



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;

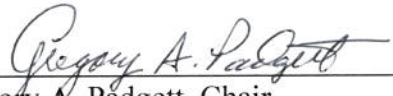
NOW, THEREFORE, BE IT RESOLVED by the members of the Beaufort-Jasper Water and Sewer Authority duly assembled, that the hereto annexed and approved revenues and expenditures for the fiscal year beginning July 1, 2025 and ending June 30, 2026 are hereby adopted as the official operating budget for the Beaufort-Jasper Water and Sewer Authority for said fiscal year.

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

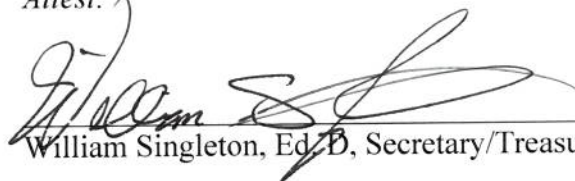
(SEAL)



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

By: 
Gregory A. Padgett, 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	5,719,000
Total water revenues	56,421,000
Wastewater	
Service	44,110,000
Military retail	3,036,000
Other	635,000
Total wastewater revenues	47,781,000
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	15,630,000
Total water operating expenses	50,068,900
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	18,585,000
Total wastewater operating expenses	45,341,700
Total operating expenses	95,410,600

Operating loss 8,791,400

Non-operating revenue (expense):

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

Decrease in net position before capital contributions 3,105,400

Capital contributions:

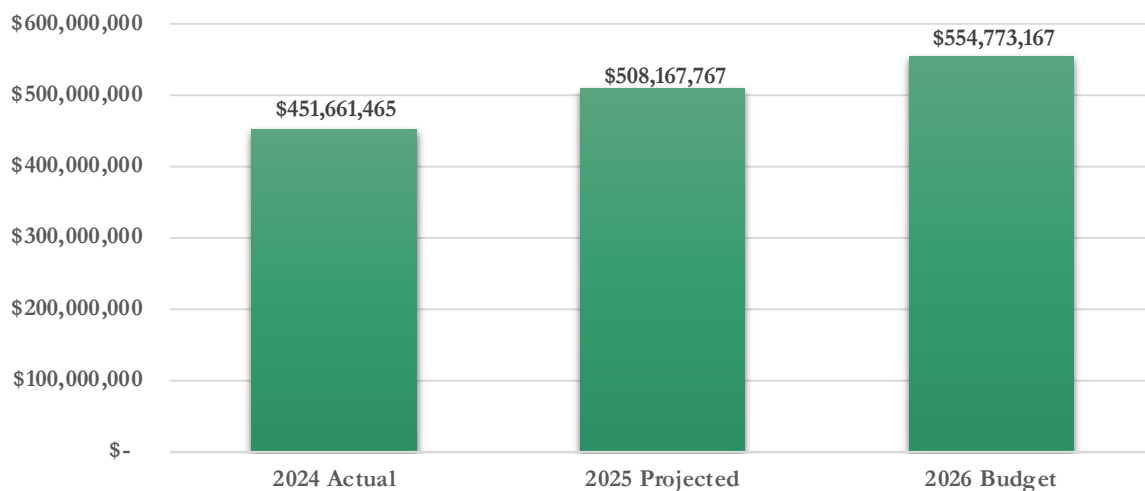
Capacity fees	28,500,000
Developer contributions of systems	15,000,000
Total capital contributions	43,500,000

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
	Actual	Budget	Projected	Budget
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	\$ 451,661,465		\$ 508,167,767	\$ 554,773,167

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 (c) 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:

	<u>Years</u>
Source of supply equipment	15-50
Water treatment plant	10-50
Wastewater treatment plant	10-50
Transmission and distribution systems	10-50
Structures and improvements, including buildings	10-50
Equipment	3-20
Office furniture, equipment and vehicles	3-20
Meters	8
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	\$17.98	Basic Facilities Charge per Thousand gallons
	Usage	\$6.60	
Commercial Water	Minimum	\$17.98	Basic Facilities Charge per Thousand gallons
	Usage	\$4.97	
Residential Irrigation	Minimum	\$12.69	Basic Facilities Charge per Thousand gallons
	Usage	\$6.60	
Residential Water	Minimum	\$12.69	Basic Facilities Charge per Thousand gallons
	Usage	\$4.97	
Raw Water Commercial Contract	Fixed O&M Charge	\$6,556.50	per Month
	Usage	\$0.16	per Thousand gallons
Reverse Osmosis Commercial Contract	Fixed O&M Charge	\$6,027.75	per Month
	Usage	\$4.96	per Thousand gallons
Return Water Commercial Contract	Fixed O&M Charge	\$3,587.04	per Month
	Usage	\$0.07	per Thousand gallons
Wholesale	Military	\$4.24	per Thousand gallons
	Warsaw, Eutis & Oaks (Area A2)	\$3.98	per Thousand gallons
	Harbor Island (Area A3)	\$3.98	per Thousand gallons
	Callawassie Island (Area B1)	\$3.98	per Thousand gallons
	Moss Creek (Area B2)	\$3.97	per Thousand gallons
	Hilton Head PSD (Area B3)	\$3.35	per Thousand gallons

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

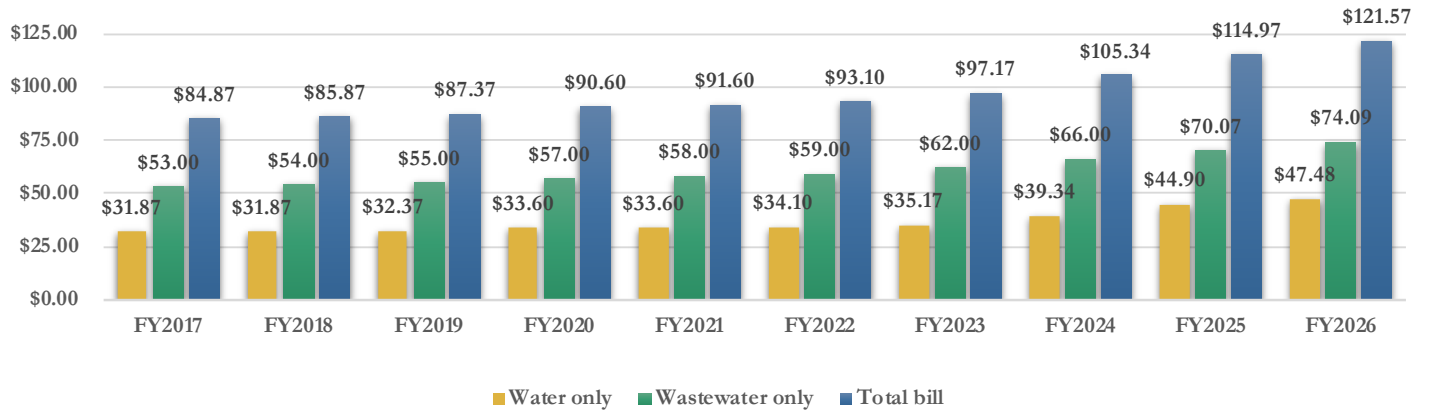
		7/1/16	7/1/17	7/1/18	7/1/19	1/1/21	7/1/21	7/1/22	7/1/23	7/1/24	7/1/25	
Commercial	Minimum	\$12.00	\$12.00	\$13.00	\$13.40	\$13.40	\$13.40	\$13.80	\$15.00	\$17.00	\$17.98	Basic Facilities Charge per Thousand gallons
	Usage	\$3.41	\$3.41	\$3.41	\$3.58	\$3.58	\$3.58	\$3.69	\$4.12	\$4.70	\$4.97	
Residential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

