



Operating Budget

Fiscal Year July 1, 2022 - June 30, 2023

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RESOLUTION

ADOPTING AN OPERATING BUDGET FOR THE BEAUFORT-JASPER WATER AND SEWER AUTHORITY FOR THE FISCAL YEAR BEGINNING JULY 1, 2022 AND ENDING JUNE 30, 2023

WHEREAS, the General Manager of the Beaufort-Jasper Water and Sewer Authority (“Authority”) has prepared an estimate of operating and non-operating revenues of \$86,515,500 and operating and non-operating expenditures of \$81,193,085 for the fiscal year beginning July 1, 2022 and ending June 30, 2023; and,

WHEREAS, the Fiscal Year 2023 Operating Budget forecasts a \$5,322,415 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, 2022, 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, 2022 and ending June 30, 2023 are hereby adopted as the official operating budget for the Beaufort-Jasper Water and Sewer Authority for said fiscal year.

ADOPTED, this 23rd day of June 2022 in Regular Session.

(SEAL)

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

By: _____
Jimmy Baker, Chair

Attest:

Donna Altman, Secretary/Treasurer

FY2023 BUDGET HIGHLIGHTS

• OVERVIEW

- The FY2023 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, 2022:
 - Residential Water and Sewer: The residential water volumetric charge of \$3.55 per thousand gallons is projected to increase to \$3.66. The monthly basic facility charge for water is projected to increase from \$9.25 to \$9.55. The volumetric charge for sewer of \$6.49 per thousand gallons is projected to increase to \$6.81. The monthly basic facility charge for sewer is projected to increase from \$14.00 to \$14.70. The residential sewer cap is projected to increase from \$59.00 to \$62.00 per month.
 - The average residential water and sewer customer (7kg) is projected to receive an increase of \$4.05 or 4.3% on their total monthly bill.
 - Commercial Water and Sewer: The volumetric charge for water of \$3.58 per thousand gallons is projected to increase to \$3.69. The basic facility charge for water of \$13.40 is projected to increase to \$13.80. The volumetric charge for sewer of \$6.59 per thousand gallons is projected to increase to \$6.92. The basic facility charge for sewer is projected to increase from \$14.00 to \$14.70.
 - Residential and Commercial irrigation: The basic facility charge is projected to increase from \$9.25 to \$9.55 for residential customers and increase from \$13.40 to \$13.80 for commercial customers. The usage charge for residential and commercial irrigation of \$4.20 per thousand gallons is projected to increase to \$4.41.
 - Wholesale water: Rates are projected to increase 3-5% 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 FY2023 is projected to increase \$5.3M compared to a forecasted increase in net position of \$21.7M in FY2022.
- Anticipated ending operating cash for FY2023 is \$21.6M, which is above the policy minimum of 4 months operating cash of \$21.4M.
- Debt Service coverage is projected to be 1.68 compared to FY2022 forecast of 1.87.

• 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 6.25 kgals per month.

- Residential customer growth and volume is projected to increase 4% for retail water and 5% for retail sewer.
- Commercial customer growth and volume is projected to increase 2% for both retail water and sewer.
- Operating Revenues are projected to increase \$4.3M compared to projected FY2022.
- Total capital contributions are projected at \$12.7M, a decrease of \$13.3M from the FY2022 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 \$7.5M above projected FY2022 expenses. Operating expenses after depreciation are \$7.7M above projected FY2022 expenses.

- Significant increases in operating expenses compared to projected FY2022 are as follows:
 - Wages and benefits are projected to increase \$3.8M due to several contributing factors including an increase of 7% for employee compensation to be distributed as a 5% cost of living adjustment and a 2% one-time bonus to be determined by the Merit Compensation Program, addition of 12 full time positions, and an increase in the employer's retirement contribution rate from 16.56% to 17.56%.
 - Structures, facilities, grounds, storage tank, and instrument maintenance are projected to increase \$1.7M cumulative to address various maintenance needs.
 - Residuals management and disposal costs are projected to increase \$278k for maintenance of the alum ponds and increases to sludge disposal costs.
 - Power costs are projected to increase \$328k due to an increase in rates.
- Depreciation is projected to increase \$184k over projected FY2022 due to the capitalization of \$16.6M of assets in FY2022 and \$28.4M in FY2023.

Beaufort - Jasper Water and Sewer Authority
Statement of Revenue, Expenses, and Change in Net Position Budget
For the year ended June 30, 2023

Operating revenues:

Water	
Civilian wholesale	\$ 2,719,000
Military wholesale	1,145,000
Retail	31,222,000
Military retail	1,160,000
Other	4,048,000
Total water revenues	<u>40,294,000</u>
Wastewater	
Service	29,549,000
Military retail	2,797,000
Other	452,000
Total wastewater revenues	<u>32,798,000</u>
Total operating revenues	73,092,000

Operating expenses:

Water	
Water treatment	7,501,550
Transmission and distribution	7,298,800
Source of supply	1,067,740
Laboratory and testing	432,600
Engineering and construction services	812,340
Asset management	537,500
Customer service	1,173,500
Billing	1,085,020
Financial & support services	1,608,040
Information technology	1,289,340
General and administrative	4,012,900
Franchise fee	1,033,200
Depreciation	13,293,100
Total water operating expenses	<u>41,145,630</u>
Wastewater	
Wastewater treatment	4,050,930
Collection and transmission	5,707,305
Wastewater disposal	319,000
Sludge management	683,300
Laboratory and testing	393,400
Engineering and construction services	542,560
Asset management	358,300
Customer service	782,100
Billing	723,380
Financial & support services	1,071,820
Information technology	859,740
General and administrative	2,690,220
Franchise fee	941,500
Depreciation	17,036,900
Total wastewater operating expenses	<u>36,160,455</u>
Total operating expenses	77,306,085

Operating loss (4,214,085)

Non-operating revenue (expense):

Interest income	710,000
Gain (loss) on disposal of assets	13,500
Interest expense	(3,887,000)
Total non-operating revenue (expense)	<u>(3,163,500)</u>

Decrease in net position before capital contributions (7,377,585)

Capital contributions:

Capacity fees	7,700,000
Developer contributions of systems	5,000,000
Total capital contributions	<u>12,700,000</u>

Increase in Net Position \$ 5,322,415

Condensed Statement of Revenues, Expenses, and Changes in Net Position
Actual, Projected, and Budgeted
Year Ended June 30,

	2021		2022	2023
	Actual	Budget	Projected	Budget
Revenues:				
Water service revenues	\$ 33,292,262	\$ 33,027,000	\$ 33,944,288	\$ 36,246,000
Wastewater service revenues	28,907,674	27,780,000	30,439,281	32,346,000
Other revenues	4,436,450	3,434,000	4,399,056	4,500,000
Total operating revenues	\$ 66,636,386	\$ 64,241,000	\$ 68,782,626	\$ 73,092,000
Expenses:				
Operating, before depreciation, but including franchise fees				
Water operations	13,537,403	11,836,500	14,085,567	17,333,890
Wastewater operations	9,656,077	9,378,300	10,716,231	12,095,435
Depreciation	30,265,821	29,962,600	30,145,736	30,330,000
General, administrative, customer service and engineering	14,057,657	13,825,600	14,677,769	17,546,760
Total operating expenses	67,516,958	65,003,000	69,625,303	77,306,085
Operating Income	(880,572)	(762,000)	(842,677)	(4,214,085)
Non-operating revenue (expenses), net	(2,721,894)	(4,121,000)	(3,455,882)	(3,163,500)
Increase (decrease) in net position, before contributions	(3,602,466)	(4,883,000)	(4,298,559)	(7,377,585)
Capital contributions:				
Grants	238,869	-	-	-
Capacity fees	10,971,337	4,500,000	21,000,000	7,700,000
Developer contributions of systems	9,686,052	4,000,000	5,016,000	5,000,000
Total capital contributions	20,896,258	8,500,000	26,016,000	12,700,000
Increase(decrease) in net position	17,293,792	3,617,000	21,717,441	5,322,415
Net position at beginning of year	342,218,480		359,512,272	381,229,713
Net position at end of year	\$ 359,512,272		\$ 381,229,713	\$ 386,552,128

Total Net Position



Beaufort-Jasper Water & Sewer Authority
Operating Cash Analysis

	2022 Estimated	2023 BUDGET	2024 Estimated	2025 Estimated	2026 Estimated
Operating Net Income (projected)	\$ (842,677)	\$ (4,214,085)	\$ (60,384)	\$ 3,098,581	\$ 6,337,729
Add:					
Depreciation Expense	30,145,736	30,330,000	30,464,674	30,484,819	30,790,171
Other Post Retirement Benefits	1,548,300	1,610,300	1,674,700	1,741,700	1,811,400
Interest Income	713,400	710,000	663,000	615,000	565,000
Deduct:					
Principal Payments (current debt)	(11,412,300)	(11,810,800)	(11,746,360)	(12,766,360)	(8,943,950)
Interest Payments (current debt)	(5,723,950)	(5,288,500)	(4,871,300)	(4,458,740)	(3,998,620)
New Debt Service	-	-	-	-	-
Transfers to C&D (3-year cash flow)	(13,500,000)	(13,500,000)	(13,500,000)	(13,500,000)	(15,500,000)
Capital purchases funded by operations	(5,024,636)	(4,139,000)	(2,700,000)	(2,754,000)	(2,809,100)
Adjusted Income (Cash)	(4,096,128)	(6,302,085)	(75,670)	2,461,000	8,252,630
Beginning Balance Cash	31,950,920	27,854,792	21,552,707	21,477,037	23,938,037
Anticipated Ending Cash	27,854,792	21,552,707	21,477,037	23,938,037	32,190,667
Target Balance (4 months cash outlay)	18,871,920	21,358,440	21,451,640	22,114,520	21,163,400
Debt Service Coverage Ratio (w/o CC Fees):					
Operating Income	(842,677)	(4,214,085)	(60,384)	3,098,581	6,337,729
Add:					
Depreciation Expense	30,145,736	30,330,000	30,464,674	30,484,819	30,790,171
Interest Income	713,400	710,000	663,000	615,000	565,000
Net Earnings	30,016,458	26,825,915	31,067,290	34,198,400	37,692,900
Debt Service to be paid (parity)	16,050,190	16,013,240	15,531,600	16,139,040	11,856,510
Debt Coverage	1.87	1.68	2.00	2.12	3.18
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	17,136,250	17,099,300	16,617,660	17,225,100	12,942,570

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	3,289,960	3,914,670	3,978,100	4,093,200	4,212,300
Monthly Debt Service	1,428,020	1,424,940	1,384,810	1,435,430	1,078,550
Monthly Total Cash Requirements	4,717,980	5,339,610	5,362,910	5,528,630	5,290,850
# 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, 2021, was **63,190** 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 **44,767** retail and bulk customers as of June 30, 2021. 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 2023 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. An Annual Comprehensive Financial Report (ACFR) is prepared after the end of the fiscal year and is audited by an external auditing firm. A copy of the most recent ACFR for the fiscal year ending June 30, 2021, 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 2,309 new customers for water and 2,002 new customers for wastewater. At June 30, 2021, the Authority served **63,190** water customers, with approximately 70% also receiving wastewater services. The 2023 budget projects **64,909** and **67,218** water customers as of June 30, 2022 and 2023, respectively.

Rate changes have been included in the FY2023 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 \$9.25 to \$9.55 per month. For residential sewer customers the basic facility charge is projected to increase from \$14.00 to \$14.70 per month. This results in the residential sewer cap of \$59.00 per month to increase to \$62.00 per month. For commercial water and irrigation customers the basic facility charge is projected to increase from \$13.40 to \$13.80 per month. For commercial sewer customers the basic facility charge is projected to increase from \$14.00 to \$14.70 per month. Wholesale water rates are projected to increase between 3-5% for certain wholesale areas.

The Authority utilized a rate consultant in FY2022 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. The Authority has decided to implement 90% of the maximum allowable impact fee over a 2-year period beginning January 1, 2022. The implementation schedule with fees is presented on page 19. Over a 2-year period water will increase from \$4.63 to \$4.99 per REU and sewer will increase from \$12.60 to \$16.28 per REU. The Authority's last impact fee study was in FY2021 with the rate increase effective January 1, 2022.

The trend in actual operating revenues and expenses is presented on page 29. In the chart, the projected figures for 2022, the budget for 2023, as well as estimates for 2023-2025 are compared to audited information presented for fiscal years 2014 through 2021. 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 2023, ratio analysis indicates that \$1.56 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 2023 budgeted revenues are expected to generate sufficient cash to cover budgeted operating expenses, before depreciation, and to provide for debt service coverage (1.68 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 2023 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 focusing on workforce investment, ensuring infrastructure system viability, and adapting promoting financial sustainability. 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, 2022

WATER			
Commercial Irrigation	Minimum	\$ 13.80	Basic Facilities Charge
	Usage	\$ 4.41	per Thousand gallons
Commercial Water	Minimum	\$ 13.80	Basic Facilities Charge
	Usage	\$ 3.69	per Thousand gallons
Residential Irrigation	Minimum	\$ 9.55	Basic Facilities Charge
	Usage	\$ 4.41	per Thousand gallons
Residential Water	Minimum	\$ 9.55	Basic Facilities Charge
	Usage	\$ 3.66	per Thousand gallons
Raw Water	Fixed O&M Charge	\$ 6,200.00	per Month
	Usage	\$ 0.13	per Thousand gallons
Reverse Osmosis	Fixed O&M Charge	\$ 5,700.00	per Month
	Usage	\$ 4.19	per Thousand gallons
Return Water	Fixed O&M Charge	\$ 3,392.00	per Month
	Usage	\$ 0.06	per Thousand gallons
Wholesale	Military	\$ 3.06	per Thousand gallons
	Area A2	\$ 3.02	per Thousand gallons
	Area A3	\$ 3.06	per Thousand gallons
	Area B1	\$ 2.87	per Thousand gallons
	Area B2	\$ 2.96	per Thousand gallons
	Area B3	\$ 2.07	per Thousand gallons

SEWER			
Commercial	Minimum	\$ 14.70	Basic Facilities Charge
	Usage	\$ 6.92	per Thousand gallons
Bulk Commercial	Minimum	\$ 14.70	Basic Facilities Charge
	Usage	\$ 5.84	per Thousand gallons
Residential	Minimum	\$ 14.70	Basic Facilities Charge
	Usage	\$ 6.81	per Thousand gallons
	Maximum per month	\$ 62.00	Residential Maximum
Reclaimed Water	Fixed O&M Charge:		
	NOB Golf Course Irrigation	\$ 460.00	per Month
	SOB Golf Course Irrigation	\$ 521.00	per Month
	SOB Residential/Commercial Irrigation	\$ 2,000.00	per Month
	Usage	\$ 0.25	per Thousand gallons

Capital Contribution/Capacity Fees		
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 400 gpd)	\$4.63	January 1, 2022
Commercial Sewer per gpd (minimum 300 gpd)	\$12.60	January 1, 2022

Effective October 1, 2022		
Residential Water per REU	\$1,923.00	October 1, 2022
Residential Sewer per REU	\$4,396.00	October 1, 2022
Commercial Water per gpd (minimum 400 gpd)	\$4.81	October 1, 2022
Commercial Sewer per gpd (minimum 300 gpd)	\$14.65	October 1, 2022

Effective July 1, 2023		
Residential Water per REU	\$1,994.00	July 1, 2023
Residential Sewer per REU	\$4,884.00	July 1, 2023
Commercial Water per gpd (minimum 400 gpd)	\$4.99	July 1, 2023
Commercial Sewer per gpd (minimum 300 gpd)	\$16.28	July 1, 2023

Retail Water Rate Comparisons

Effective Date

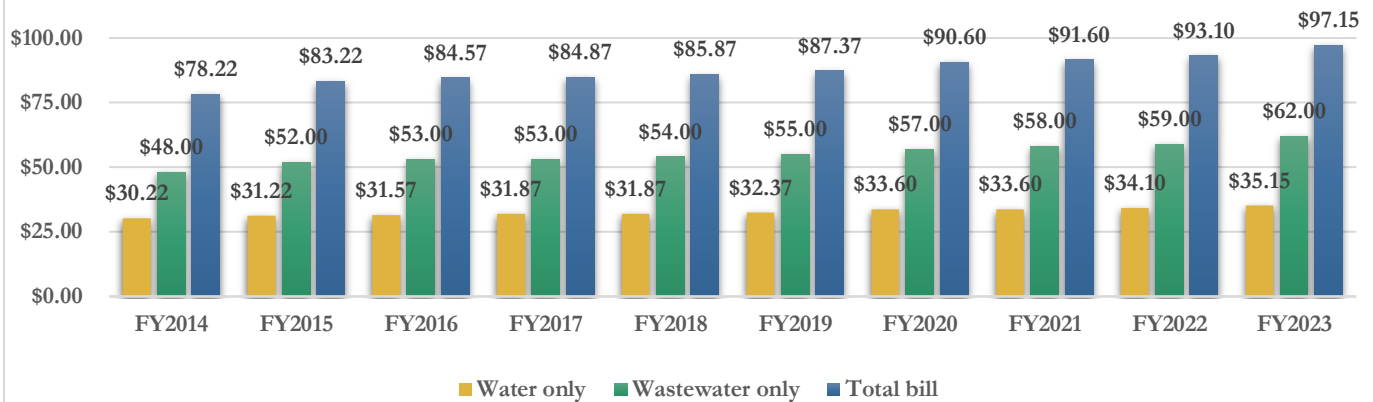
		7/1/13	7/1/14	7/1/15	7/1/16	7/1/17	7/1/18	7/1/19	1/1/21	7/1/21	7/1/22	
Commercial	Minimum	\$6.00	\$9.00	\$9.00	\$12.00	\$12.00	\$13.00	\$13.40	\$13.40	\$13.40	\$13.80	Basic Facilities Charge per Thousand gallons
	Usage	\$3.46	\$3.46	\$3.51	\$3.41	\$3.41	\$3.41	\$3.58	\$3.58	\$3.58	\$3.69	
Residential	Minimum	\$6.00	\$7.00	\$7.00	\$8.00	\$8.00	\$8.50	\$8.75	\$8.75	\$9.25	\$9.55	Basic Facilities Charge per Thousand gallons
	Usage	\$3.46	\$3.46	\$3.51	\$3.41	\$3.41	\$3.41	\$3.55	\$3.55	\$3.55	\$3.66	

Retail Wastewater Rate Comparisons

Effective Date

		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	7/1/22	
Commercial	Minimum	\$6.00	\$9.00	\$9.00	\$12.00	\$13.00	\$14.00	\$14.00	\$14.00	\$14.00	\$14.70	Basic Facilities Charge per Thousand gallons
	Usage	\$6.05	\$6.10	\$6.28	\$6.28	\$6.28	\$6.28	\$6.59	\$6.59	\$6.59	\$6.92	
Residential	Minimum	\$6.00	\$9.00	\$9.00	\$10.00	\$11.00	\$12.00	\$12.00	\$13.00	\$14.00	\$14.70	Basic Facilities Charge per Thousand gallons
	Usage	\$6.05	\$6.10	\$6.28	\$6.18	\$6.18	\$6.18	\$6.49	\$6.49	\$6.49	\$6.81	
	Max per month	\$48.00	\$52.00	\$53.00	\$53.00	\$54.00	\$55.00	\$57.00	\$58.00	\$59.00	\$62.00	Residential Maximum

