



**Brunswick-Glynn County Joint Water and Sewer Commission
1703 Gloucester Street, Brunswick, GA 31520
Wednesday, February 15, 2017 2:00 PM
Commission Meeting Room**

FINANCE COMMITTEE AGENDA

Committee Members: **Commissioner Donald Elliott, Chairman**
 Commissioner Steve Copeland
 Commissioner Mike Browning
 Executive Director Jimmy Junkin
 Chief Financial Officer John Donaghy

PUBLIC COMMENT PERIOD

Public Comments will be limited to 3 minutes per speaker. Comments are to be limited to relevant information regarding your position and should avoid being repetitious. Individuals should sign in stating your name, address and the subject matter on which you wish to speak. Your cooperation in this process will be greatly appreciated

ADOPT:

1. Compensation Policies – J. Donaghy
2. Intergovernmental Agreement – C. Dorminy

DISCUSSION:

1. **January End of Month Financial Comparative – J. Donaghy**
Balance Sheet
Income Statement
Project Funding Report

DIRECTOR'S UPDATE

MEETING ADJOURNED



Brunswick-Glynn County Joint Water & Sewer Commission
1703 Gloucester Street, Brunswick, GA 31520
Commission Meeting Room
Wednesday, February 15, 2017 at 2:00 PM

FINANCE COMMITTEE MINUTES

PRESENT: **Donald M. Elliott, Chairman**
 Steve Copeland, Commissioner
 Mike Browning, Commissioner
 Jimmy Junkin, Executive Director
 John Donaghy, Chief Financial Officer

ALSO PRESENT: **Thomas Boland, Deputy Director**
 Charles Dorminy, Legal Counsel
 Pam Crosby, Director of Procurement

Chairman Elliott called the meeting to order at 2:00 PM.

PUBLIC COMMENT PERIOD

There being no citizens that wished to address the Committee, Chairman Elliott closed the Public Comment Period.

ADOPT:

1. Compensation Policies – J. Donaghy

John Donaghy discussed the proposed amendments to the evaluation and compensation policies and procedures packet to the Committee. He explained that the process had started previously when the performance evaluation form was reviewed due to it being a one size fits all type of evaluation. It has some duplication within the form. There were criteria included which were not applicable to all employees. The proposal is for the actual evaluation form itself be changed to incorporate more applicable attributes to the nature of the job the employee is performing, along with the revision of the compensation policies. Under the current system employees are evaluated on their hire date or hire date in position anniversary and receive a pay increase based on their evaluation score, which in effect awards a percentage increase in salary based on a chart. With the evaluations happening every month, it affects planning for the upcoming fiscal year due to wages changing throughout the year. Under the proposed system, they are proposing that a cost of living increase be granted to all employees on July 1st of each year based on the previous year's CPI index. Then, during the year with the evaluation, if the employee just meets standard, they receive no further increase. The evaluation form rates the employee from 1 to 5. If one gets a 3, they just meet standard. If an employee scores a 4, they do receive a step increase. If they score a 5, they receive 2 step increases. So, if an employee is just meeting standard in their position, they will not get a step increase. This type of system should make the budgeting more predictable. A maximum salary growth percentage for the year is proposed to be a total of 5% which would include the COLA and the 2 step increases. The additional proposed change is to revise the Condrey Salary Scale that

was implemented in 2015 and increasing that scale each year by the COLA for the salaries would keep pace with the Cost of Living Increases each year. There is also a “top out” provision where if someone does reach the top pay in their grade, they would only receive the COLA as a one time payment for that year rather than a cumulative growth of their salary after that point. If an employee does not perform above just meeting standard performance, they will be advised of growth expectations and if they are rated at a 1 or 2, they would be required to follow a performance improvement plan in order to maintain their job. Another proposal put forth is for the probationary period of a new hire to be increased from 6 months to 1 year. This proposal has been brought before the Human Resources and Finance Committees from the previous Commission. These proposals were not put into place for Adoption or Approval, but are to be brought back before the Human Resources & Safety Committee and then the Full Commission later in March.

2. Intergovernmental Agreement – C. Dorminy

Charles Dorminy discussed the Intergovernmental Agreement and explained that in order for JWSC to have control over the SPLOST proceeds for the North Mainland projects, an Intergovernmental Agreement between the City, the County and JWSC must be put into place. Otherwise, JWSC will not be reimbursed for the project expenditures if they proceed with them. If the agreement is put into place, then the JWSC can have direct disbursements from the SPLOST funds for those projects. The draft of the Agreement is still in process with the County’s Legal Counsel. The Intergovernmental Agreement is deferred for Adoption or Approval until the draft is ready and it has been brought before the Commission.

DISCUSSION:

1. January End of Month Financial Comparative – J. Donaghy

John Donaghy presented the financial end of month report for January 2017 to the Committee. On the Balance Sheet it is reflected that the Cash and Cash Equivalents have increased significantly from June 30, 2016 to January 31, 2017. Part of this is due to the need to transfer some of the funds to the balances in restricted reserves and capital needs reserves. When these transfers are made, that will reduce some of the cash balance. The bond sinking fund has increased from \$300K to \$1.6 M due to the accumulation of the funds from the bond trustee for the next principal and interest payment that will be due June 1st of 2017. Accounts Receivable have gone up mainly due to rate increases, even though they have not been as aggressive in collection efforts due to the implementation of new software. Under Restricted Cash Accounts, the JWSC Reserves have gone down from \$16.3 M to \$12.7 M, with the direct offset of that being in the Capital Assets and Construction in Progress increasing from \$3 M to \$6 M. Under Current Liabilities, the Accounts Payable has gone down from \$2.2 M to \$400 K, which is due to the process at the end of the previous fiscal year requiring that the books to be held open longer and allow lagging invoice to come in and record those. This is not done on a normal monthly basis. Under long term debt, there shows \$38.7 M outstanding at the time, which is due to the Long-Term portion of the Bond Payable and the Long-Term Portion of Capital Lease which was for the purchase of 4 new Vac-Con Machines under a capital lease. The Schedule of Cash Balances was also discussed, which indicated the amounts of the Capital Improvement Fee Reserves that are being held for Capital Improvements in the 4 separate districts of which the JWSC is currently restricted to use in those districts specifically. The Commission Report listed by Departments was then reviewed and discussed, as well as the Project Report for 2016-2017. The Project Report gave the Total Project Costs to Date along with the Balance to Complete for each Project. The overtime budget versus actual was discussed in detail, and is to be confirmed as to whether the numbers being reflected are Pro Rata or actual.

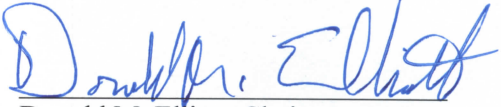
DIRECTOR’S UPDATE

Mr. Junkin expressed that he does have concerns about JWSC’s long term financing. After review of the Master Plan and projects that he realizes need to be addressed, he indicated his belief that the current business model the JWSC has is not going to hold the organization for the next 5 years. He discussed a

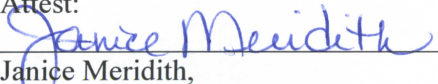
need to meet with Representative Carter in the case he can help JWSC with assistance from the federal government for capital projects and improvements such as those projects required at the FLETC and in understanding the big picture for those capital needs.

