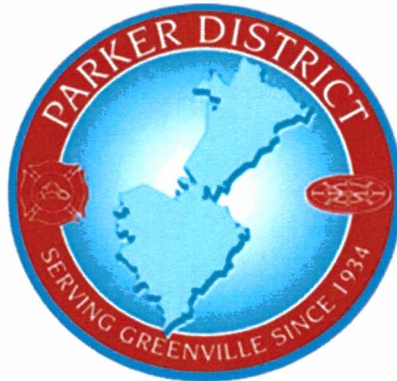


General Operating Budget

Fiscal Year 2023 - 2024
Amended



**PARKER SEWER AND FIRE
SUBDISTRICT**

117 Smythe Street
Greenville, SC 29611

864-467-4025

Table of Contents

| | |
|-------------------------------------------------------------------------------------|----|
| Budget Message..... | 3 |
| Summary of Capital Program Items and Capital Improvement Plan | 4 |
| County Auditor Millage Valuation | 5 |
| Summary of Estimated Changes in General Fund Balance | 6 |
| Summary of Estimated Changes in Fund Balance | 7 |
| Summary Fiscal Year 2023 - 2024 Budget | 8 |
| Revenue Line-Item Detail | 9 |
| Administration Department Line-Item Detailed Budget..... | 10 |
| Fire Department Line-Item Detailed Budget..... | 12 |
| Fleet Maintenance Department Line-Item Detailed Budget | 14 |
| Parker District Special Purpose District and Commission Board Line-Item Budget..... | 16 |
| General Line-Item Descriptions | 17 |

BUDGET MESSAGE

Submitted for review by the Parker Sewer and Fire Subdistrict Board of Commission is the 2023 - 2024 Operating Budget. The budget document is the most important policy document of each year and is prepared with extensive participation by the department heads.

The 2023 - 2024 Operating Budget Millage Valuation increased to \$144,73,406 per millage. The base millage will remain at 90.0. The reserve millage will remain at 2.6. A projected fund balance of \$14,673,784.20 is expected to begin the 2023 - 2024 fiscal year. The required carry-over until January 16, 2024, is \$8,249,610.28. Based on the proposed budget, Parker Sewer and Fire Sub-district has an expected 2022 - 2023 year-end fund balance of \$14,223,446.00; this amount is \$5,973,855.72 more than the required carryover until January 16, 2024.

This year's proposed budget expenditures total is \$14,222,299.78 which is a 4.68% decrease from 2022-2023 fiscal year budget requests. The 2023 - 2024 total revenues are projected at \$14,223,466.00.

SIGNIFICANT BUDGET ISSUES

The proposed budget includes the following requests by department:

Administration - Health insurance for active employees increased by more than 20.69% for the 2023 - 2024 fiscal year. Parker District pays more than 92% of the cost of health insurance for employees. The South Carolina Retirement System (SCRS) line item is decreasing 0.24% in 2023 - 2024. Police Officers Retirement System (PORS) is increasing by 10.53% driven by the Fire Department's increase in salaries. Parker District insurance for property, casualty, liability decreased \$13,000 this fiscal year. Auditor fees decreased \$5,000, as there is no further anticipated complexity with sewer consolidation as last year. A budget request of \$10,000 is being made to replace the carpet and chairs in the boardroom.

Fire - The station alerting system continues to be the number one communication project. Regarding the department's support vehicle five-year replacement program, one vehicle was requested in this budget year.

Fleet Maintenance - Inflation is driving all increases for the fleet department as the cost for supplies, fuel, parts purchased, tires, and overall cost of doing business has increased significantly since fiscal year 2022 - 2023 budget requests.

Summary of Capital Program Items and Capital Improvement Plan:

The proposed Capital Programs in 2023 - 2024 are:

Administration:

| | |
|-----------------------------------------------|----------|
| Replacement of carpet and chairs in boardroom | \$10,000 |
|-----------------------------------------------|----------|

Fire:

| | |
|----------------------------------------------------|----------|
| 2023 Ford Explorer (or equivalent) to replace 2016 | \$47,000 |
|----------------------------------------------------|----------|

| | |
|--------------------------------------------------------------------|------------------------|
| Total of Capital Program Items and Capital Improvement Plan | <u>\$57,000</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 2023 - 2024 fiscal year. Every control will be used to assure expenditures will be conducted within the district's procurement policy guidelines. Before any major expenditure, all options will be reviewed with the intent that the choice made be the one most advantageous to the district, seeking the most responsive and responsible vendor who meets District requirements.

