

2022 Operating Budget

Fiscal Year July 1, 2021 - June 30, 2022



Beaufort-Jasper Water & Sewer Authority
Okatie, South Carolina

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RESOLUTION

ADOPTING AN OPERATING BUDGET FOR THE BEAUFORT-JASPER WATER AND SEWER AUTHORITY FOR THE FISCAL YEAR BEGINNING JULY 1, 2021 AND ENDING JUNE 30, 2022

WHEREAS, the General Manager of the Beaufort-Jasper Water and Sewer Authority (“Authority”) has prepared an estimate of operating and non-operating revenues of \$80,153,000 and operating and non-operating expenditures of \$75,823,000 for the fiscal year beginning July 1, 2021 and ending June 30, 2022; and,

WHEREAS, the Fiscal Year 2022 Operating Budget forecasts a \$4,330,000 increase in net position; and,

WHEREAS, the Finance Committee has reviewed the proposed operating budget, held a public hearing on the proposed budget on June 15, 2021, and recommends its adoption;

NOW, THEREFORE, BE IT RESOLVED by the members of the Beaufort-Jasper Water and Sewer Authority duly assembled, that the hereto annexed and approved revenues and expenditures for the fiscal year beginning July 1, 2021 and ending June 30, 2022 are hereby adopted as the official operating budget for the Beaufort-Jasper Water and Sewer Authority for said fiscal year.

ADOPTED, this 24th day of June 2021 in Regular Session.

(SEAL)

**BEAUFORT-JASPER WATER AND SEWER
AUTHORITY, SOUTH CAROLINA**

By: _____
Michael Bell, Chair

Attest:

Gregory Padgett, Secretary/Treasurer

FY2022 BUDGET HIGHLIGHTS

- **OVERVIEW**

- The FY2022 budget for Beaufort-Jasper Water & Sewer Authority includes a review and change in rates based upon a cost of service analysis. Changes in rates are broken out as follows and are effective July 1, 2021:
 - Residential Water and Sewer: The residential water volumetric charge of \$3.55 per thousand gallons is projected to remain the same. The monthly basic facility charge for water is projected to increase from \$8.75 to \$9.25. The volumetric charge for sewer of \$6.49 per thousand gallons is projected to remain the same. The monthly basic facility charge for sewer is projected to increase from \$13.00 to \$14.00. The residential sewer cap is projected to increase from \$58.00 to \$59.00 per month.
 - The average residential water and sewer customer (7kg) is projected to receive an increase of \$1.50 or 1.6% on their total monthly bill.
 - Commercial Water and Sewer: The volumetric charge for water is projected to remain the same at \$3.58 per thousand gallons. The basic facility charge for water is projected to remain the same at \$13.40. The volumetric charge for sewer is projected to remain the same at \$6.59 per thousand gallons. The basic facility charge for sewer is projected to remain the same at \$14.00.
 - Residential and Commercial irrigation: The basic facility charge is projected to increase from \$8.75 to \$9.25 for residential customers and remain the same at \$13.40 for commercial customers. The usage charge for residential and commercial irrigation is projected to remain the same at \$4.20 per thousand gallons.
 - Wholesale water: Rates are projected to increase 1% for the certain wholesale areas.
 - Certain ancillary charges are projected to increase based on an analysis of actual costs incurred.
- The change in net position for FY2022 is projected to increase \$4.3M compared to a forecasted increase in net position of \$10.3M in FY2021.
- Anticipated ending operating cash for FY2022 is \$19.9M, which is above the policy minimum of 4 months operating cash of \$19.4M.
- Debt Service coverage is projected to be 1.77 compared to FY2021 forecast of 1.92.

- **REVENUE FORECASTS** are based on anticipated continued growth in both Beaufort and Jasper Counties. Usage per customer is projected to remain the same as the current year. Average residential customer usage is 6.62 kgals per month.

- Residential customer growth and volume is projected to increase 4% for both retail water and sewer.
- Commercial customer growth and volume is projected to increase 2% for both retail water and sewer.
- Operating Revenues are projected to increase \$2.8M compared to projected FY2021.
- Total capital contributions are projected at \$10.5M, a decrease of \$4.9M from the FY2021 forecast.

- **OPERATING EXPENSES** are based on a review of operational needs for the upcoming year related to growth, maintenance, and service levels. Operating expenses before depreciation are \$3.8M above projected FY2021 expenses. Operating expenses after depreciation are \$4.4M above projected FY2021 expenses.

- Significant increases in operating expenses compared to projected FY2021 are as follows:
 - Wages and benefits are projected to increase \$2.3M due to several contributing factors including a 4% merit increase, addition of 17 full time positions, and an increase in the employer's retirement contribution rate from 15.56% to 16.56%.
 - Structures, facilities, grounds, and instrument maintenance are projected to increase \$627k cumulative to address various maintenance needs.
 - Residuals management and disposal costs are projected to increase \$585k for maintenance of the alum ponds.
- Depreciation is projected to increase \$651k over projected FY2021 due to the capitalization of \$32M of assets in FY2021 and \$27M in FY2022.

Beaufort - Jasper Water and Sewer Authority
Statement of Revenue, Expenses, and Change in Net Position Budget
For the year ended June 30, 2022

Operating revenues:

Water		
Civilian wholesale	\$	2,539,000
Military wholesale		1,160,000
Retail		30,126,000
Military retail		1,160,000
Other		<u>3,674,000</u>
Total water revenues		38,659,000
Wastewater		
Service		26,927,000
Military retail		2,797,000
Other		<u>385,000</u>
Total wastewater revenues		30,109,000
Total operating revenues		68,768,000

Operating expenses:

Water		
Water treatment		6,927,400
Transmission and distribution		5,407,700
Source of supply		981,100
Laboratory and testing		425,600
Engineering and construction services		657,200
Asset management		398,900
Customer service		1,051,800
Billing		989,300
Financial & support services		1,478,600
Information technology		1,131,100
General and administrative		3,735,200
Franchise fee		1,007,000
Depreciation		<u>13,396,000</u>
Total water operating expenses		37,586,900
Wastewater		
Wastewater treatment		3,523,400
Collection and transmission		5,264,200
Wastewater disposal		304,000
Sludge management		406,100
Laboratory and testing		362,300
Engineering and construction services		437,900
Asset management		265,700
Customer service		701,200
Billing		659,800
Financial & support services		986,600
Information technology		754,300
General and administrative		2,489,600
Franchise fee		880,000
Depreciation		<u>17,100,000</u>
Total wastewater operating expenses		34,135,100
Total operating expenses		71,722,000

Operating loss

Non-operating revenue (expense):		(2,954,000)
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Interest income		760,000
Gain (loss) on disposal of assets		125,000
Interest expense		<u>(4,101,000)</u>
Total non-operating revenue (expense)		(3,216,000)

Decrease in net position before capital contributions		(6,170,000)
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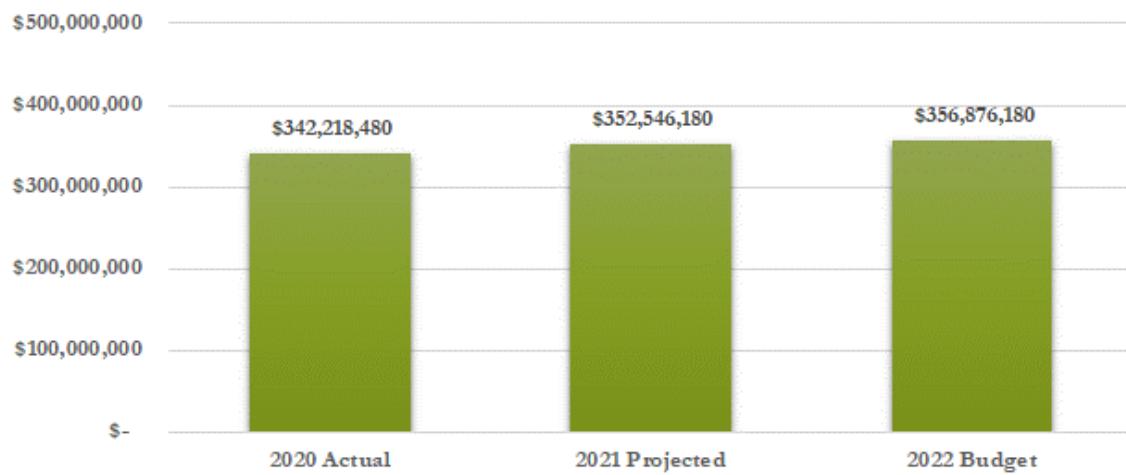
Capital contributions:		
Capacity fees		5,500,000
Developer contributions of systems		<u>5,000,000</u>
Total capital contributions		10,500,000

Increase in Net Position		\$ 4,330,000
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Condensed Statement of Revenues, Expenses, and Changes in Net Position
Actual, Projected, and Budgeted
Year Ended June 30,

	2020		2021		2022	
	Actual	Budget	Projected		Budget	
Revenues:						
Water service revenues	\$ 32,865,365	\$ 31,722,000	\$ 33,706,000	\$ 34,985,000		
Wastewater service revenues	27,734,116	26,477,000	28,343,000	29,724,000		
Other revenues	4,836,117	4,018,000	3,967,000	4,059,000		
Total operating revenues	\$ 65,435,598	\$ 62,217,000	\$ 66,016,000	\$ 68,768,000		
Expenses:						
Operating, before depreciation, but including franchise fees						
Water operations	13,000,277	12,651,200	13,256,400	14,748,800		
Wastewater operations	10,293,246	9,566,600	9,526,500	10,740,000		
Depreciation	29,732,903	29,416,900	29,845,000	30,496,000		
General, administrative, customer service and engineering	13,266,322	12,782,300	14,675,700	15,737,200		
Total operating expenses	66,292,748	64,417,000	67,303,600	71,722,000		
Operating Income	(857,150)	(2,200,000)	(1,287,600)	(2,954,000)		
Non-operating revenue (expenses), net	(2,597,143)	(2,000,000)	(4,023,700)	(3,216,000)		
Increase (decrease) in net position, before contributions	(3,454,293)	(4,200,000)	(5,311,300)	(6,170,000)		
Capital contributions:						
Grants	1,213,380	-	239,000	-		
Capacity fees	9,984,422	5,200,000	9,300,000	5,500,000		
Developer contributions of systems	9,999,008	4,000,000	6,100,000	5,000,000		
Total capital contributions	21,196,810	9,200,000	15,639,000	10,500,000		
Increase(decrease) in net position	17,742,517	5,000,000	10,327,700	4,330,000		
Net position at beginning of year	324,475,963		342,218,480		352,546,180	
Net position at end of year	\$ 342,218,480		\$ 352,546,180		\$ 356,876,180	

Total Net Position



Beaufort-Jasper Water & Sewer Authority
Operating Cash Analysis

	2021 Estimated	2022 BUDGET	2023 Estimated	2024 Estimated	2025 Estimated
Operating Net Income (projected)	\$ (1,287,600)	\$ (2,954,000)	\$ (188,500)	\$ 2,420,900	\$ 5,585,200
Add:					
Depreciation Expense	29,845,000	30,496,000	30,830,000	31,095,000	31,082,000
Other Post Retirement Benefits	1,548,300	1,548,300	1,610,300	1,674,700	1,741,700
Interest Income	830,000	760,000	713,000	665,000	615,000
Deduct:					
Principal Payments (current debt)	(10,561,190)	(11,348,300)	(11,810,780)	(11,746,360)	(12,766,360)
Interest Payments (current debt)	(5,852,080)	(5,684,700)	(5,288,460)	(4,871,300)	(4,458,740)
New Debt Service	-	-	-	-	-
Transfers to C&D (3-year cash flow)	(14,000,000)	(13,500,000)	(13,500,000)	(14,500,000)	(15,500,000)
Capital purchases funded by operations	(2,857,000)	(5,302,700)	(2,600,000)	(2,652,000)	(2,705,000)
Adjusted Income (Cash)	(2,334,570)	(5,985,400)	(234,440)	2,085,940	3,593,800
Beginning Balance Cash	28,256,880	25,922,310	19,936,910	19,702,470	21,788,410
Anticipated Ending Cash	25,922,310	19,936,910	19,702,470	21,788,410	25,382,210
Target Balance (4 months cash outlay)	17,957,280	19,419,680	19,692,560	19,942,840	20,570,920
Debt Service Coverage Ratio (w/o CC Fees):					
Operating Income	(1,287,600)	(2,954,000)	(188,500)	2,420,900	5,585,200
Add:					
Depreciation Expense	29,845,000	30,496,000	30,830,000	31,095,000	31,082,000
Interest Income	830,000	760,000	713,000	665,000	615,000
Net Earnings	29,387,400	28,302,000	31,354,500	34,180,900	37,282,200
Debt Service to be paid (parity)	15,327,210	15,946,940	16,013,180	15,531,600	16,139,040
Debt Coverage	1.92	1.77	1.96	2.20	2.31
Bond covenants requirement	1.20	1.20	1.20	1.20	1.20
Board requirement	1.25	1.25	1.25	1.25	1.25

Projected Debt Service:

Principal & Interest Payments (new debt)	-	-	-	-	-
	-	-	-	-	-
Total Projected Debt Service	16,413,270	17,033,000	17,099,240	16,617,660	17,225,100

NOTE:

Capacity fees, which represent increases to water and sewer capital cash accounts, were not considered since these funds are not available for operations. Cash consists of gross revenue and operations & maintenance. Transfers to C&D have been calculated based on the Renewal & Replacement forecast.

Monthly Operating Expenses include a factor for customer growth and inflation:

Monthly Operating Expenses	3,121,550	3,435,500	3,498,200	3,600,900	3,707,300
Monthly Debt Service	1,367,770	1,419,420	1,424,940	1,384,810	1,435,430
Monthly Total Cash Requirements	4,489,320	4,854,920	4,923,140	4,985,710	5,142,730
# of months required	4	4	4	4	4

Our mission is to Inspire Trust and Enhance Public Health

Background

Beaufort-Jasper Water & Sewer Authority, hereafter referred to as the Authority, was created under provisions of Act No. 784 - enacted during the 1954 Session of the General Assembly of the State of South Carolina - as a public, nonprofit corporation to acquire and distribute supplies of fresh water for industrial and domestic purposes within its service area. During its 1969 Session, the General Assembly enacted Act No. 598, which enlarged the functions and powers of the Authority to include the construction of facilities that provide for the collection, treatment, and disposal of wastewater in thickly populated areas of Beaufort County. In 1971, the General Assembly created the Jasper County Water and Sewer Authority to provide an entity capable of providing water and wastewater service in Jasper County for areas not served by municipal governments. In 1983, the Authority and the Jasper County Water and Sewer Authority were consolidated into the entity now called the Beaufort-Jasper Water and Sewer Authority. The Authority was governed by a board that consisted of nine members appointed by the Governor of South Carolina, upon recommendation of the legislative delegations for Beaufort County and Jasper County. In May 2009, the South Carolina Legislature passed Act S793, which consolidated all past enabling legislation amendments relating to the powers, service area, and membership of the Authority and expanded Board membership from nine to eleven members.

Although originally established to provide water and wastewater services only to the unincorporated areas, the Authority now also provides direct services to the citizens in the incorporated areas of the City of Beaufort, the Town of Bluffton, the City of Hardeeville, the Town of Port Royal and indirectly to thousands of additional citizens in the Beaufort and Hilton Head areas, through wholesale services provided to other water and sewer utilities. The Authority's customer base as of June 30, 2020, was **60,631** retail water accounts including the following wholesale water customers: Military installations – Naval Hospital, Parris Island Recruit Depot, Marine Corps Air Station Beaufort, Laurel Bay Housing Facility; Utilities – Hilton Head PSD, Fripp Island PSD, Harbor Island/SC Water Utilities, Callawassie/SC Water Utilities, Water Oak Utility, and Warsaw Eustis Oaks Water Company. These wholesale customers resell and/or redistribute the Authority's water to their residents. Authority headquarters are located on Highway 170, approximately thirteen miles south of the City of Beaufort.

The Authority provides reliable high quality supplies of potable water used for drinking, irrigation, fire protection and other purposes. The Chelsea Water Treatment Plant, located on Highway 170 at the Authority headquarters, and the Purrysburg Water Treatment Plant, located near the Savannah River north of the City of Hardeeville in Jasper County, are the principal treatment facilities, both utilizing the Savannah River as their source. Ground water systems supplement the main system during peak demand periods and also provide water to Point South and Palm Key in Jasper County.

The wastewater system serves **42,293** retail and bulk customers as of June 30, 2020. The wastewater collection systems consist of gravity pipelines, lift stations and force mains conveying wastewater to eight treatment plants. The three largest wastewater treatment plants are Cherry Point Water Reclamation Facility, Port Royal Island Water Reclamation Facility, and the Hardeeville Wastewater Treatment Plant, with permitted capacities of 7.5, 7.5, and 2.7 MGD (millions of gallons per day), respectively. The additional five plants' combined capacity is approximately 2.52 MGD. Other wastewater services include industrial pretreatment programs, water reclamation for irrigation, and sludge and septage disposal.

Effective September 1, 2008, the Authority began servicing a contract with the military (Department of the Navy) for the privatization of its installations' water and sewer systems (Naval Hospital, Parris Island Recruit Depot, Marine Corps Air Station Beaufort, and Laurel Bay Housing Facility). In addition to the wholesale rate for water, the military is charged a retail (military privatization) rate that considers the cost to service these facilities. In

addition, a retail (military privatization) rate was calculated in compliance with the contract that recovers the costs for servicing the wastewater facilities.

The **Fiscal Year 2022 Operating Budget** is available on our website (www.bjwsa.org).

Policies & Strategies

The Financial Management Policies for the Authority provide the framework and direction for financial reporting, planning, and decision making by the management and the Board of Directors. They are designed to ensure the financial integrity of the Authority and a service delivery system that addresses the needs of the users of financial information. To be relevant in the planning and management of Authority finances, goals and policies are documented and periodically reviewed to reflect changes in Board policy, legal and professional requirements, and changes in accepted industry practices.

General Accounting and Internal Control Policies

In developing and evaluating the Authority's accounting system, consideration is given to the effective implementation of financial accounting policies and, specifically, to the adequacy of internal controls. The Authority's accounting system is designed to assemble, analyze, classify, record, and report financial data on the full accrual basis. Internal accounting controls are an integral part of the Authority's management systems and are designed to provide reasonable assurance that assets are safeguarded from unauthorized use or disposition, and that records used for preparing financial reports and maintaining asset accountability are reliable.

Management is responsible, in all material respects, both for the accuracy of the data and the completeness and fairness of the presentation, including all disclosures. The data is reported in a manner designed to fairly present the financial position and changes in the financial position of the Authority. All disclosures necessary to enable the reader to gain an understanding of the Authority's financial and operational activities are included.

The Authority's management is further charged with providing the leadership that promotes ethical behavior within the control environment. As a part of the Authority's ongoing effort to employ comprehensive and cost-effective internal accounting controls, the Chief of Finance & Support Services will review controls and procedures on a continuing basis. Additionally, the Chief of Finance & Support Services will oversee the documentation and periodic review of financial standard operating procedures (SOPs) to ensure that internal audit functions and professional skepticism are incorporated as part of the analytical and reporting function.

All activities of the Authority are accounted for within a single proprietary (enterprise) fund. Proprietary funds are used to account for operations that are financed and operated in a manner similar to private business enterprises where the intent of the governing body is that the cost (expenses, including depreciation) of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges. Accordingly, the Authority's financial statements are prepared on the accrual basis of accounting in accordance with accounting principles generally accepted in the United States of America (GAAP).

The Authority utilizes the enterprise fund method of accounting whereby revenues and expenses are recognized on the accrual basis using the economic resources measurement focus. The Authority applies the provisions of Governmental Accounting Standards Board ("GASB") Statement No. 62, "Codification of Accounting and Financial Reporting Guidance Contained in Pre-November 30, 1989 FASB and AICPA Pronouncements", which incorporates into the GASB's authoritative literature certain accounting and financial reporting guidance that is included in the Financial Accounting Standards Board ("FASB") Statements and Interpretations, Accounting Principles Board Opinions and Accounting Research Bulletins of the American Institute of Certified

Public Accountants' ("AICPA") Committee on Accounting Procedures; the provisions of GASB Statement No. 62 additionally eliminates the election provided in Statement No. 20, "Accounting and Financial Reporting for Proprietary Funds and Other Governmental Entities That Use Proprietary Fund Accounting" to apply post-November 30, 1989 FASB Statements and Interpretations that do not conflict with or contradict GASB pronouncements.

The accounting and financial reporting treatment applied to the Authority is determined by its measurement focus. The transactions of the Authority are accounted for on a *flow of economic resources measurement focus*. Therefore, all assets and all liabilities associated with the operations are included on the statement of net position.

Annual Audit: The Finance Committee of the Authority's Board of Directors serves as the Audit Committee of the Authority. It is comprised of three to four members of the Board who are not employees and who provide a broad overview of management's financial reporting and control functions. Generally, this Committee meets with management on a monthly basis to review the financial status of the Authority. Additionally, the Committee meets with management and the independent external auditors to ensure that both parties are fulfilling their obligations with regard to auditing, controls, and other financial reporting factors. A Comprehensive Annual Financial Report (CAFR) is prepared after the end of the fiscal year and is audited by an external auditing firm. A copy of the most recent CAFR for the fiscal year ending June 30, 2020, is available via the Authority's website.

Single Audit: As a recipient of federal and state assistance, the Authority is also responsible for ensuring that an adequate internal control structure is in place to secure compliance with applicable laws and regulations related to those programs. This internal control structure is subject to periodic evaluation by management.

Cash and Investment Management Policies

It is the policy of the Board of Directors of the Authority that the Chief of Finance & Support Services, shall maintain an effective program of cash and investment management and follow the legal requirements regarding depositories and collateral requirements. To that effect, the Chief of Finance & Support Services, is both authorized and required to promulgate a written Statement of Cash and Investment Management Policy governing the Authority's cash management and investment activities, and to institute and administer such specific procedures and criteria as may be necessary to ensure compliance with the Authority's financial management policy. Specifically, this policy mandates pursuit of the following overall goals and objectives:

1. All aspects of cash management operations shall be designed to ensure the absolute safety and integrity of the Authority's financial assets. The overall financial objective is to provide the highest possible income support to the Authority with a very low risk of loss of principal.
2. Cash management activities shall be conducted in full compliance with prevailing state and federal regulations. Furthermore, such activities shall be designed to adhere to guidelines and standards promulgated by such professional organizations as the American Institute of Certified Public Accountants (AICPA), the Governmental Accounting Standards Board (GASB), and the Government Finance Officers Association (GFOA). Investments of the Authority must comply with South Carolina Code Section 6-5-10, which states that the Authority may invest money subject to its control and jurisdiction in:
 - (a) Obligations of the United States and agencies thereof;
 - (b) General obligations of the State of South Carolina or any of its political units;
 - (c) Savings and Loan Associations to the extent that the same are insured by an agency of the federal government;
 - (d) Certificates of deposit where the certificates are collaterally secured by securities of the type described in (a) and (b) above and are held by a third party as escrow agent or custodian, of a market value not less

- than the amount of the certificates of deposit so secured, including interest; provided, however, such collateral shall not be required to the extent the same are insured by an agency of the federal government.
- (e) Repurchase agreements when collateralized by securities as set forth in this section.
 - (f) No load open-end or closed-end management type investment companies or investment trusts registered under the Investment Company Act of 1940, as amended, where the investment is made by a bank or trust company or savings and loan association or other financial institution when acting as trustee or agent for a bond or other debt issue of that local government unit, political subdivision, or county treasurer if the particular portfolio of the investment company or investment trust in which the investment is made (i) is limited to obligations described in items (a), (b), and (e) of this subsection, and (ii) has among its objectives the attempt to maintain a constant net asset value of one dollar a share and to that end, value its assets by the amortized cost method.

The provisions of South Carolina Code Section 6-5-10 do not impair the power of the Authority to hold funds in deposit accounts with banking institutions as otherwise authorized by law. Investments shall have maturities consistent with the time or times when the invested monies will be needed in cash.