Monthly Water & Wastewater Bill for 7kgal Residential Customer



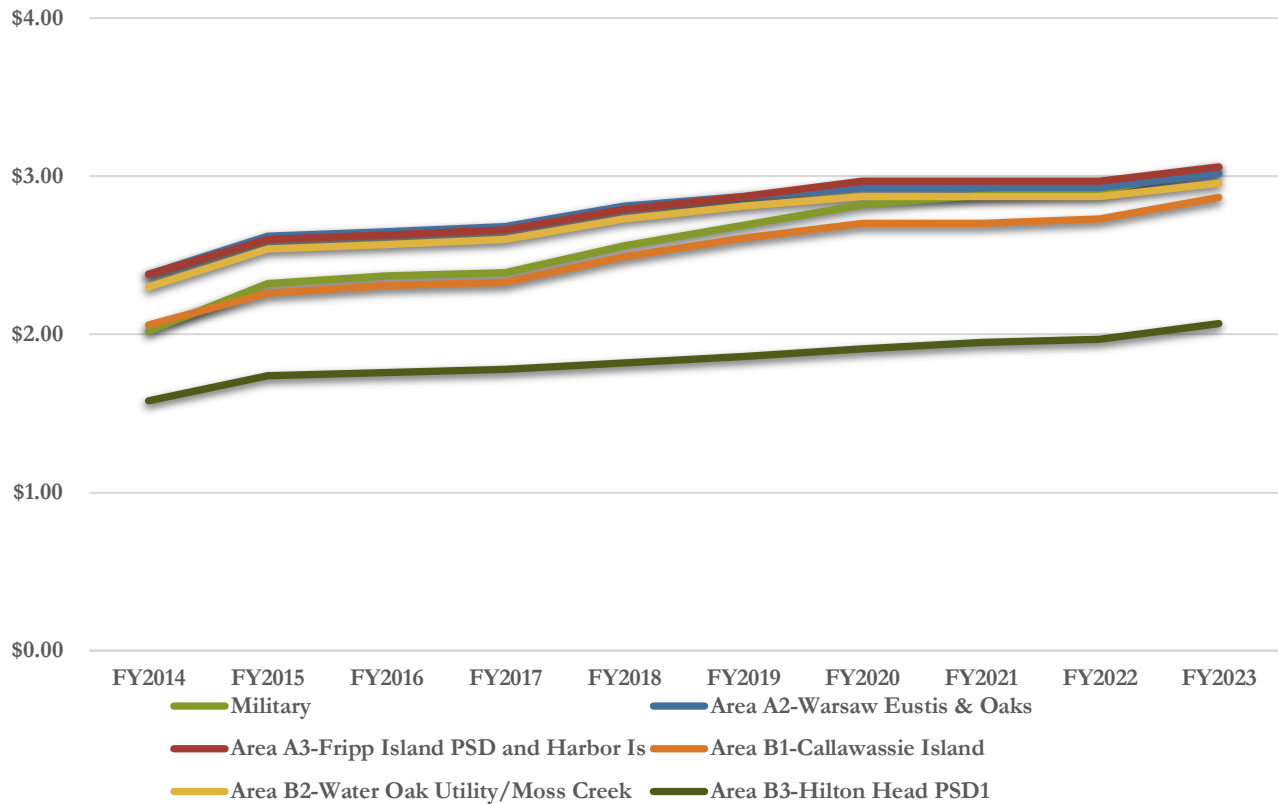
Wholesale Water Rate Comparisons

Effective Date

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 7/1/22

Wholesale Water		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	7/1/22	
	Military	\$2.02	\$2.32	\$2.37	\$2.39	\$2.56	\$2.69	\$2.82	\$2.88	\$2.91	\$3.06	per Thousand gallons
	Area A2-Warsaw Eustis & Oaks	\$2.38	\$2.62	\$2.65	\$2.68	\$2.81	\$2.87	\$2.93	\$2.93	\$2.93	\$3.02	per Thousand gallons
	Area A3-Fripp Island PSD and Harbor Is	\$2.38	\$2.60	\$2.63	\$2.66	\$2.79	\$2.87	\$2.97	\$2.97	\$2.97	\$3.06	per Thousand gallons
	Area B1-Callawassie Island	\$2.06	\$2.26	\$2.31	\$2.33	\$2.49	\$2.61	\$2.70	\$2.70	\$2.73	\$2.87	per Thousand gallons
	Area B2-Water Oak Utility/Moss Creek	\$2.30	\$2.54	\$2.57	\$2.60	\$2.73	\$2.81	\$2.87	\$2.87	\$2.87	\$2.96	per Thousand gallons
	Area B3-Hilton Head PSD1	\$1.58	\$1.74	\$1.76	\$1.78	\$1.82	\$1.86	\$1.91	\$1.95	\$1.97	\$2.07	per Thousand gallons

Wholesale Water Comparison



Beaufort-Jasper Water & Sewer Authority

Ancillary Charges

Effective Date July 1, 2022

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, ½ 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	Fire line only
6"	\$6.50	Fire line for sprinkler or per hydrant
8"	\$8.50	Fire line for sprinkler or per hydrant
10"	\$10.50	Fire line for sprinkler or per hydrant
> or = 12"	\$12.50	Fire line for sprinkler or per hydrant
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, 2022

Charge Type	Charge	Charge Description
8 Project Development Fees		
Water/Sewer Availability Letter:		REU-Residential Equivalent Unit/CEU-Commercial
Individual Parcels & Multiple REUs	\$0.00	Included in plan review
Plan Review (relieved for resubmits)		All plans resubmitted for review are charged ½ of original plan review
< 10 REU (Residential Equivalent Units)	\$300.00	
10 - 50 REU	\$500.00	
51 - 150 REU	\$1,000.00	
> 150 REU	\$1,400.00	
Residential Construction Inspection per REU	\$60.00	
Commercial Construction Inspection per GPD	\$0.15	
Testing		Fee for inspector to witness a pressure test for sewer or water. Failed test will require additional fee.
< 10 REU or M no PS	\$150.00	
10 - 50 REU w/PS	\$750.00	
51 - 150 REU	\$750.00	
> 150 REU or RegPS or spine for development	\$1,000.00	
Record Drawing Conversion to GIS		
< 50 REU	\$250.00	
> 50 REU	\$1,000.00	
Legal Documents		
Blanket Easement Recording	\$150.00	Each
Specific Easement Recording	\$600.00	Each
Pump Station Site Recording	\$600.00	Each
Using "Non-BJWSA Standard" Documents	N/A	Not allowed
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
¾"	\$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
¾"	\$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.

Highlight denotes a new or modified charge.

Beaufort-Jasper Water & Sewer Authority

Ancillary Charges

Effective Date July 1, 2022

Charge Type	Charge	Charge Description
10 Hydrants Meters		
Deposit - 5/8" Meter	\$1,000.00	Refundable - Deposit forfeited if meter not returned.
Deposit - 2" Meter	\$3,000.00	Refundable - Deposit forfeited if meter not returned
Setup/breakdown	\$75/\$75	
Base charge	\$18.00	Per month
Usage	\$3.58	Per kgal
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
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, 2022

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	System Connections		
	10" and smaller	\$400.00	
	>12"	\$1,300.00	
4	Water Tap Fees		
	¾" 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	
	Backflow Reinspection Fee	\$100.00	Fee associated with reinspecting a failed backflow
	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, 2022

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	\$30.00
Calcium-Hardness	SM 3500CAD	1	Aqueous	\$30.00
Fluoride	SM 4500F-C	1	Aqueous	\$35.00
Chloride	SM 4500CL-B	1	Aqueous	\$35.00
Total Phosphorous	SM 4500 PE	1	Aqueous	\$40.00
Orthophosphate	EPA 365.2	1	Aqueous	\$30.00
Ammonia	SM 4500NH3F	1	Aqueous	\$35.00
Nitrite	SM 4500-NO2	1	Aqueous	\$30.00
Nitrate	SM4500-NO3 / EPA 9210A / /	1	Aqueous	\$35.00
Biochemical Oxygen Demand	SM 5210B	1	Aqueous	\$50.00
Total Organic Carbon	SM 5310B	1	Aqueous	\$40.00
Total Suspended Solids	SM 2540D	1	Aqueous	\$35.00
Total Dissolve Solids	SM 2540C	1	Aqueous	\$35.00
Additional Service:				
Sample Pick-up		Per day		\$75.00
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.				

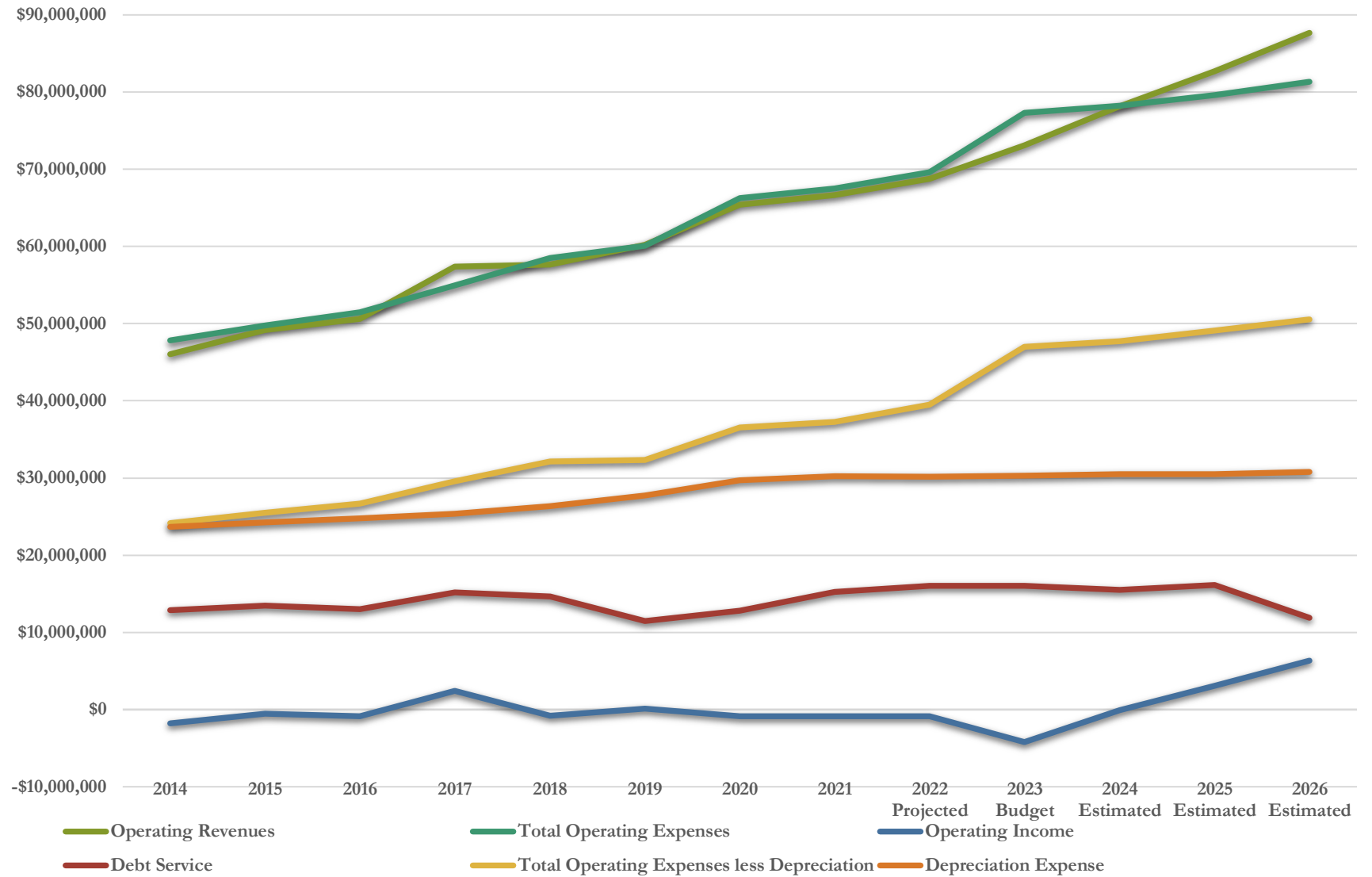
Beaufort - Jasper Water and Sewer Authority
Pro Forma Statement of Revenue, Expenses, and Changes in Net Position
For the year ended June 30,

	2022 Budget	2022 Projected	2023 Budget	Budget Vs. Projected
Operating revenues:				
Water				
Civilian wholesale	\$ 2,539,000	\$ 2,641,506	\$ 2,719,000	2.93%
Military wholesale	1,160,000	1,073,638	1,145,000	6.65%
Retail	30,126,000	29,068,936	31,222,000	7.41%
Military retail	1,160,000	1,160,208	1,160,000	-0.02%
Other	3,674,000	3,956,856	4,048,000	2.30%
Total water revenues	38,659,000	37,901,144	40,294,000	6.31%
Wastewater				
Service	26,927,000	27,642,237	29,549,000	6.90%
Military retail	2,797,000	2,797,044	2,797,000	0.00%
Other	385,000	442,200	452,000	2.22%
Total wastewater revenues	30,109,000	30,881,481	32,798,000	6.21%
Total operating revenues	68,768,000	68,782,626	73,092,000	6.27%
Operating expenses:				
Water				
Water treatment	6,927,400	6,592,867	7,501,550	13.78%
Transmission and distribution	5,407,700	5,184,200	7,298,800	40.79%
Source of supply	981,100	883,500	1,067,740	20.85%
Laboratory and testing	425,600	418,000	432,600	3.49%
Engineering and construction services	657,200	599,539	812,340	35.49%
Asset management	398,900	463,500	537,500	15.97%
Customer service	1,051,800	1,075,152	1,173,500	9.15%
Billing	989,300	916,961	1,085,020	18.33%
Financial and business services	1,478,600	1,496,200	1,608,040	7.47%
Information technology	1,131,100	1,217,678	1,289,340	5.89%
General and administrative	3,735,200	3,095,644	4,012,900	29.63%
Franchise fee	1,007,000	1,007,000	1,033,200	2.60%
Total water operating expenses before depreciation	24,190,900	22,950,240	27,852,530	21.36%
Wastewater				
Wastewater treatment	3,523,400	3,786,000	4,050,930	7.00%
Collection and transmission	5,264,200	4,901,919	5,707,305	16.43%
Wastewater disposal	304,000	370,800	319,000	-13.97%
Sludge management	406,100	467,200	683,300	46.25%
Laboratory and testing	362,300	355,412	393,400	10.69%
Engineering and construction services	437,900	387,393	542,560	40.05%
Asset management	265,700	308,800	358,300	16.03%
Customer service	701,200	689,473	782,100	13.43%
Billing	659,800	609,207	723,380	18.74%
Financial and business services	986,600	939,300	1,071,820	14.11%
Information technology	754,300	817,533	859,740	5.16%
General and administrative	2,489,600	2,061,390	2,690,220	30.51%
Franchise fee	880,000	834,900	941,500	12.77%
Total wastewater operating expenses before deprec.	17,035,100	16,529,327	19,123,555	15.69%
Total operating expenses before depreciation	41,226,000	39,479,567	46,976,085	18.99%
Depreciation - water	13,396,000	12,878,084	13,293,100	3.22%
Depreciation - wastewater	17,100,000	17,267,652	17,036,900	-1.34%
Total operating expenses	71,722,000	69,625,303	77,306,085	11.03%
Operating income (loss)	(2,954,000)	(842,677)	(4,214,085)	-400.08%
Non-operating revenue (expense):				
Interest income	760,000	713,400	710,000	-0.48%
Easement revenue	-	-	-	0.00%
Gain (loss) on disposal of assets	125,000	13,500	13,500	0.00%
Interest expense	(4,101,000)	(4,182,782)	(3,887,000)	7.07%
Total non-operating revenue (expense)	(3,216,000)	(3,455,882)	(3,163,500)	8.46%
Decrease in net position before capital contributions	(6,170,000)	(4,298,559)	(7,377,585)	-71.63%
Capital contributions:				
Grant revenue	-	-	-	0.00%
Capacity fees	5,500,000	21,000,000	7,700,000	-63.33%
Developer contributions of systems	5,000,000	5,016,000	5,000,000	-0.32%
Total capital contributions	10,500,000	26,016,000	12,700,000	-51.18%
Increase (Decrease) in Net Position	4,330,000	21,717,441	5,322,415	-75.49%

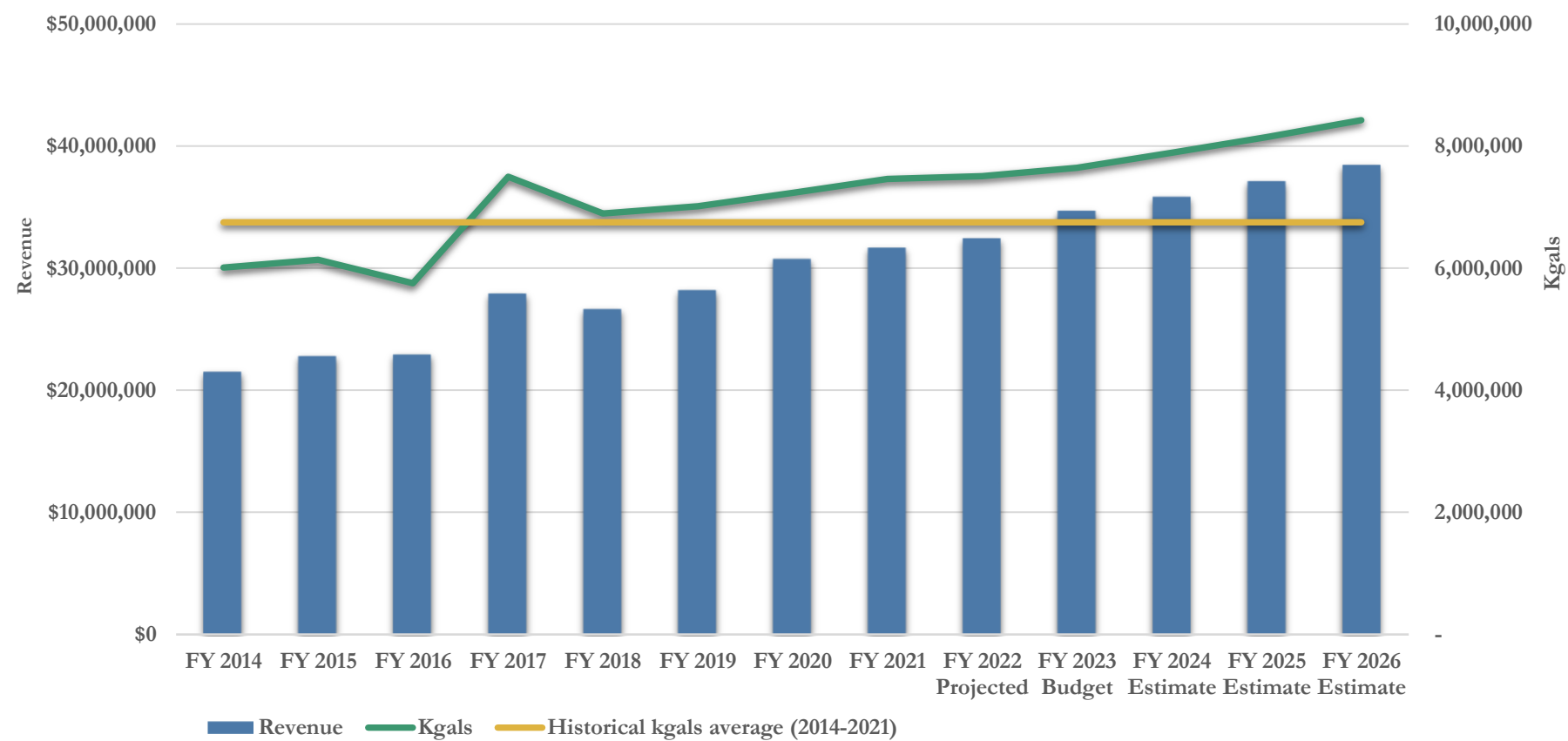
Beaufort-Jasper Water & Sewer Authority
Fiscal Year Ended June 30,