Thomas Boland added positive commentary to the meeting regarding that 5,000 feet of the pipe has been laid in the ground down Frederica Road on St. Simons Island for Project 505/PS 2032 Force Main Improvements, and with 2 more pulls they will be starting down Palmetto toward the plant. There have been very few traffic delays. T.B. Landmark is the contractor for this project, which is going very smoothly at this time.

Meeting was adjourned at 2:54 p.m.


Donald M. Elliott, Chairman

Attest:


Janice Meridith,
Exec. Commission Administrator



Brunswick-Glynn County Joint Water and Sewer Commission
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PROPOSED AMENDMENTS TO THE EVALUATION AND COMPENSATION POLICIES AND PROCEDURES

CURRENT SYSTEM

- Employees are evaluated at month 5 of their on their 6 month introductory period and are eligible for an increase.
- Thereafter, employees are evaluated on their anniversary date of hire or date in position.
- Evaluation scores are computed to arrive at a score down to two decimal places, ranging from 0 to 4.
- Their evaluation score is translated to a % increase based on a table.
- Evaluations and increases are contemporaneous.
- The pay scale utilized is that developed by Condrey Associates in 2015 and implemented in May of 2015.

PROPOSED SYSTEM

EVALUATIONS:

- The evaluation form will be simplified. Scores will range from 1 to 5. A score of 3 is "meets standards".
- Job descriptions determine what criteria meet standard and may be tailored to the job.
- Evaluators will develop criteria that warrant an evaluation score of 4 or 5.
- Employees will prepare a report of their achievements toward the prior year goals and other accomplishments prior to evaluation.
- The probationary period for new employees or existing employees moving to new positions will be increased from 6 months to 1 year.
- Evaluations will continue to be performed on the anniversary date of hire or date in position.

- Additional quarterly "milestone" evaluations will be done on probationary employees the first year.

Policies regarding the use of paid time off may be modified by the JWSC to allow for limited use of compensated absences during the first six months of employment.

INCREASES:

Cost of Living Adjustment (COLA):

- All employees will receive a cost of living adjustment (COLA) on July 1 each fiscal year.
- The COLA will be determined using the CPI-U from February of the previous year to February of the current year.

Step Increases:

- Step increases will be effective as of the employee's anniversary date.
- Employees receiving an evaluation score of four will receive one "Step Increase" in addition to the COLA.
- Employees receiving an evaluation score of five will receive two "Step Increases" in addition to the COLA.
- A step increase is equal to 2.15% based on a 20 year compounded progression from the minimum to maximum rate for a position by grade.
- The combined COLA and step/merit raises shall not exceed 5% in a given fiscal year.
- The step increase(s) may be reduced based on budgetary restrictions.
- In the case of a negative adjustment, the dollar amount available after the COLA will be used to determine the percentage increase per step.
- Employees who are at the maximum will receive an increase as determined above. The increase will be an annual payment and will not compound going forward.

The rates of pay in the JWSC Pay Scale Table will be adjusted annually by the percentage of the COLA to maintain job market competitiveness.

TRANSITION

Until the Commission adopts a new policy, the current system will remain in effect.

For the fiscal year ending June 30, 2017:

- Employees who are due an evaluation prior to a change in policy will receive increases in accordance with the current policy.
- Upon adoption of a new policy, all employees will be eligible for a COLA adjustment.
- Employees who have received an evaluation and increase prior to the adoption will receive a COLA only to the extent that their pay increase is a smaller percentage than the COLA increase. The COLA will not be retroactive.
- Employees who received a pay increase greater than the COLA receive no further increase.
- Employee with anniversary dates after implementation of a new policy and prior to July 1 will receive an evaluation and the incremental increase over the COLA amount, if any.
- Staff proposes an increase of 2.5%, rather than a computed COLA, based on the expected salary increase included in the 2016-17 budget. The JWSC pay scale ranges will also be adjusted by the 2.5%.

Going forward, the newly adopted policy will be effective.

Brunswick-Glynn County Joint Water & Sewer Commission Performance Evaluation

Section I - Personal Data

Name: _____ Employee #: _____ Evaluation Period: From: _____ To: _____
 Job Title: _____ Department Name & #: _____ Physical Work Location: _____
 Supervisor: _____ Hire Date: _____ Date Last Transfer/Promotion: _____
 Evaluation Type: Annual: 2nd Month: 5th Month Other: Specify: _____

Section II Job Responsibilities and Performance Ratings
Performance Rating Scale

- 4-Exceptional Performance: Consistently exceed standards
 - 3-Exceeds Standards: Clearly above acceptable standards
 - 2-Meets Standards: Meets expected standards
 - 1-Below Standards: Performance sometimes meets expected standards
- **If two check boxes are selected it indicates a borderline value and the average of the two will be given**

Job Functions & responsibilities - Application of knowledge skill and ability.

Performance Expectations	Meets			N/A
	Below Standards	Standards	Exceeds Standards	
1. Demonstrates knowledge of all aspects of the job.	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
2. Produces expected quality of work; is completed accurately, thoroughly, and with attention to appropriate detail.	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
3. Produces expected quantity of work; completes work in expected time frames; uses work time appropriately.	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
4. Effectively uses decision-making and problem skills. E.g. identifies problems accurately; responds appropriately to resolve them.	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
5. Notices and recalls physical details and irregularities in work environment which could affect work; notices relationships between data; interprets and uses information correctly.	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>

Performance Comments:

Job Functions & Responsibilities - Performance Management. Manages time, materials, and resources such that work is performed safely and efficiently.

Performance Expectations:

	Below Standards	Meets Standards	Exceeds Standards	Exceptional	N/A
6. Plans and organizes work to minimize lost time and increase productivity.	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
7. Looks for ways to streamline work and improve results.	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
8. Assumes additional responsibility when necessary.	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
9. Anticipates things that could affect work and works proactively.	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Performance Comments:

Additionally, For Managers, Supervisors, and Team Leaders: Creates and maintains high performance environment characterized by

- 10. Defines goals and expectations at beginning of performance period.
- 11. Communicates regularly with staff on progress towards goals; provides feedback and initiates corrective action; supports staff by giving praise as well as constructive criticism.
- 12. Conducts performance evaluations.
- 13. Trains and develops employees.

Performance Comments:

Job Functions & Responsibilities - Customer Relations, Oral Communications, Interpersonal, and Teamwork Skills.
 Develops and maintains effective business relationships. Understands internal and external customers. Recognizes employees and supervisors are customers of one another. Supervisors treat employees as they want employees to treat customers.

Performance Expectations:

	Below Standards	Meets Standards	Exceeds Standards	Exceptional	N/A
14. Treats others with respect and courtesy.	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
15. Works cooperatively with others; assists others; actively listens to others.	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
16. Speaks clearly and is easily understood.	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
17. Asks questions for clarification.	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
18. Responds constructively to conflict, e.g., with co-workers or customers.	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
19. Accepts responsibility for own mistakes and learns from others.	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
20. Accepts direction and feedback from supervisors.	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Performance Comments:

Name: 0 Employee #: 0 Evaluation Period: From: 01/00/00 To: 01/00/00

Job Functions & Responsibilities - Organizational Commitment. Displays a high level of effort and job commitment to the job; operates effectively within the organizational structure; demonstrates trustworthiness and responsible behavior.

Performance Expectations:

	Below Standards	Meets Standards	Exceeds Standards	Exceptional	N/A
21. Demonstrates eagerness to learn and assume responsibility; looks for and accomplishes additional work; demonstrates "can do" approach.	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
22. Shows persistence and looks for alternatives when obstacles arise.	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
23. Works within the systems in a resourceful way to accomplish reasonable results.	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
24. Adapts to change and learns new methods and procedures.	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Performance Comments:

Job Functions & Responsibilities - Written Communications.

