

PARKER SEWER & FIRE SUBDISTRICT

General Operating Budget

FISCAL YEAR



2020 -2021

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BUDGET MESSAGE

Submitted for review of the Parker Sewer & Fire Subdistrict Board of Commission is the 2020 - 2021 Operating Budget and the 2020 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 2020 – 2021 Operating Budget increases the total Ad Valorem to 96.6, an increase of 7 mills. The base millage increased to 94.0. **We project to start the 2020 - 2021 year with a fund balance of \$9,181,939**, which is **above** the **required carry over until January 2021 of \$6,780,200**. Based on the proposed budget, we expect a 2020 – 2021 year end fund balance of \$9,181,939 which is \$1,302,321 above the required carryover.

The Commission has approved up to a 6% merit increase to be administered at the discretion of the department heads with input from the commissioners for the district employees. This increase includes a new pay scale for both 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 \$13,540,037** which is a 6.38% increase from last year's budget. The 2020– 2021 **total revenues are projected at \$13,540,037** which is an overall increase of 7.39%.

SIGNIFICANT BUDGET ISSUES

The proposed budget includes the following request by department.

Administration – Medical Premiums are increasing \$610,669 or 30.7%. This 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 another Broker. This saved us \$26,633 on Dental/Vision and Life. S.C Retirement for both SCRS and PORS are increasing a combined \$136,114 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 \$9,460 due to anticipated increase number of employees switching to the HDHP plan. Auditor Fees increase \$6,000 due to increased OPEB analysis, and increased complexity of additional accounts. Awards and Recognition increases \$2,000 due to a vendor cost increases.

Fire – The headcount added last year requires increases in training, firefighting clothes and the amount of Physicals needed for the department. Computer Software and programing increased \$21,790 for 7 additional Mobile Data Terminals needed for apparatus and \$20,000 in Certifications and Inspections to establish Bunker Gear advanced inspection program required by NFPA.

Wastewater Collections – Increase in Professional Services costs \$11,500 for attorney costs associated with the ongoing efforts to consolidate the district into ReWa. This is offset by decreases in Telephone (cell) costs, Contract Services, computer software, 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 - HVAC Unit	<u>10,000.00</u>
Fire-Command Vehicle	<u>50,000.00</u>
FD Brush Truck	<u>89,000.00</u>
80 sets of Bunker Gear	<u>200,000.00</u>
Wastewater Collections	
5% Equipment Purchases	<u>47,146.00</u>
Fleet Maintenance - Truck	<u>34,000.00</u>

Total of Capital Programs and Capital Improvement Plan

430,136.00

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 2020 – 2021 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	
	2019	2020
Total Valuation	\$ 117,796,272	\$ 117,796,272
Value of 1 Mill	\$ 117,796	\$ 117,796
Total Millage	\$ 89.6	\$ 96.6
Total O&M (Base) Millage	\$ 87.0	\$ 94.0
Total O&M (Base) Millage Yield	\$ 10,248,276	\$ 11,072,850
Total Lease Payment Millage	\$ 2.6	\$ 2.6
Total Lease Payment Millage Yield	\$ 306,270	\$ 306,270
Total Millage Yield	\$ 10,554,546	\$ 11,379,120



SUMMARY OF ESTIMATED CHANGES IN GENERAL FUND BALANCE

	General Operating Fund	
	Year end Estimate	Proposed
	2019 - 2020	2020 - 2021
Beginning Fund Balance, July 1st	\$ 8,886,939	\$ 9,181,939
REVENUES		
Property Taxes	\$ 10,400,000	\$ 11,379,120
Other Taxes	\$ 125,000	\$ 139,000
Other Revenue	\$ 700,000	\$ 478,100
TOTAL REVENUES	\$ 11,225,000	\$ 11,996,220
EXPENDITURES		
Administration Department	\$ 4,400,000	\$ 5,043,127
Fire Department	\$ 4,900,000	\$ 5,954,772
Waste Water Collection Department	\$ 1,500,000	\$ 1,902,722
Fleet Maintenance Department	\$ 550,000	\$ 639,416
TOTAL EXPENDITURES	\$ 11,350,000	\$ 13,540,037
Other Financing Sources (Transfers In)		
Transfers In General Operating Fund Reserve	\$ -	\$ 690,996
Transfers In (Sewer Capital Fee)	\$ -	\$ 400,000
Transfers In (Rehab Fee Reimbursements)	\$ 465,000	\$ 497,821
Total Other Financing Sources (Transfers In)	\$ 465,000	\$ 1,588,817
Other Financing Sources (Transfers Out)		
Transfers Out (Accrued PTO Fund)	\$ 45,000	\$ 45,000
Total Other Financing Sources (Transfers Out)	\$ 45,000	\$ 45,000
Total Available Funding Sources	\$ 11,690,000	\$ 13,585,037
Total Appropriations	\$ (11,395,000)	\$ (13,585,037)
Net Increase (Decrease) in Fund Balance	\$ 295,000	\$ (0)
Projected Ending Fund Balance, June 30	\$ 9,181,939	\$ 9,181,939
Required Carry Over Until Jan 16, 2021 (58%)	\$ 6,780,200	\$ 7,879,321