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	\$12.00	\$13.00	\$14.00	\$14.00	\$14.00	\$14.00	\$14.70	\$16.00	\$21.60	\$22.84	Basic Facilities Charge per Thousand gallons
	Usage	\$6.28	\$6.28	\$6.28	\$6.59	\$6.59	\$6.59	\$6.92	\$7.50	\$10.13	\$10.71	
Residential	Minimum	\$10.00	\$11.00	\$12.00	\$12.00	\$13.00	\$14.00	\$14.70	\$16.00	\$17.50	\$18.51	Basic Facilities Charge per Thousand gallons Residential Maximum
	Usage	\$6.18	\$6.18	\$6.18	\$6.49	\$6.49	\$6.49	\$6.81	\$7.15	\$7.51	\$7.94	
	Max per month	\$53.00	\$54.00	\$55.00	\$57.00	\$58.00	\$59.00	\$62.00	\$66.00	\$92.60	\$97.91	

Monthly Water & Wastewater Bill for 7kgal Residential Customer



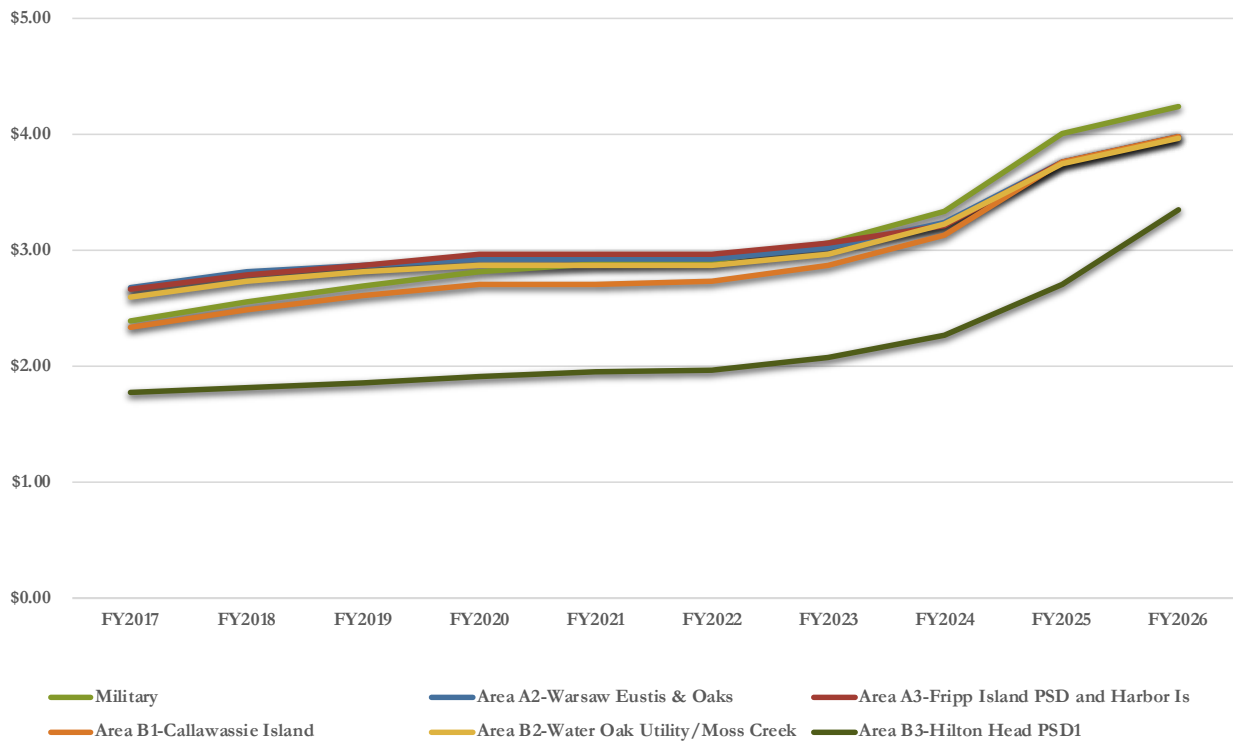
Wholesale Water Rate Comparisons

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		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	
	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, ½ 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		
	¾" Model 25 Meter + Box Assembly – 25 GPM Maximum	\$900.00	New meter fees including box. (Typically 15 business days)
	¾" 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	SM4500-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
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%