- 3. Operating within appropriately established administrative and procedural parameters, the Authority shall aggressively pursue optimum financial rewards, while simultaneously controlling its related expenses. Therefore, cash management functions, which engender interaction with outside financial intermediaries, shall be conducted in the best financial and administrative interests of the Authority. In pursuit of these interests, the Authority will utilize competitive bidding practices whenever practicable, affording no special financial advantage to any individual or corporate member of the financial or investment community.
- 4. The Chief of Finance & Support Services, shall design and enforce standards and guidelines relating to a variety of cash management issues, such as the eligibility or selection of various financial intermediaries; documentation and safekeeping requirements; philosophical and operational aspects of the investment function; and such other functional and administrative aspects of the cash management program which necessitate standard setting in pursuit of appropriate prudence, enhanced protection of assets, or procedural improvements.
- 5. Investments of the Authority, or of funds held in its possession in a fiduciary capacity, shall be made with the exercise of that judgment and care, under circumstances then prevailing, which persons of prudence, discretion, and intelligence exercise in the management of their own affairs, not for speculation, but for investment, considering the probable safety of their capital, as well as the probable income to be derived.

The Authority's cash management program seeks to achieve three objectives with regards to investments: safety of principal, adequate liquidity to meet daily cash needs, and a reasonable yield commensurate with the preservation of principal and liquidity. At all times, the Authority shall remain sufficiently liquid to meet cash flow requirements by matching investment maturities with forecasted cash flow requirements, investing in securities with active secondary markets, and maintaining appropriate portfolio diversification.

Revenue Policies, including Revenue Sufficiency and Rate Setting

All water and wastewater revenues are recognized on the accrual basis when the related services are provided and the earnings process is complete. Services are provided to customers under a rate structure designed to produce revenue sufficient for operating and maintenance costs, capital outlay, debt service, reserves and debt service coverage. Operating revenues are those that result from providing water and wastewater services and non-operating revenues include other activities, such as investing, not related to the provision of water and wastewater services.

In order to provide adequate service to its customers, the Authority must receive sufficient total revenue to cover operation and maintenance expenses, planned cash capital outlays, debt payments, and required cash reserves. While the Authority prepares long-range rate projections, these projections are reviewed annually through the budgetary and rate-making process of the Authority. Management recommends rates based upon a cost of service analysis, which incorporates the principle of *revenue sufficiency and equity among customer classes*. Rate recommendations and the supporting budgets are presented through the Finance Committee to the Board for approval annually. An analysis is presented with the budget and rate recommendation to ensure that utility revenues are sufficient to recover total cash needs.

The general revenue policies which guide the Authority are outlined as follows:

- sufficient total revenue to cover operation and maintenance expenses, planned cash capital outlays, debt payments, and required cash reserves;
- rates based upon a cost of service analysis, which incorporates the principle of revenue sufficiency and equity among customer classes;
- effective collections to assure that obligations to the Authority are paid in a timely and appropriate manner to maximize resources and efficiency; and
- conservative revenue and customer growth projections for consistent budgeting and adequate cash planning.

Revenues from operations fall into three general categories: water service, wastewater service and ancillary charges. Ancillary charges include tap fees, account set up and penalty fees, engineering and inspection services, and charges for other miscellaneous services. The Authority has two classes of water and wastewater customers: wholesale and retail, with retail further subdivided into residential, commercial, and military customers.

Capital Contribution Fees: Capital contribution fees (also referred to as capacity or impact fees) are assessed to pay the cost of growth to the extent possible. The Authority collects water and wastewater capacity fees to ensure that current customers do not bear the entire burden of growth. These fees are paid by all new customers and represent, on a residential equivalent unit basis, the cost of the water and/or wastewater capacity represented by the new account. Because the Authority does not use capacity fees to subsidize operations these contributions do not impact operating income. The Authority restricts the use of capacity fee revenue to capital investment in its system and these contributions are reported in the audited Statement of Cash Flows as a capital financing source. Capacity fees are based upon a cost of capacity analysis and are generally reviewed every year, but are increased only when deemed economically feasible for the Authority.

Commercial and residential real estate developers also construct and then convey to the Authority water and wastewater systems that serve their developments. GASB 33 and 34 define these fees as non-operating revenues and requires reporting the amounts through the Statement of Revenues, Expenses and Changes in Net Position. Developers convey primarily residential systems to the Authority upon completion in accordance with plans and specifications approved by the Authority.

Operating Budget Policies

The Authority has no taxing power. Operational and maintenance costs are funded from customer fees and charges. The Authority plans, budgets, and manages to assure that *current costs are funded through current revenues*.

The Authority uses a one-year operating budget process with an additional three-year cash and coverage projection included to encourage a longer term planning and management perspective. An analysis is presented with the budget and rate recommendation to ensure that utility revenues are sufficient to recover total cash needs. Total cash needs include annual expenditures to operate the system, capital-related costs of principal and interest

payments on debt, contributions to specific reserves, and capital replacements and improvements that are not debt-financed.

Budgets are adopted on a basis consistent with accounting principles generally accepted in the United States of America (GAAP). The current operating budget details the Authority's plans to earn and expend funds for charges incurred for operation, maintenance, certain interest and general functions, and other charges for the fiscal year. The Authority adopts *flexible* annual operating and capital budgets. During the year, management is authorized to transfer budgeted amounts between line items within the Authority's divisions. Depreciation expense is budgeted based upon the remaining lives of existing assets and estimates of new assets, including contributed capital. The capital budget or Capital Improvement Program (CIP) details the plan to receive and expend cash capital contribution fees, special assessments, grants, borrowings and certain revenues for capital projects. The CIP budget is discussed in more detail in the section entitled "Capital Budgeting Policy."

The Finance Department is responsible for analyzing financial data to present a recommended budget based on the following: 1) historical analysis of actual costs compared to budget; 2) cost increases, including inflation; 3) coordination with the recommended Cost of Service rates; 4) new programs or areas of emphasis previously identified, and 5) customer growth. This process is generally completed and distributed by functional area to managers for review by the end of January. Any material increases requested from management must be clearly documented and tied to the strategic focus plan. Manager reviews generally occur during February and are required to be submitted to Finance before March. Finance compiles the functional budgets, incorporates the annual calculation of the cost of service rates, completes a revenue and cash sufficiency analysis, and submits to Senior Staff for final review.

The Budget Process: The budget is completed and compiled in March and formally presented to the Finance Committee in April/May with a public hearing in May/June. The complete proposed budget is submitted to the Authority's Board of Directors following Finance Committee review. The operating budget and proposed rates are adopted by resolution of the Board before the beginning of each fiscal year (July 1) and after the public notice and hearing as prescribed by state law.

All unexpended and unencumbered appropriations in the operating budget lapse at the end of the fiscal year. No appropriation for a capital project (Capital Improvement Program) in the capital budget lapses until the purpose for which the appropriation was made has been accomplished or abandoned.

Preparation of the operating budget is guided by the following policies:

- Revenue projections are to be conservative but sufficient to cover operation and maintenance expenses, planned cash capital outlays, debt payments, and required cash reserves.
- Ongoing expenses are not to be funded by a non-recurring or one-time revenue source, such as debt.
- Self-sufficiency is the overall objective of the operating budget and expenditures must be funded either exclusively or primarily by user fee revenues.
- Management must focus on a performance budget, identifying and clarifying choices related to the provision of on-going or additional services.
- In planning expenditures, management will maintain its facilities and continuously seek ways to operate more efficiently.
- Human resource cost proposals are developed to assure that the compensation program reflects the goal of recruiting and retaining qualified and excellent employees within the constraints of financial resources.
- Adequate operating cash balances are to be maintained, generally equated to four months cash outlay.

Budgetary Controls: The Authority maintains budgetary controls to ensure compliance with legal and Board provisions. Current expenses are controlled at both the functional and operating division levels by continuously monitoring costs compared to budget and by reporting variances and other significant financial data monthly to the Finance Committee. Managers are responsible for budgetary items that are controllable at their organizational levels. Since all expenses are controllable at some level, this dual monitoring of expenses by both management and the Finance Committee of the Board serves to strengthen overall budgetary and management controls. The following policies are adopted as regards budgetary controls:

- The Authority will maintain a budgeting control system that ensures continual compliance with the adopted budget and that reports any material variances to the Finance Committee and the Board within a timely manner.
- Management will notify the Finance Committee and the Board of Directors of any unbudgeted expenditure that exceeds \$100,000 before it is incurred.
- The Finance Committee and the Board of Directors will be provided with interim financial reports comparing actual versus budgeted revenue and expense activity.

Capital Expenditures Policy

The objective of the Authority's capital expenditure accounting policy is to establish a set of standard procedures and policies regarding the inventory and management of property in the capital asset system. Investments in long-term assets (plant, property, and equipment) have a major impact on a company's future stream of earnings and the risk of those earnings. As such, the long-term investment (capital budgeting) decision has a significant impact on the value of the company.

Capital budgeting is the process of planning for purchases of assets whose returns are expected to continue beyond one (1) year. A capital expenditure is a material cash outlay that is expected to generate a flow of future cash benefits lasting longer than one year. For purposes of materiality, the Authority has defined this to be a minimum of \$5,000 for equipment purchases (i.e., the equipment itself must cost at least \$5,000 without installation and other incidental costs to be considered a capital item). Additionally, for purposes of materiality for BJWSA, the future cash benefits must last a minimum of three years in order to be considered a capital asset. Therefore, if an asset acquisition is less than \$5,000 for the major component and/or it cannot be assured that the asset will provide an economic benefit for a minimum of three years, the item will be considered a period expense instead of a capital expenditure. Once purchased (or contributed), all capital items are to be maintained, and depreciated if applicable, on the Capital Assets Register until disposed.

Several different types of outlays may be classified as capital, including the following:

- The purchase of a new piece of equipment, real estate, or a building in order to expand existing services.
- The replacement of an existing capital asset which has been fully depreciated or has become obsolete. (In this case it is important to review what asset is being replaced to determine whether the replacement is just bringing the value of the asset up to what it should be or whether economic value to future periods has been added.)
- Expenditures for research and development (studies) when the cost can be directly associated with a verifiable fixed asset and the costs are required to create/acquire such asset.
- Merger and acquisition evaluation when the merger or acquisition actually occurs.

Summary of Significant Accounting Policies Regarding Capital Assets: Property, plant, and equipment in service and construction in progress are recorded at cost, if purchased or constructed. Maintenance and repairs that do not significantly extend the value or life of property, plant and equipment are expensed as incurred.

Assets acquired through contributions from developers or other customers are capitalized at their acquisition value, or at engineers' estimated value or cost to construct at the date of the contribution. Utility systems acquired from other service providers are recorded at the lower of prior service provider's net book value or fair value, with the cost and accumulated depreciation recorded. Internal engineering costs are capitalized to the extent of direct support and contribution to construction and expansion projects. Costs of studies that directly result in specific construction projects are capitalized. Contributions are recognized in the Statement of Revenues, Expenses and Changes in Net Position when earned.

The Authority utilizes the straight-line depreciation method and estimated useful lives of assets in service are as follows:

	<u>Years</u>
Source of supply equipment	15-50
Water treatment plant	10-50
Wastewater treatment plant	10-50
Transmission and distribution systems	10-50
Structures and improvements, including buildings	10-50
Equipment	3-20
Office furniture, equipment and vehicles	3-20
Meters	8

NOTE: Any change to the existing significant accounting policies must be in accordance with GAAP and must be disclosed in the notes to the financial statements. Additional accounting pronouncements may require additional disclosure (i.e., a change in accounting estimate).

Expenditures related to the Capital Improvement Program (CIP) are reconciled monthly and capitalized when put into service. Capital expenditures and accumulated depreciation are reconciled on a monthly basis and agreed to the capital assets register, where applicable. At year-end, the Finance department reconciles all general ledger capital asset accounts to the capital asset system and supplies detailed supporting evidence to the external auditors.

Capital Budgeting Policy

All capital acquisitions must be budgeted through the Capital Improvement Program (CIP) or as part of the Operations & Maintenance (O&M) annual budget. For operational equipment purchases, managers, as part of the operating budget, are tasked with:

- evaluating all existing equipment and other operating capital items to determine if useful life has been exceeded, or will be exceeded in the upcoming year,
- determining if equipment needs to be replaced or purchased to meet *new* service requirements, and
- estimating the total cost to replace or purchase equipment within the budget period.

These operational equipment purchases are funded by gross revenue and included in the Operating Budget.

The CIP is funded by the capital funds generated from capacity fees, transfers from Gross Revenue into the Contingency & Depreciation Fund, the issuance of debt, the receipt of grants, and the Military repayment of the Initial System Modifications. The Authority produces a 10-year capital improvement forecast and adopts a three-year capital improvement funding plan that is incorporated into, but produced separately, from the Operating Budget. The CIP is reviewed and updated annually, generally in the summer of each calendar year. By setting CIP priorities early in the fiscal year, the full impact of the financial plan can be incorporated into the upcoming operating budget.

Debt Management Policy

The Authority manages debt in accordance with all applicable law and adopted debt management policy. In the Bond Resolutions, the Authority covenants and agrees that it will, at all times, prescribe, maintain, and thereafter collect rates and charges for the services and facilities furnished by the Authority, together with other income, that will yield annual Net Earnings in the fiscal year equal to at least one hundred twenty percent (120%) of the sum of the annual debt service payments for all bonds outstanding. “Net Earnings” is defined by the bond resolution to mean, for the period in question, the net operating income of the System determined in accordance with generally accepted accounting principles, adding back depreciation, and including interest income not restricted to bond construction and cash capital contributions not received by government grants.

The rate covenant in the Bond Resolution obligates the Authority to review rates not less than once a year and to revise such rates and charges as necessary to meet the coverage test. The Authority further covenants in the Bond Resolution that it will maintain rates and charges that are at all times sufficient to provide for the payment of the bonds; to maintain the debt service funds, debt service reserve funds, and any other related funding instruments related to the debt of the system; to provide for the payment of administrative and operational expenses of the system preserving the system in good repair and working order; and to build and maintain a reserve for depreciation of the system.

Although the Bond Resolutions allow the use of capacity fee revenue (i.e., cash capital contributions) in the calculation of debt service coverage, the Authority has adopted a more stringent internal policy of maintaining one hundred and twenty-five percent (125%) debt service coverage without consideration of capacity fee revenue.

The following are the general policies related to debt:

- Long-term borrowing is restricted to capital improvements too extensive to be financed from current revenues.
- The Authority utilizes capacity fees, to the extent available, for all system growth projects before utilizing debt.
- Proceeds from long term debt will not be used for current, ongoing operations.
- Debt will be retired within a period not to exceed the expected useful life of the capital project.
- The use of any revenue anticipation borrowing will be avoided. However, if imperative, the Authority will attempt to retire/refinance the debt within the same fiscal year as it is incurred.
- Good communication with bond rating agencies and the State Revolving Fund offices will be maintained and full disclosure included in every audited financial report.
- The Authority shall review its outstanding debt annually for the purpose of determining if the financial marketplace will afford the Authority the opportunity to refund an issue and lessen its debt service costs.

Finance will monitor debt on a monthly basis by reviewing new debt, ratios (such as debt to equity), and debt service coverage. Further, any projections made for the capital improvement program or the operating budget must include considerations of new borrowings and debt service coverage (as well as the rate impact to customers) to ensure adequate revenue and cash sufficiency to maintain the Authority’s level of credit.

The debt policy and the CIP must be coordinated to assure that debt is used for priorities and that projects are considered both on (1) their merit as important infrastructure and (2) on their credit worthiness. The Chief of Finance & Support Services, is responsible for ensuring that the CIP is considered as a key component of debt analysis.

Financial Risk Management Policy

The term *risk* refers to a possible loss or other adverse event that has the potential to interfere with the Authority's financial stability or the ability to fulfill its mission in providing services. Because risk is inherent in most productive activities, even the most conscientious efforts cannot eliminate all risk; they can, however, help the Authority avoid or reduce the impact of risk on operations. As noted in the "Cash and Investment Management Policy," all aspects of cash management operations shall be designed to ensure the absolute safety and integrity of the Authority's financial assets. The overall financial objective is to provide the highest possible income support to the Authority with a very low risk of loss of principal.

The Authority employs a broad-based process to identify risks and to develop the action plans that are required to address them. In addition to maintaining sufficient resources to address financial risk through the Contingency and Depreciation Fund, the Authority insures against damage to property and equipment as well as liability for general claims, and participates with the State Accident Fund in providing workers' compensation coverage to limit exposure to risk. Consultants or independent carriers generally provide rates based upon actuarial studies of risk and the Authority performs a 'cost versus benefit' analysis to determine appropriate coverage.

Financial Condition & Trends

Management believes the Authority's financial condition remains stable as a result of stringent financial planning and conservative budgeting. The Authority identifies and responds to external factors, while still maintaining a fiscally sound organization and delivering a high level of service to its customers. Regulatory compliance, fluctuating demand, technology advances, a changing workforce, and the desire to optimize efficiencies within the system have all become major factors in the financial management of water utilities throughout the country.

The Authority has experienced fluctuating customer usage trends over the last several years. Retail residential total water usage is projected to increase 4% over prior years' usage resulting from customer growth. A growth factor of 4% was projected for residential customers and 2% was projected for commercial customers. The forecast includes 2,163 new customers for water and 1,712 new customers for wastewater. At June 30, 2020, the Authority served **60,631** water customers, with approximately 70% also receiving wastewater services. The 2022 budget projects **62,474** and **64,637** water customers as of June 30, 2021 and 2022, respectively.

Rate changes have been included in the FY2022 operating budget and were based upon the cost of service model. A Basic Facility Charge (BFC) is imposed on all water and sewer customers on a monthly per service basis. For residential water and irrigation customers the basic facility charge is projected to increase from \$8.75 to \$9.25 per month. For residential sewer customers the basic facility charge is projected to increase from \$13.00 to \$14.00 per month. This results in the residential sewer cap of \$58.00 per month to increase to \$59.00 per month. There are no projected changes in commercial water and sewer rates. Wholesale water rates are projected to increase 1% for certain wholesale areas.

The Authority utilized a rate consultant in FY2021 to perform a Water and Wastewater Impact Fee Study. Capital contribution fees are expressed in Residential Equivalent Units (REU) with water at 400 gallons per day and sewer at 300 gallons per day. The study examines the existing system as well as the future capital improvements to calculate the capital contribution fees. Beginning January 1, 2022 the water impact fee will increase from \$3.90 to \$4.18 per REU and the sewer impact fee will increase from \$12.40 to \$12.60 per REU. The Authority's last impact fee study was in FY2018.

The trend in actual operating revenues and expenses is presented on page 29. In the chart, the projected figures for 2021, the budget for 2022, as well as estimates for 2023-2025 are compared to audited information presented for fiscal years 2013 through 2020. The increase in operating expenses is primarily related to the increase in wages and additional personnel, employee benefits, residuals management, maintenance costs, and depreciation. Although operating expenses are expected to increase in fiscal year 2022, ratio analysis indicates that \$1.67 will be earned for every \$1.00 spent (page 32) and there will be sufficient cash to cover debt service and capital expenditures from revenue generated (page 31).

The Authority has developed financial models that integrate long range capital improvement planning and the annual operations and maintenance budget. These models provide valuable assistance in many areas, including cash flow projections and debt service coverage. Cash coverage trends are graphically depicted on page 31. Fiscal year 2022 budgeted revenues are expected to generate sufficient cash to cover budgeted operating expenses, before depreciation, and to provide for debt service coverage (1.77 debt service coverage ratio). This cash is generally utilized for contingency and depreciation, thereby funding the renewal and replacement of assets, and operating capital expenditures (such as vehicles and information technology). Both this graph and the Operating Cash Analysis on page 7 provide assurance that sufficient cash is available to support operations, cover debt service, and pay for operating capital, with 4 months operating cash to ensure liquidity.

The 2022 budget demonstrates the Authority's ability to operate a self-sustaining business enterprise that responds to the needs of its customers as well as remaining committed to the goals in the Crystal Clear Strategic Focus Plan. Budget considerations include improving asset management, focusing on workforce investment, continuing technological advancements, and adapting to continued growth in the area. The Authority's management addresses these factors and anticipates future challenges in a fiscally and effective manner that consistently provides a reliable, high level of service to its customers.

Beaufort-Jasper Water & Sewer Rates
Effective July 1, 2021

WATER				
Commercial Irrigation	Minimum Usage	\$13.40 \$4.20	Basic Facilities Charge per Thousand gallons	
Commercial Water	Minimum Usage	\$13.40 \$3.58	Basic Facilities Charge per Thousand gallons	
Residential Irrigation	Minimum Usage	\$9.25 \$4.20	Basic Facilities Charge per Thousand gallons	
Residential Water	Minimum Usage	\$9.25 \$3.55	Basic Facilities Charge per Thousand gallons	
Raw Water Commercial Contract	Fixed O&M Charge Usage	\$6,200.00 \$0.13	per Month per Thousand gallons	
Reverse Osmosis Commercial Contract	Fixed O&M Charge Usage	\$5,700.00 \$4.07	per Month per Thousand gallons	
Return Water Commercial Contract	Fixed O&M Charge Usage	\$3,392.00 \$0.06	per Month per Thousand gallons	
Wholesale	Military Area A2 Area A3 Area B1 Area B2 Area B3	\$2.91 \$2.93 \$2.97 \$2.73 \$2.87 \$1.97	per Thousand gallons per Thousand gallons per Thousand gallons per Thousand gallons per Thousand gallons per Thousand gallons	

SEWER				
Commercial	Minimum Usage	\$14.00 \$6.59	Basic Facilities Charge per Thousand gallons	
Bulk Commercial	Minimum Usage	\$14.00 \$5.84	Basic Facilities Charge per Thousand gallons	
Residential	Minimum Usage Maximum per month	\$14.00 \$6.49 \$59.00	Basic Facilities Charge per Thousand gallons Residential Maximum	
Reclaimed Water	Fixed O&M Charge: NOB Golf Course Irrigation SOB Golf Course Irrigation SOB Residential/Commercial Irrigation Usage	\$460.00 \$521.00 \$2,000.00 \$0.25	per Month per Month per Month per Thousand gallons	

Capital Contribution/Capacity Fees		
Effective January 1, 2021		
Residential Water per REU	\$1,560.00	January 1, 2021
Residential Sewer per REU	\$3,720.00	January 1, 2021
Commercial Water per gpd (minimum 300 gpd)	\$3.90	January 1, 2021
Commercial Sewer per gpd (minimum 200 gpd)	\$12.40	January 1, 2021

Effective January 1, 2022		
Residential Water per REU	\$1,852.00	January 1, 2022
Residential Sewer per REU	\$3,780.00	January 1, 2022
Commercial Water per gpd (minimum 300 gpd)	\$4.63	January 1, 2022
Commercial Sewer per gpd (minimum 200 gpd)	\$12.60	January 1, 2022

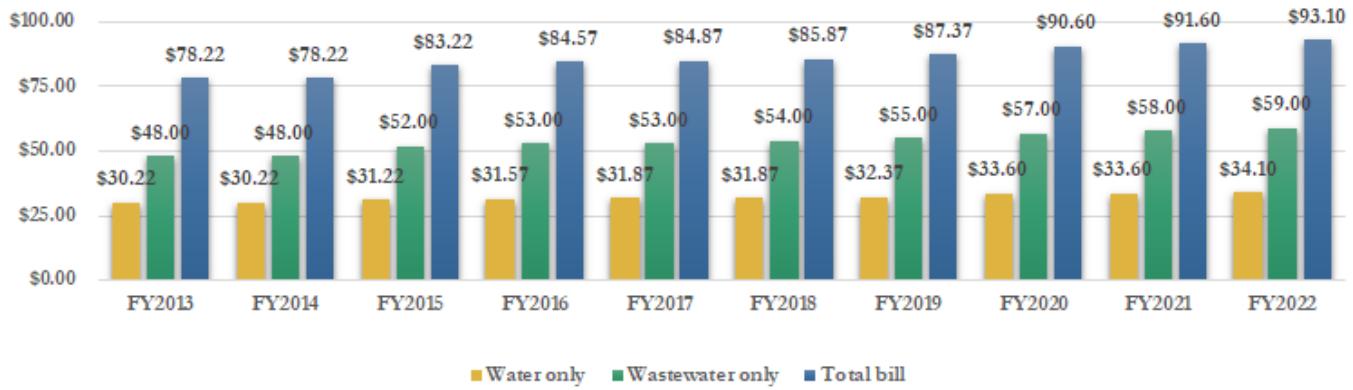
Retail Water Rate Comparisons
Effective Date

