

PARKER SEWER & FIRE SUBDISTRICT

General Operating Budget

FISCAL YEAR



2021 -2022

Table of Contents

Table of Contents	1
Budget Message	2
Millage Valuation	4
Summary of Estimated Changes in General Fund Balance	5
Summary of Estimated Changes in Rehabilitation Fund	6
Summary of Estimated Changes in Fund Balance	7
Summary of Estimated Changes Sewer Capital Fee Reimbursement Fund	8
Summary Fiscal Year 2021 – 2022 Budget	9
Revenue Line Item Detail	10
Administration Department Line Item Detailed Budget	12
Fire Department Line Item Detailed Budget	14
Wastewater Collections Department Line Item Detailed Budget	17
Fleet Maintenance Department Line Item Detailed Budget	19
General Line Item Descriptions	21
Capital Improvement Plan	23



BUDGET MESSAGE

Submitted for review of the Parker Sewer & Fire Subdistrict Board of Commission is the 2021 - 2022 Operating Budget, 2021 - 2022 Rehab Budget, and the 2021-2022 Capital Improvement Plan. The budget document is the most important policy document of each year; with that in mind, the budget is prepared with extensive participation by the department heads.

The 2021 - 2022 Operating Budget increases the total Ad Valorem to 99.1, an increase of 2.5 mills. The base millage increased to 96.5. **We project to start the 2021 - 2022 year with a fund balance of \$10,032,060, which is above the required carry over until January 2022 of \$8,183,861.** Based on the proposed budget, we expect a 2021 - 2022 year end fund balance of \$10,137,615 which is \$1,399,051 above the required carryover.

The Commission has approved up to a 5% merit increase to be administered at the discretion of the department heads with input from the commissioners for the district employees. This increase includes step increases for Admin, Fire and Sewer to become more competitive with the other neighboring Districts, and not continually lose employees to those districts.

This year's proposed **budget expenditures are \$14,960,935** which is a 10.13% increase from last year's budget. The 2021- 2022 **total revenues are projected at \$15,066,491** which is an overall increase of 10.9%.

SIGNIFICANT BUDGET ISSUES

The proposed budget includes the following request by department.

Administration – Medical Premiums are increasing \$500,000 or 19.23%. This increase is driven by both the fixed costs and claims exceeding anticipated activity for the year. The district continues to take proactive steps to mitigate these increases by increasing the cost share to employees. Even with those increases the District still pays over 92% of the entire cost of health insurance. Total increase to employees is approximately \$40,000. S.C Retirement for both SCRS and PORS are increasing a combined \$113,623 driven by State mandated 1% increase in Employer contribution amount, and the Merit increases mentioned above. The 1 % increases to the retirement plans will continue every year until 2023. Health savings account matching increased \$5,000 due to anticipated increase number of employees switching to the HDHP plan. Property/Casualty/Liability is increasing \$50,000 due to rate increases due to industry high claims and bringing on 9 new Fire vehicles. Auditor Fees increase \$3,000 due to cost of doing business, and increased complexity of additional accounts. Attorney Fees increased to cover litigation costs due to Consolidation litigation.

Fire – Request to equip each station with a station alerting system at an average cost of \$25,000 per station for a total increase of \$100,000. Budget also includes continuation of purchasing 800 MHz radios and maintain existing inventory to operate on the statewide Palmetto 800 system. SCBA Maintenance is upgrading SCOTT tracker system and the purchase of individual breathing regulator assemblies to help with infectious disease control. Currently firefighters share breathing regulators, along with the replacement of 1993 SCBA air compressor that is currently out of service this increases the SCBA budget by \$57,872. Fire will also retire 9 vehicles and purchase/lease vehicles alone with paying off the current Master lease. This program will create savings over the life of the program due to lower interest rates, Maintenance savings of \$100,000 annually, and create an income stream for the fleet department for completing warranty work.

Wastewater Collections – Increase in Professional Services costs \$12,800 for attorney costs associated with the ongoing efforts to consolidate the district into Metro. Maintenance materials is increasing \$12,000 overall rise in all material costs.

Fleet Maintenance – Materials and supplies in Cleaning supplies, Fuel and parts purchased are increasing due to overall vendor cost increases and vehicles coming out of warranty.

Summary of Capital Programs Items and Capital Improvement Plan:

The proposed Capital Programs in 2021 - 202 are:

Administration - HVAC Unit	<u>10,000.00</u>
----------------------------	------------------

Fire- 9 vehicle lease program	<u>680,000</u>
Land Purchase for Station 4	<u>340,000</u>
Wastewater Collections 5% Equipment Purchases	<u>30,091</u>
Fleet Maintenance - None	
Total of Capital Programs and Capital Improvement Plan	<u>1,050,091</u>

Conclusion

The preparation of this budget took the cooperation and assistance of all the department heads. This budget is considered a reliable financial plan for the 2021 – 2022 fiscal year. As always, every control will be used to assure expenditures will be within the guidelines. Prior to any major expenditure all options will be reviewed with the intent of reducing cost.

Respectfully submitted,

Parker District Department Heads

Chuck Naray
 Greg Farley
 Tremeir Johnson
 Mark Jacobs



PARKER DISTRICT VALUATION
COUNTY AUDITOR REPORT

	Millage Valuation	
	2020	2021
Total Valuation	\$ 117,796,272	\$ 121,330,160
Value of 1 Mill	\$ 117,796	\$ 121,330
Total Millage	\$ 96.6	\$ 99.1
Total O&M (Base) Millage	\$ 94.0	\$ 96.5
Total O&M (Base) Millage Yield	\$ 11,072,850	\$ 11,714,111
Total Reserve Account Millage	\$ 2.6	\$ 2.6
Total Reserve Account Millage Y	\$ 306,270	\$ 315,458
Total Millage Yield	\$ 11,379,120	\$ 12,029,570