	<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>Projected 2022</u>	<u>Budgeted 2023</u>
Wholesale Water	\$ 3,138,992	\$ 3,426,385	\$ 2,983,939	\$ 4,078,291	\$ 3,733,234	\$ 3,834,863	\$ 3,525,136	\$ 3,605,928	\$ 3,715,144	\$ 3,864,000
Retail Water	18,725,933	19,725,834	20,319,545	24,192,968	23,314,524	24,772,724	27,645,252	28,436,998	29,068,936	31,222,000
Military Privatization Water	1,278,564	1,263,144	1,260,060	1,260,060	1,622,490	1,694,976	1,694,976	1,249,336	1,160,208	1,160,000
Retail Sewer	16,312,618	18,194,542	19,230,231	21,123,369	21,673,534	22,929,137	24,794,729	26,086,906	27,642,237	29,549,000
Military Privatization Sewer	3,342,936	3,246,606	3,227,340	3,227,340	2,987,380	2,939,388	2,939,388	2,820,768	2,797,044	2,797,000
Other Revenue	3,242,743	3,326,497	3,575,594	3,479,418	4,341,533	4,026,773	4,836,117	4,436,449	4,399,056	4,500,000
Total operating revenues	46,041,786	49,183,008	50,596,709	57,361,446	57,672,695	60,197,861	65,435,598	66,636,385	68,782,626	73,092,000
Water:										
Source of Supply	578,280	587,704	628,088	682,336	718,262	631,112	693,264	825,986	883,500	1,067,740
Water Treatment	4,061,399	4,256,822	4,251,192	4,697,085	4,974,749	4,670,514	5,996,384	5,625,678	6,592,867	7,501,550
Transmission & Distribution	3,495,858	3,752,210	4,010,835	4,470,738	5,233,862	5,009,118	4,951,948	5,735,100	5,184,200	7,298,800
Laboratory and Testing	358,114	438,368	384,868	447,323	402,883	374,293	441,680	391,300	418,000	432,600
Franchise Fee	645,787	671,997	713,142	799,341	798,800	837,019	917,001	959,339	1,007,000	1,033,200
Depreciation	10,270,990	10,613,176	10,931,496	11,293,048	11,868,983	12,550,945	12,845,015	13,014,417	12,878,084	13,293,100
General and Administrative	4,465,804	4,541,340	4,996,528	5,881,978	6,052,314	6,489,605	7,969,641	8,478,193	8,864,674	10,518,640
Wastewater										
Collection and Transmission	3,510,061	3,801,994	3,915,355	4,154,221	4,802,973	4,784,992	5,016,643	4,481,210	4,901,919	5,707,305
Wastewater Treatment	2,686,591	2,947,760	2,936,791	2,898,779	3,462,234	3,450,755	3,438,614	3,278,321	3,786,000	4,050,930
Wastewater Disposal	247,053	258,804	258,642	259,152	243,494	280,543	254,298	292,702	370,800	319,000
Sludge Management	297,313	379,719	364,870	367,946	406,463	424,643	433,779	415,905	467,200	683,300
Laboratory and Testing	294,310	273,314	274,773	315,821	306,502	305,905	355,068	339,298	355,412	393,400
Franchise Fee	536,290	576,595	612,997	668,070	694,254	736,942	794,844	848,641	834,900	941,500
Depreciation	13,401,852	13,627,402	13,848,428	14,051,485	14,484,051	15,196,456	16,887,888	17,251,404	17,267,652	17,036,900
General & Administrative	2,978,723	3,018,483	3,318,370	3,935,910	4,032,213	4,313,803	5,296,681	5,579,464	5,813,095	7,028,120
Total operating expenses	47,828,425	49,745,688	51,446,375	54,923,233	58,482,037	60,056,645	66,292,748	67,516,958	69,625,303	77,306,085
Operating income (loss)	(1,786,639)	(562,680)	(849,666)	2,438,213	(809,342)	141,216	(857,150)	(880,573)	(842,677)	(4,214,085)
Adjustments to derive net earnings:										
Interest income	341,168	820,629	984,401	920,657	920,466	1,057,193	1,016,462	806,984	713,400	710,000
Contributed Capital-cash	1,136,817	3,196,319	5,036,468	3,971,040	4,403,030	8,956,572	9,984,422	10,971,337	21,000,000	7,700,000
Depreciation expense	23,672,842	24,240,578	24,779,924	25,344,533	26,353,034	27,747,401	29,732,903	30,265,821	30,145,736	30,330,000
Net Earnings per bond resolution	\$ 23,364,188	\$ 27,694,846	\$ 29,951,127	\$ 32,674,443	\$ 30,867,188	\$ 37,902,382	\$ 39,876,637	\$ 41,163,569	\$ 51,016,458	\$ 34,525,915
Total debt service paid	\$ 12,871,730	\$ 13,489,221	\$ 12,986,139	\$ 15,174,583	\$ 14,663,429	\$ 11,469,959	\$ 12,831,526	\$ 15,210,119	\$ 16,050,190	\$ 16,013,240
Debt coverage	1.82	2.05	2.31	2.15	2.11	3.30	3.11	2.71	3.18	2.16
Debt coverage without capacity fees	1.73	1.82	1.92	1.89	1.80	2.52	2.33	1.99	1.87	1.68

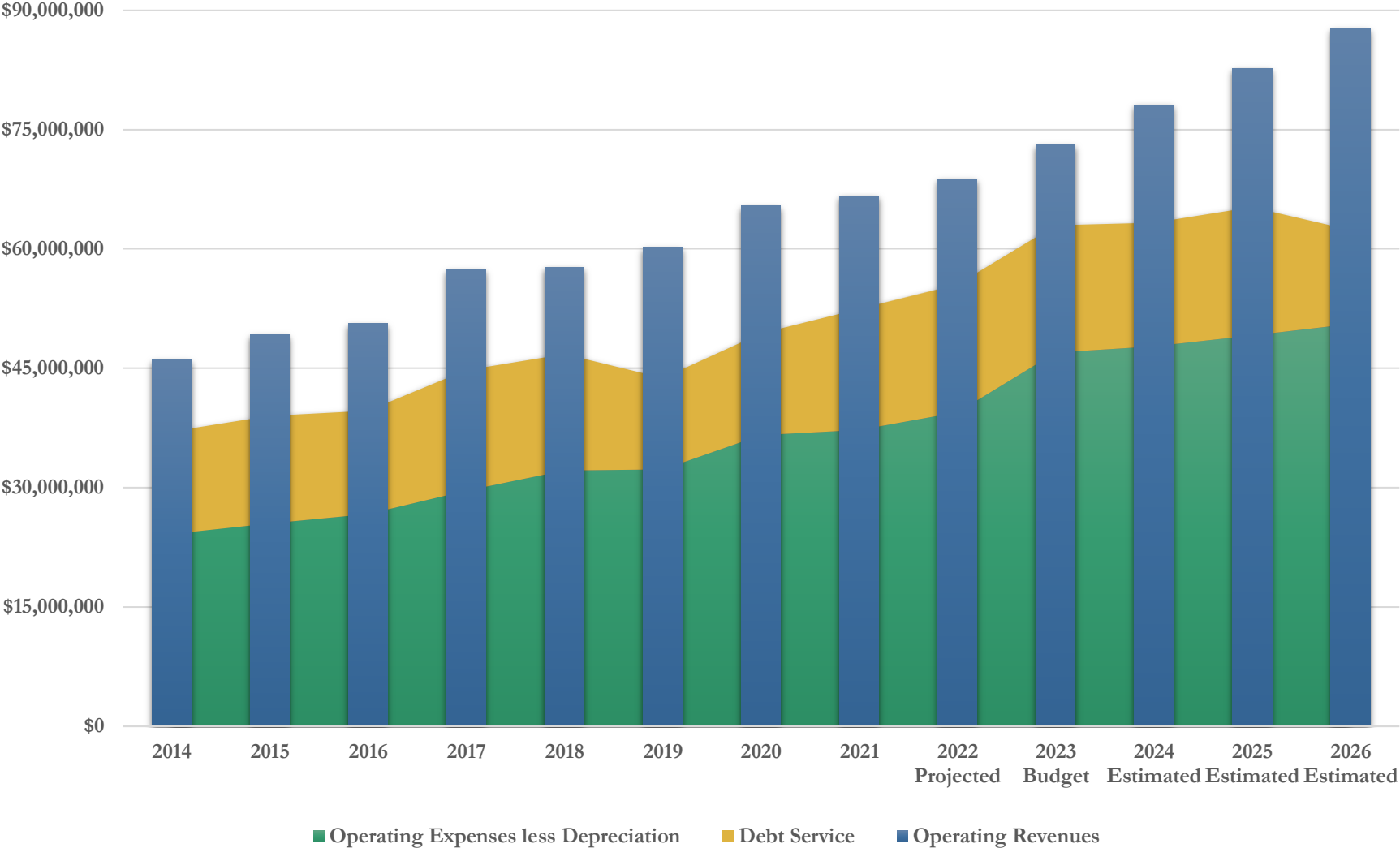
Trend in Operating Revenues and Expenses



Water Revenue and Usage

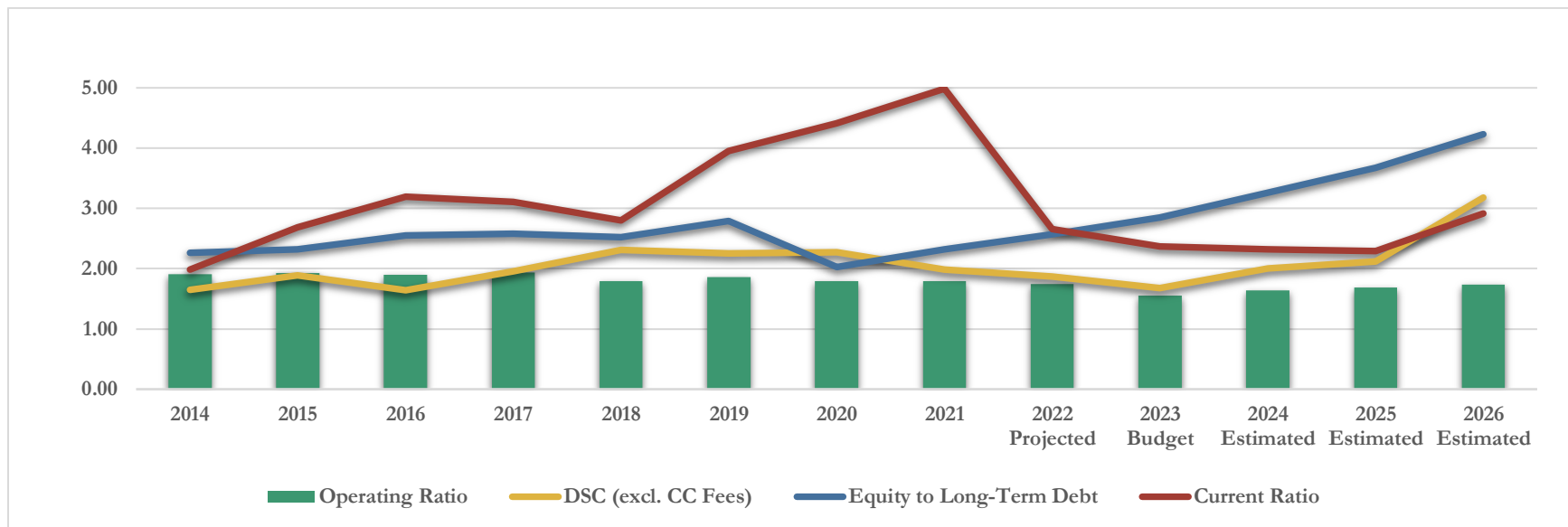


Cash Coverage

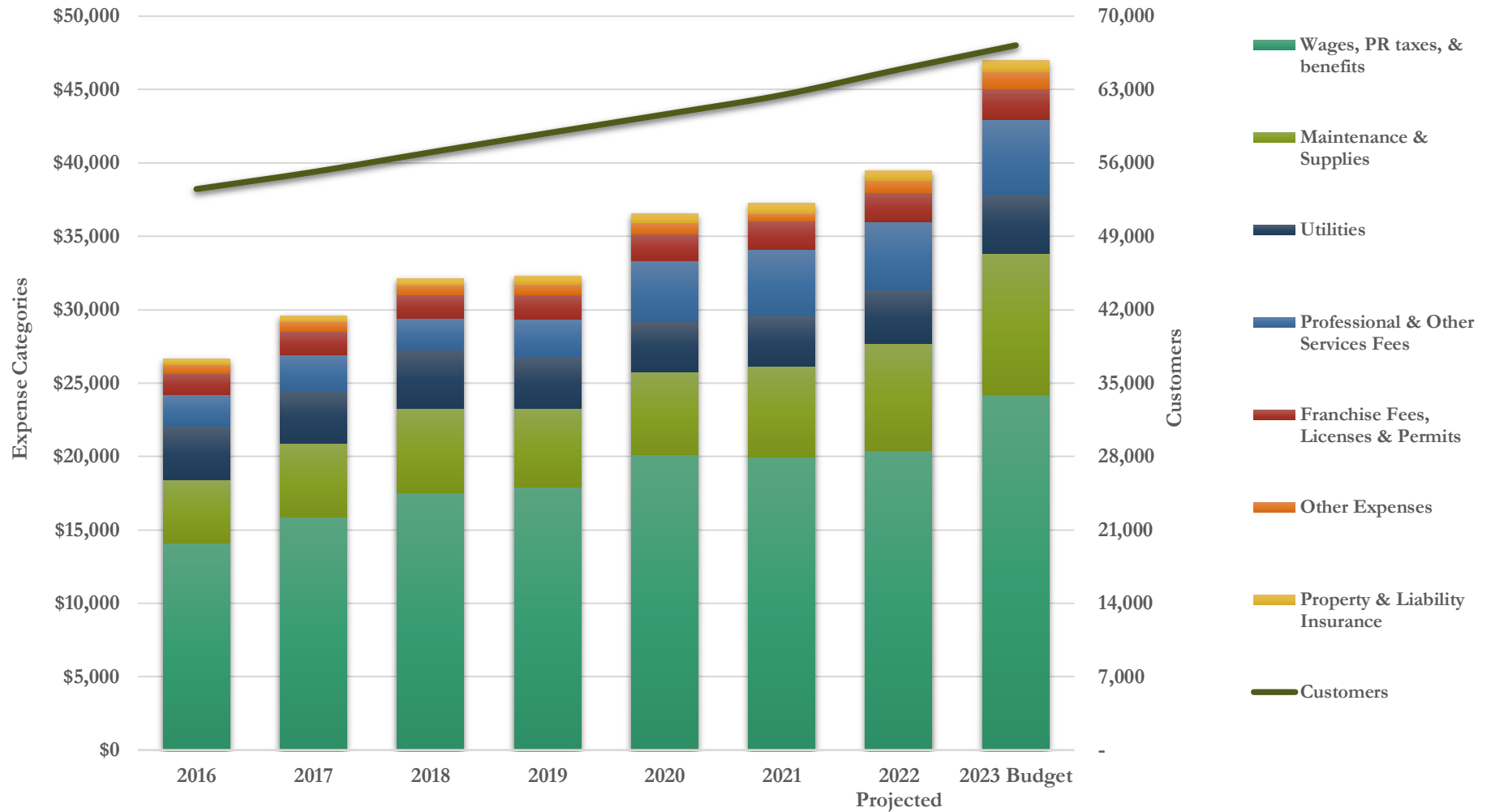


Ratio Analysis

	<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>Projected</u>	<u>2023</u> <u>Budget</u>	<u>2024</u> <u>Estimate</u>	<u>2025</u> <u>Estimated</u>	<u>2026</u> <u>Estimated</u>
Operating Ratio	1.91	1.93	1.90	1.94	1.80	1.86	1.79	1.79	1.74	1.56	1.64	1.68	1.73
Equity to Long-Term Debt	2.26	2.32	2.55	2.58	2.52	2.79	2.03	2.32	2.57	2.85	3.27	3.69	4.26
Current Ratio	1.98	2.69	3.19	3.11	2.80	3.96	4.42	4.99	2.66	2.36	2.32	2.29	2.91
DSC (excl. CC Fees)	1.65	1.89	1.64	1.96	2.31	2.26	2.28	1.99	1.87	1.68	2.00	2.12	3.18



Expense Categories (Reported in Thousands) & Customer History



Beaufort-Jasper Water & Sewer Authority
Fiscal Year 2023 Water Sales and Consumption Forecast

	July	August	September	October	November	December	January	February	March	April	May	June	TOTAL
WHOLESALE:													
Volume(kgals)													
Military	37,400	37,400	37,400	33,700	29,900	26,200	26,200	22,400	26,200	29,900	33,700	33,700	374,100
Area A2	3,200	3,200	3,200	2,800	2,500	2,200	2,200	1,900	2,200	2,500	2,800	2,800	31,500
Area A3	21,400	21,400	21,400	19,300	17,200	15,000	15,000	12,900	15,000	17,200	19,300	19,400	214,500
Area B1	9,900	9,900	9,900	8,900	7,900	6,900	6,900	5,900	6,900	7,900	8,900	9,200	99,100
Area B2	17,500	17,500	17,500	15,800	14,000	12,300	12,300	10,500	12,300	14,000	15,800	15,800	175,300
Area B3	66,300	66,300	66,300	59,700	53,000	46,400	46,400	39,800	46,400	53,000	59,700	59,700	663,000
Total	155,700	155,700	155,700	140,200	124,500	109,000	109,000	93,400	109,000	124,500	140,200	140,600	1,557,500
Revenue													
Military	\$ 114,500	\$ 114,500	\$ 114,500	\$ 103,050	\$ 91,600	\$ 80,150	\$ 80,150	\$ 68,700	\$ 80,150	\$ 91,600	\$ 103,050	\$ 103,050	\$ 1,145,000
Area A2	9,500	9,500	9,500	8,550	7,600	6,650	6,650	5,700	6,650	7,600	8,550	8,550	95,000
Area A3	65,700	65,700	65,700	59,130	52,560	45,990	45,990	39,420	45,990	52,560	59,130	59,130	657,000
Area B1	28,300	28,300	28,300	25,470	22,640	19,810	19,810	16,980	19,810	22,640	25,470	25,470	283,000
Area B2	51,900	51,900	51,900	46,710	41,520	36,330	36,330	31,140	36,330	41,520	46,710	46,710	519,000
Area B3	116,500	116,500	116,500	104,850	93,200	81,550	81,550	69,900	81,550	93,200	104,850	104,850	1,165,000
Total	\$ 386,400	\$ 386,400	\$ 386,400	\$ 347,760	\$ 309,120	\$ 270,480	\$ 270,480	\$ 231,840	\$ 270,480	\$ 309,120	\$ 347,760	\$ 347,760	\$ 3,864,000