		7/1/12	7/1/13	7/1/14	7/1/15	7/1/16	7/1/17	7/1/18	7/1/19	1/1/21	7/1/21
Commercial	Minimum Usage	\$6.00 \$3.46	\$6.00 \$3.46	\$9.00 \$3.46	\$9.00 \$3.51	\$12.00 \$3.41	\$12.00 \$3.41	\$13.00 \$3.41	\$13.40 \$3.58	\$13.40 \$3.58	\$13.40 \$3.58
Residential	Minimum Usage	\$6.00 \$3.46	\$6.00 \$3.46	\$7.00 \$3.46	\$7.00 \$3.51	\$8.00 \$3.41	\$8.00 \$3.41	\$8.50 \$3.41	\$8.75 \$3.55	\$8.75 \$3.55	\$9.25 \$3.55

Retail Wastewater Rate Comparisons
Effective Date

		7/1/12	7/1/13	7/1/14	7/1/15	7/1/16	7/1/17	7/1/18	7/1/19	1/1/21	7/1/21
Commercial	Minimum Usage	\$6.00 \$6.05	\$6.00 \$6.05	\$9.00 \$6.10	\$9.00 \$6.28	\$12.00 \$6.28	\$13.00 \$6.28	\$14.00 \$6.28	\$14.00 \$6.59	\$14.00 \$6.59	\$14.00 \$6.59
Residential	Minimum Usage	\$6.00 \$6.05	\$6.00 \$6.05	\$9.00 \$6.10	\$9.00 \$6.28	\$10.00 \$6.18	\$11.00 \$6.18	\$12.00 \$6.18	\$12.00 \$6.49	\$13.00 \$6.49	\$14.00 \$6.49

**Monthly Water & Wastewater Bill for
7kgal Residential Customer**

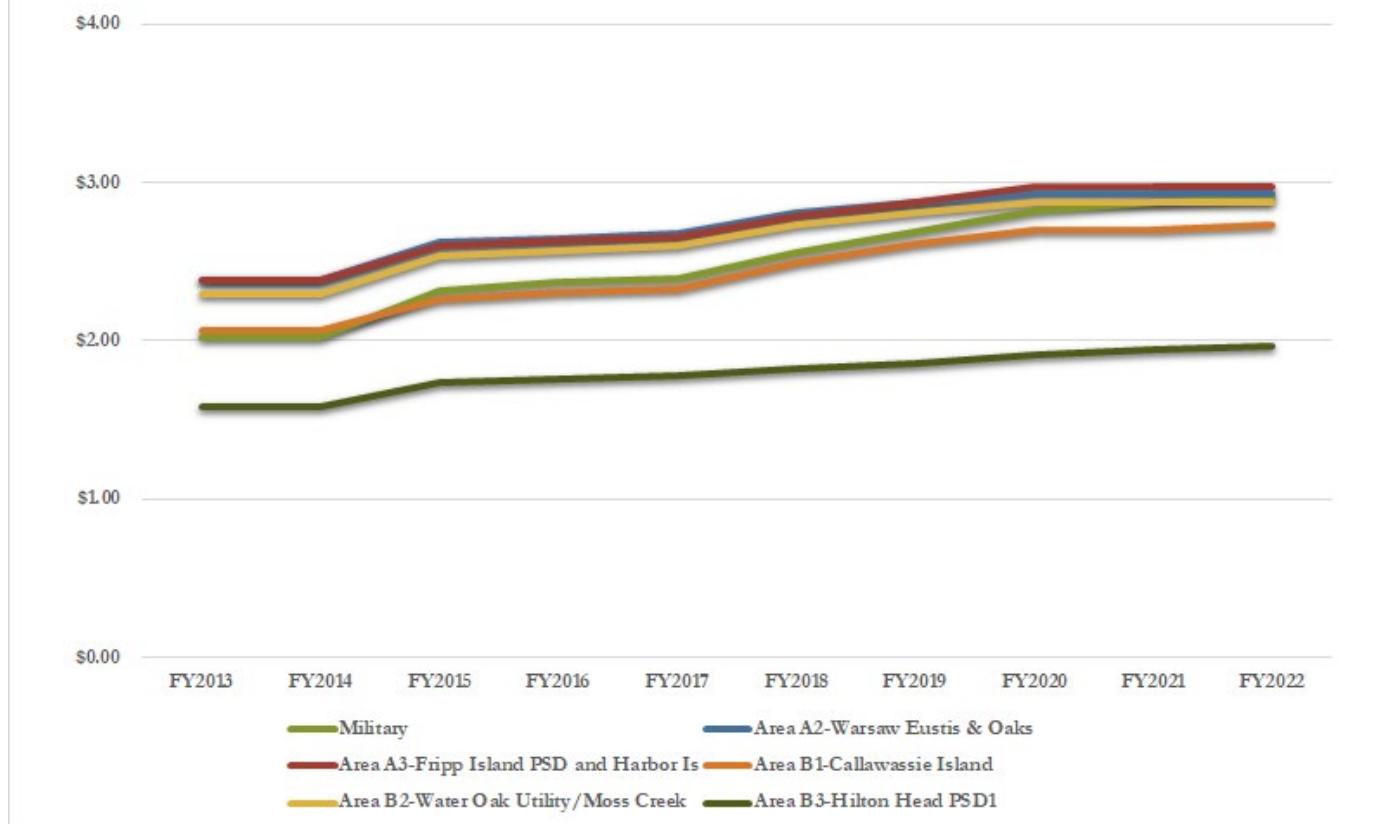


Wholesale Water Rate Comparisons
Effective Date

7/1/12 7/1/13 7/1/14 7/1/15 7/1/16 7/1/17 7/1/18 7/1/19 1/1/21 7/1/21

Wholesale Water	Military	\$2.02	\$2.02	\$2.32	\$2.37	\$2.39	\$2.56	\$2.69	\$2.82	\$2.88	\$2.91	per Thousand gallons
	Area A2-Warsaw Eustis & Oaks	\$2.38	\$2.38	\$2.62	\$2.65	\$2.68	\$2.81	\$2.87	\$2.93	\$2.93	\$2.93	per Thousand gallons
	Area A3-Fripp Island PSD and Harbor Is	\$2.38	\$2.38	\$2.60	\$2.63	\$2.66	\$2.79	\$2.87	\$2.97	\$2.97	\$2.97	per Thousand gallons
	Area B1-Callawassie Island	\$2.06	\$2.06	\$2.26	\$2.31	\$2.33	\$2.49	\$2.61	\$2.70	\$2.70	\$2.73	per Thousand gallons
	Area B2-Water Oak Utility/Moss Creek	\$2.30	\$2.30	\$2.54	\$2.57	\$2.60	\$2.73	\$2.81	\$2.87	\$2.87	\$2.87	per Thousand gallons
	Area B3-Hilton Head PSD1	\$1.58	\$1.58	\$1.74	\$1.76	\$1.78	\$1.82	\$1.86	\$1.91	\$1.95	\$1.97	per Thousand gallons

Wholesale Water Comparison



Beaufort-Jasper Water & Sewer Authority

Ancillary Charges Effective Date July 1, 2021

Charge Type	Charge	Charge Description
1 Administrative Charges		
New Account Service Charge	\$25.00	For administrative costs of establishing new water and sewer accounts
Transfer Account Service Charge	\$20.00	For administrative costs of transferring water and sewer
Same Day Service	\$100.00	Applies to new service or same day transfer
Returned payment fee	\$35.00	For handling fees and charges associated with the return of a payment from a financial institution, etc.
Late payment penalty	1.50%	Monthly penalty applied to all retail account balances five (5) days after the due date
Delinquent account fee	\$50.00	Applied to all retail accounts 30 days after the due date, prior to service termination
Delinquent account fee	\$100.00	Trip charge related to after hours service calls
Trip Fee	\$30.00	Trip charge related to delinquent account
2 Equipment Use Fee (8-hour day, 1/2 day minimum)		
Air Compressor w / Attachments	\$700.00	Plus Operations hourly Labor Charge
Arrow Board	\$100.00	Plus Operations hourly Labor Charge
Boom Truck	\$1,300.00	Plus Operations hourly Labor Charge
Portable Light Unit	\$85.00	Plus Operations hourly Labor Charge
Portable Trailer Mounted Pump	\$450.00	Plus Operations hourly Labor Charge
Rubber Tire Backhoe	\$675.00	Plus Operations hourly Labor Charge
Small Trackhoe (Hydraulic Mini-Excavator)	\$150.00	Plus Operations hourly Labor Charge
Trackhoe (Large Excavator)	\$900.00	Plus Operations hourly Labor Charge
Standby Generators		
100kw, 120/240/208, 1/3	\$500.00	Plus Operations hourly Labor Charge
80kw, 110/220, 1/3	\$450.00	Plus Operations hourly Labor Charge
4000w,110/220, 1	\$120.00	Plus Operations hourly Labor Charge
5000w, 110/220, 1	\$120.00	Plus Operations hourly Labor Charge
2200w, 110/220, 1	\$65.00	Plus Operations hourly Labor Charge
Tanker Charge	\$450.00	Plus Operations hourly Labor Charge
Sewer Vac Truck	\$800.00	Plus Operations hourly Labor Charge
Utility Service Truck	\$450.00	Plus Operations hourly Labor Charge
3 Fire Lines, private		Monthly charge for fire line availability
Less than or equal to 4"	\$4.50	
6"	\$6.50	
8"	\$8.50	
10"	\$10.50	
> or = 12"	\$12.50	
4 Lab Analysis Fees		For laboratory analysis performed under contract to wholesale customers (see attached Lab Analysis Fees worksheet)
5 Meter Fees		
Meter Tampering	\$100.00	For unauthorized meter tampering (i.e., turn-on, etc.)
Reset Fee	\$75.00	Reset meter
Meter Damage	\$100.00	Plus actual material cost, plus 30%
6 Mobilization Charges		Assessed to contractor, etc., responsible for the mobilization
On pipes < 12"	\$500.00	Plus actual costs, plus 30%
On pipes > or = 12"	\$1,000.00	Plus actual costs, plus 30%
7 Operations Labor Charge for work incurred due to outside agencies (i.e., contractors, etc.)	\$40.00	Per hour

Highlight denotes a new or modified charge.

Beaufort-Jasper Water & Sewer Authority

Ancillary Charges Effective Date July 1, 2021

Charge Type	Charge	Charge Description
8 Project Development Fees		
Water/Sewer Availability Letter:		REU-Residential Equivalent Unit/CEU-Commercial
Individual Parcels & Multiple REUs	\$120.00	Fee waived if services are not available
Plan Review (relieved for resubmits)		All plans resubmitted for review are charged 1/2 of original plan review
< or = 150 REU (Residential Equivalent Units)	\$300.00	
> 150 REU	\$600.00	
Residential Construction Inspection per REU	\$40.00	
Commercial Construction Inspection per GPD	\$0.10	
Pressure Test	\$250.00	Fee for inspector to witness a pressure test for sewer or water. Failed test will require additional fee.
Record Drawing Conversion to GIS		
Per Project	\$500.00	
Legal Documents		
Blanket Easement Recording	\$150.00	Each
Specific Easement Recording	\$350.00	Each
Pump Station Site Recording	\$350.00	Each
Using "Non-BJWSA Standard" Documents	\$600.00	Each
9 Security Deposits		
Residential Security Deposit	\$150.00	Equivalent to average 2-month residential bill
Commercial Security Deposit (water)		Refundable upon account closing; additional irrigation meter deposit not required if a water deposit is on hand
3/4"	\$150.00	One month's typical bill at 7kgal/month, escalated according to equivalent meter size
1"	\$150.00	
1-1/2"	\$150.00	
2"	\$175.00	
3"	\$345.00	
4"	\$550.00	
6"	\$1,100.00	
8"	\$1,760.00	
10"	\$2,530.00	
12"	\$8,250.00	
Commercial Security Deposit (water AND sewer)		1.5 times the single water deposit fee
3/4"	\$150.00	
1"	\$150.00	
1-1/2"	\$150.00	
2"	\$265.00	
3"	\$515.00	
4"	\$825.00	
6"	\$1,650.00	
8"	\$2,640.00	
10"	\$3,795.00	
12"	\$12,375.00	

Highlight denotes a new or modified charge.

Beaufort-Jasper Water & Sewer Authority

Ancillary Charges

Effective Date July 1, 2021

Charge Type	Charge	Charge Description
10 Hydrants Meters		
Deposit - 5/8" Meter	\$1,000.00	Refundable - Deposit forfeited after 6 month rental period
Deposit - 2" Meter	\$3,000.00	Refundable - Deposit forfeited after 6 month rental period
Setup/breakdown	\$75/\$75	
Base charge	\$18.00	Per month
Usage	\$3.58	Per kgal
Non-Return Charge	\$5.00	Per day
Dual hydrant flow test	\$150.00	
Tanker		
Deposit - 5/8" Meter	\$1,000.00	Refundable - Deposit forfeited after 6 month rental period
Deposit - 2" Meter	\$3,000.00	Refundable - Deposit forfeited after 6 month rental period
Setup/breakdown	\$75/\$75	
Base charge	\$18.00	Per month
Usage	\$3.58	Per kgal
Non-Return Charge	\$5.00	Per day
11 Wastewater Program Fees		
Septage Tipping Fee	\$95.00	Per kgal
Septic Truck Clean-out Fee	\$300.00	Per kgal
Septage		
500 gallon ticket	\$45.00	each
1000 gallon ticket	\$90.00	each
Port-a-let		
500 gallon ticket	\$25.00	each
1000 gallon ticket	\$50.00	each
Grinder Maintenance Fee		
Commerical	\$44.00	Per month
Residential	\$30.00	Per month
Sludge Handling		
Dewatering	\$500.00	Per dry ton
Pretreatment Permits		
Application	\$400.00	
Annual Admin. & Inspection		
Non-Significant Discharge	\$300.00	
Significant Discharge	\$1,000.00	
Extra Strength Surcharges		
BOD > 250 mg/L	\$0.65	Per lb.
TSS > 250mg/L	\$0.80	Per lb.
Ammonia > 100 mg/L	\$2.00	Per lb.
Disconnect (Cut Off) Fee for Sewer Only	\$500.00	For costs to terminate sewer service
12 Water Theft		Theft of meter equipment or bypassing meter
First Offense	\$250.00	Plus estimated water loss @ 1.5 times current volumetric rate
Second Offense	\$500.00	In magistrate court, plus estimated water loss @ 1.5 times rate

Highlight denotes a new or modified charge.

Beaufort-Jasper Water & Sewer Authority

Tap Fees and Related Charges

Effective Date July 1, 2021

Charge Type	Charge	Charge Description
1 Sewer Inspection Fee		
First inspection	\$75.00	
Second inspection	\$100.00	
2 Sewer Tap Fees		
4" or Larger Sewer Connection	Actual Cost	Sewer lateral needs to be installed from the main to the property line
3 Wet Taps		
2" and smaller	\$200.00	
4"	\$300.00	
6"	\$400.00	
8"	\$500.00	
10"	\$600.00	
12"	\$700.00	
4 Water Tap Fees		
^{3/4} " Model 25 – 25 GPM Maximum	\$700.00	Setup within 15 business days
1" Model 70 – 70 GPM Maximum	\$1,000.00	Setup within 15 business days
>= 1-1/2" – Contact BJWSA for GPM	Actual Cost	Setup within 15 business days
Commercial Meter Expedited Installation Fee	\$2,000.00	Meter installation within 5 business days
5 Physical Sewer Tap Locate Fee	\$1,000.00	Cost to locate sewer tap if contractor cannot locate
6 Backflow Non-Compliance Fee		
Initial backflow inspection fee	\$75.00	
Recurring monthly fee for Backflow not in compliance	\$300.00	Fee for backflows not in compliance that cannot be turned off (example: dialysis centers, schools, apartment buildings)
7 Re-locate Meter Fee	\$200.00	Fee associated with re-locating water meter
8 Construction Fee	\$200.00	Fee associated with water and sewer field operations

Highlight denotes a new or modified charge.

Beaufort-Jasper Water & Sewer Authority

Lab Analysis Fees

Effective Date July 1, 2021

Parameter	Method Reference	Qty	Matrix	Charge
pH-Lab	EPA 150.1	1	Aqueous	\$10.00
pH-Field	EPA 150.1	1	Aqueous	\$15.00
Turbidity	SM 2130B	1	Aqueous	\$10.00
Turbidity-Field	SM 2130B	1	Aqueous	\$15.00
Conductivity-Lab	SM 2510B	1	Aqueous	\$10.00
Conductivity-Field	SM 2510B	1	Aqueous	\$15.00
Total Residual Chlorine-Lab	SM 4500CLG	1	Aqueous	\$10.00
Total Residual Chlorine-Field	SM 4500CLG	1	Aqueous	\$15.00
Free Residual Chlorine-Lab	SM 4500CLG	1	Aqueous	\$10.00
Free Residual Chlorine-Field	SM 4500CLG	1	Aqueous	\$15.00
Total Coliform/E. Coli	SM 9223B	1	Aqueous	\$30.00
Fecal Coliform	SM 9221C E	1	Aqueous	\$50.00
Heterotrophic Bacteria	SM 9215B	1	Aqueous	\$50.00
Enterococci	Enterolert	1	Aqueous	\$50.00
Alkalinity	SM 2320B	1	Aqueous	\$20.00
Calcium-Hardness	SM 3500CAD	1	Aqueous	\$20.00
Fluoride	SM 4500F-C	1	Aqueous	\$25.00
Chloride	SM 4500CL-B	1	Aqueous	\$25.00
Total Phosphorous	SM 4500 PE	1	Aqueous	\$30.00
Orthophosphate	EPA 365.2	1	Aqueous	\$25.00
Ammonia-distilled	SM 4500NH3F	1	Aqueous	\$35.00
Nitrite	SM 4500-NO2	1	Aqueous	\$25.00
Nitrate	SM4500-NO3 / EPA 9210A / /	1	Aqueous	\$25.00
Biochemical Oxygen Demand	SM 5210B	1	Aqueous	\$50.00
Total Organic Carbon	SM 5310B	1	Aqueous	\$30.00
Total Suspended Solids	SM 2540D	1	Aqueous	\$30.00
Total Dissolve Solids	SM 2540C	1	Aqueous	\$30.00

Additional Service:

Sample Pick-up	Per day	\$75.00
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Terms and Additional Information:

Based on business days after sample receipt.

Weekends and holidays excluded unless prior approval from Laboratory Manager.

BJWSA sampling containers will be provided with appropriate preservatives.

Beaufort - Jasper Water and Sewer Authority
Pro Forma Statement of Revenue, Expenses, and Changes in Net Position
For the year ended June 30,

	2021 Budget	2021 Projected	2022 Budget	Budget Vs. Projected
Operating revenues:				
Water				
Civilian wholesale	\$ 2,534,000	\$ 2,504,000	\$ 2,539,000	1.40%
Military wholesale	1,168,000	1,136,000	1,160,000	2.11%
Retail	28,165,000	28,817,000	30,126,000	4.54%
Military retail	1,160,000	1,249,000	1,160,000	-7.13%
Other	3,118,000	3,590,000	3,674,000	2.34%
Total water revenues	36,145,000	37,296,000	38,659,000	3.65%
Wastewater				
Service	24,983,000	25,523,000	26,927,000	5.50%
Military retail	2,797,000	2,820,000	2,797,000	-0.82%
Other	316,000	377,000	385,000	2.12%
Total wastewater revenues	28,096,000	28,720,000	30,109,000	4.84%
Total operating revenues	64,241,000	66,016,000	68,768,000	4.17%
Operating expenses:				
Water				
Water treatment	5,270,500	5,682,400	6,927,400	21.91%
Transmission and distribution	4,416,600	5,264,400	5,407,700	2.72%
Source of supply	740,600	895,800	981,100	9.52%
Laboratory and testing	402,800	416,200	425,600	2.26%
Engineering and construction services	501,400	542,200	657,200	21.21%
Asset management	398,200	423,700	398,900	-5.85%
Customer service	1,254,200	1,122,300	1,051,800	-6.28%
Billing	984,200	912,200	989,300	8.45%
Financial and business services	1,556,400	1,562,300	1,478,600	-5.36%
Information technology	956,900	1,089,700	1,131,100	3.80%
General and administrative	2,648,200	3,204,000	3,735,200	16.58%
Franchise fee	931,000	997,600	1,007,000	0.94%
Total water operating expenses before depreciation	20,061,000	22,112,800	24,190,900	9.40%
Wastewater				
Wastewater treatment	3,013,200	3,291,200	3,523,400	7.06%
Collection and transmission	4,606,200	4,314,600	5,264,200	22.01%
Wastewater disposal	279,500	284,800	304,000	6.74%
Sludge management	429,100	442,500	406,100	-8.23%
Laboratory and testing	337,500	345,700	362,300	4.80%
Engineering and construction services	335,100	341,800	437,900	28.12%
Asset management	273,000	277,000	265,700	-4.08%
Customer service	836,200	731,200	701,200	-4.10%
Billing	655,600	599,500	659,800	10.06%
Financial and business services	1,037,400	1,029,500	986,600	-4.17%
Information technology	623,700	720,600	754,300	4.68%
General and administrative	1,765,100	2,119,700	2,489,600	17.45%
Franchise fee	787,800	847,700	880,000	3.81%
Total wastewater operating expenses before deprec.	14,979,400	15,345,800	17,035,100	11.01%
Total operating expenses before depreciation	35,040,400	37,458,600	41,226,000	10.06%
Depreciation - water	13,229,700	12,936,000	13,396,000	3.56%
Depreciation - wastewater	16,732,900	16,909,000	17,100,000	1.13%
Total operating expenses	65,003,000	67,303,600	71,722,000	6.56%
Operating income (loss)	(762,000)	(1,287,600)	(2,954,000)	-129.42%
Non-operating revenue (expense):				
Interest income	804,000	830,000	760,000	-8.43%
Easement revenue	-	300	-	-100.00%
Gain (loss) on disposal of assets	125,000	125,000	125,000	0.00%
Interest expense	(5,050,000)	(5,050,000)	(4,101,000)	18.79%
Total non-operating revenue (expense)	(4,121,000)	(4,094,700)	(3,216,000)	21.46%
Decrease in net position before capital contributions	(4,883,000)	(5,382,300)	(6,170,000)	-14.64%
Capital contributions:				
Grant revenue	-	239,000	-	0.00%
Capacity fees	4,500,000	9,300,000	5,500,000	-40.86%
Developer contributions of systems	4,000,000	6,100,000	5,000,000	-18.03%
Total capital contributions	8,500,000	15,639,000	10,500,000	-32.86%
Increase (Decrease) in Net Position	3,617,000	10,256,700	4,330,000	-57.78%