SUMMARY OF ESTIMATED CHANGES REHABILITATION FUND

	Rehabilitation Fund	
	Year end Estimate 2019 - 2020	Proposed 2020 - 2021
Beginning Fund Balance, July 1st	\$ 3,682,120	\$ 4,812,764
Revenues		
Property Taxes and Interest Earned	\$ 1,966,000	\$ 1,995,490
Total Revenues	\$ 1,966,000	\$ 1,995,490
Expenditures		
Rehabilitation Projects	\$ 3,216,505	\$ 3,000,000
Equipment Purchases (Master Lease 2016)	\$ 42,566	\$ 250,000
Debt Service - 2016 Master Lease	\$ 260,760	\$ -
Debt Service - 2017 Revenue Bond	\$ 303,559	\$ 503,559
Debt Service - 2019 Revenue Bond	\$ 273,216	\$ 433,810
Total Expenditures	\$ 4,096,606	\$ 4,187,369
Other Financing Sources (Uses)		
Bond Proceeds Series 2017	\$ -	\$ -
Bond Proceeds Series 2019	\$ 3,216,505	\$ 3,000,000
Master Lease Proceeds 2016	\$ 42,566	\$ 250,000
Transfers In (Sewer Capital Fee Contribution)	\$ 500,000	\$ 500,000
Transfers Out (Rehab Gen & Admin, Sewer Maint)	\$ (497,821)	\$ (497,821)
Total Other Financing Sources (Uses)	\$ 3,261,250	\$ 3,252,179
Total Available Funding Sources	\$ 1,966,000	\$ 1,995,490
Total Appropriations	\$ 835,356	\$ 935,190
Net Increase (Decrease) in Fund Balance	\$ 1,130,644	\$ 1,060,300
Projected Ending Fund Balance, June 30	\$ 4,812,764	\$ 5,873,065



A summary of the estimated changes in Fund Balance for FY 2020/21 follow:

Fund	Estimated Changes in Fund Balance						
	Beginning	Revenues &	Expenditures &		Ending	\$	%
	Balance	Other Sources	Other Uses	Reserve Usage	Balance	Change	Change
General Operating Fund - OM	\$ 9,181,939	\$ 13,585,037	\$ 13,540,037	\$ 690,996	\$ 9,181,939	\$ (0)	0.00%
Accrued PTO Fund	\$ 7,448	\$ 45,000	\$ 28,195	\$ -	\$ 12,448	\$ 5,000	67.13%
Rehabilitation Fund	\$ 4,812,764	\$ 1,995,490	\$ 935,190	\$ -	\$ 5,873,065	\$ 1,060,300	22.03%
Sewer Capital Fee Fund	\$ 265,000	\$ 1,125,000	\$ 1,185,339	\$ -	\$ 204,661	\$ (60,339)	0.00%
Total	\$ 14,267,151	\$ 16,750,527	\$ 15,688,760	\$ 690,996	\$ 15,272,113	\$ 1,004,961	89%



SUMMARY OF ESTIMATED CHANGES SEWER CAPITAL FEE FUND

	Sewer Capital Fee Fund	
	Year end Estimate 2019 - 2020	Proposed 2020 - 2021
Beginning Fund Balance, July 1st	\$ -	\$ 265,000
Revenues		
Sewer Capital Fee	\$ 1,165,000	\$ 1,125,000
Total Revenues	\$ 1,165,000	\$ 1,125,000
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	\$ 1,125,000
Net Increase (Decrease) in Fund Balance	\$ 265,000	\$ (60,339)
Projected Ending Fund Balance, June 30	\$ 265,000	\$ 204,661



2020 - 2021 BUDGET

PROPOSED REVENUE 2020 - 2021

TAX MILLAGE YIELD	11,379,120
OTHER TAXES	139,000
OTHER REVENUE	478,100
TRANSFERS IN	497,821
CAPITAL FEE REIMBURSEMENT	400,000
TRANSFER IN GENERAL OPERATING FUND RESERVE	690,996

TOTAL PROPOSED REVENUE 2020 - 2021	13,585,037
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PROPOSED GENERAL EXPENSES 2020 - 2021

EMPLOYEE BENEFITS (HEALTH INS., LIFE INS., SC RETIREMENT, SOCIAL SECURITY & UNEMPLOYMENT INS.)	4,401,904
DISTRICT INSURANCE	330,000
SALARIES	6,107,068
OPERATING EXPENSES	1,724,995
REHABILITATION EXPENSES	-
TRANSFERS OUT	45,000