SUMMARY OF ESTIMATED CHANGES IN GENERAL FUND BALANCE

	General Operating Fund	
	Year end Estimate	Proposed
	2020 - 2021	2021 - 2022
Beginning Fund Balance, July 1st	\$ 9,645,676	\$ 10,032,060
REVENUES		
Property Taxes	\$ 12,259,000	\$ 12,029,570
Other Taxes	\$ 139,000	\$ 169,000
Other Revenue	\$ 813,966	\$ 1,630,100
TOTAL REVENUES	\$ 13,211,966	\$ 13,828,670
EXPENDITURES		
Administration Department	\$ 5,073,716	\$ 5,758,153
Fire Department	\$ 6,538,397	\$ 6,513,421
Waste Water Collection Department	\$ 1,499,830	\$ 1,982,983
Fleet Maintenance Department	\$ 541,171	\$ 631,378
TOTAL EXPENDITURES	\$ 13,653,114	\$ 14,885,935
Other Financing Sources (Transfers In)		
Transfers In (Fire Capital Asset Fund Bank of TR)	\$ -	\$ 340,000
Transfers In (Sewer Capital Fee)	\$ 400,319	\$ 400,000
Transfers In (Rehab Fee Reimbursements)	\$ 497,821	\$ 497,821
Total Other Financing Sources (Transfers In)	\$ 898,140	\$ 1,237,821
Other Financing Sources (Transfers Out)		
Transfers Out (Accrued PTO Fund)	\$ 70,608	\$ 75,000
Total Other Financing Sources (Transfers Out)	\$ 70,608	\$ 75,000
Total Available Funding Sources	\$ 14,110,106	\$ 15,066,491
Total Appropriations	\$ (13,723,722)	\$ (14,960,935)
Net Increase (Decrease) in Fund Balance	\$ 386,384	\$ 105,556
Projected Ending Fund Balance, June 30	\$ 10,032,060	\$ 10,137,615
Required Carry Over Until Jan 16, 2022 (58%)	\$ 8,183,861	\$ 8,738,564

SUMMARY OF ESTIMATED CHANGES REHABILITATION FUND

	Rehabilitation Fund	
	Year end Estimate 2020 - 2021	Proposed 2021 - 2022
Beginning Fund Balance, July 1st	\$ 4,812,764	\$ 5,873,065
Revenues		
Property Taxes and Interest Earned	\$ 1,995,490	\$ 2,005,490
Total Revenues	\$ 1,995,490	\$ 2,005,490
Expenditures		
Rehabilitation Projects	\$ 3,000,000	\$ 3,223,322
Equipment Purchases (Master Lease 2016)	\$ 96,645	\$ 495,107
Debt Service - 2016 Master Lease	\$ -	\$ -
Debt Service - 2017 Revenue Bond	\$ 503,559	\$ 502,559
Debt Service - 2019 Revenue Bond	\$ 433,810	\$ 439,610
Total Expenditures	\$ 4,187,369	\$ 4,660,598
Other Financing Sources (Uses)		
Bond Proceeds Series 2019	\$ 3,000,000	\$ -
Bond Proceeds Series 2021	\$ 100,000	\$ 3,000,000
Master Lease Proceeds 2016	\$ 96,645	\$ 495,107
Transfers In (Sewer Capital Fee Contribution)	\$ 500,000	\$ 500,000
Transfers Out (Rehab Gen & Admin, Sewer Main)	\$ (497,821)	\$ (497,821)
Total Other Financing Sources (Uses)	\$ 3,252,179	\$ 3,497,286
Total Available Funding Sources	\$ 1,995,490	\$ 2,005,490
Total Appropriations	\$ 935,190	\$ 1,163,312
Net Increase (Decrease) in Fund Balance	\$ 1,060,300	\$ 842,178
Projected Ending Fund Balance, June 30	\$ 5,873,065	\$ 6,715,243

A summary of the estimated changes in Fund Balance for FY 2021/22 follow:

Fund	Estimated Changes in Fund Balance						
	Beginning	Revenues &	Expenditures &	Reserve	Ending	\$	%
	Balance	Other Sources	Other Uses	Usage	Balance	Change	Change
General Operating Fund - OM	\$ 10,032,060	\$ 15,066,491	\$ 14,885,935	\$ -	\$ 10,137,615	\$ 105,556	1.05%
Accrued PTO Fund	\$ 7,448	\$ 45,000	\$ 28,195	\$ -	\$ 12,448	\$ 5,000	67.13%
Rehabilitation Fund	\$ 5,873,065	\$ 2,005,490	\$ 1,163,312	\$ -	\$ 6,715,243	\$ 842,178	14.34%
Sewer Capital Fee Fund	\$ 265,000	\$ 1,200,000	\$ 1,185,339	\$ -	\$ 279,661	\$ 14,661	5.53%
Total	\$ 16,177,572	\$ 18,316,981	\$ 17,262,780	\$ -	\$ 17,144,968	\$ 967,395	6.0%



SUMMARY OF ESTIMATED CHANGES SEWER CAPITAL FEE FUND

	Sewer Capital Fee Fund	
	Year end Estimate 2020 - 2021	Proposed 2021 - 2022
Beginning Fund Balance, July 1st	\$ -	\$ 265,000
Revenues		
Sewer Capital Fee	\$ 1,165,000	\$ 1,200,000
Total Revenues	\$ 1,165,000	\$ 1,200,000
Expenditures		
Rehab Projects	\$ 500,000	\$ 500,000
Transfer Out (Rehab Gen & Admin., Sewer Maint)	\$ 400,000	\$ 400,000
Sewer Capital Expenses	\$ -	\$ 285,339
Total Expenditures	\$ 900,000	\$ 1,185,339
Total Available Funding Sources	\$ 1,165,000	\$ 1,200,000
Net Increase (Decrease) in Fund Balance	\$ 265,000	\$ 14,661
Projected Ending Fund Balance, June 30	\$ 265,000	\$ 279,661