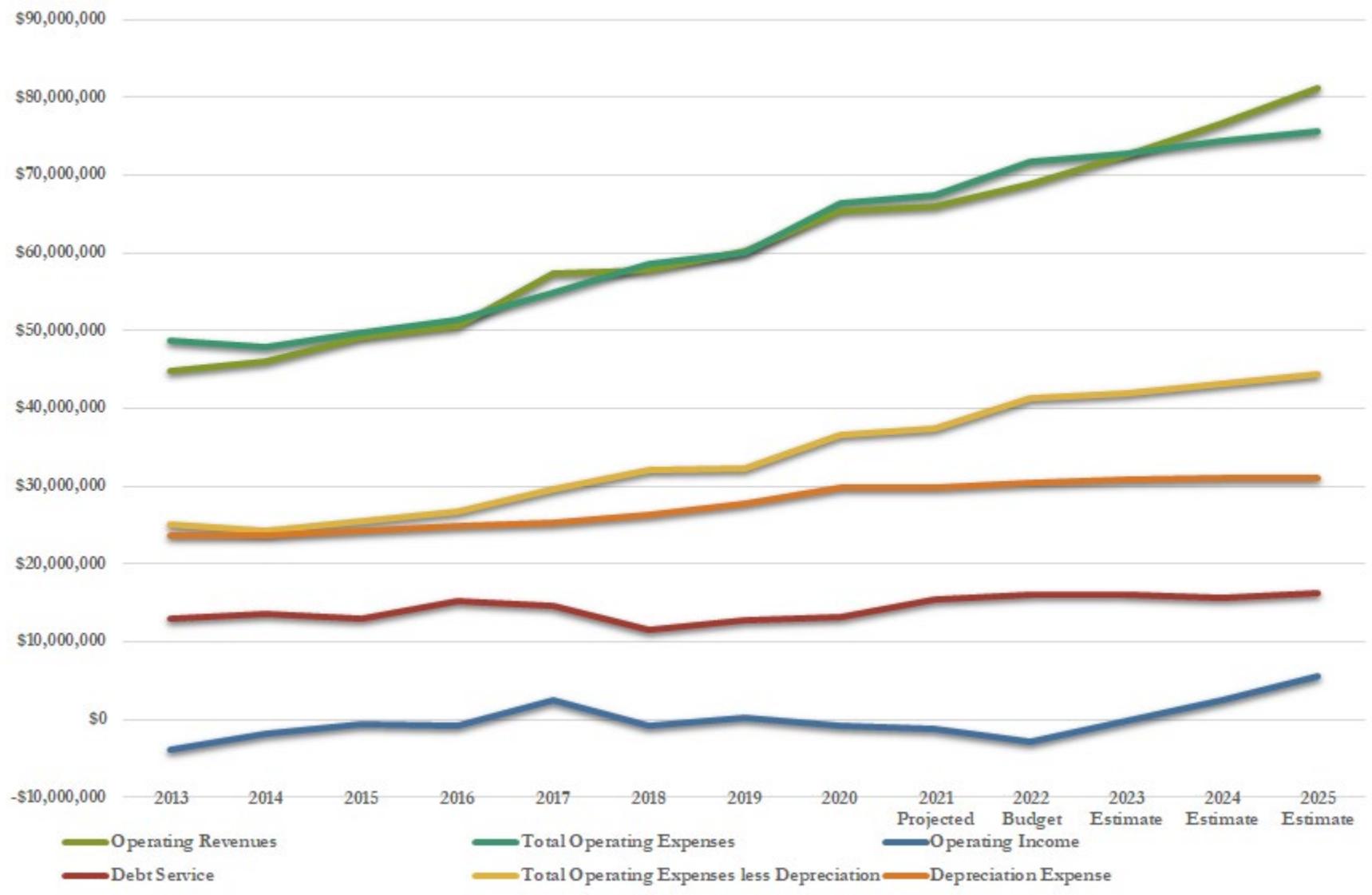
Beaufort-Jasper Water & Sewer Authority

Fiscal Year Ended June 30,

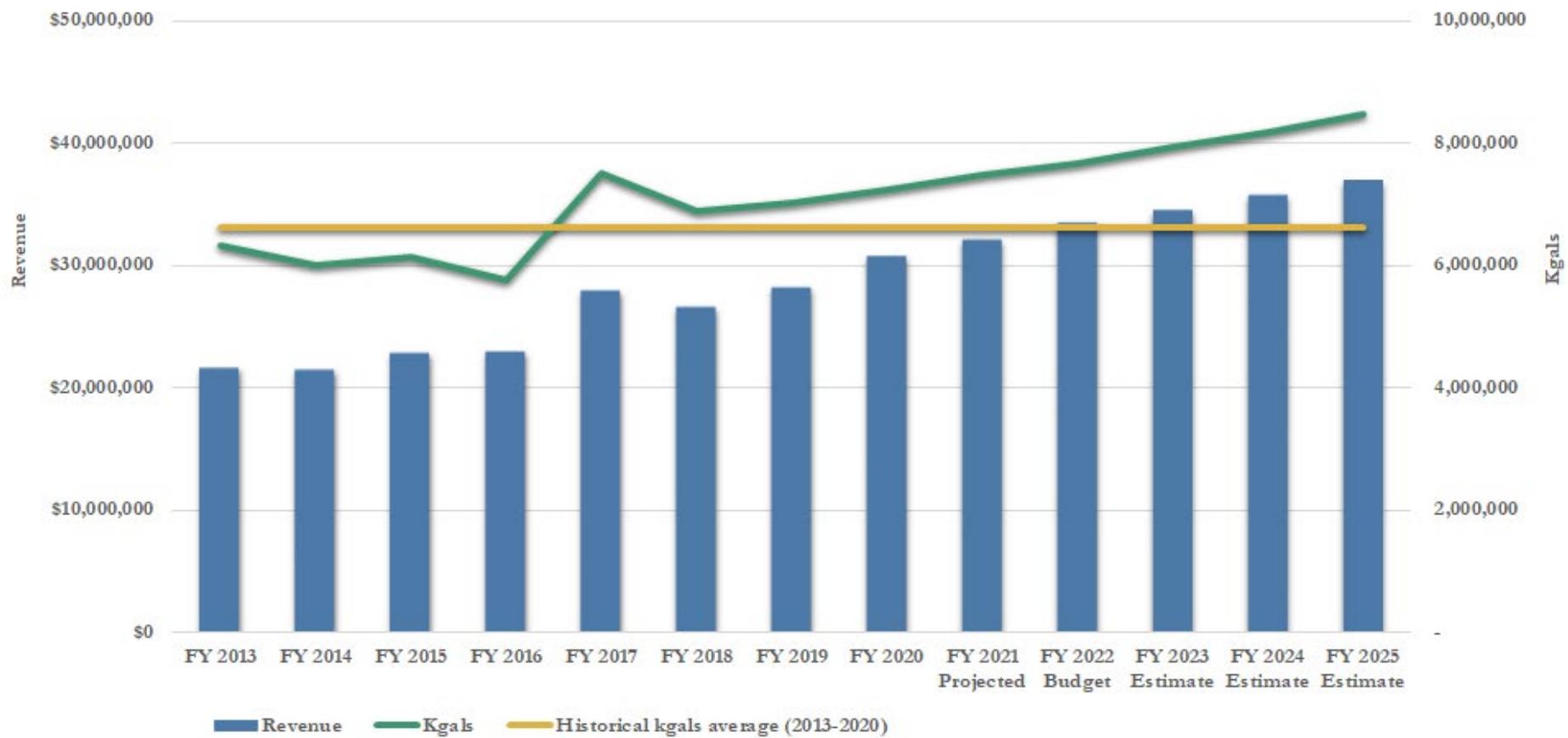
		<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>Projected</u>	<u>Budgeted</u>
										<u>2021</u>	<u>2022</u>
Wholesale Water	\$	3,374,870	\$	3,138,992	\$	3,426,385	\$	2,983,939	\$	4,078,291	\$
Retail Water		18,566,602		18,725,933		19,725,834		20,319,545		24,192,968	
Military Privatization Water		1,278,564		1,278,564		1,263,144		1,260,060		1,260,060	
Retail Sewer		15,781,808		16,312,618		18,194,542		19,230,231		21,123,369	
Military Privatization Sewer		3,342,936		3,342,936		3,246,606		3,227,340		3,227,340	
Other Revenue		2,393,179		3,242,743		3,326,497		3,575,594		3,479,418	
Total operating revenues		44,737,059		46,041,786		49,183,008		50,596,709		57,361,446	
Water:											
Source of Supply		555,671		578,280		587,704		628,088		682,336	
Water Treatment		4,223,477		4,061,399		4,256,822		4,251,192		4,697,085	
Transmission & Distribution		3,461,589		3,495,858		3,752,210		4,010,835		4,470,738	
Laboratory and Testing		364,699		358,114		438,368		384,868		447,323	
Franchise Fee		637,516		645,787		671,997		713,142		799,341	
Depreciation		10,297,106		10,270,990		10,613,176		10,931,496		11,293,048	
General and Administrative		4,790,255		4,465,804		4,541,340		4,996,528		5,881,978	
Wastewater											
Collection and Transmission		3,525,964		3,510,061		3,801,994		3,915,355		4,154,221	
Wastewater Treatment		2,866,574		2,686,591		2,947,760		2,936,791		2,898,779	
Wastewater Disposal		171,846		247,053		258,804		258,642		259,152	
Sludge Management		350,759		297,313		379,719		364,870		367,946	
Laboratory and Testing		396,148		294,310		273,314		274,773		315,821	
Franchise Fee		517,373		536,290		576,595		612,997		668,070	
Depreciation		13,317,619		13,401,852		13,627,402		13,848,428		14,051,485	
General & Administrative		3,186,531		2,978,723		3,018,483		3,318,370		3,935,910	
Total operating expenses		48,663,127		47,828,425		49,745,688		51,446,375		54,923,233	
Operating income (loss)		(3,925,168)		(1,786,639)		(562,680)		(849,666)		58,482,037	
										60,056,645	
Adjustments to derive net earnings:											
Interest income		349,851		341,168		820,629		984,401		920,657	
Contributed Capital-cash		1,027,950		1,136,817		3,196,319		5,036,468		3,971,040	
Depreciation expense		23,614,725		23,672,842		24,240,578		24,779,924		25,344,533	
Net Earnings per bond resolved	\$	21,067,358	\$	23,364,188	\$	27,694,846	\$	29,951,127	\$	32,674,443	\$
Total debt service paid	\$	12,871,730	\$	13,489,221	\$	12,986,139	\$	15,174,583	\$	14,663,429	\$
Debt coverage		1.64		1.73		2.13		1.97		2.23	
Debt coverage without capacity		1.56		1.65		1.89		1.64		1.96	
										2.31	
										2.26	
										2.28	
										1.92	
										1.77	

The debt service figures include parity debt paid by the authority. As presented in the official statement, general & administrative includes engineering, GIS, customer service, billing, information technology, financial services, and other general & administrative functions.

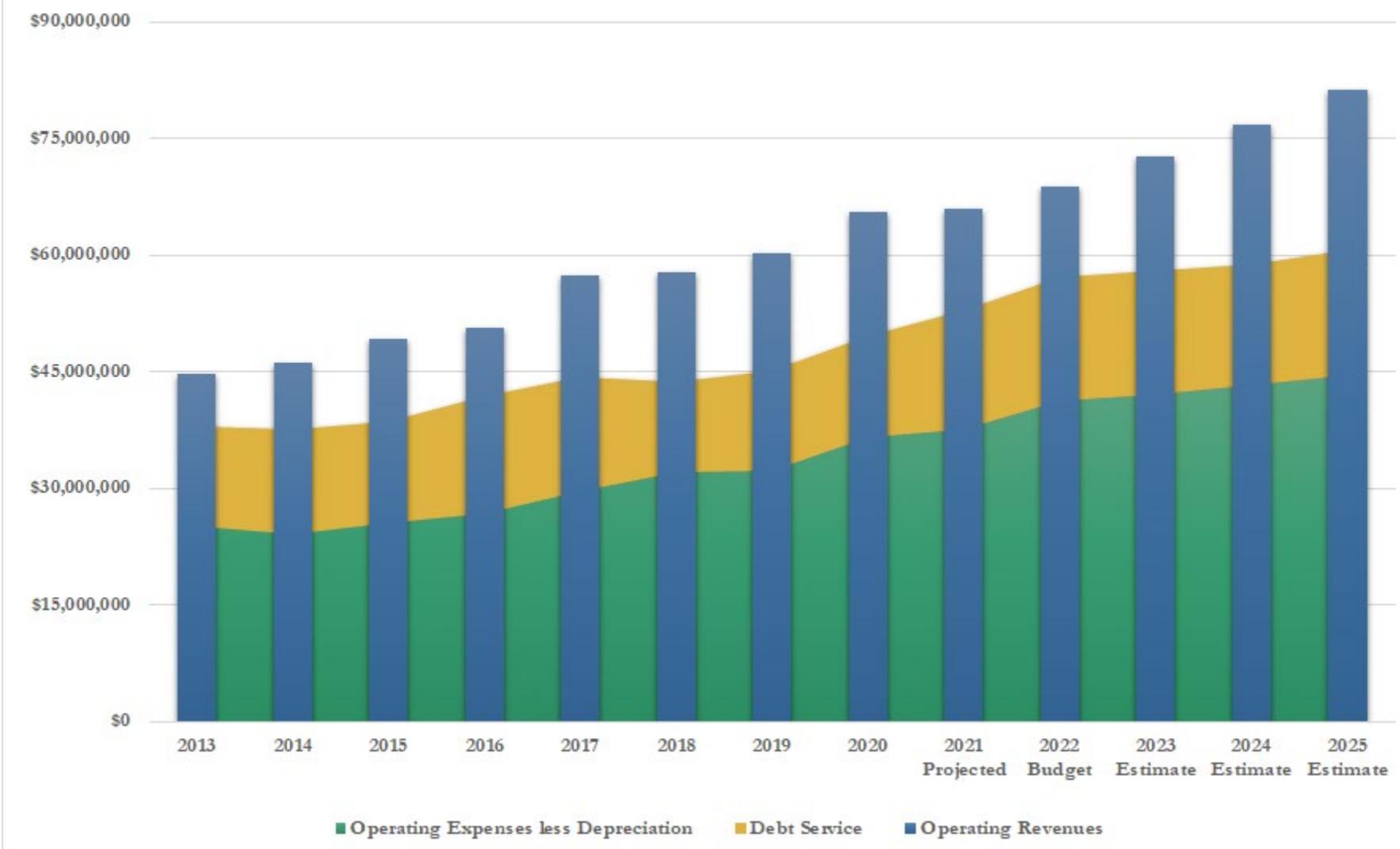
Trend in Operating Revenues and Expenses



Water Revenue and Usage

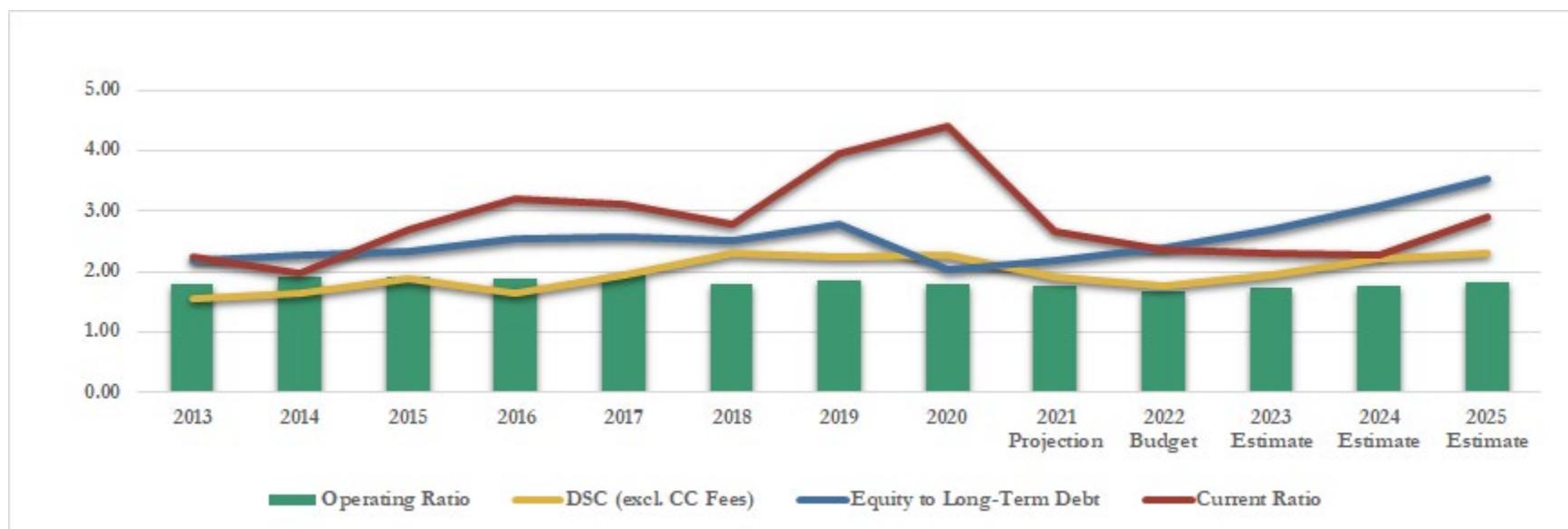


Cash Coverage

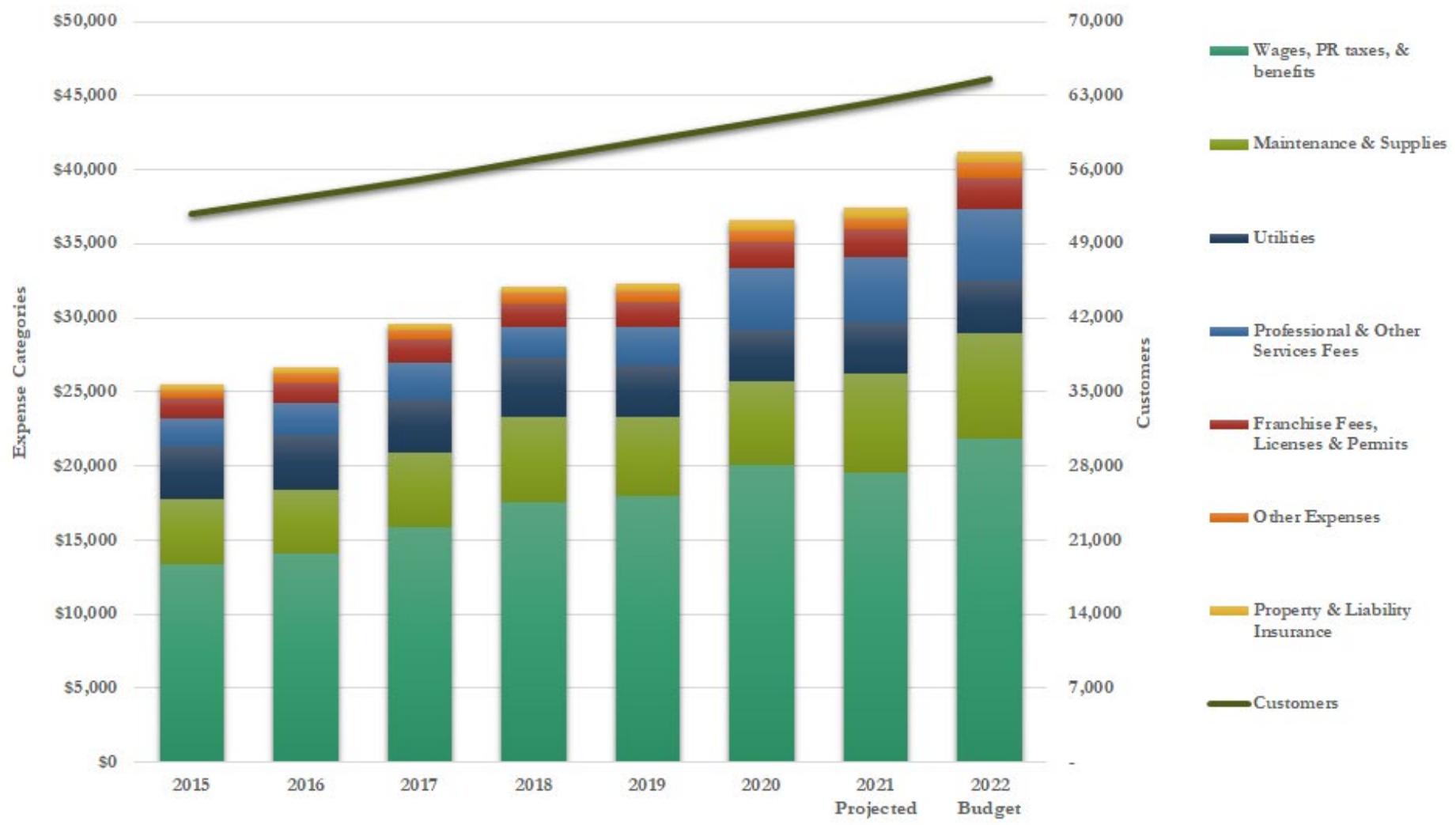


Ratio Analysis

	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>	<u>2025</u>
Operating Ratio	1.79	1.91	1.93	1.90	1.94	1.80	1.86	1.79	1.76	1.67	1.73	1.78	1.82
Equity to Long-Term Debt	2.17	2.26	2.32	2.55	2.58	2.52	2.79	2.03	2.17	2.39	2.69	3.10	3.53
Current Ratio	2.25	1.98	2.69	3.19	3.11	2.80	3.96	4.42	2.66	2.36	2.32	2.29	2.91
DSC (excl. CC Fees)	1.56	1.65	1.89	1.64	1.96	2.31	2.26	2.28	1.92	1.77	1.96	2.20	2.31



Expense Categories (Reported in Thousands) & Customer History



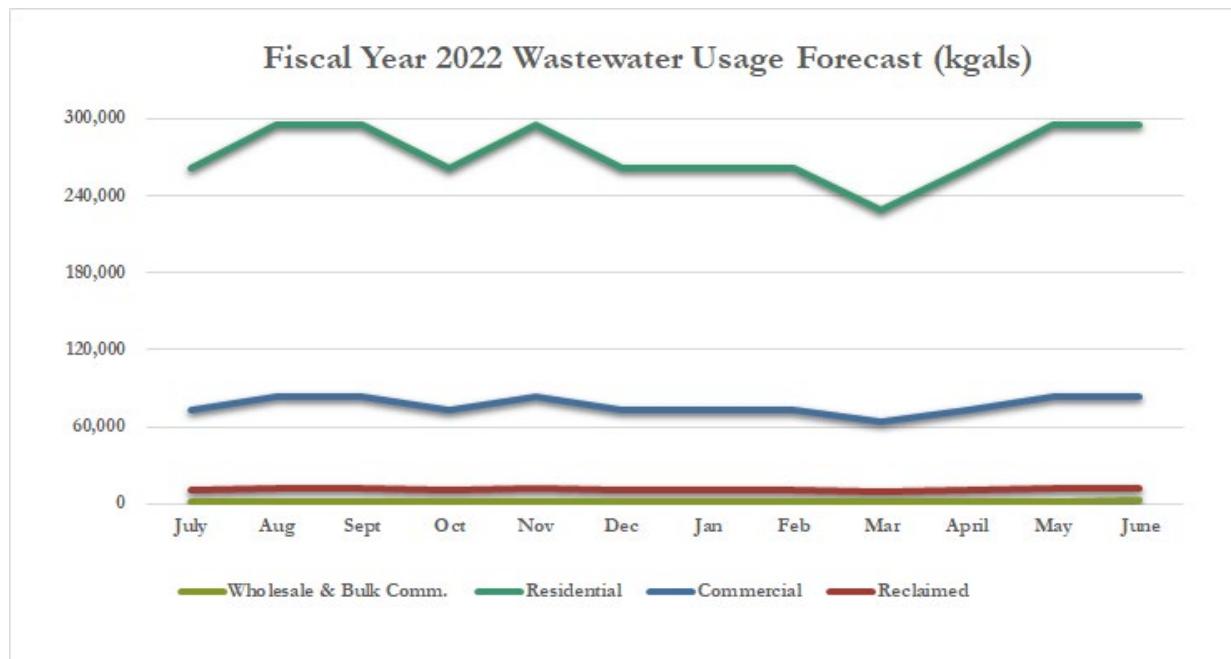
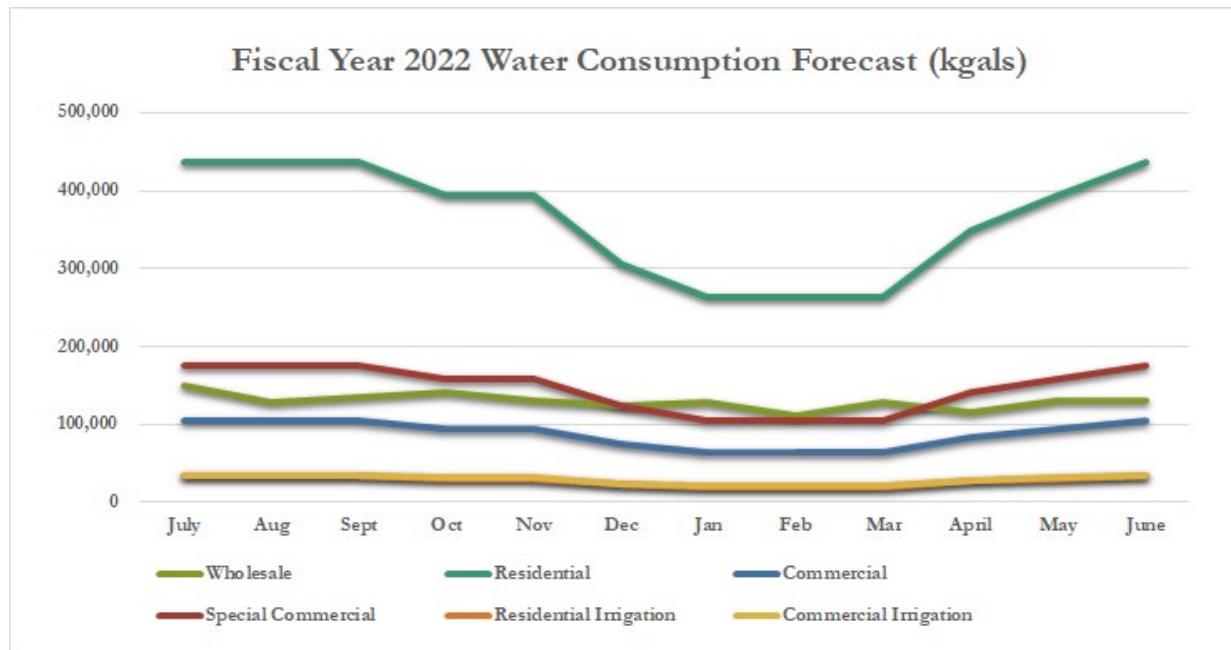
Beaufort-Jasper Water & Sewer Authority
Fiscal Year 2022 Water Sales and Consumption Forecast