RETAIL:													
Volume(kgals)													
Residential	432,000	432,000	432,000	388,800	345,600	302,400	302,400	259,200	302,400	345,600	388,800	388,800	4,320,000
Commercial	109,900	109,900	109,900	99,000	88,000	77,000	77,000	66,000	77,000	88,000	99,000	99,000	1,099,700
Special Commercial	159,400	159,400	159,400	143,500	127,600	111,600	111,600	95,700	111,600	127,600	143,500	143,500	1,594,400
Residential Irrigation	32,200	32,200	32,200	28,900	25,700	22,500	22,500	19,300	22,500	25,700	28,900	28,900	321,500
Commercial Irrigation	34,700	34,700	34,700	31,200	27,700	24,300	24,300	20,800	24,300	27,700	31,200	31,200	346,800
Total	768,200	768,200	768,200	691,400	614,600	537,800	537,800	461,000	537,800	614,600	691,400	691,400	7,682,400
Revenue													
Residential	\$ 2,254,900	\$ 2,254,900	\$ 2,254,900	\$ 2,029,410	\$ 1,803,920	\$ 1,578,430	\$ 1,578,430	\$ 1,352,940	\$ 1,578,430	\$ 1,803,920	\$ 2,029,410	\$ 2,029,410	\$22,549,000
Commercial	474,500	474,500	474,500	427,050	379,600	332,150	332,150	284,700	332,150	379,600	427,050	427,050	4,745,000
Special Commercial	40,600	\$ 40,600	\$ 40,600	\$ 36,540	\$ 32,480	\$ 28,420	\$ 28,420	\$ 24,360	\$ 28,420	\$ 32,480	\$ 36,540	\$ 36,540	406,000
Residential Irrigation	175,800	175,800	175,800	158,220	140,640	123,060	123,060	105,480	123,060	140,640	158,220	158,220	1,758,000
Commercial Irrigation	170,900	170,900	170,900	153,810	136,720	119,630	119,630	102,540	119,630	136,720	153,810	153,810	1,709,000
Total	\$ 3,116,700	\$ 3,116,700	\$ 3,116,700	\$ 2,805,030	\$ 2,493,360	\$ 2,181,690	\$ 2,181,690	\$ 1,870,020	\$ 2,181,690	\$ 2,493,360	\$ 2,805,030	\$ 2,805,030	\$ 31,167,000

Retail Customers:	Customer Estimate	Customer Estimate									Volume	Revenue	Average
	6/30/2022	6/30/2023											
Wholesale	7	7									Wholesale	1,557,500	\$3,864,000 \$ 2.48
Residential	56,844	58,921									Residential	4,320,000	22,549,000 \$ 5.22
Commercial	4,174	4,240									Commercial	1,099,700	4,745,000 \$ 4.31
Special Commercial	1	1									Special Commercial	1,594,400	406,000 \$ 0.25
Residential Irrigation	2,834	2,966									Residential Irrigation	321,500	1,758,000 \$ 5.47
Commercial Irrigation	1,049	1,084									Commercial Irrigation	346,800	1,709,000 \$ 4.93
	64,909	67,218										9,239,900	\$35,031,000 \$ 3.79
			2,309 New Customers								Excl. Special Commercial	7,645,500	\$34,625,000 \$ 4.53

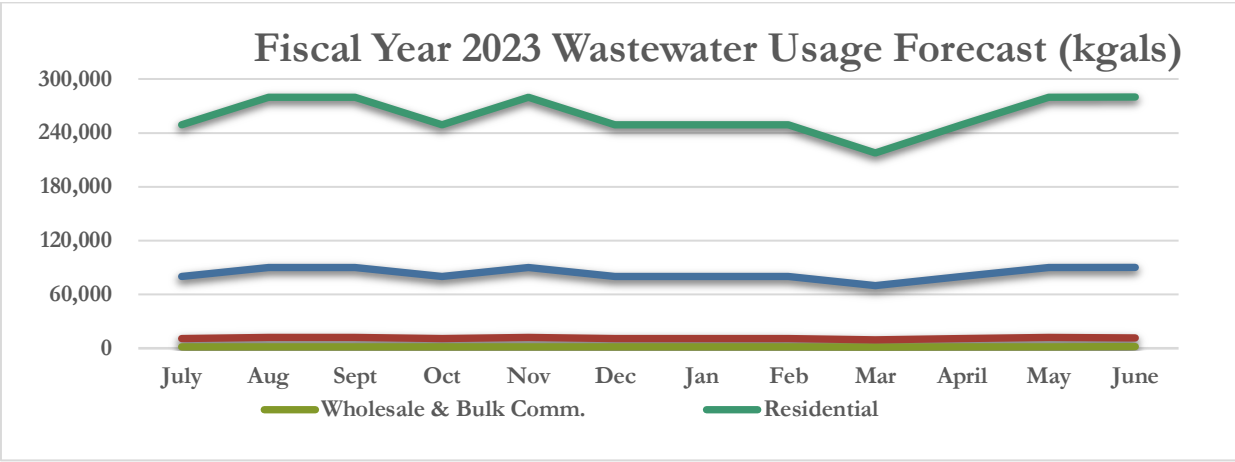
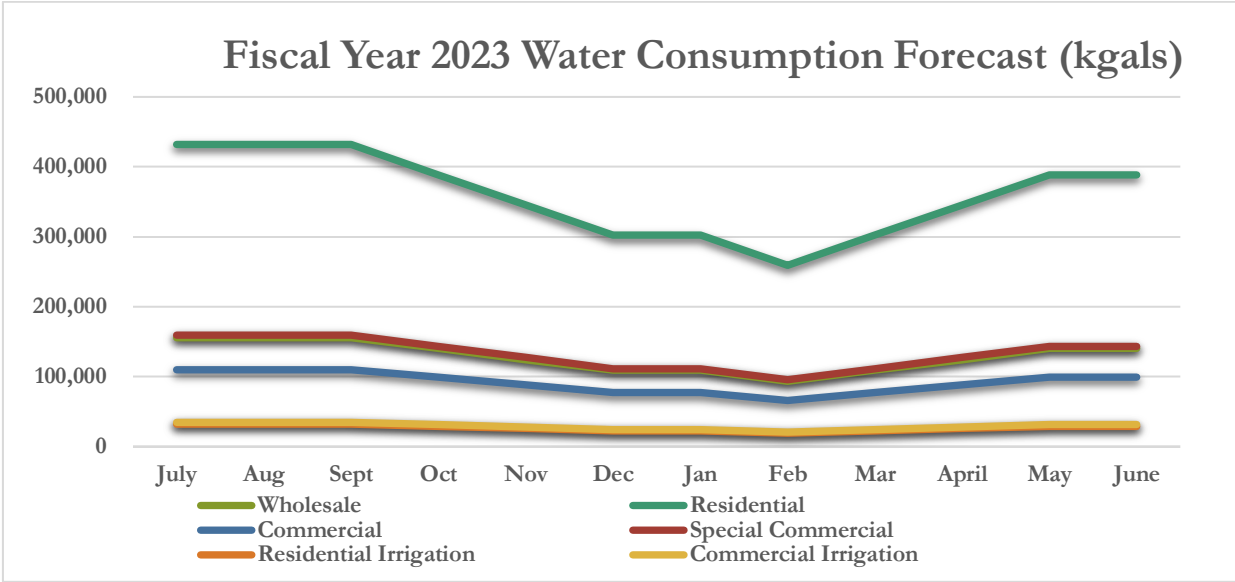
Beaufort-Jasper Water & Sewer Authority
Fiscal Year 2023 Wastewater Forecast

	July	August	September	October	November	December	January	February	March	April	May	June	TOTAL
Volume(kgals)													
Wholesale & Bulk Comm.	1,600	1,800	1,800	1,600	1,800	1,600	1,600	1,600	1,400	1,600	1,800	1,900	20,100
Residential	248,700	279,800	279,800	248,700	279,800	248,700	248,700	248,700	217,600	248,700	279,800	279,900	3,108,900
Commercial	79,800	89,800	89,800	79,800	89,800	79,800	79,800	79,800	69,800	79,800	89,800	90,100	997,900
Reclaimed	10,700	12,100	12,100	10,700	12,100	10,700	10,700	10,700	9,400	10,700	12,100	11,900	133,900
Total	340,800	383,500	383,500	340,800	383,500	340,800	340,800	340,800	298,200	340,800	383,500	383,800	4,260,800

Revenue													
Wholesale & Bulk Comm.	\$ 9,440	\$ 10,620	\$ 10,620	\$ 9,440	\$ 10,620	\$ 9,440	\$ 9,440	\$ 9,440	\$ 8,260	\$ 9,440	\$ 10,620	\$ 10,620	\$ 118,000
Residential	1,747,600	1,966,050	1,966,050	1,747,600	1,966,050	1,747,600	1,747,600	1,747,600	1,529,150	1,747,600	1,966,050	1,966,050	21,845,000
Commercial	601,360	676,530	676,530	601,360	676,530	601,360	601,360	601,360	526,190	601,360	676,530	676,530	7,517,000
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	\$2,363,920	\$2,659,410	\$2,659,410	\$ 2,363,920	\$2,659,410	\$2,363,920	\$2,363,920	\$2,363,920	\$2,068,430	\$2,363,920	\$ 2,659,410	\$ 2,659,410	\$ 29,549,000

	Customer Estimate 06/30/22	Customer Estimate 06/30/23	
Wholesale & Bulk Comm.	2	2	
Residential	42,777	44,714	
Commercial	3,414	3,478	
	46,193	48,195	2,002 New Customers

	Volume	Revenue	Average
Wholesale & Bulk Comm.	20,100	\$118,000	\$ 5.87
Residential	3,108,900	21,845,000	\$ 7.03
Commercial	997,900	7,517,000	\$ 7.53
Reclaimed Water	133,900	69,000	\$ 0.52
	4,260,800	\$29,549,000	\$ 6.94
Total W/O Reclaimed	4,126,900	\$29,480,000	\$ 7.14



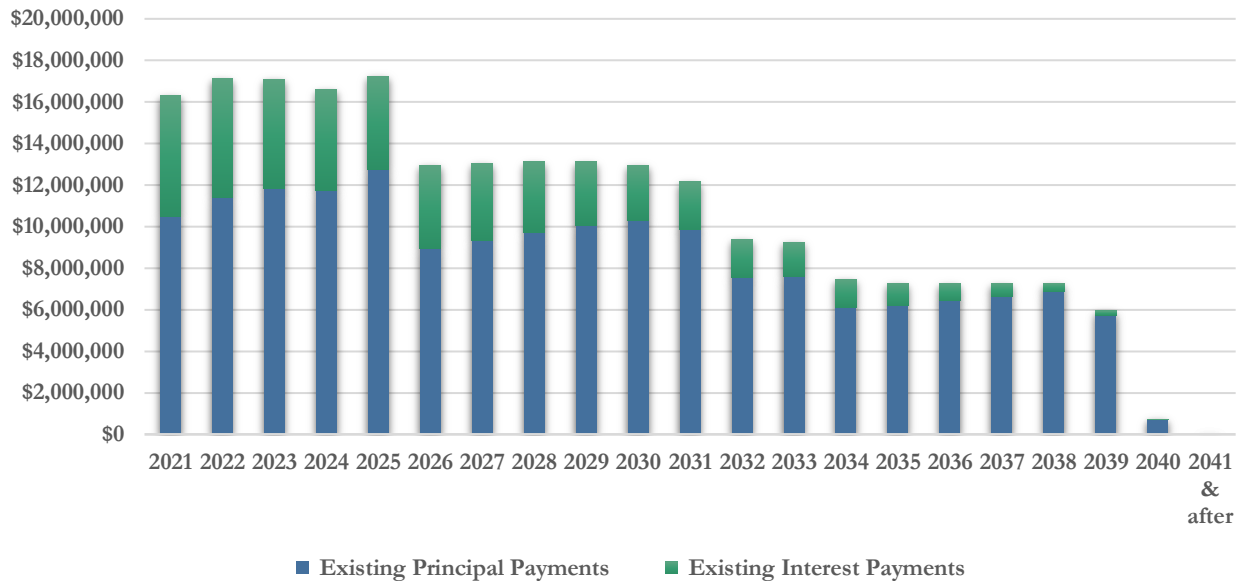
Beaufort-Jasper Water & Sewer Authority
O&M Capital Improvements Program
Fiscal Year 2023 Budget

<u>Item / Project Description</u>	<u>Strategic Focus Plan Theme</u>	<u>Capital Asset Account</u>	<u>Amount Approved</u>
<i>CAPITALIZED METERS</i>			
New and replacement meters	1 - Customer Satisfaction & Engagement	121060	1,160,000
<i>Total CAPITALIZED METERS</i>			\$ 1,160,000
<i>OPERATIONS</i>			
<i>Treatment:</i>			
Water Capital Equipment	2 - Asset Management	121080	105,000
Sewer Capital Equipment	2 - Asset Management	121080	170,000
Raw Water Diesel Drive -- Chelsea	2 - Asset Management	121080	126,000
Tanker Replacement	2 - Asset Management	121080	90,000
<i>Field Operations:</i>			
Ground Penetrating Radar - QTY 2	2 - Asset Management	121080	50,000
Titus Twister Mixing Aerator	2 - Asset Management	121080	32,000
Godwin CD103M Pump	2 - Asset Management	121080	59,000
Wastewater Pump Replacements	2 - Asset Management	121080	250,000
<i>Fleet:</i>			
John Deere 244L Loader - Replacing 148	2 - Asset Management	121080	105,000
John Deere 50G - Replacing 068	2 - Asset Management	121080	63,000
John Deere 35G - Replacing 293	2 - Asset Management	121080	48,000
John Deere 35G - Jack Hammer	2 - Asset Management	121080	14,000
<i>Total OPERATIONS</i>			\$ 1,112,000
<i>VEHICLES*</i>			
Field Ops: Freightliner M2 Royal Attenuator Traffic Control x 2	2 - Asset Management	121085	246,000
Field Ops: Ranger 4 x 2	2 - Asset Management	121085	37,000
Meter Reading: Ranger 4x2	2 - Asset Management	121085	37,000
Preventative Maintenance: F150 XL 4X2 Super Cab	2 - Asset Management	121085	47,000
Preventative Maintenance: Ranger 4x2	2 - Asset Management	121085	37,000
Preventative Maintenance: Ranger 4x2	2 - Asset Management	121085	37,000
SCADA: F150 XL 4X2 Super Cab	2 - Asset Management	121085	50,000
Tech Maintenance: F150 XL 4X2 Super Cab	2 - Asset Management	121085	50,000
Tech Maintenance: Freightliner M2103 Boom Truck	2 - Asset Management	121085	408,000
WW Ops: Mack 64FR Dump Truck	2 - Asset Management	121085	212,000
Field Ops: F350 4x2	2 - Asset Management	121085	53,000
Field Ops: F350 4x2	2 - Asset Management	121085	53,000
<i>Total VEHICLES</i>			\$ 1,267,000
<i>IT Master Plan</i>			
Tyler EAM	2 - Asset Management	121102	225,000
PIN Printing/Reporting Platform	2 - Asset Management	121102	30,000
Corporate Firewall Replacements	2 - Asset Management	121102	60,000
SIEM Replacement	5 - Organizational Excellence	121102	60,000
Customer Service Screen Recording + Chat	2 - Asset Management	121102	20,000
Office 365/Sharepoint portal development	1 - Customer Satisfaction & Engagement	121102	175,000
Lifecycle MFD Purchase	2 - Asset Management	121102	30,000
<i>Total IT MASTER PLAN</i>			\$ 600,000
TOTAL			\$ 4,139,000 \$ 4,139,000

Fiscal Year 2023 Debt Service Schedule

Description of Debt	Total Debt Service	Water Debt Service	Wastewater Debt Service
2001B SRF (ASR System)	40,400	40,400	-
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	1,149,800	620,900	528,900
2011A SRF (Tansi Sewer Rehab)	22,700	-	22,700
Series 2016A Refunding Bonds	594,000	344,500	249,500
Series 2016B Refunding Bonds	5,686,700	3,298,300	2,388,400
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	3,104,200	1,552,100	1,552,100
Series 2020B SRF (Highway 170 Water Main)	412,900	412,900	-
TOTALS	\$ 17,099,300	\$ 8,812,700	\$ 8,286,600
		51.5%	48.5%

Principal & Interest Payments - Existing and Future Debt



Number of Employees and Customers

Fiscal Year	Employees	Customers		Water Customers per Employee
		Water	Sewer	
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
2022	225	64,909	46,193	288
(Budget) 2023	237	67,218	48,195	284
(Est.) 2024	243	69,721	50,389	287
(Est.) 2025	249	72,458	52,802	291
(Est.) 2026	255	75,462	55,464	296
Estimated new customers in FY23		2,309	2,002	



Fiscal Year 2023 Personnel

Division	Wages			
	FTE's	(incl. OT)	Fringe Benefits	Total
Water Treatment	28.80	\$ 2,361,170	\$ 863,300	\$ 3,224,470
Transmission & Distribution	45.65	2,488,580	946,900	3,435,480
Source of Supply	4.80	312,530	122,200	434,730
Wastewater Treatment	19.05	1,409,370	535,600	1,944,970
Collection & Transmission	42.30	2,435,220	933,300	3,368,520
Sludge Management	0.90	77,800	29,400	107,200
Laboratory	4.50	385,010	146,200	531,210
Engineering	11.00	813,630	316,800	1,130,430
Asset management	5.00	394,480	132,500	526,980
Customer Service	17.00	921,620	310,900	1,232,520
Billing	10.00	477,680	200,900	678,580
Information Technology	8.00	756,580	259,200	1,015,780
Financial Services	14.00	1,004,550	356,000	1,360,550
General Administration	19.00	2,204,060	1,166,900	3,370,960
Capital Projects	7.00	728,490	202,225	930,715
Total	237.00	\$ 16,770,770	\$ 6,522,325	\$ 23,293,095

