



Operating Budget

Fiscal Year July 1, 2025 - June 30, 2026

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RESOLUTION

ADOPTING AN OPERATING BUDGET FOR THE BEAUFORT-JASPER WATER AND SEWER AUTHORITY FOR THE FISCAL YEAR BEGINNING JULY 1, 2025 AND ENDING JUNE 30, 2026

WHEREAS, the General Manager of the Beaufort-Jasper Water and Sewer Authority (“Authority”) has prepared an estimate of operating and non-operating revenues of \$149,282,000 and operating and non-operating expenditures of \$102,676,600 for the fiscal year beginning July 1, 2025 and ending June 30, 2026; and,

WHEREAS, the Fiscal Year 2026 Operating Budget forecasts a \$46,605,400 increase in net position; and,

WHEREAS, the Finance Committee has reviewed the proposed operating budget, held a public hearing on the proposed budget on May 14, 2025, 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, 2025 and ending June 30, 2026 are hereby adopted as the official operating budget for the Beaufort-Jasper Water and Sewer Authority for said fiscal year.

ADOPTED, this 22nd day of May, 2025 in Regular Session.

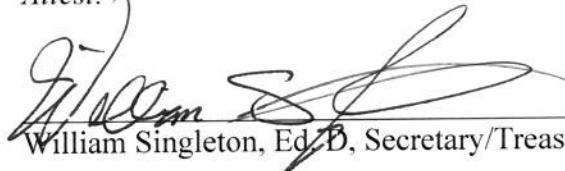
(SEAL)



BEAUFORT-JASPER WATER AND SEWER AUTHORITY, SOUTH CAROLINA

By: *Gregory A. Padgett*
Gregory A. Padgett, Chair

Attest:


William Singleton, Ed.D, Secretary/Treasurer

FY2026 BUDGET HIGHLIGHTS

• OVERVIEW

- The FY2026 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, 2025:
 - Residential Water and Sewer: The residential water volumetric charge of \$4.70 per thousand gallons is projected to increase to \$4.97 per thousand gallons. The monthly basic facility charge for water is projected to increase from \$12.00 to \$12.69. The volumetric charge for sewer of \$7.51 per thousand gallons is projected to increase to \$7.94 per thousand gallons. The monthly basic facility charge for sewer is projected to increase from \$17.50 to \$18.51. The residential sewer cap is projected to increase from \$92.60 to \$97.91 per month.
 - The average residential water and sewer customer (7kg) is projected to receive an increase of \$6.60 or 5.75% on their total monthly bill.
 - Commercial Water and Sewer: The volumetric charge for water of \$4.70 per thousand gallons is projected to increase to \$4.97 per thousand gallons. The monthly basic facility charge for water is projected to increase from \$17.00 to \$17.98. The volumetric charge for sewer is projected to increase from \$10.13 per thousand gallons to \$10.71 per thousand gallons. The monthly basic facility charge for sewer is projected to increase from \$21.60 to \$22.84.
 - Residential and Commercial irrigation: The usage charge for residential and commercial irrigation is projected to increase from \$6.24 per thousand gallons to \$6.60 per thousand gallons.
 - Wholesale water: Rates are projected to increase 5.75% for six wholesale areas and 23.62% for one wholesale area.
 - Bulk commercial water: The volumetric and base facility charge are projected to increase 5.75%.
 - Ancillary charges are not projected to increase in FY2026.
- The change in net position for FY2026 is projected to decrease by \$9.9M to \$46.6M compared to a forecasted increase in net position of \$56.5M in FY2025.
- Anticipated ending operating cash for FY2026 is \$25M, which is above the policy minimum of 120 days operating cash on hand.
- Debt Service coverage is projected to be 2.46 compared to FY2025 forecast of 2.67.
- BJWSA issued \$94M in revenue bonds in March of 2025. Debt payments of principal and interest will begin in FY26.

• REVENUE FORECASTS

are based on anticipated continued growth in both Beaufort and Jasper Counties. Average residential customer usage is projected to be 5.90 thousand gallons per month compared to FY2025 forecast of 5.95 thousand gallons per month.

- Residential customer growth is projected to increase by 3% for both retail water and sewer.
- Commercial customer growth is projected to increase by 2% for both retail water and sewer.
- Operating revenues are projected to increase \$6.8M compared to projected FY2025.
- Total capital contributions are projected at \$43.5M, a decrease of \$4.6M from the FY2025 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 \$5M above projected FY2025 expenses. Operating expenses after depreciation are \$7.3M above projected FY2025 expenses. Significant increases in operating expenses compared to projected FY2025 are as follows:

- Wages and benefits are projected to increase \$2.9M in FY2026 due to a 1% cost of living increase, a 3% merit increase, and 8 additional full-time positions costing \$522k in wages.
- Sludge disposal costs are projected to increase by \$674k for pond dredging projects in St. Helena and Palmetto Bluff.
- Electrical equipment maintenance costs are projected to increase by \$240k due to pricing associated with generator maintenance contracts, deenergized breaker maintenance and NFPA inspections.
- Power costs are projected to increase \$235k due to an increase in usage and rates.
- Chemicals are projected to increase \$218k due to an increase in volume and contract pricing.

Beaufort - Jasper Water and Sewer Authority
Statement of Revenue, Expenses, and Change in Net Position Budget
For the year ended June 30, 2026

Operating revenues:

Water	
Civilian wholesale	\$ 4,015,000
Military wholesale	1,543,000
Retail	43,732,000
Military retail	1,412,000
Other	<u>5,719,000</u>
Total water revenues	<u>56,421,000</u>
Wastewater	
Service	44,110,000
Military retail	3,036,000
Other	<u>635,000</u>
Total wastewater revenues	<u>47,781,000</u>
Total operating revenues	104,202,000

Operating expenses:

Water	
Water treatment	10,362,700
Transmission and distribution	7,118,800
Source of supply	1,116,800
Laboratory and testing	875,300
Engineering and construction services	1,744,400
Asset management	795,900
Customer service	1,292,300
Billing	1,417,300
Financial & business services	2,398,700
Information technology	1,639,700
General and administrative	4,232,800
Franchise fee	1,444,200
Depreciation	<u>15,630,000</u>
Total water operating expenses	<u>50,068,900</u>
Wastewater	
Wastewater treatment	5,373,000
Collection and transmission	7,520,300
Wastewater disposal	326,700
Sludge management	2,564,000
Laboratory and testing	471,900
Engineering and construction services	1,163,700
Asset management	530,500
Customer service	880,300
Billing	946,200
Financial & business services	1,599,600
Information technology	1,093,000
General and administrative	2,888,700
Franchise fee	1,398,800
Depreciation	<u>18,585,000</u>
Total wastewater operating expenses	<u>45,341,700</u>
Total operating expenses	95,410,600

Operating loss

Non-operating revenue (expense):

Interest income	1,300,000
Gain (loss) on disposal of assets	80,000
Investment income	200,000
Interest expense	<u>(7,266,000)</u>
Total non-operating revenue (expense)	<u>(5,686,000)</u>

Decrease in net position before capital contributions

Capital contributions:

Capacity fees	28,500,000
Developer contributions of systems	<u>15,000,000</u>
Total capital contributions	<u>43,500,000</u>

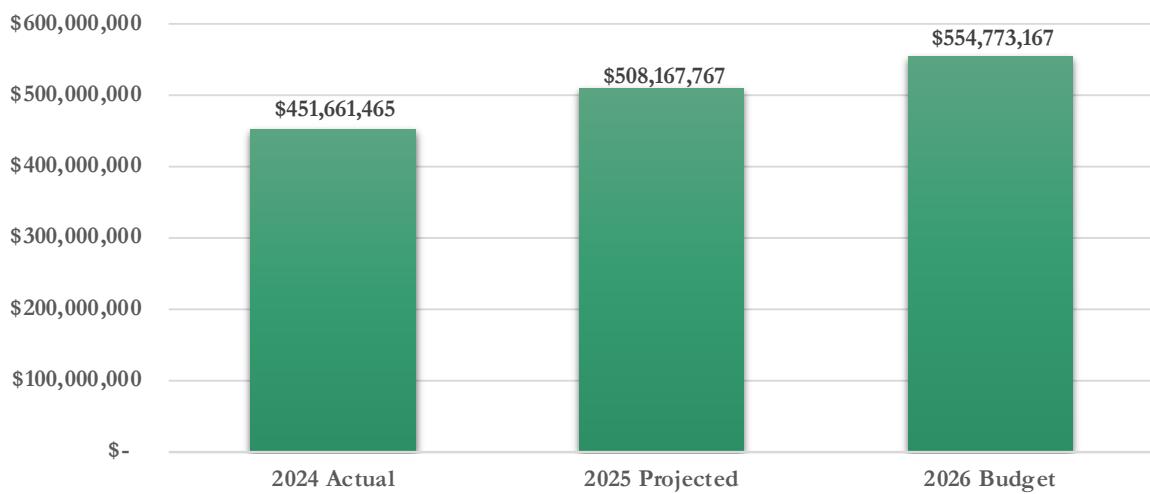
Increase in Net Position

\$ 46,605,400

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

	2024	2025	2026	Budget
	Actual	Budget	Projected	
Revenues:				
Water service revenues	\$ 40,257,225	\$ 45,857,000	\$ 47,059,118	\$ 50,702,000
Wastewater service revenues	36,649,568	43,548,000	44,138,319	47,146,000
Other revenues	5,218,628	4,779,000	6,178,400	6,354,000
Total operating revenues	\$ 82,125,421	\$ 94,184,000	\$ 97,375,837	\$ 104,202,000
Expenses:				
Operating, before depreciation, but including franchise fees				
Water operations	18,388,970	19,050,600	19,154,771	20,917,800
Wastewater operations	14,105,078	16,169,900	16,025,989	17,654,700
Depreciation	31,250,838	30,670,000	31,872,096	34,215,000
General, administrative, customer service and engineering	18,024,675	21,121,500	21,043,348	22,623,100
Total operating expenses	81,769,561	87,012,000	88,096,203	95,410,600
Operating Income	355,860	7,172,000	9,279,634	8,791,400
Non-operating revenue (expenses), net	(700,008)	(3,853,000)	(873,331)	(5,686,000)
Increase (decrease) in net position, before contributions	(344,148)	3,319,000	8,406,302	3,105,400
Capital contributions:				
Grants	-	-	4,600,000	-
Capacity fees	20,466,561	36,000,000	28,500,000	28,500,000
Developer contributions of systems	24,139,480	10,000,000	15,000,000	15,000,000
Total capital contributions	44,606,041	46,000,000	48,100,000	43,500,000
Increase(decrease) in net position	44,261,893	49,319,000	56,506,302	46,605,400
Net position at beginning of year	407,399,572		451,661,465	508,167,767
Net position at end of year	<u>\$ 451,661,465</u>		<u>\$ 508,167,767</u>	<u>\$ 554,773,167</u>

Total Net Position



Beaufort-Jasper Water & Sewer Authority
Operating Cash Analysis

	2025 Projected	2026 BUDGET	2027 Estimated	2028 Estimated	2029 Estimated
Operating Net Income (projected)	\$ 9,279,634	\$ 8,791,400	\$ 8,569,950	\$ 10,649,663	\$ 13,004,561
Add:					
Depreciation Expense	31,872,096	34,215,000	35,925,750	37,722,038	39,608,139
Interest Income, excluding Bond Interest	1,921,776	1,500,000	1,478,000	1,341,000	1,182,000
Deduct:					
Principal Payments (current debt)	(12,764,700)	(8,942,240)	(9,308,470)	(9,703,480)	(10,062,390)
Interest Payments (current debt)	(4,458,740)	(3,998,620)	(3,738,080)	(3,410,380)	(3,049,840)
New Debt Service	-	(453,542)	(453,542)	(9,705,792)	(21,705,042)
Transfers to C&D (3-year cash flow)	(11,000,000)	(12,000,000)	(12,000,000)	(12,000,000)	(12,000,000)
Capital purchases funded by operations	(10,887,554)	(8,033,006)	(6,257,200)	(6,319,800)	(6,383,100)
Adjusted Income (Cash)	3,962,511	11,078,992	14,216,408	8,573,248	594,328
Beginning Balance Cash	21,471,288	25,433,799	30,705,758	39,222,816	42,166,464
Anticipated Ending Cash	25,433,799	36,512,791	44,922,166	47,796,064	42,760,792
Days O&M Cash on Hand	165	183	211	215	179
Debt Service Coverage Ratio (w/o CC Fees):					
Operating Income	9,279,634	8,791,400	8,569,950	10,649,663	13,004,561
Add:					
Depreciation Expense	31,872,096	34,215,000	35,925,750	37,722,038	39,608,139
Interest Income	1,921,776	1,500,000	1,478,000	1,341,000	1,182,000
Net Earnings	43,073,506	44,506,400	45,973,700	49,712,700	53,794,700
Debt Service to be paid (parity)	16,137,380	18,115,375	18,113,382	27,363,192	39,366,062
Debt Coverage	2.67	2.46	2.54	1.82	1.37
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
Future Debt Service:					
Actual 2025A Revenue Bonds	-	5,807,033	5,699,350	5,629,600	5,634,850
Proposed SRF Loans	-	453,542	453,542	453,542	453,542
Proposed 2027 Revenue Bonds	-	-	-	9,252,250	9,247,500
Proposed 2028 Revenue Bonds	-	-	-	-	12,004,000
	-	453,542	453,542	9,705,792	21,705,042
Total Projected Debt Service	17,223,440	13,394,402	13,500,092	22,819,652	34,817,272

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.

Our mission is to provide quality water and wastewater services to our current and future customers in the Lowcountry.

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, 2024, was **69,515** 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, Callawassie Island, 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 provide water to Point South and Palm Key in Jasper County.

The wastewater system serves **50,565** retail and bulk customers as of June 30, 2024. 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 Cherry Point Water Reclamation Facility is currently being upgraded to increase capacity to 11.25 MGD and is expected to be completed by June 2027. 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 2026 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 a 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 leadership that promotes ethical behavior within the control environment. As a part of the Authority's ongoing efforts to employ comprehensive and cost-effective internal accounting controls, the Accounting Manager will review controls and procedures on a continuing basis. Additionally, the Accounting Manager 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 generally accepted accounting principles 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.

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 monthly 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, 2024, 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 comply with applicable laws and regulations related to those programs. This internal control structure is subject to periodic evaluation by management. The Authority’s independent external auditors also conduct an audit on the internal control structure, compliance and financial operations relating to those programs.

Cash and Investment Management Policies

It is the policy of the Board of Directors of the Authority that the Accounting Manager, shall maintain an effective program of cash and investment management and follow the legal requirements regarding depositories and collateral requirements. To that effect, the Accounting Manager, 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 the 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 Accounting Manager, 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 an 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 sufficient revenue 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 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 one to three years.

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, 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 it 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 March/April 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 \$150,000 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.
- 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:

	Years
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
Subscription-based information tech. agreements	2-5

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. 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.

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 has 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 2% over prior years' usage resulting from customer growth. A growth factor of 3% was projected for residential customers and 2% for commercial customers. The forecast includes 2,062 new customers for water and 1,465 new customers for wastewater. As of June 30, 2024, the Authority served **69,515** water customers, with 73% also receiving wastewater services. The 2026 budget projects **72,577** and **74,639** water customers as of June 30, 2025 and 2026, respectively.

Rate changes have been included in the FY2026 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 \$12.00 to \$12.69 per month. The volumetric rate for both residential and commercial customers is projected to increase from \$4.70 to \$4.97 per thousand gallons. For commercial water and irrigation customers the basic facility charge is projected to increase from \$17.00 to \$17.98 per month. For residential sewer customers the basic facility charge is projected to increase from \$17.50 to \$18.51 per month and the volumetric rate is projected to increase from \$7.51 to \$7.94 per thousand gallons. This results in the residential sewer cap of \$92.60 per month to increase to \$97.91 per month. For commercial sewer customers the basic facility charge is projected to increase from \$21.60 to \$22.84 per month and the volumetric rate is projected to increase from \$10.13 to \$10.71 per thousand gallons. Wholesale water rates are projected to increase 5.75% for the majority of our wholesale areas.

The trend in actual operating revenues and expenses is presented on page 28. In the chart, the projected figures for 2025, the budget for 2026, as well as estimates for 2027-2029 are compared to audited information presented for fiscal years 2017 through 2024. The increase in operating expenses is primarily related to the increase in wages and benefits, disposal costs, electrical equipment maintenance, power and chemical costs. Although operating expenses are expected to increase in fiscal year 2026, ratio analysis indicates that \$1.70 will be earned for every \$1.00 spent (page 31) and there will be sufficient cash to cover debt service and capital expenditures from revenue generated (page 30).

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 2026 budgeted revenues are expected to generate sufficient cash to cover budgeted operating expenses, before depreciation, and to provide for debt service coverage (2.46 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, while meeting the requirement of 120 days operating cash on hand to ensure liquidity.

The 2026 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 Authority's Strategic Focus Plan. Budget considerations include ensuring infrastructure viability, focusing on workforce investment, promoting financial sustainability, and adapting to continued growth in the area. The Authority's management addresses these factors and anticipates future challenges in a fiscally and effective manner that consistently provides a reliable, high level of service to its customers.

Beaufort-Jasper Water & Sewer Rates
Effective July 1, 2025

WATER				
Commercial Irrigation	Minimum Usage	\$17.98 \$6.60	Basic Facilities Charge per Thousand gallons	
Commercial Water	Minimum Usage	\$17.98 \$4.97	Basic Facilities Charge per Thousand gallons	
Residential Irrigation	Minimum Usage	\$12.69 \$6.60	Basic Facilities Charge per Thousand gallons	
Residential Water	Minimum Usage	\$12.69 \$4.97	Basic Facilities Charge per Thousand gallons	
Raw Water Commercial Contract	Fixed O&M Charge Usage	\$6,556.50 \$0.16	per Month per Thousand gallons	
Reverse Osmosis Commercial Contract	Fixed O&M Charge Usage	\$6,027.75 \$4.96	per Month per Thousand gallons	
Return Water Commercial Contract	Fixed O&M Charge Usage	\$3,587.04 \$0.07	per Month per Thousand gallons	
Wholesale	Military Warsaw, Eutis & Oaks (Area A2) Harbor Island (Area A3) Callawassie Island (Area B1) Moss Creek (Area B2) Hilton Head PSD (Area B3)	\$4.24 \$3.98 \$3.98 \$3.98 \$3.97 \$3.35	per Thousand gallons per Thousand gallons per Thousand gallons per Thousand gallons per Thousand gallons per Thousand gallons	

SEWER				
Commercial	Minimum Usage	\$22.84 \$10.71	Basic Facilities Charge per Thousand gallons	
Bulk Commercial	Minimum Usage	\$22.84 \$7.93	Basic Facilities Charge per Thousand gallons	
Residential	Minimum Usage Maximum per month	\$18.51 \$7.94 \$97.91	Basic Facilities Charge per Thousand gallons Residential Maximum	
Reclaimed Water	Fixed O&M Charge: NOB Golf Course Irrigation SOB Golf Course Irrigation SOB Residential/Commercial Irrigation Usage	\$486.45 \$550.96 \$2,115.00 \$0.26	per Month per Month per Month per Thousand gallons	

Capital Contribution/Capacity Fees		
Effective March 1, 2025	Pmt at Precon	Payment at Meters *
Residential Water per REU	\$1,639.00	\$1,113.00
Residential Sewer per REU	\$5,362.00	\$3,638.00
Commercial Water per gpd (minimum 300 gpd)	\$4.10	\$2.78
Commercial Sewer per gpd (minimum 200 gpd)	\$17.87	\$12.13

Effective July 1, 2025	Pmt at Precon	Payment at Meters *
Residential Water per REU	\$1,639.00	\$1,461.00
Residential Sewer per REU	\$5,362.00	\$5,138.00
Commercial Water per gpd (minimum 300 gpd)	\$4.10	\$3.65
Commercial Sewer per gpd (minimum 200 gpd)	\$17.87	\$17.13

Effective July 1, 2026	Pmt at Precon	Payment at Meters *
Residential Water per REU	\$1,639.00	\$1,801.00
Residential Sewer per REU	\$5,362.00	\$6,221.00
Commercial Water per gpd (minimum 300 gpd)	\$4.10	\$4.50
Commercial Sewer per gpd (minimum 200 gpd)	\$17.87	\$20.74

* Payment amount applies if the balance is paid within 24 months of the initial payment.