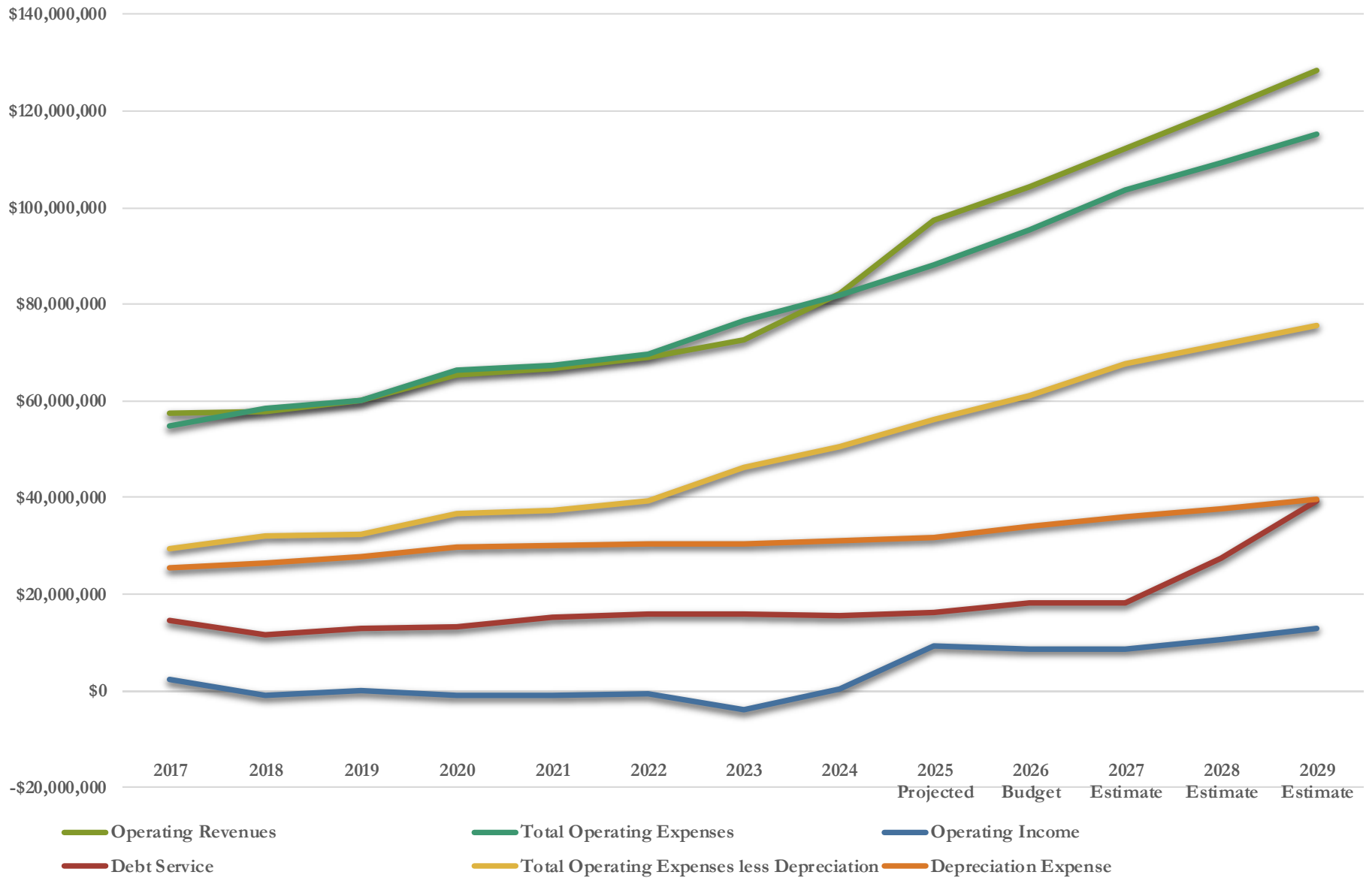
Beaufort-Jasper Water & Sewer Authority

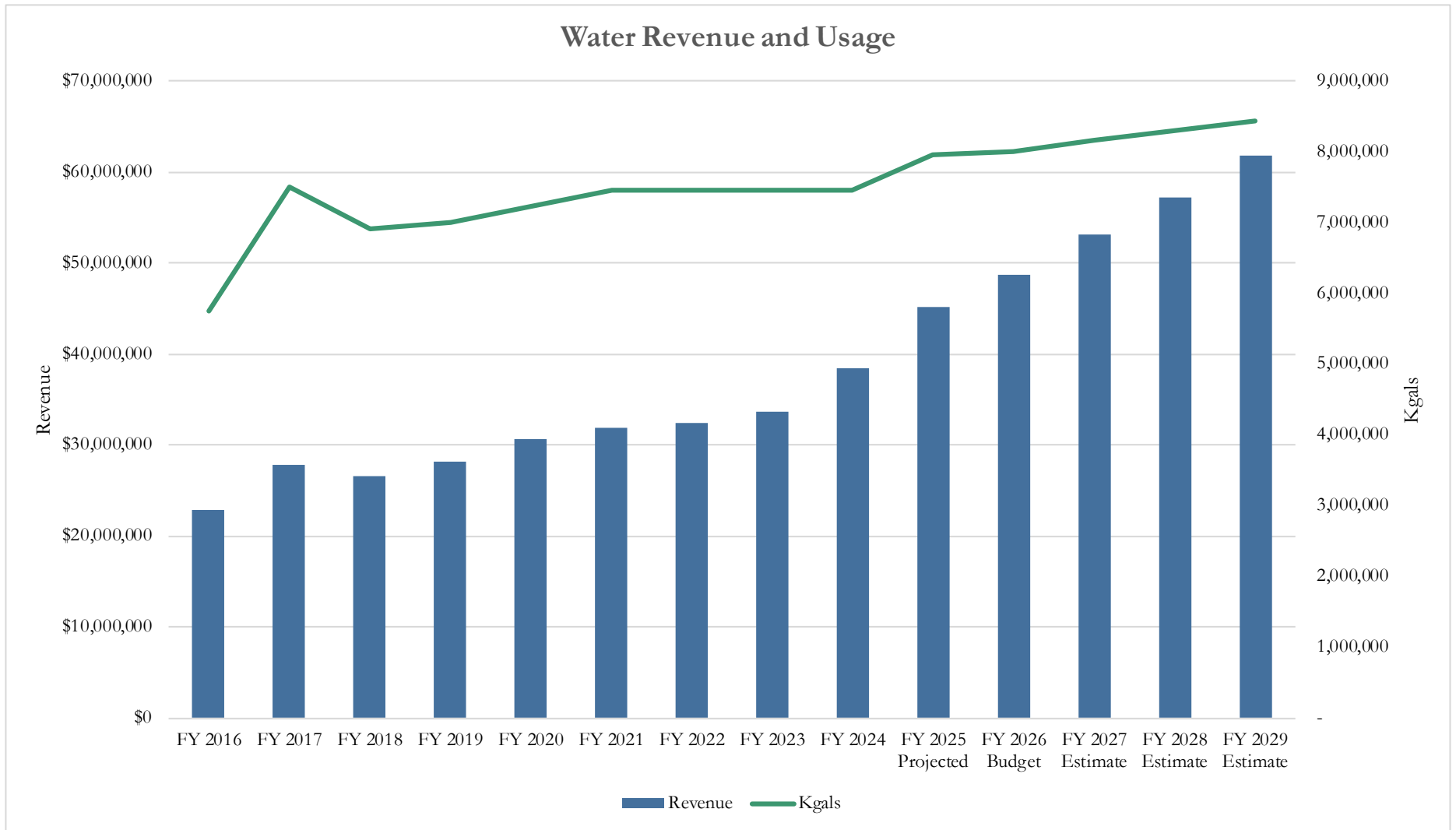
Fiscal Year Ended June 30,

	<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 2025</u>	<u>Budgeted 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