TOTAL PROPOSED GENERAL EXPENSES 2020 - 2021	12,608,967
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PROPOSED CAPITAL IMPROVEMENTS 2020 - 2021

ADMINISTRATION DEPARTMENT CAPITAL ITEMS	10,000
FIRE DEPARTMENT CAPITAL ITEMS	339,000
WASTEWATER COLLECTIONS CAPITAL ITEMS	47,146
FLEET MAINTENANCE CAPITAL ITEMS	34,000

TOTAL CAPITAL IMPROVEMENTS 2020 - 2021	430,146
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PROPOSED DEBT SERVICE 2020 - 2021

ADMINISTRATION DEPARTMENT DEBT SERVICE	-
FIRE DEPARTMENT DEBT SERVICE	545,924
WASTEWATER COLLECTIONS DEBT SERVICE	-
FLEET MAINTENANCE DEBT SERVICE	-

TOTAL DEBT SERVICE 2020 - 2021	545,924
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TOTAL PROPOSED EXPENSES 2020 - 2021	13,585,037
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NET INCREASE (DECREASE) IN FUND BALANCE	(0)
PROJECTED FUND BALANCE, JUNE 30, 2020	9,181,939
REQUIRED CARRY OVER UNTIL JAN 16, 2021	7,879,321

PARKER SEWER AND FIRE SUBDISTRICT

REVENUE LINE ITEM DETAIL

GENERAL FUND - 2020/2021

	19/20 BUDGET	PROPOSED 20/21 BUDGET	BUDGET \$ CHANGE	BUDGET % CHANGE
<u>PROPERTY TAXES</u>				
0400210 - PROPERTY TAXES	10,554,546	11,379,120	824,574	7.8%

TOTAL PROPERTY TAXES	10,554,546	11,379,120	824,574	7.8%
<u>OTHER TAXES</u>				
0400210 - MERCHANT INVENTORY TAX	60,000	45,000	(15,000)	-25.0%
0400210 - STATE REIMBURSEMENT MANUFACTURING DEP. TAX	90,000	50,000	(40,000)	-44.4%
0400210 - HEAVEY EQUIPMENT RENTAL TAX	-	20,000	20,000	100.0%
0400210 - COUNTY WIDE UTILITY RIGHT OF WAY	14,000	14,000	-	0.0%
0400210 - MOTOR CARRIERS TAX	20,000	10,000	(10,000)	-50.0%

TOTAL OTHER TAXES	184,000	139,000	(45,000)	-24.5%
<u>OTHER REVENUE</u>				
0400212 - HEALTH INSURANCE PREMIUMS	215,000	220,000	5,000	2.3%
0400217 - LIFE INSURANCE SURRENDER			-	0.0%
0400231 - ACCIDENT/RESPONSE FEE	20,000	30,000	10,000	50.0%
0400300 - INTEREST EARNED	82,000	85,000	3,000	3.7%
0400321 - FIRE GRANT			-	0.0%
0400340 - CONTRIBUTION FOR LADDER TRUCK	15,000	15,000	-	0.0%
0400400 - WASTEWATER (COMM) FEE	12,000	5,000	(7,000)	-58.3%
0400410 - WASTEWATER (RES) FEE	30,000	60,000	30,000	100.0%
0400420 - WASTEWATER REINSPECTION FEE	8,000	8,000	-	0.0%
0400425 - WWCSA NEW ACCOUNT FEE	20,000	30,000	10,000	50.0%
0400440 - FINES AND PENALTIES			-	0.0%
0400600 - SALE OF ASSETS	-	5,000	5,000	100.0%
0400610 - CITY OF GREENVILLE - ANNEX	32,000	15,000	(17,000)	-53.1%
0400700 - MISCELLANEOUS REVENUE	5,000	5,000	-	0.0%
0400800 - PURCHASE DISCOUNT	100	100	-	0.0%

TOTAL OTHER REVENUE	439,100	478,100	39,000	8.9%



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**PARKER SEWER AND FIRE SUBDISTRICT
ADMINISTRATIVE DEPARTMENT - 51
2020/2021 BUDGET**