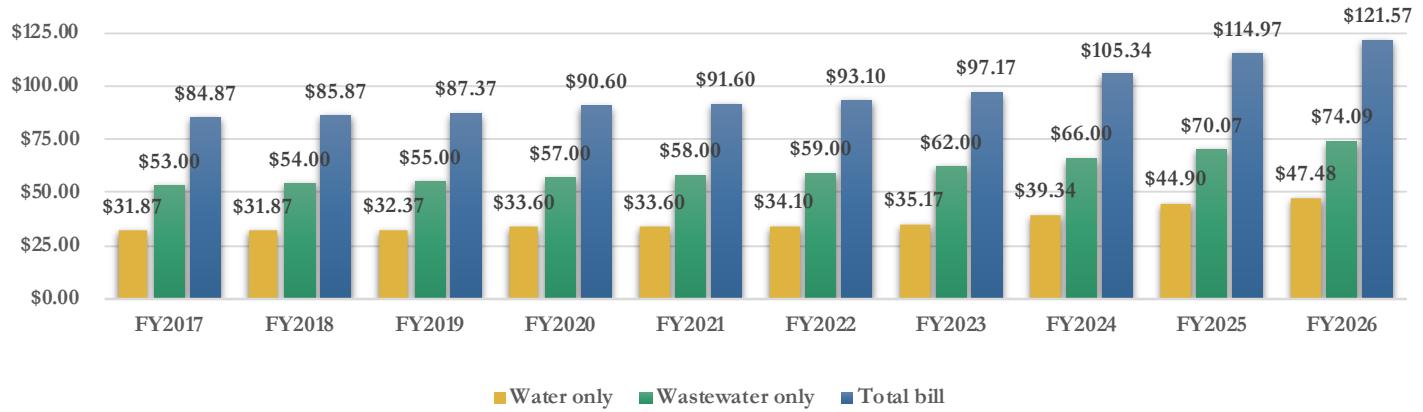
Retail Water Rate Comparisons
Effective Date

		7/1/16	7/1/17	7/1/18	7/1/19	1/1/21	7/1/21	7/1/22	7/1/23	7/1/24	7/1/25	
Commercial	Minimum Usage	\$12.00 \$3.41	\$12.00 \$3.41	\$13.00 \$3.41	\$13.40 \$3.58	\$13.40 \$3.58	\$13.40 \$3.58	\$13.80 \$3.69	\$15.00 \$4.12	\$17.00 \$4.70	\$17.98 \$4.97	Basic Facilities Charge per Thousand gallons
Residential	Minimum Usage	\$8.00 \$3.41	\$8.00 \$3.41	\$8.50 \$3.41	\$8.75 \$3.55	\$8.75 \$3.55	\$9.25 \$3.55	\$9.55 \$3.66	\$10.50 \$4.12	\$12.00 \$4.70	\$12.69 \$4.97	Basic Facilities Charge per Thousand gallons

Retail Wastewater Rate Comparisons
Effective Date

		7/1/16	7/1/17	7/1/18	7/1/19	1/1/21	7/1/21	7/1/22	7/1/23	7/1/24	7/1/25	
Commercial	Minimum Usage	\$12.00 \$6.28	\$13.00 \$6.28	\$14.00 \$6.28	\$14.00 \$6.59	\$14.00 \$6.59	\$14.00 \$6.59	\$14.70 \$6.92	\$16.00 \$7.50	\$21.60 \$10.13	\$22.84 \$10.71	Basic Facilities Charge per Thousand gallons
Residential	Minimum Usage Max per month	\$10.00 \$53.00	\$11.00 \$54.00	\$12.00 \$55.00	\$12.00 \$57.00	\$13.00 \$57.00	\$14.00 \$58.00	\$14.70 \$59.00	\$16.00 \$62.00	\$17.50 \$66.00	\$18.51 \$92.60	Basic Facilities Charge per Thousand gallons Residential Maximum

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

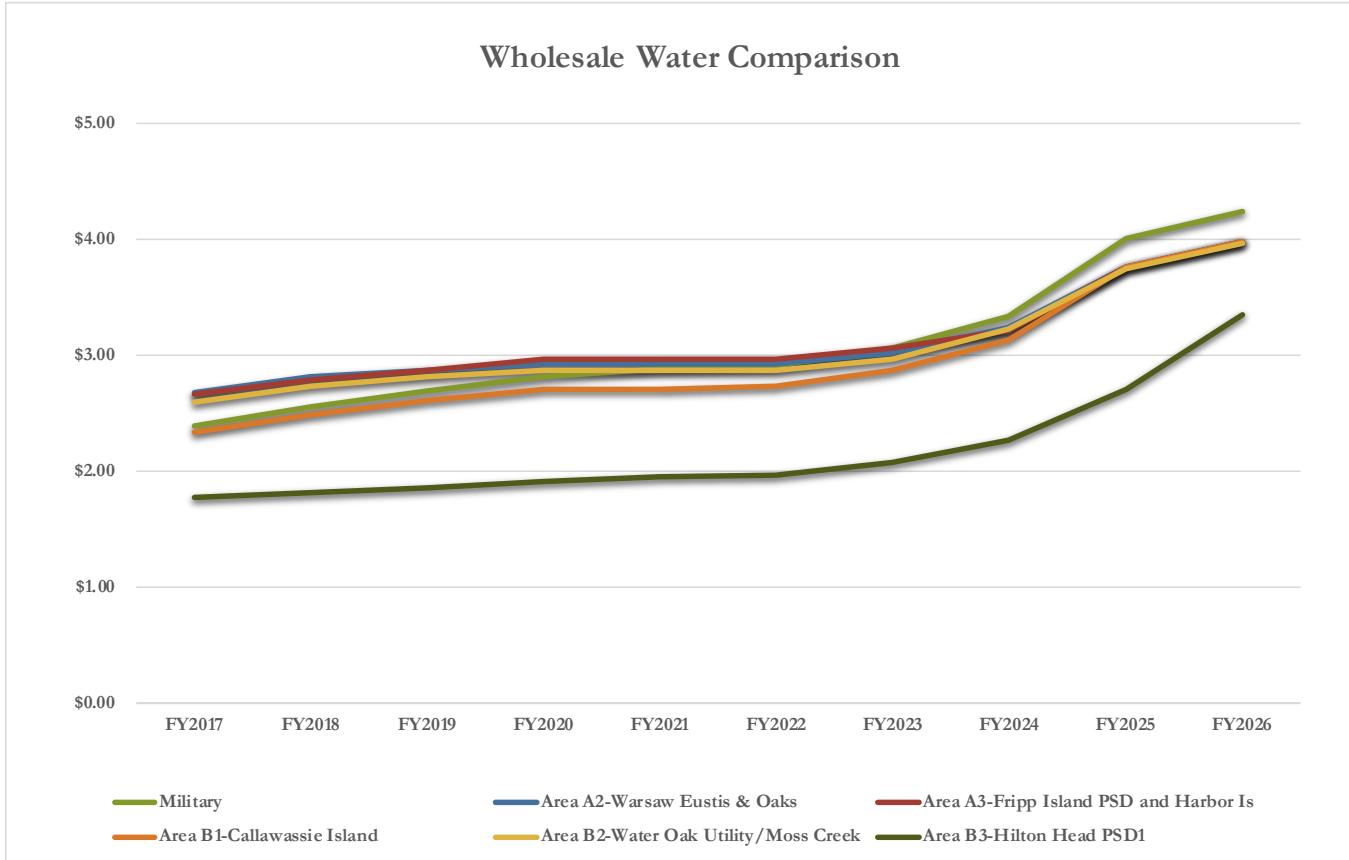


Wholesale Water Rate Comparisons
Effective Date

7/1/16 7/1/17 7/1/18 7/1/19 1/1/21 7/1/21 7/1/22 7/1/23 7/1/24 7/1/25

Wholesale Water	Military	\$2.39	\$2.56	\$2.69	\$2.82	\$2.88	\$2.91	\$3.06	\$3.34	\$4.01	\$4.24	per Thousand gallons
	Area A2-Warsaw Eustis & Oaks	\$2.68	\$2.81	\$2.87	\$2.93	\$2.93	\$2.93	\$3.02	\$3.24	\$3.76	\$3.98	per Thousand gallons
	Area A3-Fripp Island PSD and Harbor Is	\$2.66	\$2.79	\$2.87	\$2.97	\$2.97	\$2.97	\$3.06	\$3.21	\$3.76	\$3.98	per Thousand gallons
	Area B1-Callawassie Island	\$2.33	\$2.49	\$2.61	\$2.70	\$2.70	\$2.73	\$2.87	\$3.13	\$3.76	\$3.98	per Thousand gallons
	Area B2-Water Oak Utility/Moss Creek	\$2.60	\$2.73	\$2.81	\$2.87	\$2.87	\$2.87	\$2.96	\$3.23	\$3.75	\$3.97	per Thousand gallons
	Area B3-Hilton Head PSD1	\$1.78	\$1.82	\$1.86	\$1.91	\$1.95	\$1.97	\$2.07	\$2.26	\$2.71	\$3.35	per Thousand gallons

Wholesale Water Comparison



Beaufort-Jasper Water & Sewer Authority

Ancillary Charges
Effective Date July 1, 2025

Charge Type	Charge	Charge Description
1 Administrative Charges		
New Account Service Charge	\$40.00	For administrative costs of establishing new water and sewer accounts
Transfer Account Service Charge	\$25.00	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
After Hours Service Call	\$100.00	Trip charge related to after hours service calls
Trip Fee	\$30.00	Trip charge related to delinquent account
2 Equipment Use Fee (8-hour day, 1/2 day minimum)		
Air Compressor w/ Attachments	\$31.69	Per Hour (Minimum 4 hour charge)
Arrow Board	\$5.71	Per Hour (Minimum 4 hour charge)
Boom Truck	\$55.94	Per Hour (Minimum 4 hour charge)
Portable Light Unit	\$9.67	Per Hour (Minimum 4 hour charge)
Portable Trailer Mounted Pump	\$36.73	Per Hour (Minimum 4 hour charge)
Front End Loader	\$62.21	Per Hour (Minimum 4 hour charge)
Small Trackhoe (Hydraulic Mini-Excavator)	\$48.97	Per Hour (Minimum 4 hour charge)
Trackhoe (Large Excavator)	\$100.52	Per Hour (Minimum 4 hour charge)
Standby Generators		
100kw, 120/240/208, 1/3	\$56.70	Per Hour (Minimum 4 hour charge)
80kw, 110/220, 1/3	\$56.70	Per Hour (Minimum 4 hour charge)
4000w, 110/220, 1	\$4.86	Per Hour (Minimum 4 hour charge)
5000w, 110/220, 1	\$4.86	Per Hour (Minimum 4 hour charge)
2200w, 110/220, 1	\$4.86	Per Hour (Minimum 4 hour charge)
Tanker Charge	\$450.00	Plus Operations hourly Labor Charge
Dump Truck	\$117.13	Per Hour (Minimum 4 hour charge)
Sewer Jet Truck	\$61.16	Per Hour (Minimum 4 hour charge)
Sewer Vac Truck	\$97.76	Per Hour (Minimum 4 hour charge)
Utility Service Truck	\$146.36	Per Hour (Minimum 4 hour charge)
3 Fire Lines, private		Monthly charge for fire line availability
Less than or equal to 4"	\$5.00	Fire line only
6"	\$8.00	Fire line for sprinkler or per hydrant
8"	\$10.00	Fire line for sprinkler or per hydrant
10"	\$12.00	Fire line for sprinkler or per hydrant
> or = 12"	\$15.00	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)
	\$700.00	Wastewater PFAS samples if taken by BJWSA
5 Meter Fees		
Meter Tampering	\$150.00	For unauthorized meter tampering (i.e., turn-on, etc.)
Reset Fee	\$100.00	Reset meter
Meter Damage	\$150.00	Plus actual material cost, plus 30%

Highlight denotes a new or modified charge.

Beaufort-Jasper Water & Sewer Authority

Ancillary Charges
Effective Date July 1, 2025

Charge Type	Charge	Charge Description
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
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)	\$1,250.00	
10 - 50 REU	\$2,000.00	
51 - 150 REU	\$4,000.00	
> 150 REU	\$5,000.00	
Residential Construction Inspection per REU	\$120.00	
Commercial Construction Inspection per GPD	\$0.50	
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	\$400.00	
10 - 50 REU w/PS	\$1,500.00	
51 - 150 REU	\$2,500.00	
> 150 REU or RegPS or spine for development	\$3,000.00	
Record Drawing Conversion to GIS		
< 50 REU	\$500.00	
> 50 REU	\$1,500.00	
Legal Documents		
Blanket Easement Recording	\$1,000.00	Each
Specific Easement Recording	\$600.00	Each
Pump Station Site Recording	\$1,000.00	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	

Highlight denotes a new or modified charge.

Beaufort-Jasper Water & Sewer Authority

Ancillary Charges Effective Date July 1, 2025

Charge Type	Charge	Charge Description
Commercial Security Deposit (water AND sewer) continued		1.5 times the single water deposit fee
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	
10 Hydrants Meters		
Deposit - 5/8" Meter	\$1,000.00	Refundable - Deposit forfeited if meter not returned.
Deposit - 1" Meter	\$1,500.00	Refundable - Deposit forfeited if meter not returned.
Deposit - 2" Meter	\$3,000.00	Refundable - Deposit forfeited if meter not returned
Fine - 5/8" Meter	\$1,000.00	Fine for Construction Meter non return
Fine - 1" Meter	\$1,500.00	Fine for Construction Meter non return
Fine - 2" Meter	\$3,000.00	Fine for Hydrant Meter non return
Setup/breakdown	\$100/\$100	
Base charge	\$18.00	Per month
Usage	\$4.12	Per kgal
Hydrant flow test	\$150.00	
Tanker		
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	\$4.12	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	\$57.00	each
1000 gallon ticket	\$100.00	each
Port-a-let		
500 gallon ticket	\$37.00	each
1000 gallon ticket	\$60.00	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	\$2,500.00	
Extra Strength Surcharges		
BOD > 250 mg/L	\$0.95	Per lb.
TSS > 250mg/L	\$1.00	Per lb.
Ammonia > 100 mg/L	\$2.00	Per lb.
Oil and Grease > 100 mg/L	\$1.00	Per lb.
Disconnect (Cut Off) Fee for Sewer Only	\$500.00	For costs to terminate sewer service

Highlight denotes a new or modified charge.

Beaufort-Jasper Water & Sewer Authority

Ancillary Charges
Effective Date July 1, 2025

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 & each offense thereafter	\$500.00	Charges pressed, plus estimated water loss at 1.5 times rate
13 BJWSA GIS Portal		Access to the Authority's GIS Portal
Annual fee for up to 5 users	\$3,600.00	Additional access can be purchased for another 5 users at the same rate.

Beaufort-Jasper Water & Sewer Authority

Tap Fees and Related Charges
Effective Date July 1, 2025

Charge Type	Charge	Charge Description
1 Sewer Inspection Fee		
First inspection	\$100.00	
Reinspection fee	\$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		
3/4" Model 25 Meter + Box Assembly – 25 GPM Maximum	\$900.00	New meter fees including box. (Typically 15 business days)
3/4" Model 25 Meter – 25 GPM Maximum	\$385.00	New Meter fees (Box installed per new DPPM)
1" Model 70 Meter + Box Assembly – 70 GPM Maximum	\$1,200.00	New meter fees including box. (Typically 15 business days)
1" Model 70 Meter – 70 GPM Maximum	\$620.00	New Meter fees (Box installed per new DPPM)
>= 1-1/2" – Contact BJWSA for GPM	Actual Cost	Setup within 15 business days
Meter Expedited Installation Fee	\$2,000.00	Meter installation within 5 business days (contingent upon available supplies)
5 Physical Sewer Tap Locate Fee	Actual Cost	Cost to locate sewer tap if contractor cannot locate
6 Backflow Non-Compliance Fee		
Initial backflow inspection fee	\$100.00	
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 Minimum Construction Fee	\$200.00	Fee associated with relocating meters, or water and sewer field operations service repair activities.
8 Grease Trap Compliance Fee	\$400.00	Fee associated with waterwater and pretreatment
Reinspection Fee	\$100.00	
Recurring monthly fee if not in compliance	\$200.00	

Highlight denotes a new or modified charge.

Beaufort-Jasper Water & Sewer Authority
Lab Analysis Fees
Effective Date July 1, 2025

Parameter	Method Reference	Qty	Matrix	Charge
pH-Lab	EPA 150.1	1	Aqueous	\$10.00
Turbidity	SM 2130B	1	Aqueous	\$10.00
Conductivity-Lab	SM 2510B	1	Aqueous	\$10.00
Total Residual Chlorine-Lab	SM 4500CLG	1	Aqueous	\$10.00
Free Residual Chlorine-Lab	SM 4500CLG	1	Aqueous	\$10.00
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	\$40.00
Total Phosphorous	SM 4500 PE	1	Aqueous	\$30.00
Orthophosphate	EPA 365.2	1	Aqueous	\$30.00
Ammonia	SM 4500NH3F	1	Aqueous	\$75.00
Nitrite	SM 4500-NO2	1	Aqueous	\$75.00
Nitrate	SM 4500-NO3 / EPA 9210A	1	Aqueous	\$75.00
Biochemical Oxygen Demand	SM 5210B	1	Aqueous	\$150.00
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
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Terms and Additional Information:

Based on business days after sample receipt.

Weekends and holidays excluded unless prior approval from Laboratory Manager.

BJWSA sampling containers will be provided with appropriate preservatives.

Highlight denotes a new or modified charge.