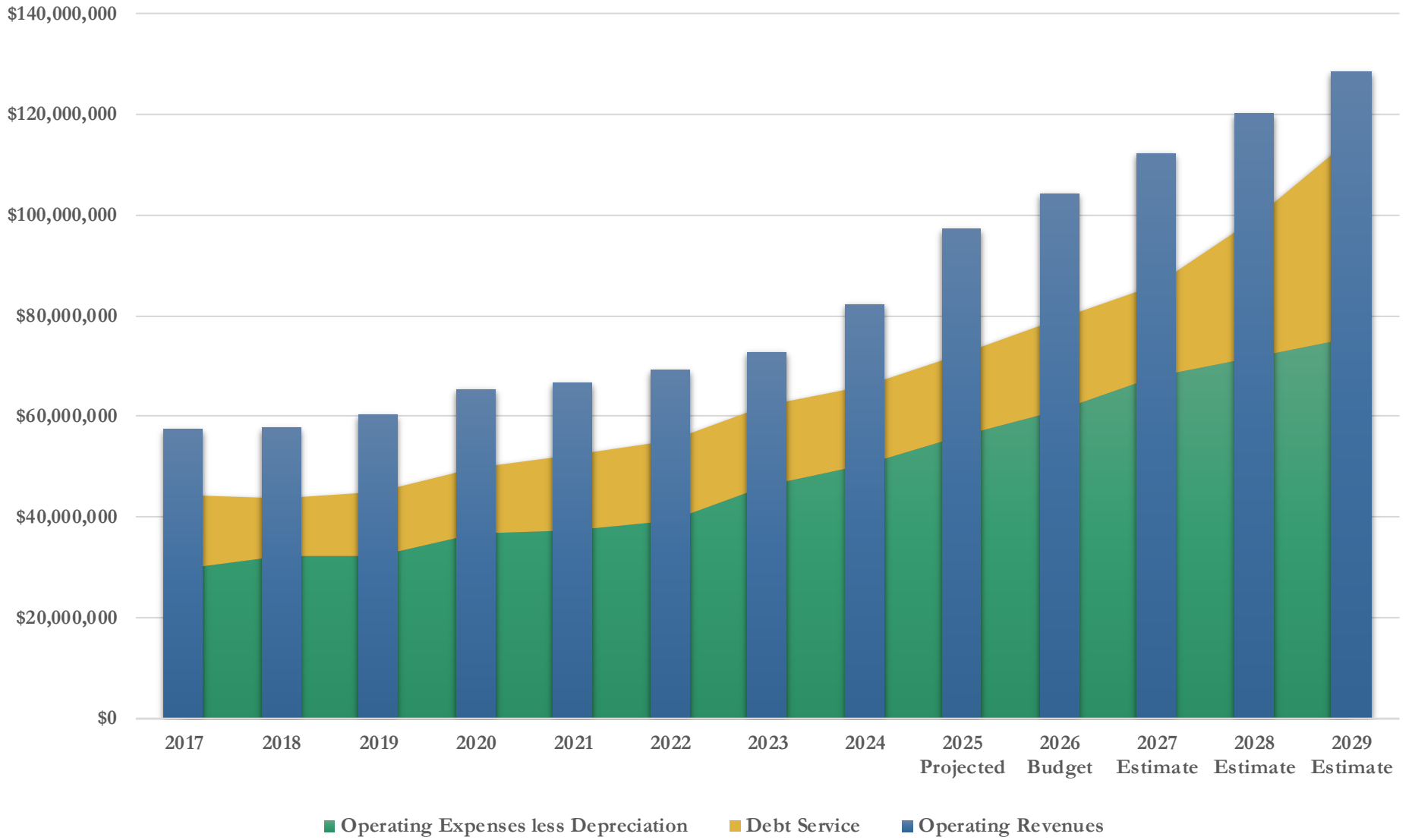
The debt service figures include parity debt paid by the authority. As presented in the official statement, general & administrative includes engineering, GIS, customer service, billing, information technology, financial services, and other general & administrative functions.

