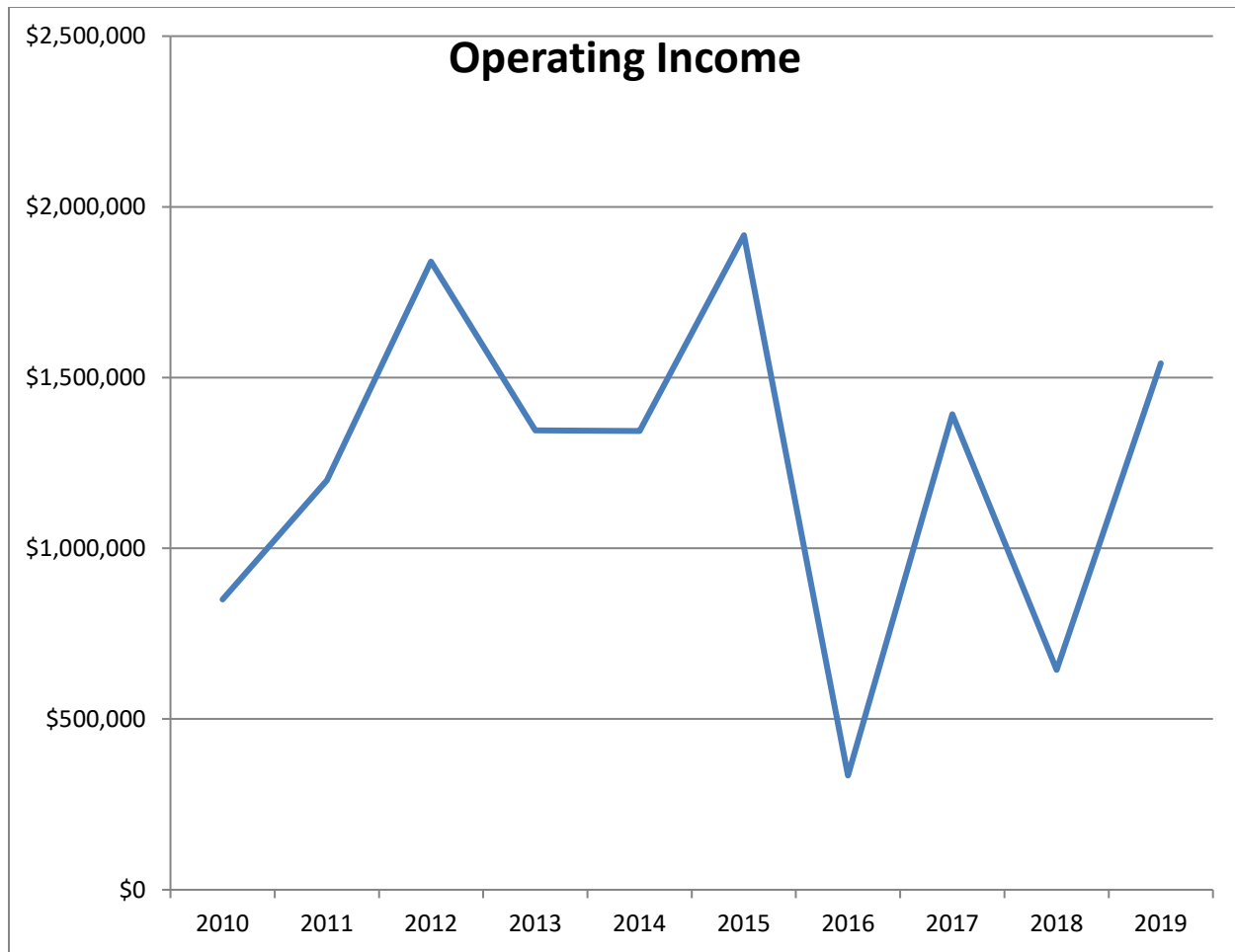


Millage Rates



Operating Income

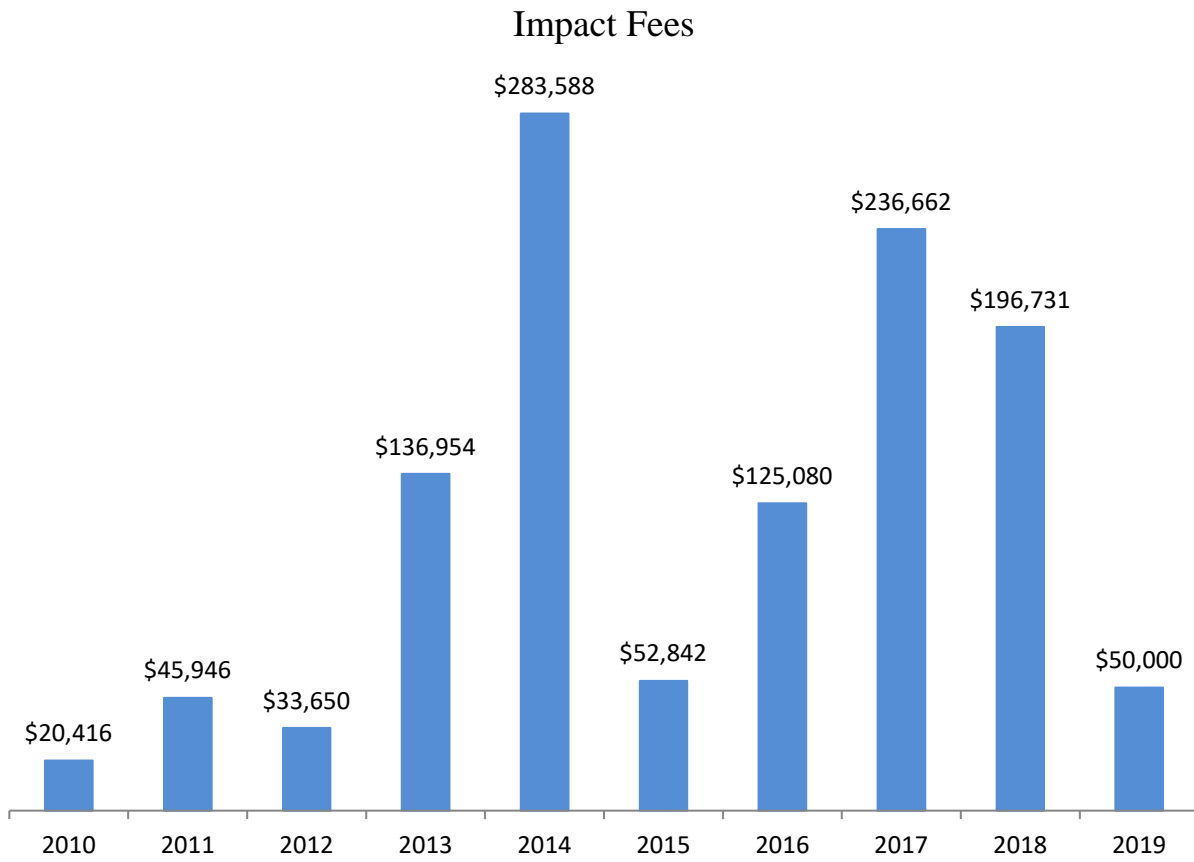
	Actual 2010	Actual 2011	Actual 2012	Actual 2013	Actual 2014	Actual 2015	Actual 2016	Actual 2017	Budget 2018	Budget 2019
Revenues										
Retail Customers	\$ 2,975,601	\$ 3,037,970	\$ 4,199,338	\$ 4,098,780	\$ 4,239,903	\$ 4,270,080	\$ 4,263,283	\$ 4,724,556	\$ 5,052,093	\$ 5,081,415
Wholesale Customers	1,093,876	985,064	1,078,304	975,405	991,571	1,024,443	1,103,621	1,241,293	1,284,537	1,297,382
Folly Beach	332,904	323,657	298,397	376,727	447,282	395,561	370,397	378,352	377,473	381,248
Tap Fees	15,679	22,416	15,450	40,500	64,880	90,465	58,220	78,137	50,000	50,000
Other Fees	220,331	207,883	217,781	109,316	227,578	455,893	240,425	275,452	294,956	228,811
Total Revenues	\$ 4,638,391	\$ 4,576,990	\$ 5,809,270	\$ 5,600,728	\$ 5,971,214	\$ 6,236,442	\$ 6,035,946	\$ 6,697,790	\$ 7,059,059	\$ 7,038,856
Expenses										
Salaries and Benefits	1,299,916	1,272,934	1,309,388	1,470,689	1,527,034	1,568,413	1,664,600	1,580,537	1,675,165	1,865,058
Operations & Maintenance	2,359,014	1,896,222	2,508,808	2,605,452	2,866,927	2,574,720	3,735,386	3,451,774	4,417,940	3,272,832
Administrative	129,207	209,079	151,604	178,759	234,067	176,256	301,302	272,510	322,197	359,675
Total Expenses	\$ 3,788,137	\$ 3,378,235	\$ 3,969,800	\$ 4,254,900	\$ 4,628,028	\$ 4,319,389	\$ 5,701,288	\$ 5,304,821	\$ 6,415,302	\$ 5,497,565
Operating Income	\$ 850,254	\$ 1,198,755	\$ 1,839,470	\$ 1,345,828	\$ 1,343,186	\$ 1,917,053	\$ 334,658	\$ 1,392,969	\$ 643,757	\$ 1,541,291