2021 - 2022 BUDGET

PROPOSED REVENUE 2021 - 2022

TAX MILLAGE YIELD	12,029,570
OTHER TAXES	169,000
OTHER REVENUE	1,630,100
TRANSFERS IN	497,821
CAPITAL FEE REIMBURSEMENT	400,000
Transfers In (Fire Capital Asset Fund Bank of TR)	340,000

TOTAL PROPOSED REVENUE 2021 -2022	15,066,491
--	-------------------

PROPOSED GENERAL EXPENSES 2021 - 2022

EMPLOYEE BENEFITS (HEALTH INS., LIFE INS., SC RETIREMENT, SOCIAL SECURITY & UNEMPLOYMENT INS.)	5,044,634
DISTRICT INSURANCE	370,000
SALARIES	6,383,670
OPERATING EXPENSES	2,027,540
REHABILITATION EXPENSES	-
TRANSFERS OUT	75,000

TOTAL PROPOSED GENERAL EXPENSES 2021 - 2022	13,900,844
--	-------------------

PROPOSED CAPITAL IMPROVEMENTS 2021 - 2022

ADMINISTRATION DEPARTMENT CAPITAL ITEMS	10,000
FIRE DEPARTMENT CAPITAL ITEMS	1,020,000
WASTEWATER COLLECTIONS CAPITAL ITEMS	30,091
FLEET MAINTENANCE CAPITAL ITEMS	-

TOTAL CAPITAL IMPROVEMENTS 2021 - 2022	1,060,091
---	------------------

PROPOSED DEBT SERVICE 2021 - 2022

ADMINISTRATION DEPARTMENT DEBT SERVICE	-
FIRE DEPARTMENT DEBT SERVICE	-
WASTEWATER COLLECTIONS DEBT SERVICE	-
FLEET MAINTENANCE DEBT SERVICE	-

TOTAL DEBT SERVICE 2021 - 2022	-
---------------------------------------	----------

TOTAL PROPOSED EXPENSES 2021 - 2022	14,960,935
--	-------------------

NET INCREASE (DECREASE) IN FUND BALANCE	105,556
PROJECTED FUND BALANCE, JUNE 30, 2021	10,137,615
REQUIRED CARRY OVER UNTIL JAN 16, 2022	8,738,564

PARKER SEWER AND FIRE SUBDISTRICT

REVENUE LINE ITEM DETAIL

GENERAL FUND - 2020/2021

	20/21	PROPOSED	BUDGET	BUDGET
	BUDGET	BUDGET	\$	%
PROPERTY TAXES			CHANGE	CHANGE
0400210 - PROPERTY TAXES	11,379,120	12,029,570	650,450	5.7%
<hr/>				
TOTAL PROPERTY TAXES	11,379,120	12,029,570	650,450	5.7%

OTHER TAXES

0400210 - MERCHANT INVENTORY TAX	45,000	60,000	15,000	33.3%
0400210 - STATE REIMBURSEMENT MANUFACTURING DEP. TAX	50,000	50,000	-	0.0%
0400210 - HEAVEY EQUIPMENT RENTAL TAX	20,000	25,000	5,000	25.0%
0400210 - COUNTY WIDE UTILITY RIGHT OF WAY	14,000	14,000	-	0.0%
0400210 - MOTOR CARRIERS TAX	10,000	20,000	10,000	100.0%
<hr/>				
TOTAL OTHER TAXES	139,000	169,000	30,000	21.6%

OTHER REVENUE

0400212 - HEALTH INSURANCE PREMIUMS	220,000	260,000	40,000	18.2%
0400217 - LIFE INSURANCE SURRENDER			-	0.0%
0400231 - ACCIDENT/RESPONSE FEE	30,000	35,000	5,000	16.7%
0400300 - INTEREST EARNED	85,000	21,000	(64,000)	-75.3%
0400321 - FIRE GRANT			-	0.0%
0400340 - CONTRIBUTION FOR LADDER TRUCK	15,000	15,000	-	0.0%
0400400 - WASTEWATER (COMM) FEE	5,000	12,000	7,000	140.0%
0400410 - WASTEWATER (RES) FEE	60,000	70,000	10,000	16.7%
0400420 - WASTEWATER REINSPECTION FEE	8,000	10,000	2,000	25.0%
0400425 - WWCSA NEW ACCOUNT FEE	30,000	60,000	30,000	100.0%
0400440 - FINES AND PENALTIES			-	0.0%
0400600 - SALE OF ASSETS	5,000	5,000	-	0.0%
0400610 - CITY OF GREENVILLE - ANNEX	15,000	32,000	17,000	113.3%
0400700 - MISCELLANEOUS REVENUE	5,000	1,110,000	1,105,000	22100.0%
0400800 - PURCHASE DISCOUNT	100	100	-	0.0%
<hr/>				
TOTAL OTHER REVENUE	478,100	1,630,100	1,152,000	241.0%