Performance Expectations:

	Below Standards	Meets Standards	Exceeds Standards	Exceptional	N/A
25. Writes legibly and clearly.	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
26. Documents communicate intended meaning to the reader.	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
27. Records, reports, and documents are accurate.	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Performance Comments:

Name: 0 Employee #: 0 Evaluation Period: From: 01/00/00 To: 01/00/00

Section III - Other factors affecting performance.

Job Functions & Responsibilities - Works when scheduled. Arrives at work location (office, headquarters, field location, or special assignment location) as scheduled and as expected. Employee is fully prepared to begin work at the scheduled time and works until project is completed, as directed. Workday is appropriately dedicated to JWSC business.

Performance Expectations
28. Reports to work on time; begins and ends work as expected; calls in according to expectations; plans absences in advance.

Below Standards Meets Standards Exceeds Standards Exceptional N/A

Performance Comments:

Job Functions & Responsibilities - Dress Appropriately.

Performance Expectations:
29. Presents a neat, clean, professional appearance; dresses appropriately for the job.

Below Standards Meets Standards Exceeds Standards Exceptional N/A

Performance Comments:

Name: 0 Employee #: 0 Evaluation Period: From: 01/00/00 To: 01/00/00

Job Functions & Responsibilities - Observes Health and Safety Standards.

Performance Expectations:

- | | Below Standards | Meets Standards | Exceeds Standards | Exceptional | N/A |
|--|--------------------------|--------------------------|--------------------------|--------------------------|-------------------------------------|
| 30. Cares for tools and equipment in a proper manner, e.g., works to protect tools and equipment from unnecessary wear, tear, and damage.
Uses tools, machinery, and equipment safely; drives safety & defensively. | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| 31. Wears appropriate safety gear. | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> |

Performance Comments:

Section IV - Summary:

Supervisor comment:

Goals for next rating period:

Overall Evaluation: **2.58**

01/00/00 To: 01/00/00

01/00/00 From:

0 Employee #: 0

0 Driver's License #:

Restrictions:

Expiration Date:

State:

Employee Comments:

[Large empty rectangular box for employee comments]

Signatures:

Date: _____

Employee: _____

Date: _____

First Line Supervisor: [Signature box]

Date: _____

Up-Line Supervisor: [Signature box]

Date: _____

Department Head: [Signature box]

Date: _____

Human Resources: [Signature box]

**Brunswick – Glynn County Joint Water & Sewer
Commission
Performance Increase Scale**

Incremental % increases were derived by dividing 5% by 6 increments – adding .84% to each preceding increase up to a cap of 5%.	
Actual employee Scores on 4 pt scale	Percent performance increase
<2	0%
2.0 – 2.33	.84%
2.34 – 2.66	1.68%
2.67 – 2.99	2.52% - Exceeds Standards
3.0 – 3.33	3.36%
3.34 – 3.66	4.2%
3.67 – 4.0	5.0%

Performance Appraisal for Non-Exempt Employees

1. Name (Last, First Middle): Moore, Dudley		2. Job Classification: SCADA Chief Operator		
3. Status: <input checked="" type="checkbox"/> Regular <input type="checkbox"/> Probationary	4. Department: Water and Sewer		5. Job Start Date: 6/18/89	
6. Occasion for Report: <input checked="" type="checkbox"/> Annual <input type="checkbox"/> Monthly (Probationary) <input type="checkbox"/> Other	7. Period of Report		From: 6/18/13	To: 6/18/14
8. Department Head (Last, First): Junkin, Jimmy			9. Mid-Year Counsel Date:	
10. Counselor: Stephen Daly		11. Signature of Employee Counseled:		

Purpose: The purpose of conducting the Performance Appraisal is to 1) Develop better communication between the employee and the supervisor; 2) Improve the quality of work; 3) Increase productivity; and 4) Promote employee development.

Consider the employee's performance in each category and evaluate the level of performance that most accurately describes his/her job performance. The following is a general description of each level of performance:

- 5 - **Greatly exceeds expectations.** The employee's performance is far above the defined expectations. The employee consistently does outstanding work, regularly going far beyond what is expected of employees in this job. Performance that exceeds expectations is due to the employee's own knowledge, skill, or effort. Any performance not consistently exceeding expectations is minor or due to events not under the control of the employee.
- 4 - **Exceeds expectations.** The employee's performance meets the defined job expectations and in many instances, exceeds job expectations. The employee generally is doing a very good job. Performance that exceeds expectations is due to the employee's own knowledge, skill, or effort.
- 3 - **Meets expectations.** The employee's performance meets the defined job expectations. The employee's performance is at the level expected for employees doing this job. The performance is due to the employee's own knowledge, skill, or effort.
- 2 - **Progressing.** The employee's performance meets some of the job expectations, but does not fully meet the remainder. Improvement is needed to fully meet expectations. The employee generally is doing the job at a minimal level or is performing less than a good job. Lapses in performance are due to the employee's own lack of knowledge, skill, or effort.
- 1 - **Below expectations.** The employee's performance generally fails to meet the expectations as defined. The employee frequently requires close supervision; the employee's work frequently must be redone; or the employee is not doing the job at the level expected for employees in this position. Unsuccessful job performance is due to the employee's own lack of knowledge, skill, or effort.

12. Job Competency (For a detailed description of each level of performance, refer to the HR Form 45A—Detailed Competencies for Non-Exempt Employees)

a. Job Skills - Possesses skills and knowledge to perform the job competently.	5 <input checked="" type="checkbox"/>	4 <input type="checkbox"/>	3 <input type="checkbox"/>	2 <input type="checkbox"/>	1 <input type="checkbox"/>
b. Productivity - Meets standards of productivity as defined for the level and position.	5 <input type="checkbox"/>	4 <input type="checkbox"/>	3 <input checked="" type="checkbox"/>	2 <input type="checkbox"/>	1 <input type="checkbox"/>
c. Quality of Work - Demonstrates concern for the accuracy and quality of work, and takes steps to correct mistakes and improve the overall work product.	5 <input type="checkbox"/>	4 <input checked="" type="checkbox"/>	3 <input type="checkbox"/>	2 <input type="checkbox"/>	1 <input type="checkbox"/>
d. Dependability - Can be relied upon to meet deadlines and commitments, and accept responsibility for actions. Demonstrates an ability to work independently.	5 <input type="checkbox"/>	4 <input type="checkbox"/>	3 <input type="checkbox"/>	2 <input checked="" type="checkbox"/>	1 <input type="checkbox"/>
e. Communication - Organizes and expresses ideas and information clearly, using appropriate and efficient methods of conveying the information.	5 <input type="checkbox"/>	4 <input type="checkbox"/>	3 <input type="checkbox"/>	2 <input checked="" type="checkbox"/>	1 <input type="checkbox"/>
f. Customer Focus - Responds to customer requests in a timely manner. Communicates with customers to ensure that they are satisfied and that their needs are being met.	5 <input type="checkbox"/>	4 <input type="checkbox"/>	3 <input checked="" type="checkbox"/>	2 <input type="checkbox"/>	1 <input type="checkbox"/>
g. Initiative - Works independently to solve problems. Looks for opportunities to take on more responsibility.	5 <input type="checkbox"/>	4 <input type="checkbox"/>	3 <input checked="" type="checkbox"/>	2 <input type="checkbox"/>	1 <input type="checkbox"/>
h. Teamwork - Exchanges ideas and contributes skills that complement those of co-workers. Fulfills commitments to co-workers.	5 <input type="checkbox"/>	4 <input type="checkbox"/>	3 <input checked="" type="checkbox"/>	2 <input type="checkbox"/>	1 <input type="checkbox"/>
i. Responsibility - Demonstrates a commitment to the public perception of the department. Follows through on commitments and admits mistakes.	5 <input type="checkbox"/>	4 <input checked="" type="checkbox"/>	3 <input type="checkbox"/>	2 <input type="checkbox"/>	1 <input type="checkbox"/>
j. Interpersonal Skills - Is sensitive to the needs, feelings and capabilities of others. Approaches others in a non-threatening and pleasant manner and treats them with respect.	5 <input type="checkbox"/>	4 <input type="checkbox"/>	3 <input checked="" type="checkbox"/>	2 <input type="checkbox"/>	1 <input type="checkbox"/>