**JAMES ISLAND PUBLIC SERVICE DISTRICT
WASTEWATER REVENUE HISTORY**

Fiscal Year Ended June 30,

	2011	2012	2013	2014	2015	2016	2017	2018	2019
District Customers	2,509,740	3,256,780	3,289,289	3,396,717	3,431,550	3,427,490	4,930,655	4,982,735	4,086,450
CWS Customers-Transportation	985,064	965,986	975,405	991,571	1,024,443	1,103,621	1,134,134	1,260,000	1,297,382
Folly Beach	323,657	348,319	376,727	447,282	395,561	370,397	371,024	401,024	381,248
CWS - Full Chg	528,230	705,029	809,490	843,186	838,529	835,793	902,483	925,000	994,965
Late Pmt Fee	85,445	78,102	77,654	80,705	82,800	74,783	85,644	100,000	93,000
New Account Fee	14,145	14,675	14,390	17,575	18,834	19,170	18,107	20,000	18,180
Service Continuance Fee	84,923	56,851	54,924	60,464	77,238	69,890	62,296	65,000	60,000
Reconnect Fee	18,316	20,940	20,239	22,100	30,200	26,539	24,149	26,000	23,000
Tap Inspection Fee	22,416	18,833	40,500	64,880	90,465	58,220	70,896	72,000	50,000
Folly Beach O & M Revenue	31,921	43,641	35,713	40,359	34,215	40,379	40,359	29,280	38,430
Other Income					323,939	137,128	298,189	54,100	56,200
Total	4,603,856	5,509,156	5,694,331	5,964,839	6,347,775	6,163,410	7,937,936	7,935,139	7,098,855



ADMINISTRATION

	Actual FY17	Budget FY18	Approved Budget FY19	Inc/(Dec)	%
501.01 Officials & Administrators	229,170	229,130	266,969	37,839	16.5%
505.01 Administrative Support	100,671	108,026	112,445	4,419	4.1%
509.20 Overtime	295	500	500		0.0%
510.03 Group Health & Life Insurance	26,544	25,651	30,118	4,467	17.4%
510.04 Worker's Compensation	90	844	949	105	12.4%
510.05 Retirement System Contribution	37,082	45,786	55,276	9,490	20.7%
510.06 Social Security Expense	24,823	25,831	29,043	3,212	12.4%
Total Personnel Services	421,326	435,768	495,300	59,532	13.7%
511.01 Gasoline	903	636	239	(397)	-62.4%
512.01 New Tires	538	200	200		0.0%
513.01 Vehicle Repairs Inside	1,171	700	700		0.0%
513.04 Outside Vehicle Repairs	4,091	200	250	50	25.0%
514.01 Commissioner's Expense	10,402	3,700	3,700		0.0%
516.03 Computer Equipment	6,503	4,978	1,600	(3,378)	-67.9%
517.02 Safety Supplies/Equip	158	100	75	(25)	-25.0%
518.02 Software Licenses & Support	7,138	18,841	27,904	9,063	48.1%
519.01 Housekeeping and Cleaning	1,807	1,988	2,088	100	5.0%
519.02 Building Maintenance	167	168	168		0.0%
520.01 Auditing Services	4,850	4,950	6,975	2,025	40.9%
520.03 Legal Services	8,508	15,000	10,000	(5,000)	-33.3%
520.05 Other Professional Services	23,005	18,175	28,650	10,475	57.6%
521.01 Office Supplies	7,624	7,950	9,750	1,800	22.6%
521.03 Advertising/Promotions & Print	2,193	4,808	4,800	(8)	-0.2%
521.04 Dues and Subscriptions	3,730	3,818	2,858	(961)	-25.2%
521.05 ADP Payroll Processing	13,070	12,500	11,583	(917)	-7.3%
524.02 Training & Development	1,506	21,900	17,055	(4,845)	-22.1%
524.05 Employee Relations	4,462	5,746	5,387	(359)	-6.2%
525.04 Telephone	11,729	2,352	5,736	3,384	143.9%
525.06 Telephone - Cellular	710	1,320	1,100	(220)	-16.7%
526.01 District Insurance	1,014	3,758	3,814	56	1.5%
530.03 Operating Leases - Copier	1,872	1,838	1,746	(92)	-5.0%
Total Operating & Maintenance	117,767	147,856	146,378	(1,478)	-1.0%
Total Personnel & Operating Cost	539,093	583,624	641,678	58,054	9.9%
536.10 Computer Hardware		38,500		(38,500)	
Total Capital Outlay		38,500		(38,500)	
Grand Total	539,093	622,124	641,678	19,554	