Respectfully submitted,

Parker District Department Heads

Shannon Pritchett
Jennifer Beckett
Greg Farley
Mark Jacobs

**Greenville County Auditor Report of
Parker District Tax Millage Valuation**

| | Millage Valuation | |
|-------------------------------------|------------------------|------------------------|
| | 2023 | 2024 |
| Total Valuation | 136,926,569.00 | 144,731,406.00 |
| Value of 1 Mill | 136,927.00 | 144,731.00 |
| Total Millage | 92.60 | 92.60 |
| Total O&M (Base) Millage | 90.00 | 90.00 |
| Total O&M (Base) Millage Yield | 12,323,391.00 | 13,025,790.00 |
| Total Reserve Account Millage | 2.60 | 2.60 |
| Total Reserve Account Millage Yield | 356,009.00 | 376,300.60 |
| Total Millage Yield | \$12,679,400.00 | \$13,402,090.60 |

Summary of Estimated Changes in General Fund Balance

| | General Operating Fund | |
|--------------------------------------------------------------|-----------------------------------------|--------------------------------|
| | Year-End <i>Estimate</i> 2022 - 2023 | <i>Proposed</i> 2023 - 2024 |
| <i>Beginning Fund Balance, July 1, 2023</i> | \$10,681,279.00 | \$14,673,784.20 |
| REVENUES | | |
| Property Taxes | \$14,163,739.85 | \$13,025,790.00 |
| Other Taxes | \$255,731.95 | \$204,000.00 |
| Other Revenue | \$1,623,035.00 | \$627,676.00 |
| <i>TOTAL REVENUES</i> | \$16,042,506.80 | \$13,857,466.00 |
| EXPENDITURES | | |
| Administration Department | \$4,527,592.00 | \$5,737,683.98 |
| Fire Department | \$6,307,389.00 | \$7,262,648.00 |
| Fleet Maintenance Department | \$687,678.00 | \$762,567.20 |
| <i>TOTAL EXPENDITURES</i> | \$11,522,659.00 | \$13,762,899.18 |
| Other Financing Sources (Transfers In) | | |
| Transfers In (SC State Investment Pool Account) | \$0.00 | \$366,000.00 |
| <i>Total Other Financing Sources (Transfers In)</i> | \$0.00 | \$366,000.00 |
| Other Financing Sources (Transfers Out) To Reserve Fund Acct | \$398,001.10 | \$376,300.60 |
| Transfers Out (Accrued PTO Fund) | \$129,341.50 | \$75,000.00 |
| <i>Total Other Financing Sources (Transfers Out)</i> | \$527,342.60 | \$451,300.60 |
| Total Available Funding Sources | \$16,042,506.80 | \$14,223,466.00 |
| Total Appropriations | (\$12,050,001.60) | (\$14,214,199.78) |
| <i>Net Increase (Decrease) in Fund Balance</i> | \$3,992,505.20 | \$9,266.22 |
| <i>Projected Ending Fund Balance, June 30, 2023</i> | \$14,673,784.20 | \$14,683,050.42 |
| <i>Required Carry Over Until Jan 16, 2024 (58%)</i> | \$9,304,653.94 | \$8,249,610.28 |

Summary of estimated changes in fund balance for fiscal year 2023 - 2024

| Fund | Beginning Balance | Revenues & Other Sources | Expenditures & Other Uses | Reserve Account and PTO | Capital Assets 2.6 millage | Ending Balance | \$ Change | % Change |
|------------------------------|------------------------|--------------------------|---------------------------|-------------------------|----------------------------|------------------------|-------------------|-------------|
| General Operating Fund - O&M | \$14,673,784.20 | \$14,223,466.00 | \$14,214,199.78 | \$451,300.60 | \$366,000.00 | \$14,683,050.42 | \$9,266.22 | 0.1% |
| Total | \$14,673,784.20 | \$14,223,466.00 | \$14,214,199.78 | \$451,300.60 | \$366,000.00 | \$14,683,050.42 | \$9,266.22 | 0.1% |

Summary of Fiscal Year 2023 - 2024 Budget

PROPOSED REVENUE 2023 - 2024

| | | |
|-------------------------------------------|------------------------|------------------------|
| Tax Millage Yield | \$13,025,790.00 | |
| Other Taxes | \$204,000.00 | |
| Other Revenue | \$627,676.00 | |
| Transfer In | \$366,000.00 | |
| TOTAL PROPOSED REVENUE 2023 - 2024 | \$14,223,466.00 | \$14,223,466.00 |

PROPOSED GENERAL EXPENSES 2023 - 2024

| | | |
|---------------------------------------------------------------------------------------------------------------|------------------------|--|
| Employee Benefits (Retirement, Social Security, Health, Life, Dental, Vision, and unemployment insurances) | \$5,264,133.98 | |
| Commission Board Per Diems, SPD Dues, SPD Fees | \$8,100.00 | |
| District Insurance (Property, Casualty, Liability) | \$170,000.00 | |
| Salaries/Wages (All departments) | \$5,996,831.20 | |
| General Operating Expenses (All departments) | \$1,582,430.00 | |
| Transfers Out (EE Payout for vacation and comp time and 2.6 tax mils collections) | \$451,300.60 | |
| TOTAL PROPOSED GENERAL EXPENSES 2023 - 2024 | \$13,472,795.78 | |

