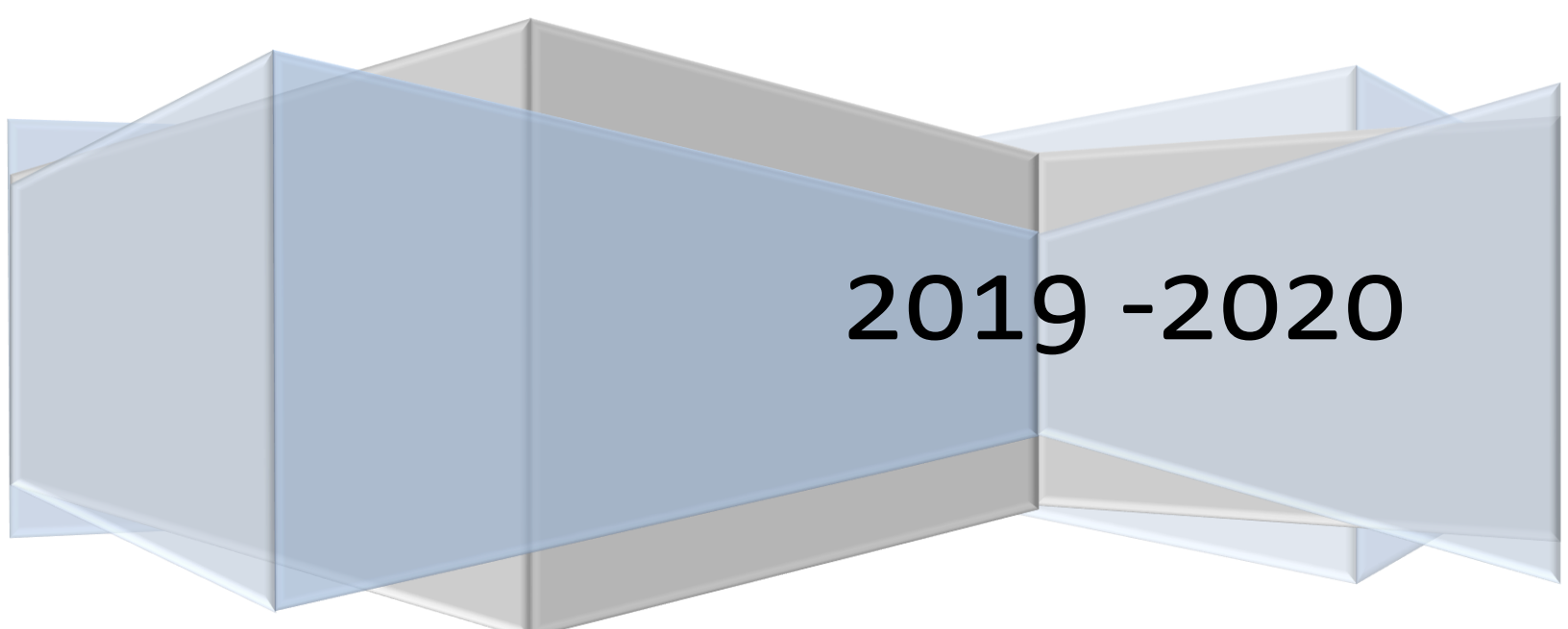


PARKER SEWER & FIRE SUBDISTRICT

General Operating Budget

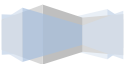
FISCAL YEAR



2019 -2020

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 2019 – 2020 Budget	9
Revenue Line Item Detail	10
Administration Department Line Item Detailed Budget	11
Fire Department Line Item Detailed Budget	13
Wastewater Collections Department Line Item Detailed Budget	15
Fleet Maintenance Department Line Item Detailed Budget	17
General Line Item Descriptions	19
Capital Improvement Plan	22



BUDGET MESSAGE

Submitted for review of the Parker Sewer & Fire Subdistrict Board of Commission is the 2019 - 2020 Operating Budget and the 2019 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 2019 – 2020 Operating Budget keeps the total Ad Valorem at 89.6. The base millage remains the same at 87.0. **We project to start the 2019 - 2020 year with a fund balance of \$8,163,654,** which is above the **required carry over until January 2020 of \$6,849,696.** Based on the proposed budget, we expect a 2019 – 2020 **year end fund balance of \$8,163,654 which is \$1,154,083 above the required carryover.**

The Commission has approved a 3% Cost of Living Adjustment (COLA) plus a 2% merit increase to be administered at the discretion of the department heads with input from the commissioners for the district employees.

This year's proposed **budget expenditures are \$12,085,466** which is a 6.38% increase from last year's budget. The 2019– 2020 **total revenues are projected at \$12,085,466** which is an overall increase of 7.39%.

SIGNIFICANT BUDGET ISSUES

The proposed budget includes the following request by department.