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

	2025 Budget	2025 Projected	2026 Budget	Budget Vs. Projected
Operating revenues:				
Water				
Civilian wholesale	\$ 3,378,000	\$ 3,675,100	\$ 4,015,000	9.25%
Military wholesale	1,382,000	1,444,900	1,543,000	6.79%
Retail	39,685,000	40,527,302	43,732,000	7.91%
Military retail	1,412,000	1,411,816	1,412,000	0.01%
Other	4,214,000	5,553,400	5,719,000	2.98%
Total water revenues	50,071,000	52,612,518	56,421,000	7.24%
Wastewater				
Service	40,512,000	41,142,515	44,110,000	7.21%
Military retail	3,036,000	2,995,804	3,036,000	1.34%
Other	565,000	625,000	635,000	1.60%
Total wastewater revenues	44,113,000	44,763,319	47,781,000	6.74%
Total operating revenues	94,184,000	97,375,837	104,202,000	7.01%
Operating expenses:				
Water				
Water treatment	9,135,500	9,634,197	10,362,700	7.56%
Transmission and distribution	6,925,000	6,352,243	7,118,800	12.07%
Source of supply	1,017,300	1,074,663	1,116,800	3.92%
Laboratory and testing	671,300	706,821	875,300	23.84%
Engineering and construction services	1,846,000	1,897,045	1,744,400	-8.05%
Asset management	861,300	715,303	795,900	11.27%
Customer service	1,194,800	1,293,899	1,292,300	-0.12%
Billing	1,264,300	1,257,983	1,417,300	12.66%
Financial and business services	1,980,100	2,106,030	2,398,700	13.90%
Information technology	1,708,000	1,640,984	1,639,700	-0.08%
General and administrative	3,767,400	3,652,039	4,232,800	15.90%
Franchise fee	1,301,500	1,386,847	1,444,200	4.14%
Total water operating expenses before depreciation	31,672,500	31,718,054	34,438,900	8.58%
Wastewater				
Wastewater treatment	5,142,200	4,923,319	5,373,000	9.13%
Collection and transmission	6,962,600	7,189,622	7,520,300	4.60%
Wastewater disposal	352,700	306,936	326,700	6.44%
Sludge management	2,047,600	1,869,279	2,564,000	37.17%
Laboratory and testing	403,300	415,242	471,900	13.64%
Engineering and construction services	1,230,700	1,259,327	1,163,700	-7.59%
Asset management	574,200	476,863	530,500	11.25%
Customer service	814,400	881,354	880,300	-0.12%
Billing	842,900	851,627	946,200	11.10%
Financial and business services	1,319,900	1,411,934	1,599,600	13.29%
Information technology	1,138,800	1,094,606	1,093,000	-0.15%
General and administrative	2,578,700	2,504,353	2,888,700	15.35%
Franchise fee	1,261,500	1,321,591	1,398,800	5.84%
Total wastewater operating expenses before deprec.	24,669,500	24,506,053	26,756,700	9.18%
Total operating expenses before depreciation	56,342,000	56,224,107	61,195,600	8.84%
Depreciation - water	13,100,000	13,709,789	15,630,000	14.01%
Depreciation - wastewater	17,570,000	18,162,307	18,585,000	2.33%
Total operating expenses	87,012,000	88,096,203	95,410,600	8.30%
Operating income (loss)	7,172,000	9,279,634	8,791,400	-5.26%
Non-operating revenue (expense):				
Interest income	710,000	1,441,910	1,000,000	-30.65%
Bond interest income	-	491,861	-	-100.00%
Lease interest income	218,600	198,550	300,000	51.10%
Gain (loss) on disposal of assets	68,400	139,065	80,000	-42.47%
Interest expense	(5,050,000)	(3,426,033)	(7,266,000)	112.08%
Investment income	200,000	281,316	200,000	-28.91%
Total non-operating revenue (expense)	(3,853,000)	(873,331)	(5,686,000)	-551.07%
Income (loss) before capital contribution fee revenue	3,319,000	8,406,302	3,105,400	-63.06%
Capital contributions:				
Grant revenue	-	4,600,000	-	0.00%
Capacity fees	36,000,000	28,500,000	28,500,000	0.00%
Developer contributions of systems	10,000,000	15,000,000	15,000,000	0.00%
Total capital contributions	46,000,000	48,100,000	43,500,000	-9.56%
Increase (Decrease) in Net Position	49,319,000	56,506,302	46,605,400	-17.52%

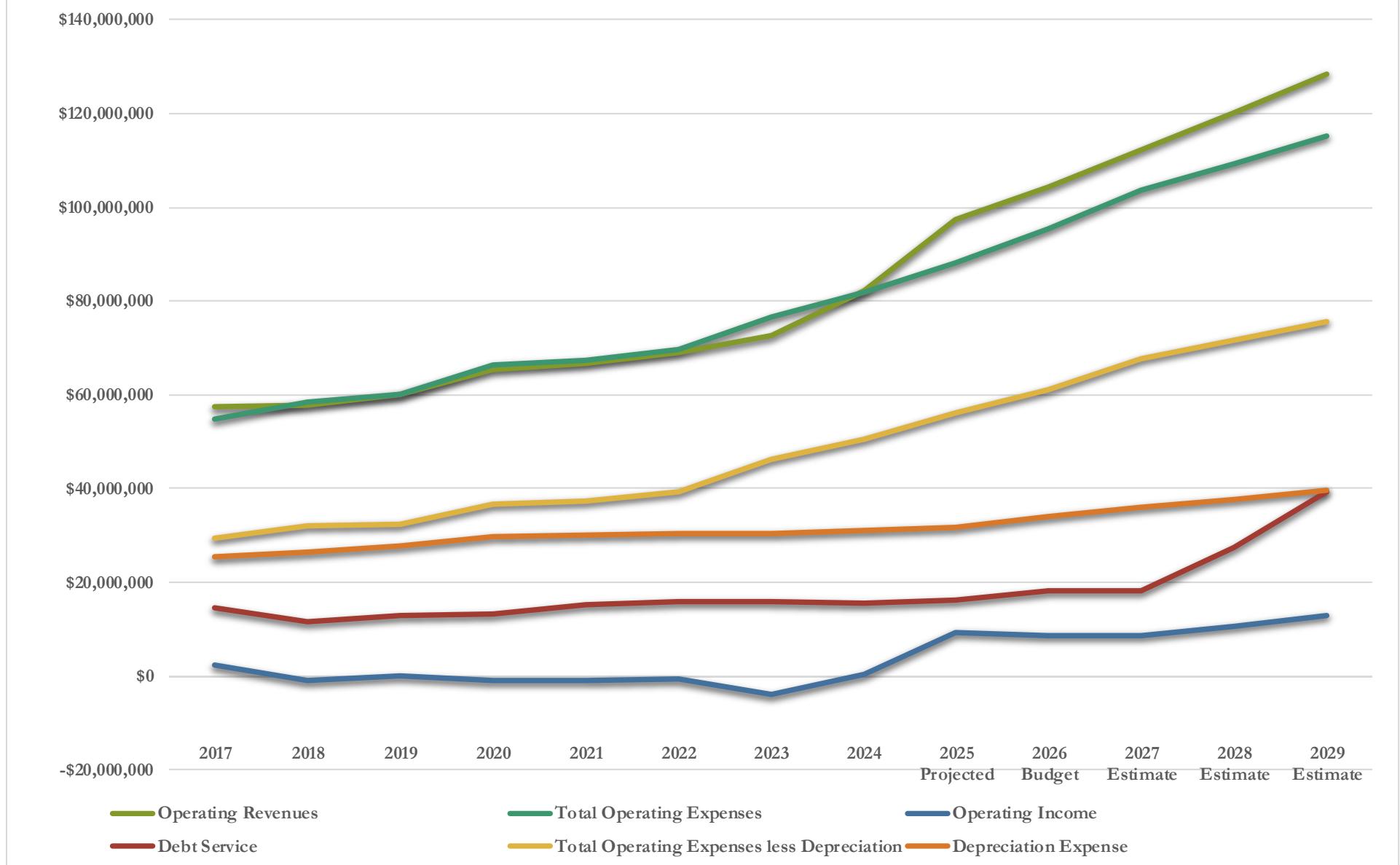
Beaufort-Jasper Water & Sewer Authority

Fiscal Year Ended June 30,

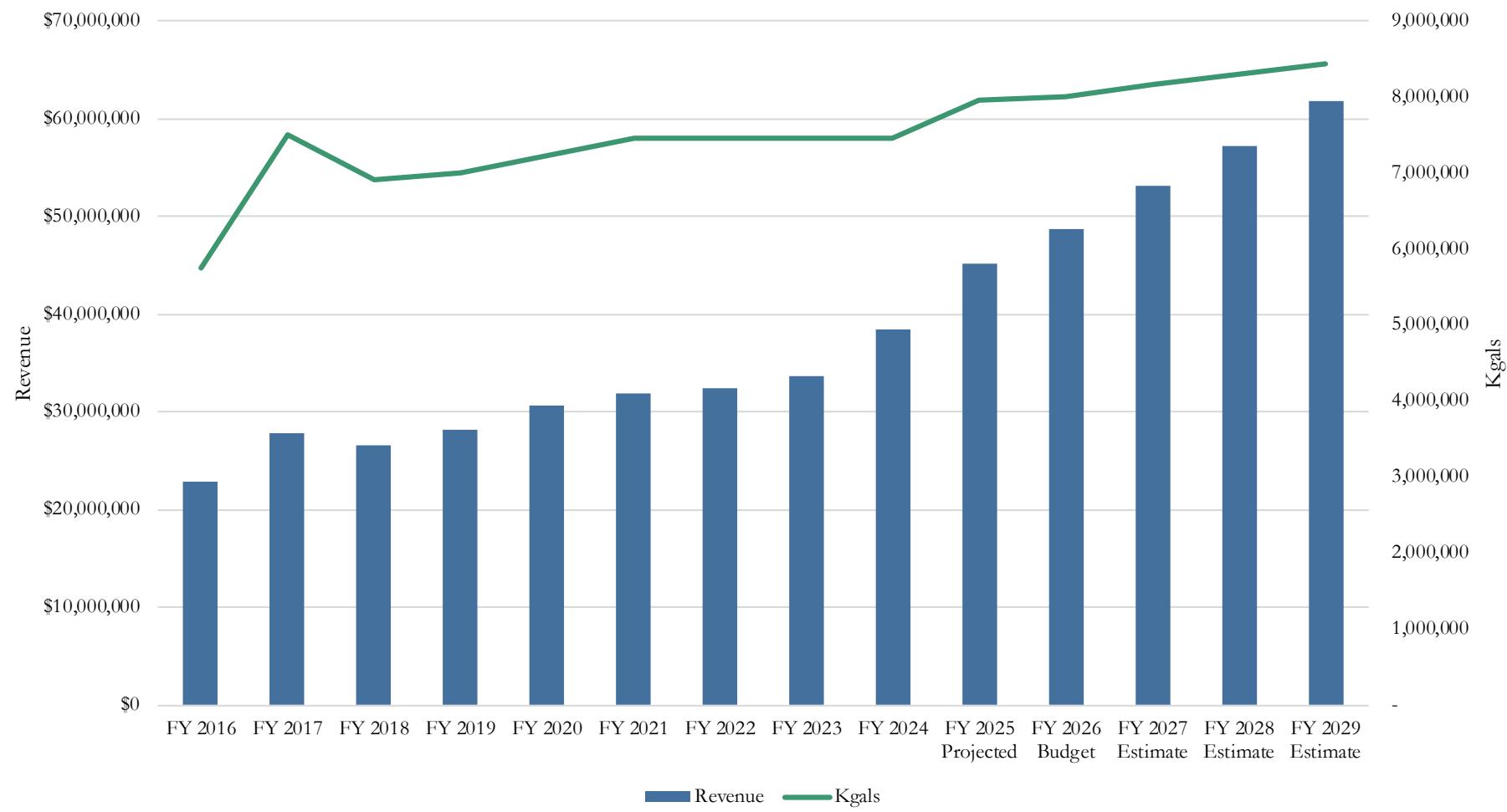
	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>	<u>Projected</u>	<u>Budgeted</u>
									<u>2025</u>	<u>2026</u>
Wholesale Water	\$ 4,078,291	\$ 3,733,234	\$ 3,834,863	\$ 3,525,136	\$ 3,605,928	\$ 3,693,963	\$ 3,604,922	\$ 3,978,543	\$ 5,120,000	\$ 5,558,000
Retail Water	24,192,968	23,314,524	24,772,724	27,645,252	28,436,998	29,172,845	30,533,278	34,908,803	40,527,302	43,732,000
Military Privatization Water	1,260,060	1,622,490	1,694,976	1,694,976	1,249,336	1,160,208	1,160,208	1,369,878	1,411,816	1,412,000
Retail Sewer	21,123,369	21,673,534	22,929,137	24,794,729	26,086,906	27,892,912	30,201,065	33,653,764	41,142,515	44,110,000
Military Privatization Sewer	3,227,340	2,987,380	2,939,388	2,939,388	2,820,768	2,797,044	2,797,044	2,995,804	2,995,804	3,036,000
Other Revenue	3,479,418	4,341,533	4,026,773	4,836,117	4,351,281	4,426,155	4,368,979	5,218,629	6,178,400	6,354,000
Total operating revenues	57,361,446	57,672,695	60,197,861	65,435,598	66,551,217	69,143,127	72,665,496	82,125,421	97,375,837	104,202,000
Water:										
Source of Supply	682,336	718,262	631,112	693,264	825,986	806,933	875,896	1,041,014	1,074,663	1,116,800
Water Treatment	4,697,085	4,974,749	4,670,514	5,996,384	5,625,678	6,605,322	8,424,984	8,596,757	9,634,197	10,362,700
Transmission & Distribution	4,470,738	5,233,862	5,009,118	4,951,948	5,735,100	4,983,144	5,758,974	7,005,023	6,352,243	7,118,800
Laboratory and Testing	447,323	402,883	374,293	441,680	391,300	374,363	524,061	570,467	706,821	875,300
Franchise Fee	799,341	798,800	837,019	917,001	959,339	998,714	1,038,975	1,175,709	1,386,847	1,444,200
Depreciation & Amortization	11,293,048	11,868,983	12,550,945	12,845,015	13,014,417	13,087,181	13,037,871	13,481,951	13,709,789	15,630,000
General and Administrative	5,881,978	6,052,314	6,489,605	7,969,641	8,478,193	8,752,852	9,821,705	10,821,420	12,563,283	13,521,100
Wastewater:										
Collection and Transmission	4,154,221	4,802,973	4,784,992	5,016,643	4,481,210	5,165,323	5,710,168	6,268,114	7,189,622	7,520,300
Wastewater Treatment	2,898,779	3,462,234	3,450,755	3,438,614	3,278,321	3,856,199	4,858,202	4,764,840	4,923,319	5,373,000
Wastewater Disposal	259,152	243,494	280,543	254,298	292,702	302,793	295,541	280,929	306,936	326,700
Sludge Management	367,946	406,463	424,643	433,779	415,905	507,261	1,078,746	1,373,225	1,869,279	2,564,000
Laboratory and Testing	315,821	306,502	305,905	355,068	339,298	329,610	300,634	385,508	415,242	471,900
Franchise Fee	668,070	694,254	736,942	794,844	848,641	911,596	977,956	1,032,462	1,321,591	1,398,800
Depreciation & Amortization	14,051,485	14,484,051	15,196,456	16,887,888	17,251,404	17,356,345	17,271,349	17,768,887	18,162,307	18,585,000
General & Administrative	3,935,910	4,032,213	4,313,803	5,296,681	5,579,464	5,778,585	6,514,994	7,203,255	8,480,065	9,102,000
Total operating expenses	54,923,233	58,482,037	60,056,645	66,292,748	67,516,958	69,816,221	76,490,056	81,769,561	88,096,203	95,410,600
Operating income (loss)	2,438,213	(809,342)	141,216	(857,150)	(965,741)	(673,094)	(3,824,560)	355,860	9,279,634	8,791,400
Adjustments to derive net earnings:										
Interest income	920,657	920,466	1,057,193	1,016,462	806,984	711,400	1,119,940	1,204,647	1,723,226	1,200,000
Contributed Capital-cash	3,971,040	4,403,030	8,956,572	9,984,422	10,971,337	22,003,826	14,426,395	20,466,561	28,500,000	28,500,000
Lease interest income	-	-	-	-	297,928	271,361	207,199	215,460	198,550	300,000
Depreciation expense	25,344,533	26,353,034	27,747,401	29,732,903	30,265,821	30,443,526	30,309,220	31,250,838	31,872,096	34,215,000
Net Earnings per bond resolution	\$ 32,674,443	\$ 30,867,188	\$ 37,902,382	\$ 39,876,637	\$ 41,376,329	\$ 52,757,019	\$ 42,238,194	\$ 53,493,366	\$ 71,573,506	\$ 73,006,400
Total debt service paid	\$ 14,663,429	\$ 11,469,959	\$ 12,831,526	\$ 13,131,927	\$ 15,210,119	\$ 15,961,868	\$ 16,024,945	\$ 15,544,126	\$ 16,137,380	\$ 18,115,375
Debt coverage	2.23	2.69	2.95	3.04	2.72	3.31	2.64	3.44	4.44	4.03
Debt coverage without capacity fees	1.96	2.31	2.26	2.28	2.00	1.93	1.74	2.12	2.67	2.46

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

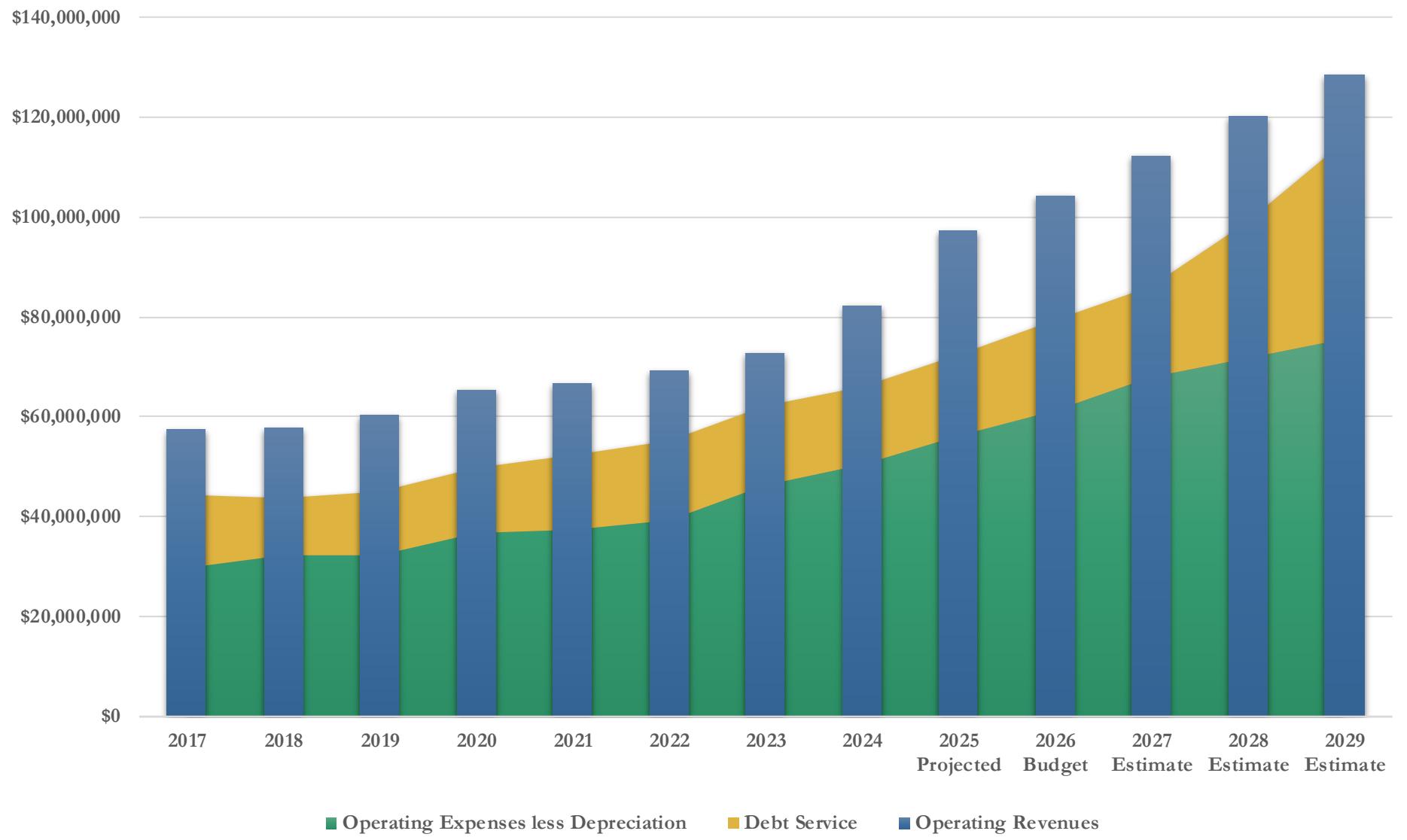
Trend in Operating Revenues and Expenses