	19/20 BUDGET	PROPOSED 20/21 BUDGET	BUDGET \$ CHANGE	BUDGET % CHANGE
EMPLOYEE BENEFITS				
0511001 - HEALTH INSURANCE	1,989,331	2,600,000	610,669	30.70%
0511002 - LIFE INSURANCE	20,000	15,000	(5,000)	-25.00%
0511003 - S.C. RETIREMENT - SCRS	305,524	344,841	39,317	12.87%
0511003 - S.C. RETIREMENT - PORS	670,445	767,241	96,797	14.44%
0511004 - FICA EXPENSE	440,308	467,191	26,883	6.11%
0511008 - AXA DENTAL	132,690	120,177	(12,513)	-9.43%
0511009 - HEALTH SAVINGS ACCOUNT MATCHING	65,540	75,000	9,460	14.43%
0511011 - VISION INSURANCE	21,574	12,454	(9,120)	-42.27%
TOTAL EMPLOYEE BENEFITS	3,645,411	4,401,904	756,493	20.75%
DISTRICT INSURANCE				
0512009 - INSURANCE - PROP, CASUALTY & LIAB.	90,000	130,000	40,000	44.44%
0512003 - WORKER'S COMP. INSURANCE	255,000	200,000	(55,000)	-21.57%
TOTAL DISTRICT INSURANCE	345,000	330,000	(15,000)	-4.35%
PROFESSIONAL SERVICES				
0513001 - ATTORNEY FEES	10,000	10,000	-	0.00%
0513002 - AUDITOR FEES	16,000	22,000	6,000	37.50%
TOTAL PROFESSIONAL SERVICES	26,000	32,000	6,000	23.08%
COMMISSION PER DIEM				
0514002 - COMMISSION PER DIEM	10,000	8,000	(2,000)	-20.00%
0514004 - COMMISSION/GCSPD DUES	135	135	-	0.00%
TOTAL COMMISSION PER DIEM	10,135	8,135	(2,000)	-19.73%
EMPLOYEE SALARIES				
0515001 - FINANCIAL ADMINISTRATOR (1)	75,000	78,000	3,000	4.00%
0515002 - FINANCIAL ADMINISTRATIVE ASSISTANT (2)	81,716	85,802	4,086	5.00%
TOTAL EMPLOYEE SALARIES (2)	156,716	163,802	7,086	4.52%
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	42,000	-	0.00%
0516501 - DATA PERIODICALS	500	500	-	0.00%
0516502 - FEES/ASSESSMENTS	5,500	6,500	1,000	18.18%
0516503 - CLEANING/STATION SUPPLIES	500	500	-	0.00%
0516504 - GENERAL OFFICE SUPPLIES	3,000	3,000	-	0.00%
0516505 - AWARDS/RECOGNITION	12,000	14,000	2,000	16.67%
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%
0516525 - CERTIFICATIONS/INSPECTIONS	500	500	-	0.00%
0516530 - BLDG/YARD MAINT.	2,500	2,500	-	0.00%
TOTAL OPERATING EXPENDITURES	94,286	97,286	3,000	3.18%
CAPITAL PROGRAMS				
0550000 - REPLACE HVAC IN ADMIN BUILDING	-	10,000	10,000	100.00%
TOTAL CAPITAL PROGRAMS	-	10,000	10,000	100.00%
ADMINISTRATION DEPARTMENT BUDGET GRAND TOTAL	4,277,548	5,043,127	765,579	17.90%

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 another Broker.
- 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 2020-21 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 \$9,460 due to more employees anticipated moving to the HDHP plan.
- 0512003 Workers' Compensation Insurance** – Funds for the purchase of insurance for potential on-the-job related injuries. For fiscal year 2020 – 2021 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 increase reflects a COLA and maintain competitive salaries.
- 0515001 Financial Administrative Assistant** Salary increase reflects a COLA and performance reviews.
- 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 \$3,000 or 3.18%
- 0516502 Fees and Assessments** - increase \$1,000 due to increase in property taxes.
- 0516505 Awards and Recognition** – increase \$2,000 due to increase in vendor cost increases.