Administration – Medical Premiums are decreasing \$65,472 or -3.19%. This decrease is driven by the District anticipating lower claims from employees as a result of more employees switching to the high deductible plan. S.C Retirement for both SCRS and PORS are increasing a combined \$141,686 driven by State mandated 1% increase in Employer contribution amount, the COLA and Merit increases mentioned above plus adding 3 fire fighter and 1 dispatch supervisor positions. The 1 % increases to the retirement plans will continue every year until 2023. Health savings account matching increased \$51,540 due to more employees anticipated moving to the HDHP plan, and increasing the district share payed into the plan. Auditor Fees increase \$8,000 due to increased OPEB analysis. Service Contracts increase \$6,000 due to adding part time employee support resource professional.

Fire – adding 3 additional firefighters and 1 dispatch supervisor. The additional headcount also increases training, firefighting clothes and the amount of Physicals needed for the department. Department moved station 4 into a leased building at a cost of \$24,000 a year. Station 4 is not suitable for any vehicle that is over 12,000 pounds per axel, and a permanent replacement is being discussed.

Wastewater Collections – increase in Chemical costs \$6,000. This is offset by decreases in Telephone (cell) costs, Contract Services, and Building yard maintenance.

Fleet Maintenance – None

Summary of Capital Programs Items and Capital Improvement Plan:

The proposed Capital Programs in 2019 – 2020 are:

Administration	None
Fire-Command Vehicle	<u>45,000.00</u>
Wastewater Collections	
Excavator Jackhammer Attachment	<u>15,000.00</u>
5% Equipment Purchases	<u>50,000.00</u>
Fleet Maintenance	None

Total of Capital Programs and Capital Improvement Plan

110,000.00

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 2019 – 2020 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
Steve Alverson
Tremeir Johnson
Mark Jacobs



PARKER DISTRICT VALUATION
COUNTY AUDITOR REPORT

	Millage Valuation	
	2018	2019
Total Valuation	\$ 113,269,046	\$ 117,796,272
Value of 1 Mill	\$ 113,269	\$ 117,796
Total Millage	\$ 89.6	\$ 89.6
Total O&M (Base) Millage	\$ 87.0	\$ 87.0
Total O&M (Base) Millage Yield	\$ 9,854,407	\$ 10,248,276
Total Lease Payment Millage	\$ 2.6	\$ 2.6
Total Lease Payment Millage Yield	\$ 294,500	\$ 306,270
Total Millage Yield	\$ 10,148,907	\$ 10,554,546



SUMMARY OF ESTIMATED CHANGES IN GENERAL FUND BALANCE

	General Operating Fund	
	Year end Estimate	Budget
	2018 - 2019	2019 - 2020
Beginning Fund Balance, July 1st	\$ 7,714,468	\$ 8,163,654
REVENUES		
Property Taxes	\$ 10,527,000	\$ 10,554,546
Other Taxes	\$ 175,000	\$ 184,000
Other Revenue	\$ 610,000	\$ 439,100
TOTAL REVENUES	\$ 11,312,000	\$ 11,177,646
EXPENDITURES		
Administration Department	\$ 4,097,714	\$ 4,277,548
Fire Department	\$ 4,828,623	\$ 5,320,515
Waste Water Collection Department	\$ 1,789,847	\$ 1,845,472
Fleet Maintenance Department	\$ 609,451	\$ 591,931
TOTAL EXPENDITURES	\$ 11,325,635	\$ 12,035,466
Other Financing Sources (Transfers In)		
Transfers In (Sewer Capital Fee Reimbursement)	\$ -	\$ 400,000
Transfers In (Rehab Fee Reimbursements)	\$ 497,821	\$ 497,821
Total Other Financing Sources (Transfers In)	\$ 497,821	\$ 897,821
Other Financing Sources (Transfers Out)		
Transfers Out (Accrued PTO Fund)	\$ 35,000	\$ 40,000
Total Other Financing Sources (Transfers Out)	\$ 35,000	\$ 40,000
Total Available Funding Sources	\$ 11,809,821	\$ 12,075,467
Total Appropriations	\$ (11,360,635)	\$ (12,075,466)
Net Increase (Decrease) in Fund Balance	\$ 449,186	\$ 0
Projected Ending Fund Balance, June 30	\$ 8,163,654	\$ 8,163,654
Required Carry Over Until Jan 16, 2019 (58%)	\$ 6,849,696	\$ 7,003,771