This page was intentionally left blank



**PARKER SEWER AND FIRE SUBDISTRICT
ADMINISTRATIVE DEPARTMENT - 51
2021/2022 BUDGET**

	20/21 BUDGET	PROPOSED 21/22 BUDGET	BUDGET \$ CHANGE	BUDGET % CHANGE
EMPLOYEE BENEFITS				
0511001 - HEALTH INSURANCE	2,600,000	3,100,000	500,000	19.23%
0511002 - LIFE INSURANCE	15,000	15,000	-	0.00%
0511003 - S.C. RETIREMENT - SCRS	344,841	388,183	43,342	12.57%
0511003 - S.C. RETIREMENT - PORS	767,241	837,522	70,281	9.16%
0511004 - FICA EXPENSE	467,191	488,351	21,160	4.53%
0511008 - AXA DENTAL	120,177	120,177	-	0.00%
0511009 - HEALTH SAVINGS ACCOUNT MATCHING	75,000	80,000	5,000	6.67%
0511011 - VISION INSURANCE	12,454	15,400	2,946	23.66%
TOTAL EMPLOYEE BENEFITS	4,401,904	5,044,634	642,730	14.60%
DISTRICT INSURANCE				
0512009 - INSURANCE - PROP, CASUALTY & LIAB.	130,000	180,000	50,000	38.46%
0512003 - WORKER'S COMP. INSURANCE	200,000	190,000	(10,000)	-5.00%
TOTAL DISTRICT INSURANCE	330,000	370,000	40,000	12.12%
PROFESSIONAL SERVICES				
0513001 - ATTORNEY FEES	10,000	30,000	20,000	200.00%
0513002 - AUDITOR FEES	22,000	25,000	3,000	13.64%
TOTAL PROFESSIONAL SERVICES	32,000	55,000	23,000	71.88%
COMMISSION PER DIEM				
0514002 - COMMISSION PER DIEM	8,000	5,000	(3,000)	-37.50%
0514004 - COMMISSION/GCSPD DUES	135	135	-	0.00%
TOTAL COMMISSION PER DIEM	8,135	5,135	(3,000)	-36.88%
EMPLOYEE SALARIES				
0515001 - FINANCIAL ADMINISTRATOR (1)	78,000	82,000	4,000	5.13%
0515002 - FINANCIAL ADMINISTRATIVE ASSISTANT (2)	85,802	92,398	6,596	7.69%
TOTAL EMPLOYEE SALARIES (2)	163,802	174,398	10,596	6.47%
OPERATING EXPENDITURES				
0516000 - ELECTRICITY	8,736	8,736	-	0.00%
0516200 - WATER/WASTE WATER	720	720	-	0.00%
0516300 - TELEPHONE	3,800	3,800	-	0.00%
0516400 - NATURAL GAS	1,130	1,130	-	0.00%
0516500 - SERVICE CONTRACTS	42,000	43,200	1,200	2.86%
0516501 - DATA PERIODICALS	500	500	-	0.00%
0516502 - FEES/ASSESSMENTS	6,500	6,500	-	0.00%
0516503 - CLEANING/STATION SUPPLIES	500	500	-	0.00%
0516504 - GENERAL OFFICE SUPPLIES	3,000	3,000	-	0.00%
0516505 - AWARDS/RECOGNITION	14,000	14,000	-	0.00%
0516506 - NEWSPAPER ADS/NOTICE	200	200	-	0.00%
0516507 - OFFICE EQUIPMENT	2,600	2,600	-	0.00%
0516508 - COMPUTER SOFTWARE/MAINTENANCE	4,400	4,400	-	0.00%
0516510 - FLOWERS	300	300	-	0.00%
0516514 - PROFESSIONAL DEVELOPMENT	5,900	5,900	-	0.00%
0516517 - UNIFORMS	-	500	500	100.00%
0516525 - CERTIFICATIONS/INSPECTIONS	500	500	-	0.00%
0516530 - BLDG/YARD MAINT.	2,500	2,500	-	0.00%
TOTAL OPERATING EXPENDITURES	97,286	98,986	1,700	1.75%
CAPITAL PROGRAMS				
0550000 - REPLACE HVAC IN ADMIN BUILDING	10,000	10,000	-	0.00%
TOTAL CAPITAL PROGRAMS	10,000	10,000	-	0.00%
ADMINISTRATION DEPARTMENT BUDGET GRAND TOTAL	5,043,127	5,758,153	715,025	14.18%

Administration Department – 51

- 0511001 Medical**, Premiums increase is driven by both the fixed costs and claims exceeding anticipated activity for the year. The district has taken proactive steps to mitigate these increases by choosing to take on more of the risk to offset premium increases.
- 0511003 South Carolina Retirement** – Cost for all eligible current employees participating in the S.C. Public Employee Benefit Authority (PEBA). Amounts are based on PEBA salaries and respective PEBA rates. Estimated annual cost increases for FY 2021-22 are: Employer contribution are increasing 1% a year for the next 2 years. This will contribute an additional \$90,000 in costs over the next 2 years.
- 0511008 Dental** - increased employee cost share reducing cost to Parker.
- 0511009 Health Savings Account Matching** - increased \$5,000 due to more employees anticipated moving to the HDHP plan.
- 0512009 Insurance-Prop., Causality & Liability** - increased \$50,000 due to Rate Increases and new vehicles
- 0512003 Workers' Compensation Insurance** – Decreased \$10,000 due to lower incidents vs. plan
- 0513001 Attorney Fees** – Costs for consolidation litigation
- 0513002 Auditor Fees** – Vendor Price Increase
- 0514002 Commission per Diem** – Adjusted for historical spending

- 0515001 Financial Administrator/Department Head** – COLA/Merit 5.13%
- 0515001 Financial Administrative Assistant** Salary increase reflects a new step Pay structure.

- 0516300 – 0516530 Operating Expenses**- Each account was analyzed for appropriateness and minor adjustments were made to better reflect the needs of the department resulting in an increase of \$1,700 or 1.75%
- 0516500 Service Contracts** - increase \$1,200 Vendor cost increases.