Trend in Operating Revenues and Expenses



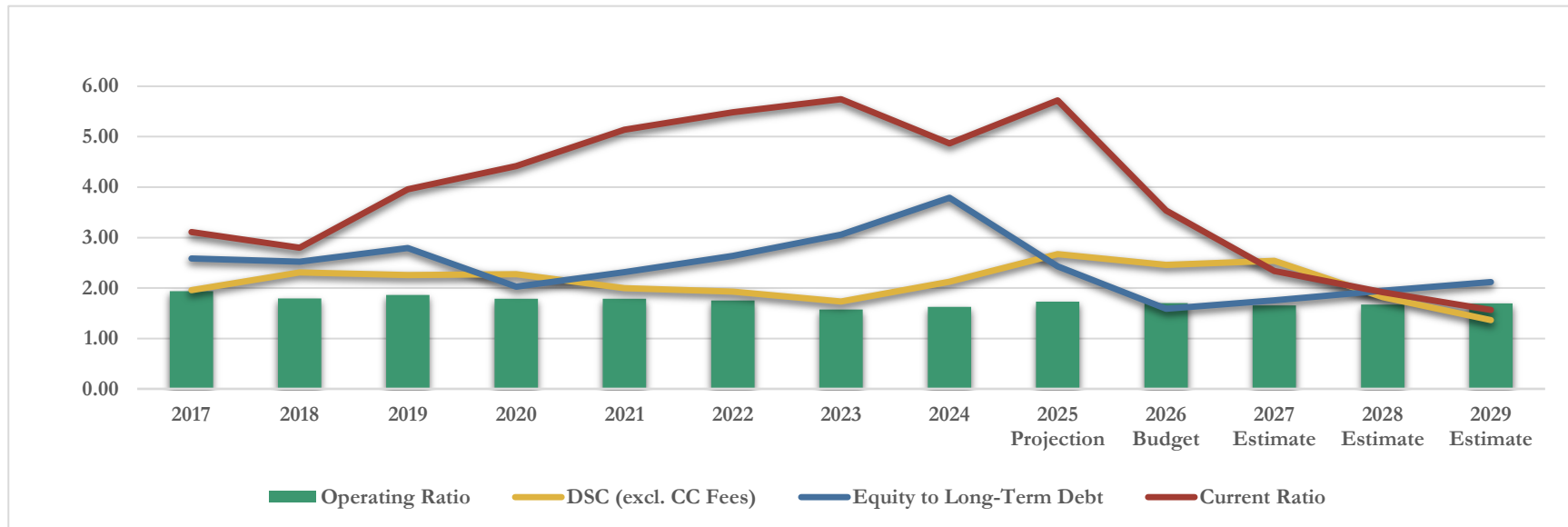


Cash Coverage

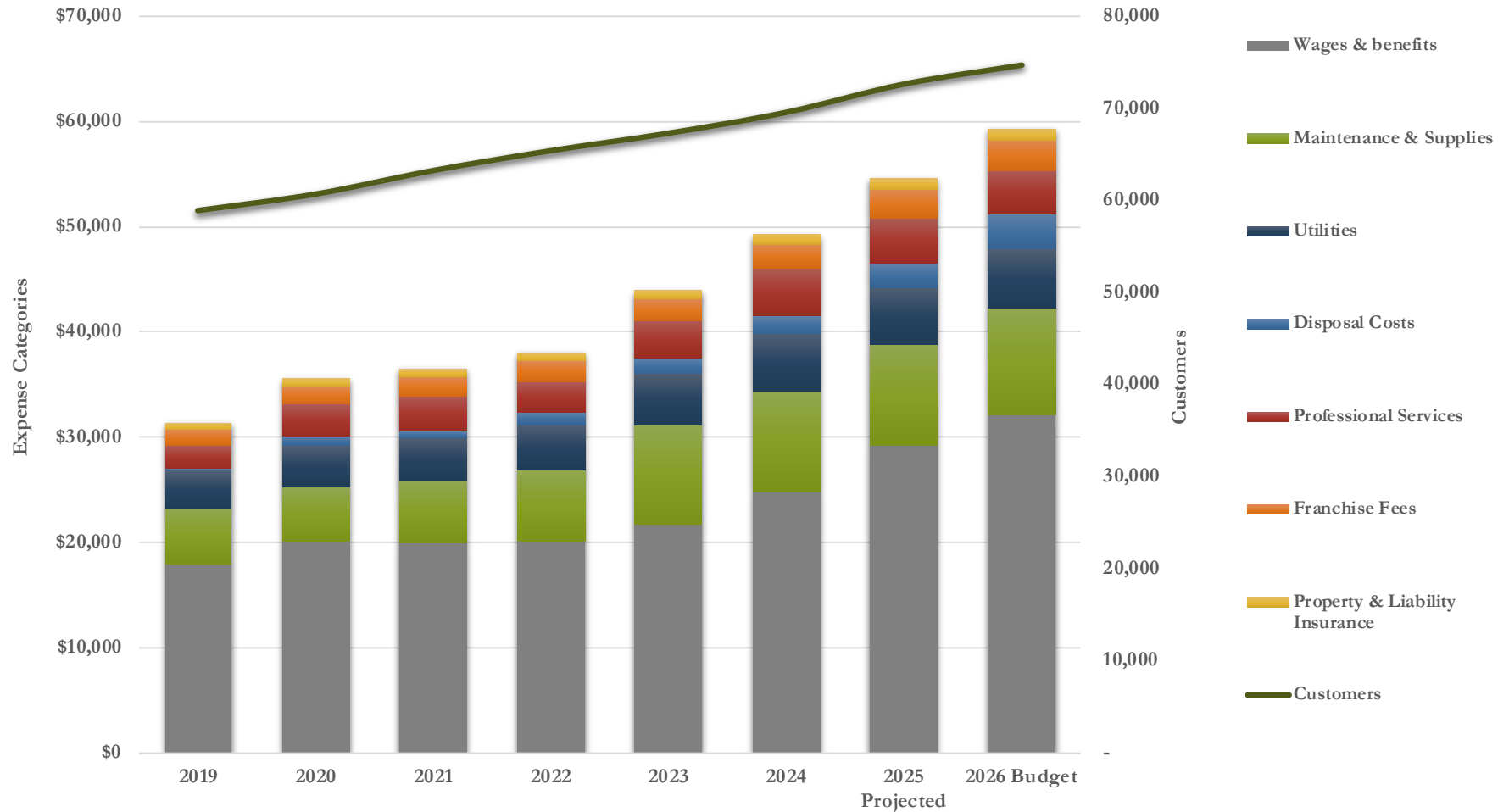


Ratio Analysis

	<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>Projection</u>	<u>2026</u> <u>Budget</u>	<u>2027</u> <u>Estimate</u>	<u>2028</u> <u>Estimate</u>	<u>2029</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

	July	August	September	October	November	December	January	February	March	April	May	June	TOTAL
WHOLESALE:													
Volume(kgals)													
Military	36,200	32,800	36,400	32,800	29,100	25,500	25,500	21,800	25,500	29,100	32,800	36,400	363,900
Area A2	3,300	2,900	3,200	2,900	2,600	2,300	2,300	1,900	2,300	2,600	2,900	3,200	32,400
Area A3	20,500	18,500	20,600	18,500	16,400	14,400	14,400	12,300	14,400	16,400	18,500	20,600	205,500
Area B1	9,900	9,100	10,100	9,100	8,100	7,100	7,100	6,000	7,100	8,100	9,100	10,100	100,900
Area B2	15,800	14,200	15,800	14,200	12,700	11,100	11,100	9,500	11,200	12,700	14,200	15,800	158,300
Area B3	60,000	58,000	65,000	79,000	102,000	81,000	81,000	58,000	55,000	40,000	46,000	50,000	775,000
Total	145,700	135,500	151,100	156,500	170,900	141,400	141,400	109,500	115,500	108,900	123,500	136,100	1,636,000
Revenue													
Military	\$ 154,300	\$ 138,900	\$ 154,300	\$ 138,900	\$ 123,400	\$ 108,000	\$ 108,000	\$ 92,600	\$ 108,000	\$ 123,400	\$ 138,900	\$ 154,300	\$ 1,543,000
Area A2	12,900	11,600	13,000	11,600	10,300	9,000	9,000	7,700	9,000	10,300	11,700	12,900	129,000
Area A3	81,800	73,600	81,800	73,600	65,400	57,300	57,300	49,100	57,300	65,400	73,600	81,800	818,000
Area B1	39,900	36,100	40,100	36,100	32,100	28,100	28,100	24,100	28,100	32,100	36,100	40,100	401,000
Area B2	62,800	56,500	62,800	56,500	50,200	44,000	44,000	37,700	44,000	50,200	56,500	62,800	628,000
Area B3	201,000	194,300	217,800	157,600	181,100	159,900	159,900	127,400	184,300	134,000	154,100	167,600	2,039,000
Total	\$ 552,700	\$ 511,000	\$ 569,800	\$ 474,300	\$ 462,500	\$ 406,300	\$ 406,300	\$ 338,600	\$ 430,700	\$ 415,400	\$ 470,900	\$ 519,500	\$ 5,558,000
RETAIL:													
Volume(kgals)													
Residential	362,700	408,000	453,300	408,000	408,000	362,700	317,300	272,000	317,400	362,700	408,000	453,300	4,533,400
Commercial	95,200	107,100	107,100	107,100	107,100	95,200	83,300	83,300	83,300	95,200	107,100	119,000	1,190,000
Special Commercial	190,400	173,100	155,800	155,800	121,100	138,500	121,100	121,100	103,800	121,100	155,800	173,100	1,730,700
Residential Irrigation	33,800	37,200	40,600	37,200	33,800	23,700	13,500	10,200	13,500	20,300	33,800	40,800	338,400
Commercial Irrigation	28,600	35,000	38,200	33,100	30,000	22,100	15,800	13,600	14,500	20,500	28,400	35,600	315,400
Total	710,700	760,400	795,000	741,200	700,000	642,200	551,000	500,200	532,500	619,800	733,100	821,800	8,107,900
Revenue													
Residential	\$ 2,518,100	\$ 2,832,800	\$ 3,147,600	\$ 2,832,800	\$ 2,832,800	\$ 2,518,100	\$ 2,203,300	\$ 1,888,600	\$ 2,203,300	\$ 2,518,200	\$ 2,832,800	\$ 3,147,600	\$31,476,000
Commercial	539,700	607,100	607,100	607,100	607,100	539,700	472,200	472,200	472,300	539,700	607,200	674,600	6,746,000
Special Commercial	49,700	45,500	41,000	41,000	31,900	36,400	31,900	31,900	27,300	31,900	41,000	45,500	455,000
Residential Irrigation	268,100	294,900	321,700	294,900	268,100	187,700	107,200	80,400	107,300	160,900	268,100	321,700	2,681,000
Commercial Irrigation	208,200	254,100	277,000	240,300	217,500	160,200	114,500	98,400	105,300	148,800	206,000	258,700	2,289,000
Total	\$3,583,800	\$4,034,400	\$4,394,400	\$4,016,100	\$3,957,400	\$ 3,442,100	\$ 2,929,100	\$ 2,571,500	\$ 2,915,500	\$3,399,500	\$ 3,955,100	\$ 4,448,100	\$43,647,000
										Volume	Revenue	Average	
										Wholesale	1,636,000	5,558,000	\$ 3.40
										Residential	4,533,400	31,476,000	\$ 6.94
										Commercial	1,190,000	6,746,000	\$ 5.67
										Special Commercial	1,730,700	455,000	\$ 0.26
										Residential Irrigation	338,400	2,681,000	\$ 7.92
										Commercial Irrigation	315,400	2,289,000	\$ 7.26
											9,743,900	\$49,205,000	\$ 5.05
Retail Customers:	Customer	Customer											
	Projection	Budget											
	6/30/2025	6/30/2026											
Wholesale	7	7											
Residential	63,648	65,569											
Commercial	4,538	4,629											
Special Commercial	1	1											
Residential Irrigation	3,237	3,279											
Commercial Irrigation	1,144	1,151											
	72,575	74,636	2,061	New Customers						Excl. Special Commercial	8,013,200	\$48,750,000	\$ 6.08