SUMMARY OF ESTIMATED CHANGES REHABILITATION FUND

	Rehabilitation Fund	
	2018 - 2019	Proposed 2019 - 2020
Beginning Fund Balance, July 1st	\$ 3,257,001	\$ 3,771,530
Revenues		
Property Taxes and Interest Earned	\$ 1,966,000	\$ 1,995,490
Total Revenues	\$ 1,966,000	\$ 1,995,490
Expenditures		
Rehabilitation Projects	\$ 3,435,724	\$ 3,216,505
Equipment Purchases (Master Lease 2016)	\$ 50,000	\$ 594,096
Debt Service - 2016 Master Lease	\$ 521,521	\$ 260,760
Debt Service - 2017 Revenue Bond	\$ 303,559	\$ 303,559
Debt Service - 2019 Revenue Bond	\$ -	\$ 273,216
Total Expenditures	\$ 4,310,804	\$ 4,648,136
Other Financing Sources (Uses)		
Bond Proceeds Series 2017	\$ 3,307,154	\$ -
Bond Proceeds Series 2019		\$ 3,216,505
Master Lease Proceeds 2016	\$ 50,000	\$ 594,096
Transfers In (Sewer Capital Fee Reimbursement)	\$ -	\$ 500,000
Transfers Out (Rehab Gen & Admin, Sewer Maint)	\$ (497,821)	\$ (497,821)
Total Other Financing Sources (Uses)	\$ 2,859,333	\$ 3,812,780
Total Available Funding Sources	\$ 1,966,000	\$ 1,995,490
Total Appropriations	\$ 1,451,471	\$ 835,356
Net Increase (Decrease) in Fund Balance	\$ 514,529	\$ 1,160,134
Projected Ending Fund Balance, June 30	\$ 3,771,530	\$ 4,931,665

A summary of the estimated changes in Fund Balance for FY 2019/20 follow:

Fund	Estimated Changes in Fund Balance					
	Beginning Balance	Revenues & Other Sources	Expenditures & Other Uses	Ending Balance	\$ Change	% Change
General Operating Fund - OM	\$ 8,163,653.50	\$ 12,075,466.50	\$ 12,035,466.40	\$ 8,163,653.61	\$ 0.10	0.00%
Accrued PTO Fund	\$ 33,983.00	\$ 59,367.00	\$ 28,195.00	\$ 65,155.00	\$ 31,172.00	91.73%
Rehabilitation Fund	\$ 3,771,530.50	\$ 1,995,490.00	\$ 835,355.50	\$ 4,931,664.99	\$ 1,160,134.50	30.76%
Sewer Capital Fee Fund	\$ -	\$ 1,165,000.00	\$ 900,000.00	\$ 265,000.00	\$ 265,000.00	0.00%
Total	\$ 11,969,167.00	\$ 15,295,323.50	\$ 13,799,016.91	\$ 13,425,473.60	\$ 1,456,306.60	\$ 1.22



SUMMARY OF ESTIMATED CHANGES SEWER CAPITAL FEE REIMBURSEMENT FUND

	Sewer Capital Fee Reimbursement Fund	
	2018 - 2019	Proposed 2019 - 2020
Beginning Fund Balance, July 1st	\$ -	\$ -
Revenues		
Sewer Capital Fee	\$ -	\$ 1,165,000
Total Revenues	\$ -	\$ 1,165,000
Expenditures		
Rehab Projects	\$ -	\$ 500,000
Sewer Capital Expenses	\$ -	\$ 400,000
Total Expenditures	\$ -	\$ 900,000
Total Available Funding Sources	\$ -	\$ 1,165,000
Net Increase (Decrease) in Fund Balance	\$ -	\$ 265,000
Projected Ending Fund Balance, June 30	\$ -	\$ 265,000

2019 - 2020 BUDGET

PROPOSED REVENUE 2019 - 2020

TAX MILLAGE YIELD	10,554,546
OTHER TAXES	184,000
OTHER REVENUE	439,100
TRANSFERS IN	497,821
CAPITAL FEE REIMBURSEMENT	400,000

TOTAL PROPOSED REVENUE 2019 -2020	12,075,467
--	-------------------

PROPOSED GENERAL EXPENSES 2019 - 2020

EMPLOYEE BENEFITS (HEALTH INS, LIFE INS., SC RETIREMENT, SOCIAL SECURITY & UNEMPLOYMENT INS.)	3,645,411
DISTRICT INSURANCE	345,000
SALARIES	5,742,650
OPERATING EXPENSES	1,656,240
REHABILITATION EXPENSES	-
TRANSFERS OUT	40,000

TOTAL PROPOSED GENERAL EXPENSES 2019 - 2020	11,429,300
--	-------------------

PROPOSED CAPITAL IMPROVEMENTS 2019 - 2020

ADMINISTRATION DEPARTMENT CAPITAL ITEMS	-
FIRE DEPARTMENT CAPITAL ITEMS	45,000
WASTEWATER COLLECTIONS CAPITAL ITEMS	65,000
FLEET MAINTENANCE CAPITAL ITEMS	-

TOTAL CAPITAL IMPROVEMENTS 2019 - 2020	110,000
---	----------------

PROPOSED DEBT SERVICE 2019 - 2020

ADMINISTRATION DEPARTMENT DEBT SERVICE	-
FIRE DEPARTMENT DEBT SERVICE	536,166
WASTEWATER COLLECTIONS DEBT SERVICE	-
FLEET MAINTENANCE DEBT SERVICE	-