- 0516514 Professional Development** – New training will be charged to tuition reimbursement.
- 0516517 Uniforms** – Create allowance for Admin

PARKER SEWER AND FIRE SUB-DISTRICT

FIRE DEPARTMENT - 52

2021/2022 BUDGET

	20/21 BUDGET	PROPOSED 21/22 BUDGET	BUDGET \$ CHANGE	BUDGET % CHANGE
EMPLOYEE SALARIES				
0515003 - FIRE CHIEF (1)	85,000	90,000	5,000	5.88%
0515005 - STAFF PERSONNEL (9)	429,394	452,570	23,176	5.40%
0515006 - LINE PERS (75) INCL HOLIDAY/OT/SLEEP/ED	3,883,790	4,039,142	155,352	4.00%
TOTAL EMPLOYEE SALARIES (80)	4,398,184	4,581,712	183,528	4.17%
OPERATING EXPENDITURES				
0516000 - ELECTRICITY	41,084	37,400	(3,684)	-8.97%
0516200 - WATER & WASTE WATER	8,217	8,217	-	0.00%
0516300 - TELEPHONE	27,763	33,000	5,237	18.86%
0516400 - NATURAL GAS	12,000	12,000	-	0.00%
xxxxxxx - STATION 5 UTILITIES	7,200	7,200	-	0.00%
0516500 - SERVICE CONTRACTS	31,642	31,642	-	0.00%
0516503 - CLEANING/STATION SUPPLIES	18,500	18,500	-	0.00%
0516504 - GENERAL OFFICE SUPPLIES	7,150	7,150	-	0.00%
0516505 - AWARDS/RECOGNITION	-	-	-	0.00%
0516506 - NEWSPAPER ADS/NOTICE	400	400	-	0.00%
0516508 - COMPUTER SOFTWARE/MAINTENANCE	38,570	30,000	(8,570)	-22.22%
0516511 - PHYSICAL & FITNESS PROGRAM	36,400	36,400	-	0.00%
0516514 - EMPLOYEE TRAINING	54,600	54,600	-	0.00%
0516515 - FIRE PREV. - SAFETY EDUCATION	23,500	24,000	500	2.13%
0516516 - FIRE FIGHTING CLOTHES	73,900	77,600	3,700	5.01%
0516517 - UNIFORMS	42,700	46,970	4,270	10.00%
0516518 - EQUIPMENT -FIRE/SHOP/SAFETY	38,000	39,900	1,900	5.00%
0516519 - RADIO-MAINT/EQUIPMENT	38,230	138,230	100,000	261.58%
0516523 - SCBA MAINTENANCE	36,128	94,000	57,872	160.19%
0516525 - CERTIFICATIONS/INSPECTIONS	31,180	35,000	3,820	12.25%
0516527 - DEDUCTIBLE DAMAGES	2,000	2,000	-	0.00%
0516530 - BLDG/YARD MAINT.	75,000	75,000	-	0.00%
0516531 - EQUIPMENT MAINTENANCE	1,500	1,500	-	0.00%
0516XXX - EMT STIPENDS	-	75,000	75,000	100.00%
0522003 - VEHICLE MAINTENANCE	2,000	2,000	-	0.00%
05xxxxx - MEDSHORE	24,000	24,000	-	0.00%
TOTAL OPERATING EXPENDITURES	671,664	911,709	240,045	35.74%
CAPITAL PROGRAMS				
0550XXX - Lease Program	-	680,000	680,000	100.00%
0550XXX - Fire Engine	-	-	-	0.00%
0550XXX - Quint	-	-	-	0.00%
0550XXX - Heavy Rescue Truck	-	-	-	0.00%
0550XXX - Land Purchase Station 54	-	340,000	340,000	100.00%
TOTAL CAPITAL PROGRAMS	-	1,020,000	1,020,000	100.00%
DEBT SERVICE PROGRAMS				
0550002 - STATION 1	279,188	-	(279,188)	-100.00%
0550003 - MASTER LEASE/PURCHASE AGREEMENT	266,736	-	(266,736)	-100.00%
TOTAL DEBT SERVICE PROGRAMS	545,924	-	(545,924)	-100.00%
FIRE DEPARTMENT BUDGET GRAND TOTAL	5,954,772	6,513,421	558,649	9.38%

Fire Department – 52

- 0515003 Fire Chief/Department Head** - Salary increased to reflect current market conditions and demands
- 0515005 Staff** – budget line increased 5% to provide one step pay increase for all personnel.
- 0515006 Line Suppression** - budget line increased 4% to provide one step pay increase for all personnel.
- 0516000 – 0516400** – Utilities have been adjusted for actual usage average. Electricity usage has been lowered several hundred dollars a month at station 51. Old station 54 has been deleted from our inventory and accounts closed. Cable television service for fire stations have been added to this account.
- 0516450 Station 5 Utilities** – annual amount remained the same from the past fiscal year
- 0516500 Service Contracts** - 2% increase for inflation
- 0516511 Physical & Fitness** – budget line covers annual firefighter occupational physicals and maintenance of fitness program.
- 0516514 Employee Training** – budget line amount maintained to accommodate new hires, sending more personnel to national level training, additional medical training, and funding for training props.
- 0516515 Fire Prevention/Safety** –Increase of 2%. Fire Prevention programs include: smoke alarm installations, children’s fire prevention education material and community risk reduction.`
- 0516516 Firefighting Clothes** – Increase of 5%. Maintain PPE replacement program of 15 sets (20-25%) of turn out gear and related equipment for new staff annually.
- 0516517 Uniforms** – Increase of 10% to provide full sets of class D uniforms, T-shirts, hats, job shirts, safety toe shoes, etc. to all personnel. Firefighter average cost is \$587.00 annually.
- 0516519 Radio-Maintenance/Equipment** – Request to equip each station with a station alerting system at an average cost of \$25,000 per station. Budget line also includes continuation of purchasing 800 MHz radios and maintain existing inventory to operate on the statewide Palmetto 800 system.
- 0516523 SCBA Maintenance** – Purchasing for the year will include upgrading SCOTT tracker system and the possibility of purchasing individual breathing regulator assemblies to help with infectious disease control. Currently firefighters share breathing regulators. Replacement of 1993 SCBA air compressor that is currently out of service. Estimate of repairs is over \$7,000. New air compressor will cost \$64,000.
- 0516525 Certifications/Inspections** – Continued operation of a advanced PPE cleaning program that is required by NFPA. Annual certification on the Hurst Jaws of life, air compressor, air samples/maintenance and ladder testing.
- 0516530 Building/Yard Maintenance** – Station upgrades to include PPE extractors, dryers and HVAC units as needed.