Beaufort-Jasper Water & Sewer Authority Fiscal Year 2022 Wastewater Forecast

	July	August	September	October	November	December	January	February	March	April	May	June	TOTAL
Volume(kgals)													
Wholesale & Bulk Comm.	2,000	2,200	2,200	2,000	2,200	2,000	2,000	2,000	1,700	2,000	2,200	2,300	24,800
Residential	262,100	294,900	294,900	262,100	294,900	262,100	262,100	262,100	229,400	262,100	294,900	295,000	3,276,600
Commercial	73,700	82,900	82,900	73,700	82,900	73,700	73,700	73,700	64,500	73,700	82,900	83,200	921,500
Reclaimed	10,700	12,000	12,000	10,700	12,000	10,700	10,700	10,700	9,300	10,700	12,000	11,800	133,300
Total	348,500	392,000	392,000	348,500	392,000	348,500	348,500	348,500	304,900	348,500	392,000	392,300	4,356,200

Revenue	\$ 11,280	\$ 12,690	\$ 12,690	\$ 11,280	\$ 12,690	\$ 11,280	\$ 11,280	\$ 11,280	\$ 9,870	\$ 11,280	\$ 12,690	\$ 12,690	\$ 141,000
Wholesale & Bulk Comm.	\$ 11,280	\$ 12,690	\$ 12,690	\$ 11,280	\$ 12,690	\$ 11,280	\$ 11,280	\$ 11,280	\$ 9,870	\$ 11,280	\$ 12,690	\$ 12,690	\$ 141,000
Residential	1,604,640	1,805,220	1,805,220	1,604,640	1,805,220	1,604,640	1,604,640	1,604,640	1,404,060	1,604,640	1,805,220	1,805,220	20,058,000
Commercial	532,720	599,310	599,310	532,720	599,310	532,720	532,720	532,720	466,130	532,720	599,310	599,310	6,659,000
Reclaimed	5,520	6,210	6,210	5,520	6,210	5,520	5,520	5,520	4,830	5,520	6,210	6,210	69,000
Total	\$ 2,154,160	\$ 2,423,430	\$ 2,423,430	\$ 2,154,160	\$ 2,423,430	\$ 2,154,160	\$ 2,154,160	\$ 2,154,160	\$ 1,884,890	\$ 2,154,160	\$ 2,423,430	\$ 2,423,430	\$ 26,927,000

	Customer Estimate 06/30/21	Customer Estimate 06/30/22		Volume	Revenue	Average
Wholesale & Bulk Comm.	2	2	Wholesale & Bulk Comm.	24,800	\$141,000	\$ 5.69
Residential	40,618	42,248	Residential	3,276,600	20,058,000	\$ 6.12
Commercial	3,408	3,490	Commercial	921,500	6,659,000	\$ 7.23
	44,028	45,740	Reclaimed Water	133,300	69,000	\$ 0.52
					4,356,200	\$26,927,000
			Total W/O Reclaimed	4,222,900	\$26,858,000	\$ 6.36

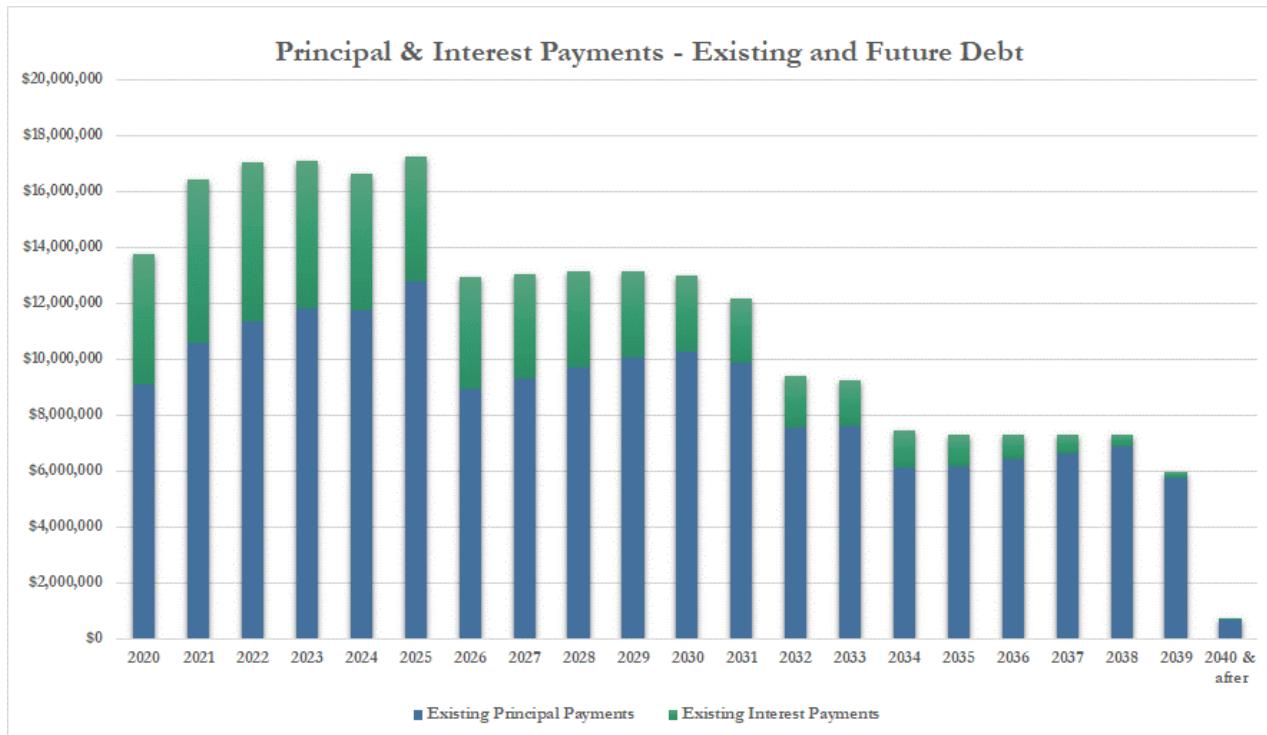


Beaufort-Jasper Water & Sewer Authority
O&M Capital Improvements Program
Fiscal Year 2022 Budget

<u>Item / Project Description</u>	<u>Strategic Focus Plan Theme</u>	<u>Capital Asset Account</u>	<u>Amount Approved</u>
CAPITALIZED METERS			
New and replacement meters	1 - Customer Satisfaction & Engagement	121060	890,000
Cellular Endpoint Upgrades	1 - Customer Satisfaction & Engagement	121060	721,000
Total CAPITALIZED METERS			\$ 1,611,000
OPERATIONS			
<i>Treatment</i>			
Water Capital Equipment	2 - Asset Management	121080	238,000
Sewer Capital Equipment	2 - Asset Management	121080	65,000
<i>FIELD OPERATIONS:</i>			
Building Radio Outfitting - SOB	2 - Asset Management	121080	50,000
R2 GPS Units (5)	2 - Asset Management	121080	33,000
Hand Held Radios	2 - Asset Management	121080	29,000
GPR units for utility locates (2)	2 - Asset Management	121080	48,000
Concrete slab and pipe racks - NOB	2 - Asset Management	121080	27,000
Confined Space Tripod	2 - Asset Management	121080	9,000
Lateral Launch Sewer Camera	2 - Asset Management	121080	338,000
Mobile Turbidity/Chlorine Meter	2 - Asset Management	121080	10,000
Hydrant Saver foot valve removal tool	2 - Asset Management	121080	12,000
Wastewater Pump Replacements	2 - Asset Management	121080	250,000
<i>GENERAL EQUIPMENT:</i>			
Kubota RTV-X900	2 - Asset Management	121080	15,000
Hyster Forklift Model H60FT	2 - Asset Management	121080	37,000
John Deere Tractor 6110M	2 - Asset Management	121080	95,000
Disc Harrow	2 - Asset Management	121080	12,000
Ingersoll-Rand Lightsource	2 - Asset Management	121080	11,000
John Deere R15 Batwing rotary mower	2 - Asset Management	121080	21,000
Godwin pump mounted trailer	2 - Asset Management	121080	51,000
John Deere 35D	2 - Asset Management	121080	39,500
Jack hammer and bucket for 50D	2 - Asset Management	121080	14,000
Anderson 6T Series Trailer	2 - Asset Management	121080	6,200
Total OPERATIONS			\$ 1,410,700
VEHICLES*			
Engineering: F150 XL 4x4	2 - Asset Management	121085	42,000
Engineering: F150 XL 4x4	2 - Asset Management	121085	42,000
Engineering: F150 XL 4x4	2 - Asset Management	121085	42,000
Engineering: Ranger 4x4	2 - Asset Management	121085	35,000
Fleet Maintenance: F350 with lift gate	2 - Asset Management	121085	67,000
Meter Reading: Ranger 4x2	2 - Asset Management	121085	31,000
Meter Reading: Ranger 4x2	2 - Asset Management	121085	31,000
Pipeline: Dump Truck	2 - Asset Management	121085	132,000
Pipeline: F150 XL 4x2	2 - Asset Management	121085	38,000
Pipeline: F150 XL 4x2	2 - Asset Management	121085	38,000
Pipeline: F250 XL 4x2	2 - Asset Management	121085	51,000
Pipeline: F250 XL 4x2	2 - Asset Management	121085	51,000
Preventative Maintenance: F250 with lift gate	2 - Asset Management	121085	56,000
Preventative Maintenance: F250 with lift gate	2 - Asset Management	121085	56,000
Preventative Maintenance: F250 with lift gate	2 - Asset Management	121085	56,000
Preventative Maintenance: F250 with lift gate	2 - Asset Management	121085	56,000
Tech Maintenance: Boom Truck	2 - Asset Management	121085	244,000
Tech Maintenance: F250 XL 4x2	2 - Asset Management	121085	51,000
Tech Maintenance: F250 XL 4x2	2 - Asset Management	121085	51,000
Utility Compliance: F250 XL 4x2	2 - Asset Management	121085	51,000
WW Ops: F150 XL 4x4	2 - Asset Management	121085	36,000
WW Ops: F150 XL 4x4	2 - Asset Management	121085	36,000
Total VEHICLES			\$ 1,293,000
IT Master Plan			
Tyler EAM	2 - Asset Management	121102	300,000
Security Improvements	2 - Asset Management	121102	223,000
Corporate Router Replacements	2 - Asset Management	121102	160,000
Corporate VPN Upgrade	5 - Organizational Excellence	121102	30,000
Unity Storage Array	2 - Asset Management	121102	150,000
Disaster Recovery Site Equipment	1 - Customer Satisfaction & Engagement	121102	50,000
New MFD Purchase	2 - Asset Management	121102	15,000
Training Room AV	5 - Organizational Excellence	121102	45,000
Lifecycle MFD Purchase	2 - Asset Management	121102	15,000
Total IT MASTER PLAN			\$ 988,000
		TOTAL	\$ 5,302,700
			\$ 5,302,700

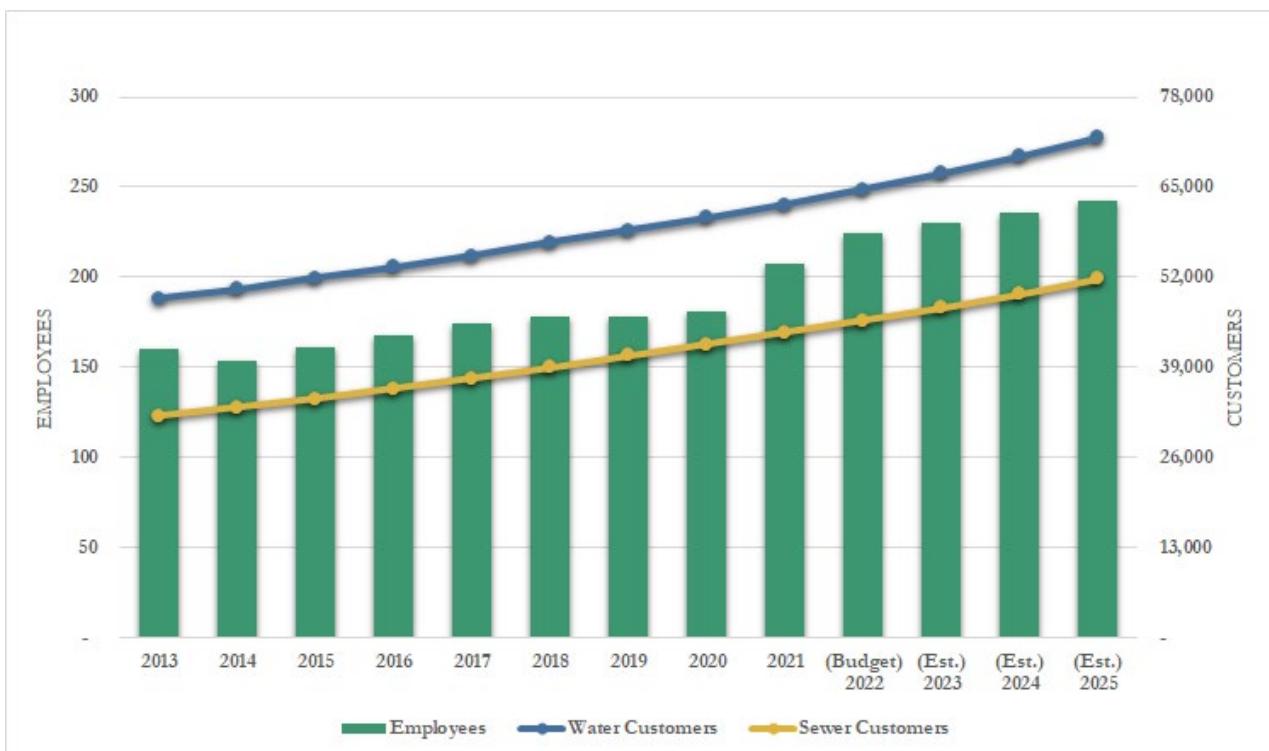
Fiscal Year 2022 Debt Service Schedule

Description of Debt	Total Debt Service	Water Debt Service	Wastewater Debt Service
	\$	\$	\$
2000 (COH) SRF	14,500	-	14,500
2001B SRF (ASR System)	53,900	53,900	-
N/P-Department of the Navy	1,086,100	465,100	621,000
2010A SRF (Military Consolidation)	834,000	-	834,000
Series 2010B Refunding Bonds	1,230,700	664,600	566,100
2011A SRF (Tansi Sewer Rehab)	22,700	-	22,700
Series 2016A Refunding Bonds	594,000	344,500	249,500
Series 2016B Refunding Bonds	5,510,700	3,196,200	2,314,500
2016C SRF (HDWRF)	1,751,600	-	1,751,600
Series 2019 Revenue Bonds	2,416,900	2,078,500	338,400
Series 2020A Refunding Bonds	3,105,000	1,552,500	1,552,500
Series 2020B SRF (Highway 170 Water Main)	412,900	412,900	-
TOTALS	\$ 17,033,000	\$ 8,768,200	\$ 8,264,800
		51.5%	48.5%



Number of Employees and Customers

Fiscal Year	Employees	Customers		Water Customers per Employee
		Water	Sewer	
2013	160	48,992	32,078	306
2014	154	50,371	33,252	327
2015	161	51,876	34,525	322
2016	168	53,507	35,902	318
2017	174	55,139	37,374	317
2018	178	57,012	39,033	320
2019	178	58,841	40,699	331
2020	181	60,631	42,293	335
2021	207	62,474	44,028	302
(Budget) 2022	224	64,637	45,740	289
(Est.) 2023	230	66,996	47,621	291
(Est.) 2024	236	69,484	49,604	294
(Est.) 2025	242	72,157	51,745	298
Estimated new customers in FY22		2,163	1,712	



Fiscal Year 2022 Personnel

Division	Wages			
	FTE's	(incl. OT)	Fringe Benefits	Total
Water Treatment	27.40	\$ 2,110,320	\$ 768,400	\$ 2,878,720
Transmission & Distribution	42.65	2,245,890	838,000	3,083,890
Source of Supply	4.50	308,990	119,100	428,090
Wastewater Treatment	16.05	1,199,090	443,600	1,642,690
Collection & Transmission	41.10	2,239,540	857,700	3,097,240
Sludge Management	0.80	67,620	24,200	91,820
Laboratory	4.50	378,220	140,000	518,220
Engineering	10.00	646,630	235,500	882,130
Asset management	5.00	275,790	89,900	365,690
Customer Service	15.00	791,890	286,900	1,078,790
Billing	9.00	440,430	168,200	608,630
Information Technology	8.00	718,050	221,900	939,950
Financial Services	13.00	917,900	291,600	1,209,500
General Administration	19.00	2,020,700	1,100,000	3,120,700
Capital Projects	8.00	774,390	208,134	982,524
Total	224.00	\$ 15,135,450	\$ 5,793,134	\$ 20,928,584

Fringe benefits as percentage of wages 38.3%

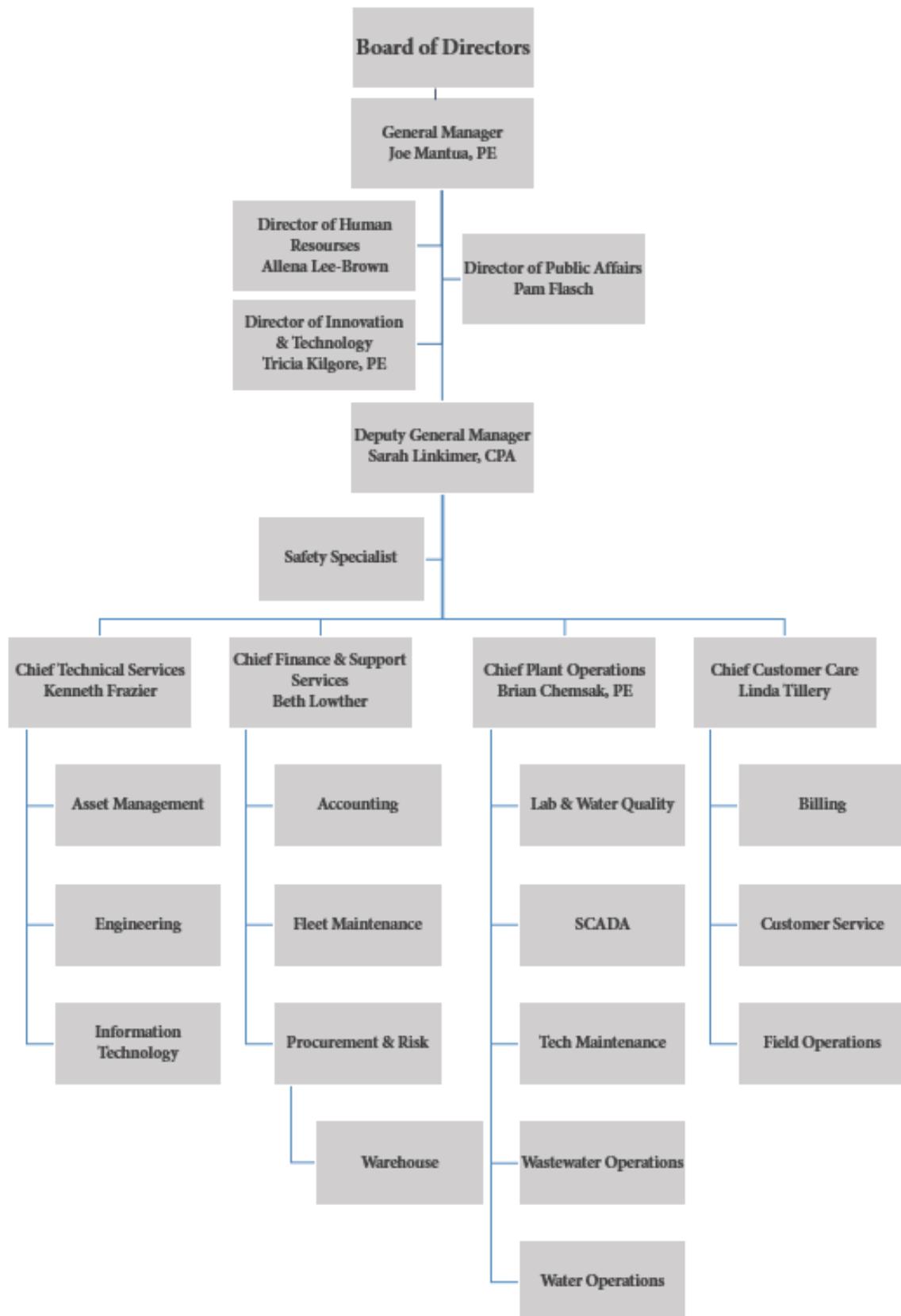
Total personnel costs as a percentage of Operating Expenses before depreciation 50.8%

New Positions for FY2022	<u>Annual Salary</u>
IT Systems Analyst	70,000
Cybersecurity Analyst II	90,000
Water Op Trainee-Chelsea	45,000
Inspector I	44,000
Inspector I	44,000
Fleet Technician I or II	40,000
Water & Sewer Engineer	100,000
GIS Specialist	49,000
PM FO-Wet Well Cleaning	36,000
PM FO-Wet Well Cleaning	36,000
PM FO-Sewer Mainline Cleaning	36,000
PM FO-Sewer Mainline Cleaning	36,000
PM FO-Valve Maintenance	36,000
PM FO-Valve Maintenance	36,000
PM FO-CCTV Sewer System Inspections	36,000
PM FO-CCTV Sewer System Inspections	36,000
Public Affairs Liaison (PAL)	36,000
Total	<u>806,000</u>