TOTAL DEBT SERVICE 2019 - 2020	536,166
---------------------------------------	----------------

TOTAL PROPOSED EXPENSES 2019 - 2020	12,075,466
--	-------------------

NET INCREASE (DECREASE) IN FUND BALANCE	0
PROJECTED FUND BALANCE, JUNE 30, 2019	8,163,654
REQUIRED CARRY OVER UNTIL JAN 16, 2020	7,003,771

SEWER REHABILITATION BUDGET - 2019 / 2020

CASH ON HAND 6-30-2019	3,771,530
REHAB INCOME 2019 - 2020	1,995,490
TRANSFERS IN 2019 - 2020	4,310,601
REHAB EXPENSES 2019 - 2020	5,145,957

BALANCE 6-30-2020	4,931,665
--------------------------	------------------



PARKER SEWER AND FIRE SUBDISTRICT

REVENUE LINE ITEM DETAIL

GENERAL FUND - 2019/2020

	18/19 BUDGET	PROPOSED 19/20 BUDGET	BUDGET \$ CHANGE	BUDGET % CHANGE
PROPERTY TAXES				
0400210 - PROPERTY TAXES	10,148,907	10,554,546	405,639	4.0%
▪ AUTOS				-
TOTAL PROPERTY TAXES	10,148,907	10,554,546	405,639	4.0%
OTHER TAXES				
0400210 - MERCHANT INVENTORY TAX	60,000	60,000	-	0.0%
0400210 - STATE REIMBURSEMENT MANUFACTURING DEP. TAX	90,000	90,000	-	0.0%
0400210 - STATE REIMBURSEMENT MANUFACTURING (FILOT)			-	0.0%
0400210 - COUNTY WIDE UTILITY RIGHT OF WAY	14,000	14,000	-	0.0%
0400210 - MOTOR CARRIERS TAX	16,500	20,000	3,500	21.2%
TOTAL OTHER TAXES	180,500	184,000	3,500	1.9%
OTHER REVENUE				
0400212 - HEALTH INSURANCE PREMIUMS	225,000	215,000	(10,000)	-4.4%
0400217 - LIFE INSURANCE SURRENDER			-	0.0%
0400231 - ACCIDENT/RESPONSE FEE	20,000	20,000	-	0.0%
0400300 - INTEREST EARNED	60,000	82,000	22,000	36.7%
0400321 - FIRE GRANT			-	0.0%
0400340 - CONTRIBUTION FOR LADDER TRUCK	15,000	15,000	-	0.0%
0400400 - WASTEWATER (COMM) FEE	12,000	12,000	-	0.0%
0400410 - WASTEWATER (RES) FEE	30,000	30,000	-	0.0%
0400420 - WASTEWATER REINSPECTION FEE	8,000	8,000	-	0.0%
0400425 - WWCSA NEW ACCOUNT FEE	20,000	20,000	-	0.0%
0400440 - FINES AND PENALTIES			-	0.0%
0400600 - SALE OF ASSETS	-	-	-	0.0%
0400610 - CITY OF GREENVILLE - ANNEX	32,000	32,000	-	0.0%
0400700 - MISCELLANEOUS REVENUE	5,000	5,000	-	0.0%
0400800 - PURCHASE DISCOUNT	100	100	-	0.0%
TOTAL OTHER REVENUE	427,100	439,100	12,000	2.8%