Fringe benefits as percentage of wages **38.9%**

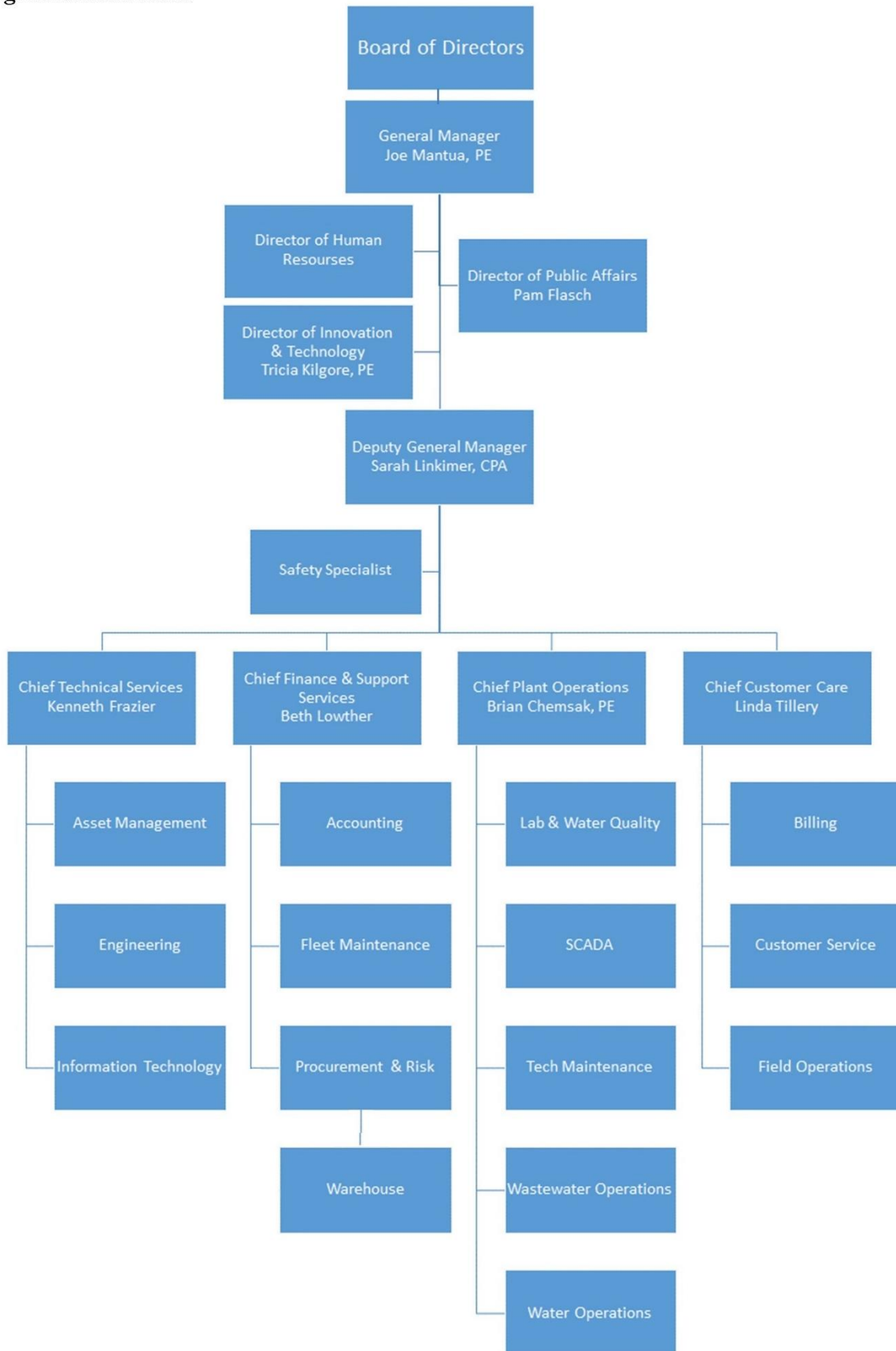
Total personnel costs as a percentage of Operating Expenses before depreciation **49.6%**

New Positions for FY2023	<u>Annual Salary</u>
Meter Technician	33,200
Procurement Associate I	40,100
PM Supervisor NOB	71,000
Grease Trap Program Administrator	44,200
Field Operator Trainee-PM-Smoke Test/ARV Maint.	33,200
Field Operator Trainee-PM-Smoke Test/ARV Maint.	33,200
Field Operator Trainee-PM-Manhole/ROW/Pipe Inspections	33,200
Field Operator Trainee-PM-Manhole/ROW/Pipe Inspections	33,200
SDADA Specialist	62,200
Pretreatment Program Specialist	71,500
HVAC/Facility Tech	44,200
Technical Maintenance Coordinator	40,100
Total	<u>539,300</u>

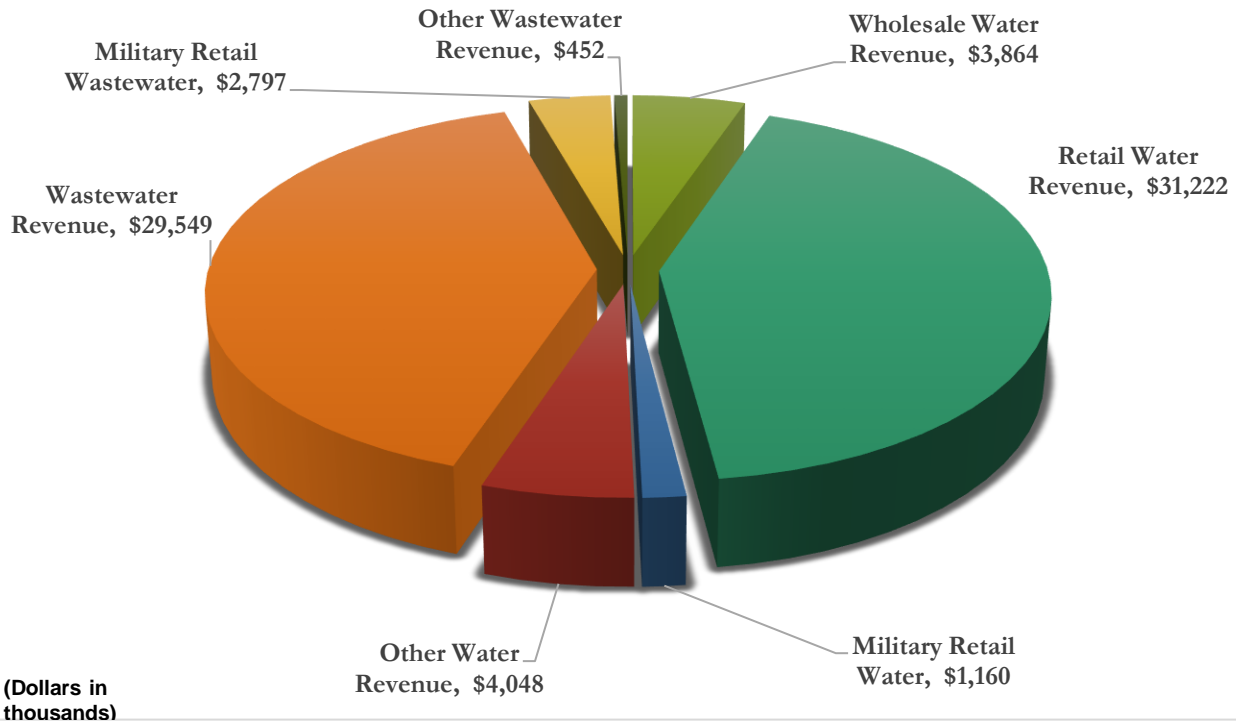
Budgeted Full Time Positions

Current	225
New Positions listed above	12
Total FY23 Budgeted Full Time Positions	<u>237</u>

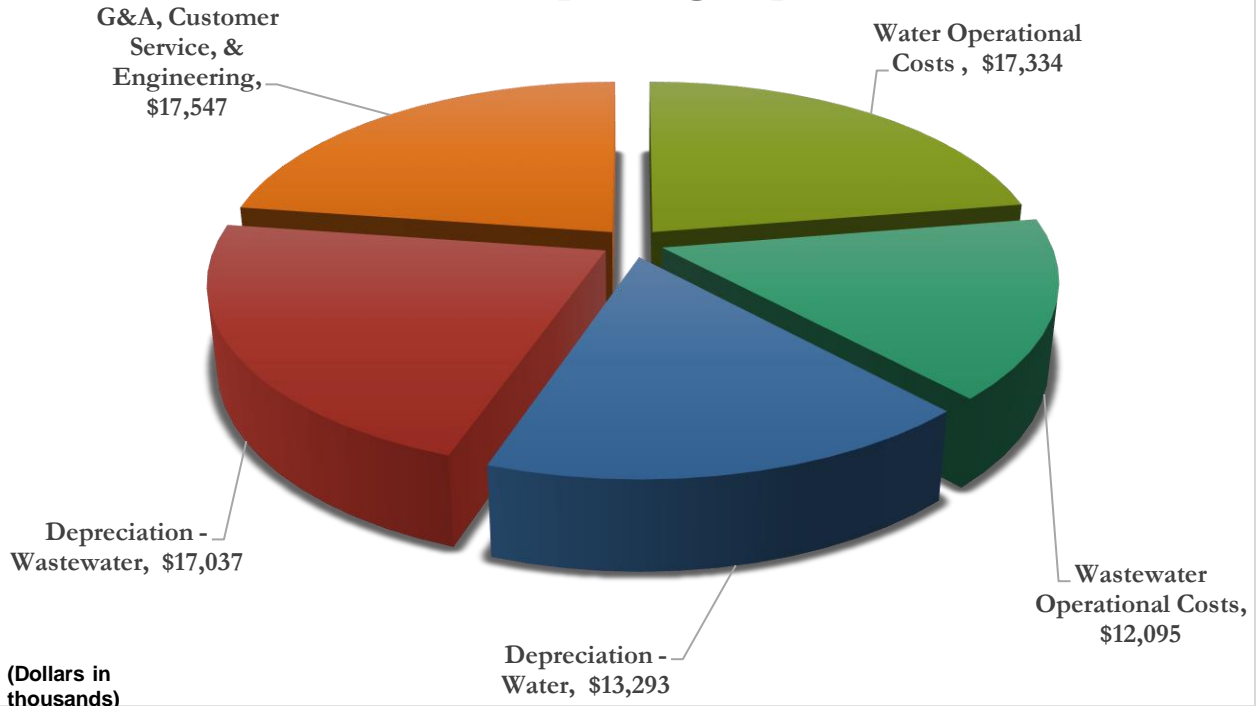
Organizational Chart



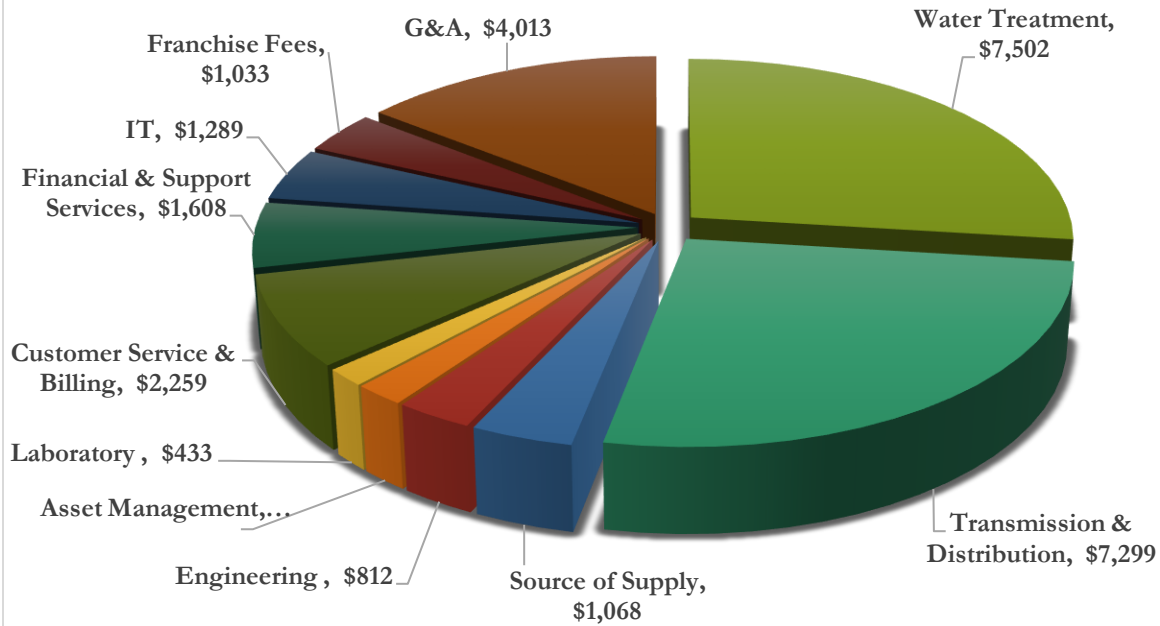
Fiscal Year 2023 Operating Revenues - \$73.1 Million



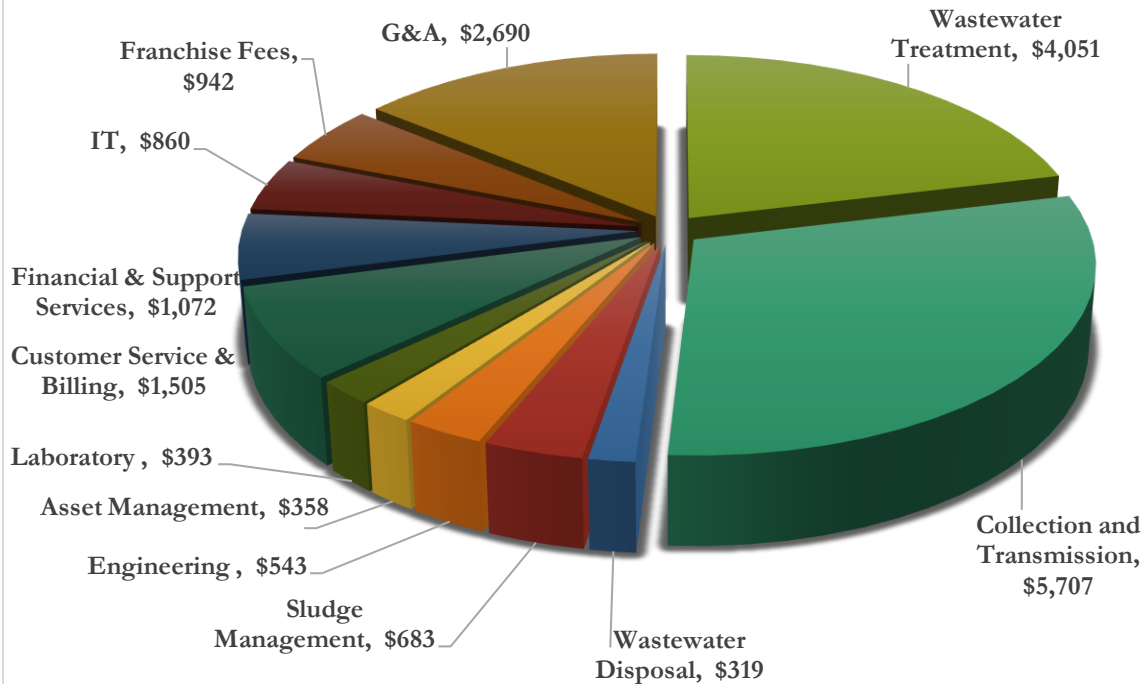
Fiscal Year 2023 Operating Expenses - \$77.3 Million



Fiscal Year 2023 Water Operations Expenses \$27.9 Million



Fiscal Year 2023 Wastewater Operations Expenses \$19.1 Million



Beaufort-Jasper Water and Sewer Authority
Operating Budget for the Fiscal Year Ended June 30, 2023

Acct #			2021	2022	2022	2023
ORG	OBJECT	Account Name	Actual	Budget	Projected	Budget
Water Operating Revenues						
		Civilian Wholesale Revenue				
11000	061110	Calawassie Island	259,617	258,000	264,040	283,000
11000	061130	Fripp Island	525,380	543,000	511,960	555,000
11000	061140	Harbor Island	95,450	82,000	97,786	102,000
11000	061160	Moss Creek	480,767	466,000	492,999	519,000
11000	061163	HH PSD # 1	1,030,216	1,103,000	1,184,197	1,165,000
11000	061180	Warsaw-Eustis-Oaks	89,640	87,000	90,525	95,000
			2,481,071	2,539,000	2,641,506	2,719,000
		Military Wholesale Revenue				
11000	061200	Laurel Bay	218,261	229,000	207,931	221,000
11000	061210	Marine Corps Air Station	171,591	188,000	184,121	199,000
11000	061220	Naval Hospital	54,854	53,000	59,117	63,000
11000	061240	Parris Island	680,152	690,000	622,468	662,000
		Total Military Wholesale Revenue	1,124,857	1,160,000	1,073,638	1,145,000
		Retail Revenues				
11000	062100	Commercial Water Sales	4,329,199	4,467,000	4,483,705	4,745,000
11000	062125	Special Commercial Water Sales	436,107	448,000	402,821	406,000
11000	062150	Commercial Irrigation Sales	1,509,923	1,629,000	1,548,693	1,709,000
11000	062175	Military Retail Water	1,249,336	1,160,000	1,160,208	1,160,000
11000	062200	Residential Water Sales	20,539,542	21,806,000	20,985,473	22,549,000
11000	062250	Residential Irrigation Sales	1,573,370	1,729,000	1,593,602	1,758,000
11000	062400	Fire Line Water Sales	48,857	47,000	54,643	55,000
		Total Water Retail Revenues	29,686,334	31,286,000	30,229,144	32,382,000
11000	064100	Tap Fees	1,936,368	1,680,000	1,717,400	1,803,000
11000	065100	Project development fees	205,682	214,000	282,500	288,000
11000	066100	Service Call	70	-	100	-
11000	067130	Fire Hydrant Revenue	28,196	24,000	26,356	27,000
11000	067140	Backflow Preventer Test	-	-	40,400	40,000
11000	067150	Admin Service Charge	74,076	68,000	74,700	75,000
11000	067155	Service Charge	333,760	300,000	296,700	297,000
11000	067160	Reconnect/Reset/Late Fees	369,141	450,000	407,400	407,000
11000	067170	Lab Fees	6,050	7,000	4,400	4,000
11000	067180	NSF Revenue	10,016	11,000	13,100	13,000
11000	067190	Other Water Income	775	5,000	10,900	11,000
11000	067195	Rent Income	947,762	865,000	986,300	986,000
11000	067200	Construction reimbursement rev	62,802	50,000	96,600	97,000
		Other Water Revenues	3,974,700	3,674,000	3,956,856	4,048,000
		Total Water Operating Revenues	37,266,961	38,659,000	37,901,144	40,294,000
Wastewater Operating Revenues						
		Sewer Service Revenue				
15000	063100	Commercial Sewer Sales	6,647,812	6,659,000	7,014,617	7,517,000
15000	063175	Military Retail Sewer	2,820,768	2,797,000	2,797,044	2,797,000
15000	063200	Residential Sewer Sales	19,236,250	20,058,000	20,445,512	21,845,000
15000	063300	Wholesale & Bulk Sewer Sales	130,955	141,000	113,171	118,000
15000	063500	Reclaimed Water Sales	71,889	69,000	68,937	69,000
		Total Sewer Service Revenue	28,907,674	29,724,000	30,439,281	32,346,000
15000	064100	Tap Fees	79,327	44,000	28,200	30,000
15000	067100	Inspection Fees	205,075	173,000	186,500	190,000
15000	067107	Pretreatment Prog Inspections	5,750	10,000	-	-
15000	067110	Septage	128,025	117,000	176,100	180,000
15000	067120	Sludge	29,718	31,000	24,400	25,000
15000	067190	Other Income	13,854	5,000	27,000	27,000
15000	067200	Construction Reimb Revenue	-	5,000	-	-
		Total Other Sewer Revenues	461,750	385,000	442,200	452,000
		Total Wastewater Revenues	29,369,423	30,109,000	30,881,481	32,798,000
		TOTAL OPERATING REVENUES	66,636,385	68,768,000	68,782,626	73,092,000

Beaufort-Jasper Water and Sewer Authority
Operating Budget for the Fiscal Year Ended June 30, 2023