PARKER SEWER AND FIRE SUB-DISTRICT

FIRE DEPARTMENT - 52

2020/2021 BUDGET

	19/20 BUDGET	PROPOSED 20/21 BUDGET	BUDGET \$ CHANGE	BUDGET % CHANGE
EMPLOYEE SALARIES				
0515003 - FIRE CHIEF (1)	80,000	85,000	5,000	6.25%
0515005 - STAFF PERSONNEL (9)	373,007	429,394	56,387	15.12%
0515006 - LINE PERS (75) INCL HOLIDAY/OT/SLEEP/ED	3,672,683	3,883,790	211,107	5.75%
TOTAL EMPLOYEE SALARIES (80)	4,125,690	4,398,184	272,494	6.61%
OPERATING EXPENDITURES				
0516000 - ELECTRICITY	41,084	41,084	-	0.00%
0516200 - WATER & WASTE WATER	9,217	8,217	(1,000)	-10.85%
0516300 - TELEPHONE	27,217	27,763	546	2.01%
0516400 - NATURAL GAS	15,987	12,000	(3,987)	-24.94%
xxxxxxx - STATION 5 UTILITIES	7,200	7,200	-	0.00%
0516500 - SERVICE CONTRACTS	32,000	31,642	(358)	-1.12%
0516503 - CLEANING/STATION SUPPLIES	18,567	18,500	(67)	-0.36%
0516504 - GENERAL OFFICE SUPPLIES	8,353	7,150	(1,203)	-14.40%
0516505 - AWARDS/RECOGNITION	-	-	-	0.00%
0516506 - NEWSPAPER ADS/NOTICE	400	400	-	0.00%
0516508 - COMPUTER SOFTWARE/MAINTENANCE	16,780	38,570	21,790	129.86%
0516511 - PHYSICAL & FITNESS PROGRAM	38,400	36,400	(2,000)	-5.21%
0516514 - EMPLOYEE TRAINING	46,600	54,600	8,000	17.17%
0516515 - FIRE PREV. - SAFETY EDUCATION	17,016	23,500	6,484	38.11%
0516516 - FIRE FIGHTING CLOTHES	67,500	73,900	6,400	9.48%
0516517 - UNIFORMS	38,700	42,700	4,000	10.34%
0516518 - EQUIPMENT -FIRE/SHOP/SAFETY	37,555	38,000	445	1.19%
0516519 - RADIO-MAINT/EQUIPMENT	38,230	38,230	-	0.00%
0516523 - SCBA MAINTENANCE	36,128	36,128	-	0.00%
0516525 - CERTIFICATIONS/INSPECTIONS	11,180	31,180	20,000	178.89%
0516527 - DEDUCTIBLE DAMAGES	2,000	2,000	-	0.00%
0516530 - BLDG/YARD MAINT.	75,545	75,000	(545)	-0.72%
0516531 - EQUIPMENT MAINTENANCE	3,000	1,500	(1,500)	-50.00%
0516533 - ARSON K-9	-	-	-	0.00%
0522003 - VEHICLE MAINTENANCE	1,000	2,000	1,000	100.00%
05xxxxx - MEDSHORE	24,000	24,000	-	0.00%
TOTAL OPERATING EXPENDITURES	613,659	671,664	58,005	9.45%
CAPITAL PROGRAMS				
0550000 - Command Vehicle	45,000	50,000	5,000	11.11%
0550XXX - FD Support Vehicle(Brush Truck/Ops)	-	89,000	89,000	100.00%
055XXX - 80 sets of Bunker Gear	-	200,000	200,000	100.00%
TOTAL CAPITAL PROGRAMS	45,000	339,000	294,000	653.33%
DEBT SERVICE PROGRAMS				
0550002 - STATION 1	269,430	279,188	9,758	3.62%
0550003 - MASTER LEASE/PURCHASE AGREEMENT	266,736	266,736	-	0.00%
TOTAL DEBT SERVICE PROGRAMS	536,166	545,924	9,758	1.82%
FIRE DEPARTMENT BUDGET GRAND TOTAL	5,320,515	5,954,772	634,257	11.92%

Fire Department – 52

0515005/0515006-Staff/Line Suppression:

Line/Staff personnel budget increased 7% from last year's budget to provide for competitive salaries which will help reduce the financial loss to the district caused by numerous employees leaving for better paying firefighter positions. Costs associated with onboarding a new firefighter is estimated at nearly \$18,000. PDFD had nine firefighters quit the department over the last trailing twelve months costing nearly \$162,000.00.

051600-0516400-Station Utilities:

Individual station utility accounts adjusted to actual consumption average. Station 51 has been identified as having high utility costs over the last twelve months. A plan has been developed to reach out to local utility companies to complete an energy survey to identify any problems or conditions that could be leading to these high costs. We will also seek energy saving recommendations and then create a plan to cut costs.

0516508-Computer Software & Prog:

Increase due to need for seven additional Mobile Data Terminals (MDT's) for apparatus. Critical equipment to link apparatus to the local CAD system that all area fire departments are moving to. Upgrade of existing outdated IT system for the department.

0516511-Physical & Fitness:

Covers required annual Occupation Health Physicals for all personnel. Maintains physical fitness program for the department that could possibly help save the district healthcare insurance costs.

0516514-Employee Training:

Increase due to adding professional development program for the department and creating established Emergency Medical Services (EMS) training program. Both items critical to enhance departments overall capability

0516515-Fire Prevention/Safety:

Increase due to continued successful Fire Prevention Program in the community. Thousands of children were educated, hundreds of smoke alarms were installed in Parker District because of this program. Best form of reducing emergency responses is by education.

0516516-Fire Fighting Clothes:

Increase due to normal replacement of Personal Protective Equipment (PPE) due to item age and wear and tear. Establishment of PPE replacement program that allows/plans for 20-25% replacement of PPE annually will help level out costs. Structural firefighting gloves, work gloves and flash hoods are all PPE that normally have a life expectancy of about one year due to amount of use.

0516517-Uniforms:

Increase due to higher costs for some items and increased number of firefighters in dept.