Performance Appraisal for Non-Exempt Employees (continued)

1. Name (Last, First, Middle): Moore, Dudley	2. Job Classification: SCADA Chief Operator
<p>13. Comments on Performance:</p> <p>A Review Dudley's past appraisals indicates that his performance as declined. He has the technical knowledge and skills to do an excellent job. He is a critical team member at the water plant. Recently his performance is improving.</p>	
<p>14. Areas Requiring Improvement: Describe the specific areas in which you feel the employee needs to improve. Also, describe the specific actions that will be taken by you and the employee to strengthen these areas, and training required, and the deadline for which improvements are expected.</p> <p>Work towards completing projects. Provide leadership on process and plant improvements. Demonstrate initiative which in the past has been a strong characteristic for him.</p> <p>Communication with supervisor on attendance needs to improve. Continue to develop interpersonal skills with other staff.</p> <p>Dewayne needs to keep me informed on what he is working on and where he is.</p>	
<p>15. Goals: List the goals to be accomplished during the upcoming year.</p> <p>Finish the SCADA Field improvements project.</p> <p>Finish the SCADA server upgrade project.</p> <p>Organize the electrical supply room.</p> <p>Participate on team to develop in-house educational program.</p>	
<p>16. Qualifications/Achievements: List any education, awards, community involvement, etc. achieved during this period.</p>	
<p>17. Overall Performance:</p> <p>5 <input type="checkbox"/> Greatly Exceeds Expectations</p> <p>4 <input type="checkbox"/> Exceeds Expectations</p> <p>3 <input checked="" type="checkbox"/> Meets Expectations</p> <p>2 <input type="checkbox"/> Progressing</p> <p>1 <input type="checkbox"/> Below Expectations</p>	<p>18. Signature of Rater/Supervisor:</p> <p style="text-align: right;">Date:</p> <hr/> <p>19. Signature of Department Head:</p> <p style="text-align: right;">Date:</p> <hr/> <p>20. Signature of Employee. "I have seen this report, been apprised of my performance, and understand my right to submit a statement."</p> <p><input type="checkbox"/> I intend to submit a statement. <input type="checkbox"/> I do not intend to submit a statement.</p> <p style="text-align: right;">Date:</p>

Performance Appraisal for Exempt Employees

1. Name (Last, First Middle): Moore, Dudley		2. Job Classification: Assoc. Dir. of Linear Assets									
3. Status: <input checked="" type="checkbox"/> Regular <input type="checkbox"/> Probationary		4. Department: Water and Sewer		5. Job Start Date: 11/01/15							
6. Occasion for Report: <input checked="" type="checkbox"/> Annual <input type="checkbox"/> Monthly (Probationary) <input type="checkbox"/> Other		7. Period of Report From: 8/21/15 To: 8/20/16									
8. Department Head (Last, First): Junkin, Jimmy			9. Mid-Year Counsel Date:								
10. Counselor: Jimmy Junkin		11. Signature of Employee Counseled:									
<p>Purpose: The purpose of conducting the Performance Appraisal is to 1) Develop better communication between the employee and the supervisor; 2) Improve the quality of work; 3) Increase productivity; and 4) Promote employee development.</p> <p>Consider the employee's performance in each category and evaluate the level of performance that most accurately describes his/her job performance. The following is a general description of each level of performance:</p> <p>5 - Greatly exceeds expectations. The employee's performance is far above the defined expectations. The employee consistently does outstanding work, regularly going far beyond what is expected of employees in this job. Performance that exceeds expectations is due to the employee's own knowledge, skill, or effort. Any performance not consistently exceeding expectations is minor or due to events not under the control of the employee.</p> <p>4 - Exceeds expectations. The employee's performance meets the defined job expectations and in many instances, exceeds job expectations. The employee generally is doing a very good job. Performance that exceeds expectations is due to the employee's own knowledge, skill, or effort.</p> <p>3 - Meets expectations. The employee's performance meets the defined job expectations. The employee's performance is at the level expected for employees doing this job. The performance is due to the employee's own knowledge, skill, or effort.</p> <p>2 - Progressing. The employee's performance meets some of the job expectations, but does not fully meet the remainder. Improvement is needed to fully meet expectations. The employee generally is doing the job at a minimal level or is performing less than a good job. Lapses in performance are due to the employee's own lack of knowledge, skill, or effort.</p> <p>1 - Below expectations. The employee's performance generally fails to meet the expectations as defined. The employee frequently requires close supervision; the employee's work frequently must be redone; or the employee is not doing the job at the level expected for employees in this position. Unsuccessful job performance is due to the employee's own lack of knowledge, skill, or effort.</p>											
12. Job Competency (For a detailed description of each level of performance, refer to HR Form 44A—Detailed Competencies for Exempt Employees)											
a. Job Skills - Possesses skills and knowledge to perform the job competently.		5	<input checked="" type="checkbox"/>	4	<input type="checkbox"/>	3	<input type="checkbox"/>	2	<input type="checkbox"/>	1	<input type="checkbox"/>
b. Productivity - Meets standards of productivity as defined for the level and position.		5	<input checked="" type="checkbox"/>	4	<input type="checkbox"/>	3	<input type="checkbox"/>	2	<input type="checkbox"/>	1	<input type="checkbox"/>
c. Quality of Work - Demonstrates concern for the accuracy and quality of work, and takes steps to correct mistakes and improve the overall work product.		5	<input checked="" type="checkbox"/>	4	<input type="checkbox"/>	3	<input type="checkbox"/>	2	<input type="checkbox"/>	1	<input type="checkbox"/>
d. Dependability - Can be relied upon to meet deadlines and commitments, and accept responsibility for actions. Demonstrates an ability to work independently.		5	<input checked="" type="checkbox"/>	4	<input type="checkbox"/>	3	<input type="checkbox"/>	2	<input type="checkbox"/>	1	<input type="checkbox"/>
e. Communication - Organizes and expresses ideas and information clearly, using appropriate and efficient methods of conveying the information.		5	<input type="checkbox"/>	4	<input checked="" type="checkbox"/>	3	<input type="checkbox"/>	2	<input type="checkbox"/>	1	<input type="checkbox"/>
f. Encouraging Customer Focus - Sets an example by demonstrating a high level of customer service. Fosters an environment where customer service is a priority.		5	<input type="checkbox"/>	4	<input checked="" type="checkbox"/>	3	<input type="checkbox"/>	2	<input type="checkbox"/>	1	<input type="checkbox"/>
g. Responsibility - Demonstrates a commitment to the public perception of the organization. Follows through on commitments and admits to mistakes.		5	<input checked="" type="checkbox"/>	4	<input type="checkbox"/>	3	<input type="checkbox"/>	2	<input type="checkbox"/>	1	<input type="checkbox"/>
h. Solving Problems - Takes a proactive approach with problems. When problems occur, defines the problem, investigates obstacles, and analyzes alternative solutions.		5	<input checked="" type="checkbox"/>	4	<input type="checkbox"/>	3	<input type="checkbox"/>	2	<input type="checkbox"/>	1	<input type="checkbox"/>
i. Flexibility/Versatility - Accepts changes and responds to setbacks with minimal disruption. Able to take on a variety of tasks and roles in the organization.		5	<input checked="" type="checkbox"/>	4	<input type="checkbox"/>	3	<input type="checkbox"/>	2	<input type="checkbox"/>	1	<input type="checkbox"/>
j. Managing Multiple Priorities - Handles multiple assignments and priorities while fulfilling all commitments. Accepts new responsibilities and adapts to changes in procedures.		5	<input checked="" type="checkbox"/>	4	<input type="checkbox"/>	3	<input type="checkbox"/>	2	<input type="checkbox"/>	1	<input type="checkbox"/>