**PARKER SEWE+B3:L76R AND FIRE SUBDISTRICT
ADMINISTRATIVE DEPARTMENT - 51
2019/2020 BUDGET**

	18/19 BUDGET	PROPOSED 19/20 BUDGET	BUDGET \$ CHANGE	BUDGET % CHANGE
EMPLOYEE BENEFITS				
0511001 - HEALTH INSURANCE	2,054,803	1,989,331	(65,472)	-3.19%
0511002 - LIFE INSURANCE	16,500	20,000	3,500	21.21%
0511003 - S.C. RETIREMENT - SCRS	260,571	305,524	44,952	17.25%
0511003 - S.C. RETIREMENT - PORS	573,710	670,445	96,734	16.86%
0511004 - FICA EXPENSE	406,918	440,308	33,389	8.21%
0511008 - DELTA DENTAL	127,709	132,690	4,981	3.90%
0511009 - HEALTH SAVINGS ACCOUNT MATCHING	14,000	65,540	51,540	368.14%
0511011 - VISION INSURANCE	21,574	21,574	-	0.00%
TOTAL EMPLOYEE BENEFITS	3,475,786	3,645,411	169,625	4.88%
DISTRICT INSURANCE				
0512009 - INSURANCE - PROP. CASUALTY & LIAB.	96,068	90,000	(6,068)	-6.32%
0512003 - WORKER'S COMP. INSURANCE	271,000	255,000	(16,000)	-5.90%
TOTAL DISTRICT INSURANCE	367,068	345,000	(22,068)	-6.01%
PROFESSIONAL SERVICES				
0513001 - ATTORNEY FEES	10,000	10,000	-	0.00%
0513002 - AUDITOR FEES	8,000	16,000	8,000	100.00%
TOTAL PROFESSIONAL SERVICES	18,000	26,000	8,000	44.44%
COMMISSION PER DIEM				
0514002 - COMMISSION PER DIEM	10,000	10,000	-	0.00%
0514004 - COMMISSION/GCSPD DUES	135	135	-	0.00%
TOTAL COMMISSION PER DIEM	10,135	10,135	-	0.00%
EMPLOYEE SALARIES				
0515001 - FINANCIAL ADMINISTRATOR (1)	66,300	75,000	8,700	13.12%
0515002 - FINANCIAL ADMINISTRATIVE ASSISTANT (2)	77,825	81,716	3,891	5.00%
TOTAL EMPLOYEE SALARIES (2)	144,125	156,716	12,591	8.74%
OPERATING EXPENDITURES				
0516000 - ELECTRICITY	7,800	8,736	936	12.00%
0516200 - WATER/WASTE WATER	700	720	20	2.86%
0516300 - TELEPHONE	4,000	3,800	(200)	-5.00%
0516400 - NATURAL GAS	1,100	1,130	30	2.73%
0516500 - SERVICE CONTRACTS	36,000	42,000	6,000	16.67%
0516501 - DATA PERIODICALS	1,000	500	(500)	-50.00%
0516502 - FEES/ASSESSMENTS	5,100	5,500	400	7.84%
0516503 - CLEANING/STATION SUPPLIES	500	500	-	0.00%
0516504 - GENERAL OFFICE SUPPLIES	2,500	3,000	500	20.00%
0516505 - AWARDS/RECOGNITION	11,700	12,000	300	2.56%
0516506 - NEWSPAPER ADS/NOTICE	200	200	-	0.00%
0516507 - OFFICE EQUIPMENT	2,600	2,600	-	0.00%
0516508 - COMPUTER SOFTWARE/MAINTENANCE	4,500	4,400	(100)	-2.22%
0516510 - FLOWERS	300	300	-	0.00%
0516514 - PROFESSIONAL DEVELOPMENT	1,900	5,900	4,000	210.53%
0516525 - CERTIFICATIONS/INSPECTIONS	200	500	300	150.00%
0516530 - BLDG/YARD MAINT.	2,500	2,500	-	0.00%
TOTAL OPERATING EXPENDITURES	82,600	94,286	11,686	14.15%
CAPITAL PROGRAMS				
0550000 - REPLACE ADMIN BUILDING CARPET	-	-	-	0.00%
TOTAL CAPITAL PROGRAMS	-	-	-	0.00%
ADMINISTRATION DEPARTMENT BUDGET GRAND TOTAL	4,097,714	4,277,548	179,834	4.39%

Administration Department – 51

- 0511001 Medical**, dental prescription drugs, and vision insurance for current and retired employees. Estimated annual budget changes are the result of anticipated increase in number of employees changing over to the High Deductible option and reduced Claims resulting from the switch.
- 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 2019-20 are: Employer contribution are increasing 1% a year for the next 4 years. This will contribute an additional \$180,000 in costs over the next 4 years.
- 0511009 Health Savings Account Matching** - increased \$51,540 due to more employees anticipated moving to the HDHP plan, and increasing the district share payed into the plan.
- 0512003 Workers' Compensation Insurance** – Funds for the purchase of insurance for potential on-the-job related injuries. For fiscal year 2019 – 2020 the Districts' experience modification factor has decreased from 1.07 to 1.01 which results in a 5.90% (\$16,000.00) decrease of premiums.
- 0515001 Financial Administrator/Department Head** Salary increased to reflect current market conditions and demand.
- 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 \$4,686 or 5.67%
- 0516500 Service Contracts** - increase \$6,000 due to adding part time employee support resource professional.
- 0516514 Professional Development** – Additional training needed for Human Resources, Special Purpose District laws, OPEB, and software training.

PARKER SEWER AND FIRE SUB-DISTRICT

FIRE DEPARTMENT - 52

2019/2020 BUDGET

	18/19 BUDGET	PROPOSED 19/20 BUDGET	BUDGET \$ CHANGE	BUDGET % CHANGE
EMPLOYEE SALARIES				
0515003 - FIRE CHIEF (1)	66,932	80,000	13,068	19.52%
0515005 - STAFF PERSONNEL (9)	305,571	373,007	67,436	22.07%
0515006 - LINE PERS (75) INCL HOLIDAY/OT/SLEEP/ED	3,403,830	3,672,683	268,853	7.90%
TOTAL EMPLOYEE SALARIES (80)	3,776,333	4,125,690	349,356	9.25%