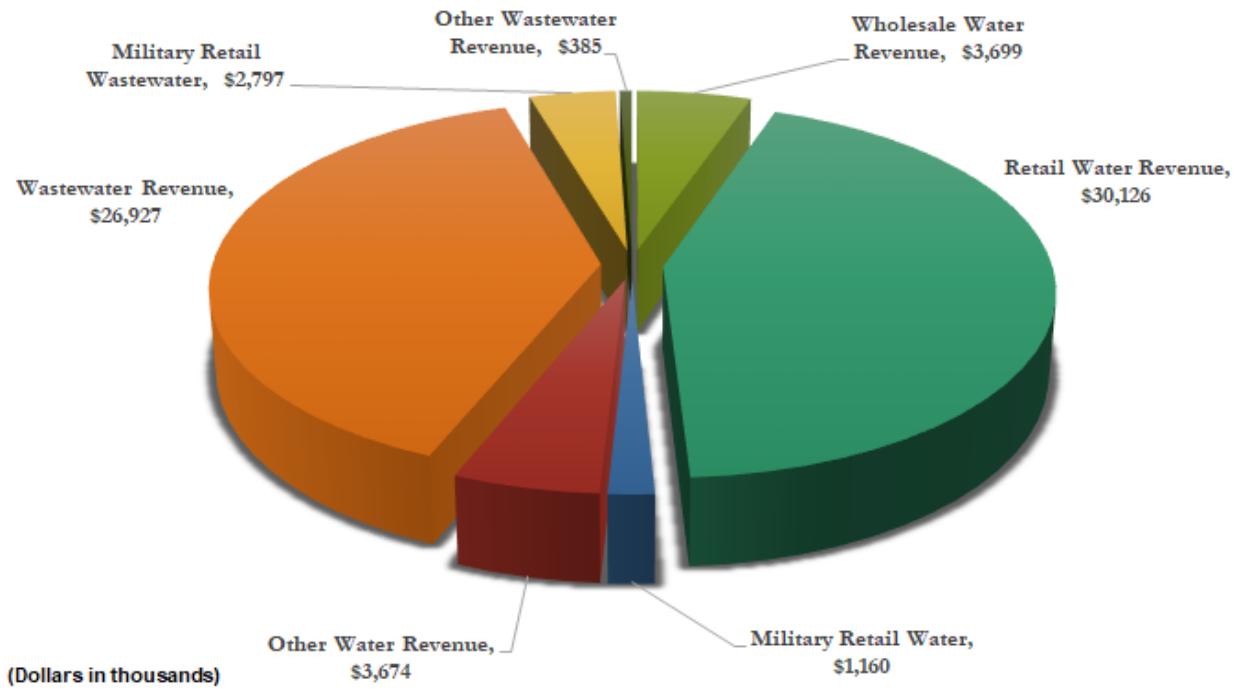
Budgeted Full Time Positions

Current	207
New Positions listed above	17
Total FY21 Budgeted Full Time Positions	<u>224</u>

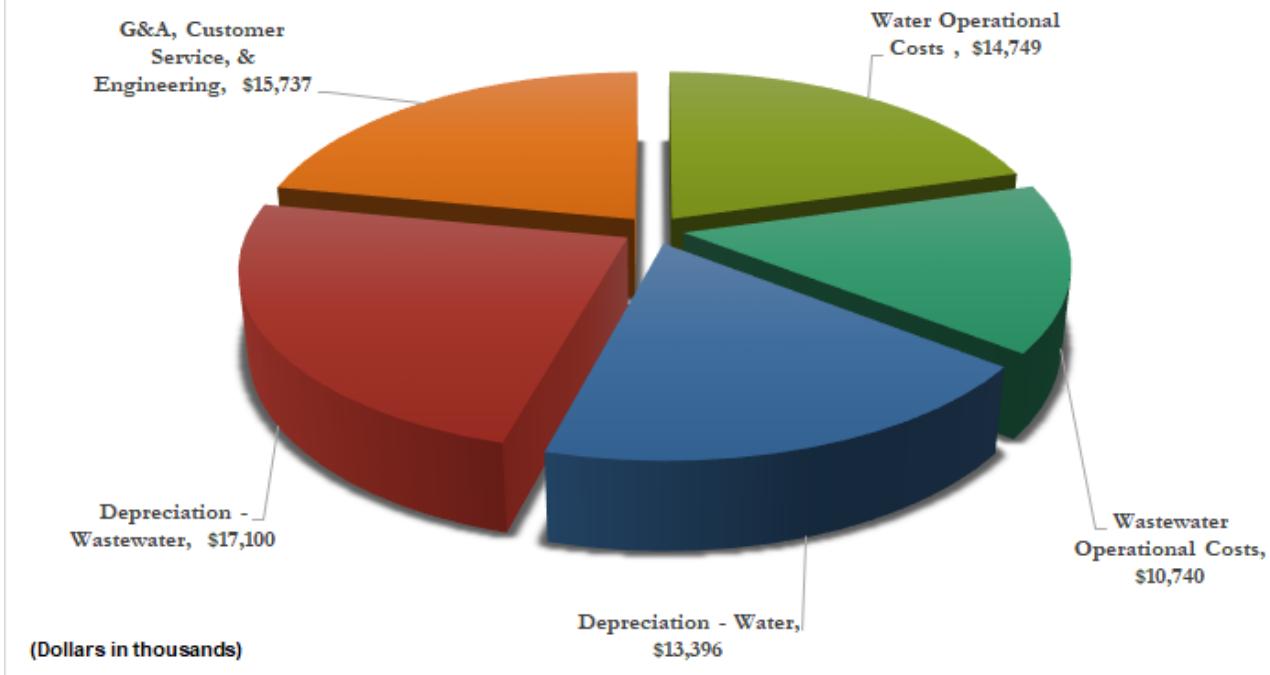
Organizational Chart



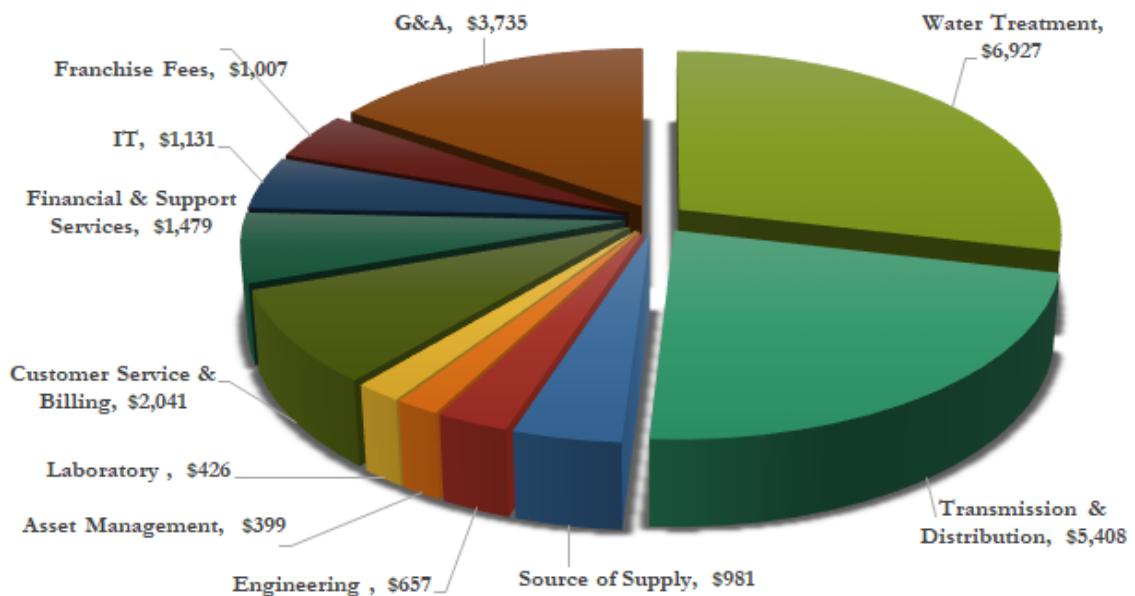
Fiscal Year 2022 Operating Revenues - \$68.8 Million



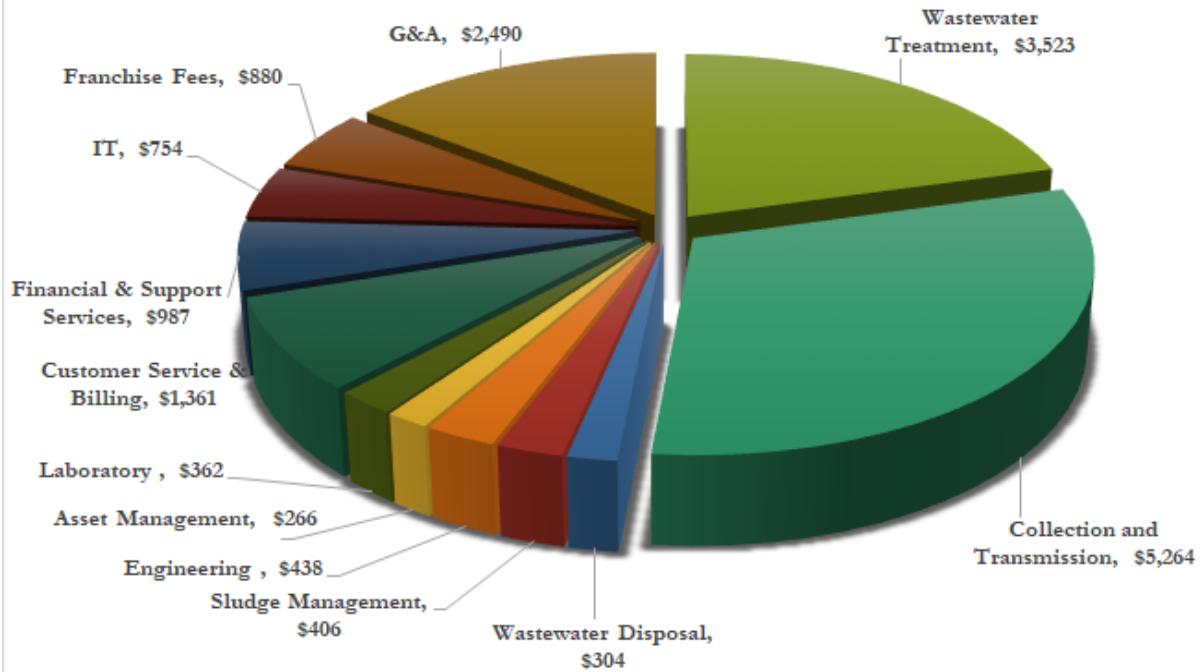
Fiscal Year 2022 Operating Expenses - \$71.7 Million



Fiscal Year 2022 Water Operations Expenses \$24 Million



Fiscal Year 2022 Wastewater Operations Expenses \$17 Million



Beaufort-Jasper Water and Sewer Authority
Operating Budget for the Fiscal Year Ended June 30, 2022

Acct #			2020	2021	2021	2022
ORG	OBJECT	Account Name	Actual	Budget	Projected	Budget
Water Operating Revenues						
Civilian Wholesale Revenue						
11000 061110		Calawassie Island	258,595	245,000	250,000	258,000
11000 061130		Fripp Island	508,066	485,000	532,000	543,000
11000 061140		Harbor Island	88,176	82,000	80,000	82,000
11000 061160		Moss Creek	454,785	445,000	457,000	466,000
11000 061163		HH PSD # 1	982,118	1,188,000	1,100,000	1,103,000
11000 061180		Warsaw-Eustis-Oaks	82,438	89,000	85,000	87,000
			2,374,179	2,534,000	2,504,000	2,539,000
Military Wholesale Revenue						
11000 061200		Laurel Bay	214,496	231,000	225,000	229,000
11000 061210		Marine Corps Air Station	240,363	254,000	183,000	188,000
11000 061220		Naval Hospital	60,750	70,000	52,000	53,000
11000 061240		Parris Island	635,349	613,000	676,000	690,000
		Total Military Wholesale Revenue	1,150,958	1,168,000	1,136,000	1,160,000
Retail Revenues						
11000 062100		Commercial Water Sales	4,255,900	4,340,000	4,370,000	4,467,000
11000 062125		Special Commercial Water Sales	463,527	405,000	445,000	448,000
11000 062150		Commercial Irrigation Sales	1,532,275	1,600,000	1,588,000	1,629,000
11000 062175		Military Retail Water	1,694,976	1,160,000	1,249,000	1,160,000
11000 062200		Residential Water Sales	19,832,747	20,147,000	20,730,000	21,806,000
11000 062250		Residential Irrigation Sales	1,519,276	1,633,000	1,637,000	1,729,000
11000 062400		Fire Line Water Sales	41,527	40,000	47,000	47,000
		Total Water Retail Revenues	29,340,228	29,325,000	30,066,000	31,286,000
11000 064100		Tap Fees	1,386,791	1,300,000	1,600,000	1,680,000
11000 065100		Project development fees	199,983	275,000	210,000	214,000
11000 067130		Fire Hydrant Revenue	23,649	20,000	24,000	24,000
11000 067140		Backflow Preventer Test	6,225	-	-	-
11000 067150		Admin Service Charge	70,826	66,000	68,000	68,000
11000 067155		Service Charge	278,295	283,000	300,000	300,000
11000 067160		Reconnect/Reset/Late Fees	314,716	210,000	450,000	450,000
11000 067170		Lab Fees	6,555	7,000	7,000	7,000
11000 067180		NSF Revenue	14,435	17,000	11,000	11,000
11000 067190		Other Water Income	26,342	5,000	5,000	5,000
11000 067195		Rent Income	869,338	885,000	865,000	865,000
11000 067200		Construction reimbursement rev	232,298	50,000	50,000	50,000
		Other Water Revenues	3,429,454	3,118,000	3,590,000	3,674,000
		Total Water Operating Revenues	36,294,818	36,145,000	37,296,000	38,659,000
Wastewater Operating Revenues						
Sewer Service Revenue						
15000 063100		Commercial Sewer Sales	6,448,701	6,718,000	6,506,000	6,659,000
15000 063175		Military Retail Sewer	2,939,388	2,797,000	2,820,000	2,797,000
15000 063200		Residential Sewer Sales	18,137,297	18,045,000	18,811,000	20,058,000
15000 063300		Wholesale & Bulk Sewer Sales	136,491	152,000	137,000	141,000
15000 063500		Reclaimed Water Sales	72,238	68,000	69,000	69,000
		Total Sewer Service Revenue	27,734,116	27,780,000	28,343,000	29,724,000
15000 064100		Tap Fees	34,721	30,000	42,000	44,000
15000 067100		Inspection Fees	167,125	160,000	170,000	173,000
15000 067107		Pretreatment Prog Inspections	19,000	10,000	10,000	10,000
15000 067110		Septage	115,160	91,000	115,000	117,000
15000 067120		Sludge	27,570	15,000	30,000	31,000
15000 067190		Other Income	10,064	5,000	5,000	5,000
15000 067200		Construction Reimb Revenue	1,033,023	5,000	5,000	5,000
		Total Other Sewer Revenues	1,406,663	316,000	377,000	385,000
		Total Wastewater Revenues	29,140,779	28,096,000	28,720,000	30,109,000
		TOTAL OPERATING REVENUES	65,435,597	64,241,000	66,016,000	68,768,000

Beaufort-Jasper Water and Sewer Authority
Operating Budget for the Fiscal Year Ended June 30, 2022

Acct #	ORG	OBJECT	Account Name	2020 Actual	2021 Budget	2021 Projected	2022 Budget
Water Treatment - Operations							
11110 080100			Wages and Salaries	1,497,973	1,341,100	1,399,300	1,500,000
11110 080110			Overtime	211,474	220,000	220,000	227,000
11110 080200			FICA	133,857	119,400	111,300	132,100
11110 080230			Worker's Comp	26,097	27,000	29,200	27,000
11110 080250			Retirement	418,905	258,500	233,900	286,000
11110 080300			Group Insurance	137,801	162,400	175,100	174,300
11110 080400			401K	6,359	-	-	-
11110 080450			Uniforms	6,375	7,000	6,300	7,000
11110 081220			Fleet Maintenance	-	-	-	-
11110 082100			Lab Supplies	13,148	15,000	11,700	29,000
11110 082200			Chemicals	997,351	860,000	1,000,000	1,000,000
11110 082400			Fuel	9,160	11,000	11,000	11,000
11110 082410			Other Fuel	19,752	14,000	14,000	14,000
11110 082500			Expendable Equipment	15,908	3,000	12,700	10,000
11110 082510			Water Sys. Expendable Equipment	-	-	-	-
11110 082575			General Supplies	5,044	4,600	7,900	6,500
11110 082600			Office Supplies	-	-	-	-
11110 083000			Comp./Instr. Contracts	4,267	6,000	4,300	6,000
11110 083400			Professional Fees	-	25,000	34,300	308,000
11110 084100			Power	932,894	965,000	1,033,300	1,100,000
11110 084200			Telephone	10,421	7,500	8,700	7,000
11110 085150			Office equipment lease	-	-	-	-
11110 085350			Disposal costs	77,261	-	-	80,000
11110 085400			Residuals management	488,412	300,000	300,000	800,000
11110 085950			Publications & Subscriptions	167	500	-	500
11110 085960			Memberships & Dues	19,238	23,000	18,100	21,000
11110 086200			DHEC Permits	54,371	62,000	54,500	61,000
11110 086250			Fines & Penalties	-	-	-	-
11110 086710			Safety Supplies	4,185	2,500	500	1,000
11110 087100			Training/Conferences	1,371	3,500	5,700	9,000
11110 087150			Travel	4,335	4,000	-	8,700
11110 087200			Meeting Expense	666	1,500	400	1,500
Total Water Treatment Operations				5,096,792	4,443,500	4,692,200	5,827,600
Water Treatment - Maintenance							
11210 080100			Wages and Salaries	394,603	365,300	390,800	373,300
11210 080110			Overtime	8,186	10,000	10,000	10,000
11210 080200			FICA	31,091	28,700	28,700	29,300
11210 080230			Worker's Comp	10,117	10,500	10,600	10,500
11210 080250			Retirement	108,383	62,200	54,600	63,500
11210 080300			Group Insurance	44,856	49,900	47,600	45,700
11210 080400			401K	2,007	-	-	-
11210 080450			Uniforms	5,008	3,500	4,800	3,500
11210 081110			System Structures Maintenance	296	8,000	8,000	37,800
11210 081120			Pumps Maintenance	36,354	10,000	30,200	49,700
11210 081130			Instrument Maintenance	21,446	10,000	16,700	35,700
11210 081131			SCADA - IT	27,868	18,000	125,000	170,400
11210 081140			Treatment Equipment Maint	44,042	50,000	38,800	9,000
11210 081200			General Equipment Maintenance	5,106	7,200	4,200	6,500
11210 081205			Facilities Maintenance	33,573	38,000	47,500	84,000
11210 081210			Electrical Equipment Maint	21,524	55,000	55,000	68,500
11210 081230			Radio Maintenance	-	-	-	-
11210 081300			Cleaning Services	11,500	12,000	10,600	13,200
11210 081400			Grounds Maintenance	10,720	10,000	13,900	13,000
11210 082300			Pipes/Supplies/Fittings	34,672	15,000	32,200	31,000
11210 082400			Fuel	22,370	24,000	24,000	24,000
11210 082500			Expendable Equipment	1,271	3,000	1,600	3,400
11210 082550			Tools	5,214	4,800	7,000	5,600
11210 082575			General Supplies	2,598	2,400	3,400	4,200
11210 083000			Comp./Instr. Contracts	12,917	22,000	20,600	-
11210 086710			Safety Supplies	2,197	3,500	300	1,000
11210 087100			Training/Conferences	215	2,500	4,100	4,500
11210 087150			Travel	1,458	1,500	-	2,500

Beaufort-Jasper Water and Sewer Authority
Operating Budget for the Fiscal Year Ended June 30, 2022

Acct # ORG	Object Account Name	2020 Actual	2021 Budget	2021 Projected	2022 Budget
		899,592	827,000	990,200	1,099,800
	Total Water Treatment Maint.				
	TOTAL WATER TREATMENT	5,996,384	5,270,500	5,682,400	6,927,400
Transmission & Distribution - Operations					
11120 080100	Wages and Salaries	1,505,664	1,501,600	1,451,400	1,835,900
11120 080110	Overtime	160,995	150,000	150,000	160,000
11120 080200	FICA	125,993	127,900	116,700	152,700
11120 080220	Unemployment Insurance	-	2,700	-	2,700
11120 080230	Worker's Comp	29,646	30,000	31,200	30,000
11120 080250	Retirement	432,037	276,800	227,000	330,500
11120 080300	Group Insurance	186,869	246,100	212,100	224,500
11120 080400	401K	7,361	-	-	-
11120 080450	Uniforms	15,296	16,400	14,600	22,200
11120 081100	Line Maintenance	224,002	140,000	522,000	208,900
11120 081110	Structures Maintenance	5,957	3,000	3,400	3,000
11120 081150	Meter Maintenance	259,296	190,000	304,500	278,400
11120 081160	Fire Hydrant Maintenance	35,887	22,000	71,600	36,000
11120 081190	Pavement Repairs	160,612	145,000	145,000	152,300
11120 081200	General Equipment Maintenance	29,885	30,000	46,900	39,000
11120 081220	Fleet Maintenance	-	-	-	-
11120 081230	Radio Maintenance	1,744	12,000	2,500	18,000
11120 081245	Computer Programming	-	-	-	-
11120 081900	Customer Repairs	2,998	4,000	2,100	4,000
11120 082300	Pipes/Supplies/Fittings	-	-	-	-
11120 082400	Fuel	78,761	78,000	78,000	83,400
11120 082410	Other Fuel	14,017	10,000	3,000	5,000
11120 082500	Expendable Equipment	18,584	12,600	7,200	48,800
11120 082510	Water Sys. Expendable Equipment	-	-	-	-
11120 082550	Tools	15,946	15,300	46,200	20,500
11120 082575	General Supplies	31,816	30,000	55,400	34,000
11120 083000	Comp./Instr. Contracts	22,813	25,000	47,100	28,500
11120 083500	Contract Labor	55,870	5,000	384,300	65,000
11120 083505	Contract Labor Annual Services	246,587	191,000	191,000	280,000
11120 084100	Power	428,089	450,000	463,500	500,600
11120 084200	Telephone	24,369	30,300	29,700	38,200
11120 085100	Rent	375	-	-	-
11120 085110	Other Property Costs	9,085	10,000	10,000	10,000
11120 085900	Utility Locations	11,465	12,000	13,100	15,000
11120 085950	Publications & Subscriptions	3,015	400	-	400
11120 085960	Memberships & Dues	1,698	2,500	1,900	7,500
11120 086710	Safety Supplies	12,118	12,000	800	1,000
11120 087100	Training/Conferences	2,196	3,500	8,000	26,600
11120 087150	Travel	2,435	5,000	1,200	21,500
11120 087200	Meeting Expense	410	1,000	3,400	6,800
11120 089140	Printing	595	1,000	-	1,500
	Total T&D Operations	4,164,485	3,792,100	4,644,800	4,692,400
Transmission & Distribution - Maintenance					
11220 080100	Wages and Salaries	258,787	250,200	234,400	241,600
11220 080110	Overtime	5,300	5,000	5,000	8,400
11220 080200	FICA	21,693	19,800	17,200	19,100
11220 080230	Worker's Comp	7,407	8,000	7,200	8,000
11220 080250	Retirement	75,366	42,800	35,500	41,400
11220 080300	Group Insurance	29,765	33,100	30,600	29,100
11220 080400	401K	1,417	-	-	-
11220 080450	Uniforms	3,293	3,000	3,100	3,000
11220 081105	Storage Tank Maintenances	198,725	130,000	172,300	49,300
11220 081120	Pumps Maintenance	19,213	10,500	10,900	12,000
11220 081130	Instrument Maintenance	12,830	12,000	11,000	23,700
11220 081140	Treatment Equipment Maintenance	33	1,000	200	2,000
11220 081200	General Equipment Maintenance	6,972	3,500	200	4,800
11220 081205	Facilities Maintenance	65,445	20,000	10,900	57,600
11220 081210	Electrical Equipment Maint	4,842	6,000	25,600	6,400
11220 081220	Fleet Maintenance	-	-	-	-

Beaufort-Jasper Water and Sewer Authority
Operating Budget for the Fiscal Year Ended June 30, 2022