Water Revenue and Usage

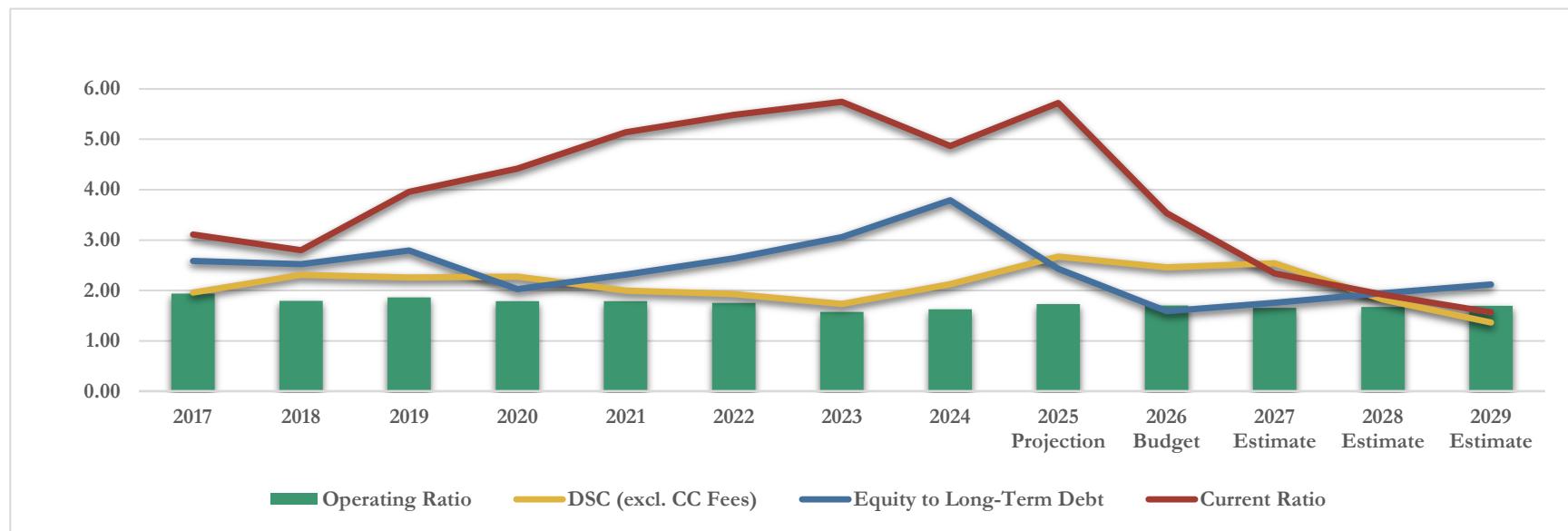


Cash Coverage

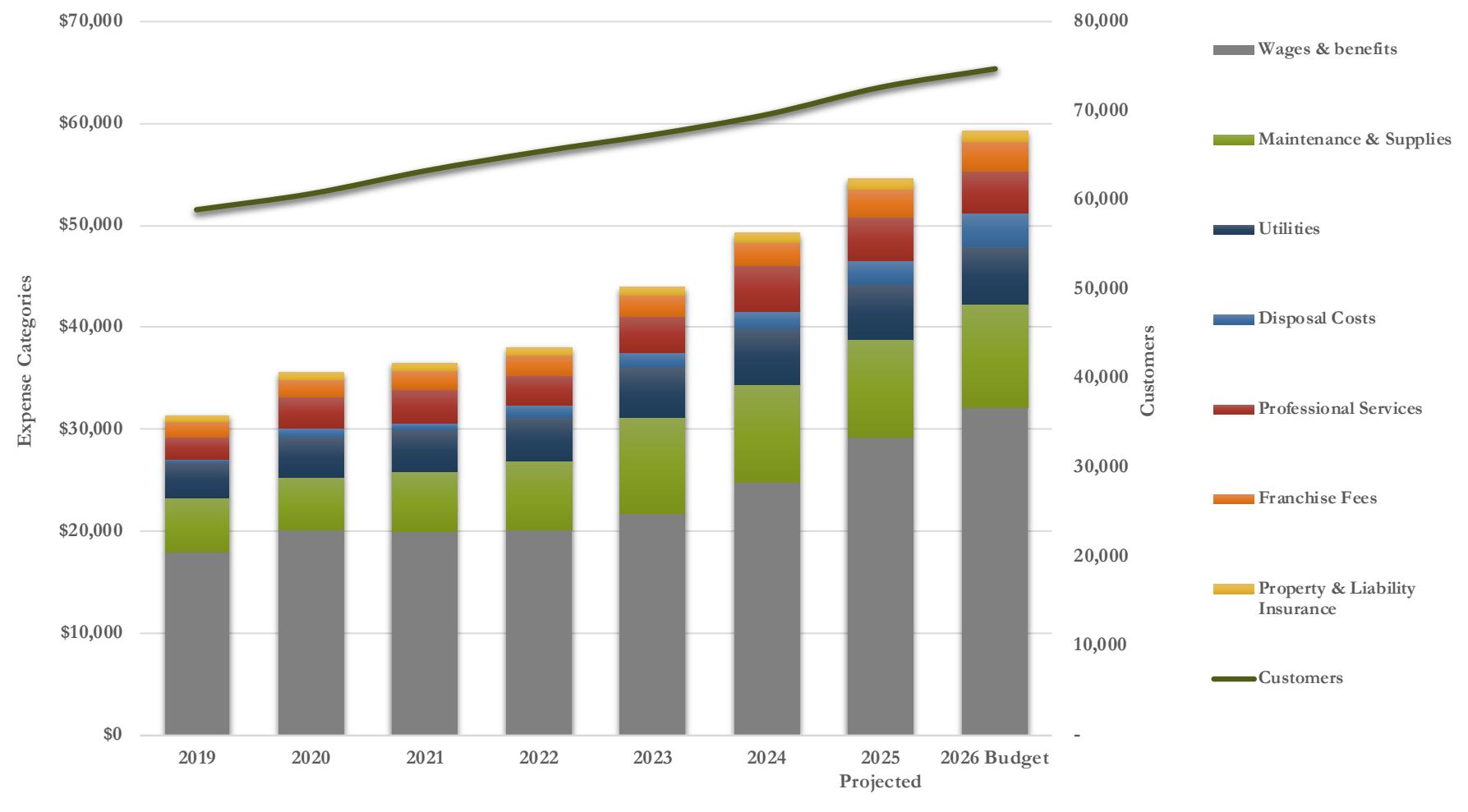


Ratio Analysis

	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>	<u>2025</u>	<u>2026</u>	<u>2027</u>	<u>2028</u>	<u>2029</u>
									<u>Projection</u>	<u>Budget</u>	<u>Estimate</u>	<u>Estimate</u>	<u>Estimate</u>
Operating Ratio	1.94	1.80	1.86	1.79	1.79	1.76	1.57	1.63	1.73	1.70	1.66	1.68	1.69
Equity to Long-Term Debt	2.58	2.52	2.79	2.03	2.32	2.64	3.06	3.79	2.43	1.59	1.75	1.95	2.12
Current Ratio	3.11	2.80	3.96	4.42	5.14	5.48	5.74	4.86	5.72	3.54	2.34	1.92	1.57
DSC (excl. CC Fees)	1.96	2.31	2.26	2.28	2.00	1.93	1.74	2.12	2.67	2.46	2.54	1.82	1.37



Expense Categories (Reported in Thousands) & Customer History



Beaufort-Jasper Water & Sewer Authority
Fiscal Year 2026 Water Sales and Consumption Forecast

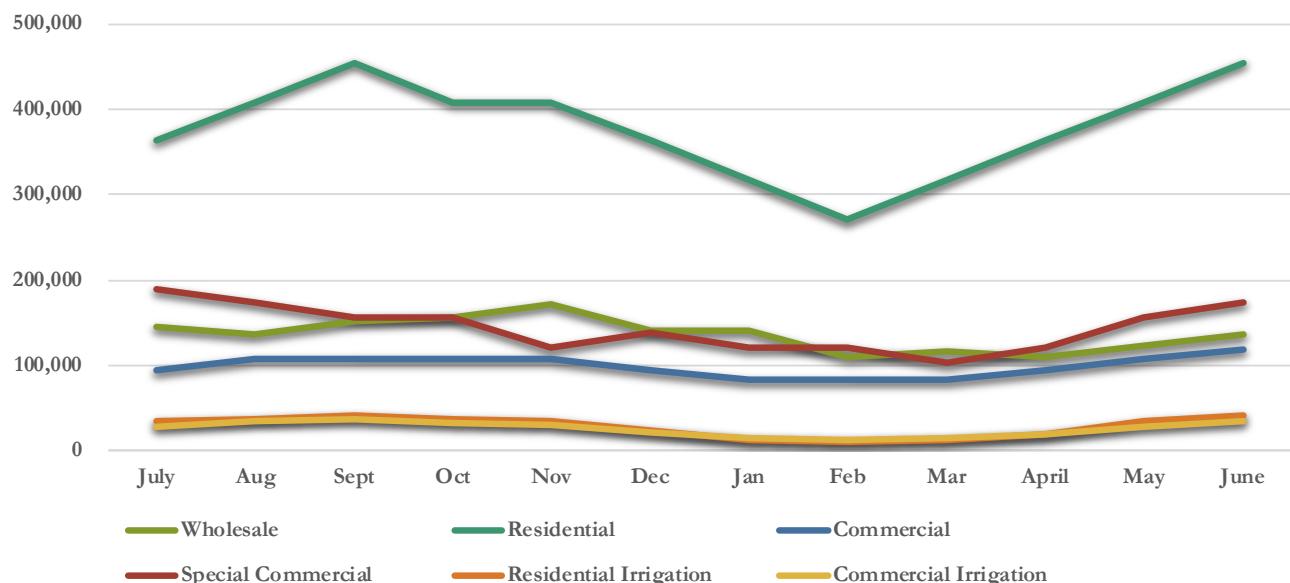
Beaufort-Jasper Water & Sewer Authority Fiscal Year 2026 Wastewater Forecast

	July	August	September	October	November	December	January	February	March	April	May	June	TOTAL
Volume(kgals)													
Wholesale & Bulk Comm.	1,700	1,500	1,700	1,500	1,500	1,200	1,200	1,000	1,000	1,400	1,500	1,700	16,900
Residential	261,900	235,900	262,100	235,900	235,800	183,500	183,500	157,300	157,300	209,700	235,900	262,100	2,620,900
Commercial	104,300	94,100	104,500	94,100	94,100	73,200	73,200	62,700	62,700	83,600	94,100	104,400	1,045,000
Reclaimed	22,200	20,000	22,200	20,000	20,000	15,500	15,500	13,300	13,300	17,800	20,000	22,200	222,000
Total	390,100	351,500	390,500	351,500	351,400	273,400	273,400	234,300	234,300	312,500	351,500	390,400	3,904,800

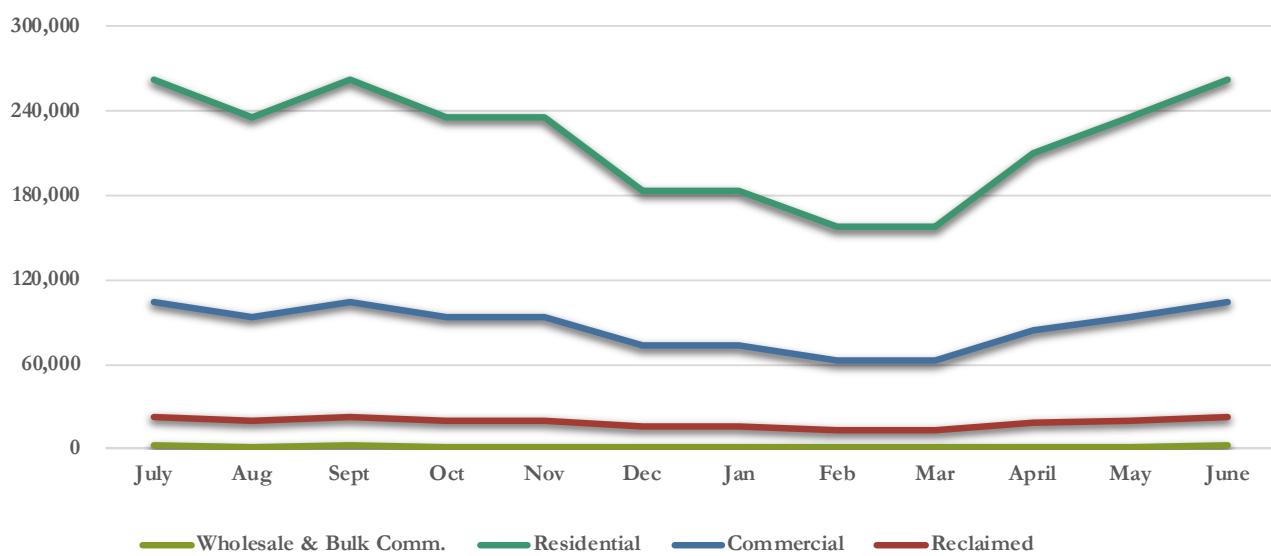
Revenue	\$ 13,300	\$ 12,100	\$ 13,400	\$ 12,100	\$ 12,100	\$ 9,400	\$ 9,400	\$ 8,000	\$ 8,000	\$ 10,700	\$ 12,100	\$ 13,400	\$ 134,000
Bulk Commercial	\$ 3,176,900	\$ 2,859,200	\$ 3,176,900	\$ 2,859,200	\$ 2,859,200	\$ 2,223,800	\$ 2,223,800	\$ 1,906,100	\$ 1,906,300	\$ 2,541,500	\$ 2,859,200	\$ 3,176,900	\$ 31,769,000
Residential	1,210,900	1,090,000	1,211,100	1,090,000	1,090,000	847,800	847,800	726,700	726,700	968,900	1,090,000	1,211,100	12,111,000
Commercial	9,600	8,600	9,600	8,600	8,600	6,700	6,700	5,800	5,800	7,800	8,600	9,600	96,000
Total	\$ 4,410,700	\$ 3,969,900	\$ 4,411,000	\$ 3,969,900	\$ 3,969,900	\$ 3,087,700	\$ 3,087,700	\$ 2,646,600	\$ 2,646,800	\$ 3,528,900	\$ 3,969,900	\$ 4,411,000	\$ 44,110,000

	Customer Projection 06/30/25	Customer Budget 06/30/26	Volume	Revenue	Average
Wholesale & Bulk Comm.	2	2	Bulk Commercial	16,900	\$ 134,000
Reclaimed	3	3	Residential	2,620,900	31,769,000
Residential	49,008	50,395	Commercial	1,045,000	12,111,000
Commercial	3,947	4,025	Reclaimed Water	222,000	96,000
	<u>52,960</u>	<u>54,425</u>		<u>3,904,800</u>	<u>\$44,110,000</u>
		1,465 New Customers			\$ 11.95
			Total W/O Reclaimed	3,682,800	\$44,014,000

Fiscal Year 2026 Water Consumption Forecast (kgals)



Fiscal Year 2026 Wastewater Usage Forecast (kgals)



**Beaufort-Jasper Water & Sewer Authority
O&M Capital Improvements Program
Fiscal Year 2026 Budget**

<u>Amount</u>
<u>Approved</u>

CAPITALIZED METERS

New and replacement meters	3,250,000
Total CAPITALIZED METERS	\$ 3,250,000

OPERATIONS

Water Treatment Operations:

Online TOC analyzers - 2 units @ 38,000 each	76,000
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Lab - General Equipment:

Laboratory Autodave - Market Forge Sterilizer/ Autodave	22,000
Lucidity Mini GC with gas generator	34,000

Water Technical Maintenance:

Mission Hydro Upgrades year 2 (50%)	125,000
Replacement Mobile Generators (5)	500,000

Waste Water Technical Maintenance:

PBWWTP - Replace the Existing VAV boxes on AC System	42,359
Mission Hydro Upgrades year 2 (50%)	125,000
Fuel Trailers for wastewater	26,000

Field Operations:

Wastewater Sewer Pump Replacements	250,000
Bypass Pump BA100E D265 (sound attenuated, skid mounted, diesel HATZ 3H50TIC)	57,147
Replacement Diesel Godwin Bypass Pump at PI02	81,000
Replacement Generator for PI01 SCADA and Lights	46,000
FCS Leak Detection System	60,000
2023 Down to Earth 102x24 Equipment Trailer 14K GVWR	10,000
Dump Trailer	14,000
LMX100 Portable GPR replacement for NOB	22,000
MALA Easy Locator Pro Widerange HDR	26,000
Skid Steer w/ Bucket, Brush Cutter, Broom, and Forks	165,000
Light Plant Model Allmand Vseries cat1.1	20,000
USJ 4018-300 Trailer Mounted High Pressure Jetting Unit	75,000
John Deere 50 P-Tier Compact Excavator (Replacing MB-EXC-226)	80,000
Edoverde Odor Control Unit for SS01	63,000

Fleet Maintenance:

Snap-On 18K lift 4 post lift with Alignment system	86,000
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Total OPERATIONS	\$ 2,005,506
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VEHICLES

Field Ops (Replace V347 Jet Truck) Freightliner, 114SD, Combo Vac Truck	610,000
Field Ops (Replace V322) Ford 350, Reg Cab SRW, 2WD, Service body w/ Tommy Gate	84,000
Field Ops (Replace V329) Ford 350, Reg Cab SRW, 2WD, Service body w/ Tommy Gate	84,000
Field Ops (Replace V334) Ford 350, Reg Cab SRW, 2WD, Service body w/ Autocrane	100,000
Field Ops (Replace V338) Ford 350, Reg Cab SRW, 2WD, Service body w/ Tommy Gate	84,000
Field Ops (Replace V339) Ford 350, Reg Cab SRW, 2WD, Service body w/ Autocrane	100,000
Field Ops (Add-UC NOB) Ford F350, Reg Cab SRW, 2WD, Service Body w/ Auto Crane	100,000
Field Ops (Add-UC SOB) Ford F350, Reg Cab SRW, 2WD, Service Body w/ Tommy Gate	84,000
Field Ops (Add-hydropneumatic excavation) Freightliner, M2, Paradigm Vacuum Excavator	400,000

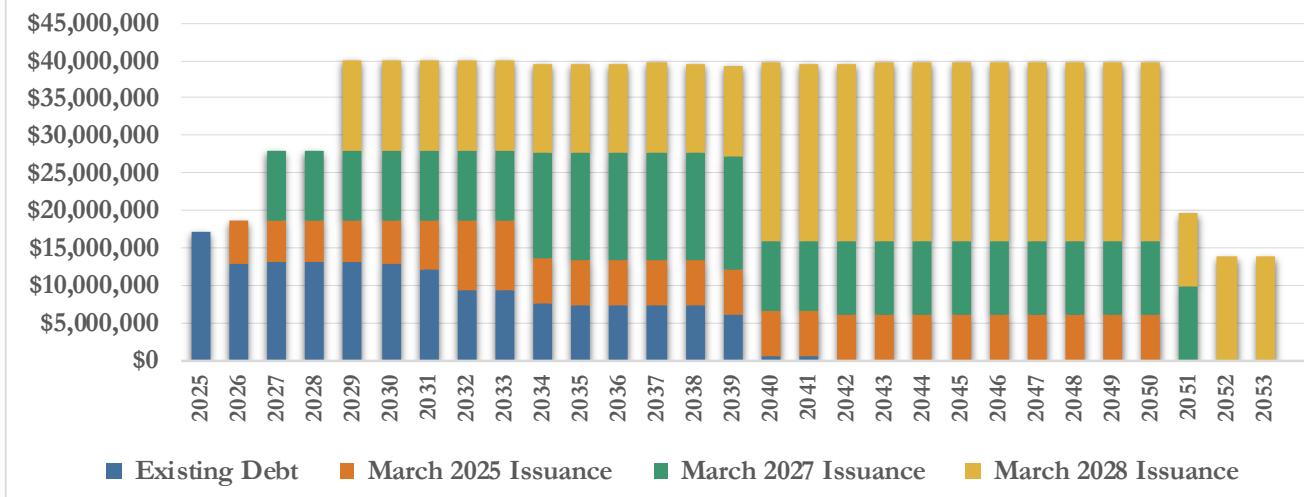
**Beaufort-Jasper Water & Sewer Authority
O&M Capital Improvements Program
Fiscal Year 2026 Budget**

	<u>Amount</u>
	<u>Approved</u>
(NEW FTE) Ford F150, Quad Cab SRW, 4WD, Camper Shell, Strobes	68,000
(NEW FTE) Ford F350, Reg Cab SRW, 2WD, Tommy Gate	68,000
Tech Maint (Replace V205) Ford F450 Reg Cab DRW, Service body w/ Autocrane	140,000
Tech Maint (Add) Ford Ranger, Extended Cab, 4WD, Tool Boxes	58,000
Tech Maint (Add) Ford Ranger, Extended Cab, 4WD, Tool Boxes	58,000
Tech Maint (Add) UTV	25,000
Tech Maint (Add) UTV	25,000
Tech Maint (Add) Ford F450, Rg Cab, 4WD, Auto Crane	140,000
(NEW FTE) Ford F150, light truck with Tool box	58,000
(NEW FTE) Ford F150, light truck with Tool box	58,000
Total VEHICLES	\$ 2,344,000
<hr/>	
IT MASTER PLAN	
Cisco Lifecyde Replacements (year 3 of 3)	112,000
Vmware Host Replacement (year 1 or 2)	61,000
Printer EOL replacement (4)	24,000
Radio EOL replacements (year 1 of 3) (2)	42,000
EAM Implementation	150,000
Postage machine replacement (Admin mailroom)	8,500
Internal SharePoint and local to SharePoint file Migration	36,000
Total IT MASTER PLAN	\$ 433,500
TOTAL	<u>\$ 8,033,006</u>
	<u>\$ 8,033,006</u>