0550006 Capital Program – Current apparatus inventory identifies 5 vehicles that require replacement based on age, condition and availability of repair parts. Our current Quint is almost 23 years old and lacks new safety technology that is relied upon at emergency scenes. Our “back up” pumpers are model years 1999 and a 2002. American LaFrance, the manufacturer of the 1999 pumper, is no longer in operation making the availability of parts very limited.

The replacement of station 54 will get started with the purchase of land after consideration of response times, possibility of station 52 consolidation and other response factors.



PARKER SEWER AND FIRE SUB-DISTRICT

WASTEWATER COLLECTION SYSTEM - 53

2021/2022 BUDGET

	20/21 BUDGET	PROPOSED 21/22 BUDGET	BUDGET \$ CHANGE	BUDGET % CHANGE
EMPLOYEE SALARIES				
0515007 - SUPERINTENDENT (1)	73,000	80,000	7,000	9.59%
0515008 - ADMINISTRATIVE/TECHNICAL STAFF (7)	336,155	352,963	16,808	5.00%
0515009 - MAINTENANCE STAFF (22)	913,084	958,738	45,654	5.00%
0515013 - OVERTIME PAY	51,087	53,641	2,554	5.00%
TOTAL EMPLOYEE SALARIES (26)	1,373,326	1,445,342	72,016	5.24%

OPERATING EXPENDITURES

0516000 - ELECTRICITY	16,250	16,250	-	0.00%
0516200 - WATER & WASTE WATER	7,300	7,300	-	0.00%
0516300 - TELEPHONE	25,000	25,000	-	0.00%
0516400 - NATURAL GAS	1,500	1,500	-	0.00%
0516500 - CONTRACT SERVICES	85,000	85,000	-	0.00%
0516501 - DATA PERIODICALS/ADVERTISING	200	200	-	0.00%
0516503 - CLEANING/STATION SUPPLIES	20,000	20,000	-	0.00%
0516504 - GENERAL OFFICE SUPPLIES	13,000	13,000	-	0.00%
0516506 - NEWSPAPER ADS/NOTICE	1,000	1,500	500	50.00%
0516508 - COMPUTER SOFTWARE/MAINTENANCE	18,000	18,000	-	0.00%
0516511 - PHYSICAL & FITNESS PROGRAM	15,000	15,000	-	0.00%
0516514 - EMPLOYEE TRAINING	20,000	20,000	-	0.00%
0516517 - UNIFORMS	25,000	25,000	-	0.00%
0516518 - EQUIPMENT -FIRE/SHOP/SAFETY	35,000	35,000	-	0.00%
0516520 - EQUIPMENT RENTAL	5,000	5,000	-	0.00%
0516522 - MAINTENANCE MATERIALS	88,000	100,000	12,000	13.64%
0516524 - SPECIAL SUPPLIES	15,000	15,000	-	0.00%
0516525 - CERTIFICATION/INSPECTIONS	2,500	2,500	-	0.00%
0516526 - PUMP STATIONS	12,000	12,000	-	0.00%
0516527 - DEDUCTIBLE DAMAGES	10,000	10,000	-	0.00%
0516528 - PROFESSIONAL SERVICES	28,500	41,300	12,800	44.91%
0516530 - BLDG/YARD MAINT.	14,000	14,000	-	0.00%
0561531 - EQUIPMENT MAINTENANCE	22,000	22,000	-	0.00%
0521000 - GASOLINE & DIESEL	-	-	-	0.00%
0522003 - VEHICLE MAINTENANCE	3,000	3,000	-	0.00%
TOTAL OPERATING EXPENDITURES	482,250	507,550	25,300	5.25%

CAPITAL PROGRAMS

0550000 -	-	-	-	0.00%
0550000 -	-	-	-	0.00%
0550000 - FIVE PERCENT OF EQUIPMENT PURCHASE	47,146	30,091	(17,055)	-36.18%
TOTAL CAPITAL PROGRAMS	47,146	30,091	(17,055)	-36.18%
=====				
WWCS DEPARTMENT BUDGET GRAND TOTAL	1,902,722	1,982,983	80,261	4.22%

Wastewater Collections System – 53

0515007 – Superintendent - COLA/Merit 9.59%

0515008-0515009 Staff – 5.00% increase to provide for competitive salaries which will help reduce the financial loss to the district caused by numerous employees leaving for better paying positions elsewhere.

0516013 Overtime Wages - 5 % increase due to pump station inspections and O&M.

0516506 ADs/Notices increase of 50% attributed to higher costs for online advertising.

0516522 Maintenance Materials – 13.64% increase attributed to the overall rising cost of materials.

0516528 Professional Services – 44.91% increase due to need for public relations and attorney's fees.



PARKER SEWER AND FIRE SUB-DISTRICT

FLEET MAINTENANCE - 54

2021/2022 BUDGET	20/21 BUDGET	PROPOSED 21/22 BUDGET	BUDGET \$ CHANGE	BUDGET % CHANGE
EMPLOYEE SALARIES				
0515011 - CHIEF MECHANIC (1)	62,500	67,500	5,000	8.00%
0516012 - MECHANIC (2)	101,302	106,367	5,065	5.00%
0515013 - OVERTIME PAY	7,954	8,351	398	5.00%
TOTAL EMPLOYEE SALARIES (3)				
	171,756	182,218	10,462	6.09%