Performance Appraisal for Exempt Employees (continued)

1. Name (Last, First, Middle): Moore, Dudley	2. Job Classification: Assoc. Dir. of Linear Assets
<p>13. Comments on Performance:</p> <p>Dudley has great vision and energy regarding the areas he is responsible for. He routinely finds efficiencies within those areas and combines resources from those areas to provide the most effective results possible. He also continually re-examines opportunities in those areas and in working with other divisions to achieve greater efficiencies and effectiveness across the boards. Asset Management is taking great strides in the WSD as a result of his leadership.</p>	
<p>14. Areas Requiring Improvement: Describe the specific areas in which you feel the employee needs to improve. Also, describe the specific actions that will be taken by you and the employee to strengthen these areas, and training required, and the deadline for which improvements are expected.</p> <p>Needs to be careful to give enough details to insure superiors and others have all the facts needed to act on his requests and recommendations</p>	
<p>15. Goals: List the goals to be accomplished during the upcoming year.</p> <p>Get WTP's on Asset Management in Lucity</p>	
<p>16. Qualifications/Achievements: List any education, awards, community involvement, etc. achieved during this period.</p>	
<p>17. Overall Performance:</p> <p>5 <input checked="" type="checkbox"/> Greatly Exceeds Expectations</p> <p>4 <input type="checkbox"/> Exceeds Expectations</p> <p>3 <input type="checkbox"/> Meets Expectations</p> <p>2 <input type="checkbox"/> Progressing</p> <p>1 <input type="checkbox"/> Below Expectations</p>	<p>18. Signature of Rater/Supervisor: _____ Date: _____</p> <p>19. Signature of Department Head: _____ Date: _____</p> <p>20. Signature of Employee. "I have seen this report, been apprised of my performance, and understand my right to submit a statement."</p> <p><input type="checkbox"/> I intend to submit a statement. <input type="checkbox"/> I do not intend to submit a statement.</p> <p>Date: _____</p>

Brunswick-Glynn Joint Water and Sewer Commission Pay Plan

Per Condrey Study

Pay Grade	Job Title	Minimum		Hiring Range		Hiring Range		Midpoint		Maximum	
		Annual	Hourly	Max. Annual	Max. Hourly	Annual	Hourly	Annual	Hourly	Annual	Hourly
1	Plan A (100%)	18,918.40	9.10	21,283.20	10.23	23,648.00	11.37	28,377.60	13.64		
2		19,876.14	9.56	22,360.66	10.75	24,845.18	11.94	29,814.21	14.33		
3		20,882.37	10.04	23,492.67	11.29	26,102.97	12.55	31,323.56	15.06		
4		21,939.54	10.55	24,681.99	11.87	27,424.43	13.18	32,909.31	15.82		
5		23,050.23	11.08	25,931.51	12.47	28,812.79	13.85	34,575.35	16.62		
6		24,217.15	11.64	27,244.29	13.10	30,271.44	14.55	36,325.73	17.46		
7		25,443.14	12.23	28,623.54	13.76	31,803.93	15.29	38,164.72	18.35		
8		26,731.20	12.85	30,072.60	14.46	33,414.00	16.06	40,096.80	19.28		
9	Meter Service Worker I Utility Maintenance Worker I Utility Service Worker I	28,084.47	13.50	31,595.03	15.19	35,105.59	16.88	42,126.70	20.25		
10	Billing Technician Customer Service Representative I Manhole Rehab Technician Wastewater Treatment Technician Meter Service Worker II Utility Maintenance Worker II Utility Service Worker II	29,506.25	14.19	33,194.53	15.96	36,882.81	17.73	44,259.37	21.28		
	WW Operator Trainee	31,000.00	14.90	34,875.00	16.77	38,750.00	18.63	46,500.00	22.36		

Brunswick-Glynn Joint Water and Sewer Commission Pay Plan

Per Condrey Study

Pay Grade	Job Title	Minimum Annual	Minimum Hourly	Hiring Range Max. Annual	Hiring Range Max. Hourly	Midpoint Annual	Midpoint Hourly	Maximum Annual	Maximum Hourly
11	Water Operator Trainee Customer Service Representative II	32,569.38	15.66	36,640.55	17.62	40,711.72	19.57	48,854.06	23.49
12	Accounts Receivable Technician Equipment Operator Field Service Investigator Inflow & Infiltration Technician I Inventory Technician Line Cleaning Crew Technician Line Locator/GIS Assistant Pumping System Technician Special Accounts Billing Technician Utility Locator WW Maintenance Mechanic WW Treatment Plant Operator III Water Treatment Plant Operator III								
13	Lab Analyst I Inflow & Infiltration Technician II WW Treatment Plant Operator II Water Treatment Plant Operator II	34,218.20	16.45	38,495.47	18.51	42,772.75	20.56	51,327.30	24.68
14	Accounts Payable Coordinator Administrative Coordinator Building & Grounds Crew Leader Construction Crew Leader Pumping Systems Crew Leader Senior WW Maintenance Mechanic Utility Service Crew Leader Water Distribution Crew Leader Administrative Coordinator Procurement Technician	35,950.50	17.28	40,444.31	19.44	44,938.12	21.60	53,925.74	25.93
15	WW Treatment Plant Operator I Water Treatment Plant Operator I Lab Analyst II	37,770.49	18.16	42,491.80	20.43	47,213.11	22.70	56,655.73	27.24
	Accounts Receivable Supervisor	39,682.62	19.08	44,642.95	21.46	49,603.28	23.85	59,523.93	28.62