Acct #			2021	2022	2022	2023
ORG	OBJECT	Account Name	Actual	Budget	Projected	Budget
Water Treatment - Operations						
11110	080100	Wages and Salaries	1,346,372	1,500,000	1,574,900	1,688,700
11110	080110	Overtime	180,537	227,000	225,800	227,000
11110	080200	FICA	108,712	132,100	129,500	146,600
11110	080230	Worker's Comp	37,415	27,000	32,500	27,000
11110	080250	Retirement	415,841	286,000	280,300	336,400
11110	080300	Group Insurance	153,548	174,300	180,900	181,400
11110	080400	401K	-	-	-	-
11110	080450	Uniforms	6,807	7,000	6,200	7,000
11110	081220	Fleet Maintenance	-	-	-	-
11110	082100	Lab Supplies	13,661	29,000	27,600	30,000
11110	082200	Chemicals	958,342	1,000,000	1,081,200	1,152,600
11110	082400	Fuel	9,743	11,000	14,600	15,400
11110	082410	Other Fuel	10,045	14,000	6,300	19,600
11110	082500	Expendable Equipment	12,143	10,000	900	15,000
11110	082510	Water Sys. Expendable Equipment	-	-	-	-
11110	082575	General Supplies	9,285	6,500	8,300	6,500
11110	082600	Office Supplies	-	-	-	-
11110	083000	Comp./Instr. Contracts	4,399	6,000	8,800	10,000
11110	083400	Professional Fees	27,050	308,000	7,500	110,000
11110	084100	Power	975,083	1,100,000	1,045,600	1,212,750
11110	084200	Telephone	9,181	7,000	8,500	8,000
11110	085150	Office equipment lease	-	-	-	-
11110	085350	Disposal costs	-	80,000	80,000	80,000
11110	085400	Residuals management	259,209	800,000	750,000	800,000
11110	085950	Publications & Subscriptions	21	500	-	500
11110	085960	Memberships & Dues	19,277	21,000	25,700	5,000
11110	086100	Licenses	202	-	300	-
11110	086200	DHEC Permits	58,700	61,000	62,100	62,000
11110	086250	Fines & Penalties	-	-	-	-
11110	086710	Safety Supplies	282	1,000	2,100	1,000
11110	087100	Training/Conferences	6,438	9,000	3,600	6,000
11110	087150	Travel	-	8,700	6,000	9,500
11110	087200	Meeting Expense	428	1,500	1,800	1,500
Total Water Treatment Operations			4,622,719	5,827,600	5,571,000	6,159,450
Water Treatment - Maintenance						
11210	080100	Wages and Salaries	367,745	373,300	344,700	435,500
11210	080110	Overtime	3,939	10,000	4,200	10,000
11210	080200	FICA	27,209	29,300	24,800	34,100
11210	080230	Worker's Comp	13,473	10,500	11,600	10,500
11210	080250	Retirement	96,228	63,500	53,800	78,200
11210	080300	Group Insurance	40,636	45,700	39,600	49,100
11210	080400	401K	-	-	-	-
11210	080450	Uniforms	4,701	3,500	3,000	3,500
11210	081110	System Structures Maintenance	-	37,800	-	39,800
11210	081120	Pumps Maintenance	33,446	49,700	25,800	66,000
11210	081130	Instrument Maintenance	11,836	35,700	30,400	35,700
11210	081131	SCADA - IT	99,668	170,400	184,134	228,300
11210	081140	Treatment Equipment Maint	71,620	9,000	61,200	28,800
11210	081200	General Equipment Maintenance	5,857	6,500	4,500	7,400
11210	081205	Facilities Maintenance	48,824	84,000	68,500	98,500
11210	081210	Electrical Equipment Maint	66,536	68,500	45,400	30,000
11210	081230	Radio Maintenance	-	-	-	-
11210	081300	Cleaning Services	12,950	13,200	15,600	63,200
11210	081400	Grounds Maintenance	19,712	13,000	14,379	28,000
11210	082300	Pipes/Supplies/Fittings	22,741	31,000	28,353	31,000
11210	082400	Fuel	18,948	24,000	25,000	33,600
11210	082500	Expendable Equipment	1,410	3,400	4,600	4,000
11210	082550	Tools	6,603	5,600	9,900	10,200
11210	082575	General Supplies	2,812	4,200	3,100	4,300
11210	083000	Comp./Instr. Contracts	20,623	-	15,500	-
11210	086710	Safety Supplies	206	1,000	100	5,400
11210	087100	Training/Conferences	2,739	4,500	3,400	4,500
11210	087150	Travel	2,500	2,500	300	2,500

Beaufort-Jasper Water and Sewer Authority
Operating Budget for the Fiscal Year Ended June 30, 2023

Acct #			2021	2022	2022	2023
ORG	OBJECT	Account Name	Actual	Budget	Projected	Budget
		Total Water Treatment Maint.	1,002,960	1,099,800	1,021,867	1,342,100
		TOTAL WATER TREATMENT	5,625,678	6,927,400	6,592,867	7,501,550
		Transmission & Distribution - Operations				
11120	080100	Wages and Salaries	1,418,294	1,835,900	1,689,800	2,037,900
11120	080110	Overtime	141,260	160,000	138,700	160,000
11120	080200	FICA	114,047	152,700	128,900	168,100
11120	080220	Unemployment Insurance	-	2,700	-	-
11120	080230	Worker's Comp	39,782	30,000	34,400	30,000
11120	080250	Retirement	409,000	330,500	275,900	386,000
11120	080300	Group Insurance	173,569	224,500	206,900	249,800
11120	080400	401K	-	-	-	-
11120	080450	Uniforms	14,674	22,200	11,900	22,100
11120	081100	Line Maintenance	394,681	208,900	303,500	269,600
11120	081110	Structures Maintenance	1,976	3,000	-	3,000
11120	081150	Meter Maintenance	298,486	278,400	278,400	293,700
11120	081160	Fire Hydrant Maintenance	54,519	36,000	36,000	47,900
11120	081190	Pavement Repairs	164,277	152,300	152,300	165,200
11120	081200	General Equipment Maintenance	45,760	39,000	70,900	43,000
11120	081220	Fleet Maintenance	-	-	-	-
11120	081230	Radio Maintenance	2,914	18,000	3,000	18,000
11120	081245	Computer Programming	-	-	-	-
11120	081900	Customer Repairs	4,932	4,000	26,900	4,000
11120	082300	Pipes/Supplies/Fittings	-	-	-	-
11120	082350	New Service Installation Costs (reclass)	121,063	-	-	-
11120	082351	Meter Transponder Replacements (reclass)	-	-	-	-
11120	082400	Fuel	81,964	83,400	101,800	136,220
11120	082410	Other Fuel	3,379	5,000	3,900	14,000
11120	082500	Expendable Equipment	11,612	48,800	36,600	38,500
11120	082510	Water Sys. Expendable Equipment	-	-	-	-
11120	082550	Tools	37,843	20,500	23,200	20,700
11120	082575	General Supplies	57,235	34,000	35,100	35,000
11120	083000	Comp./Instr. Contracts	25,370	28,500	14,800	30,000
11120	083500	Contract Labor	804,480	65,000	115,800	200,000
11120	083505	Contract Labor Annual Services	178,907	280,000	227,500	268,800
11120	084100	Power	418,837	500,600	454,600	509,880
11120	084200	Telephone	32,201	38,200	36,400	45,800
11120	085100	Rent	375	-	-	-
11120	085110	Other Property Costs	9,169	10,000	14,500	10,000
11120	085900	Utility Locations	13,993	15,000	16,700	20,000
11120	085950	Publications & Subscriptions	1,000	400	-	400
11120	085960	Memberships & Dues	2,923	7,500	4,600	7,500
11120	086710	Safety Supplies	479	1,000	-	1,000
11120	087100	Training/Conferences	5,253	26,600	12,100	21,000
11120	087150	Travel	1,491	21,500	14,100	22,900
11120	087200	Meeting Expense	3,938	6,800	3,500	6,800
11120	089140	Printing	-	1,500	100	1,500
		Total T&D Operations	5,089,683	4,692,400	4,472,800	5,288,300
		Transmission & Distribution - Maintenance				
11220	080100	Wages and Salaries	224,009	241,600	222,200	282,200
11220	080110	Overtime	2,556	8,400	2,700	8,400
11220	080200	FICA	16,547	19,100	16,000	22,200
11220	080230	Worker's Comp	9,191	8,000	7,900	8,000
11220	080250	Retirement	62,509	41,400	34,700	51,000
11220	080300	Group Insurance	26,075	29,100	24,300	31,800
11220	080400	401K	-	-	-	-
11220	080450	Uniforms	3,106	3,000	1,900	3,000
11220	081105	Storage Tank Maintenances	167,226	49,300	125,000	1,403,400
11220	081120	Pumps Maintenance	11,049	12,000	8,500	12,000
11220	081130	Instrument Maintenance	17,246	23,700	20,000	27,400
11220	081140	Treatment Equipment Maintenance	212	2,000	-	2,500
11220	081200	General Equipment Maintenance	2,065	4,800	12,900	4,800
11220	081205	Facilities Maintenance	33,941	57,600	-	53,000
11220	081210	Electrical Equipment Maint	16,702	6,400	11,600	9,600
11220	081220	Fleet Maintenance	-	-	200	-

Beaufort-Jasper Water and Sewer Authority
Operating Budget for the Fiscal Year Ended June 30, 2023

Acct #			2021	2022	2022	2023
ORG	OBJECT	Account Name	Actual	Budget	Projected	Budget
11220	081300	Cleaning Services	11,000	14,400	4,500	-
11220	081400	Grounds Maintenance	21,532	144,000	194,100	26,000
11220	082300	Pipes/Supplies/Fittings	7,382	6,900	4,900	7,600
11220	082400	Fuel	447	7,000	5,100	9,800
11220	082500	Expendable Equipment	-	1,600	100	5,400
11220	082550	Tools	2,760	8,700	400	9,300
11220	082575	General Supplies	3,110	14,200	6,000	14,900
11220	084200	Telephone	6,065	3,500	5,400	3,500
11220	085950	Publications & Subscriptions	-	400	-	400
11220	085960	Memberships & Dues	-	100	-	100
11220	086710	Safety Supplies	-	1,000	-	7,100
11220	087100	Training/Conferences	438	4,500	2,000	4,500
11220	087150	Travel	-	2,000	1,000	2,000
11220	087200	Meeting Expense	249	600	-	600
		Total T&D Maintenance	645,417	715,300	711,400	2,010,500
		TRANSMISSION & DISTRIBUTION	5,735,100	5,407,700	5,184,200	7,298,800
Source of Supply - Operations						
11130	080100	Wages and Salaries	160,492	169,400	145,600	152,600
11130	080110	Overtime	24,319	15,000	14,700	15,000
11130	080200	FICA	13,438	14,100	11,200	12,800
11130	080230	Worker's Comp	2,157	2,000	1,800	2,000
11130	080250	Retirement	51,501	30,500	25,000	29,400
11130	080300	Group Insurance	23,276	24,800	23,000	22,500
11130	080400	401K	-	-	-	-
11130	080450	Uniforms	1,145	1,900	300	-
11130	081110	Structures Maintenance	14,519	93,000	90,000	100,300
11130	081200	General Equipment Maintenance	25,487	22,000	21,000	23,700
11130	081220	Fleet Maintenance	-	-	-	-
11130	082200	Chemicals	21,458	62,500	40,000	71,400
11130	082400	Fuel	4,451	2,500	9,700	8,400
11130	082410	Other Fuel	9,683	13,000	12,600	22,400
11130	082550	Tools	540	500	200	2,000
11130	082575	General Supplies	1,255	1,500	500	500
11130	083100	Engineering	15,880	16,400	23,800	16,400
11130	084100	Power	231,733	248,100	240,600	278,040
11130	085110	Other Property Costs	58	100	100	100
11130	086710	Safety Supplies	-	1,000	-	1,000
11130	087150	Travel	-	-	400	-
		Total SOS Operations	601,391	718,300	660,500	758,540
Source of Supply - Maintenance						
11230	080100	Wages and Salaries	111,215	120,800	111,100	141,100
11230	080110	Overtime	1,278	3,800	1,300	3,800
11230	080200	FICA	8,213	9,500	8,000	11,100
11230	080230	Worker's Comp	3,611	3,000	3,100	3,000
11230	080250	Retirement	31,256	20,600	17,300	25,500
11230	080300	Group Insurance	13,037	14,600	12,100	15,900
11230	080400	401K	-	-	-	-
11230	080450	Uniforms	1,526	1,200	1,000	1,200
11230	081110	Structures Maintenance	150	4,300	28,100	13,400
11230	081120	Pumps Maintenance	3,281	8,200	-	26,200
11230	081130	Instrument Maintenance	11,363	38,200	15,900	16,100
11230	081140	Treatment Equipment Maintenance	2,610	15,000	5,200	15,800
11230	081200	General Equipment Maintenance	4,569	5,500	8,800	2,900
11230	081205	Facilities Maintenance	1,431	-	1,100	14,400
11230	081220	Fleet Maintenance	-	-	-	-
11230	081400	Grounds Maintenance	31,016	15,500	9,700	16,500
11230	082575	General Supplies	38	2,600	300	2,300
		Total SOS Maintenance	224,594	262,800	223,000	309,200
		TOTAL SOURCE OF SUPPLY	825,986	981,100	883,500	1,067,740

Beaufort-Jasper Water and Sewer Authority
Operating Budget for the Fiscal Year Ended June 30, 2023

Acct #			2021	2022	2022	2023
ORG	OBJECT	Account Name	Actual	Budget	Projected	Budget
Lab - Water						
11335	080100	Wages and Salaries	198,183	207,800	185,900	208,900
11335	080110	Overtime	2,653	6,000	300	500
11335	080200	FICA	13,095	16,400	13,200	16,000
11335	080230	Worker's Comp	4,824	3,600	4,200	3,600
11335	080250	Retirement	53,879	35,400	28,300	36,800
11335	080300	Group Insurance	22,061	24,000	19,600	23,400
11335	080400	401K	-	-	-	-
11335	080450	Uniforms	1,104	1,200	900	1,200
11335	081200	General Equipment Maintenance	95	300	-	300
11335	082100	Lab Supplies	57,780	59,000	114,100	70,000
11335	082500	Expendable Equipment	1,311	2,500	-	2,500
11335	082575	General Supplies	118	1,000	100	1,000
11335	082600	Office Supplies	-	-	-	-
11335	085500	Lab Contract	34,923	65,000	50,000	65,000
11335	085960	Memberships & Dues	90	200	-	200
11335	086200	DHEC Permits	750	800	1,400	800
11335	086710	Safety Supplies	-	800	-	800
11335	087100	Training/Conferences	435	500	-	500
11335	087150	Travel	-	1,000	-	1,000
11335	087200	Meeting Expense	-	100	-	100
TOTAL LAB - WATER			391,300	425,600	418,000	432,600
Engineering & Const. Services - Water						
11140	080100	Wages and Salaries	357,038	385,000	368,900	485,200
11140	080110	Overtime	1,971	3,000	3,000	3,000
11140	080200	FICA	24,066	29,700	25,400	37,300
11140	080230	Worker's Comp	1,966	1,300	1,700	1,300
11140	080250	Retirement	87,943	64,200	56,200	85,700
11140	080300	Group Insurance	39,334	46,100	48,000	65,800
11140	080400	401K	-	-	-	-
11140	080450	Uniforms	749	500	500	900
11140	081220	Fleet Maintenance	-	-	-	-
11140	082400	Fuel	5,423	5,000	10,500	13,440
11140	082500	Expendable Equipment	3,913	4,300	3,500	3,400
11140	082550	Tools	413	1,200	100	1,200
11140	082575	General Supplies	1,262	1,200	100	3,000
11140	083000	Comp./Instr. Contracts	12,292	13,900	15,039	13,000
11140	083100	Engineering	47,700	74,400	55,000	74,400
11140	083300	Legal Fees	10,023	100	200	100
11140	084200	Telephone	5,378	6,800	4,800	6,000
11140	085150	Equipment Lease	-	-	-	-
11140	085950	Publications & Subscriptions	36	600	800	600
11140	085960	Memberships & Dues	577	1,700	700	1,700
11140	086100	Licenses	-	-	-	-
11140	086710	Safety Supplies	-	600	-	600
11140	087100	Training/Conferences	953	8,000	2,300	8,000
11140	087150	Travel	-	4,100	2,000	4,100
11140	087200	Meeting Expense	190	3,400	600	1,500
11140	089140	Printing	-	600	200	600
11140	089200	Survey	-	1,500	-	1,500
TOTAL ENGINEERING & CONST. SVCS.			601,227	657,200	599,539	812,340
Asset Management - Water						
11150	080100	Wages and Salaries	97,990	164,000	118,500	235,800
11150	080110	Overtime	1,090	1,500	1,000	900
11150	080200	FICA	7,311	12,700	8,400	18,100
11150	080230	Worker's Comp	-	-	-	-
11150	080250	Retirement	26,782	27,200	18,300	41,600
11150	080300	Group Insurance	7,346	14,100	11,900	19,800
11150	080400	401K	-	-	-	-
11150	082500	Expendable Equipment	-	700	-	600
11150	082575	General Supplies	371	600	100	600
11150	083000	Comp./Instr. Contracts	36,641	38,500	41,400	38,000

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Beaufort-Jasper Water and Sewer Authority
Operating Budget for the Fiscal Year Ended June 30, 2023

Acct #			2021	2022	2022	2023
ORG	OBJECT	Account Name	Actual	Budget	Projected	Budget
11150	083400	Professional Fees	191,079	135,000	262,100	173,600
11150	084200	Telephone	1,763	1,500	1,600	1,500
11150	085960	Memberships & Dues	171	600	-	600
11150	086710	Safety Supplies	-	100	-	100
11150	087100	Training/Conferences	765	2,000	-	2,100
11150	087150	Travel	-	-	-	3,800
11150	089140	Printing	-	-	-	-
11150	087200	Meeting Expense	54	400	200	400
		TOTAL ASSET MANAGEMENT	371,363	398,900	463,500	537,500
Financial & Business Services - Water						
11370	080100	Wages and Salaries	638,189	545,900	577,600	597,300
11370	080110	Overtime	4,967	4,800	6,400	5,400
11370	080200	FICA	40,458	42,100	41,700	46,100
11370	080250	Retirement	143,819	91,200	89,900	105,800
11370	080300	Group Insurance	47,587	41,600	50,500	61,700
11370	080400	401K	-	-	-	-
11370	080450	Uniforms	1,704	300	800	700
11370	081200	General Equipment Maintenance	4,566	3,000	3,100	50,700
11370	081220	Fleet Maintenance	135,675	126,000	196,700	138,000
11370	082400	Fuel	4,096	4,200	4,800	7,000
11370	082410	Other Fuel	804	4,300	1,900	5,040
11370	082500	Expendable Equipment	3,280	4,800	800	3,200
11370	082575	General Supplies	4,813	5,700	5,100	5,600
11370	083000	Comp./Instr. Contracts	41,853	80,500	50,000	48,000
11370	083200	Accounting/Auditing	25,224	28,200	40,200	25,200
11370	083400	Professional Fees	56,285	-	-	-
11370	084200	Telephone	20,340	21,600	15,000	26,800
11370	085950	Publications & Subscriptions	311	600	300	800
11370	085960	Memberships & Dues	958	2,000	2,700	3,200
11370	086710	Safety Supplies	-	200	-	200
11370	087100	Training/Conferences	2,187	4,600	3,900	9,900
11370	087150	Travel	-	-	1,000	3,900
11370	087200	Meeting Expense	529	900	900	900
11370	088100	Data Processing Insurance	8,048	9,000	7,000	8,500
11370	088200	Fidelity Bond	356	400	500	400
11370	088300	Fleet Insurance	61,701	68,400	54,100	65,600
11370	088400	General Liability Insurance	72,032	87,600	74,000	86,200
11370	088500	Inland Marine Insurance	24,595	22,200	19,400	23,100
11370	088600	Property Insurance	248,585	255,000	217,300	254,000
11370	088700	Environmental Liability Insurance	9,940	10,200	22,300	10,000
11370	089120	Bank Charges	11,634	11,400	7,800	10,500
11370	089140	Printing	472	1,900	500	4,300
11370	089500	Depreciation Expense	13,014,417	13,396,000	12,878,084	13,293,100
		TOTAL FINANCIAL & BUSINESS SVCS.-WATER	14,629,423	14,874,600	14,374,284	14,901,140
Customer Service - Water						
11360	080100	Wages and Salaries	498,150	471,500	546,400	549,400
11360	080110	Overtime	2,156	3,600	3,200	3,600
11360	080200	FICA	35,830	36,300	39,200	42,300
11360	080220	Unemployment Insurance	-	-	-	-
11360	080250	Retirement	130,488	78,700	80,200	97,100
11360	080300	Group Insurance	52,748	57,100	49,400	47,200
11360	080400	401K	-	-	-	-
11360	081900	Customer Repairs	93	-	800	-
11360	082500	Expendable Equipment	647	900	-	1,000
11360	082575	General Supplies	1,964	2,400	2,000	2,700
11360	082600	Office Supplies	-	-	-	-
11360	083000	Comp./Instr. Contracts	77,053	82,800	80,900	87,000
11360	083500	Contract labor	23,038	22,200	17,900	43,200
11360	083575	Bill processing	-	-	-	-
11360	084200	Telephone	17,970	22,200	18,200	20,400
11360	085150	Equipment/Furniture Lease	-	-	-	-
11360	085805	Merchant Fees	243,196	244,800	216,100	247,300
11360	085960	Memberships & Dues	-	200	-	300