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

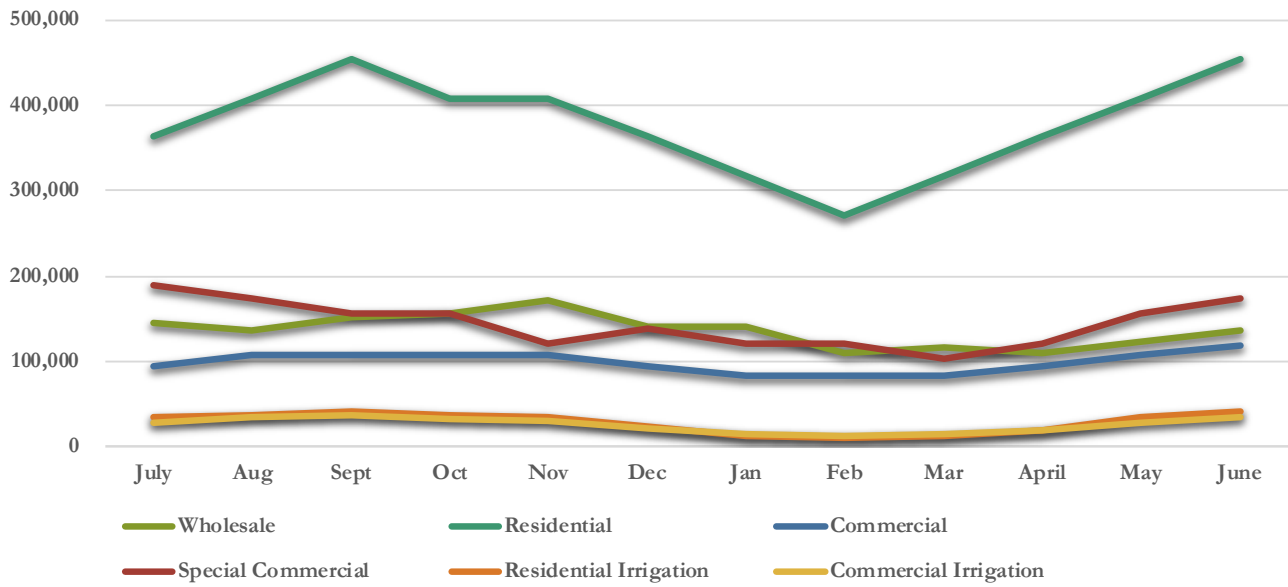
Revenue													
Bulk Commercial	\$ 13,300	\$ 12,100	\$ 13,400	\$ 12,100	\$ 12,100	\$ 9,400	\$ 9,400	\$ 8,000	\$ 8,000	\$ 10,700	\$ 12,100	\$ 13,400	\$ 134,000
Residential	3,176,900	2,859,200	3,176,900	2,859,200	2,859,200	2,223,800	2,223,800	1,906,100	1,906,300	2,541,500	2,859,200	3,176,900	31,769,000
Commercial	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
Reclaimed	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	
Wholesale & Bulk Comm.	2	2	
Reclaimed	3	3	
Residential	49,008	50,395	
Commercial	3,947	4,025	
	52,960	54,425	1,465 New Customers

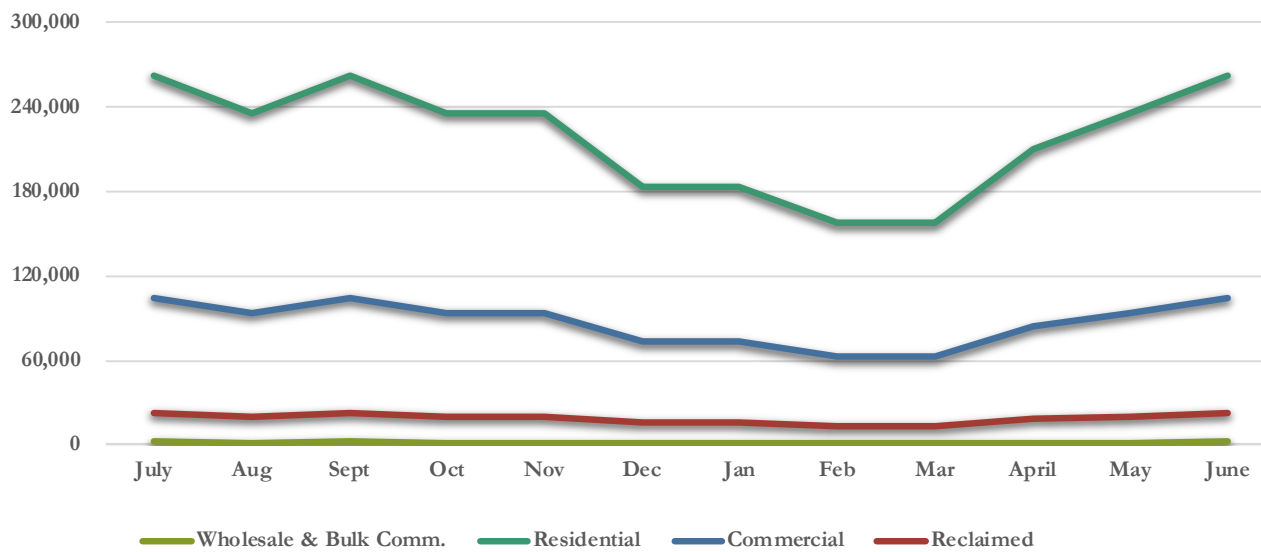
	Volume	Revenue	Average
Bulk Commercial	16,900	\$134,000	\$ 7.93
Residential	2,620,900	31,769,000	\$ 12.12
Commercial	1,045,000	12,111,000	\$ 11.59
Reclaimed Water	222,000	96,000	\$ 0.43
	3,904,800	\$44,110,000	\$ 11.30