OPERATING EXPENDITURES

0516000 - ELECTRICITY	41,643	41,084	(559)	-1.34%
0516200 - WATER & WASTE WATER	10,304	9,217	(1,087)	-10.55%
0516300 - TELEPHONE	26,425	27,217	792	3.00%
0516400 - NATURAL GAS	16,492	15,987	(505)	-3.06%
xxxxxxx - STATION 5 UTILITIES	4,500	7,200	2,700	60.00%
0516500 - SERVICE CONTRACTS	31,310	32,000	690	2.20%
0516503 - CLEANING/STATION SUPPLIES	18,567	18,567	-	0.00%
0516504 - GENERAL OFFICE SUPPLIES	8,353	8,353	-	0.00%
0516505 - AWARDS/RECOGNITION	-	-	-	0.00%
0516506 - NEWSPAPER ADS/NOTICE	400	400	-	0.00%
0516508 - COMPUTER SOFTWARE/MAINTENANCE	16,780	16,780	-	0.00%
0516511 - PHYSICAL & FITNESS PROGRAM	29,353	38,400	9,047	30.82%
0516514 - EMPLOYEE TRAINING	34,075	46,600	12,525	36.76%
0516515 - FIRE PREV. - SAFETY EDUCATION	9,101	17,016	7,915	86.97%
0516516 - FIRE FIGHTING CLOTHES	55,350	67,500	12,150	21.95%
0516517 - UNIFORMS	34,925	38,700	3,775	10.81%
0516518 - EQUIPMENT -FIRE/SHOP/SAFETY	41,100	37,555	(3,545)	-8.63%
0516519 - RADIO-MAINT/EQUIPMENT	38,230	38,230	-	0.00%
0516523 - SCBA MAINTENANCE	15,392	36,128	20,736	134.72%
0516525 - CERTIFICATIONS/INSPECTIONS	11,180	11,180	-	0.00%
0516527 - DEDUCTIBLE DAMAGES	1,000	2,000	1,000	100.00%
0516530 - BLDG/YARD MAINT.	70,500	75,545	5,045	7.16%
0516531 - EQUIPMENT MAINTENANCE	2,000	3,000	1,000	50.00%
0516533 - ARSON K-9	3,130	-	(3,130)	-100.00%
0522003 - VEHICLE MAINTENANCE	1,000	1,000	-	0.00%
05xxxxx - MEDSHORE	-	24,000	24,000	100.00%
TOTAL OPERATING EXPENDITURES	521,110	613,659	92,549	17.76%

CAPITAL PROGRAMS

0550000 - Command Vehicle	-	45,000	45,000	100.00%
0550XXX - EXTRACTION EQUIPMENT	-	-	-	0.00%
0550006 - FIRE DEPT VEHICLE	-	-	-	0.00%
TOTAL CAPITAL PROGRAMS	-	45,000	45,000	100.00%

DEBT SERVICE PROGRAMS

0550002 - STATION 1	264,444	269,430	4,986	1.89%
0550003 - MASTER LEASE/PURCHASE AGREEMENT	266,736	266,736	-	0.00%
TOTAL DEBT SERVICE PROGRAMS	531,180	536,166	4,986	0.94%

FIRE DEPARTMENT BUDGET GRAND TOTAL

	4,828,623	5,320,515	491,891	10.19%
--	-----------	------------------	---------	--------

= = = = =

Fire Department – 52

- 0515003 Fire Chief/Department Head** - Salary increased to reflect current market conditions and demand.
- 0515005 Staff** – Dispatch Supervisor added. COLA/Merit 5%
- 0515006 Line Suppression** – 3 additional firefighters. COLA/Merit 5%
- 0516000 – 0516400** – Utilities increased for 3% inflation. Duke increased 12% projected
- 0516450 Station 5 Utilities** – Increased due to actual running rate.
- 0516500 Service Contracts** - 2% increase for inflation
- 0516511 Physical & Fitness** –Increase due to additional testing needed for PSA and Hepatitis B. New hire needing Physicals and stress testing. And more appropriate and detailed physicals. Replacement of Physical fitness equipment \$5,000.00.
- 0516514 Employee Training** – Increase due to new hires, sending more to National Fire Academy, additional medical training, and \$8,000.00 for training props.
- 0516515 Fire Prevention/Safety** –Increase of \$2,000.00 for the smoke alarm program. Increase in children's education material for fire prevention. Added \$3,500.00 for community risk reduction
- 0516516 Firefighting Clothes** – Increase due to purchase of 15 sets of turn out gear and related equipment for new staff.
- 0516517 Uniforms** – increased for new staff
- 0516518 Equipment – Fire/Shop/Safety** –Increase due to tool replacement, confined space meter and firefighting foam.
- 0516523 SCBA Maintenance** – SCBA's out of warranty...parts are now our responsibility. 115 cylinders will need to be Hydrostatic tested.
- 0516530 Building/Yard Maintenance** – Station 2 kitchen renovation due to mold and wood damage. Training tower upgrades.
- 0516531 Equipment Maintenance** – Annual maintenance on Hurst tools by third party.
- 0516533 Arson K-9** –No longer needed
- 0550006 Capital Program** – Deputy Fire Marshal's vehicle needs to be replaced due to high mileage on current vehicle