FIRE SERVICES

		Actual	Budget	Approved		
		FY17	FY18	Budget	Inc/(Dec)	%
				FY19		
501.01	Officials & Administrators	402,469	444,093	450,542	6,449	1.5%
502.01	Professionals	456,837	482,823	554,349	71,526	14.8%
504.01	Protective Services	933,909	1,063,544	1,079,151	15,607	1.5%
509.20	Overtime	160,194	224,248	240,987	16,739	7.5%
509.21	Overtime Extra	301,954	177,617	191,957	14,340	8.1%
510.03	Group Health & Life Insurance	433,798	478,588	498,199	19,611	4.1%
510.04	Worker's Compensation	270,135	275,117	285,499	10,382	3.8%
510.05	Retirement System Contribution	260,265	324,399	366,473	42,074	13.0%
510.06	Social Security Expense	167,320	183,013	192,549	9,536	5.2%
Total Personnel Services		3,386,881	3,653,442	3,859,706	206,264	5.6%
511.01	Gasoline	6,434	7,895	9,560	1,665	21.1%
511.02	Diesel Fuel	16,883	23,500	28,100	4,600	19.6%
511.03	Engine Fluids	1,500	1,589	1,500	(89)	-5.6%
511.04	Anti-freeze	181	300	400	100	33.3%
512.01	New Tires	12,659	12,000	5,760	(6,240)	-52.0%
512.05	Outside Tire Repair	933	600	600		0.0%
513.01	Vehicle Repairs Inside	48,837	50,000	35,000	(15,000)	-30.0%
513.02	Equip. Maint. & Repairs	6,800	9,243	6,683	(2,560)	-27.7%
513.04	Outside Vehicle Repairs	21,811	15,000	9,210	(5,790)	-38.6%
515.01	Industrial Chemicals	3,705	3,044	3,400	356	11.7%
515.02	Emer. Response Medical Supplies	3,187	7,869	6,025	(1,844)	-23.4%
515.06	Fire Suppression Supplies	6,948	13,205	26,832	13,627	103.2%
515.07	Other Tech Supplies	1,139	2,838	6,683	3,845	135.5%
516.01	Small Tools & Equipment	10,887	5,385	9,017	3,632	67.4%
516.02	Office Furniture & Equipment	5,282	3,589	4,475	886	24.7%
516.03	Computer Equipment	925	2,942	9,434	6,492	220.7%
517.02	Safety Supplies	1,664	200	200		0.0%
517.05	Personal Protective Equipment	64,825	56,977	60,180	3,203	5.6%
517.06	Safety Equipment Testing	1,732	16,287	17,300	1,013	6.2%
517.10	Fire Extinguishers	298		300	300	100.0%
518.02	Software Licenses & Support	8,456	15,292	24,554	9,262	60.6%
518.03	Communication Maint. Contract		9,384	10,323	939	10.0%
519.01	Housekeeping and Cleaning	9,762	8,860	10,054	1,194	13.5%
519.02	Buildings Maintenance	26,204	15,000	20,000	5,000	33.3%
519.03	Grounds Maintenance	320	1,300	900	(400)	-30.8%
519.04	Pest Control	840	875	875		0.0%
520.04	Medical Services	1,035	4,900	4,900		0.0%
520.09	Fitness Program	10,036	12,137	12,690	553	4.6%
521.01	Office Supplies	3,485	3,345	3,345		0.0%
521.02	Postage and Shipping	241	800	800		0.0%
521.03	Advertising/Promotions & Print	5,594	2,200	2,200		0.0%
521.04	Dues and Subscriptions	2,136	3,845	3,600	(245)	-6.4%
522.01	Charleston County Fees	5,448	536	536		0.0%
522.02	SC Dept. of Highway Fees	123	74	74		0.0%

FIRE SERVICES

		Actual	Budget	Approved	Inc/(Dec)	%
		FY17	FY18	Budget FY19		
522.03	Storm water Fees	742	302	302		0.0%
523.01	Uniforms Purchased	10,652	14,788	11,788	(3,000)	-20.3%
524.02	Training & Development	7,146	40,565	43,194	2,629	6.5%
524.03	Training Supplies	8,941	6,924	4,980	(1,944)	-28.1%
524.04	Fire Prevention & Education	5,077	9,091	9,572	481	5.3%
524.05	Employee Relations	362	4,200	4,387	187	4.5%
524.06	Pre-employment Screening	3,605	3,000	3,000		0.0%
524.09	FD Recruit School	1,765	7,280	5,100	(2,180)	-29.9%
525.01	Electricity and Gas	29,716	33,301	30,004	(3,297)	-9.9%
525.02	Water	2,554	2,940	2,302	(638)	-21.7%
525.04	Telephone	1,565	4,200	2,493	(1,707)	-40.6%
525.05	Internet/GPS	9,785	10,884	9,304	(1,580)	-14.5%
525.06	Telephone - Cellular	6,821	7,300	10,565	3,265	44.7%
526.01	District Insurance	23,368	34,247	39,203	4,956	14.5%
530.01	Radio User Fees	27,338	30,552	28,728	(1,824)	-6.0%
530.03	Operating Lease-Copier	399	424	424		0.0%
Total Operating & Maintenance		436,843	521,819	540,856	19,037	3.6%
Total Personnel & Operating Cost		3,823,724	4,175,261	4,400,562	225,301	5.4%
536.02	Building Improvements	9,940	50,000	54,000	4,000	
Total Capital Outlay		9,940	50,000	54,000	4,000	
Grand Total		3,833,664	4,225,261	4,454,562	229,301	