PROPOSED CAPITAL IMPROVEMENTS 2023 - 2024

| | | |
|-----------------------------------------------|--------------------|--|
| Administration Department Capital Items | \$10,000.00 | |
| Fire Department Capital Items | \$47,000.00 | |
| Fleet Department Capital Items | \$0.00 | |
| TOTAL CAPITAL IMPROVEMENTS 2023 - 2024 | \$57,000.00 | |

PROPOSED DEBT SERVICE 2023 - 2024

| | | |
|----------------------------------------|---------------------|--|
| Administration Department Debt Service | \$0.00 | |
| Fire Department Debt Service | \$692,504.00 | |
| Fleet Department Debt Service | \$0.00 | |
| TOTAL DEBT SERVICE 2023 - 2024 | \$692,504.00 | |

TOTAL PROPOSED EXPENSES 2023 - 2024

\$14,222,299.78

| | |
|-----------------------------------------------|------------------------|
| Net Increase (Decrease) In Fund Balance | \$1,166.22 |
| PROJECTED Fund Balance, June 30, 2023 | \$14,673,784.20 |
| REQUIRED Carry Over Until Jan 16, 2024 | \$8,249,610.28 |

Budget Summary

| | |
|-----------------------------------------|-----------------|
| Proposed Revenue | \$14,223,466.00 |
| Proposed General Expenses | \$14,222,299.78 |
| Net Increase (Decrease) In Fund Balance | \$1,166.22 |

Fiscal Year 2023-2024 Revenue Line-Item Detail

PARKER SEWER AND FIRE SUB-DISTRICT
GENERAL FUND - 2023 - 2024
PROPERTY TAXES

| | BUDGET | PROPOSED BUDGET | BUDGET CHANGE | BUDGET CHANGE |
|-----------------------------|------------------------|------------------------|---------------------|------------------|
| 0400210 - Property Taxes | \$12,679,400.00 | \$13,025,790.00 | \$346,390.00 | 2.7% |
| TOTAL PROPERTY TAXES | \$12,679,400.00 | \$13,025,790.00 | \$346,390.00 | 2.7% |

OTHER TAXES

| | | | | |
|--------------------------------------------------------------|---------------------|---------------------|--------------------|-------------|
| 0400210 - Merchant Inventory Tax | \$60,000.00 | \$50,000.00 | (\$10,000.00) | -16.7% |
| 0400210 - State Reimbursement Manufacturing Depreciation Tax | \$60,000.00 | \$90,000.00 | \$30,000.00 | 50.0% |
| 0400210 - Heavy Equipment Rental Tax | \$25,000.00 | \$14,000.00 | (\$11,000.00) | -44.0% |
| 0400210 - County-Wide Utility Right of Way | \$20,000.00 | \$25,000.00 | \$5,000.00 | 25.0% |
| 0400210 - Motor Carriers Tax | \$25,000.00 | \$25,000.00 | \$0.00 | 0.0% |
| TOTAL OTHER TAXES | \$190,000.00 | \$204,000.00 | \$14,000.00 | 7.4% |

OTHER REVENUE

| | | | | |
|---------------------------------------------------|------------------------|------------------------|-----------------------|---------------|
| 0400212 - Health Insurance Premiums | \$200,000.00 | \$164,576.00 | (\$35,424.00) | -17.7% |
| 0400217 - Life Insurance Surrender | | | \$0.00 | 0.0% |
| 0400231 - InnovaPad Accident Response Fee | \$40,000.00 | \$50,000.00 | \$10,000.00 | 25.0% |
| 0400300 - Interest Earned | \$10,000.00 | \$50,000.00 | \$40,000.00 | 400.0% |
| 0400600 - Sale of Assets | \$5,000.00 | \$299,000.00 | \$294,000.00 | 5880.0% |
| 0400610 - City Of Greenville - Annexation payment | \$32,000.00 | \$24,000.00 | (\$8,000.00) | -25.0% |
| 0400700 - Miscellaneous Revenue | \$800,000.00 | \$40,000.00 | (\$760,000.00) | -95.0% |
| 0400800 - Purchase Discount | \$100.00 | \$100.00 | \$0.00 | 0.0% |
| TOTAL OTHER REVENUE | \$1,087,100.00 | \$627,676.00 | (\$459,424.00) | -42.3% |
| Total Revenue | \$13,956,500.00 | \$13,857,466.00 | \$99,034.00 | -0.7% |