Fiscal Year 2026 Debt Service Schedule

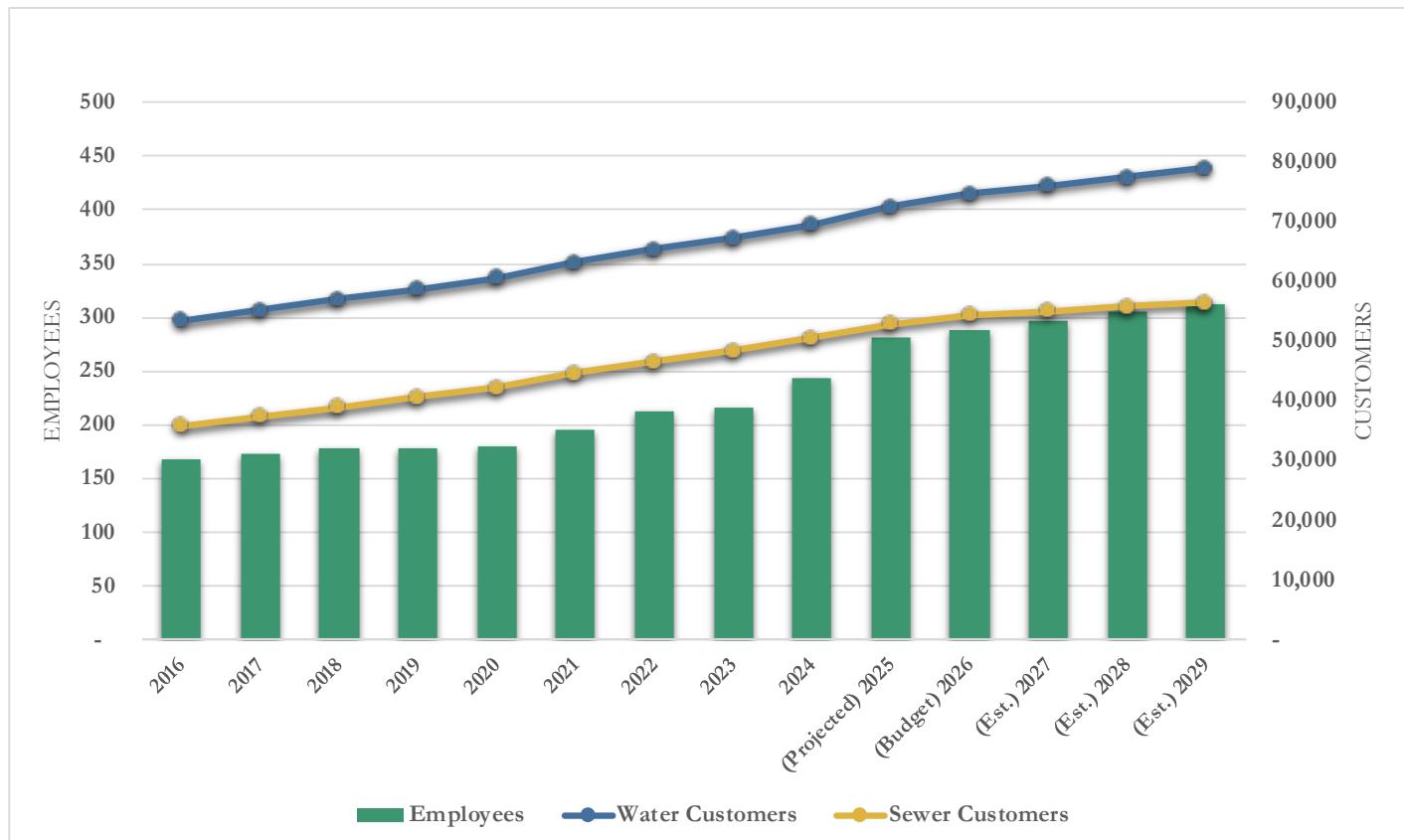
Description of Debt	Total Debt Service	Water Debt Service	Wastewater Debt Service
N/P-Department of the Navy	\$ 1,086,100	\$ 465,100	\$ 621,000
2010A SRF (Military Consolidation)	834,000	-	834,000
2011A SRF (Tansi Sewer Rehab)	22,700	-	22,700
Series 2016A Refunding Bonds	703,800	408,200	295,600
2016C SRF (HDWRF)	1,751,600	-	1,751,600
Series 2019 Revenue Bonds	5,111,900	4,396,200	715,700
Series 2020A Refunding Revenue Bonds	3,019,600	1,509,800	1,509,800
Series 2020B Highway 170 Water Main	411,200	411,200	-
Series 2025A Revenue Bonds	5,807,000	290,500	5,516,500
Proposed SRF Chelsea PFAS	453,500	453,500	-
TOTALS	\$ 19,201,400	\$ 7,934,500	\$ 11,266,900
		41.3%	58.7%

Existing and Proposed Debt



Number of Employees and Customers

Fiscal Year	Employees	Customers		Water Customers per Employee
		Water	Sewer	
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	196	63,190	44,767	322
2022	213	65,344	46,523	307
2023	217	67,247	48,405	310
2024	243	69,515	50,566	286
(Projected) 2025	281	72,577	52,961	258
(Budget) 2026	289	74,639	54,426	258
(Est.) 2027	297	76,107	55,090	256
(Est.) 2028	305	77,530	55,770	254
(Est.) 2029	313	78,994	56,469	252
Estimated new customers in FY26		2,062	1,465	



Fiscal Year 2026 Personnel

Division	Wages				Total
	FTE's	(incl. OT)	Fringe Benefits		
Water Treatment	31.25	\$ 2,908,000	\$ 1,187,600	\$ 4,095,600	
Transmission & Distribution	48.55	3,140,000	1,264,000	4,404,000	
Source of Supply	4.70	386,800	158,200	545,000	
Wastewater Treatment	21.15	1,873,600	764,500	2,638,100	
Collection & Transmission	47.75	3,276,600	1,353,000	4,629,600	
Sludge Management	2.60	190,700	87,300	278,000	
Laboratory	8.50	718,600	304,900	1,023,500	
Engineering	21.00	1,838,100	735,600	2,573,700	
Asset management	8.00	797,400	278,700	1,076,100	
Customer Service	16.50	997,600	390,200	1,387,800	
Billing	14.00	679,500	322,300	1,001,800	
Information Technology	10.00	1,021,600	372,300	1,393,900	
Financial Services	18.00	1,439,200	549,200	1,988,400	
General Administration	16.00	2,030,300	1,405,300	3,435,600	
Capital Projects	21.00	2,358,700	847,441	3,206,141	
Total	289.00	\$ 23,656,700	\$ 10,020,541	\$ 33,677,241	

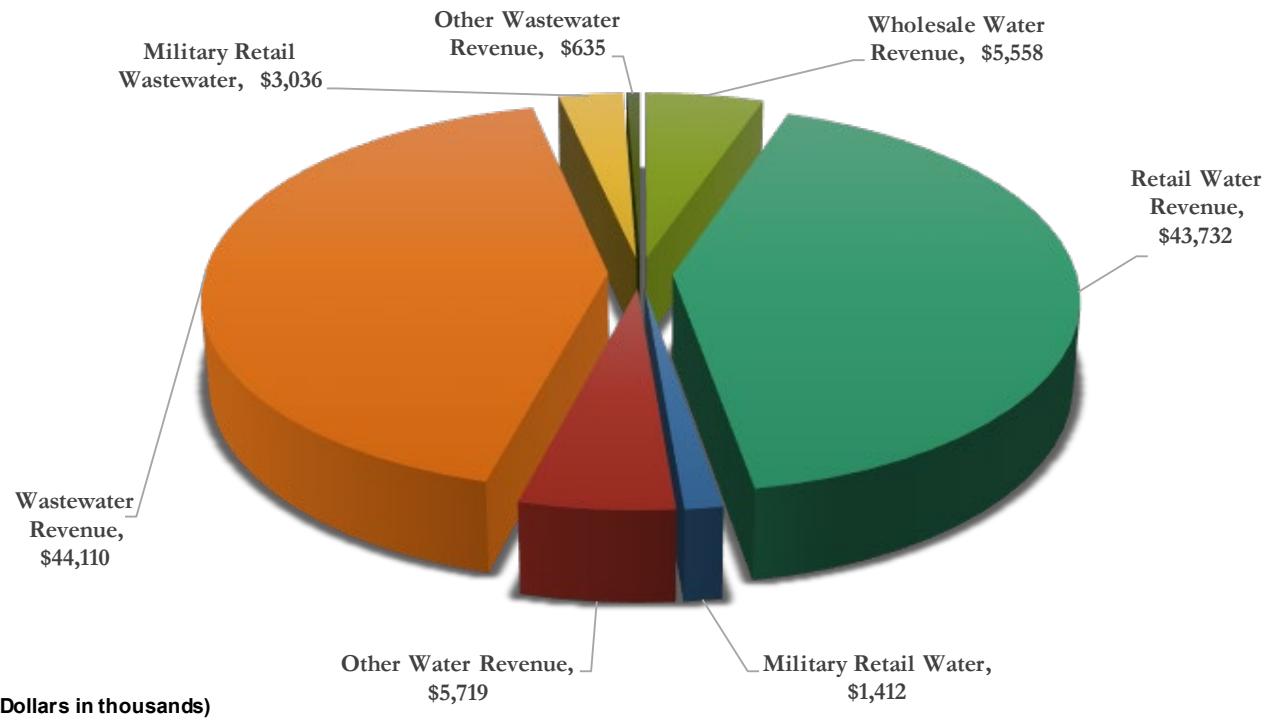
Fringe benefits as percentage of wages 42.4%

Total personnel costs as a percentage of Operating Expenses before depreciation 55.0%

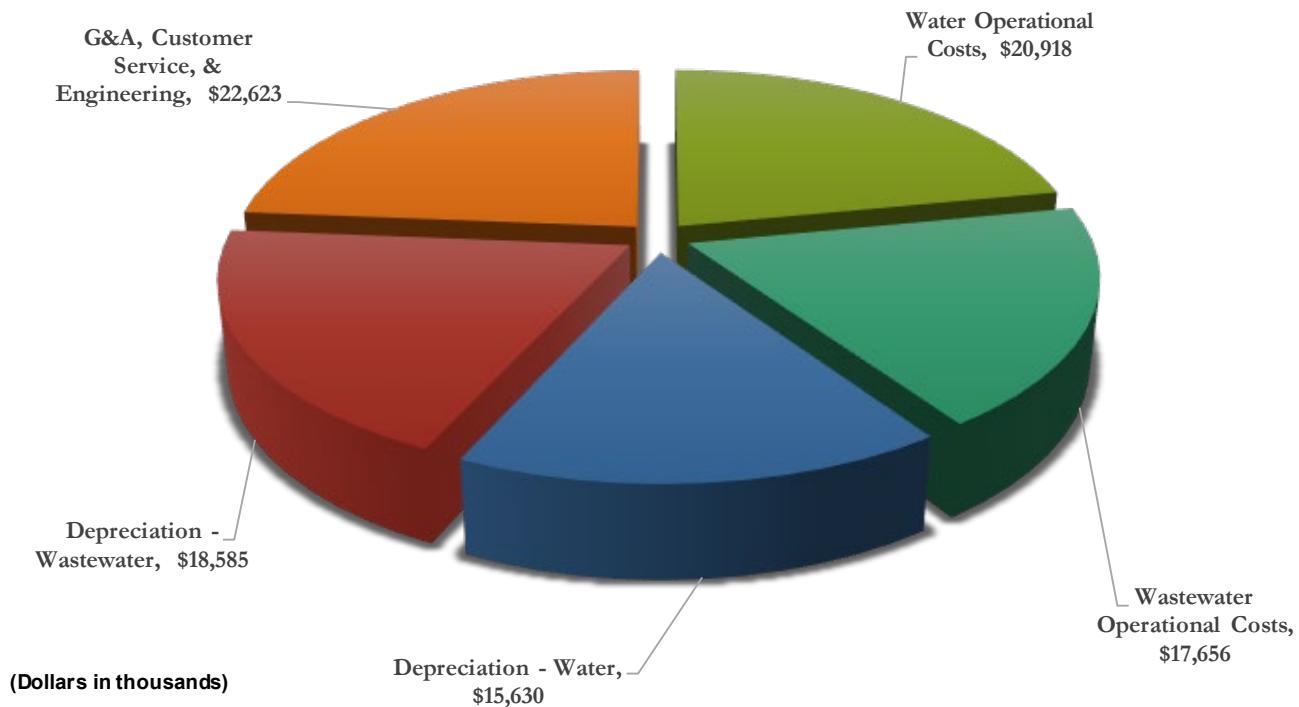
Budgeted Full Time Positions

Current	281
New Positions	8
FY25 New Positions approved mid-year	-
Total FY26 Budgeted Full Time Positions	289

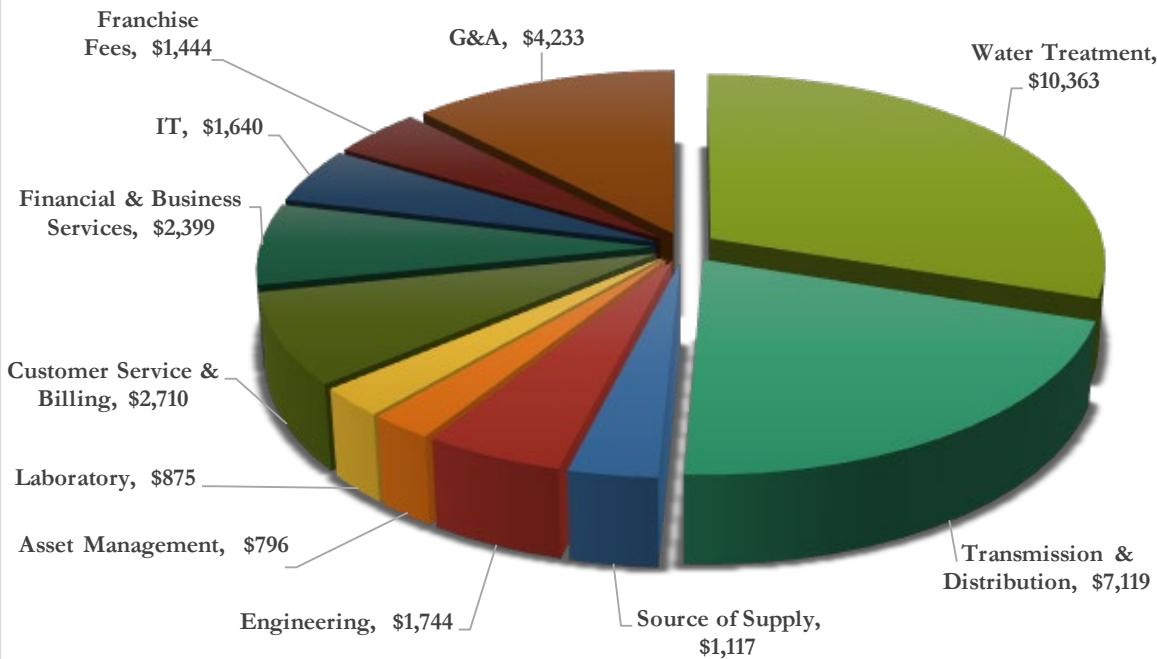
Fiscal Year 2026 Operating Revenues - \$104 Million



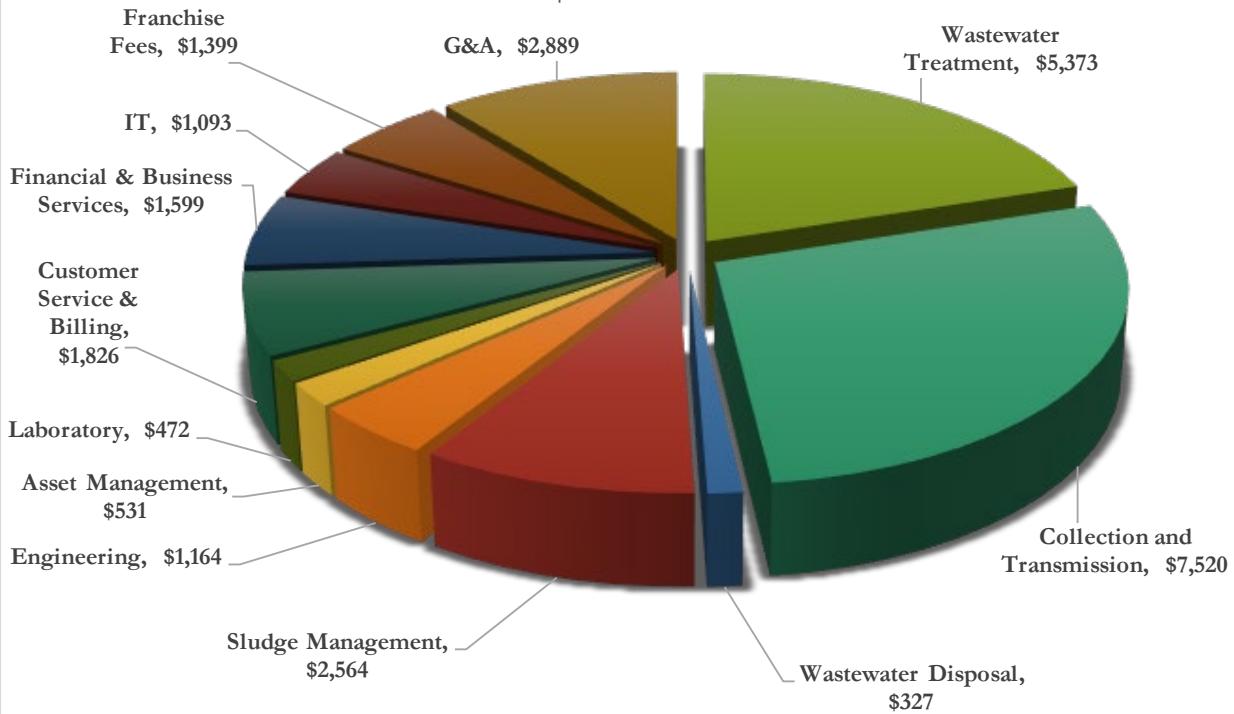
Fiscal Year 2026 Operating Expenses - \$95 Million



Fiscal Year 2026 Water Operations Expenses \$34 Million



Fiscal Year 2026 Wastewater Operations Expenses \$27 Million



Beaufort-Jasper Water and Sewer Authority
Operating Budget for the Fiscal Year Ended June 30, 2026

Acct #	ORG	OBJECT	Account Name	2024 Actual	2025 Budget	2025 Projected	2026 Budget
Water Operating Revenues							
Civilian Wholesale Revenue							
11000 061110		Calawassie Island		284,093	349,000	371,600	401,000
11000 061130		Fripp Island		531,420	686,000	632,200	683,000
11000 061140		Harbor Island		117,813	132,000	125,300	135,000
11000 061160		Moss Creek		516,439	606,000	581,600	628,000
11000 061163		HH PSD # 1		1,270,500	1,486,000	1,825,400	2,039,000
11000 061180		Warsaw-Eustis-Oaks		102,226	119,000	139,000	129,000
				2,822,490	3,378,000	3,675,100	4,015,000
Military Wholesale Revenue							
11000 061200		Laurel Bay		274,840	332,000	286,500	306,000
11000 061210		Marine Corps Air Station		186,929	236,000	248,300	265,000
11000 061220		Naval Hospital		51,281	65,000	64,900	69,000
11000 061240		Parris Island		643,003	749,000	845,200	903,000
		Total Military Wholesale Revenue		1,156,053	1,382,000	1,444,900	1,543,000
Retail Revenues							
11000 062100		Commercial Water Sales		5,323,507	6,054,000	6,273,176	6,746,000
11000 062125		Special Commercial Water Sales		404,939	470,000	427,842	455,000
11000 062150		Commercial Irrigation Sales		1,734,906	2,089,000	2,149,372	2,289,000
11000 062175		Military Retail Water		1,369,878	1,412,000	1,411,816	1,412,000
11000 062200		Residential Water Sales		25,340,660	28,594,000	29,093,985	31,476,000
11000 062250		Residential Irrigation Sales		2,033,871	2,408,000	2,497,927	2,681,000
11000 062400		Fire Line Water Sales		70,921	70,000	85,000	85,000
		Total Water Retail Revenues		36,278,681	41,097,000	41,939,118	45,144,000
11000 064100		Tap Fees		2,486,962	2,310,000	2,800,000	2,940,000
11000 065100		Project development fees		439,380	230,000	1,000,000	1,020,000
11000 066100		Service Call		(15)	-	-	-
11000 067130		Fire Hydrant Revenue		169,333	173,000	260,000	265,000
11000 067140		Backflow Preventer Test		40,475	28,000	50,000	50,000
11000 067150		Admin Service Charge		9,489	10,000	9,500	10,000
11000 067155		Service Charge		361,015	365,000	400,000	400,000
11000 067160		Reconnect/Reset/Late Fees		367,529	340,000	350,000	350,000
11000 067170		Lab Fees		4,260	5,000	3,900	4,000
11000 067180		NSF Revenue		15,129	13,000	20,000	20,000
11000 067190		Other Water Income		3,720	6,000	30,000	30,000
11000 067195		Rent Income		43,313	47,000	-	-
11000 067196		Lease Income		603,829	612,000	600,000	600,000
11000 067200		Construction reimbursement rev		50,230	75,000	30,000	30,000
		Other Water Revenues		4,594,648	4,214,000	5,553,400	5,719,000
		Total Water Operating Revenues		44,851,873	50,071,000	52,612,518	56,421,000
Wastewater Operating Revenues							
Sewer Service Revenue							
15000 063100		Commercial Sewer Sales		8,557,645	11,323,000	11,385,280	12,111,000
15000 063175		Military Retail Sewer		2,995,804	3,036,000	2,995,804	3,036,000
15000 063200		Residential Sewer Sales		24,924,484	28,957,000	29,542,013	31,769,000
15000 063300		Wholesale & Bulk Sewer Sales		112,541	161,000	124,500	134,000
15000 063500		Reclaimed Water Sales		59,093	71,000	90,722	96,000
		Total Sewer Service Revenue		36,649,568	43,548,000	44,138,319	47,146,000
15000 064100		Tap Fees		11,071	32,000	25,000	26,000
15000 067100		Inspection Fees		245,325	224,000	250,000	255,000
15000 067107		Pretreatment Prog Inspections		-	-	-	-
15000 067110		Septage		172,805	167,000	185,000	189,000
15000 067120		Sludge		23,614	22,000	15,000	15,000