FLEET SERVICES

		Actual	Budget	Proposed		
		FY17	FY18	Budget	Inc/(Dec)	%
		FY17	FY18	FY19		
501.01	Officials & Administrators	74,543	76,158	79,726	3,568	4.7%
506.01	Skilled Craft Workers	74,958	80,260	90,307	10,047	12.5%
509.20	Overtime	6,427	4,500	4,700	200	4.4%
510.03	Group Health & Life Insurance	22,229	26,443	18,127	(8,316)	-31.4%
510.04	Worker's Compensation	1,758	3,208	3,495	287	8.9%
510.05	Retirement System Contribution	17,439	21,820	25,441	3,621	16.6%
510.06	Social Security Expense	11,402	12,272	13,367	1,095	8.9%
	Total Personnel Services	208,756	224,661	235,163	10,502	4.7%
511.01	Gasoline	1,859	2,756	2,749	(7)	-0.3%
511.02	Diesel Fuel		60	60		0.0%
511.03	Engine Fluids		100	50	(50)	-50.0%
512.01	New Tires	689	180	180		0.0%
513.01	Vehicle Repairs Inside	500	150	700	550	366.7%
513.02	Equip. Maint. & Repairs	610	900	1,000	100	11.1%
513.03	Maintenance Inventory		400	400		0.0%
513.04	Outside Vehicle Repairs	1,658	600	700	100	16.7%
515.01	Industrial Chemicals	441	550	600	50	9.1%
515.07	Other Tech Supplies	1,469	1,500	1,550	50	3.3%
516.01	Small Tools & Equipment	2,617	3,525	3,500	(25)	-0.7%
516.02	Office Furniture	644	250	280	30	12.0%
516.03	Computer Equipment/Software	1,700		824	824	100.0%
517.01	Safety Tools & Equipment	1,607	990	1,850	860	86.9%
517.05	Personal Protective Equipment	641	1,490	1,639	149	10.0%
517.06	Safety Equipment Testing	648	750	1,000	250	33.3%
517.08	Security Monitoring	575	4,322	500	(3,822)	-88.4%
517.10	Fire Extinguishers	40	500	250	(250)	-50.0%
518.02	Software Licenses & Support	11,204	3,303	4,766	1,463	44.3%
519.01	Housekeeping and Cleaning	266	40	100	60	150.0%
519.02	Buildings Maintenance	36,046	6,775	6,600	(175)	-2.6%
519.04	Pest Control	167	168	260	92	54.8%
520.04	Medical Services	138	428	640	212	49.5%
521.01	Office Supplies	855	1,200	1,150	(50)	-4.2%
521.04	Dues & Subscriptions	235	160	150	(10)	-6.3%
522.02	SC Dept. of Highway Fees		55	30	(25)	-45.5%
523.10	Uniforms Purchased	465	600	600		0.0%
523.02	Uniforms Leased	1,619	1,970	1,904	(66)	-3.4%
524.02	Training & Development	3,365	6,974	6,879	(95)	-1.4%
524.05	Employee Relations	260	590	690	100	16.9%
525.01	Electricity and Gas	5,772	7,200	7,000	(200)	-2.8%
525.02	Water	849	750	1,300	550	73.3%
525.04	Telephone	4,626	1,200	3,446	2,246	187.2%
525.05	Internet/GPS	427	2,020	500	(1,520)	-75.2%
525.06	Telephone - Cellular	650	710	700	(10)	-1.4%
526.01	District Insurance	1,722	3,435	3,265	(170)	-4.9%
530.03	Operating Leases-Copier	399	425	400	(25)	-5.9%

FLEET SERVICES

		Actual	Budget	Proposed		
		FY17	FY18	Budget	Inc/(Dec)	%
		FY17	FY18	FY19		
Total Operating & Maintenance		85,499	58,031	58,212	181	0.3%
Total Personnel & Operating Cost		294,255	282,692	293,375	10,683	3.8%
536.02 Building Improvements				14,000	14,000	
Total Capital Outlay		17,819	11,525	14,000	2,475	
Grand Total		312,074	294,217	307,375	13,158	