PARKER SEWER AND FIRE SUB-DISTRICT

WASTEWATER COLLECTION SYSTEM - 53

2019/2020 BUDGET	18/19	PROPOSED	BUDGET	BUDGET
	BUDGET	18/19	\$	%
EMPLOYEE SALARIES	BUDGET	BUDGET	CHANGE	CHANGE
0515007 - SUPERINTENDENT (1)	65,790	70,000	4,210	6.40%
0515008 - ADMINISTRATIVE/TECHNICAL STAFF (7)	302,026	317,127	15,101	5.00%
0515009 - MAINTENANCE STAFF (22)	820,381	861,400	41,019	5.00%
0515013 - OVERTIME PAY	45,900	48,195	2,295	5.00%
TOTAL EMPLOYEE SALARIES (26)	1,234,097	1,296,722	62,625	5.08%

OPERATING EXPENDITURES

0516000 - ELECTRICITY	16,250	16,250	-	0.00%
0516200 - WATER & WASTE WATER	7,300	7,300	-	0.00%
0516300 - TELEPHONE	31,000	27,000	(4,000)	-12.90%
0516400 - NATURAL GAS	1,500	1,500	-	0.00%
0516500 - CONTRACT SERVICES	104,000	88,000	(16,000)	-15.39%
0516501 - DATA PERIODICALS/ADVERTISING	200	200	-	0.00%
0516503 - CLEANING/STATION SUPPLIES	14,000	20,000	6,000	42.86%
0516504 - GENERAL OFFICE SUPPLIES	13,000	13,000	-	0.00%
0516506 - NEWSPAPER ADS/NOTICE	1,000	1,000	-	0.00%
0516508 - COMPUTER SOFTWARE/MAINTENANCE	25,000	25,000	-	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	85,000	85,000	-	0.00%
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	17,000	17,000	-	0.00%
0516530 - BLDG/YARD MAINT.	26,000	18,000	(8,000)	-30.77%
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	505,750	483,750	(22,000)	-4.35%

CAPITAL PROGRAMS

0550000 - EXCAVATOR JACKHAMMER ATTACHMENT	-	15,000	15,000	100.00%
0550000 -	-	-	-	0.00%
0550000 -	-	-	-	0.00%
0550000 - FIVE PERCENT OF EQUIPMENT PURCHASE	50,000	50,000	-	0.00%

TOTAL CAPITAL PROGRAMS	50,000	65,000	15,000	30.00%
-------------------------------	---------------	---------------	---------------	---------------

WCWS DEPARTMENT BUDGET GRAND TOTAL	1,789,847	1,845,472	55,625	3.11%
---	------------------	------------------	---------------	--------------



Wastewater Collections System – 53

0515007 Superintendent/Department Head - Salary increased to reflect current market conditions and demand.

0515008-0515009 Staff – COLA/Merit increase 5%

0516300 Telephone – Decreased due to negotiating better contract terms.

0516500 Service Contracts - Reduction attributed to completion of Cityworks implementation.

0516503 Cleaning/Station supplies – Increase in chemical costs of Biological Grease Treatment Organisms.

0516530 Bldg/yard Maintenance – Decreased due to previous year's storage building purchase.

0550000 Excavator Jackhammer Attachment \$15,000.00



PARKER SEWER AND FIRE SUB-DISTRICT

FLEET MAINTENANCE - 54

2019/2020 BUDGET	18/19	PROPOSED	BUDGET	BUDGET
	BUDGET	18/19	\$	%
EMPLOYEE SALARIES	BUDGET	BUDGET	CHANGE	CHANGE
0515011 - CHIEF MECHANIC (1)	53,040	60,000	6,960	13.12%
0516012 - MECHANIC (2)	91,017	95,567	4,551	5.00%
0515013 - OVERTIME PAY	7,575	7,954	379	5.00%
TOTAL EMPLOYEE SALARIES (3)	151,632	163,521	11,890	7.84%