OPERATING EXPENDITURES

0516000 - ELECTRICITY	4,480	4,480	-	0.00%
0516200 - WATER & WASTE WATER	1,430	1,430	-	0.00%
0516300 - TELEPHONE	2,250	2,250	-	0.00%
0516400 - NATURAL GAS	2,000	2,000	-	0.00%
0516500 - CONTRACT SERVICES	8,000	8,000	-	0.00%
0516503 - CLEANING/STATION SUPPLIES	2,000	2,500	500	25.00%
0516504 - GENERAL OFFICE SUPPLIES	2,000	2,000	-	0.00%
0516508 - COMPUTER SOFTWARE/MAINTENANCE	10,000	10,000	-	0.00%
0516511 - PHYSICAL & FITNESS PROGRAM	1,250	1,250	-	0.00%
0516514 - EMPLOYEE TRAINING	12,000	12,000	-	0.00%
0516517 - UNIFORMS	2,750	2,750	-	0.00%
0516518 - EQUIPMENT -FIRE/SHOP/SAFETY	18,000	18,000	-	0.00%
0516520 - EQUIPMENT RENTAL	500	500	-	0.00%
0516525 - CERTIFICATIONS/INSPECTIONS	2,000	2,000	-	0.00%
0516530 - BLDG/YARD MAINT.	20,000	20,000	-	0.00%
0561531 - EQUIPMENT MAINTENANCE	5,000	5,000	-	0.00%
0516532 - SHOP SUPPLIES	10,000	10,000	-	0.00%
0521000 - GASOLINE & DIESEL	115,000	120,000	5,000	4.35%
0522004 - PARTS PURCHASED	115,000	120,000	5,000	4.35%
0522006 - OUTSOURCED SERVICE	60,000	60,000	-	0.00%
0522008 - TIRES & SERVICE	40,000	45,000	5,000	12.50%
TOTAL OPERATING EXPENDITURES				
	433,660	449,160	15,500	3.57%

CAPITAL PROGRAMS

0550000 - TRUCK	34,000	-	(34,000)	(1.00)
TOTAL CAPITAL EXPENSES				
	34,000	-	(34,000)	-100.00%

FLEET MAINTENANCE DEPARTMENT BUDGET GRAND TOT	639,416	631,378	(8,038)	-1.26%
=====	=====	=====	=====	=====

Fleet Maintenance-54

0515011-Chief Mechanic/Dept Head- 8.0% increase to retain employee and area average compensation for a Fleet Department Head.

0516012-Mechanics X2- 5.0% increase to retain employees to equal area pay for certified mechanics.

0515013-Overtime Wages- 5% increase due to vehicle issues being brought to us at the last minute of the day when they return from a day's work.

0516503-cleaning station supplies-25% increase Due to Covid for cleaning spray and the major cost of cleaning supplies going up.

0521000-Fuel Gas and Diesel-4.35% increase due to the cost of rising fuel prices from road tax increase.

0522004-Parts purchased- 4.35% increase due to items coming out of warranty and Equipment getting older.

0522008-Tires and front End-12.50% increase due to Parker having more vehicles in the fleet.

0516530-Building and yard- to stay the same due to anticipated Roofs 10 year reseal requirement .



General Line Item Descriptions

The following line item descriptions apply to all applicable departments:

- 0511001 Health Insurance Program – Medical, dental prescription drugs, and vision insurance for current and retired employees.
- 0511002 Life Insurance Program – Payments to Mutual of Omaha and Modern Woodmen for employee life insurance policies
- 0511003 South Carolina Retirement – Cost for all eligible current employees participating in the S.C. Public Employee Benefit Authority (PEBA).
- 0511004 FICA – District's share of Federally-mandated Medicare Insurance contribution and Social Security contribution. Based on percentage of salaries and other earnings of employees, 1.45% and 6.20% respectively.
- 0511005 Unemployment Insurance – District's cost of South Carolina unemployment insurance,
- 0512001 Buildings & Grounds Insurance – Funds for the purchase of insurance for potential damage to District owned structures.
- 0512003 Workers' Compensation Insurance – Funds for the purchase of insurance for potential on-the-job related injuries.
- 0512004 Auto Liability Insurance – Funds for the purchase of insurance for potential claims of liability.
- 0512005 Comp/Collision - Funds for the purchase of insurance for potential damage of District owned vehicles and related structures due to an accident.
- 0512006 Inland Marine – Equipment - Funds for the purchase of insurance for potential loss of District owned equipment.
- 0512010 Tort Insurance – Funds for the purchase of insurance for potential liability claims against the District.
- 0512012 Data Processing Insurance – Funds for the purchase of insurance for potential loss of the electronic data processing (EDP) equipment (computers), computer programs, and data.
- 0514002 Per Diem/Mileage Expense – Elected commissioner meeting per diem and mileage reimbursement.
- 0514003 Commission / GCSPD – For Greenville County Special Purpose District dues.
- 0515000 Salaries – Salaries and wages for current District employees.
- 0516000 Electricity – For electrical costs.
- 0516200 Water & Wastewater - For water and sewage usage.
- 0516300 Telephone – Funds for telephones and cell phone services.
- 0516400 Natural Gas – For heating and hot water costs.
- 0516500 Service Contracts - Funds for service contracts for the Districts.
- 0516501 Data Periodicals/advertising – For current subscriptions to professional periodicals and printed notices for public.

- 0516502 Fee/Assessments – For annual stormwater assessments and District’s banking services.
- 0516503 Cleaning/Station Supplies - Funds for maintaining
- 0516504 General Office Supplies – Fund for general offices supplies and expenses
- 0516505 Awards/Recognition - Funds for recognition, annual dinner
- 0516506 Newspaper ads/Notices – Funds for mandated public notices of District meetings
- 0516507 Office Equipment - Funds for purchase of office equipment
- 0516508 Computer Software & Programs - Funds for annual hardware and/or software maintenance
- 0516509 Records Retention/Equipment - Funds to provide for record upkeep and storage
- 0516510 Flowers/Memorials – Funds to honor employees and their families at the time of death
- 0516511 Physical & Fitness – For medical examinations and employee fitness programs
- 0516514 Employee Training – Funds for professional development and mandatory job-related training.
- 0516517 Uniforms – Funds for purchase of staff uniforms, boots, workwear, and rental
- 0516518 Equipment – Fire/Shop/Safety – Funds for the purchase of equipment, tools, and safety supplies
- 0516520 Equipment Rental – Funds for the rental of various pieces of equipment as requested by department
- 0516522 Maintenance Materials – Funds for the tools and supplies needed to repair and maintain District equipment
- 0516524 Special Supplies – Funds to purchase supplies of a specific need
- 0516525 Certifications/Inspections – Application for or renewal of required certifications and inspections for the District
- 0516527 Deductible Damages – Funds covering damages incurred by District-owned equipment and machinery
- 0516528 Professional Services – Funds for subcontracted services commissioned by the District
- 0516530 Building/Yard Maintenance – Funds for the care and preservation of District buildings and land
- 0516531 Equipment Maintenance – Funds for routine maintenance by department on various pieces of specialized District-owned equipment
- 0516532 Shop supplies – Tools, supplies and equipment as regularly used by the shop
- 0516533 Arson K-9 – Funds for the care of the District’s arson dog by the way of food, treats, etc.
- 0521000 Gasoline & Diesel – For the purchase of gasoline and diesel fuel
- 0522003 Vehicle Maintenance – Funds for routine cosmetic maintenance not cover by Fleet Maintenance for District-owned vehicles
- 0522004 Parts Purchased – Funds for the purchase of parts needed for the use of District machinery, equipment, or tools