Administrative Department - 51
2023 - 2024 Budget

| | 22/23 | PROPOSED | BUDGET | BUDGET |
|------------------------------------------------------------------------|---------------------|---------------------|--------------------|----------------|
| | BUDGET | 23/24 | \$ | % |
| | | BUDGET | CHANGE | CHANGE |
| Employee Benefits | | | | |
| 0511001 - Health Insurance | 2,900,000.00 | 2,300,000.00 | (600,000.00) | -20.69% |
| 0511012 - Under 65 Retiree Health Reimbursement Account | 0.00 | 1,080,000.00 | 1,080,000.00 | 100.00% |
| 0511002 - Life Insurance Program | 17,000.00 | 17,000.00 | 0.00 | 0.00% |
| 0511003 - S.C. SCRS Retirement | 186,002.00 | 185,562.69 | (439.31) | -0.24% |
| 0511003 - S.C. PORS Retirement | 948,942.00 | 1,048,829.71 | 99,887.71 | 10.53% |
| 0511004 - FICA Expense | 418,446.00 | 454,241.57 | 35,795.57 | 8.55% |
| 0511008 - Dental Insurance | 120,177.00 | 98,000.00 | (22,177.00) | -18.45% |
| 0511009 - Health Saving Account | 60,000.00 | 62,500.00 | 2,500.00 | 4.17% |
| 0511011 - Vision Insurance | 16,940.00 | 18,000.00 | 1,060.00 | 6.26% |
| Total Employee Benefits | 4,667,507.00 | 5,264,133.98 | 596,626.98 | 12.78% |
| District Insurance | | | | |
| 0512009 - District Insurance - Property, Auto, Casualty, and Liability | | | | |
| Inland Marine, TORT, Data Processing, | \$170,000 | \$170,000 | \$0 | 0.00% |
| 0512003 - Worker's Compensation Insurance | \$180,000 | \$0 | (\$180,000) | -100.00% |
| Total District Insurance | \$350,000 | \$170,000 | (\$180,000) | -51.43% |
| Employee Salaries | | | | |
| 0515001 - Financial Administrator (1) | \$86,920 | \$0 | (\$86,920) | -100.00% |
| 0515002 - Benefits Administrator (1) | \$58,302 | \$65,000 | \$6,698 | 11.49% |
| 0515002 - Financial Administrator (1) | \$58,302 | \$65,000 | \$6,698 | 11.49% |
| 0515007 - SuperintendentT (.5) | \$71,710 | \$0 | (\$71,710) | -100.00% |
| Total Employee Salaries | \$275,234 | \$130,000 | (\$145,234) | -52.77% |
| Operating Expenses | | | | |
| 0513001 - Attorney Fees | 30,000 | 43,400 | 13,400 | 44.67% |
| 0513002 - Auditor Fees | 30,000 | 25,000 | (5,000) | -16.67% |
| 0516000 - Electricity | 8,736 | 8,500 | (236) | -2.70% |
| 0516200 - Water | 720 | 700 | (20) | -2.78% |
| 0516300 - Telephone | 3,800 | 3,200 | (600) | -15.79% |
| 0516400 - Natural Gass | 2,000 | 1,500 | (500) | -25.00% |
| 0516500 - Service Contracts | 45,000 | 48,000 | 3,000 | 6.67% |
| 0516501 - Data Periodicals | 500 | 250 | (250) | -50.00% |
| 0516502 - Fees and Assessment Charges | 6,500 | 6,000 | (500) | -7.69% |
| 0516503 - Cleaning and Department Supplies | 1,500 | 1,500 | - | 0.00% |
| 0516504 - General Office Supplies | 4,000 | 4,000 | - | 0.00% |
| 0516505 - Awards and Recognitions | - | - | - | 0.00% |
| 0516506 - Newspaper Ads and Notices | 200 | 200 | - | 0.00% |
| 0516507 - Office Equipment | 3,000 | 2,500 | (500) | -16.67% |
| 0516508 - Computer Software and Maintenance | 4,400 | 4,000 | (400) | -9.09% |
| 0516510 - Flowers | 300 | 300 | - | 0.00% |
| 0516514 - Professional Development/ Employee Training | - | 3,000 | 3,000 | 100.00% |
| 0516517 - Uniforms | 1,000 | 1,000 | - | 0.00% |
| 0516525 - Certifications and Inspections | 500 | 500 | - | 0.00% |
| 0516530 - Building and Yard Maintenance | 5,000 | 10,000 | 5,000 | 100.00% |
| 0516534 - Tuition Reimbursement Expense | - | - | - | 0.00% |
| Total Operating Expenses | 87,156 | 163,550 | 76,394 | 87.65% |
| Capital Expenses | | | | |
| 0550000 - HVAC | 10,000 | - | (10,000) | -100.00% |
| 0550029 - Carpet and Chairs for Boardroom | - | 10,000 | 10,000 | 100.00% |
| Total Operating Expenses | 10,000 | 10,000 | - | 0.00% |
| Amistration Department Budget Grand Total | 5,389,897 | 5,737,684 | 347,787 | 6.45% |