Total W/O Reclaimed **3,682,800 \$44,014,000 \$ 11.95**

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

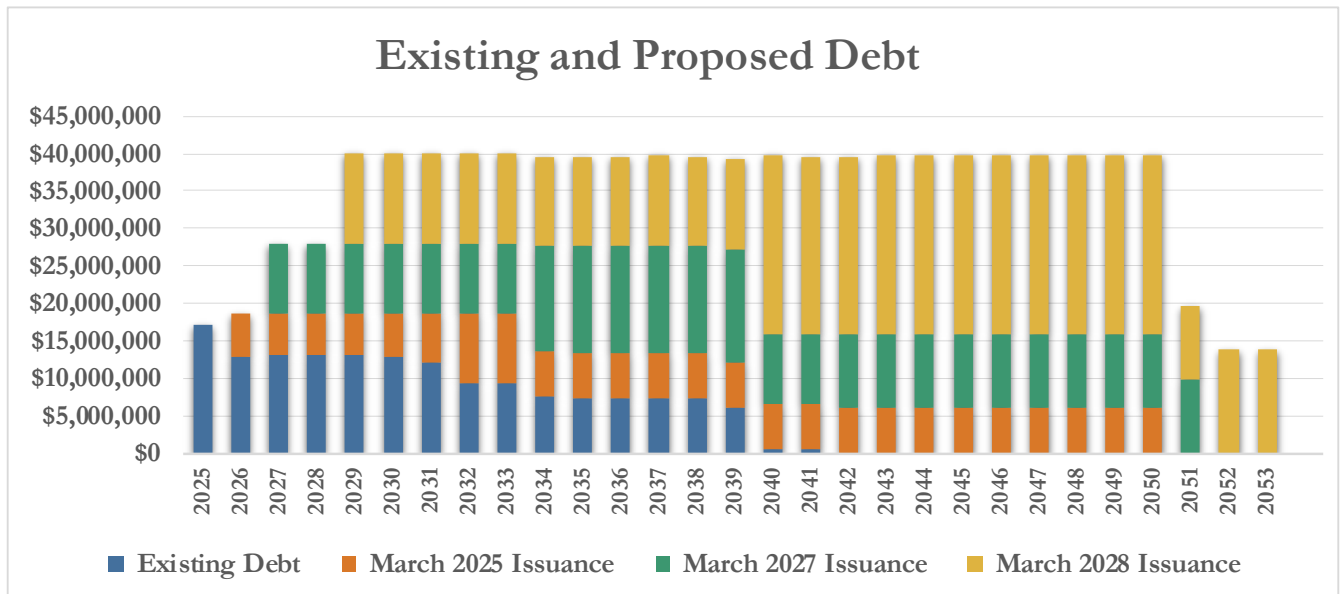
	<u>Amount</u> <u>Approved</u>
<i>CAPITALIZED METERS</i>	
New and replacement meters	3,250,000
<i>Total CAPITALIZED METERS</i>	\$ 3,250,000
<i>OPERATIONS</i>	
<i>Water Treatment Operations:</i>	
Online TOC analyzers - 2 units @ 38,000 each	76,000
<i>Lab - General Equipment:</i>	
Laboratory Autodave - Market Forge Sterilizer/ Autodave	22,000
Luddity Mini GC with gas generator	34,000
<i>Water Technical Maintenance:</i>	
Mission Mydro Upgrades year 2 (50%)	125,000
Replacement Mobile Generators (5)	500,000
<i>WasteWater Technical Maintenance:</i>	
PBW/WTP - Replace the Existing VAV boxes on AC System	42,359
Mission Mydro Upgrades year 2 (50%)	125,000
Fuel Trailers for wastewater	26,000
<i>Field Operations:</i>	
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
Echoverde Odor Control Unit for SS01	63,000
<i>Fleet Maintenance:</i>	
Snap-On 18K lift 4 post lift with Alignment system	86,000
<i>Total OPERATIONS</i>	\$ 2,005,506
<i>VEHICLES</i>	
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 exavation) 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, Strokes	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
<i>Total VEHICLES</i>	\$ 2,344,000
<i>IT MASTER PLAN</i>	
Cisco Lifecycle 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
<i>Total IT MASTER PLAN</i>	\$ 433,500
TOTAL	<u>\$ 8,033,006</u> <u>\$ 8,033,006</u>

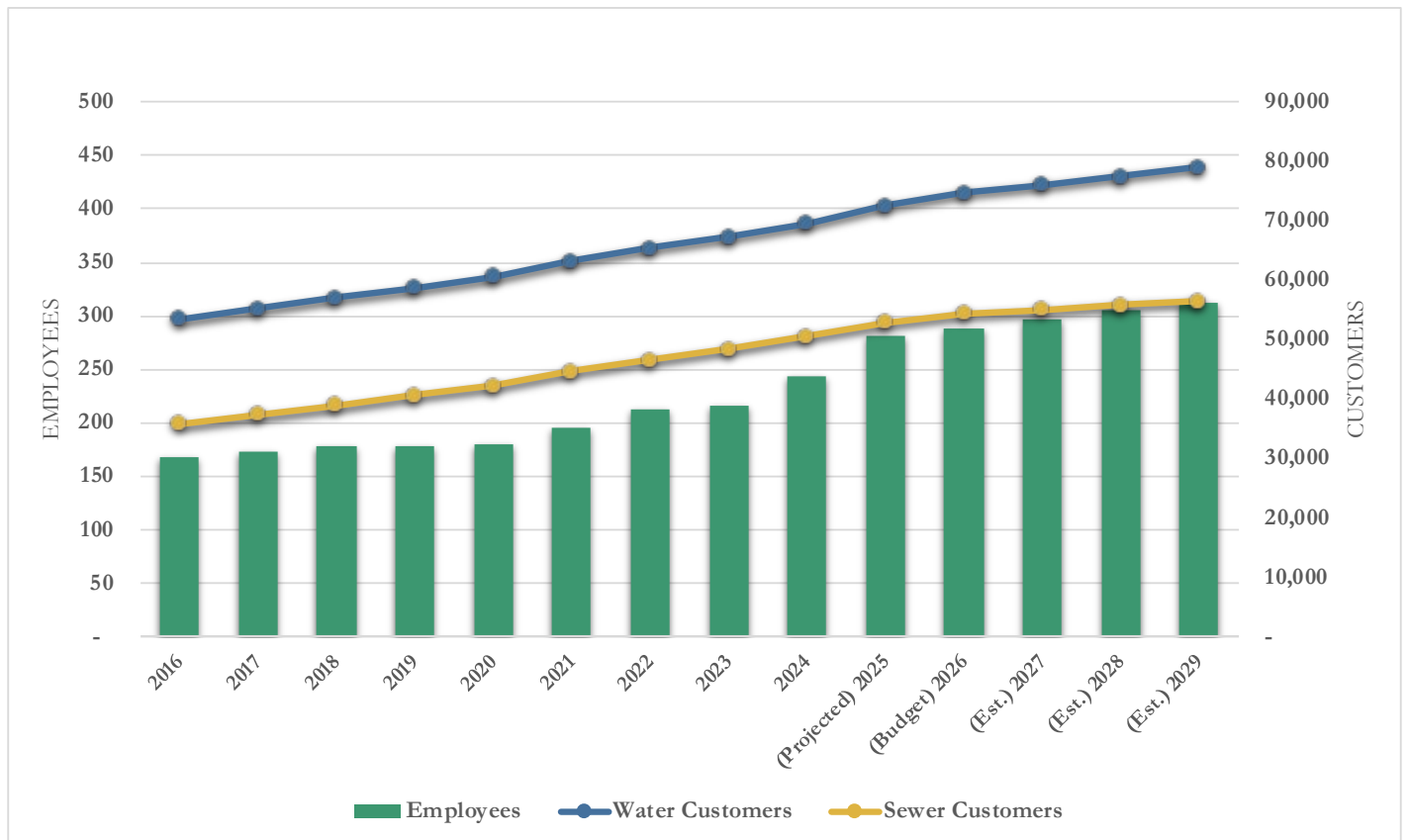
Fiscal Year 2026 Debt Service Schedule

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%



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			
	FTE's	(incl. OT)	Fringe Benefits	Total
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