ORG	Acct # OBJECT	Account Name	2020	2021	2021	2022
			Actual	Budget	Projected	Budget
11220	081300	Cleaning Services	13,000	12,000	10,300	14,400
11220	081400	Grounds Maintenance	19,142	18,000	14,800	144,000
11220	082300	Pipes/Supplies/Fittings	8,168	8,000	10,700	6,900
11220	082400	Fuel	2,046	5,600	5,600	7,000
11220	082500	Expendable Equipment	49	2,000	-	1,600
11220	082550	Tools	9,293	1,000	4,200	8,700
11220	082575	General Supplies	7,656	8,000	1,900	14,200
11220	084200	Telephone	7,020	14,000	6,100	3,500
11220	085950	Publications & Subscriptions	-	-	-	400
11220	085960	Memberships & Dues	-	400	-	100
11220	086710	Safety Supplies	3,165	7,100	-	1,000
11220	087100	Training/Conferences	3,798	1,500	1,500	4,500
11220	087150	Travel	2,554	1,400	-	2,000
11220	087200	Meeting Expense	485	600	400	600
Total T&D Maintenance			787,464	624,500	619,600	715,300
TRANSMISSION & DISTRIBUTION			4,951,948	4,416,600	5,264,400	5,407,700
Source of Supply - Operations						
11130	080100	Wages and Salaries	11,968	88,500	166,400	169,400
11130	080110	Overtime	-	-	23,900	15,000
11130	080200	FICA	1,112	6,800	13,800	14,100
11130	080230	Worker's Comp	1,772	2,000	1,700	2,000
11130	080250	Retirement	2,637	14,700	29,000	30,500
11130	080300	Group Insurance	1,004	9,800	26,800	24,800
11130	080400	401K	67	-	-	-
11130	080450	Uniforms	47	-	1,600	1,900
11130	081110	Structures Maintenance	2,873	23,000	24,900	93,000
11130	081200	General Equipment Maintenance	25,410	20,000	26,500	22,000
11130	081220	Fleet Maintenance	-	-	-	-
11130	082200	Chemicals	60,604	62,500	62,500	62,500
11130	082400	Fuel	1,151	3,000	2,400	2,500
11130	082410	Other Fuel	2,196	-	8,300	13,000
11130	082550	Tools	477	2,000	900	500
11130	082575	General Supplies	50	500	1,900	1,500
11130	083100	Engineering	15,880	16,400	27,200	16,400
11130	084100	Power	237,090	230,000	240,100	248,100
11130	085110	Other Property Costs	58	100	-	100
11130	086710	Safety Supplies	30	1,800	-	1,000
11130	087150	Travel	-	-	-	-
Total SOS Operations			364,428	481,100	657,900	718,300
Source of Supply - Maintenance						
11230	080100	Wages and Salaries	161,202	146,100	116,100	120,800
11230	080110	Overtime	2,650	2,500	2,500	3,800
11230	080200	FICA	13,219	11,500	8,500	9,500
11230	080230	Worker's Comp	3,069	3,000	2,800	3,000
11230	080250	Retirement	45,451	24,800	17,800	20,600
11230	080300	Group Insurance	15,928	17,600	15,300	14,600
11230	080400	401K	892	-	-	-
11230	080450	Uniforms	1,627	1,200	1,500	1,200
11230	081110	Structures Maintenance	13,520	5,000	300	4,300
11230	081120	Pumps Maintenance	14,831	5,000	4,800	8,200
11230	081130	Instrument Maintenance	15,187	6,000	16,900	38,200
11230	081140	Treatment Equipment Maintenance	3,808	10,000	3,800	15,000
11230	081200	General Equipment Maintenance	11,916	5,400	1,900	5,500
11230	081205	Facilities Maintenance	10,858	5,000	2,400	-
11230	081220	Fleet Maintenance	-	-	-	-
11230	081400	Grounds Maintenance	14,118	15,500	43,200	15,500
11230	082575	General Supplies	560	900	100	2,600
Total SOS Maintenance			328,837	259,500	237,900	262,800
TOTAL SOURCE OF SUPPLY			693,264	740,600	895,800	981,100

Beaufort-Jasper Water and Sewer Authority
Operating Budget for the Fiscal Year Ended June 30, 2022

Acct #			2020	2021	2021	2022
ORG	OBJECT	Account Name	Actual	Budget	Projected	Budget
Lab - Water						
11335 080100		Wages and Salaries	225,806	197,300	211,600	207,800
11335 080110		Overtime	5,762	3,500	3,500	6,000
11335 080200		FICA	18,097	15,600	13,500	16,400
11335 080230		Worker's Comp	3,630	3,600	3,800	3,600
11335 080250		Retirement	56,330	33,700	31,100	35,400
11335 080300		Group Insurance	23,129	25,200	26,100	24,000
11335 080400		401K	567	-	-	-
11335 080450		Uniforms	1,256	1,200	1,200	1,200
11335 081200		General Equipment Maintenance	95	300	-	300
11335 082100		Lab Supplies	56,079	57,000	60,900	59,000
11335 082500		Expendable Equipment	255	1,000	2,200	2,500
11335 082575		General Supplies	113	1,000	100	1,000
11335 082600		Office Supplies	-	-	-	-
11335 085500		Lab Contract	49,133	60,000	60,000	65,000
11335 085960		Memberships & Dues	113	200	200	200
11335 086200		DHEC Permits	750	800	1,300	800
11335 086710		Safety Supplies	308	800	-	800
11335 087100		Training/Conferences	73	500	700	500
11335 087150		Travel	184	1,000	-	1,000
11335 087200		Meeting Expense	-	100	-	100
TOTAL LAB - WATER			441,680	402,800	416,200	425,600
Engineering & Const. Services - Water						
11140 080100		Wages and Salaries	186,871	314,700	354,100	385,000
11140 080110		Overtime	1,495	3,000	1,900	3,000
11140 080200		FICA	17,751	24,300	25,200	29,700
11140 080230		Worker's Comp	1,254	1,300	1,500	1,300
11140 080250		Retirement	60,474	52,600	49,900	64,200
11140 080300		Group Insurance	29,591	43,400	45,100	46,100
11140 080400		401K	1,177	-	-	-
11140 080450		Uniforms	770	500	700	500
11140 081220		Fleet Maintenance	-	-	-	-
11140 082400		Fuel	5,227	4,000	4,500	5,000
11140 082500		Expendable Equipment	3,161	2,500	6,700	4,300
11140 082550		Tools	49	500	700	1,200
11140 082575		General Supplies	774	1,600	1,200	1,200
11140 083000		Comp./Instr. Contracts	7,420	7,800	12,000	13,900
11140 083100		Engineering	38,281	30,000	30,000	74,400
11140 083300		Legal Fees	39	100	100	100
11140 084200		Telephone	5,799	4,100	5,300	6,800
11140 085150		Equipment Lease	-	-	-	-
11140 085950		Publications & Subscriptions	405	600	-	600
11140 085960		Memberships & Dues	259	1,200	700	1,700
11140 086100		Licenses	-	-	-	-
11140 086710		Safety Supplies	396	600	-	600
11140 087100		Training/Conferences	541	2,500	2,500	8,000
11140 087150		Travel	659	3,000	-	4,100
11140 087200		Meeting Expense	30	1,000	100	3,400
11140 089140		Printing	26	600	-	600
11140 089200		Survey	-	1,500	-	1,500
TOTAL ENGINEERING & CONST. SVCS.			362,450	501,400	542,200	657,200
Asset Management - Water						
11150 080100		Wages and Salaries	64,858	189,200	98,000	164,000
11150 080110		Overtime	162	1,200	1,100	1,500
11150 080200		FICA	4,860	14,600	7,400	12,700
11150 080230		Worker's Comp	-	-	-	-
11150 080250		Retirement	18,539	31,300	14,700	27,200
11150 080300		Group Insurance	5,478	13,100	8,000	14,100
11150 080400		401K	240	-	-	-
11150 082500		Expendable Equipment	82	900	-	700
11150 082575		General Supplies	294	600	-	600
11150 083000		Comp./Instr. Contracts	29	41,600	41,600	38,500

Beaufort-Jasper Water and Sewer Authority
Operating Budget for the Fiscal Year Ended June 30, 2022

ORG	Acct # OBJECT	Account Name	2020	2021	2021	2022
			Actual	Budget	Projected	Budget
11150 083400	Professional Fees		34,137	100,000	250,000	135,000
11150 084200	Telephone		1,267	1,500	1,800	1,500
11150 085960	Memberships & Dues		458	600	-	600
11150 086710	Safety Supplies		-	200	-	100
11150 087100	Training/Conferences		1,596	1,100	1,100	2,000
11150 087150	Travel		-	1,700	-	-
11150 089140	Printing		-	-	-	-
11150 087200	Meeting Expense		130	600	-	400
TOTAL ASSET MANAGEMENT			161,368	398,200	423,700	398,900
Financial & Business Services - Water						
11370 080100	Wages and Salaries		593,532	569,100	589,800	545,900
11370 080110	Overtime		5,764	4,800	5,900	4,800
11370 080200	FICA		45,115	43,900	43,400	42,100
11370 080250	Retirement		139,994	95,000	82,900	91,200
11370 080300	Group Insurance		50,675	60,900	55,400	41,600
11370 080400	401K		2,760	-	-	-
11370 080450	Uniforms		1,424	300	2,100	300
11370 081200	General Equipment Maintenance		46	-	4,200	3,000
11370 081220	Fleet Maintenance		120,097	117,000	157,500	126,000
11370 082400	Fuel		3,857	4,200	4,400	4,200
11370 082410	Other Fuel		2,181	4,300	4,300	4,300
11370 082500	Expendable Equipment		1,826	9,000	500	4,800
11370 082575	General Supplies		4,775	5,700	5,000	5,700
11370 083000	Comp./Instr. Contracts		62,901	82,800	82,800	80,500
11370 083200	Accounting/Auditing		24,326	28,200	28,200	28,200
11370 083400	Professional Fees		-	36,000	36,000	-
11370 084200	Telephone		20,393	21,600	20,500	21,600
11370 085950	Publications & Subscriptions		148	600	200	600
11370 085960	Memberships & Dues		984	1,600	900	2,000
11370 086710	Safety Supplies		453	200	-	200
11370 087100	Training/Conferences		3,451	5,200	5,200	4,600
11370 087150	Travel		518	2,100	-	-
11370 087200	Meeting Expense		655	900	100	900
11370 088100	Data Processing Insurance		7,167	8,500	8,000	9,000
11370 088200	Fidelity Bond		356	400	600	400
11370 088300	Fleet Insurance		53,813	65,600	58,600	68,400
11370 088400	General Liability Insurance		75,828	86,200	71,700	87,600
11370 088500	Inland Marine Insurance		21,142	23,100	25,800	22,200
11370 088600	Property Insurance		220,032	254,000	247,900	255,000
11370 088700	Environmental Liability Insurance		9,940	10,000	9,900	10,200
11370 089120	Bank Charges		17,428	13,200	9,900	11,400
11370 089140	Printing		1,742	2,000	600	1,900
11370 089500	Depreciation Expense		12,845,015	13,229,700	12,936,000	13,396,000
TOTAL FINANCIAL & BUSINESS SVCS.-WA			14,338,337	14,786,100	14,498,300	14,874,600
Customer Service - Water						
11360 080100	Wages and Salaries		511,905	520,000	523,900	471,500
11360 080110	Overtime		2,140	3,600	3,600	3,600
11360 080200	FICA		38,408	40,100	36,900	36,300
11360 080220	Unemployment Insurance		-	-	-	-
11360 080250	Retirement		128,589	86,700	73,800	78,700
11360 080300	Group Insurance		63,382	69,400	64,100	57,100
11360 080400	401K		2,854	-	-	-
11360 082500	Expendable Equipment		770	800	700	900
11360 082575	General Supplies		2,188	2,300	2,100	2,400
11360 082600	Office Supplies		-	-	-	-
11360 083000	Comp./Instr. Contracts		74,662	78,400	75,800	82,800
11360 083500	Contract labor		18,147	37,000	21,100	22,200
11360 083575	Bill processing		-	-	-	-
11360 084200	Telephone		18,142	24,000	17,600	22,200
11360 085150	Equipment/Furniture Lease		-	-	-	-
11360 085805	Merchant Fees		270,678	275,000	244,000	244,800
11360 085960	Memberships & Dues					

Beaufort-Jasper Water and Sewer Authority
Operating Budget for the Fiscal Year Ended June 30, 2022

ORG	Acct # OBJECT	Account Name	2020	2021	2021	2022
			Actual	Budget	Projected	Budget
11360	086710	Safety Supplies	-	-	-	-
11360	087100	Training/Conferences	570	3,400	3,400	1,800
11360	087150	Travel	836	3,000	-	1,000
11360	087200	Meeting Expense	757	1,200	300	1,200
11360	089116	Promotional Expense	-	-	-	-
11360	089130	Postage	-	-	-	-
11360	089140	Printing	52	800	-	800
11360	089150	Bad Debt Expense	119,928	105,000	52,500	21,000
11360	089151	Bad Debt Collection fees	4,370	3,300	2,500	3,300
TOTAL CUSTOMER SVC.-WATER			1,258,433	1,254,200	1,122,300	1,051,800
Billing - Water						
11365	080100	Wages and Salaries	227,123	251,400	234,800	260,100
11365	080110	Overtime	6,004	3,600	1,200	4,200
11365	080200	FICA	17,543	19,500	16,800	20,200
11365	080250	Retirement	63,912	42,200	34,100	43,800
11365	080300	Group Insurance	32,457	34,000	38,000	36,900
11365	080400	401K	1,786	-	-	-
11365	080450	Uniforms	1,248	2,100	1,400	2,200
11365	081200	General Equipment Maintenance	14	6,000	-	600
11365	081220	Fleet Maintenance	-	-	-	-
11365	082400	Fuel	7,181	7,000	6,000	7,000
11365	082500	Expendable Equipment	491	600	-	900
11365	082550	Tools	368	1,200	100	600
11365	082575	General Supplies	46	900	-	300
11365	082600	Office Supplies	-	-	-	-
11365	083575	Bill Processing	41,094	40,800	33,900	36,000
11365	084200	Telephone	2,424	1,600	2,900	400
11365	084300	Beacon Cellular	332,395	402,400	410,900	444,000
11365	086710	Safety Supplies	457	900	-	600
11365	087100	Training/Conferences	1,140	3,500	3,500	1,900
11365	087150	Travel	1,874	4,500	-	2,100
11365	087200	Meeting Expense	628	600	200	300
11365	089130	Postage	132,175	161,400	128,400	127,200
TOTAL BILLING - WATER			870,360	984,200	912,200	989,300
Information Technology - Water						
11380	080100	Wages and Salaries	351,956	389,400	419,600	430,500
11380	080110	Overtime	52	200	300	300
11380	080200	FICA	25,554	29,800	30,900	33,000
11380	080250	Retirement	90,535	64,500	62,800	71,300
11380	080300	Group Insurance	27,787	33,400	36,000	28,800
11380	080400	401K	1,033	-	-	-
11380	080450	Uniforms	30	200	-	200
11380	081220	Fleet Maintenance	-	-	-	-
11380	081240	Computer Equipment Maintenance	1,695	800	1,000	1,500
11380	081245	Computer programming	-	-	-	-
11380	082400	Fuel	48	100	-	100
11380	082500	Expendable Equipment	61,104	96,000	190,700	92,500
11380	082575	General Supplies	725	2,400	300	2,400
11380	083000	Comp./Instr. Contracts	203,237	153,500	210,400	285,700
11380	083400	Professional fees	63,599	75,400	15,400	69,100
11380	084200	Telephone	106,025	98,700	112,000	98,700
11380	085950	Publications & Subscriptions	117	300	-	900
11380	085960	Memberships & Dues	417	600	400	1,700
11380	086710	Safety Supplies	-	100	-	100
11380	087100	Training/conferences	8,971	9,700	9,700	13,800
11380	087150	Travel	301	1,500	-	-
11380	087200	Meeting expense	534	300	200	500
TOTAL INFORMATION TECH.-WATER			943,719	956,900	1,089,700	1,131,100

Beaufort-Jasper Water and Sewer Authority
Operating Budget for the Fiscal Year Ended June 30, 2022

Acct #			2020	2021	2021	2022
ORG	OBJECT	Account Name	Actual	Budget	Projected	Budget
General & Admin - Water						
11375 080100		Wages and Salaries	848,514	804,400	836,500	1,212,300
11375 080110		Overtime	997	100	2,000	100
11375 080200		FICA	59,629	61,500	54,400	92,700
11375 080220		Unemployment Insurance	2,274	3,200	4,600	3,200
11375 080230		Worker's Comp	2,980	1,400	3,100	2,200
11375 080250		Retirement	220,272	133,200	125,000	200,800
11375 080300		Group Insurance	26,182	311,900	363,800	362,000
11375 080400		401K	2,756	-	-	-
11375 080410		Other Post Retirement Benefits	729,827	565,000	929,000	929,000
11375 080425		Recruitment/Retention	9,015	67,100	27,800	85,000
11375 080430		Workforce Screening	4,294	7,100	5,500	8,400
11375 080435		Employee Recognition	34,479	31,500	30,800	51,600
11375 080440		Wellness	3,282	7,300	3,400	8,000
11375 081200		General Equipment Maintenance	266	-	-	700
11375 081205		Facilities Maintenance	47,006	40,200	79,000	101,400
11375 081220		Fleet Maintenance	-	-	-	-
11375 081300		Cleaning Services	67,065	14,400	217,700	14,400
11375 081400		Grounds Maintenance	5,181	10,200	4,400	8,400
11375 082400		Fuel	801	3,500	3,500	3,500
11375 082500		Expendable Equipment	8,661	6,500	400	4,900
11375 082575		General Supplies	18,171	18,300	13,800	16,800
11375 082600		Office Supplies	-	-	-	-
11375 083000		Comp./Instr. Contracts	11,892	12,700	1,300	14,900
11375 083300		Legal Fees	92,585	90,000	90,000	90,000
11375 083400		Professional Fees	470,373	148,500	148,500	92,500
11375 084200		Telephone	5,055	5,000	4,300	5,000
11375 085100		Rent	1,375	1,600	1,100	1,600
11375 085150		Equipment Lease	-	-	-	-
11375 085600		Director Fees	39,420	40,500	36,700	40,500
11375 085950		Publications & Subscriptions	966	3,600	700	1,300
11375 085960		Memberships & Dues	21,345	24,600	18,700	24,900
11375 086000		Franchise Fee	917,001	931,000	997,600	1,007,000
11375 086100		Licenses	8,014	10,200	4,300	12,700
11375 086710		Safety Supplies	937	900	50,900	45,300
11375 086720		Safety Services	836	1,400	100	1,200
11375 086730		Safety Training	7,806	6,000	9,500	22,500
11375 086740		Safety Incentives	10,258	17,600	1,100	6,600
11375 087100		Training/Conferences	3,286	13,100	13,100	13,800
11375 087125		Organizational Training	23,147	83,800	63,000	150,000
11375 087150		Travel	4,960	17,700	100	14,300
11375 087200		Meeting Expense	5,485	13,300	1,700	9,300
11375 089100		Admin Expense	6,000	6,000	6,000	6,000
11375 089110		Advertising	1,463	3,600	-	3,600
11375 089111		Personnel Advertising	18,226	9,000	10,000	18,000
11375 089114		Public Affairs Advertising	2,059	2,400	3,100	4,800
11375 089115		Public Education	10,584	6,600	6,800	13,200
11375 089116		Promotional Expense	-	-	-	-
11375 089130		Postage	13,288	15,600	9,700	14,400
11375 089131		Public Affairs Postage	4,561	3,900	5,000	3,900
11375 089140		Printing	200	4,000	500	1,200
11375 089141		Public Affairs Printing	4,958	7,800	12,200	6,300
11375 089155		Hurricane Prep/Recovery	20,597	12,000	900	12,000
11375 089160		Other Expense	(1,336)	-	-	-
TOTAL G&A - WATER			3,796,990	3,579,200	4,201,600	4,742,200
TOTAL WATER OPERATING EXPENSE			33,814,933	33,290,700	35,048,800	37,586,900

Wastewater Operating Expenses

Wastewater Treatment Operations

15515 080100	Wages and Salaries	1,041,487	918,500	965,100	924,100
15515 080110	Overtime	27,039	25,000	25,000	25,000
15515 080200	FICA	87,746	72,200	66,100	72,600
15515 080230	Worker's Comp	16,736	17,000	18,100	17,000

Beaufort-Jasper Water and Sewer Authority
Operating Budget for the Fiscal Year Ended June 30, 2022

Acct #	ORG	OBJECT	Account Name	2020 Actual	2021 Budget	2021 Projected	2022 Budget
15515 080250		Retirement		269,517	156,200	143,300	157,200
15515 080300		Group Insurance		93,407	108,900	108,700	99,800
15515 080400		401K		5,020	-	-	-
15515 080450		Uniforms		5,705	6,300	4,600	7,800
15515 081220		Fleet Maintenance		-	-	-	-
15515 082100		Lab Supplies		12,488	9,000	17,700	8,000
15515 082200		Chemicals		135,018	122,000	122,000	133,000
15515 082400		Fuel		16,951	21,000	21,000	21,000
15515 082410		Other fuel		56,688	42,300	66,300	42,300
15515 082500		Expendable Equipment		8,398	15,000	15,000	20,000
15515 082550		Tools		1,665	2,000	1,000	3,500
15515 082575		General Supplies		7,589	6,000	5,700	8,000
15515 082600		Office supplies		-	-	-	-
15515 083000		Comp./Instr. Contracts		4,267	8,500	4,300	11,000
15515 083400		Professional Fees		-	8,000	-	18,000
15515 084100		Power		710,183	699,000	731,900	699,000
15515 084200		Telephone		9,109	11,400	8,900	5,700
15515 085150		Office equipment lease		-	-	-	-
15515 085950		Publications & Subscriptions		218	500	-	500
15515 085960		Memberships & Dues		20,607	20,000	21,200	20,000
15515 086200		DHEC Permits		32,746	33,000	33,000	33,000
15515 086250		Fines & Penalties		-	-	-	-
15515 086710		Safety Supplies		2,292	3,600	300	1,000
15515 087100		Training/Conferences		2,084	3,000	3,700	8,000
15515 087150		Travel		8,072	4,500	-	13,500
15515 087200		Meeting Expense		377	1,000	400	1,000
15515 089140		Printing		446	200	700	200
Total WWT Operations				2,575,856	2,314,100	2,384,000	2,350,200
Wastewater Treatment Maintenance							
15615 080100		Wages and Salaries		266,416	250,200	232,300	241,600
15615 080110		Overtime		5,300	8,400	8,400	8,400
15615 080200		FICA		21,692	19,800	17,000	19,100
15615 080230		Worker's Comp		7,222	7,400	7,300	7,400
15615 080250		Retirement		75,364	42,800	35,500	41,400
15615 080300		Group Insurance		29,764	33,100	30,600	29,100
15615 080400		401K		1,417	-	-	-
15615 080450		Uniforms		3,268	2,500	3,100	2,500
15615 081110		Structures Maintenance		10,405	14,000	114,800	236,000
15615 081120		Pumps Maintenance		28,964	22,000	59,000	31,000
15615 081130		Instrument Maintenance		40,995	22,800	21,800	29,400
15615 081140		Treatment Equipment Maint		141,626	95,000	181,000	216,500
15615 081200		General Equipment Maintenance		11,905	8,000	6,200	40,400
15615 081205		Facilities Maintenance		37,679	47,500	50,300	87,000
15615 081210		Electrical Equipment Maintenance		55,495	30,000	24,600	75,500
15615 081220		Fleet Maintenance		-	-	-	-
15615 081300		Cleaning Services		19,500	10,000	15,400	9,600
15615 081400		Grounds Maintenance		37,077	30,000	39,600	44,700
15615 082300		Pipes/Supplies/Fittings		28,578	8,000	8,900	25,800
15615 082400		Fuel		16,445	19,000	19,000	19,000
15615 082500		Expendable equipment		863	1,000	200	800
15615 082550		Tools		6,227	4,100	7,800	4,500
15615 082575		General Supplies		3,204	3,000	3,500	2,500
15615 083000		Comp./Instr. Contracts		12,917	19,000	20,600	-
15615 086710		Safety Supplies		434	1,500	300	1,000
Total WWT Maintenance				862,758	699,100	907,200	1,173,200
TOTAL WASTEWATER TREATMENT							
Collection & Transmission Operations							
15525 080100		Wages and Salaries		1,785,658	1,741,300	1,563,200	1,839,600
15525 080110		Overtime		186,498	168,800	150,300	150,000
15525 080200		FICA		148,162	146,100	124,700	155,300
15525 080220		Unemployment Insurance		-	2,600	-	2,600
15525 080230		Worker's Comp		33,863	34,000	36,600	34,000

Beaufort-Jasper Water and Sewer Authority
Operating Budget for the Fiscal Year Ended June 30, 2022