0516518-Equipment Fire/Shop/Safety:

Costs maintained at current levels. Upgrading of nozzles and hose to continue. Continuing to seek funding for this line item through grants and donations.

0516519-Radio Maintenance/Equipment:

Increase due to requirement to buy additional 800 MHz mobile and portable radios that will comply with Greenville County's switch over to the statewide Palmetto 800 system. This is in compliance with Federal government's directive to upgrade radio systems to digital capability.

0516523-SCBA Maintenance:

SCBA are out of warranty. Maintenance including labor and parts are now district liability. Grant request was completed in 2020 seeking funding to cover replacement of all SCBA. (approx. \$400k)

0516525-Certifications/Inspections:

Increase due to establishment of Bunker gear advanced inspection program that is required by National Fire Protection Program (NFPA). Department will be in compliance by sending off gear to an Independent third-party company (ISP) to complete cleaning, inspection and any needed repairs. Company also is approved warranty provider who can complete warranty work at no cost to dept.

0550006-Capital Program:

Purchase request of \$200k to provide a second set of structural firefighting ensembles for all firefighters. This will enable personnel a clean set of PPE while the other set is decontaminated. This industry best practice greatly reduces firefighter's exposure to cancer causing agents.

Purchase command staff vehicle and two ¾ ton pick-ups to be used as support vehicles. Support vehicles will be replacing current vehicles that are 2004 and 2008 model years.

PARKER SEWER AND FIRE SUB-DISTRICT

WASTEWATER COLLECTION SYSTEM - 53

2020/2021 BUDGET

	19/20 BUDGET	PROPOSED 20/21 BUDGET	BUDGET \$ CHANGE	BUDGET % CHANGE
EMPLOYEE SALARIES				
0515007 - SUPERINTENDENT (1)	70,000	73,000	3,000	4.29%
0515008 - ADMINISTRATIVE/TECHNICAL STAFF (7)	317,127	336,155	19,028	6.00%
0515009 - MAINTENANCE STAFF (22)	861,400	913,084	51,684	6.00%
0515013 - OVERTIME PAY	48,195	51,087	2,892	6.00%
TOTAL EMPLOYEE SALARIES (26)				
	1,296,722	1,373,326	76,604	5.91%

OPERATING EXPENDITURES

0516000 - ELECTRICITY	16,250	16,250	-	0.00%
0516200 - WATER & WASTE WATER	7,300	7,300	-	0.00%
0516300 - TELEPHONE	27,000	25,000	(2,000)	-7.41%
0516400 - NATURAL GAS	1,500	1,500	-	0.00%
0516500 - CONTRACT SERVICES	88,000	85,000	(3,000)	-3.41%
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	1,000	-	0.00%
0516508 - COMPUTER SOFTWARE/MAINTENANCE	25,000	18,000	(7,000)	-28.00%
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	88,000	3,000	3.53%
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	28,500	11,500	67.65%
0516530 - BLDG/YARD MAINT.	18,000	14,000	(4,000)	-22.22%
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				
	483,750	482,250	(1,500)	-0.31%

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	47,146	(2,854)	-5.71%
TOTAL CAPITAL PROGRAMS				
	65,000	47,146	(17,854)	-27.47%

WWCS DEPARTMENT BUDGET GRAND TOTAL	1,845,472	1,902,722	57,250	3.10%
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Wastewater Collections System – 53

0515008-0515009 Staff – 6.00% 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 - 6 % increase due to pump station inspections and O&M.

0516307 Cell Phone decrease of 7.41% attributed to lower costs of current contracts.

0516500 Service Contracts – 3.41% reduction due to lower costs of current contracts.

0516522 Maintenance Materials – 3.53% increase attributed to the overall rising cost of materials.

0516528 Professional Services – 67.65% increase due to need for public relations and attorney's fees.

0516531 Bldg/Yard Maintenance – 22.22% decrease due to reduced amount of building projects.

PARKER SEWER AND FIRE SUB-DISTRICT

FLEET MAINTENANCE - 54

2020/2021 BUDGET	19/20 BUDGET	PROPOSED 20/21 BUDGET	BUDGET \$ CHANGE	BUDGET % CHANGE
EMPLOYEE SALARIES				
0515011 - CHIEF MECHANIC (1)	60,000	62,500	2,500	4.17%
0516012 - MECHANIC (2)	95,567	101,302	5,734	6.00%
0515013 - OVERTIME PAY	7,954	7,954	-	0.00%
TOTAL EMPLOYEE SALARIES (3)	163,521	171,756	8,234	5.04%