Brunswick-Glynn Joint Water and Sewer Commission Pay Plan

Per Condrey Study

Pay Grade	Job Title	Minimum Annual	Minimum Hourly	Hiring Range Max. Annual	Hiring Range Max. Hourly	Midpoint Annual	Midpoint Hourly	Maximum Annual	Maximum Hourly
16	Billing Supervisor Collection Systems Analyst Utility Inspector	41,691.55	20.04	46,903.00	22.55	52,114.44	25.06	62,537.33	30.07
17	Accountant I GIS Analyst Line Cleaning Crew Supervisor Meter Service Supervisor Senior Laboratory Analyst WW Construction Supervisor WW Maintenance Supervisor Commission Clerk/Liability Claims Manager	43,802.19	21.06	49,277.46	23.69	54,752.74	26.32	65,703.28	31.59
18	Customer Service Supervisor	46,019.67	22.12	51,772.13	24.89	57,524.59	27.66	69,029.51	33.19
19	Fleet Maintenance Manager GIS Supervisor Operations Analyst Planning & Development Coordinator Senior Utility Inspector WW Pretreatment Compliance Coord Lift Station Supervisor Systems Monitoring Supervisor Fleet Maintenance Manager Senior Accountant	48,349.42	23.24	54,393.10	26.15	60,436.78	29.06	72,524.13	34.87
20	General Services Mang/HR Coord Wastewater Treatment Supervisor Water Distribution Supervisor	53,368.71	25.66	60,039.80	28.87	66,710.89	32.07	80,053.07	38.49
21	Engineer I	58,909.07	28.32	66,272.71	31.86	73,636.34	35.40	88,363.61	42.48

Brunswick-Glynn Joint Water and Sewer Commission Pay Plan

Per Condrey Study

Pay Grade	Job Title	Minimum Annual	Minimum Hourly	Hiring Range Max. Annual	Hiring Range Max. Hourly	Midpoint Annual	Midpoint Hourly	Maximum Annual	Maximum Hourly
22	Purchasing Director	65,024.59	31.26	73,152.67	35.17	81,280.74	39.08	97,536.89	46.89
23	Systems Pumping & Maintenance Super Wastewater Treatment Superintendent Water Distribution Superintendent Water Production Superintendent Engineer II (PE)								
24		71,774.99	34.51	80,746.86	38.82	89,718.73	43.13	107,662.48	51.76
25	Director of Administration	79,226.15	38.09	89,129.42	42.85	99,032.69	47.61	118,839.23	57.13
26	Engineering Director	87,450.85	42.04	98,382.21	47.30	109,313.56	52.55	131,176.28	63.07
27	Deputy Director	96,529.38	46.41	108,595.55	52.21	120,661.72	58.01	144,794.06	69.61
28	Executive Director	106,550.37	51.23	119,869.17	57.63	133,187.96	64.03	159,825.55	76.84

Brunswick-Glynn County JWSC
Balance Sheet
June 30, 2016 and January 31, 2017

	June 30, 2016		January 31, 2017
CURRENT ASSETS			
Cash and Cash Equivalents	801,603.12		2,819,082.80
Bond Sinking Fund	321,871.87		1,647,706.79
Accounts Receivable	1,991,835.15		2,388,954.66
Unbilled Revenue	1,065,306.69		1,065,306.69
Prepaid Expenses	247,695.61		84,081.25
Inventory	1,221,029.39		1,086,142.27
Total Current Assets	5,649,341.83		9,091,274.46
RESTRICTED CASH ACCOUNTS			
JWSC Reserves	16,345,532.46		12,727,435.12
Capital Reserves	4,476,809.99		4,476,774.99
Trustee Held Funds	4,712,095.99		4,712,095.99
Customer Deposit Reserve	2,862,055.02		2,862,055.02
Total Restricted Cash	28,396,493.46		24,778,361.12
CAPITAL ASSETS			
Fixed Assets Net of Depreciation	123,849,801.14		126,553,124.93
Construction In Progress	3,343,199.43		6,170,795.61
Total Capital Assets	127,193,000.57		132,723,920.54
OTHER ASSETS			
Bond Issue Costs Net of Amortization	253,385.48		246,717.26
DEFERRED PENSION OUTFLOWS			
Total Deferred Pension Outflows	737,446.00		737,446.00
TOTAL ASSETS	162,229,667.34		167,577,719.38
CURRENT LIABILITIES			
Accounts Payable	2,278,864.71		400,047.17
Accrued Salaries and Vacation	486,966.05		486,966.05
Accrued Liabilities	36,299.41		35,848.00
Retainage Payable	542,461.19		181,073.36
Interest Payable	148,289.06		152,181.30
Short-Term Portion of Debt	2,020,000.00		2,310,207.37
Total Current Liabilities	5,512,880.42		3,566,323.25
LONG-TERM DEBT			
Long-Term Portion of Bond Payable	37515000		37,515,000.00
Long-Term Portion of Capital Lease	0		1,206,813.63
Total Long-Term Debt	37515000		38,721,813.63
OTHER LIABILITIES			
Customer Deposits Payable	2,888,702.30		2,970,889.61
Bond Premium Net of Amortization	1,283,063.87		1,243,478.03
Total Other Liabilities	4,171,766.17		4,214,367.64
NET PENSION LIABILITY			
Net Pension Liability	2,312,021.00		2,312,021.00
TOTAL LIABILITIES	49,511,667.59		48,814,525.52
FUND BALANCES			
Contributed Capital	97,751,477.14		97,751,477.14
Capital Tap Fees	6,457,159.66		7,633,909.66
Unrestricted	8,509,362.95		13,377,807.06
TOTAL FUND BALANCES	112,717,999.75		118,763,193.86

Brunswick-Glynn County Joint Water and Sewer Commission
Supplemental Schedule of Cash Balances

	<u>1/31/17 Cash Balances</u>
Cash and Cash Equivalents	
Revenue Deposit Account	2,673,104
General Checking Account	109,039
Payroll Checking Account	34,140
Change and Petty Cash Accounts	2,800
	<u>2,819,083</u>
Bond Sinking Fund	<u>1,647,707</u>
JWSC Reserves	
Operating Reserve	8,295,145
Capital Reserve	1,800,000
Repair and Replacement Reserve	2,111,727
Expansion Reserve	520,563
	<u>12,727,435</u>
Capital Improvement Fee Reserves	
Saint Simons Island	1,128,446
North Mainland	1,828,344
South Mainland	365,223
Brunswick	1,154,797
	<u>4,476,810</u>
Bond Trustee Reserves	
Construction Fund	800,592
Issuance Fund	103,048
Debt Service Reserve	3,808,456
	<u>4,712,096</u>
Customer Deposit Reserve	<u>2,862,055</u>