SOLID WASTE SERVICES

				Approved		
		Actual	Budget	Budget	Inc/(Dec)	%
		FY17	FY18	FY19		
501.01	Officials & Administrators	133,828	104,981	115,399	10,418	9.9%
505.01	Administrative Support	8,782	42,934	46,937	4,003	9.3%
506.01	Skilled Craft Workers	168,812	212,692	216,048	3,356	1.6%
507.01	Service - Maintenance	576,405	616,358	710,363	94,005	15.3%
509.10	Temporary Employees	59,843	15,000	20,000	5,000	33.3%
509.20	Overtime	56,688	20,000	18,000	(2,000)	-10.0%
510.03	Group Health & Life Insurance	179,345	208,022	217,071	9,049	4.4%
510.04	Worker's Compensation	27,055	33,536	37,328	3,792	11.3%
510.05	Retirement System Contribution	109,167	134,917	161,142	26,225	19.4%
510.06	Social Security Expense	70,622	76,115	84,666	8,551	11.2%
Total Personnel Services		1,390,547	1,464,555	1,626,954	162,399	11.1%
511.01	Gasoline	2,737	3,818	3,346	(472)	-12.4%
511.02	Diesel Fuel	106,620	137,760	148,930	11,170	8.1%
511.03	Engine Fluids	14,721	10,100	6,000	(4,100)	-40.6%
511.04	Anti-freeze	1,517	1,450	1,150	(300)	-20.7%
512.01	New Tires	19,463	29,729	16,000	(13,729)	-46.2%
512.02	Recaps	20,630	21,960	21,960		0.0%
512.04	Rims	1,334	1,736	1,000	(736)	-42.4%
512.05	Outside Tire Repair	7,052	2,800	2,800		0.0%
513.01	Vehicle Repairs Inside	81,953	90,000	80,000	(10,000)	-11.1%
513.04	Outside Vehicle Repairs	72,476	85,150	85,000	(150)	-0.2%
515.01	Industrial Chemicals	1,342	200	200		0.0%
515.07	Other Tech Supplies	890	1,550	900	(650)	-41.9%
516.01	Small Tools & Equipment	8,841	3,400	4,500	1,100	32.4%
516.02	Office Furniture & Equip	1,057	1,500	402	(1,098)	-73.2%
516.03	Computer Equipment	492	1,000	3,351	2,351	235.1%
517.01	Safety Tools & Equipment	110	1,450	2,115	665	45.9%
517.05	Personal Protective Equipment	4,356	5,625	3,875	(1,750)	-31.1%
517.08	Security Monitoring	482	2,903	500	(2,403)	-82.8%
517.10	Fire Extinguishers	147	525	500	(25)	-4.8%
518.02	Software Licenses & Support	787	383	3,475	3,092	807.3%
519.01	Housekeeping and Cleaning	1,477	1,200	1,450	250	20.8%
519.02	Buildings Maintenance	14,529	3,500	4,100	600	17.1%
519.03	Grounds Maintenance	80	100	100		0.0%
519.04	Pest Control	167	145	200	55	37.9%
520.04	Medical Services	1,520	2,000	1,625	(375)	-18.8%
521.01	Office Supplies	979	1,800	1,100	(700)	-38.9%
521.03	Advertising/Promotions & Print	5,823	4,340	2,450	(1,890)	-43.5%
521.12	Roll Carts Repair & Replace	9,500	3,200	10,100	6,900	215.6%
522.02	SC Dept. of Highway Fees	229	111	234	123	110.8%
523.01	Uniforms Purchased	1,038	600	1,025	425	70.8%
523.02	Uniforms Leased	11,722	10,065	17,059	6,994	69.5%
524.02	Training & Development		500	720	220	44.0%
524.05	Employee Relations	1,258	1,600	3,800	2,200	137.5%
524.06	Pre-employment Screening	240	480	480		0.0%

SOLID WASTE SERVICES

		Actual	Budget	Approved		
		FY17	FY18	Budget	Inc/(Dec)	%
				FY19		
525.01	Electricity and Gas	3,078	3,100	3,100		0.0%
525.02	Water	1,698	975	1,975	1,000	102.6%
525.04	Telephone	4,416	2,412	2,800	388	16.1%
525.05	Internet/GPS	7,476	6,740	6,740		0.0%
525.06	Telephone-Cellular/WiFi	2,200	2,440	2,440		0.0%
526.01	District Insurance	24,325	26,116	28,912	2,796	10.7%
530.03	Operating Lease-Copier	313	394	394		0.0%
Total Operating & Maintenance		456,542	482,397	476,808	(5,589)	-1.2%
Total Personnel & Operating Cost		1,847,089	1,946,952	2,103,762	156,810	8.1%
Grand Total		2,102,156	1,946,952	2,103,762	156,810	