OPERATING EXPENDITURES

0516000 - ELECTRICITY	4,200	4,480	280	6.67%
0516200 - WATER & WASTE WATER	1,400	1,430	30	2.14%
0516300 - TELEPHONE	3,300	2,500	(800)	-24.24%
0516400 - NATURAL GAS	1,500	1,500	-	0.00%
0516500 - CONTRACT SERVICES	9,239	8,000	(1,239)	-13.41%
0516503 - CLEANING/STATION SUPPLIES	2,750	2,000	(750)	-27.27%
0516504 - GENERAL OFFICE SUPPLIES	2,250	2,000	(250)	-11.11%
0516508 - COMPUTER SOFTWARE/MAINTENANCE	12,500	10,000	(2,500)	-20.00%
0516511 - PHYSICAL & FITNESS PROGRAM	2,000	1,500	(500)	-25.00%
0516514 - EMPLOYEE TRAINING	12,680	12,000	(680)	-5.36%
0516517 - UNIFORMS	3,000	3,000	-	0.00%
0516518 - EQUIPMENT -FIRE/SHOP/SAFETY	18,000	18,000	-	0.00%
0516520 - EQUIPMENT RENTAL	500	500	-	0.00%
0516525 - CERTIFICATIONS/INSPECTIONS	2,500	2,500	-	0.00%
0516530 - BLDG/YARD MAINT.	30,000	25,000	(5,000)	-16.67%
0561531 - EQUIPMENT MAINTENANCE	5,000	5,000	-	0.00%
0516532 - SHOP SUPPLIES	15,000	14,000	(1,000)	-6.67%
0521000 - GASOLINE & DIESEL	105,000	105,000	-	0.00%
0522004 - PARTS PURCHASED	110,000	110,000	-	0.00%
0522006 - OUTSOURCED SERVICE	60,000	60,000	-	0.00%
0522008 - TIRES & SERVICE	40,000	40,000	-	0.00%
TOTAL OPERATING EXPENDITURES	440,819	428,410	(12,409)	-2.82%

CAPITAL PROGRAMS

0550000 - FUEL PUMP SCAN SYSTEM	17,000	-	(17,000)	(1.00)
TOTAL CAPITAL EXPENSES	17,000	-	(17,000)	-100.00%

FLEET MAINTENANCE DEPARTMENT BUDGET GRAND TOTAL	609,451	591,931	(17,519)	-2.88%
--	----------------	----------------	-----------------	---------------

TOTAL FISCAL YEAR 2019/20 BUDGET REQUEST	11,325,635	12,035,466	709,832	6.27%
---	-------------------	-------------------	----------------	--------------



Fleet Maintenance – 54

0515011 Chief Mechanic/Department Head - Salary increased to reflect current market conditions and demand.

0515012 Staff – COLA/Merit increase 5%

0516000-0516532 - Each account was analyzed for appropriateness and minor adjustments were made to better reflect the needs of the department resulting in a decrease of \$12,409 or 2.82%



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 2019 – 2020

Table of Contents

Capital Improvement Plan Message.....23

Capital Improvement Plan.....25



Capital Improvement Plan Message

In 2015, the District began developing a ten (10) year Capital Improvement Plan (CIP) that was finalized and approved in 2016. The development of this CIP was driven by the need to expedite planned rehabilitation activities for the District Waste Water Collection System (WWCS). In 2005, the District developed and approved a comprehensive Work Plan that outlined a 15-year program to bring the Parker WWCS into regulatory compliance. In 2015, an internal audit of the Rehabilitation Program was conducted, and it was determined that significant equipment acquisitions would be necessary to complete the Rehabilitation Program by the 2020 deadline. In addition, it was determined that it would be necessary to sub-contract major amounts of this project to outside firms, and that long-term capital financing would be necessary.

Financial and engineering consultants for the District analyzed several sources of long-term financing, including the State Revolving Loan Fund, USDA loans, the state Rural Infrastructure Bank, Lease/Purchase agreements, grants, bank financing, and issuance of tax-exempt municipal bonds. The District adopted a diversified financing schedule that included Pay- As-You-Go (PAYGO), Lease/Purchase financing, and issuance of tax-exempt municipal revenue bonds. Equipment is being acquired with Lease/Purchase proceeds, while the actual engineering design and construction activities is being financed by a combination of PAYGO and bond proceeds.

Lease/Purchase financing is secured by an appropriation covenant under which the District agrees to appropriate the principal and interest payments. Revenue bonds are secured by the proceeds from the District's Rehabilitation Fee that was initially implemented in 2007 and amended in 2009 and 2017. The District issued \$8.56 million in revenue bonds in FY 16-17, Sewer System Revenue Bonds, Series 2017 (the "Series 2017 Bonds") with a 30 year maturity.

As part of the annual planning process, in 2017 a working group of District staff and engineering consultants met again begin adjusting and modifying the CIP moving forward. Schedule changes were made in draft form. In 2018, Staff, Financial, engineering

consultants, and Board membership further refined the CIP moving forward to more accurately correlate the CIP with the proposed FY 18/19 Rehabilitation Fund Budget. The revised DRAFT CIP remains a 10-year CIP forecasting from FY 18/19 to FY 27/28. As projected in the original CIP a Series 2019 Revenue Bond (\$8.4 in construction funds) remains as part of the CIP moving forward, as originally intended. This is required in order to balance project cost through part of FY 22/23 whereas “major sewer rehabilitation projects” from FY22/23 onward remain with no funding

Details of the revised Draft CIP are presented on the next page, including planned equipment acquisitions and rehabilitation projects, projected costs, and funding source(s) (2017 Series Revenue Bond and Projected 2019 Series revenue bond, PAYGO, Lease/Purchase).



This page was intentionally left blank