Beaufort-Jasper Water and Sewer Authority
Operating Budget for the Fiscal Year Ended June 30, 2026

Acct #	ORG	OBJECT	Account Name	2024 Actual	2025 Budget	2025 Projected	2026 Budget
15000 067190			Other Income	171,166	120,000	150,000	150,000
15000 067196			Lease Income	-	-	-	-
15000 067200			Construction Reimb Revenue	-	-	-	-
			Total Other Sewer Revenues	623,980	565,000	625,000	635,000
			Total Wastewater Revenues	37,273,548	44,113,000	44,763,319	47,781,000
			TOTAL OPERATING REVENUES	82,125,421	94,184,000	97,375,837	104,202,000
Water Treatment - Operations							
11110 080100			Wages and Salaries	1,612,949	1,844,400	1,952,081	2,010,400
11110 080110			Overtime	245,665	268,000	300,775	286,000
11110 080200			FICA	137,108	161,600	167,167	175,700
11110 080230			Worker's Comp	40,698	41,400	34,219	50,300
11110 080250			Retirement	350,134	392,100	403,334	426,200
11110 080300			Group Insurance	184,703	178,200	233,945	272,800
11110 080450			Uniforms	7,691	9,000	7,538	7,800
11110 081220			Fleet Maintenance	-	-	-	-
11110 082100			Lab Supplies	29,133	28,000	28,000	28,000
11110 082200			Chemicals	1,950,292	2,087,000	2,500,000	2,700,000
11110 082400			Fuel	15,265	16,000	14,489	16,000
11110 082410			Other Fuel	14,287	17,000	54,665	30,000
11110 082500			Expendable Equipment	2,737	8,200	12,725	48,200
11110 082510			Water Sys. Expendable Equipment	-	-	-	-
11110 082575			General Supplies	16,383	10,000	34,483	12,000
11110 082600			Office Supplies	-	-	-	-
11110 083000			Comp./Instr. Contracts	6,079	7,000	6,700	6,800
11110 083400			Professional Fees	179,717	-	106,582	23,800
11110 084100			Power	1,378,582	1,500,000	1,350,000	1,450,000
11110 084200			Telephone	12,554	12,000	13,521	13,500
11110 085150			Office equipment lease	-	-	-	-
11110 085350			Disposal costs	-	-	-	-
11110 085400			Residuals management	547,416	800,000	800,000	1,000,000
11110 085950			Publications & Subscriptions	-	200	466	200
11110 085960			Memberships & Dues	4,021	3,000	2,000	3,500
11110 086200			DHEC Permits	58,795	61,000	63,694	61,000
11110 086100			Licenses	-	-	-	-
11110 086250			Fines & Penalties	-	-	-	-
11110 086710			Safety Supplies	562	-	-	-
11110 087100			Training/Conferences	4,190	4,900	4,433	3,900
11110 087150			Travel	8,044	11,900	8,000	10,000
11110 087200			Meeting Expense	658	1,000	818	3,200
			Total Water Treatment Operations	6,807,665	7,461,900	8,099,635	8,639,300
Water Treatment - Maintenance							
11210 080100			Wages and Salaries	457,359	537,300	537,300	593,400
11210 080110			Overtime	18,482	20,000	17,981	18,200
11210 080200			FICA	35,034	42,600	39,489	46,800
11210 080230			Worker's Comp	14,566	14,600	12,247	18,100
11210 080250			Retirement	88,856	103,400	94,630	113,500
11210 080300			Group Insurance	55,249	67,500	56,703	84,200
11210 080450			Uniforms	5,027	5,000	5,498	6,200
11210 081110			System Structures Maintenance	43,213	10,800	68,006	27,000
11210 081120			Pumps Maintenance	119,551	80,000	36,000	36,000
11210 081130			Instrument Maintenance	19,649	24,400	20,000	20,000
11210 081131			SCADA - IT	206,827	175,000	175,000	150,000
11210 081140			Treatment Equipment Maint	184,066	105,000	30,000	30,000
11210 081200			General Equipment Maintenance	26,941	25,200	30,273	30,000

Beaufort-Jasper Water and Sewer Authority
Operating Budget for the Fiscal Year Ended June 30, 2026

Acct #	ORG	OBJECT	Account Name	2024 Actual	2025 Budget	2025 Projected	2026 Budget
11210 081205			Facilities Maintenance	132,090	114,000	121,762	132,000
11210 081210			Electrical Equipment Maint	150,234	141,400	133,373	270,000
11210 081300			Cleaning Services	53,986	70,800	60,927	39,600
11210 081400			Grounds Maintenance	10,687	23,200	10,687	12,000
11210 082300			Pipes/Supplies/Fittings	49,884	25,400	20,000	24,000
11210 082400			Fuel	29,904	30,000	28,157	30,000
11210 082500			Expendable Equipment	57,697	7,200	12,278	11,000
11210 082550			Tools	17,062	12,000	10,257	15,000
11210 082575			General Supplies	8,867	7,900	7,726	7,200
11210 083000			Comp./Instr. Contracts	-	-	-	-
11210 086710			Safety Supplies	901	14,300	1,269	-
11210 087100			Training/Conferences	602	8,700	2,500	5,200
11210 087150			Travel	2,358	7,900	2,500	4,000
Total Water Treatment Maint.				1,789,093	1,673,600	1,534,562	1,723,400
TOTAL WATER TREATMENT				8,596,757	9,135,500	9,634,197	10,362,700
Transmission & Distribution - Operations							
11120 080100			Wages and Salaries	2,147,057	2,334,200	2,213,950	2,530,700
11120 080110			Overtime	232,705	240,000	229,281	230,000
11120 080200			FICA	177,145	196,900	183,825	212,000
11120 080220			Unemployment Insurance	-	-	-	-
11120 080230			Worker's Comp	43,058	44,400	36,204	53,000
11120 080250			Retirement	445,159	477,800	430,802	514,200
11120 080300			Group Insurance	240,286	323,900	221,313	320,500
11120 080450			Uniforms	23,575	20,800	19,527	21,500
11120 081100			Line Maintenance	261,727	375,000	250,000	250,000
11120 081110			Structures Maintenance	-	-	-	-
11120 081120			Pumps Maintenance	-	-	-	-
11120 081150			Meter Maintenance	127,875	200,000	207,838	210,000
11120 081160			Fire Hydrant Maintenance	124,862	112,300	112,300	120,000
11120 081190			Pavement Repairs	187,945	188,300	209,885	197,700
11120 081200			General Equipment Maintenance	34,992	42,000	55,982	55,000
11120 081220			Fleet Maintenance	-	-	110	-
11120 081230			Radio Maintenance	3,773	18,000	-	5,000
11120 081900			Customer Repairs	7,909	9,000	5,570	8,000
11120 082300			Pipes/Supplies/Fittings	-	-	-	-
11120 082400			Fuel	141,898	144,700	149,551	154,000
11120 082410			Other Fuel	10,015	9,000	6,537	9,000
11120 082500			Expendable Equipment	51,395	44,800	42,177	50,000
11120 082550			Tools	54,447	36,000	61,092	49,800
11120 082575			General Supplies	79,089	66,000	66,401	70,000
11120 083000			Comp./Instr. Contracts	2,862	6,000	5,366	6,000
11120 083500			Contract Labor	104,697	175,000	175,000	175,000
11120 083505			Contract Labor Annual Services	193,770	335,000	335,000	319,500
11120 084100			Power	554,531	550,000	550,000	550,000
11120 084200			Telephone	52,372	62,900	45,477	46,800
11120 085100			Rent	-	-	-	-
11120 085110			Other Property Costs	9,825	10,000	15,859	10,000
11120 085900			Utility Locations	19,032	18,600	19,490	20,200
11120 085950			Publications & Subscriptions	600	1,200	-	-
11120 085960			Memberships & Dues	8,230	5,000	4,831	4,600
11120 086710			Safety Supplies	6,388	5,000	-	-
11120 087100			Training/Conferences	12,647	12,800	8,000	12,900
11120 087150			Travel	19,347	26,800	15,000	15,100
11120 087200			Meeting Expense	3,256	4,000	3,000	5,700
11120 089140			Printing	56	200	178	200

Beaufort-Jasper Water and Sewer Authority
Operating Budget for the Fiscal Year Ended June 30, 2026

Acct #	ORG	OBJECT	Account Name	2024 Actual	2025 Budget	2025 Projected	2026 Budget
			Total T&D Operations	5,382,525	6,095,600	5,679,543	6,226,400
Transmission & Distribution - Maintenance							
11220 080100			Wages and Salaries	296,186	323,300	312,278	367,300
11220 080110			Overtime	11,992	13,400	11,988	12,000
11220 080200			FICA	22,810	25,800	24,194	29,000
11220 080230			Worker's Comp	9,906	10,600	8,330	11,900
11220 080250			Retirement	57,772	62,500	57,871	70,400
11220 080300			Group Insurance	35,776	42,200	35,198	53,000
11220 080450			Uniforms	280	-	-	-
11220 081105			Storage Tank Maintenances	1,009,621	172,000	20,000	28,500
11220 081120			Pumps Maintenance	30,405	20,000	20,000	25,500
11220 081130			Instrument Maintenance	18,624	5,400	2,950	4,800
11220 081140			Treatment Equipment Maintenance	-	-	-	-
11220 081200			General Equipment Maintenance	11,410	10,800	9,005	10,800
11220 081205			Facilities Maintenance	24,895	41,000	23,841	125,000
11220 081210			Electrical Equipment Maint	17,623	24,500	58,301	39,000
11220 081220			Fleet Maintenance	-	-	-	-
11220 081300			Cleaning Services	18,948	25,200	21,204	25,200
11220 081400			Grounds Maintenance	21,162	24,200	16,323	35,000
11220 082300			Pipes/Supplies/Fittings	12,992	12,000	33,963	30,000
11220 082400			Fuel	-	-	-	-
11220 082500			Expendable Equipment	1,465	1,000	1,623	10,000
11220 082550			Tools	2,876	2,000	5,220	2,400
11220 082575			General Supplies	4,999	5,000	2,162	4,500
11220 084200			Telephone	6,996	6,600	7,558	7,800
11220 085950			Publications & Subscriptions	-	-	-	-
11220 085960			Memberships & Dues	570	300	417	300
11220 086710			Safety Supplies	1,303	-	-	-
11220 087100			Training/Conferences	450	-	-	-
11220 087150			Travel	2,804	-	-	-
11220 087200			Meeting Expense	633	1,600	274	-
			Total T&D Maintenance	1,622,498	829,400	672,700	892,400
			TRANSMISSION & DISTRIBUTION	7,005,023	6,925,000	6,352,243	7,118,800
Source of Supply - Operations							
11130 080100			Wages and Salaries	143,089	130,100	183,370	179,100
11130 080110			Overtime	13,455	13,000	16,791	18,000
11130 080200			FICA	11,206	10,900	15,089	15,100
11130 080230			Worker's Comp	2,306	2,000	1,939	2,900
11130 080250			Retirement	28,323	26,600	35,369	36,600
11130 080300			Group Insurance	14,663	24,700	19,776	22,900
11130 080450			Uniforms	-	-	-	-
11130 081110			Structures Maintenance	95,543	40,100	40,000	38,400
11130 081200			General Equipment Maintenance	26,234	24,000	55,683	50,000
11130 081220			Fleet Maintenance	-	-	-	-
11130 082200			Chemicals	33,155	30,000	30,000	33,000
11130 082400			Fuel	13,378	15,000	12,127	15,000
11130 082410			Other Fuel	-	20,000	15,192	15,000
11130 082550			Tools	527	1,000	211	500
11130 082575			General Supplies	1,242	3,000	-	1,000
11130 083100			Engineering	16,700	18,000	29,914	16,000
11130 084100			Power	319,072	315,000	315,000	315,000
11130 085110			Other Property Costs	58	100	99	100
11130 086710			Safety Supplies	-	-	-	-
11130 087100			Training/Conferences	-	-	-	-

Beaufort-Jasper Water and Sewer Authority
Operating Budget for the Fiscal Year Ended June 30, 2026

Acct #	ORG	OBJECT	Account Name	2024 Actual	2025 Budget	2025 Projected	2026 Budget
			Total SOS Operations	718,951	673,500	770,562	758,600
Source of Supply - Maintenance							
11230 080100			Wages and Salaries	148,093	161,600	156,139	183,700
11230 080110			Overtime	5,996	6,700	5,995	6,000
11230 080200			FICA	11,405	12,900	12,096	14,500
11230 080230			Worker's Comp	3,874	4,000	3,257	4,500
11230 080250			Retirement	28,886	31,200	28,935	35,200
11230 080300			Group Insurance	17,888	21,100	17,599	26,500
11230 080450			Uniforms	-	-	-	-
11230 081110			Structures Maintenance	41,588	30,400	6,420	6,000
11230 081120			Pumps Maintenance	19,423	24,000	20,000	17,000
11230 081130			Instrument Maintenance	21,634	12,000	6,000	6,000
11230 081140			Treatment Equipment Maintenance	1,520	5,100	5,057	5,600
11230 081200			General Equipment Maintenance	5,529	7,500	1,118	6,000
11230 081205			Facilities Maintenance	1,903	12,000	27,302	27,000
11230 081220			Fleet Maintenance	-	-	-	-
11230 081400			Grounds Maintenance	14,118	15,000	14,119	20,000
11230 082575			General Supplies	205	300	65	200
			Total SOS Maintenance	322,063	343,800	304,102	358,200
			TOTAL SOURCE OF SUPPLY	1,041,014	1,017,300	1,074,663	1,116,800
Lab - Water							
11335 080100			Wages and Salaries	283,769	354,900	372,027	469,800
11335 080110			Overtime	716	1,000	3,454	1,000
11335 080200			FICA	20,753	27,200	27,549	36,000
11335 080230			Worker's Comp	5,235	5,600	4,402	6,300
11335 080250			Retirement	53,266	66,100	64,800	87,400
11335 080300			Group Insurance	30,504	38,700	46,533	73,900
11335 080450			Uniforms	1,332	1,500	1,785	1,300
11335 081200			General Equipment Maintenance	460	1,000	-	500
11335 082100			Lab Supplies	111,488	110,000	114,048	120,000
11335 082500			Expendable Equipment	114	3,000	3,000	3,000
11335 082575			General Supplies	96	200	-	-
11335 082600			Office Supplies	-	-	-	-
11335 085500			Lab Contract	61,339	58,700	66,123	72,300
11335 085960			Memberships & Dues	108	200	154	400
11335 086200			DHEC Permits	1,191	2,000	1,745	2,000
11335 086710			Safety Supplies	-	-	-	-
11335 087100			Training/Conferences	-	300	300	600
11335 087150			Travel	95	500	500	500
11335 087200			Meeting Expense	-	400	400	300
			TOTAL LAB - WATER	570,467	671,300	706,821	875,300
Engineering & Const. Services - Water							
11140 080100			Wages and Salaries	821,696	1,099,700	1,188,439	1,095,500
11140 080110			Overtime	7,062	4,700	6,399	7,000
11140 080200			FICA	55,051	84,500	80,340	84,400
11140 080230			Worker's Comp	2,153	2,000	1,810	2,300
11140 080250			Retirement	142,167	205,000	210,178	204,800
11140 080300			Group Insurance	91,249	86,300	116,955	149,700
11140 080450			Uniforms	992	3,700	691	2,000
11140 081220			Fleet Maintenance	-	-	-	-
11140 082400			Fuel	7,888	38,200	11,535	12,000
11140 082500			Expendable Equipment	12,681	31,800	34,106	5,000
11140 082550			Tools	68	5,600	3,000	2,600

Beaufort-Jasper Water and Sewer Authority
Operating Budget for the Fiscal Year Ended June 30, 2026

Acct #			2024	2025	2025	2026
ORG	OBJECT	Account Name	Actual	Budget	Projected	Budget
11140	082575	General Supplies	5,051	2,100	4,803	3,000
11140	083000	Comp./Instr. Contracts	-	-	36,979	41,600
11140	083100	Engineering	42,587	18,000	8,021	-
11140	083300	Legal Fees	436	1,500	(77)	-
11140	083400	Professional Fees	662,486	186,000	150,000	90,000
11140	084200	Telephone	8,571	17,500	15,266	16,200
11140	085950	Publications & Subscriptions	476	8,800	1,087	3,000
11140	085960	Memberships & Dues	2,752	11,000	2,913	5,000
11140	086100	Licenses	-	-	-	-
11140	086710	Safety Supplies	-	-	-	-
11140	087100	Training/Conferences	4,535	21,600	12,237	8,800
11140	087150	Travel	7,796	13,400	8,000	8,600
11140	087200	Meeting Expense	1,554	3,700	3,981	2,400
11140	089140	Printing	684	900	382	500
11140	089200	Survey	-	-	-	-
TOTAL ENGINEERING & CONST. SVCS.			1,877,936	1,846,000	1,897,045	1,744,400
Asset Management - Water						
11150	080100	Wages and Salaries	205,888	439,500	391,704	476,900
11150	080110	Overtime	942	1,200	1,599	1,600
11150	080200	FICA	14,878	33,700	29,343	36,600
11150	080230	Worker's Comp	-	-	-	-
11150	080250	Retirement	37,703	81,800	71,107	88,800
11150	080300	Group Insurance	18,093	36,300	30,079	41,800
11150	082500	Expendable Equipment	-	600	669	-
11150	082575	General Supplies	17	600	362	600
11150	083000	Comp./Instr. Contracts	31,284	63,600	24,495	36,000
11150	083400	Professional Fees	185,098	180,000	150,000	100,800
11150	084200	Telephone	2,286	2,600	2,270	2,900
11150	085960	Memberships & Dues	171	900	787	1,100
11150	086710	Safety Supplies	-	-	-	-
11150	087100	Training/Conferences	735	6,600	5,000	3,900
11150	087150	Travel	5,638	13,200	7,000	4,100
11150	089140	Printing	-	-	-	-
11150	087200	Meeting Expense	280	700	888	800
TOTAL ASSET MANAGEMENT			503,013	861,300	715,303	795,900
Financial & Support Services - Water						
11370	080100	Wages and Salaries	545,984	741,100	755,403	854,200
11370	080110	Overtime	8,639	6,000	9,252	9,400
11370	080200	FICA	40,714	57,200	56,626	66,100
11370	080250	Retirement	103,275	138,700	135,435	160,300
11370	080300	Group Insurance	57,583	84,300	70,752	103,200
11370	080450	Uniforms	2,250	2,200	2,690	2,800
11370	081200	General Equipment Maintenance	52,354	8,300	5,678	8,300
11370	081220	Fleet Maintenance	224,928	198,000	337,942	340,000
11370	082400	Fuel	3,836	6,000	5,697	6,000
11370	082410	Other Fuel	1,743	3,000	2,554	3,000
11370	082500	Expendable Equipment	2,281	3,000	507	3,000
11370	082550	Tools	2,547	4,800	6,250	6,000
11370	082575	General Supplies	1,917	2,400	1,577	2,500
11370	083000	Comp./Instr. Contracts	50,459	40,300	40,425	49,400
11370	083200	Accounting/Auditing	19,416	21,900	20,000	28,900
11370	083400	Professional Fees	-	-	-	14,100
11370	083500	Contract Labor	24,072	-	-	-
11370	084200	Telephone	29,217	36,000	39,475	44,600
11370	085950	Publications & Subscriptions	36	600	201	600