WASTEWATER ADMINISTRATION

	Actual	Budget	Approved Budget	Inc /(Dec)	%
	FY17	FY18	FY19		
501 .01 Officials & Administrators	259,939	214,675	230,744	16,069	7.5%
505 .01 Administrative Support	159,985	216,768	241,705	24,937	11.5%
509 .20 Overtime	2,094	500	500		0.0%
510 .03 Group Health & Life Insurance	84,792	88,155	113,114	24,959	28.3%
510 .04 Worker's Compensation	100	1,350	1,502	152	11.3%
510 .05 Retirement System Contribution	104,987	45,744	60,464	14,720	32.2%
510 .06 Social Security Expense	32,532	33,005	36,142	3,137	9.5%
Total Personnel Services	647,080	600,197	684,171	83,974	14.0%
511 .01 Gasoline	405	1,047	239	(808)	-77.2%
512 .01 New Tires	287	200	200		0.0%
513 .01 Vehicle Repairs Inside		700	500	(200)	-28.6%
513 .04 Outside Vehicle Repairs		300	200	(100)	-33.3%
514 .01 Commissioner's Expense	10,384	3,700	3,700		0.0%
516 .03 Computer Equipment	7,282	4,978	1,600	(3,378)	-67.9%
517 .02 Safety Supplies/Equip	158	550	75	(475)	-86.4%
518 .02 Software Licenses & Support	9,644	20,565	29,186	8,621	41.9%
519 .01 Housekeeping and Cleaning	2,226	2,839	2,839		0.0%
519 .02 Buildings Maintenance	10,842	10,168	4,968	(5,200)	-51.1%
520 .01 Auditing Services	4,850	4,950	6,975	2,025	40.9%
520 .03 Legal Services	1,451	15,000	10,000	(5,000)	-33.3%
520 .05 Other Professional Services	21,020	18,175	71,675	53,500	294.4%
520 .08 Trustee Services	11,392	13,156	13,906	750	5.7%
521 .01 Office Supplies	7,550	9,775	11,275	1,500	15.3%
521 .02 Postage and Shipping	30,342	45,000	40,800	(4,200)	-9.3%
521 .03 Advertising/Promotions & Print	1,473	3,808	3,808		0.0%
521 .04 Dues and Subscriptions	4,031	4,082	2,822	(1,260)	-30.9%
521 .05 Payroll Processing	13,070	12,000	11,583	(417)	-3.5%
521 .07 Billing Supplies & Svcs.	43,324	38,268	40,884	2,616	6.8%
521 .08 Water Metered Report	10,555	9,564	9,852	288	3.0%
521 .10 Bank Service Fees	7,140	7,200	6,955	(245)	-3.4%
521 .11 Merchant Services Fees	22,758	21,780	18,500	(3,280)	-15.1%
522 .01 Charleston County Fees	1,654	3,056	3,056		0.0%
524 .02 Training & Development	1,533	21,900	17,055	(4,845)	-22.1%
524 .05 Employee Relations	3,616	5,061	5,510	449	8.9%
525 .01 Electricity and Gas	13,767	15,228	17,461	2,233	14.7%
525 .02 Water	1,698	1,092	2,217	1,125	103.0%
525 .04 Telephone	21,511	6,900	12,120	5,220	75.7%
525 .05 Internet / GPS	1,282	904	1,320	416	46.0%
525 .06 Telephone - Cellular	950	1,320	1,100	(220)	-16.7%

WASTEWATER ADMINISTRATION

			Approved Budget		
			FY19	Inc /(Dec)	%
Actual	Budget				
FY17	FY18				
526 .01 District Insurance	7,303	6,597	5,612	(985)	-14.9%
530 .03 Operating Lease-Copier	1,919	1,838	1,682	(156)	-8.5%
Total Operating & Maintenance	290,113	322,197	359,675	37,478	11.6%
Total Personnel & Operating Cost	937,193	922,394	1,043,846	121,452	13.2%
Grand Total	937,193	960,894	1,043,846	82,952	8.6%