Beaufort-Jasper Water and Sewer Authority
Operating Budget for the Fiscal Year Ended June 30, 2023

Acct #		2021	2022	2022	2023
ORG	OBJECT Account Name	Actual	Budget	Projected	Budget
11360	086710 Safety Supplies	-	-	-	-
11360	087100 Training/Conferences	300	1,800	1,000	2,700
11360	087150 Travel	-	1,000	600	2,400
11360	087200 Meeting Expense	329	1,200	600	1,200
11360	089116 Promotional Expense	-	-	-	-
11360	089130 Postage	-	-	-	-
11360	089140 Printing	-	800	-	500
11360	089150 Bad Debt Expense	(77,110)	21,000	16,852	21,000
11360	089151 Bad Debt Collection fees	3,575	3,300	1,800	4,200
	TOTAL CUSTOMER SVC.-WATER	1,010,428	1,051,800	1,075,152	1,173,500
Billing - Water					
11365	080100 Wages and Salaries	229,770	260,100	230,500	280,600
11365	080110 Overtime	1,466	4,200	3,200	6,000
11365	080200 FICA	16,374	20,200	16,000	21,900
11365	080250 Retirement	61,227	43,800	34,800	50,300
11365	080300 Group Insurance	32,731	36,900	35,600	48,300
11365	080400 401K	-	-	-	-
11365	080450 Uniforms	1,353	2,200	1,100	1,500
11365	081200 General Equipment Maintenance	-	600	-	-
11365	081220 Fleet Maintenance	-	-	-	-
11365	082400 Fuel	7,205	7,000	14,300	23,520
11365	082500 Expendable Equipment	-	900	300	1,800
11365	082550 Tools	420	600	1,100	9,500
11365	082575 General Supplies	33	300	-	300
11365	082600 Office Supplies	-	-	-	-
11365	083575 Bill Processing	34,817	36,000	29,800	47,400
11365	084200 Telephone	3,142	400	3,100	3,600
11365	084300 Beacon Cellular	406,522	444,000	425,261	421,500
11365	086710 Safety Supplies	-	600	-	-
11365	087100 Training/Conferences	-	1,900	-	3,800
11365	087150 Travel	-	2,100	-	5,400
11365	087200 Meeting Expense	232	300	100	600
11365	089130 Postage	129,382	127,200	121,800	159,000
	TOTAL BILLING - WATER	924,672	989,300	916,961	1,085,020
Information Technology - Water					
11380	080100 Wages and Salaries	410,896	430,500	401,100	453,700
11380	080110 Overtime	279	300	300	300
11380	080200 FICA	29,722	33,000	28,800	34,700
11380	080250 Retirement	110,688	71,300	62,400	79,700
11380	080300 Group Insurance	33,303	28,800	34,400	41,100
11380	080400 401K	-	-	-	-
11380	080450 Uniforms	30	200	-	200
11380	081220 Fleet Maintenance	-	-	-	-
11380	081240 Computer Equipment Maintenance	724	1,500	300	1,500
11380	081245 Computer programming	-	-	-	-
11380	082400 Fuel	14	100	-	140
11380	082500 Expendable Equipment	117,478	92,500	74,000	80,600
11380	082575 General Supplies	1,812	2,400	2,800	1,800
11380	083000 Comp./Instr. Contracts	209,130	285,700	403,812	385,000
11380	083400 Professional fees	55,671	69,100	70,800	73,600
11380	084200 Telephone	113,873	98,700	126,866	120,000
11380	085950 Publications & Subscriptions	-	900	-	-
11380	085960 Memberships & Dues	258	1,700	200	800
11380	086710 Safety Supplies	-	100	-	100
11380	087100 Training/conferences	3,541	13,800	10,600	14,400
11380	087150 Travel	265	-	800	1,200
11380	087200 Meeting expense	374	500	500	500
	TOTAL INFORMATION TECH.-WATER	1,088,059	1,131,100	1,217,678	1,289,340

Beaufort-Jasper Water and Sewer Authority
Operating Budget for the Fiscal Year Ended June 30, 2023

Acct #			2021	2022	2022	2023
ORG	OBJECT	Account Name	Actual	Budget	Projected	Budget
General & Admin - Water						
11375	080100	Wages and Salaries	808,766	1,212,300	926,000	1,321,700
11375	080110	Overtime	1,741	100	800	700
11375	080200	FICA	55,137	92,700	58,500	101,100
11375	080220	Unemployment Insurance	3,430	3,200	-	3,200
11375	080230	Worker's Comp	3,934	2,200	3,400	2,200
11375	080250	Retirement	221,282	200,800	143,200	232,100
11375	080300	Group Insurance	48,362	362,000	280,100	362,500
11375	080400	401K	-	-	-	-
11375	080410	Other Post Retirement Benefits	928,968	929,000	929,000	966,200
11375	080425	Recruitment/Retention	31,559	85,000	29,400	37,300
11375	080430	Workforce Screening	5,122	8,400	4,900	6,500
11375	080435	Employee Recognition	34,031	51,600	46,900	36,800
11375	080440	Wellness	3,314	8,000	3,500	7,900
11375	081200	General Equipment Maintenance	13	700	-	700
11375	081205	Facilities Maintenance	73,406	101,400	65,918	122,100
11375	081220	Fleet Maintenance	-	-	-	-
11375	081300	Cleaning Services	203,540	14,400	23,800	74,000
11375	081400	Grounds Maintenance	4,117	8,400	4,700	58,400
11375	082400	Fuel	923	3,500	3,100	4,900
11375	082500	Expendable Equipment	4,767	4,900	3,100	4,900
11375	082575	General Supplies	12,389	16,800	15,000	16,600
11375	082600	Office Supplies	-	-	100	-
11375	083000	Comp./Instr. Contracts	12,894	14,900	16,500	15,100
11375	083300	Legal Fees	61,513	90,000	90,000	90,000
11375	083400	Professional Fees	74,557	92,500	60,000	91,800
11375	084200	Telephone	4,457	5,000	4,300	5,000
11375	085100	Rent	1,124	1,600	1,300	1,600
11375	085150	Equipment Lease	-	-	-	-
11375	085600	Director Fees	36,720	40,500	39,400	40,500
11375	085950	Publications & Subscriptions	816	1,300	1,000	5,400
11375	085960	Memberships & Dues	24,784	24,900	26,300	50,800
11375	086000	Franchise Fee	959,339	1,007,000	1,007,000	1,033,200
11375	086100	Licenses	7,729	12,700	7,600	10,700
11375	086710	Safety Supplies	44,928	45,300	47,700	41,200
11375	086720	Safety Services	1,289	1,200	200	1,400
11375	086730	Safety Training	5,978	22,500	7,999	16,800
11375	086740	Safety Incentives	1,204	6,600	2,700	1,800
11375	087100	Training/Conferences	2,795	13,800	4,400	14,400
11375	087125	Organizational Training	89,538	150,000	171,700	173,800
11375	087150	Travel	95	14,300	9,500	20,000
11375	087200	Meeting Expense	1,544	9,300	2,400	9,300
11375	089100	Admin Expense	6,000	6,000	9,300	6,000
11375	089110	Advertising	592	3,600	-	3,600
11375	089111	Personnel Advertising	9,043	18,000	11,427	9,000
11375	089114	Public Affairs Advertising	3,283	4,800	1,500	3,300
11375	089115	Public Education	5,940	13,200	7,400	8,500
11375	089116	Promotional Expense	-	-	-	-
11375	089130	Postage	11,792	14,400	9,200	14,400
11375	089131	Public Affairs Postage	5,092	3,900	2,800	9,300
11375	089140	Printing	270	1,200	700	-
11375	089141	Public Affairs Printing	9,525	6,300	16,400	9,400
11375	089155	Hurricane Prep/Recovery	539	12,000	2,600	-
11375	089160	Other Expense	(1,401)	-	(100)	-
TOTAL G&A - WATER			3,826,778	4,742,200	4,102,644	5,046,100
TOTAL WATER OPERATING EXPENSE			35,030,013	37,586,900	35,828,324	41,145,630
Wastewater Operating Expenses						
Wastewater Treatment Operations						
15515	080100	Wages and Salaries	930,502	924,100	1,027,500	1,093,700
15515	080110	Overtime	5,744	25,000	6,900	25,000
15515	080200	FICA	64,120	72,600	74,400	85,600
15515	080230	Worker's Comp	23,122	17,000	20,000	17,000

Beaufort-Jasper Water and Sewer Authority
Operating Budget for the Fiscal Year Ended June 30, 2023

Acct #			2021	2022	2022	2023
ORG	OBJECT	Account Name	Actual	Budget	Projected	Budget
15515	080250	Retirement	251,428	157,200	163,800	196,400
15515	080300	Group Insurance	95,362	99,800	110,200	124,200
15515	080400	401K	-	-	-	-
15515	080450	Uniforms	4,469	7,800	3,700	7,800
15515	081220	Fleet Maintenance	-	-	-	-
15515	082100	Lab Supplies	14,887	8,000	8,300	12,000
15515	082200	Chemicals	116,386	133,000	193,300	133,620
15515	082400	Fuel	15,768	21,000	23,300	29,400
15515	082410	Other fuel	56,087	42,300	108,200	81,060
15515	082500	Expendable Equipment	794	20,000	2,400	19,000
15515	082550	Tools	1,177	3,500	400	3,500
15515	082575	General Supplies	7,019	8,000	9,700	10,000
15515	082600	Office supplies	-	-	-	-
15515	083000	Comp./Instr. Contracts	4,399	11,000	8,800	6,000
15515	083400	Professional Fees	-	18,000	-	52,000
15515	084100	Power	780,511	699,000	812,900	841,050
15515	084200	Telephone	9,257	5,700	8,500	11,400
15515	085150	Office equipment lease	-	-	-	-
15515	085950	Publications & Subscriptions	24	500	-	1,000
15515	085960	Memberships & Dues	20,607	20,000	19,000	3,000
15515	086100	Licenses	1,123	-	1,500	-
15515	086200	DHEC Permits	30,929	33,000	40,000	42,000
15515	086250	Fines & Penalties	-	-	-	-
15515	086710	Safety Supplies	212	1,000	1,400	1,800
15515	087100	Training/Conferences	4,320	8,000	3,000	7,000
15515	087150	Travel	-	13,500	5,600	15,100
15515	087200	Meeting Expense	560	1,000	1,100	1,000
15515	089140	Printing	683	200	-	200
		Total WWT Operations	2,439,491	2,350,200	2,653,900	2,819,830
Wastewater Treatment Maintenance						
15615	080100	Wages and Salaries	222,431	241,600	222,200	282,200
15615	080110	Overtime	2,556	8,400	2,700	8,400
15615	080200	FICA	16,426	19,100	16,000	22,200
15615	080230	Worker's Comp	9,302	7,400	8,000	7,400
15615	080250	Retirement	62,509	41,400	34,700	51,000
15615	080300	Group Insurance	26,075	29,100	24,300	31,800
15615	080400	401K	-	-	-	-
15615	080450	Uniforms	3,052	2,500	1,900	2,500
15615	081110	Structures Maintenance	70,862	236,000	13,100	106,400
15615	081120	Pumps Maintenance	70,897	31,000	96,200	57,600
15615	081130	Instrument Maintenance	24,192	29,400	6,300	20,000
15615	081131	SCADA - IT	-	-	2,100	-
15615	081140	Treatment Equipment Maint	136,452	216,500	320,400	161,700
15615	081200	General Equipment Maintenance	8,557	40,400	29,100	45,300
15615	081205	Facilities Maintenance	42,743	87,000	81,000	130,900
15615	081210	Electrical Equipment Maintenance	28,200	75,500	165,100	107,000
15615	081220	Fleet Maintenance	-	-	-	-
15615	081300	Cleaning Services	16,500	9,600	17,300	59,600
15615	081400	Grounds Maintenance	46,126	44,700	40,800	85,700
15615	082300	Pipes/Supplies/Fittings	7,149	25,800	3,400	16,000
15615	082400	Fuel	12,930	19,000	24,200	26,600
15615	082500	Expendable equipment	493	800	300	800
15615	082550	Tools	6,107	4,500	4,600	4,200
15615	082575	General Supplies	4,383	2,500	2,900	2,300
15615	083000	Comp./Instr. Contracts	20,623	-	15,500	-
15615	086710	Safety Supplies	263	1,000	-	1,500
		Total WWT Maintenance	838,830	1,173,200	1,132,100	1,231,100
		TOTAL WASTEWATER TREATMENT	3,278,321	3,523,400	3,786,000	4,050,930
Collection & Transmission Operations						
15525	080100	Wages and Salaries	1,538,283	1,839,600	1,800,000	1,984,600
15525	080110	Overtime	150,568	150,000	152,000	160,000
15525	080200	FICA	123,062	155,300	138,000	164,100
15525	080220	Unemployment Insurance	-	2,600	-	-
15525	080230	Worker's Comp	16,761	14,000	13,500	24,000

Beaufort-Jasper Water and Sewer Authority
Operating Budget for the Fiscal Year Ended June 30, 2023

Acct #			2021	2022	2022	2023
ORG	OBJECT	Account Name	Actual	Budget	Projected	Budget
15525	080250	Retirement	459,920	336,100	298,000	376,600
15525	080300	Group Insurance	196,972	232,700	226,800	246,200
15525	080400	401K	-	-	-	-
15525	080450	Uniforms	23,566	26,800	17,200	18,700
15525	081100	Line Maintenance	53,503	85,000	65,100	120,000
15525	081110	Structures Maintenance	10,712	32,400	4,600	32,400
15525	081120	Pumps Maintenance	200,763	160,000	133,600	170,000
15525	081150	Meter and Svc Line Maint	23,641	16,000	10,300	14,900
15525	081190	Pavement Repairs	50,688	50,500	61,300	68,000
15525	081200	General Equipment Maintenance	31,090	50,000	27,700	48,800
15525	081210	Electrical Equipment Maintenance	41,204	63,300	37,200	62,900
15525	081220	Fleet Maintenance	-	-	-	-
15525	081245	Computer Programming	-	-	-	-
15525	081300	Cleaning Services	(1,000)	-	-	-
15525	081900	Customer Repairs	250	2,500	1,000	2,500
15525	082250	Odor Control	3,360	4,400	2,300	7,600
15525	082300	Pipes/Supplies/Fittings	-	-	-	-
15525	082400	Fuel	90,169	90,000	114,300	145,600
15525	082410	Other Fuel	6,703	18,000	22,300	25,200
15525	082500	Expendable Equipment	36,004	55,200	45,700	72,000
15525	082520	Wastewater Expendable Equipment	-	-	-	-
15525	082550	Tools	11,991	11,700	2,700	12,100
15525	082575	General Supplies	11,171	18,000	6,800	18,000
15525	083000	Comp./Instr. Contracts	25,370	28,500	14,200	30,000
15525	083500	Contract Labor	-	194,600	150,000	-
15525	083505	Contract Labor Annual Services	-	-	32,200	42,000
15525	084100	Power	629,414	658,300	680,800	720,405
15525	084200	Telephone	32,201	36,400	35,600	43,700
15525	085110	Other Property Costs	29,833	18,000	51,600	40,000
15525	085150	Equipment Lease	-	-	-	-
15525	085900	Utility Locations	13,993	15,000	13,300	20,000
15525	085960	Memberships & Dues	608	4,700	4,600	4,700
15525	086710	Safety Supplies	1,232	3,000	400	3,000
15525	087100	Training/Conferences	4,613	20,400	1,500	20,400
15525	087150	Travel	1,408	8,200	2,500	9,900
15525	087200	Meeting Expense	3,737	6,800	2,500	6,300
15525	089140	Printing	-	1,000	-	1,000
Total C&T Operations			3,851,821	4,429,000	4,196,600	4,725,605
Collection & Transmission Maintenance						
15625	080100	Wages and Salaries	222,431	241,600	222,200	282,200
15625	080110	Overtime	2,556	8,400	2,700	8,400
15625	080200	FICA	16,426	19,100	16,000	22,200
15625	080230	Worker's Comp	9,220	7,400	7,900	7,400
15625	080250	Retirement	62,509	41,400	34,700	51,000
15625	080300	Group Insurance	26,075	29,100	24,300	31,800
15625	080400	401K	-	-	-	-
15625	080450	Uniforms	3,052	2,600	1,900	2,600
15625	081131	SCADA	100,675	272,900	210,900	253,300
15625	081130	Instrument Maintenance	759	55,200	7,014	44,700
15625	081200	General Equipment Maintenance	5,939	2,800	1,700	3,300
15625	081300	Cleaning Services	12,000	9,600	4,500	59,600
15625	081205	Facilities Maintenance	34,584	27,200	41,700	27,200
15625	081210	Electrical Equipment Maintenance	54,347	16,400	73,600	90,000
15625	081400	Grounds Maintenance	65,944	78,400	44,505	78,400
15625	082300	Pipes/Supplies/Fittings	186	500	-	500
15625	082500	Expendable Equipment	-	1,000	900	1,200
15625	082550	Tools	3,180	8,600	300	4,800
15625	082575	General Supplies	270	500	300	600
15625	084200	Telephone	6,038	3,500	5,400	3,500
15625	085960	Memberships & Dues	225	500	-	500
15625	086710	Safety Supplies	-	500	2,300	500
15625	087100	Training/Conferences	2,973	3,000	200	3,000
15625	087150	Travel	-	5,000	2,300	5,000
Total C&T Maintenance			629,389	835,200	705,319	981,700

Beaufort-Jasper Water and Sewer Authority
Operating Budget for the Fiscal Year Ended June 30, 2023