OPERATING EXPENDITURES

0516000 - ELECTRICITY	4,480	4,480	-	0.00%
0516200 - WATER & WASTE WATER	1,430	1,430	-	0.00%
0516300 - TELEPHONE	2,500	2,250	(250)	-10.00%
0516400 - NATURAL GAS	1,500	2,000	500	33.33%
0516500 - CONTRACT SERVICES	8,000	8,000	-	0.00%
0516503 - CLEANING/STATION SUPPLIES	2,000	2,000	-	0.00%
0516504 - GENERAL OFFICE SUPPLIES	2,000	2,000	-	0.00%
0516508 - COMPUTER SOFTWARE/MAINTENANCE	10,000	10,000	-	0.00%
0516511 - PHYSICAL & FITNESS PROGRAM	1,500	1,250	(250)	-16.67%
0516514 - EMPLOYEE TRAINING	12,000	12,000	-	0.00%
0516517 - UNIFORMS	3,000	2,750	(250)	-8.33%
0516518 - EQUIPMENT -FIRE/SHOP/SAFETY	18,000	18,000	-	0.00%
0516520 - EQUIPMENT RENTAL	500	500	-	0.00%
0516525 - CERTIFICATIONS/INSPECTIONS	2,500	2,000	(500)	-20.00%
0516530 - BLDG/YARD MAINT.	25,000	20,000	(5,000)	-20.00%
0561531 - EQUIPMENT MAINTENANCE	5,000	5,000	-	0.00%
0516532 - SHOP SUPPLIES	14,000	10,000	(4,000)	-28.57%
0521000 - GASOLINE & DIESEL	120,000	115,000	(5,000)	-4.17%
0522004 - PARTS PURCHASED	110,000	115,000	5,000	4.55%
0522006 - OUTSOURCED SERVICE	60,000	60,000	-	0.00%
0522008 - TIRES & SERVICE	40,000	40,000	-	0.00%
TOTAL OPERATING EXPENDITURES	443,410	433,660	(9,750)	-2.20%

CAPITAL PROGRAMS

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

FLEET MAINTENANCE DEPARTMENT BUDGET GRAND TOTAL	606,931	639,416	32,484	5.35%
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TOTAL FISCAL YEAR 2020/21 BUDGET REQUEST ALL I	12,050,466	13,540,037	1,489,571	12.36%
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Fleet Maintenance – 54

0515011-0515013 Chief Mechanic/Department Head - Salary 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.

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 \$9,750 or 2.20%

Capital Purchase – Replace 2005 Vehicle with high miles and is no longer reliable to drive



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 2020 – 2021

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Capital Improvement Plan Message

In 2015, the Parker Sewer and Fire Sub-District (“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’s 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 District’s 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 significant portions of this project to outside firms and that long-term capital funding would be necessary. In 2020, the District was granted a two year extension of the Intergovernmental Agreement with Renewable Water Resources (“ReWa”).

Financial and engineering consultants for the District analyzed alternative funding sources, including the State Revolving Loan Fund, USDA loans, the State Rural Infrastructure Bank, lease-purchase financing, grants, and the issuance of tax-exempt municipal revenue bonds (“Revenue Bonds”). The District adopted a diversified financing plan that included pay-as-you-go (“PAYGO”), lease-purchase financing, and the issuance of Revenue Bonds. Equipment has been acquired utilizing lease-purchase financing, while the engineering, design and construction activities are being financed through a combination of PAYGO and Revenue Bonds.

Lease-purchase financing is secured by an annual appropriation covenant to budget and appropriate the lease payments, which are, payable from any available source of System Revenues. Revenue Bonds are secured by the District’s Rehabilitation Fee (implemented in 2007, and amended in 2009 and 2017) and the Sewer Capital Fee (implemented in 2019). The District has issued \$8.56 million Sewer System Revenue Bonds, Series 2017 and \$8.125 million Sewer System Revenue Bonds Series 2019, both issues with a 30 year maturity.

Since 2017, a working group including District staff and engineering, financing and legal consultants meet annually to review the CIP to re-prioritize projects, as necessary, and modify scheduling according to prioritization. Coincident to review and updates of the CIP as part of the annual budget process, the CIP provides a ten-year capital forecast, currently from FY21 to FY30. It is anticipated that approximately \$8.4 million Sewer System Revenue Bonds Series 2022 will be required to continue the funding for the rehabilitation and capital program. Various funding sources are under consideration for major sewer rehabilitation projects from FY24/25 forward.

Details of the revised draft CIP are presented on the next page, including planned equipment acquisitions and rehabilitation projects, projected costs, and proposed funding source(s).