Beaufort-Jasper Water and Sewer Authority
Operating Budget for the Fiscal Year Ended June 30, 2026

Acct #			2024	2025	2025	2026
ORG	OBJECT	Account Name	Actual	Budget	Projected	Budget
11370 085960		Memberships & Dues	3,687	3,300	2,045	2,600
11370 087100		Training/Conferences	5,621	6,200	5,000	5,900
11370 087150		Travel	2,971	2,300	3,869	1,900
11370 087200		Meeting Expense	754	800	129	1,000
11370 088100		Data Processing Insurance	8,048	8,100	8,047	8,300
11370 088200		Fidelity Bond	365	400	615	400
11370 088300		Fleet Insurance	73,555	76,400	77,741	122,400
11370 088400		General Liability Insurance	92,228	99,800	96,170	110,000
11370 088500		Inland Marine Insurance	24,473	22,200	22,282	22,100
11370 088600		Property Insurance	355,359	371,300	363,931	385,000
11370 088700		Environmental Liability Insurance	24,041	25,300	24,679	25,300
11370 089120		Bank Charges	8,857	9,000	9,000	9,500
11370 089140		Printing	1,862	1,200	2,057	1,900
11370 089510		Amortization Expense	109,509	100,000	120,955	130,000
11370 089500		Depreciation Expense	13,372,443	13,000,000	13,588,834	15,500,000
TOTAL FINANCIAL & SUPPORT SVCS.-WATER			15,255,019	15,080,100	15,815,819	18,028,700
Customer Service - Water						
11360 080100		Wages and Salaries	505,261	570,400	640,389	586,300
11360 080110		Overtime	5,069	3,600	2,983	3,600
11360 080200		FICA	37,677	43,900	47,726	45,100
11360 080220		Unemployment Insurance	-	-	-	-
11360 080250		Retirement	90,413	106,500	108,408	109,500
11360 080300		Group Insurance	56,696	65,600	66,247	76,900
11360 081900		Customer Repairs	743	-	-	-
11360 082500		Expendable Equipment	630	600	881	600
11360 082575		General Supplies	1,258	2,400	1,579	1,400
11360 082600		Office Supplies	-	-	-	-
11360 083000		Comp./Instr. Contracts	41,863	14,400	11,974	14,400
11360 083500		Contract labor	25,423	12,600	10,255	13,700
11360 083575		Bill processing	-	-	-	-
11360 084200		Telephone	31,035	27,600	13,056	31,300
11360 085150		Equipment/Furniture Lease	-	-	-	-
11360 085805		Merchant Fees	350,045	338,400	385,896	396,000
11360 085960		Memberships & Dues	-	300	343	400
11360 086710		Safety Supplies	-	-	-	-
11360 087100		Training/Conferences	719	2,000	2,000	4,800
11360 087150		Travel	1,154	1,400	1,400	1,100
11360 087200		Meeting Expense	627	700	674	1,000
11360 089116		Promotional Expense	-	-	-	-
11360 089130		Postage	-	-	-	-
11360 089140		Printing	16	200	-	200
11360 089150		Bad Debt Expense	(117,211)	-	62	-
11360 089151		Bad Debt Collection fees	-	4,200	27	6,000
TOTAL CUSTOMER SVC.-WATER			1,031,420	1,194,800	1,293,899	1,292,300
Billing - Water						
11365 080100		Wages and Salaries	320,909	337,300	346,706	395,100
11365 080110		Overtime	18,505	12,000	11,306	12,600
11365 080200		FICA	24,538	26,700	25,934	31,200
11365 080250		Retirement	63,382	64,800	62,522	75,700
11365 080300		Group Insurance	58,631	78,700	66,549	86,500
11365 080450		Uniforms	2,315	3,000	3,795	3,600
11365 081200		General Equipment Maintenance	-	-	-	-
11365 081220		Fleet Maintenance	-	-	-	-
11365 082400		Fuel	16,840	18,000	15,021	18,000
11365 082500		Expendable Equipment	5,131	3,000	-	3,000

Beaufort-Jasper Water and Sewer Authority
Operating Budget for the Fiscal Year Ended June 30, 2026

Acct #	ORG	Object	Account Name	2024 Actual	2025 Budget	2025 Projected	2026 Budget
11365 082550		Tools		10,268	9,000	636	18,000
11365 082575		General Supplies		287	200	-	300
11365 083000		Comp./Instr. Contracts		-	-	-	-
11365 083575		Bill Processing		46,449	51,000	40,407	50,000
11365 084200		Telephone		12,001	8,800	14,194	16,100
11365 084300		Beacon Cellular		450,850	475,200	472,135	500,000
11365 085960		Memberships & Dues		-	-	-	400
11365 086710		Safety Supplies		-	-	-	-
11365 087100		Training/Conferences		1,469	1,200	1,286	4,800
11365 087150		Travel		1,047	2,100	1,000	1,100
11365 087200		Meeting Expense		442	500	1,167	800
11365 089130		Postage		171,967	172,800	195,326	199,800
11365 089140		Printing		-	-	-	300
TOTAL BILLING - WATER				1,205,031	1,264,300	1,257,983	1,417,300
Information Technology - Water							
11380 080100		Wages and Salaries		471,608	596,000	582,638	611,900
11380 080110		Overtime		1,250	1,100	1,042	1,100
11380 080200		FICA		34,715	45,700	43,418	46,900
11380 080250		Retirement		88,831	110,800	105,221	113,800
11380 080300		Group Insurance		48,613	40,800	51,725	62,700
11380 080450		Uniforms		-	-	-	-
11380 081220		Fleet Maintenance		-	-	-	-
11380 081240		Computer Equipment Maintenance		-	-	-	-
11380 081245		Computer programming		-	-	-	-
11380 082400		Fuel		-	-	-	-
11380 082500		Expendable Equipment		84,904	139,200	137,085	95,200
11380 082575		General Supplies		1,056	1,800	39	1,800
11380 083000		Comp./Instr. Contracts		317,739	521,600	500,000	487,600
11380 083400		Professional fees		37,050	85,400	85,400	84,000
11380 084200		Telephone		102,952	147,400	120,000	123,000
11380 085950		Publications & Subscriptions		-	-	-	-
11380 085960		Memberships & Dues		-	500	3,615	2,300
11380 086710		Safety Supplies		-	-	-	-
11380 087100		Training/conferences		5,182	14,900	9,387	7,700
11380 087150		Travel		1,396	2,400	1,000	1,200
11380 087200		Meeting expense		509	400	413	500
TOTAL INFORMATION TECH.-WATER				1,195,804	1,708,000	1,640,984	1,639,700
General & Admin - Water							
11375 080100		Wages and Salaries		1,252,164	1,040,300	914,501	1,217,100
11375 080110		Overtime		1,662	2,200	619	1,100
11375 080200		FICA		92,152	79,700	57,305	93,200
11375 080220		Unemployment Insurance		-	-	-	-
11375 080230		Worker's Comp		4,237	4,000	3,562	5,100
11375 080250		Retirement		240,214	193,500	163,647	226,100
11375 080300		Group Insurance		108,741	458,800	465,855	518,800
11375 080410		Other Post Retirement Benefits		568,543	800,000	800,000	800,000
11375 080425		Recruitment/Retention		46,382	88,200	62,314	64,500
11375 080430		Workforce Screening		-	-	-	-
11375 080435		Employee Recognition		23,058	17,700	13,543	19,400
11375 080440		Wellness		3,515	4,600	4,143	4,600
11375 081200		General Equipment Maintenance		593	-	-	-
11375 081205		Facilities Maintenance		78,707	134,900	173,755	133,200
11375 081220		Fleet Maintenance		-	-	-	-
11375 081300		Cleaning Services		9,468	12,200	9,886	39,600
11375 081400		Grounds Maintenance		1,620	29,000	5,566	6,600

Beaufort-Jasper Water and Sewer Authority
Operating Budget for the Fiscal Year Ended June 30, 2026

Acct #	ORG	OBJECT	Account Name	2024 Actual	2025 Budget	2025 Projected	2026 Budget
11375 082400		Fuel		1,712	2,200	605	1,100
11375 082500		Expendable Equipment		2,176	2,100	1,375	1,500
11375 082575		General Supplies		19,261	18,000	18,789	19,800
11375 082600		Office Supplies		-	-	-	-
11375 083000		Comp./Instr. Contracts		51,435	53,100	17,772	43,600
11375 083300		Legal Fees		210,479	222,000	222,000	222,000
11375 083400		Professional Fees		54,348	99,700	124,689	140,000
11375 084200		Telephone		5,773	6,700	5,892	6,500
11375 085100		Rent		1,687	1,800	2,170	2,500
11375 085150		Equipment Lease		-	-	-	-
11375 085600		Director Fees		57,078	57,300	57,219	57,300
11375 085950		Publications & Subscriptions		4,505	9,600	20,196	2,500
11375 085960		Memberships & Dues		42,218	51,000	45,099	48,700
11375 086000		Franchise Fee		1,175,709	1,301,500	1,386,847	1,444,200
11375 086100		Licenses		17,674	14,100	18,000	18,200
11375 086710		Safety Supplies		89,309	106,200	245,772	95,900
11375 086720		Safety Services		12,415	2,200	25,469	276,900
11375 086730		Safety Training		2,816	32,900	32,900	19,900
11375 086740		Safety Incentives		28,926	21,000	4,186	2,800
11375 087100		Training/Conferences		9,700	8,200	8,200	7,400
11375 087125		Organizational Training		119,244	110,800	82,855	83,500
11375 087150		Travel		14,800	2,100	5,570	7,000
11375 087200		Meeting Expense		6,799	4,800	4,615	11,400
11375 089100		Admin Expense		6,000	6,000	6,000	6,000
11375 089110		Advertising		-	-	-	-
11375 089111		Personnel Advertising		419	2,400	369	1,800
11375 089114		Public Affairs Advertising		396	17,100	2,895	1,200
11375 089115		Public Education		5,582	10,600	2,000	3,000
11375 089116		Promotional Expense		-	-	-	-
11375 089130		Postage		33,035	18,000	16,690	18,000
11375 089131		Public Affairs Postage		3,150	9,300	-	1,200
11375 089140		Printing		123	1,200	612	800
11375 089141		Public Affairs Printing		3,222	10,900	48	-
11375 089155		Hurricane Prep/Recovery		-	1,000	5,254	3,000
11375 089160		Other Expense		(192)	-	99	-
TOTAL G&A - WATER				4,410,858	5,068,900	5,038,886	5,677,000
TOTAL WATER OPERATING EXPENSE				42,692,342	44,772,500	45,427,843	50,068,900

Wastewater Operating Expenses

Wastewater Treatment Operations

15515 080100	Wages and Salaries	1,107,109	1,309,600	1,262,882	1,373,800
15515 080110	Overtime	65,991	67,000	83,112	78,000
15515 080200	FICA	86,115	105,300	100,455	111,100
15515 080230	Worker's Comp	25,085	25,800	21,091	31,000
15515 080250	Retirement	218,380	255,500	234,211	269,500
15515 080300	Group Insurance	117,402	141,500	132,927	172,200
15515 080450	Uniforms	8,019	8,300	10,759	9,800
15515 081220	Fleet Maintenance	-	-	-	-
15515 082100	Lab Supplies	27,082	37,200	22,505	21,600
15515 082200	Chemicals	207,729	250,000	215,000	230,000
15515 082400	Fuel	25,258	30,000	26,638	30,000
15515 082410	Other fuel	135,084	110,000	164,962	130,800
15515 082500	Expendable Equipment	13,422	25,200	15,945	15,000
15515 082550	Tools	5,384	3,500	1,447	4,000
15515 082575	General Supplies	18,675	25,000	23,331	20,000
15515 082600	Office supplies	-	-	-	-

Beaufort-Jasper Water and Sewer Authority
Operating Budget for the Fiscal Year Ended June 30, 2026

Acct #	ORG	OBJECT	Account Name	2024 Actual	2025 Budget	2025 Projected	2026 Budget
15515 083000			Comp./Instr. Contracts	6,079	7,000	6,700	6,800
15515 083400			Professional Fees	17,722	50,000	36,988	15,900
15515 084100			Power	1,064,942	1,200,000	1,100,000	1,200,000
15515 084200			Telephone	12,554	13,500	13,521	14,400
15515 085150			Office equipment lease	-	-	-	-
15515 085950			Publications & Subscriptions	-	1,000	-	-
15515 085960			Memberships & Dues	14,922	3,400	1,018	1,000
15515 086100			Licenses	-	-	-	-
15515 086200			DHEC Permits	30,046	42,000	51,703	52,000
15515 086710			Safety Supplies	44	1,800	-	-
15515 087100			Training/Conferences	4,815	6,700	6,837	7,000
15515 087150			Travel	17,987	18,500	17,619	10,500
15515 087200			Meeting Expense	1,263	1,300	1,514	1,700
15515 089140			Printing	575	1,000	672	1,000
Total WWT Operations				3,231,683	3,740,100	3,551,837	3,807,100
Wastewater Treatment Maintenance							
15615 080100			Wages and Salaries	299,359	364,500	355,289	409,800
15615 080110			Overtime	11,992	13,400	11,988	12,000
15615 080200			FICA	22,810	28,900	27,393	32,300
15615 080230			Worker's Comp	10,039	10,600	8,441	12,500
15615 080250			Retirement	57,772	70,100	65,695	78,300
15615 080300			Group Insurance	35,776	44,800	39,105	57,600
15615 080450			Uniforms	3,315	3,000	3,665	4,200
15615 081110			Structures Maintenance	28,369	83,200	80,000	100,000
15615 081120			Pumps Maintenance	148,730	40,000	26,138	18,000
15615 081130			Instrument Maintenance	8,418	15,000	5,040	10,000
15615 081140			Treatment Equipment Maint	314,577	277,000	277,000	300,000
15615 081200			General Equipment Maintenance	17,561	24,000	51,790	22,800
15615 081205			Facilities Maintenance	102,014	96,000	116,340	84,000
15615 081210			Electrical Equipment Maintenance	312,899	170,000	169,383	285,000
15615 081220			Fleet Maintenance	-	-	-	-
15615 081300			Cleaning Services	27,476	36,000	30,936	20,400
15615 081400			Grounds Maintenance	62,479	60,200	60,000	69,600
15615 082300			Pipes/Supplies/Fittings	20,402	12,000	12,000	15,000
15615 082400			Fuel	20,728	21,000	19,209	20,400
15615 082500			Expendable equipment	8,603	4,800	70	2,000
15615 082550			Tools	8,099	10,800	6,000	6,000
15615 082575			General Supplies	10,653	7,800	6,000	6,000
15615 083000			Comp./Instr. Contracts	-	-	-	-
15615 086710			Safety Supplies	1,086	9,000	-	-
Total WWT Maintenance				1,533,157	1,402,100	1,371,482	1,565,900
TOTAL WASTEWATER TREATMENT				4,764,840	5,142,200	4,923,319	5,373,000
Collection & Transmission Operations							
15525 080100			Wages and Salaries	2,243,228	2,391,100	2,661,302	2,622,300
15525 080110			Overtime	239,040	235,000	292,719	275,000
15525 080200			FICA	183,724	200,900	221,808	221,600
15525 080220			Unemployment Insurance	-	-	-	-
15525 080230			Worker's Comp	50,783	52,000	42,699	62,600
15525 080250			Retirement	461,012	487,400	520,265	537,700
15525 080300			Group Insurance	257,887	335,700	282,941	366,800
15525 080450			Uniforms	16,017	12,600	12,902	14,500
15525 081100			Line Maintenance	76,146	108,400	93,735	95,000
15525 081110			Structures Maintenance	46,911	31,500	41,378	43,800
15525 081120			Pumps Maintenance	200,123	230,000	256,407	250,000

Beaufort-Jasper Water and Sewer Authority
Operating Budget for the Fiscal Year Ended June 30, 2026

Acct #	ORG	OBJECT	Account Name	2024 Actual	2025 Budget	2025 Projected	2026 Budget
15525 081150		Meter and Svc Line Maint		47,756	12,700	30,730	30,000
15525 081190		Pavement Repairs		32,698	57,000	59,314	62,500
15525 081200		General Equipment Maintenance		-	42,000	97,222	100,000
15525 081205		Facilities Maintenance		9,360	-	-	-
15525 081210		Electrical Equipment Maintenance		142,259	99,600	113,153	100,000
15525 081220		Fleet Maintenance		-	-	-	-
15525 081245		Computer Programming		-	-	-	-
15525 081300		Cleaning Services		-	-	-	-
15525 081900		Customer Repairs		2,207	6,000	4,246	6,000
15525 082250		Odor Control		10,256	50,400	1,161	10,000
15525 082300		Pipes/Supplies/Fittings		-	-	-	-
15525 082400		Fuel		113,716	130,000	123,394	130,000
15525 082410		Other Fuel		34,220	45,000	29,436	35,000
15525 082500		Expendable Equipment		52,269	97,500	87,960	90,000
15525 082520		Wastewater Expendable Equipment		-	-	-	-
15525 082550		Tools		7,532	34,100	24,540	30,000
15525 082575		General Supplies		30,700	44,000	43,879	40,000
15525 083000		Comp./Instr. Contracts		-	24,000	38,553	28,000
15525 083100		Engineering		2,862	-	-	-
15525 083500		Contract Labor		252,262	300,000	250,000	300,000
15525 083505		Contract Labor Annual Services		1,200	-	-	-
15525 084100		Power		882,159	876,000	814,881	850,000
15525 084200		Telephone		52,372	41,800	45,477	46,800
15525 085110		Other Property Costs		35,958	37,000	36,307	38,000
15525 085150		Equipment Lease		-	-	-	-
15525 085900		Utility Locations		12,688	12,400	12,993	13,500
15525 085960		Memberships & Dues		4,027	2,100	1,203	2,400
15525 086100		Licenses		12	-	-	-
15525 086710		Safety Supplies		3,357	2,000	-	-
15525 087100		Training/Conferences		2,928	15,300	5,000	12,200
15525 087150		Travel		5,228	8,100	4,000	6,500
15525 087200		Meeting Expense		2,312	2,400	2,400	3,800
15525 089140		Printing		-	500	-	-
Total C&T Operations				5,515,210	6,024,500	6,252,006	6,424,000
Collection & Transmission Maintenance							
15625 080100		Wages and Salaries		296,186	323,300	312,278	367,300
15625 080110		Overtime		11,992	13,400	11,988	12,000
15625 080200		FICA		22,810	25,800	24,194	29,000
15625 080230		Worker's Comp		9,943	10,600	8,361	11,900
15625 080250		Retirement		57,772	62,500	57,871	70,400
15625 080300		Group Insurance		35,776	42,200	35,198	53,000
15625 080450		Uniforms		186	1,000	-	-
15625 081131		SCADA		133,303	175,000	130,000	150,000
15625 081130		Instrument Maintenance		-	6,000	7,512	36,000
15625 081200		General Equipment Maintenance		10,192	9,000	11,856	12,000
15625 081205		Facilities Maintenance		46,146	42,200	55,399	42,000
15625 081210		Electrical Equipment Maintenance		32,105	120,000	179,806	200,000
15625 081230		Radio Maintenance		12,624	-	-	-
15625 081300		Cleaning Services		-	16,800	14,131	16,800
15625 081400		Grounds Maintenance		64,626	65,000	69,072	75,000
15625 082300		Pipes/Supplies/Fittings		872	600	165	300
15625 082500		Expendable Equipment		841	500	151	400
15625 082550		Tools		1,538	1,800	1,800	1,600
15625 082575		General Supplies		3,490	4,800	4,000	4,100
15625 084200		Telephone		6,996	6,000	7,558	7,800
15625 085960		Memberships & Dues		400	500	278	500

Beaufort-Jasper Water and Sewer Authority
Operating Budget for the Fiscal Year Ended June 30, 2026