Administration Department – 51

- 0511001 Healthcare Insurance** - Parker is a self-funded organization for health insurance for its employees. The total cost of healthcare costs increased by 20.69% for the upcoming 2023 - 2024 fiscal year.
- 0511003 South Carolina Retirement** - Parker's contributions to retirement funds to all active employees participating in the S.C. Public Employee Benefit Authority. Amounts are based on PEBA salaries and respective PEBA rates. There is an increase in PORS driven by increased salaries within the Fire Department.
- 0511009 Health Savings Account Matching** - Parker contributes funds to a health savings account for any employee that chooses the High Deductible Health Savings Account plan. The contribution amount is based on tiers for single, married, children, etc.
- 0512009 Insurance - Property, Causality & Liability** - Remained the same as the policy continues through September.
- 0512003 Workers' Compensation Insurance** - Decreased \$13,550 because of consolidation and less employees.
- 0513001 Attorney Fees** - The line-item amount remained at \$30,000. This budget item is for consultation or representation fees regarding employee issues, construction, land purchases, and other legal issues.
- 0513002 Auditor Fees** - Since the wastewater department was consolidated and the department close-out was performed in 2022-2023 fiscal year, the allocated amount was decreased.
- 0515000 Salaries** - The budget line item decreased by 52.79% resulting from the retirement of a part-time staff member and the elimination of one full-time position.
- 0516500 Contract Services** - The contract services budget has increased to cover the QuickBooks contract that will be under the administration budget this year. Last year the fire department paid half of the initial cost of the expenses. This increase will also cover the contract for lawn services.
- 0516514 Professional Development** - Increased to accommodate the administration staff to attend the 2023-2024 South Carolina Special Purpose Districts (SCSPD) annual convention. The convention has various workshops that cover a great scope of topics. This will be extremely beneficial for both staff members to increase knowledge and understanding of Special Purpose Districts (SPD) functions, as well as get up-to-date changes to regulations and requirements for Parker District as an SPD.
- 0516530 Building and Yard Maintenance** - There are many repairs and upgrades needed for the administration building. The line item increased by \$5,000 to make the repairs and maintain the landscaping and building in the upcoming fiscal year. This includes repairs to front columns at the entrance, cleaning and pressure washing, painting various fixtures, and having the front and side parking lots sealed.