WASTEWATER OPERATIONS

		Actual FY17	Budget FY18	Approved Budget FY19	Inc./(Dec.)	%
501	.01 Officials & Administrators	169,423	169,038	184,511	15,473	9.2%
503	.01 Technicians	184,277	150,860	167,762	16,902	11.2%
505	.01 Administrative Support	44,699	149,490	157,568	8,078	5.4%
506	.01 Skilled Craft Workers	315,164	272,747	307,856	35,109	12.9%
509	.20 Overtime	48,516	30,000	30,000		0.0%
510	.03 Group Health & Life Insurance	128,176	125,863	128,684	2,821	2.2%
510	.04 Worker's Compensation	13,597	13,200	16,232	3,032	23.0%
510	.05 Retirement System Contribution	224,510	104,702	123,425	18,723	17.9%
510	.06 Social Security Expense	56,028	59,068	64,849	5,781	9.8%
	Total Personnel Services	1,184,390	1,074,968	1,180,887	105,919	9.9%
511	.01 Gasoline	14,215	18,389	20,850	2,461	13.4%
511	.02 Diesel Fuel	10,634	17,958	16,967	(991)	-5.5%
511	.03 Engine Fluids	1,833	1,000	1,800	800	80.0%
511	.04 Anti-freeze	418	100	418	318	318.0%
512	.01 New Tires	3,689	4,500	3,500	(1,000)	-22.2%
512	.05 Outside Tire Repair		500	500		0.0%
513	.01 Vehicle Repairs Inside	9,850	15,000	5,000	(10,000)	-66.7%
513	.02 Equip. Maint. & Repairs	18,787	10,000	15,000	5,000	50.0%
513	.04 Outside Vehicle Repairs	16,119	10,000	5,000	(5,000)	-50.0%
515	.01 Industrial Chemicals	74,781	75,000	85,000	10,000	13.3%
515	.07 Other Tech Supplies	10,593	10,000	8,000	(2,000)	-20.0%
516	.01 Small Tools & Equipment	20,290	17,000	17,000		0.0%
516	.02 Office Furniture & Equipment		1,000	2,200	1,200	120.0%
516	.03 Computer Equipment	1,159	4,200	9,229	5,029	119.7%
517	.02 Safety Supplies/Equipment	4,594	6,100	4,950	(1,150)	-18.9%
517	.05 Personal Protective Equipment	1,130	2,800	2,000	(800)	-28.6%
517	.08 Security Monitoring	1,040	3,300	500	(2,800)	-84.8%
518	.01 Maint. Contract-Copier usage	686	1,100	686	(414)	-37.6%
518	.02 Software Licenses & Support	12,626	9,125	21,694	12,569	137.7%
519	.01 Housekeeping and Cleaning	2,988	1,600	3,000	1,400	87.5%
519	.02 Buildings Maintenance	13,944	15,350	32,504	17,154	111.8%
519	.03 Grounds Maintenance	16,701	22,142	25,200	3,058	13.8%
520	.04 Medical Services	319	1,500	200	(1,300)	-86.7%
520	.05 Other Professional Services	191,710	801,000	100,000	(701,000)	-87.5%
520	.06 Engineering Services	20,249	30,000	20,000	(10,000)	-33.3%
521	.01 Office Supplies	3,239	1,988	3,099	1,111	55.9%
521	.03 Advertising/Promotions & Print	2,754	3,100	2,900	(200)	-6.5%
521	.04 Dues and Subscriptions	2,356	3,584	2,500	(1,084)	-30.2%
522	.02 SC Dept. of Highway Fees	130		150	150	0.0%
522	.03 Storm water Fees	1,178	759	1,200	441	58.1%
523	.01 Uniforms Purchased	1,490	2,000	1,500	(500)	-25.0%
523	.02 Uniforms Leased	11,347	9,000	10,000	1,000	11.1%

WASTEWATER OPERATIONS

	Actual FY17	Budget FY18	Approved Budget FY19	Inc./Dec.	%
524 .02 Training & Development	1,640	1,935	3,000	1,065	55.0%
524 .05 Employee Relations	1,392	1,240	2,537	1,297	104.6%
524 .06 Pre-employment Screening	639	620	300	(320)	-51.6%
525 .01 Electricity and Gas	155,539	180,000	160,000	(20,000)	-11.1%
525 .02 Water	5,362	6,500	4,000	(2,500)	-38.5%
525 .04 Telephone	10,477	1,440	10,000	8,560	594.4%
525 .05 Internet/GPS	8,236	5,096	9,000	3,904	76.6%
525 .06 Telephone - Cellular	15,838	8,880	16,000	7,120	80.2%
525 .07 Pagers	629	629	700	71	11.3%
526 .01 District Insurance	37,083	42,103	48,995	6,892	16.4%
527 .01 Street Signs & Lighting		4,000	6,000	2,000	50.0%
530 .01 Radio User Fees	4,727	1,126	2,280	1,154	102.5%
530 .02 SCADA Maint. & Repairs	8,658	6,500	11,000	4,500	69.2%
530 .03 Operating Lease-Copier	2,400	3,419	4,261	842	24.6%
531 .00 M&R - Manholes & Lines	101,459	215,000	115,000	(100,000)	-46.5%
531 .01 M&R - Pump Station Equipment	163,022	420,151	320,000	(100,151)	-23.8%
531 .02 Sewage Damage Reimbursement	5,930	2,000	5,000	3,000	150.0%
535 .01 Sewer Treatment - Master Meter	2,068,024	2,175,294	2,100,000	(75,294)	-3.5%
535 .02 Scavenger Waste Treatment	2,695	3,800	2,800	(1,000)	-26.3%
535 .03 Non-Master Sewer Treatment	27,169	25,000	29,412	4,412	17.6%
Total Operating & Maintenance	3,414,869	4,341,448	3,272,832	(1,068,616)	-24.6%
Total Personnel & Operating Cost	4,599,259	5,416,416	4,453,719	(962,697)	-17.8%
536 .02 Building Improvements			49,000	49,000	
536 .07 Machinery & Equipment	37,620		72,500	72,500	
536 .08 Generators	37,920		129,000	129,000	
536 .09 Pump Station Equipment	40,000		160,000	160,000	
536 .11 Lease Purchases					
Total Capital Outlay	115,540		410,500	410,500	
Grand Total	4,714,799	5,416,416	4,864,219	(552,197)	