Acct #			2021	2022	2022	2023
ORG	OBJECT	Account Name	Actual	Budget	Projected	Budget
Waste Disposal Operations						
15545	085200	Land Lease/Disposal Fee	163,069	176,000	248,200	176,000
15545	085501	Wetlands Monitoring	77,584	110,000	84,500	125,000
		Total Waste Disp Operations	240,653	286,000	332,700	301,000
Waste Disposal Maintenance						
15645	081110	Structures Maintenance	24,293	-	2,100	-
15645	081200	General Equipment Maintenance	-	-	11,800	-
15645	081400	Grounds Maintenance	27,756	17,000	15,500	17,000
15645	082300	Pipes/Supplies/Fittings	-	1,000	8,700	1,000
		Total Waste Disposal Maint	52,049	18,000	38,100	18,000
		TOTAL WASTE DISPOSAL	292,702	304,000	370,800	319,000
Sludge Management Operations						
15550	080100	Wages and Salaries	62,775	64,600	69,900	74,800
15550	080110	Overtime	199	3,000	200	3,000
15550	080200	FICA	4,295	5,200	5,100	6,000
15550	080230	Worker's Comp	1,841	1,400	1,600	1,400
15550	080250	Retirement	17,401	11,200	10,700	13,700
15550	080300	Group Insurance	6,308	6,400	7,000	8,300
15550	080400	401K	-	-	-	-
15550	082200	Chemicals	71,285	100,000	150,800	122,400
15550	082400	Fuel	11,297	13,000	16,000	18,200
15550	082500	Expendable Equipment	6,920	-	3,400	7,000
15550	085350	Disposal Costs	203,990	200,000	199,700	427,200
		Total Sludge Mgmt Operations	386,311	404,800	464,400	682,000
Sludge Management Maintenance						
15650	081200	General Equipment Maintenance	29,594	-	2,800	-
15650	081220	Fleet Maintenance	-	-	-	-
15650	082300	Pipes/Supplies/Fittings	-	1,000	-	1,000
15650	082575	General Supplies	-	300	-	300
		Total Sludge Mgmt Maintenance	29,594	1,300	2,800	1,300
		TOTAL SLUDGE MANAGEMENT	415,905	406,100	467,200	683,300
Lab - Wastewater						
15735	080100	Wages and Salaries	155,485	163,900	169,500	175,200
15735	080110	Overtime	85	500	100	500
15735	080200	FICA	9,738	12,600	12,000	13,400
15735	080230	Worker's Comp	3,808	3,000	3,300	3,000
15735	080250	Retirement	43,018	27,200	25,700	30,800
15735	080300	Group Insurance	16,734	17,800	17,700	19,200
15735	080400	401K	-	-	-	-
15735	080450	Uniforms	887	1,000	700	1,000
15735	081200	General Equipment Maintenance	143	800	100	800
15735	082100	Lab Supplies	56,312	51,000	79,400	65,000
15735	082500	Expendable Equipment	1,311	2,500	-	2,500
15735	082575	General Supplies	69	1,000	100	1,000
15735	082600	Office Supplies	-	-	-	-
15735	085500	Lab Contract	50,433	78,000	45,912	78,000
15735	085960	Memberships & Dues	90	100	-	100
15735	086100	Licenses	-	-	-	-
15735	086200	DHEC Permits	750	1,000	900	1,000
15735	086710	Safety Supplies	-	300	-	300
15735	087100	Training/Conferences	435	500	-	500
15735	087150	Travel	-	1,000	-	1,000
15735	087200	Meeting Expense	-	100	-	100
		TOTAL LAB - SEWER	339,298	362,300	355,412	393,400
Engineering & Const. Services - Wastewater						
15740	080100	Wages and Salaries	225,397	256,700	245,900	323,500
15740	080110	Overtime	1,314	2,000	2,000	2,000
15740	080200	FICA	15,513	19,800	17,000	24,900

Beaufort-Jasper Water and Sewer Authority
Operating Budget for the Fiscal Year Ended June 30, 2023

Acct #			2021	2022	2022	2023
ORG	OBJECT	Account Name	Actual	Budget	Projected	Budget
15740	080230	Worker's Comp	1,307	900	1,100	900
15740	080250	Retirement	58,628	42,800	37,500	57,100
15740	080300	Group Insurance	26,216	30,700	32,000	43,800
15740	080400	401K	-	-	-	-
15740	080450	Uniforms	499	300	300	600
15740	081220	Fleet Maintenance	-	-	-	-
15740	082400	Fuel	3,715	3,000	4,800	8,960
15740	082500	Expendable Equipment	2,609	2,900	2,300	2,300
15740	082550	Tools	275	800	100	800
15740	082575	General Supplies	655	800	-	2,000
15740	083000	Comp./Instr. Contracts	8,195	9,300	10,093	8,600
15740	083100	Engineering	31,800	49,600	27,500	49,600
15740	083300	Legal Fees	6,682	100	-	100
15740	084200	Telephone	3,585	4,500	3,200	5,000
15740	085150	Equipment Lease	-	-	-	-
15740	085950	Publications & Subscriptions	24	400	500	400
15740	085960	Memberships & Dues	385	1,100	500	1,100
15740	086100	Licenses	-	-	-	-
15740	086710	Safety Supplies	-	400	-	400
15740	087100	Training/Conferences	635	5,300	1,500	5,300
15740	087150	Travel	-	2,800	600	2,800
15740	087200	Meeting Expense	127	2,300	400	1,000
15740	089140	Printing	-	400	100	400
15740	089200	Survey	-	1,000	-	1,000
TOTAL ENGINEERING & CONST. SVCS.			387,560	437,900	387,393	542,560
Asset Management - Wastewater						
15750	080100	Wages and Salaries	64,274	109,300	79,000	157,200
15750	080110	Overtime	727	1,000	700	600
15750	080200	FICA	4,793	8,400	5,600	12,100
15750	080230	Worker's Comp	-	-	-	-
15750	080250	Retirement	17,854	18,100	12,200	27,700
15750	080300	Group Insurance	4,897	9,400	7,900	13,200
15750	080400	401K	-	-	-	-
15750	082500	Expendable Equipment	-	500	-	400
15750	082575	General Supplies	247	400	-	400
15750	083000	Comp./Instr. Contracts	24,427	25,700	27,500	25,400
15750	083400	Professional Fees	127,386	90,000	174,700	115,700
15750	084200	Telephone	1,175	1,000	1,100	1,000
15750	085960	Memberships & Dues	114	400	-	400
15750	086710	Safety Supplies	-	-	-	-
15750	087100	Training/Conferences	510	1,300	-	1,400
15750	087150	Travel	-	-	-	2,600
15750	089140	Printing	-	-	-	-
15750	087200	Meeting Expense	36	200	100	200
TOTAL ASSET MANAGEMENT			246,441	265,700	308,800	358,300
Financial & Business Services - Wastewater						
15770	080100	Wages and Salaries	417,040	364,000	385,100	398,200
15770	080110	Overtime	3,311	3,200	4,300	3,600
15770	080200	FICA	26,328	28,100	27,800	30,700
15770	080250	Retirement	95,879	60,800	60,000	70,600
15770	080300	Group Insurance	31,724	27,800	33,700	41,100
15770	080400	401K	-	-	-	-
15770	089125	Penalties	2,218	-	-	-
15770	081200	General Equipment Maintenance	3,044	2,000	2,000	33,800
15770	080450	Uniforms	1,136	200	600	500
15770	081220	Fleet Maintenance	90,246	84,000	80,000	92,000
15770	082400	Fuel	2,731	2,800	3,200	4,760
15770	082410	Other Fuel	530	2,900	1,300	3,360
15770	082500	Expendable Equipment	983	3,200	600	2,100
15770	082575	General Supplies	3,061	3,800	3,100	3,800
15770	083000	Comp./Instr. Contracts	27,902	53,600	26,100	32,000
15770	083200	Accounting/ Auditing	16,816	18,800	26,800	16,800
15770	083400	Professional Fees	37,523	-	-	-

Beaufort-Jasper Water and Sewer Authority
Operating Budget for the Fiscal Year Ended June 30, 2023

Acct #			2021	2022	2022	2023
ORG	OBJECT	Account Name	Actual	Budget	Projected	Budget
15770	084200	Telephone	13,730	14,400	10,000	17,900
15770	085950	Publications & Subscriptions	208	400	200	500
15770	085960	Memberships & Dues	638	1,300	1,800	2,200
15770	086710	Safety Supplies	-	100	-	100
15770	087100	Training/Conferences	93	3,500	3,200	6,600
15770	087150	Travel	-	1,600	100	2,600
15770	087200	Meeting Expense	169	400	600	600
15770	088100	Data Processing Insurance	5,365	5,000	4,700	5,600
15770	088200	Fidelity Bond	237	200	400	200
15770	088300	Fleet Insurance	41,134	45,600	36,100	43,700
15770	088400	General Liability Insurance	48,021	58,400	49,300	57,400
15770	088500	Inland Marine Insurance	16,397	14,800	12,900	15,400
15770	088600	Property Insurance	165,723	170,000	144,900	169,300
15770	088700	Environmental Liability Insurance	6,626	6,800	14,900	6,600
15770	089120	Bank Charges	7,779	7,600	5,200	7,000
15770	089140	Printing	314	1,300	400	2,800
15770	089500	Depreciation Expense	17,251,404	17,100,000	17,267,652	17,036,900
TOTAL FINANCIAL & BUSINESS SVCS - WW			18,318,310	18,086,600	18,206,952	18,108,720
Customer Service - Wastewater						
15760	080100	Wages and Salaries	322,615	314,400	364,300	366,300
15760	080110	Overtime	1,438	2,400	2,100	2,400
15760	080200	FICA	23,164	24,200	26,100	28,200
15760	080250	Retirement	86,763	52,500	53,500	64,700
15760	080300	Group Insurance	35,060	38,100	32,900	31,400
15760	080400	401K	-	-	-	-
15760	080450	Uniforms	-	-	-	-
15760	082500	Expendable Equipment	431	600	-	600
15760	082575	General Supplies	1,310	1,600	1,200	1,800
15760	082600	Office Supplies	-	-	-	-
15760	083000	Comp./Instr. Contracts	51,369	55,200	30,400	58,000
15760	083500	Contract labor	15,359	14,800	11,900	28,800
15760	083575	Bill Processing	-	-	-	-
15760	084200	Telephone	11,980	14,800	12,100	13,600
15760	085150	Equipment/Furniture Lease	-	-	-	-
15760	085805	Merchant Fees	162,131	163,200	144,100	164,800
15760	085960	Memberships & Dues	-	100	-	200
15760	086710	Safety Supplies	-	-	-	-
15760	087100	Training/Conferences	200	1,200	600	1,800
15760	087150	Travel	-	600	400	1,600
15760	087200	Meeting Expense	223	800	400	800
15760	089116	Promotional Expense	-	-	-	-
15760	089130	Postage	-	-	-	-
15760	089140	Printing	-	500	-	300
15760	089150	Bad Debt Expense	(53,040)	14,000	9,473	14,000
15760	089151	Bad Debt Collection Fees	-	2,200	-	2,800
TOTAL CUSTOMER SVC. - WW			659,001	701,200	689,473	782,100
Billing - Wastewater						
15765	080100	Wages and Salaries	147,392	173,400	153,700	187,100
15765	080110	Overtime	978	2,800	2,100	4,000
15765	080200	FICA	10,473	13,500	10,700	14,600
15765	080250	Retirement	40,819	29,200	23,200	33,600
15765	080300	Group Insurance	21,819	24,600	23,700	32,200
15765	080400	401K	-	-	-	-
15765	080450	Uniforms	903	1,400	700	1,000
15765	081200	General Equipment Maintenance	-	400	-	-
15765	081220	Fleet Maintenance	-	-	-	-
15765	082400	Fuel	4,803	4,700	7,400	15,680
15765	082500	Expendable Equipment	-	600	300	1,200
15765	082550	Tools	267	400	700	6,300
15765	082575	General Supplies	22	200	-	200
15765	082600	Office Supplies	-	-	-	-
15765	083575	Bill Processing	23,211	24,000	19,800	31,600

Beaufort-Jasper Water and Sewer Authority
Operating Budget for the Fiscal Year Ended June 30, 2023

Acct #		2021	2022	2022	2023
ORG	OBJECT Account Name	Actual	Budget	Projected	Budget
15765 084200	Telephone	2,095	300	2,100	2,400
15765 084300	Beacon Cellular	271,015	296,000	283,507	281,000
15765 086710	Safety Supplies	-	400	-	-
15765 087100	Training/Conferences	-	1,300	-	2,500
15765 087150	Travel	-	1,400	-	3,600
15765 087200	Meeting Expense	154	400	100	400
15765 089130	Postage	86,255	84,800	81,200	106,000
	TOTAL BILLING - WW	610,205	659,800	609,207	723,380
Information Technology - Wastewater					
15780 080100	Wages and salaries	270,248	287,000	267,400	302,400
15780 080110	Overtime	186	200	200	200
15780 080200	FICA	19,533	22,000	19,200	23,200
15780 080250	Retirement	73,793	47,600	41,600	53,100
15780 080300	Group Insurance	22,202	19,200	22,900	27,400
15780 080400	401K	-	-	-	-
15780 080450	Uniforms	20	200	-	200
15780 081220	Fleet Maintenance	-	-	-	-
15780 081240	Computer Equipment Maintenance	483	1,000	-	1,000
15780 081245	Computer programming	-	-	-	-
15780 082400	Fuel	9	100	-	140
15780 082500	Expendable equipment	78,321	61,700	57,100	53,700
15780 082575	General Supplies	1,138	1,600	1,200	1,200
15780 083000	Comp./Instr. Contracts	139,420	190,400	268,055	256,700
15780 083400	Professional fees	37,114	46,100	47,200	49,100
15780 084200	Telephone	75,915	65,800	84,578	80,000
15780 085950	Publications & Subscriptions	-	600	-	-
15780 085960	Memberships & Dues	172	1,100	100	500
15780 086710	Safety Supplies	-	100	-	100
15780 087100	Training/conferences	1,808	9,200	7,100	9,600
15780 087150	Travel	177	-	600	800
15780 087200	Meeting expense	226	400	300	400
	Information Technology	720,764	754,300	817,533	859,740
General Admin - Wastewater					
15775 080100	Wages and Salaries	532,863	808,200	618,300	881,100
15775 080110	Overtime	1,161	100	500	500
15775 080200	FICA	36,278	61,800	39,000	67,400
15775 080220	Unemployment Insurance	2,287	-	-	-
15775 080230	Worker's Comp	2,622	2,100	2,300	2,100
15775 080250	Retirement	147,519	133,900	95,600	154,700
15775 080300	Group Insurance	32,239	241,300	186,900	241,600
15775 080400	401K	-	-	-	-
15775 080410	Other Post Retirement Benefits	619,312	619,300	619,300	644,100
15775 080425	Recruitment/Retention	20,923	56,700	38,811	24,900
15775 080430	Workforce Screening	3,414	5,600	2,100	4,400
15775 080435	Employee Recognition	22,320	34,400	31,500	24,500
15775 080440	Wellness	2,209	5,400	2,300	5,200
15775 081200	General Equipment Maintenance	9	500	-	500
15775 081205	Facilities Maintenance	32,304	67,600	43,300	81,400
15775 081220	Fleet Maintenance	-	-	-	-
15775 081300	Cleaning Services	135,482	9,600	15,900	66,000
15775 081400	Grounds Maintenance	2,745	5,600	9,000	39,000
15775 082400	Fuel	615	2,300	5,500	3,220
15775 082500	Expendable Equipment	3,178	3,200	3,300	3,300
15775 082575	General Supplies	8,261	11,200	9,800	11,000
15775 082600	Office Supplies	-	-	100	-
15775 083000	Comp./Instr. Contracts	8,596	9,900	6,000	10,100
15775 083300	Legal Fees	41,009	60,000	44,900	60,000
15775 083400	Professional Fees	49,705	62,700	29,900	61,200
15775 084200	Telephone	2,972	3,400	2,900	3,400
15775 085100	Rent	749	1,000	900	1,000
15775 085150	Equipment Lease	-	-	-	-
15775 085600	Director Fees	24,480	27,000	26,300	27,000

Beaufort-Jasper Water and Sewer Authority
Operating Budget for the Fiscal Year Ended June 30, 2023

Acct #			2021	2022	2022	2023
ORG	OBJECT	Account Name	Actual	Budget	Projected	Budget
15775	085950	Publications & Subscriptions	442	900	700	3,600
15775	085960	Memberships & Dues	16,342	16,600	17,700	33,900
15775	086000	Franchise Fee	848,641	880,000	834,900	941,500
15775	086100	Licenses	4,773	8,400	5,200	7,100
15775	086710	Safety Supplies	29,787	30,200	30,500	27,500
15775	086720	Safety Services	859	800	100	900
15775	086730	Safety Training	5,320	15,000	10,160	11,200
15775	086740	Safety Incentives	739	4,400	1,800	1,200
15775	087100	Training/Conferences	2,179	9,200	2,900	9,600
15775	087125	Organizational Training	59,672	100,000	110,700	115,800
15775	087150	Travel	63	9,500	5,700	13,400
15775	087200	Meeting Expense	944	6,200	1,400	6,200
15775	089100	Admin Expense	4,000	4,000	6,000	4,000
15775	089110	Advertising	394	2,400	-	2,400
15775	089111	Personnel Advertising	6,029	12,000	7,618	6,000
15775	089114	Public Affairs Advertising	2,189	3,200	1,000	2,200
15775	089115	Public Education	3,459	8,800	4,500	5,600
15775	089116	Promotional Expense	-	-	-	-
15775	089130	Postage	7,861	9,600	6,200	9,600
15775	089131	Public Affairs Postage	3,394	2,600	1,800	6,200
15775	089140	Printing	180	800	400	-
15775	089141	Public Affairs Printing	6,350	4,200	10,900	6,200
15775	089155	Hurricane Prep/Recovery	359	8,000	1,700	-
15775	089160	Other Expense	-	-	-	-
Total Gen Admin - Sewer			2,737,227	3,369,600	2,896,290	3,631,720
Total Wastewater Operating Exp			32,486,944	34,135,100	33,796,979	36,160,455
Total Operating Expenses			67,516,957	71,722,000	69,625,303	77,306,085
Net Operating Income (Loss)			(880,572)	(2,954,000)	(842,677)	(4,214,085)
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	113,223	125,000	13,500	13,500
16000	067500	Interest Income	756,286	710,000	713,400	710,000
16000	067550	Bond Interest Income	2,735	-	-	-
16000	067600	Investment Income	50,698	50,000	-	-
Income			922,942	885,000	726,900	723,500
16225	091000	Interest Expense	(2,296,719)	(2,652,000)	(2,701,287)	(2,561,000)
16250	091000	Interest Expense	(1,418,605)	(1,449,000)	(1,481,495)	(1,326,000)
16275	091200	Litigation Settlement	70,288	-	-	-
Expense			(3,645,036)	(4,101,000)	(4,182,782)	(3,887,000)
Total Non-operating Income/Expense			(2,722,094)	(3,216,000)	(3,455,882)	(3,163,500)
Capital Contributions						
16000	068001	Grant Revenue	238,869	-	-	-
16000	068010	Easement Revenue	200	-	-	-
11000	068000	Water Capacity revenue	3,386,434	1,700,000	6,500,000	2,400,000
11000	068050	Bad Debt Water Capacity revenue	-	-	-	-
11000	068100	Water Contributions of Systems	3,440,206	2,000,000	1,605,000	2,000,000
15000	068000	Wastewater Capacity revenue	7,584,904	3,800,000	14,500,000	5,300,000
15000	068050	Bad Debt Wastewater Capacity revenue	-	-	-	-
15000	068100	Wastewater Contributions of Systems	6,245,847	3,000,000	3,411,000	3,000,000
Total Capital Contributions			20,896,459	10,500,000	26,016,000	12,700,000
Total Non-operating & Capital Contributions			18,174,364	7,284,000	22,560,118	9,536,500
Increase (Decrease) in Net Position			17,293,792	4,330,000	21,717,441	5,322,415