**Fire Department - 52
2023 - 2024 Budget**

| | 22/23 | PROPOSED | BUDGET | BUDGET |
|-------------------------------------------------------------------------------|------------------|------------------|-----------|----------|
| | BUDGET | 23/24 | \$ | % |
| <u>Employee Salaries</u> | BUDGET | BUDGET | CHANGE | CHANGE |
| 0515003 - Fire Chief (1) | 95,400 | 112,587 | 17,187 | 18.02% |
| 0515005 - Staff Personnel (8) | 457,043 | 528,784 | 71,741 | 15.70% |
| 0515006 - Line Personnel (78) Includes Holiday, Overtime, and Educational pay | 4,467,713 | 4,937,993 | 470,280 | 10.53% |
| 0516533 - EMS Certification Stipends | 75,000 | 75,000 | - | 0.00% |
| Total Employee Salaries (87) | 5,095,156 | 5,654,364 | 559,208 | 10.98% |
| <u>Operating Expenditures</u> | | | | |
| 0516000 - Electricity | 32,400 | 32,400 | - | 0.00% |
| 0516200 - Water | 6,800 | 8,100 | 1,300 | 19.12% |
| 0516300 - Telephone | 39,000 | 39,000 | - | 0.00% |
| 0516400 - Natural Gas | 12,000 | 13,500 | 1,500 | 12.50% |
| 0516500 - Sservice Contracts | 42,000 | 46,000 | 4,000 | 9.52% |
| 0516503 - Cleaning and Station Supplies | 20,350 | 20,350 | - | 0.00% |
| 0516504 - General Office Supplies | 9,000 | 9,000 | - | 0.00% |
| 0516505 - Awards and Recognitions | 15,000 | 15,000 | - | 0.00% |
| 0516506 - Newspaper Ads and Notices | 400 | 400 | - | 0.00% |
| 0516508 - Computer Software and Maintenance | 24,000 | 22,000 | (2,000) | -8.33% |
| 0516511 - Physicals and Fitness Programs | 36,400 | 36,400 | - | 0.00% |
| 0516514 - Professional Development and Employee Training | 54,600 | 54,600 | - | 0.00% |
| 0516515 - Fire Prevention and Safety Education | 26,500 | 26,500 | - | 0.00% |
| 0516516 - Fire Fighting Clothes | 82,400 | 82,400 | - | 0.00% |
| 0516517 - Uniforms | 51,000 | 57,000 | 6,000 | 11.77% |
| 0516518 - Equipment - Fire, Shop, and Safety | 43,900 | 43,900 | - | 0.00% |
| 0516519 - Radio Maintenance and Equipment | 163,230 | 163,230 | - | 0.00% |
| 0516523 - SCBA Maintenance | 30,000 | 24,000 | (6,000) | -20.00% |
| 0516525 - Certifications and Inspections | 40,000 | 40,000 | - | 0.00% |
| 0516528 - Professional Services | 15,000 | 15,000 | - | 0.00% |
| 0516530 - Building and Yard Maintenance | 75,000 | 80,000 | 5,000 | 6.67% |
| 0516531 - Equipment Maintenance | 2,000 | 2,000 | - | 0.00% |
| 0516534 - Tuition Reimbursement Expence | - | - | - | 0.00% |
| 0516536 - EMS Supplies | 10,000 | 12,000 | 2,000 | 20.00% |
| 0522003 - Vehicle Maintenance | 2,000 | 2,000 | - | 0.00% |
| 0516455 - MedShore | 24,000 | 24,000 | - | 0.00% |
| Total Operating Expenditures | 931,980 | 868,780 | (63,200) | -6.78% |
| <u>Capital Programs</u> | | | | |
| 0550048 - Full size SUV 4 door (Asst Chief vehicle) | 55,000 | - | (55,000) | -100.00% |
| 0550049 - 3/4 ton crew cab diesel p/u (Batt Chief vehicle) | 55,000 | - | (55,000) | -100.00% |
| 0550050 - 3/4 ton crew cab diesel p/u (Operations) | 55,000 | - | (55,000) | -100.00% |
| 0550051 - Traffic Preemption system | 200,000 | - | (200,000) | -100.00% |
| 0550042 -2023 Ford Explorer (or equivalent) to replace 2016 | | 47,000 | 47,000 | 100.00% |
| Total Capital Programs | 365,000 | 47,000 | (318,000) | -87.12% |
| <u>Debt Service Programs</u> | | | | |
| 0550003 - MASTER LEASE-Ferrara Apparatus (x5) | 587,321 | 589,125 | 1,804 | 0.31% |
| 0550045 - Apparatus Master Lease Refinance-(P51) | - | 103,379 | 103,379 | 100.00% |
| Total Debt Service Programs | 587,321 | 692,504 | 105,183 | 17.91% |
| Fire Department Budget Grand Total | 6,979,457 | 7,262,648 | 283,191 | 4.06% |

Fire Department - 52

- 0515003 Fire chief** - Salary increased 18% to reflect current market and demands.
- 0515005 Staff** - Overall budget line increase of 15.7% to provide Cost of Living Adjustment (COLA) and professional salary equity in comparison to area fire department's compensation plans.
- 0515006 Line suppression** - Increased 14% to provide COLA and professional salary equity in comparison to area fire department's compensation plans.
- 0516200 Water and Wastewater** - Budget line increase of 19% to match actual expenses incurred throughout the year. The average monthly bill was approximately \$675.00 for all stations.
- 0516200 Natural Gas** - Budget line increase of 13% to match actual expenses incurred throughout the year. Contributing factors for the increase were natural gas prices being raised and record cold temperatures this past winter. The average monthly bill was approximately \$1,125.00 for all stations.
- 0516500 Service contracts** - 10% increase to adjust to a higher cost of record management systems, training software, and overall higher costs of services.
- 0516514 Employee training** - No increase. Budget line amount maintained to accommodate new hires, sending personnel to national level training, additional medical training, and funding for training props.
- 0516515 Fire prevention/safety** - No increase requested. PDFD Fire Prevention program has been awarded the "Fire Safe South Carolina" Community Designation in 2019, 2020, 2021, and 2022! A testament to the dedication that Team Parker has towards fire prevention and community outreach.
- 0516516 Firefighting clothes** - No increase requested. Although PPE prices continue to increase, the department's successful advanced inspection program ensures all PPE is in excellent condition, thus minimizing total replacement of gear.
- 0516519 Radio-maintenance/equipment** - Carryover of 2022- 2023 budget request to equip each station with a station-alerting system at an average cost of \$31,250 per station. Budget line also includes maintenance/repairing of 800 MHz radios and components to operate on the statewide Palmetto 800 system. Current 800 MHz mobile and portable radios are out of warranty.
- 0516523 SCBA Maintenance** - Budget reduction of 20% to this budget line item due to the progressive work toward replacement and maintenance of our current SCBA over the last few budget years.
- 0516525 Certifications/inspections** - No increase requested. Continued operation of our very successful advanced PPE cleaning/inspection program that is required by National Fire Protection Association (NFPA). Annual certification on the Hurst Jaws of Life, air compressor, air samples/maintenance, and ladder testing.
- 0516530 Building/yard maintenance** - Increase of 7% requested to continue with required emergency repairs, preventive maintenance, and needed station improvements.
- 0550006 Capital Program** - Purchase of one 2023 Ford Explorer or Ranger (or similar vehicle) to replace a 2016 Ford Explorer with more than 100,000 miles. This vehicle will be used by the Fire Marshal. This forecasted purchase is part of the department's capital purchase plan.