Acct #			2020	2021	2021	2022
ORG	OBJECT	Account Name	Actual	Budget	Projected	Budget
15525 080250	Retirement		514,944	316,300	255,100	336,100
15525 080300	Group Insurance		219,127	271,900	233,000	232,700
15525 080400	401K		9,316	-	-	-
15525 080450	Uniforms		23,207	24,700	23,800	26,800
15525 081100	Line Maintenance		49,276	54,000	55,600	85,000
15525 081110	Structures Maintenance		66,715	5,500	12,700	32,400
15525 081120	Pumps Maintenance		158,728	102,400	189,600	160,000
15525 081150	Meter and Svc Line Maint		5,287	10,000	30,500	16,000
15525 081190	Pavement Repairs		54,018	35,000	43,800	50,500
15525 081200	General Equipment Maintenance		35,748	30,000	37,700	50,000
15525 081210	Electrical Equipment Maintenance		36,288	58,000	47,900	63,300
15525 081220	Fleet Maintenance		-	-	-	-
15525 081245	Computer Programming		-	-	-	-
15525 081300	Cleaning Services		13,000	-	-	-
15525 081900	Customer Repairs		1,955	2,500	-	2,500
15525 082250	Odor Control		22,911	2,600	4,800	4,400
15525 082300	Pipes/Supplies/Fittings		-	-	-	-
15525 082400	Fuel		94,917	89,600	74,800	90,000
15525 082410	Other Fuel		10,927	16,000	4,200	18,000
15525 082500	Expendable Equipment		25,407	16,000	33,100	55,200
15525 082520	Wastewater Expendable Equipment		-	-	-	-
15525 082550	Tools		6,214	7,500	15,400	11,700
15525 082575	General Supplies		16,727	18,000	14,800	18,000
15525 083000	Comp./Instr. Contracts		22,813	30,000	3,500	28,500
15525 083500	Contract Labor		-	-	-	194,600
15525 083505	Contract Labor Annual Services		7,750	25,000	25,000	-
15525 084100	Power		626,943	625,600	628,000	658,300
15525 084200	Telephone		160,607	174,800	29,700	36,400
15525 085110	Other Property Costs		27,356	18,000	18,000	18,000
15525 085150	Equipment Lease		-	-	-	-
15525 085900	Utility Locations		11,465	12,000	13,100	15,000
15525 085960	Memberships & Dues		518	1,300	500	4,700
15525 086710	Safety Supplies		11,832	12,000	2,100	3,000
15525 087100	Training/Conferences		2,187	3,500	7,900	20,400
15525 087150	Travel		2,911	5,000	1,300	8,200
15525 087200	Meeting Expense		338	1,000	3,400	6,800
15525 089140	Printing		542	1,000	-	1,000
Total C&T Operations			4,394,150	4,062,000	3,684,100	4,429,000
Collection & Transmission Maintenance						
15625 080100	Wages and Salaries		263,873	250,200	232,300	241,600
15625 080110	Overtime		5,300	6,000	6,000	8,400
15625 080200	FICA		21,692	19,800	17,000	19,100
15625 080230	Worker's Comp		7,275	7,400	7,300	7,400
15625 080250	Retirement		75,364	42,800	35,500	41,400
15625 080300	Group Insurance		29,764	33,100	30,600	29,100
15625 080400	401K		1,417	-	-	-
15625 080450	Uniforms		3,275	2,600	3,100	2,600
15625 081131	SCADA		44,797	48,000	107,800	272,900
15625 081130	Instrument Maintenance		14,551	10,000	1,300	55,200
15625 081200	General Equipment Maintenance		3,986	1,000	7,700	2,800
15625 081300	Cleaning Services		-	-	12,000	9,600
15625 081205	Facilities Maintenance		26,102	23,000	38,000	27,200
15625 081210	Electrical Equipment Maintenance		22,857	18,000	51,800	16,400
15625 081400	Grounds Maintenance		77,658	66,000	67,200	78,400
15625 082300	Pipes/Supplies/Fittings		8,883	1,000	300	500
15625 082500	Expendable Equipment		1,060	1,800	-	1,000
15625 082550	Tools		3,561	3,600	1,300	8,600
15625 082575	General Supplies		332	400	400	500
15625 084200	Telephone		6,913	3,500	6,000	3,500
15625 085960	Memberships & Dues		1,090	500	-	500
15625 086710	Safety Supplies		-	500	-	500
15625 087100	Training/Conferences		2,300	2,000	4,900	3,000
15625 087150	Travel		441	3,000	-	5,000
Total C&T Maintenance			622,493	544,200	630,500	835,200

Beaufort-Jasper Water and Sewer Authority
Operating Budget for the Fiscal Year Ended June 30, 2022

Acct #		2020	2021	2021	2022	
ORG	OBJECT	Account Name	Actual	Budget	Projected	Budget
Waste Disposal Operations						
15545 085200		Land Lease/Disposal Fee	152,706	156,000	156,000	176,000
15545 085501		Wetlands Monitoring	77,774	85,000	85,000	110,000
		Total Waste Disp Operations	230,480	241,000	241,000	286,000
Waste Disposal Maintenance						
15645 081110		Structures Maintenance	5,473	7,000	29,000	-
15645 081200		General Equipment Maintenance	2,839	13,500	-	-
15645 081400		Grounds Maintenance	14,837	17,000	14,800	17,000
15645 082300		Pipes/Supplies/Fittings	669	1,000	-	1,000
		Total Waste Disposal Maint	23,818	38,500	43,800	18,000
		TOTAL WASTE DISPOSAL	254,298	279,500	284,800	304,000
Sludge Management Operations						
15550 080100		Wages and Salaries	82,116	72,000	66,000	64,600
15550 080110		Overtime	2,181	3,000	300	3,000
15550 080200		FICA	7,049	5,700	4,400	5,200
15550 080230		Worker's Comp	1,348	1,400	1,400	1,400
15550 080250		Retirement	21,482	12,400	10,000	11,200
15550 080300		Group Insurance	7,275	8,300	7,200	6,400
15550 080400		401K	402	-	-	-
15550 082200		Chemicals	79,948	95,000	95,000	100,000
15550 082400		Fuel	12,432	13,000	13,000	13,000
15550 082500		Expendable Equipment	-	7,000	-	-
15550 085350		Disposal Costs	190,437	195,000	195,000	200,000
		Total Sludge Mgmt Operations	404,670	412,800	392,300	404,800
Sludge Management Maintenance						
15650 081200		General Equipment Maintenance	28,759	15,000	50,200	-
15650 081220		Fleet Maintenance	-	-	-	-
15650 082300		Pipes/Supplies/Fittings	119	1,000	-	1,000
15650 082575		General Supplies	231	300	-	300
		Total Sludge Mgmt Maintenance	29,109	16,300	50,200	1,300
		TOTAL SLUDGE MANAGEMENT	433,779	429,100	442,500	406,100
Lab - Wastewater						
15735 080100		Wages and Salaries	177,847	155,000	161,600	163,900
15735 080110		Overtime	59	500	100	500
15735 080200		FICA	13,899	11,900	9,700	12,600
15735 080230		Worker's Comp	2,813	3,000	3,000	3,000
15735 080250		Retirement	42,939	25,700	24,400	27,200
15735 080300		Group Insurance	17,090	18,600	19,300	17,800
15735 080400		401K	568	-	-	-
15735 080450		Uniforms	968	1,000	1,000	1,000
15735 081200		General Equipment Maintenance	718	800	100	800
15735 082100		Lab Supplies	53,722	51,000	57,100	51,000
15735 082500		Expendable Equipment	255	2,500	2,200	2,500
15735 082575		General Supplies	24	-	-	1,000
15735 082600		Office Supplies	-	-	-	-
15735 085500		Lab Contract	42,892	65,000	65,000	78,000
15735 085960		Memberships & Dues	90	100	200	100
15735 086100		Licenses	-	-	-	-
15735 086200		DHEC Permits	750	1,000	1,300	1,000
15735 086710		Safety Supplies	205	300	-	300
15735 087100		Training/Conferences	50	500	700	500
15735 087150		Travel	178	500	-	1,000
15735 087200		Meeting Expense	-	100	-	100
		TOTAL LAB - SEWER	355,068	337,500	345,700	362,300
Engineering & Const. Services - Wastewater						
15740 080100		Wages and Salaries	124,475	209,800	219,200	256,700
15740 080110		Overtime	997	1,500	1,300	2,000
15740 080200		FICA	11,804	16,200	16,100	19,800

Beaufort-Jasper Water and Sewer Authority
Operating Budget for the Fiscal Year Ended June 30, 2022

ORG	Acct # OBJECT	Account Name	2020	2021	2021	2022
			Actual	Budget	Projected	Budget
15740	080230	Worker's Comp	836	900	1,000	900
15740	080250	Retirement	40,315	35,100	33,200	42,800
15740	080300	Group Insurance	19,703	28,900	30,100	30,700
15740	080400	401K	785	-	-	-
15740	080450	Uniforms	512	300	500	300
15740	081220	Fleet Maintenance	-	-	-	-
15740	082400	Fuel	3,485	3,000	3,100	3,000
15740	082500	Expendable Equipment	2,107	3,800	4,500	2,900
15740	082550	Tools	33	800	500	800
15740	082575	General Supplies	516	1,100	800	800
15740	083000	Comp./Instr. Contracts	4,947	5,200	8,000	9,300
15740	083100	Engineering	25,520	18,000	18,000	49,600
15740	083300	Legal Fees	26	100	100	100
15740	084200	Telephone	3,866	3,500	3,500	4,500
15740	085150	Equipment Lease	-	-	-	-
15740	085950	Publications & Subscriptions	270	400	-	400
15740	085960	Memberships & Dues	173	900	500	1,100
15740	086100	Licenses	-	-	-	-
15740	086710	Safety Supplies	264	400	-	400
15740	087100	Training/Conferences	360	1,300	1,300	5,300
15740	087150	Travel	439	2,000	-	2,800
15740	087200	Meeting Expense	20	500	100	2,300
15740	089140	Printing	18	400	-	400
15740	089200	Survey	-	1,000	-	1,000
TOTAL ENGINEERING & CONST. SVCS.			241,473	335,100	341,800	437,900
Asset Management - Wastewater						
15750	080100	Wages and Salaries	43,239	126,200	63,900	109,300
15750	080110	Overtime	108	800	700	1,000
15750	080200	FICA	3,240	9,700	4,800	8,400
15750	080230	Worker's Comp	-	-	-	-
15750	080250	Retirement	12,359	20,900	9,800	18,100
15750	080300	Group Insurance	3,652	8,700	5,400	9,400
15750	080400	401K	160	-	-	-
15750	082500	Expendable Equipment	55	600	-	500
15750	082575	General Supplies	196	400	-	400
15750	083000	Comp./Instr. Contracts	19,512	27,800	25,000	25,700
15750	083400	Professional Fees	22,758	75,000	166,000	90,000
15750	084200	Telephone	845	1,000	1,200	1,000
15750	085960	Memberships & Dues	305	400	-	400
15750	086710	Safety Supplies	-	100	-	-
15750	087100	Training/Conferences	1,064	500	200	1,300
15750	087150	Travel	-	500	-	-
15750	089140	Printing	-	400	-	-
15750	087200	Meeting Expense	87	-	-	200
TOTAL ASSET MANAGEMENT			107,578	273,000	277,000	265,700
Financial & Business Services - Wastewater						
15770	080100	Wages and Salaries	393,408	379,400	382,000	364,000
15770	080110	Overtime	3,843	3,200	3,900	3,200
15770	080200	FICA	29,904	29,300	28,000	28,100
15770	080250	Retirement	93,060	63,400	55,200	60,800
15770	080300	Group Insurance	33,728	40,600	36,900	27,800
15770	080400	401K	1,832	-	-	-
15770	081200	General Equipment Maintenance	31	-	2,800	2,000
15770	080450	Uniforms	949	200	1,400	200
15770	081220	Fleet Maintenance	80,064	78,000	105,000	84,000
15770	082400	Fuel	2,571	2,800	3,000	2,800
15770	082410	Other Fuel	1,454	2,900	2,900	2,900
15770	082500	Expendable Equipment	1,217	6,000	300	3,200
15770	082575	General Supplies	3,282	3,800	3,300	3,800
15770	083000	Comp./Instr. Contracts	41,934	55,200	55,200	53,600
15770	083200	Accounting/Auditing	16,217	18,800	18,800	18,800
15770	083400	Professional Fees	-	24,000	24,000	-

Beaufort-Jasper Water and Sewer Authority
Operating Budget for the Fiscal Year Ended June 30, 2022

Acct #	ORG	Object	Account Name	2020 Actual	2021 Budget	2021 Projected	2022 Budget
15770 084200			Telephone	13,699	14,400	13,700	14,400
15770 085950			Publications & Subscriptions	99	400	100	400
15770 085960			Memberships & Dues	656	1,000	600	1,300
15770 086710			Safety Supplies	302	100	-	100
15770 087100			Training/Conferences	2,300	3,500	3,500	3,500
15770 087150			Travel	346	1,600	-	1,600
15770 087200			Meeting Expense	437	400	100	400
15770 088100			Data Processing Insurance	4,778	5,600	5,400	5,000
15770 088200			Fidelity Bond	237	200	400	200
15770 088300			Fleet Insurance	35,875	43,700	39,100	45,600
15770 088400			General Liability Insurance	50,552	57,400	47,800	58,400
15770 088500			Inland Marine Insurance	14,095	15,400	17,200	14,800
15770 088600			Property Insurance	146,688	169,300	165,300	170,000
15770 088700			Environmental Liability Insurance	6,626	6,600	6,600	6,800
15770 089120			Bank Charges	11,619	8,800	6,600	7,600
15770 089140			Printing	1,161	1,400	400	1,300
15770 089500			Depreciation Expense	16,887,888	16,732,900	16,909,000	17,100,000
			TOTAL FINANCIAL & BUSINESS SVCS - WV	17,880,852	17,770,300	17,938,500	18,086,600

Customer Service - Wastewater

15760 080100			Wages and Salaries	339,161	346,700	336,700	314,400
15760 080110			Overtime	1,427	2,400	1,100	2,400
15760 080200			FICA	25,445	26,700	23,600	24,200
15760 080250			Retirement	85,725	57,800	49,100	52,500
15760 080300			Group Insurance	42,252	46,300	42,600	38,100
15760 080400			401K	1,904	-	-	-
15760 080450			Uniforms	-	-	-	-
15760 082500			Expendable Equipment	513	600	500	600
15760 082575			General Supplies	1,459	1,700	1,400	1,600
15760 082600			Office Supplies	-	-	-	-
15760 083000			Comp./Instr. Contracts	49,775	52,300	50,500	55,200
15760 083500			Contract labor	12,097	24,700	14,100	14,800
15760 083575			Bill Processing	-	-	-	-
15760 084200			Telephone	11,396	16,000	11,700	14,800
15760 085150			Equipment/Furniture Lease	-	-	-	-
15760 085805			Merchant Fees	180,452	183,500	162,700	163,200
15760 085960			Memberships & Dues	36	100	-	100
15760 086710			Safety Supplies	-	-	-	-
15760 087100			Training/Conferences	380	2,000	2,000	1,200
15760 087150			Travel	558	1,900	-	600
15760 087200			Meeting Expense	505	800	200	800
15760 089116			Promotional Expense	-	-	-	-
15760 089130			Postage	-	-	-	-
15760 089140			Printing	35	500	-	500
15760 089150			Bad Debt Expense	71,724	70,000	35,000	14,000
15760 089151			Bad Debt Collection Fees	-	2,200	-	2,200
			TOTAL CUSTOMER SVC. - WW	824,842	836,200	731,200	701,200

Billing - Wastewater

15765 080100			Wages and Salaries	151,021	167,600	148,800	173,400
15765 080110			Overtime	4,003	2,400	800	2,800
15765 080200			FICA	11,665	13,000	10,600	13,500
15765 080250			Retirement	42,609	28,200	22,800	29,200
15765 080300			Group Insurance	21,637	22,700	25,300	24,600
15765 080400			401K	1,191	-	-	-
15765 080450			Uniforms	832	1,400	900	1,400
15765 081200			General Equipment Maintenance	9	4,000	-	400
15765 081220			Fleet Maintenance	-	-	-	-
15765 082400			Fuel	4,787	4,700	3,900	4,700
15765 082500			Expendable Equipment	328	400	-	600
15765 082550			Tools	245	800	-	400
15765 082575			General Supplies	30	400	-	200
15765 082600			Office Supplies	-	-	-	-
15765 083575			Bill Processing	27,396	27,200	22,600	24,000

Beaufort-Jasper Water and Sewer Authority
Operating Budget for the Fiscal Year Ended June 30, 2022

ORG	Acct # OBJECT	Account Name	2020	2021	2021	2022
			Actual	Budget	Projected	Budget
15765 084200	Telephone		1,616	800	1,900	300
15765 084300	Beacon Cellular		221,596	268,200	273,900	296,000
15765 086710	Safety Supplies		305	600	-	400
15765 087100	Training/Conferences		760	2,200	2,200	1,300
15765 087150	Travel		1,249	3,000	-	1,400
15765 087200	Meeting Expense		419	400	100	400
15765 089130	Postage		88,117	107,600	85,700	84,800
TOTAL BILLING - WW			579,816	655,600	599,500	659,800
Information Technology - Wastewater						
15780 080100	Wages and salaries		234,164	259,600	274,800	287,000
15780 080110	Overtime		35	100	200	200
15780 080200	FICA		17,000	19,900	20,200	22,000
15780 080250	Retirement		60,357	43,000	41,900	47,600
15780 080300	Group Insurance		18,523	22,300	24,000	19,200
15780 080400	401K		689	-	-	-
15780 080450	Uniforms		20	200	-	200
15780 081220	Fleet Maintenance		-	-	-	-
15780 081240	Computer Equipment Maintenance		1,130	600	700	1,000
15780 081245	Computer programming		-	-	-	-
15780 082400	Fuel		32	100	-	100
15780 082500	Expendable equipment		40,736	49,900	127,200	61,700
15780 082575	General Supplies		483	1,600	200	1,600
15780 083000	Comp./Instr. Contracts		135,491	102,400	140,300	190,400
15780 083400	Professional fees		42,399	50,300	10,300	46,100
15780 084200	Telephone		71,383	65,800	74,600	65,800
15780 085950	Publications & Subscriptions		78	200	-	600
15780 085960	Memberships & Dues		278	400	300	1,100
15780 086710	Safety Supplies		-	100	-	100
15780 087100	Training/conferences		5,981	5,800	5,800	9,200
15780 087150	Travel		201	1,200	-	-
15780 087200	Meeting expense		356	200	100	400
Information Technology			629,335	623,700	720,600	754,300
General Admin - Wastewater						
15775 080100	Wages and Salaries		565,623	536,200	549,200	808,200
15775 080110	Overtime		665	100	1,300	100
15775 080200	FICA		39,751	41,000	35,600	61,800
15775 080220	Unemployment Insurance		1,516	-	3,000	-
15775 080230	Worker's Comp		1,986	2,100	2,100	2,100
15775 080250	Retirement		146,849	88,800	83,300	133,900
15775 080300	Group Insurance		17,452	207,900	242,500	241,300
15775 080400	401K		1,838	-	-	-
15775 080410	Other Post Retirement Benefits		486,551	377,000	619,300	619,300
15775 080425	Recruitment/Retention		6,010	44,700	18,300	56,700
15775 080430	Workforce Screening		2,863	4,700	3,600	5,600
15775 080435	Employee Recognition		22,984	20,600	20,600	34,400
15775 080440	Wellness		2,188	4,800	2,300	5,400
15775 081200	General Equipment Maintenance		163	-	-	500
15775 081205	Facilities Maintenance		31,337	26,800	23,100	67,600
15775 081220	Fleet Maintenance		-	-	-	-
15775 081300	Cleaning Services		44,710	9,600	144,800	9,600
15775 081400	Grounds Maintenance		3,454	6,800	2,900	5,600
15775 082400	Fuel		534	2,300	2,300	2,300
15775 082500	Expendable Equipment		5,775	4,000	300	3,200
15775 082575	General Supplies		12,133	12,200	9,200	11,200
15775 082600	Office Supplies		-	-	-	-
15775 083000	Comp./Instr. Contracts		7,928	8,500	8,500	9,900
15775 083300	Legal Fees		61,723	60,000	70,000	60,000
15775 083400	Professional Fees		313,582	100,000	100,000	62,700
15775 084200	Telephone		3,370	3,400	2,900	3,400
15775 085100	Rent		917	1,000	700	1,000
15775 085150	Equipment Lease		-	-	-	-
15775 085600	Director Fees		26,280	27,000	24,500	27,000

Beaufort-Jasper Water and Sewer Authority
Operating Budget for the Fiscal Year Ended June 30, 2022

Acct #	ORG	OBJECT	Account Name	2020 Actual	2021 Budget	2021 Projected	2022 Budget
15775 085950			Publications & Subscriptions	644	2,400	500	900
15775 085960			Memberships & Dues	14,200	16,400	12,400	16,600
15775 086000			Franchise Fee	794,844	787,800	847,700	880,000
15775 086100			Licenses	5,298	6,800	2,900	8,400
15775 086710			Safety Supplies	625	600	33,600	30,200
15775 086720			Safety Services	558	900	100	800
15775 086730			Safety Training	5,204	4,000	8,600	15,000
15775 086740			Safety Incentives	6,839	10,400	700	4,400
15775 087100			Training/Conferences	2,190	8,800	8,800	9,200
15775 087125			Organizational Training	15,431	55,200	42,000	100,000
15775 087150			Travel	3,307	12,800	100	9,500
15775 087200			Meeting Expense	3,657	10,000	1,100	6,200
15775 089100			Admin Expense	4,000	4,000	6,900	4,000
15775 089110			Advertising	975	2,400	-	2,400
15775 089111			Personnel Advertising	12,151	6,000	6,600	12,000
15775 089114			Public Affairs Advertising	1,373	1,600	2,000	3,200
15775 089115			Public Education	6,971	4,400	4,400	8,800
15775 089116			Promotional Expense	-	-	-	-
15775 089130			Postage	8,859	10,400	6,400	9,600
15775 089131			Public Affairs Postage	3,040	2,600	3,300	2,600
15775 089140			Printing	133	2,700	300	800
15775 089141			Public Affairs Printing	3,305	5,200	8,100	4,200
15775 089155			Hurricane Prep/Recovery	13,731	8,000	600	8,000
15775 089160			Other Expense	-	-	-	-
			Total Gen Admin - Sewer	2,715,517	2,552,900	2,967,400	3,369,600
			Total Wastewater Operating Exp	32,477,816	31,712,300	32,254,800	34,135,100
			Total Operating Expenses	66,292,749	65,003,000	67,303,600	71,722,000
			Net Operating Income (Loss)	(857,152)	(762,000)	(1,287,600)	(2,954,000)
Non-operating Income/Expenses:							
11000 067250			Military Constr Reimb Revenue-Water	-	-	-	-
15000 067250			Military Constr Reimb Revenue-Sewer	-	-	-	-
16000 067400			Gain/ (Loss) disposal of assets	166,983	125,000	125,000	125,000
16000 067500			Interest Income	914,659	754,000	754,000	710,000
16000 067550			Bond Interest Income	295,561	-	-	-
16000 067600			Investment Income	101,804	50,000	76,000	50,000
			Income	1,479,006	929,000	955,000	885,000
16225 091000			Interest Expense	(2,303,150)	(3,121,000)	(3,121,000)	(2,652,000)
16250 091000			Interest Expense	(1,825,568)	(1,929,000)	(1,929,000)	(1,449,000)
16275 091200			Litigation Settlement	52,369	-	71,000	-
			Expense	(4,076,349)	(5,050,000)	(4,979,000)	(4,101,000)
			Total Non-operating Income/Expense	(2,597,343)	(4,121,000)	(4,024,000)	(3,216,000)
Capital Contributions							
16000 068001			Grant Revenue	1,213,380	-	239,000	-
16000 068010			Easement Revenue	200	-	300	-
11000 068000			Water Capacity revenue	2,977,961	1,500,000	2,900,000	1,700,000
11000 068050			Bad Debt Water Capacity revenue	-	-	-	-
11000 068100			Water Contributions of Systems	3,850,074	1,500,000	2,400,000	2,000,000
15000 068000			Wastewater Capacity revenue	7,006,462	3,000,000	6,400,000	3,800,000
15000 068050			Bad Debt Wastewater Capacity revenue	-	-	-	-
15000 068100			Wastewater Contributions of Systems	6,148,934	2,500,000	3,700,000	3,000,000
			Total Capital Contributions	21,197,011	8,500,000	15,639,300	10,500,000
			Total Non-operating & Capital Contributions	18,599,668	4,379,000	11,615,300	7,284,000
			Increase (Decrease) in Net Position	17,742,516	3,617,000	10,327,700	4,330,000