Capital Improvement Plan

Fiscal Year 2021 – 2022

Table of Contents

Capital Improvement Plan.....	25
-------------------------------	----



PARKER FIRE SEWER DISTRICT, SOUTH CAROLINA
SEWER CAPITAL IMPROVEMENT PROGRAM
PRELIMINARY: SUBJECT TO REVIEW, REVISION and FUTURE CONDITIONS

DRAFT FOR PLANNING INFORMATION ONLY

		FY 22	FY 23	FY 24	FY 25	FY 26	FY 27	FY 28	FY 29	FY 30	FY 31	Total FY 22 thru FY 31
Major Subbasin Rehabilitation												
R17 Dunean/Mill's Mill - Phase 2	Revenue Bond	\$100,000										\$100,000
L13	Revenue Bond	\$80,000										\$80,000
R7-Poe Mill	Revenue Bond	\$2,000,000	\$720,000									\$2,720,000
R3	Revenue Bond	\$1,090,000	\$1,100,000									\$2,190,000
R10-Woodside	Revenue Bond	\$1,140,000	\$1,150,000									\$2,290,000
P2	Revenue Bond		\$400,000									\$400,000
P4	Revenue Bond		\$460,000									\$460,000
R5-Union Bleachery	Revenue Bond			\$1,000,000								\$1,000,000
R1 BOND	Revenue Bond			\$248,255								\$248,255
R1 CASH	Cash Annual Budget			\$551,745								\$551,745
S1	Cash Annual Budget			\$250,000								\$250,000
R8	Cash Annual Budget			\$90,000								\$90,000
R2	Cash Annual Budget			\$2,100,000								\$2,100,000
R4	Revenue Bond				\$100,000							\$100,000
A1	Revenue Bond				\$290,000							\$290,000
L1	Revenue Bond				\$70,000							\$70,000
L12	Revenue Bond				\$30,000							\$30,000
L2	Revenue Bond				\$70,000							\$70,000
L3	Revenue Bond				\$20,000							\$20,000
L4	Revenue Bond				\$10,000							\$10,000
L5	Revenue Bond				\$410,000							\$410,000
L6	Revenue Bond				\$10,000							\$10,000
L7	Revenue Bond					\$340,000						\$340,000
L8	Revenue Bond					\$60,000						\$60,000
L9	Revenue Bond					\$90,000						\$90,000
P5	Revenue Bond					\$180,000						\$180,000
L14	Revenue Bond					\$530,000						\$530,000
L11	Revenue Bond					\$70,000						\$70,000
P6	Revenue Bond					\$20,000						\$20,000
T1	Revenue Bond					\$50,000						\$50,000
Other Rehab Projects Bond	Revenue Bond			\$600,000	\$900,000	\$3,000,000	\$1,549,980					\$6,049,980
Other Rehab Projects Cash	Cash Annual Budget					\$1,500,000	\$1,500,000	\$3,000,000	\$3,000,000	\$3,000,000	\$3,000,000	\$12,000,000
Other Rehab Projects No Funding	No Funding Source			\$2,400,000	\$2,600,000	\$0	\$1,450,020	\$1,500,000	\$1,500,000	\$1,500,000	\$1,500,000	\$10,950,020
Rehabilitation Projects (Excludes No Funding Source)		\$4,410,000	\$3,830,000	\$4,240,000	\$1,610,000	\$2,240,000	\$4,500,000	\$3,049,980	\$3,000,000	\$3,000,000	\$3,000,000	\$32,879,980
Transfers Out (Rehab Gen & Admin, Sewer Maint)		\$497,821	\$497,821	\$497,821	\$497,821	\$497,821	\$497,821	\$497,821	\$497,821	\$497,821	\$497,821	\$4,978,210
Equipment Needs												\$0
Total Capital Need		\$4,907,821	\$4,327,821	\$4,737,821	\$2,107,821	\$2,737,821	\$4,997,821	\$3,547,801	\$3,497,821	\$3,497,821	\$3,497,821	\$37,858,190
Subject to Utility Revenue Bonds Financing		\$4,410,000	\$3,830,000	\$1,248,255	\$1,610,000	\$2,240,000	\$3,000,000	\$1,549,980	\$0	\$0	\$0	\$17,888,235
Subject to Grants		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Subject to Lease/Purchase		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Cash Annual Budget		\$0	\$0	\$2,991,745	\$0	\$0	\$1,500,000	\$1,500,000	\$3,000,000	\$3,000,000	\$3,000,000	\$14,991,745
No Funding Source		\$0	\$0	\$0	\$2,400,000	\$2,600,000	\$0	\$1,450,020	\$1,500,000	\$1,500,000	\$1,500,000	\$10,950,020
These figures may vary and are subject to remaining bond proceeds available, future bond issues and balances of projects under contract.												
												\$43,830,000



This page was intentionally left blank