Fleet Maintenance Department - 54
2023 - 2024 Budget

| | PROPOSED 22/23 BUDGET | PROPOSED 23/24 BUDGET | BUDGET \$ CHANGE | BUDGET % CHANGE |
|-------------------------------------------------------------------------|-----------------------------|-----------------------------|------------------------|-----------------------|
| Employee Salaries | | | | |
| 0515011 - Chief Mechanic(1) | 71,550 | 78,705 | 7,155 | 10.00% |
| 0516012 - Mechanic (2) | 112,749 | 124,024 | 11,275 | 10.00% |
| 0515013 - Overtime Pay | 8,853 | 9,738 | 885 | 10.00% |
| TOTAL EMPLOYEE SALARIES (3) | 193,152 | 212,467 | 19,315 | 10.00% |
| Operating Expenditures | | | | |
| 0516000 - Electricity | 10,480 | 12,000 | 1,520 | 14.50% |
| 0516200 - Water | 2,000 | 2,000 | - | 0.00% |
| 0516300 - Telephone | 3,000 | 2,500 | (500) | -16.67% |
| 0516400 - Natural Gas | 4,500 | 4,500 | - | 0.00% |
| 0516500 - Service Contracts | 8,000 | 8,000 | - | 0.00% |
| 0516503 - Cleaning and Station Supplies | 3,500 | 4,000 | 500 | 14.29% |
| 0516504 - General Office Supplies | 2,000 | 2,000 | - | 0.00% |
| 0516508 - Computer Software and Maintenance | 15,000 | 15,000 | - | 0.00% |
| 0516511 - Physicals and Fitness Programs | 1,850 | 1,850 | - | 0.00% |
| 0516514 - Employee Training | 12,000 | 12,000 | - | 0.00% |
| 0516517 - Uniforms | 2,750 | 2,750 | - | 0.00% |
| 0516518 - Equipment - Fire/Shop/Safety | 23,000 | 23,000 | - | 0.00% |
| 0516520 - Equipment Rental | 500 | 500 | - | 0.00% |
| 0516525 - Certifications/Inspections | 2,000 | 2,000 | - | 0.00% |
| 0516530 - Bldg/Yard Maintenance | 35,000 | 35,000 | - | 0.00% |
| 0561531 - Equipment Maintence | 5,000 | 5,000 | - | 0.00% |
| 0516532 - Shop Supplies | 10,000 | 9,000 | (1,000) | -10.00% |
| 0521000 - Gasoline & Diesel | 140,000 | 154,000 | 14,000 | 10.00% |
| 0522004 - Parts Purchased | 130,000 | 135,000 | 5,000 | 3.85% |
| 0522006 - Outsourced Service | 60,000 | 65,000 | 5,000 | 8.33% |
| 0522008 - Tires and Sevice | 55,000 | 55,000 | - | 0.00% |
| Total Operating Expenditures | 525,580 | 550,100 | 24,520 | 4.67% |
| Capital Programs | | | | |
| 0550000 - Roof repair, Air Compressor and Electrical work for Ops. Buil | 30,000 | - | (30,000) | (1.00) |
| 0550000 - A/C for Fleet building | 30,000 | - | (30,000) | (1.00) |
| TOTAL CAPITAL EXPENSES | 60,000 | - | (60,000) | -100.00% |
| Fleet Maintenance Department Budget Grand Total | 778,732 | 762,567 | (16,165) | -2.08% |
| Fiscal Year 2023-2024 Budget Requests Total for all Departments | 13,148,086 | 13,762,899 | 614,813 | 4.68% |

Fleet Department – 54

- 0515011 Chief Mechanic Salary** - Salary increased 10% to reflect current market and demands.
- 0516012 Mechanic Salary** - Salary increased 10% to reflect current market and demands.
- 0516000 Electricity** - Increase of 14.5% to cover rising cost of electricity.
- 0516200 Telephone** - Decrease of 16.67%. A credit with Sprint will eliminate charges for 2023-2024 budget.
- 0516503 Cleaning and Station Supplies** - Increase of \$500 to allow for additional needs for two buildings.
- 0521000 Gasoline and Diesel** - Increase of 10% to compensate for rising fuel costs and an additional vehicle in the fleet department.
- 0522004 Parts Purchased** - Increase of \$5,000 due to rising costs of parts.
- 0522006 Outsourced Services** - Increase of \$5,000 to cover overall increase costs of goods and services.