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

		20 - 21	21 - 22	22 - 23	23 - 24	24-25	25-26	26-27	27-28	28-29	29-30	Total 20-21 thru 29 30
DRAFT FOR PLANNING INFORMATION ONLY												
	Major Subbasin Rehabilitation											
	R12A/B (Remaining)	\$104,000										\$104,000
	R11-Woodside (Remaining)	\$110,000										\$110,000
	R18-Dunean (Remaining)	\$415,000										\$415,000
	R17 Dunean/Mill's Mill - Phase 2 (R remaining)	\$855,000										\$855,000
	L13	\$1,500,000	\$600,000									\$2,100,000
	R7-Poe Mill	\$1,200,000	\$1,200,000	\$1,200,000								\$2,400,000
	R3	\$1,100,000	\$1,100,000	\$1,100,000								\$2,200,000
	R10-Woodside	\$1,150,000	\$1,150,000	\$1,150,000								\$2,300,000
	P2		\$400,000	\$460,000								\$400,000
	P4			\$460,000								\$460,000
	R5-Union Bleachery			\$1,000,000								\$1,000,000
	R1			\$800,000								\$800,000
	S1			\$250,000								\$250,000
	R8 bond			\$44,945								\$44,945
	R8 cash			\$45,055								\$45,055
	R2 Cash			\$2,100,000								\$2,100,000
	R4			\$100,000								\$100,000
	A1			\$290,000								\$290,000
	L1			\$70,000								\$70,000
	L12			\$30,000								\$30,000
	L2			\$70,000								\$70,000
	L3			\$20,000								\$20,000
	L4			\$10,000								\$10,000
	L5			\$410,000								\$410,000
	L6			\$10,000								\$10,000
	L7			\$340,000								\$340,000
	L8			\$60,000								\$60,000
	L9			\$90,000								\$90,000
	P5			\$180,000								\$180,000
	L14			\$530,000								\$530,000
	L11			\$70,000								\$70,000
	P6			\$20,000								\$20,000
	T1			\$50,000								\$50,000
	Other Rehab Projects Bond			\$900,000								\$6,049,980
	Other Rehab Projects Cash											\$0
	Other Rehab Projects No Funding											\$0
	Rehabilitation Projects (Excludes No Funding Source)	\$2,984,000	\$4,050,000	\$4,310,000	\$4,240,000	\$1,610,000	\$2,240,000	\$3,000,000	\$1,549,980	\$4,500,000	\$4,500,000	\$18,450,020
	Transfers Out (Rehab Gen & Admin, Sewer Maint)	\$497,821	\$487,821	\$497,821	\$497,821	\$497,821	\$497,821	\$497,821	\$497,821	\$497,822	\$497,823	\$4,978,213
	Equipment Needs	\$594,096	\$225,000									\$819,096
	Total Capital Need	\$4,075,917	\$4,772,821	\$4,807,821	\$4,737,821	\$2,107,821	\$2,737,821	\$3,497,821	\$2,047,801	\$4,978,822	\$4,978,823	\$29,781,289
	Subject to Utility Revenue Bonds Financing¹	\$2,984,000	\$4,050,000	\$4,310,000	\$2,094,945	\$1,610,000	\$2,240,000	\$3,000,000	\$1,549,980	\$4,500,000	\$4,500,000	\$21,938,925
	Subject to Grants	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Subject to Lease/Purchase	\$594,096	\$225,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$819,096
	Total No Funding Source	\$0	\$0	\$0	\$0	\$2,400,000	\$2,600,000	\$1,500,000	\$2,950,020	\$4,500,000	\$4,500,000	\$18,450,020
	Cash Annual Budget	\$0	\$0	\$0	\$2,145,055	\$0	\$0	\$0	\$0	\$0	\$0	\$2,145,055
	Total	\$2,984,000	\$4,050,000	\$4,310,000	\$4,240,000	\$1,610,000	\$2,240,000	\$3,000,000	\$1,549,980	\$4,500,000	\$4,500,000	\$18,450,020
	Total	\$497,821	\$487,821	\$497,821	\$497,821	\$497,821	\$497,821	\$497,821	\$497,821	\$497,822	\$497,823	\$4,978,213
	Total	\$594,096	\$225,000									\$819,096
	Total	\$4,075,917	\$4,772,821	\$4,807,821	\$4,737,821	\$2,107,821	\$2,737,821	\$3,497,821	\$2,047,801	\$4,978,822	\$4,978,823	\$29,781,289
	Total	\$2,984,000	\$4,050,000	\$4,310,000	\$2,094,945	\$1,610,000	\$2,240,000	\$3,000,000	\$1,549,980	\$4,500,000	\$4,500,000	\$21,938,925
	Total	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Total	\$594,096	\$225,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$819,096
	Total	\$0	\$0	\$0	\$0	\$2,400,000	\$2,600,000	\$1,500,000	\$2,950,020	\$4,500,000	\$4,500,000	\$18,450,020
	Total	\$0	\$0	\$0	\$2,145,055	\$0	\$0	\$0	\$0	\$0	\$0	\$2,145,055

¹ These figures may vary and are subject to remaining 2019 bond proceeds available, future bond issues and contract balances of projects under contract.

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