Acct #	ORG	OBJECT	Account Name	2024 Actual	2025 Budget	2025 Projected	2026 Budget
15625 086710			Safety Supplies	-	-	-	-
15625 087100			Training/Conferences	1,543	5,800	2,000	3,500
15625 087150			Travel	3,563	5,300	4,000	2,700
			Total C&T Maintenance	752,904	938,100	937,616	1,096,300
			WW COLLECTION & TRANSMISSION	6,268,114	6,962,600	7,189,622	7,520,300
Waste Disposal Operations							
15545 085200			Land Lease/Disposal Fee	181,837	215,000	195,000	218,100
15545 085501			Wetlands Monitoring	78,025	110,000	75,000	84,500
			Total Waste Disp Operations	259,862	325,000	270,000	302,600
Waste Disposal Maintenance							
15645 081110			Structures Maintenance	-	2,000	-	-
15645 081200			General Equipment Maintenance	24	4,000	22,029	-
15645 081400			Grounds Maintenance	21,010	21,700	14,907	24,100
15645 082300			Pipes/Supplies/Fittings	32	-	-	-
			Total Waste Disposal Maint	21,066	27,700	36,936	24,100
			TOTAL WASTE DISPOSAL	280,929	352,700	306,936	326,700
Sludge Management Operations							
15550 080100			Wages and Salaries	92,737	101,300	170,287	180,700
15550 080110			Overtime	3,087	5,000	10,905	10,000
15550 080200			FICA	6,786	8,100	13,430	14,600
15550 080230			Worker's Comp	1,995	2,000	1,678	2,300
15550 080250			Retirement	16,579	19,700	31,425	35,400
15550 080300			Group Insurance	8,236	11,800	28,171	35,000
15550 082200			Chemicals	250,392	527,500	250,000	250,000
15550 082400			Fuel	22,418	25,200	20,150	23,000
15550 082500			Expendable Equipment	6,412	15,000	6,000	5,000
15550 085350			Disposal Costs	963,049	1,330,000	1,330,000	2,004,000
			Total Sludge Mgmt Operations	1,371,692	2,045,600	1,862,045	2,560,000
Sludge Management Maintenance							
15650 081200			General Equipment Maintenance	1,534	2,000	7,234	4,000
15650 081220			Fleet Maintenance	-	-	-	-
15650 082300			Pipes/Supplies/Fittings	-	-	-	-
15650 082575			General Supplies	-	-	-	-
			Total Sludge Mgmt Maintenance	1,534	2,000	7,234	4,000
			TOTAL SLUDGE MANAGEMENT	1,373,225	2,047,600	1,869,279	2,564,000
Lab - Wastewater							
15735 080100			Wages and Salaries	189,344	209,400	212,693	246,800
15735 080110			Overtime	49	200	1,599	1,000
15735 080200			FICA	13,660	16,000	15,681	19,000
15735 080230			Worker's Comp	4,134	4,000	3,477	5,100
15735 080250			Retirement	35,364	38,900	36,895	46,000
15735 080300			Group Insurance	22,820	24,100	24,607	31,200
15735 080450			Uniforms	1,201	1,500	1,821	1,300
15735 081200			General Equipment Maintenance	100	500	-	-
15735 082100			Lab Supplies	41,331	48,000	49,886	54,000
15735 082500			Expendable Equipment	114	500	-	500
15735 082575			General Supplies	292	200	-	200
15735 082600			Office Supplies	-	-	-	-
15735 085500			Lab Contract	76,183	56,800	65,585	63,200
15735 085960			Memberships & Dues	72	200	154	400

Beaufort-Jasper Water and Sewer Authority
Operating Budget for the Fiscal Year Ended June 30, 2026

Acct #	ORG	OBJECT	Account Name	2024 Actual	2025 Budget	2025 Projected	2026 Budget
15735 086100		Licenses		-	-	-	-
15735 086200		DHEC Permits		845	1,900	1,745	1,900
15735 086710		Safety Supplies		-	-	-	-
15735 087100		Training/Conferences		-	300	300	600
15735 087150		Travel		-	500	500	500
15735 087200		Meeting Expense		-	300	300	200
TOTAL LAB - SEWER				385,508	403,300	415,242	471,900
Engineering & Const. Services - Wastewater							
15740 080100		Wages and Salaries		547,797	733,100	792,293	730,300
15740 080110		Overtime		4,708	3,100	4,267	5,300
15740 080200		FICA		36,700	56,300	53,559	56,300
15740 080230		Worker's Comp		1,431	1,600	1,203	1,800
15740 080250		Retirement		94,777	136,600	140,119	136,500
15740 080300		Group Insurance		60,833	57,500	77,971	99,800
15740 080450		Uniforms		661	2,500	461	1,300
15740 081220		Fleet Maintenance		-	-	-	-
15740 082400		Fuel		5,259	25,400	7,690	8,000
15740 082500		Expendable Equipment		8,454	21,200	22,737	3,300
15740 082550		Tools		164	3,700	2,001	1,700
15740 082575		General Supplies		3,367	1,400	4,354	2,000
15740 083000		Comp./Instr. Contracts		-	-	24,653	27,800
15740 083100		Engineering		14,010	12,000	-	-
15740 083300		Legal Fees		291	1,000	-	-
15740 083400		Professional Fees		441,658	124,000	100,000	60,000
15740 084200		Telephone		5,714	11,700	10,176	10,800
15740 085950		Publications & Subscriptions		467	5,900	725	2,000
15740 085960		Memberships & Dues		1,835	7,300	1,941	3,300
15740 086100		Licenses		-	-	-	-
15740 086710		Safety Supplies		-	-	-	-
15740 087100		Training/Conferences		3,097	14,400	8,158	5,800
15740 087150		Travel		5,198	8,900	4,000	5,700
15740 087200		Meeting Expense		1,068	2,500	2,511	1,700
15740 089140		Printing		457	600	507	300
15740 089200		Survey		-	-	-	-
TOTAL ENGINEERING & CONST. SVCS.				1,237,944	1,230,700	1,259,327	1,163,700
Asset Management - Wastewater							
15750 080100		Wages and Salaries		137,259	293,000	261,137	317,900
15750 080110		Overtime		628	800	1,066	1,000
15750 080200		FICA		9,918	22,500	19,563	24,400
15750 080230		Worker's Comp		-	-	-	-
15750 080250		Retirement		25,137	54,500	47,403	59,200
15750 080300		Group Insurance		12,062	24,200	20,052	27,900
15750 082500		Expendable Equipment		-	400	446	-
15750 082575		General Supplies		11	400	242	400
15750 083000		Comp./Instr. Contracts		20,856	42,400	16,330	24,000
15750 083400		Professional Fees		123,399	120,000	100,000	67,200
15750 084200		Telephone		1,524	1,700	1,514	1,900
15750 085960		Memberships & Dues		114	600	525	700
15750 086710		Safety Supplies		-	-	-	-
15750 087100		Training/Conferences		615	4,400	3,000	2,600
15750 087150		Travel		3,758	8,800	5,000	2,800
15750 089140		Printing		-	-	-	-
15750 087200		Meeting Expense		187	500	585	500
TOTAL ASSET MANAGEMENT				335,468	574,200	476,863	530,500

Beaufort-Jasper Water and Sewer Authority
Operating Budget for the Fiscal Year Ended June 30, 2026

Acct #			2024	2025	2025	2026
ORG	OBJECT	Account Name	Actual	Budget	Projected	Budget
Financial & Business Services - Wastewater						
15770 080100		Wages and Salaries	363,990	494,000	503,602	569,400
15770 080110		Overtime	5,759	4,000	6,168	6,200
15770 080200		FICA	27,143	38,100	37,750	44,000
15770 080250		Retirement	68,850	92,400	90,290	106,800
15770 080300		Group Insurance	38,389	56,200	47,169	68,800
15770 080450		Uniforms	1,500	1,500	1,757	1,900
15770 081200		General Equipment Maintenance	34,903	5,500	3,566	5,500
15770 081220		Fleet Maintenance	150,050	132,000	224,515	227,000
15770 082400		Fuel	2,369	4,000	3,797	4,000
15770 082410		Other Fuel	1,162	2,000	1,704	2,000
15770 082500		Expendable Equipment	1,520	2,000	338	2,000
15770 082550		Tools	1,698	3,200	4,166	4,000
15770 082575		General Supplies	1,269	1,600	1,053	1,700
15770 083000		Comp./Instr. Contracts	32,039	26,900	26,950	32,900
15770 083200		Accounting/Auditing	12,944	14,600	22,601	19,200
15770 083400		Professional Fees	-	-	-	9,400
15770 083500		Contract Labor	16,048	-	-	-
15770 084200		Telephone	19,478	24,000	26,316	29,800
15770 085950		Publications & Subscriptions	24	400	134	400
15770 085960		Memberships & Dues	2,458	2,200	1,363	1,700
15770 087100		Training/Conferences	3,747	4,100	3,000	3,900
15770 087150		Travel	1,981	1,600	2,578	1,200
15770 087200		Meeting Expense	502	600	86	700
15770 088100		Data Processing Insurance	5,365	5,400	5,366	5,500
15770 088200		Fidelity Bond	243	300	410	300
15770 088300		Fleet Insurance	49,037	50,900	51,828	81,600
15770 088400		General Liability Insurance	61,486	66,600	64,113	73,500
15770 088500		Inland Marine Insurance	16,186	14,800	14,854	14,800
15770 088600		Property Insurance	236,894	247,500	242,619	257,000
15770 088700		Environmental Liability Insurance	16,027	16,900	16,452	16,900
15770 089120		Bank Charges	5,905	6,000	6,000	6,300
15770 089140		Printing	1,241	600	1,390	1,200
15770 089510		Amortization Expense	73,006	70,000	80,637	85,000
15770 089500		Depreciation Expense	17,695,881	17,500,000	18,081,670	18,500,000
TOTAL FINANCIAL & BUSINESS SVCS - WW			18,949,091	18,889,900	19,574,241	20,184,600
Customer Service - Wastewater						
15760 080100		Wages and Salaries	337,881	394,000	441,511	405,300
15760 080110		Overtime	3,379	2,400	1,989	2,400
15760 080200		FICA	25,118	30,300	32,907	31,200
15760 080250		Retirement	60,275	73,600	74,926	75,700
15760 080300		Group Insurance	37,797	44,300	44,659	51,800
15760 080450		Uniforms	-	-	-	-
15760 082500		Expendable Equipment	420	400	586	400
15760 082575		General Supplies	839	1,600	1,053	1,000
15760 082600		Office Supplies	-	-	-	-
15760 083000		Comp./Instr. Contracts	27,909	9,600	7,983	9,600
15760 083500		Contract labor	16,949	8,400	6,837	9,200
15760 083575		Bill Processing	-	-	-	-
15760 084200		Telephone	20,690	18,400	8,703	20,900
15760 085150		Equipment/Furniture Lease	-	-	-	-
15760 085805		Merchant Fees	233,363	225,600	257,265	264,000
15760 085960		Memberships & Dues	-	200	228	200
15760 086710		Safety Supplies	-	-	-	-
15760 087100		Training/Conferences	480	1,300	1,300	3,200
15760 087150		Travel	769	900	900	700

Beaufort-Jasper Water and Sewer Authority
Operating Budget for the Fiscal Year Ended June 30, 2026

Acct #	ORG	OBJECT	Account Name	2024 Actual	2025 Budget	2025 Projected	2026 Budget
15760 087200			Meeting Expense	418	500	449	600
15760 089116			Promotional Expense	-	-	-	-
15760 089130			Postage	-	-	-	-
15760 089140			Printing	11	100	-	100
15760 089150			Bad Debt Expense	(78,141)	-	41	-
15760 089151			Bad Debt Collection Fees	-	2,800	17	4,000
TOTAL CUSTOMER SVC. - WW				688,158	814,400	881,354	880,300
Billing - Wastewater							
15765 080100			Wages and Salaries	213,939	224,900	231,137	263,400
15765 080110			Overtime	12,336	8,000	7,538	8,400
15765 080200			FICA	16,359	17,800	17,289	20,800
15765 080250			Retirement	42,254	43,200	41,681	50,400
15765 080300			Group Insurance	39,087	52,500	44,366	57,700
15765 080450			Uniforms	1,543	2,000	2,530	2,400
15765 081200			General Equipment Maintenance	-	-	-	-
15765 081220			Fuel	-	-	-	-
15765 082400			Expendable Equipment	11,227	12,000	10,015	12,000
15765 082500			Tools	3,421	2,000	2,000	2,000
15765 082550			General Supplies	6,874	6,000	4,000	12,000
15765 082575			Office Supplies	179	100	-	200
15765 083000			Comp./Instr. Contracts	-	-	-	-
15765 083575			Bill Processing	30,966	34,000	34,000	34,000
15765 084200			Telephone	8,001	5,800	9,463	10,800
15765 084300			Beacon Cellular	300,567	316,800	314,757	334,000
15765 085960			Memberships & Dues	-	-	-	200
15765 086710			Safety Supplies	-	-	-	-
15765 087100			Training/Conferences	980	800	857	3,200
15765 087150			Travel	698	1,400	1,000	700
15765 087200			Meeting Expense	295	400	778	600
15765 089130			Postage	114,645	115,200	130,217	133,200
15765 089140			Printing	-	-	-	200
TOTAL BILLING - WW				803,371	842,900	851,627	946,200
Information Technology - Wastewater							
15780 080100			Wages and salaries	314,405	397,300	388,425	407,900
15780 080110			Overtime	833	700	694	700
15780 080200			FICA	23,144	30,500	28,946	31,300
15780 080250			Retirement	59,221	73,900	70,147	75,800
15780 080300			Group Insurance	32,409	27,200	34,485	41,800
15780 080450			Uniforms	-	-	-	-
15780 081220			Fleet Maintenance	-	-	749	-
15780 081240			Computer Equipment Maintenance	-	-	-	-
15780 081245			Computer programming	-	-	-	-
15780 082400			Fuel	-	-	-	-
15780 082500			Expendable equipment	56,107	92,800	91,390	63,400
15780 082575			General Supplies	704	1,200	27	1,200
15780 083000			Comp./Instr. Contracts	205,380	347,700	333,000	325,100
15780 083400			Professional fees	23,433	57,000	57,000	56,000
15780 084200			Telephone	68,649	98,300	80,000	82,000
15780 085950			Publications & Subscriptions	-	-	-	-
15780 085960			Memberships & Dues	-	400	2,410	1,500
15780 086710			Safety Supplies	-	-	-	-
15780 087100			Training/conferences	3,455	9,900	6,259	5,100
15780 087150			Travel	931	1,600	800	800
15780 087200			Meeting expense	339	300	274	400
Information Technology				789,009	1,138,800	1,094,606	1,093,000

Beaufort-Jasper Water and Sewer Authority
Operating Budget for the Fiscal Year Ended June 30, 2026

Acct #	ORG	OBJECT	Account Name	2024 Actual	2025 Budget	2025 Projected	2026 Budget
General Admin - Wastewater							
15775 080100			Wages and Salaries	834,776	693,500	609,667	811,400
15775 080110			Overtime	1,108	1,400	413	700
15775 080200			FICA	61,435	53,200	38,172	62,100
15775 080220			Unemployment Insurance	-	-	-	-
15775 080230			Worker's Comp	2,824	3,000	2,374	3,400
15775 080250			Retirement	160,143	129,000	109,099	150,700
15775 080300			Group Insurance	86,745	305,900	310,579	345,900
15775 080410			Other Post Retirement Benefits	379,028	600,000	600,000	600,000
15775 080425			Recruitment/Retention	30,747	58,800	40,654	43,000
15775 080430			Workforce Screening	-	-	-	-
15775 080435			Employee Recognition	15,372	11,800	8,909	13,000
15775 080440			Wellness	2,344	3,100	2,762	3,100
15775 081200			General Equipment Maintenance	-	-	-	-
15775 081205			Facilities Maintenance	51,863	90,000	114,050	88,800
15775 081220			Fleet Maintenance	-	-	-	-
15775 081300			Cleaning Services	6,312	8,200	6,669	26,400
15775 081400			Grounds Maintenance	7,957	19,400	3,711	4,400
15775 082400			Fuel	1,141	1,400	362	700
15775 082500			Expendable Equipment	1,450	1,400	1,490	1,000
15775 082575			General Supplies	12,894	12,000	12,526	13,200
15775 082600			Office Supplies	-	-	-	-
15775 083000			Comp./Instr. Contracts	32,064	35,400	11,847	29,100
15775 083300			Legal Fees	140,319	148,600	148,600	148,000
15775 083400			Professional Fees	35,899	66,500	83,126	93,300
15775 084200			Telephone	3,849	4,400	3,927	4,300
15775 085100			Rent	1,124	1,200	1,447	1,700
15775 085150			Equipment Lease	-	-	-	-
15775 085600			Director Fees	38,052	38,200	38,146	38,200
15775 085950			Publications & Subscriptions	3,003	6,400	13,464	1,700
15775 085960			Memberships & Dues	24,849	34,000	30,067	32,500
15775 086000			Franchise Fee	1,032,462	1,261,500	1,321,591	1,398,800
15775 086100			Licenses	11,767	9,400	18,981	12,100
15775 086710			Safety Supplies	59,540	70,800	163,848	63,900
15775 086720			Safety Services	8,277	1,500	16,980	184,600
15775 086730			Safety Training	1,877	21,900	21,900	13,300
15775 086740			Safety Incentives	19,284	14,000	2,791	1,800
15775 087100			Training/Conferences	6,467	5,400	5,400	4,900
15775 087125			Organizational Training	80,117	73,800	55,236	55,900
15775 087150			Travel	9,867	1,500	3,713	4,700
15775 087200			Meeting Expense	4,483	3,200	3,003	7,600
15775 089100			Admin Expense	4,000	4,000	4,000	4,000
15775 089110			Advertising	-	-	-	-
15775 089111			Personnel Advertising	280	1,600	247	1,200
15775 089114			Public Affairs Advertising	-	11,400	1,930	800
15775 089115			Public Education	264	7,000	-	2,000
15775 089116			Promotional Expense	1,245	-	-	-
15775 089130			Postage	-	12,000	11,127	12,000
15775 089131			Public Affairs Postage	22,024	6,200	-	800
15775 089140			Printing	2,100	800	780	500
15775 089141			Public Affairs Printing	64	7,300	33	-
15775 089155			Hurricane Prep/Recovery	2,148	100	2,323	2,000
15775 089160			Other Expense	-	-	-	-
Total Gen Admin - Sewer				3,201,563	3,840,200	3,825,944	4,287,500
Total Wastewater Operating Exp				39,077,220	42,239,500	42,668,360	45,341,700

Beaufort-Jasper Water and Sewer Authority
Operating Budget for the Fiscal Year Ended June 30, 2026

Acct #	ORG	OBJECT	Account Name	2024 Actual	2025 Budget	2025 Projected	2026 Budget
			Total Operating Expenses	81,769,561	87,012,000	88,096,203	95,410,600
			Net Operating Income (Loss)	355,860	7,172,000	9,279,634	8,791,400
			Non-operating Income/Expenses:				
16000 067400			Gain/(Loss) disposal of assets	177,298	68,400	139,065	80,000
16000 067500			Interest Income	924,506	710,000	1,441,910	1,000,000
16000 067525			Lease Interest Income	215,460	218,600	198,550	300,000
16000 067550			Bond Interest Income	1,290,244	-	491,861	-
16000 067600			Investment Income	280,141	200,000	281,316	200,000
			Income	2,887,649	1,197,000	2,552,702	1,580,000
16225 091000			Interest Expense	(2,418,584)	(3,121,000)	(2,351,780)	(4,687,000)
16250 091000			Interest Expense	(1,169,072)	(1,929,000)	(1,074,253)	(2,579,000)
16275 091200			Litigation Settlement	-	-	-	-
			Expense	(3,587,656)	(5,050,000)	(3,426,033)	(7,266,000)
			Total Non-operating Income/Expense	(700,008)	(3,853,000)	(873,331)	(5,686,000)
			Capital Contributions				
16000 068001			Grant Revenue	-	-	4,600,000	-
16000 068010			Easement Revenue	-	-	-	-
11000 068000			Water Capacity revenue	6,237,131	10,000,000	8,500,000	8,500,000
11000 068050			Bad Debt Water Capacity revenue	-	-	-	-
11000 068100			Water Contributions of Systems	7,984,463	4,000,000	6,000,000	6,000,000
15000 068000			Wastewater Capacity revenue	14,229,430	26,000,000	20,000,000	20,000,000
15000 068050			Bad Debt Wastewater Capacity revenue	-	-	-	-
15000 068100			Wastewater Contributions of Systems	16,155,017	6,000,000	9,000,000	9,000,000
			Total Capital Contributions	44,606,041	46,000,000	48,100,000	43,500,000
			Total Non-operating & Capital Contributions	43,906,033	42,147,000	47,226,669	37,814,000
			Increase (Decrease) in Net Position	44,261,893	49,319,000	56,506,302	46,605,400