Parker District SPD and CommissionBoard
2023-2024 Budget

COMMISSION PER DIEM

| | | | | |
|----------------------------------|--------------|--------------|--------------|---------------|
| 0514002 - Commission Per Diem | 5,000 | 8,000 | 3,000 | 60.00% |
| 0514004 - GCSPD Dues and Fees | 135 | 100 | (35) | -25.93% |
| TOTAL COMMISSION PER DIEM | 5,135 | 8,100 | 2,965 | 57.74% |

General Line-Item Descriptions

The following line-item descriptions apply to all applicable departments:

- 0511001 Health insurance** - Medical, dental, vision, and prescription drugs for current active employees and dental, vision, and prescription drugs for retirees over 65 years old.
- 0511002 Life insurance program** - Employee life insurance policies paid to Equitable and Modern Woodmen.
- 0511003 South Carolina Retirement** - Parker's contributions to retirement accounts to all active employees participating in the S.C. Public Employee Benefit Authority. This includes South Carolina Retirement System (SCRS for administration and fleet departments) and Police Officer Retirement System (PORS for the fire department).
- 0511004 FICA** - Parker'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** - Parker's cost of South Carolina unemployment insurance.
- 0512001 Buildings and grounds insurance** - Insurance for potential damage to District-owned structures.
- 0512003 Workers' Compensation insurance** - Insurance for potential on-the-job injuries.
- 0512004 Auto liability insurance** - Insurance for possible claims of liability.
- 0512005 Comp/collision** - Insurance for damages to District-owned vehicles and related structures resulting from an accident.
- 0512006 Inland marine equipment** - Insurance for loss of District-owned equipment.
- 0512010 Tort insurance** - Funds for the purchase of insurance for liability claims against Parker District.
- 0512012 Data processing insurance** - Insurance for loss of electronic data processing (EDP) equipment (computers), computer programs, and data.
- 0514002 Per diem/mileage expense** - Commissioner meeting per diem and mileage reimbursement.
- 0514003 Commission/GCSPD** - Greenville County Special Purpose District dues.
- 0515000 Salaries** - Salaries and wages for current Parker District employees.
- 0516000 Electricity** - Electrical costs.
- 0516200 Water and Wastewater** - Water and wastewater usage.
- 0516300 Telephone** - Telephone and cell phone services.
- 0516400 Natural gas** - Heating and hot water costs.
- 0516500 Service contracts** - Recurring service contract charges for Parker District.
- 0516501 Data Periodicals/advertising** - Subscriptions to professional periodicals and printed notices.
- 0516502 Fee/Assessments** - District's banking services.

- 0516503 Cleaning/station supplies** - Cleaning products and supplies for district offices and stations.
- 0516504 General office supplies** - General offices supplies and expenses for departments.
- 0516505 Awards and recognitions** - Recognition and annual dinner.
- 0516506 Newspaper ads/notices** - Mandated public notices of District meetings and other ads needed for Parker District.
- 0516507 Office equipment** - Purchase of office equipment.
- 0516508 Computer software and programs** - Hardware and/or software maintenance.
- 0516509 Records retention/equipment** - Financial and employee records upkeep and storage.
- 0516510 Flowers/memorials** - Honor employees and their families in times of mourning.
- 0516511 Physical and fitness** - Medical examinations and employee fitness programs or new hires.
- 0516514 Employee training** - Professional development and mandatory job-related training.
- 0516517 Uniforms** - Staff uniforms, boots, and workwear.
- 0516518 Equipment - Fire/Shop/Safety** - Funds for the purchase of equipment, tools, and safety supplies.
- 0516520 Equipment rental** - Rental of various pieces of equipment as needed by any department.
- 0516522 Maintenance materials** - Tools and supplies needed to repair and maintain District equipment.
- 0516524 Special supplies** - Supplies for a specific need.
- 0516525 Certifications/inspections** - Application for or renewal of required certifications and inspections for Parker District.
- 0516528 Professional services** - Subcontracted services commissioned by Parker District.
- 0516530 Building/yard maintenance** - Care and preservation of District buildings and land.
- 0516531 Equipment maintenance** - Routine maintenance by a department on various pieces of District-owned equipment.
- 0516532 Shop supplies** - Tools, supplies, and equipment needed for the fleet department to service District-owned equipment.
- 0521000 Gasoline and diesel** - Gasoline and diesel fuel for District-owned equipment and vehicles.
- 0522003 Vehicle maintenance** - Cosmetic maintenance for District-owned vehicles not covered by the fleet maintenance department.
- 0522004 Parts purchased** - Funds for the purchase of parts needed for servicing District-owned equipment, machinery, or tools.

This page left blank intentionally.