Brunswick-Glynn County JWSC Commission Report

	2014 Actual	2015 Actual	2016 Actual	2017 Annual Budget	Prorata Budget	January 31, 2017 Actual
Sewer Revenue	10,965,169	11,207,806	11,578,296	12,820,000	7,478,333	8,124,013
Water Revenue	4,620,209	4,653,950	4,905,722	5,587,850	3,259,579	3,726,895
Debt Charges	3,687,472	3,722,512	3,831,963	3,851,050	2,246,446	2,165,663
Administration Fees	2,686,274	2,669,294	2,764,916	4,141,100	2,415,642	2,100,168
Service Fees	221,393	188,588	111,810	300,000	175,000	178,001
Late Fees	346,540	359,552	99,219	125,000	72,917	447
Operational Tap Fees	321,859	375,674	513,341	505,000	294,583	273,093
Interest Income	54,852	34,250	7,777	10,000	5,833	2,208
Bad Debt Recovery	55,697	31,672	39,186	25,000	14,583	15,809
Tower Rental	269,189	297,173	375,685	375,000	0	68,182
Fire Hydrant Fees				0	0	143,990
Rental Income	100	96,000	96,100	96,000	56,000	56,100
Septic Hauler Fees	95,390	85,877	97,005	80,000	46,667	105,509
Scrap Sales	10,943	15,622	6,198	0	0	25,762
Other Revenues	139,351	139,023	192,312	159,000	115,667	134,505
Total Operating Revenue	23,474,437	23,876,991	24,619,529	28,075,000	16,181,250	17,120,343
Governing Body Expenses	228,510	291,337	354,941	277,850	173,538	157,526
Salaries and Wages	1,528,952	1,612,955	1,912,532	2,094,800	1,221,967	1,186,994
Overtime	51,312	56,821	90,999	47,000	27,417	31,103
FICA and Medicare	111,544	120,980	145,818	163,900	95,608	88,198
Workers Compensation	44,562	51,813	66,780	57,500	33,542	40,672
Group Insurance	332,759	366,523	402,958	464,100	270,725	198,724
Retirement	118,294	115,024	198,306	137,100	79,975	83,214
Other Personnel Expenses	1,835	19,160	10,136	8,700	5,075	8,105
Temporary Services	30,779	21,719	44,550	27,500	16,042	49,991
Total Administration Personnel	2,220,038	2,364,995	2,872,079	3,000,600	1,750,350	1,687,001
Purchased Services	745,149	961,496	911,166	797,600	495,600	445,090
Fuel, Electric and Natural Gas	34,391	35,186	69,658	45,000	26,250	38,733
Equipment Parts and Supplies	1,744	4,078	7,699	25,800	15,050	7,953
Small Equipment	3,016	5,588	3,850	15,750	9,188	16,320
Supplies	72,636	110,923	154,245	101,200	59,033	82,632
Other Expenses	161,867	173,450	209,218	262,450	154,346	82,826
Rent	139,700	152,933	5,270	500	292	3,487
Administion Expenses	3,378,540	3,808,649	4,233,185	4,248,900	2,510,109	2,364,042

Brunswick-Glynn County JWSC Commission Report

	2014 Actual	2015 Actual	2016 Actual	2017 Annual Budget	Prorata Budget	January 31, 2017 Actual
Salaries and Wages						76,832
Overtime						14,659
FICA and Medicare						6,811
Workers Compensation						4,225
Group Insurance						15,251
Retirement						6,250
Other Personnel Expenses						75
Temporary Services						0
Total Facilities Personnel						124,103
Purchased Services						12,517
Fuel, Electric and Natural Gas						1,037
Small Equipment						9,313
Supplies						10,121
Other Expenses						278
Facilities Expenses						157,370
Salaries and Wages	2,317,503	2,356,603	2,736,272	3,083,100	1,798,475	1,690,250
Overtime	466,073	405,013	412,985	413,000	240,917	277,900
FICA and Medicare	202,780	200,540	229,583	267,580	156,088	143,655
Workers Compensation	143,625	152,829	162,957	142,100	82,892	110,687
Group Insurance	653,824	578,559	562,133	840,300	490,175	324,383
Retirement	215,611	194,774	191,406	211,600	123,433	134,453
Other Personnel Expense	1,842	3,099	5,151	6,100	3,558	3,073
Temporary Services	61,968	125,971	60,685	10,000	5,833	47,593
Total Sewer Personnel Expense	4,063,227	4,017,387	4,361,172	4,973,780	2,901,372	2,731,995
Purchased Services	1,239,660	1,166,150	1,307,700	1,170,500	682,792	898,458
Fuel, Electric and Natural Gas	1,139,705	1,113,886	1,120,284	1,141,500	665,875	700,025
Infrastructure Maintenance	416,724	371,648	931,163	1,728,200	1,092,950	584,220
Chemicals	484,527	630,527	875,197	791,000	464,417	506,451
Equipment Parts and Supplies	319,723	261,662	775,103	346,050	201,862	201,878
Small Equipment	69,620	65,627	68,438	100,500	58,625	56,785
Supplies	140,412	184,220	191,776	215,000	125,417	80,282
Other Expenses	115,993	163,706	163,002	207,000	121,791	96,173
Rent	22,684	21,192	93,025	45,000	26,250	76,258
Sewer Expenses	8,012,277	7,996,005	9,886,861	10,718,530	6,341,351	5,932,524

Brunswick-Glynn County JWSC Commission Report

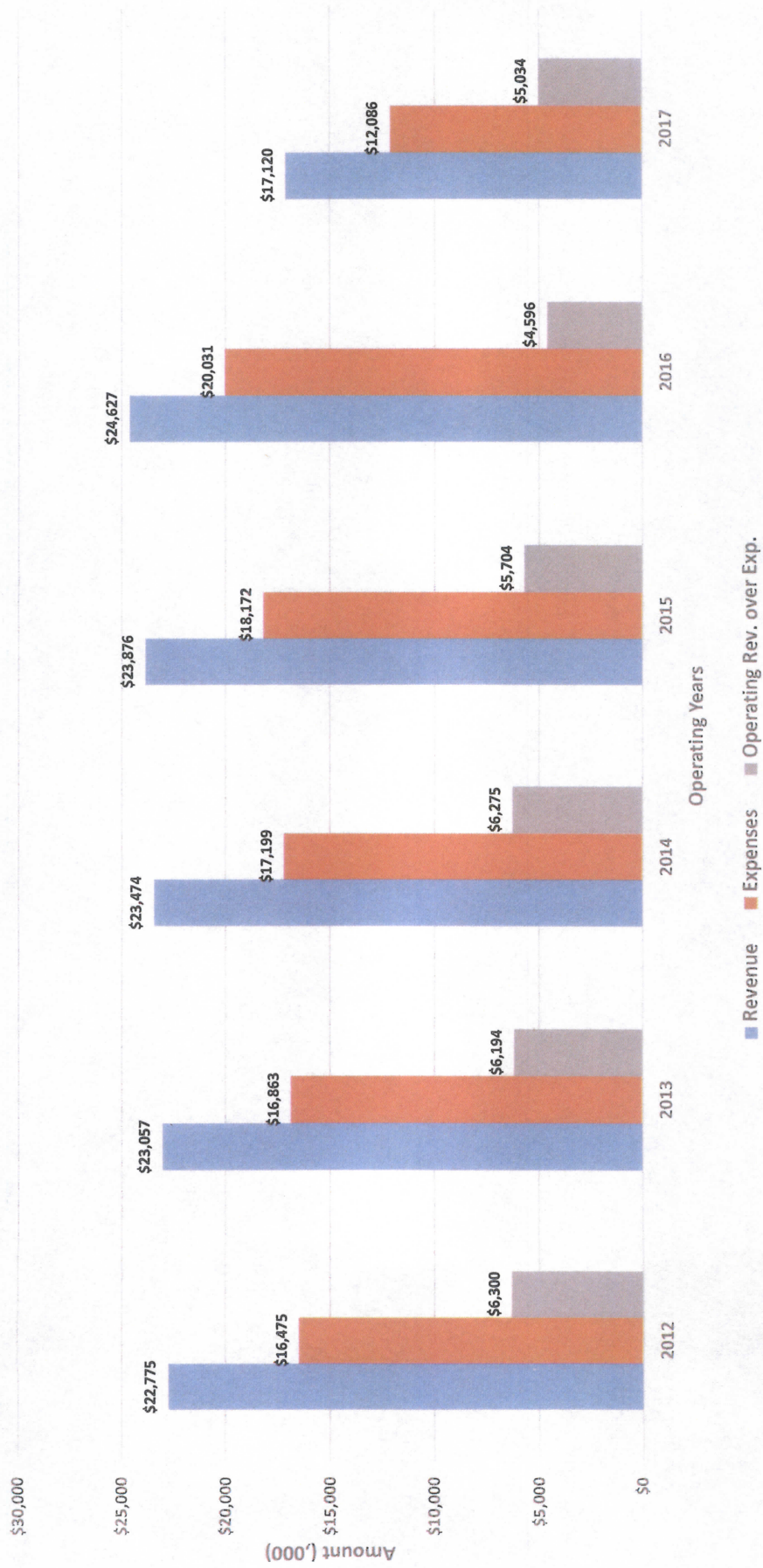
	2014 Actual	2015 Actual	2016 Actual	2017 Annual Budget	Prorata Budget	January 31, 2017 Actual
Salaries and Wages	584,765	629,578	737,607	1,090,150	635,921	517,354
Overtime	103,010	125,460	154,124	105,000	61,250	111,953
FICA and Medicare	50,007	54,935	63,667	91,700	53,492	45,199
Workers Compensation	33,091	39,343	44,247	41,400	24,150	30,872
Group Insurance	144,090	163,892	194,187	425,500	248,208	116,263
Retirement	52,272	53,252	53,079	58,100	33,892	42,991
Other Employee Expenses	795	693	425	1,500	875	550
Temporary Services	1,152	461	0	2,000	1,167	0
Total Personnel Expense	999,182	1,067,615	1,247,337	1,815,350	1,058,954	865,182
Purchased Services	490,224	626,447	226,785	248,500	162,358	106,549
Fuel, Electric and Natural Gas	424,905	457,389	456,975	484,450	282,596	275,598
Infrastructure Maintenance	520,660	878,706	589,693	843,600	492,100	390,596
Chemicals	96,791	120,552	116,193	160,500	93,625	81,620
Equipment Parts and Supplies	216,614	(94,868)	24,066	30,700	17,908	11,830
Small Equipment	15,998	15,621	12,201	40,500	28,000	22,121
Supplies	31,380	59,898	49,691	64,200	42,200	25,233
Other Expenses	34,301	73,569	358,512	370,300	216,217	45,674
Rent	1,717	627	469	1,000	583	1,194
Water Expenses	2,801,772	3,205,556	3,081,921	4,059,100	2,394,542	1,825,597
Insurance and Damage Claims	412,489	419,011	420,376	451,050	263,112	237,832
Interest Expense	1,860,636	1,793,520	1,726,666	1,857,070	1,083,291	893,640
Bad Debt Expense	491,978	644,141	598,033	600,000	350,000	550,956
Amortization Expense	13,336	13,336	13,336	0	0	(32,918)
Other Expenses	2,778,438	2,870,009	2,758,410	2,908,120	1,696,403	1,649,511
Total Operating Expenses	17,199,536	18,171,556	20,315,319	22,212,500	13,115,942	12,086,571
Operating Revenues Over Expenses	6,274,901	5,705,436	4,304,211	5,862,500	3,065,308	5,033,772
Debt Principal				2,020,000	1,178,333	1,178,331
Capital Expenditures				42,500	24,792	168,328
Reserve Deposits				3,800,000	2,216,667	2,216,662
Non-Expense Cash Requirements				5,862,500	3,419,792	3,563,321
Net Revenues Over Cash Requirements				0		1,470,451
Capital Revenues						1,179,750
						2,650,201

Brunswick-Glynn County JWSC
Project Report 2015-16
January 31, 2017

Project #	Project Name	Budget	Costs To 6/30/2016	Current YR Expenditures	Current Encumbrance	Total To Date	Balance To Complete
213	NM WWTP NPDES PERMIT	On Hold	140,434			140,434	
232	SR-99 WATER MAIN EXTENSIONS	1,675,000	760,297	292,427	588,897	1,641,621	33,379
304	SSI VILLAGE AREA WATER IMPR	On Hold	182,752			182,752	
319	URBANA PROJECT	2,100,000	674,622	491,518	887,730	2,053,870	46,130
413	FREDERICA/ATLANTIC SEWER & FM REHAB	Complete		1,535	95,446	96,981	
416	HAMPTON WATER PRODUCTION FACILITY	Complete		24,651	49,775	74,426	
417	RIDGEWOOD WATER PRODUCTION FACILITY	Complete	65,943			65,943	
418	SOUTHPORT WATER PRODUCTION FACILITY	Complete	57,621			57,621	
419	CANAL ROAD TO OLD JESUP WATER & SEWER IMPROV	Complete	829,520	219,895	135,367	1,184,782	
421	MANSFIELD STREET PROJECT	1,115,000	354,720	191,985	563,249	1,099,954	15,046
424	LOW PRESSURE SEWER DESIGN - COMMUNITY RD	On Hold	14,657	0	5,701	20,357	
425	LOW PRESSURE SEWER DESIGN - EPWORTH ACRES	On Hold	8,723	0	55,278	64,000	
501	ALDER CIRCLE FIRE LINE	242,218	20,750	250	16,860	37,860	204,358
503	CANAL CROSSING WATER & SEWER IMPROVEMENTS	840,000	26,250	552,268	269,318	837,836	2,164
504	CANAL ROAD PUMP STATION	480,000	73,425	197,575	203,773	474,773	5,227
505	LIFT STATION 2032 and FORCEMAIN	3,350,000	51,020	784,355	2,464,899	3,300,275	49,725
501	MACON STREET WATER IMPROVEMENTS	50,000		36,617	0	36,617	13,383
602	HOLLY STREET	497,691	2,279	31,834	12,587	46,700	450,991
701	PS 4048 FORCE MAIN IMPROVEMENTS	1,566,600	80,186	0	114,940	195,126	1,371,474
704	CANAL ROAD TO GLYNCO 12" WATERMAIN LOOP	1,000,000				0	1,000,000
705	HAUTALA TO OLD JESUP WATERMAIN LOOP	110,000				0	110,000
	ACADEMY CREEK IMPROVEMENTS	800,600				0	800,600
		<u>13,827,109</u>	<u>3,343,199</u>	<u>2,824,910</u>	<u>5,443,820</u>	<u>11,611,929</u>	<u>4,102,476</u>
	RESERVE BALANCES						
	CAPITAL RESERVE	1,800,000	172,000	0	0	0	1,972,000
	EXPANSION RESERVE	520,563	0	0	0	0	520,563
	REPAIR AND REPLACEMENT RESERVE	5,091,819	2,041,662	(1,754,224)	(3,425,131)	(3,242,561)	(1,288,435)
	CAPITAL TAP FEE RESERVE - ST SIMONS	1,128,446	630,200	(392,178)	(1,232,450)	(24,863)	109,156
	CAPITAL TAP FEE RESERVE - NO MAINLAND	1,828,344	441,000	(678,509)	(786,239)	(34,461)	770,135
	CAPITAL TAP FEE RESERVE - SO MAINLAND	365,223	53,525				418,748
	CAPITAL TAP FEE RESERVE - BRUNSWICK	1,154,797	55,025				1,209,822
	BOND CONSTRUCTION FUND	800,592				(800,592)	(0)
		<u>12,689,784</u>	<u>3,393,412</u>	<u>(2,824,910)</u>	<u>(5,443,820)</u>	<u>(4,102,476)</u>	<u>3,711,989</u>

Deficit in R&P Funding (1,288,435)
Estimated balance to fund by fiscal year end 1,458,330
169,895

Operating Revenue vs. Expenses



Overtime Budget vs. Actuals