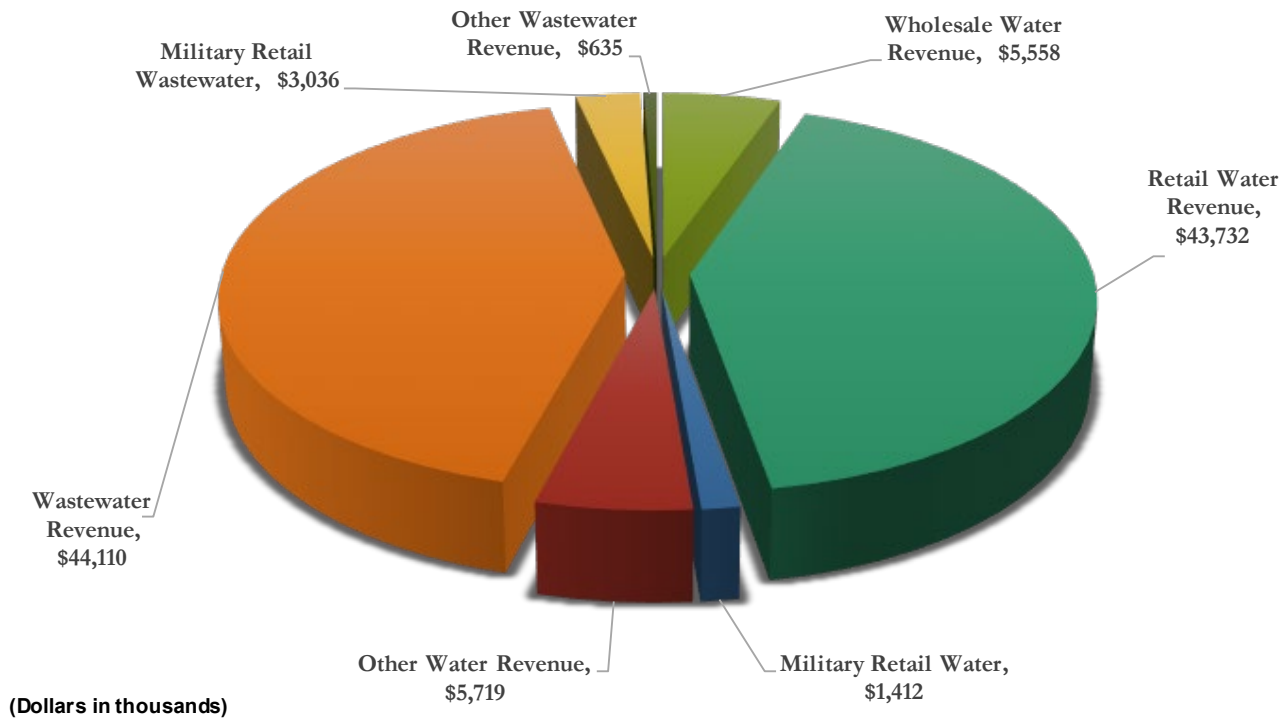
Fringe benefits as percentage of wages 42.4%

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

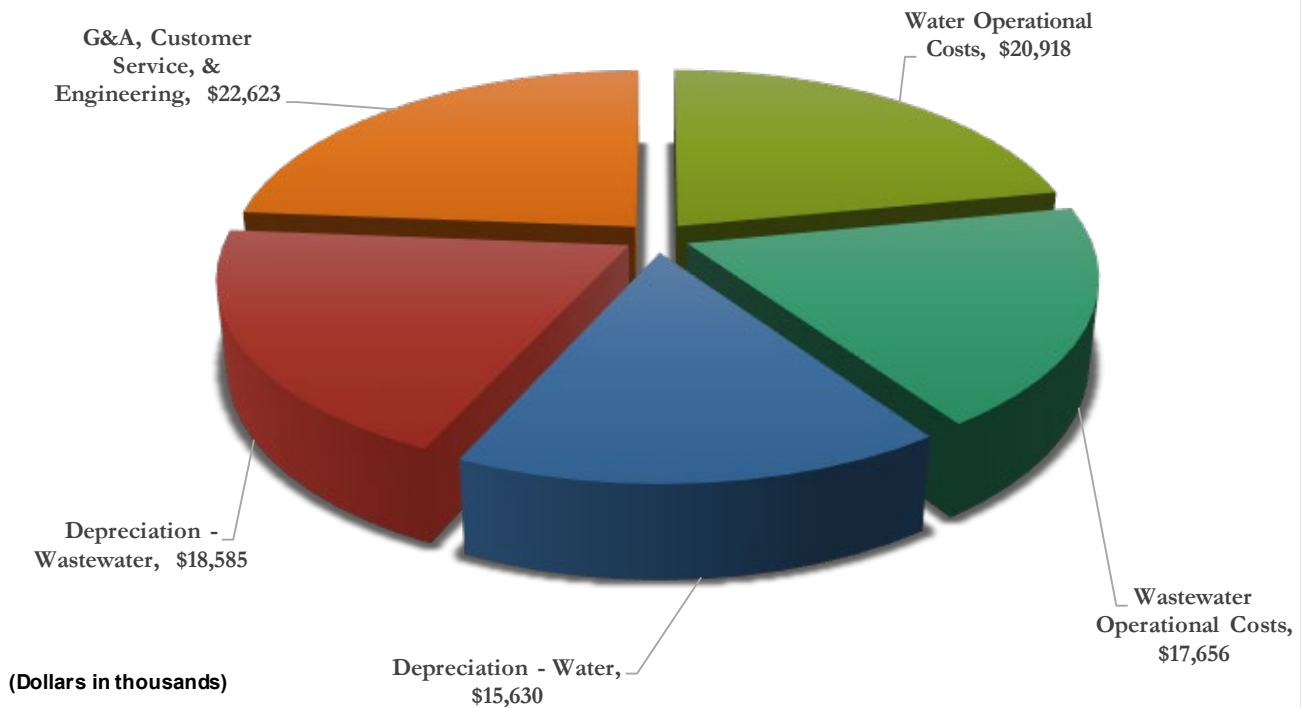
Budgeted Full Time Positions

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

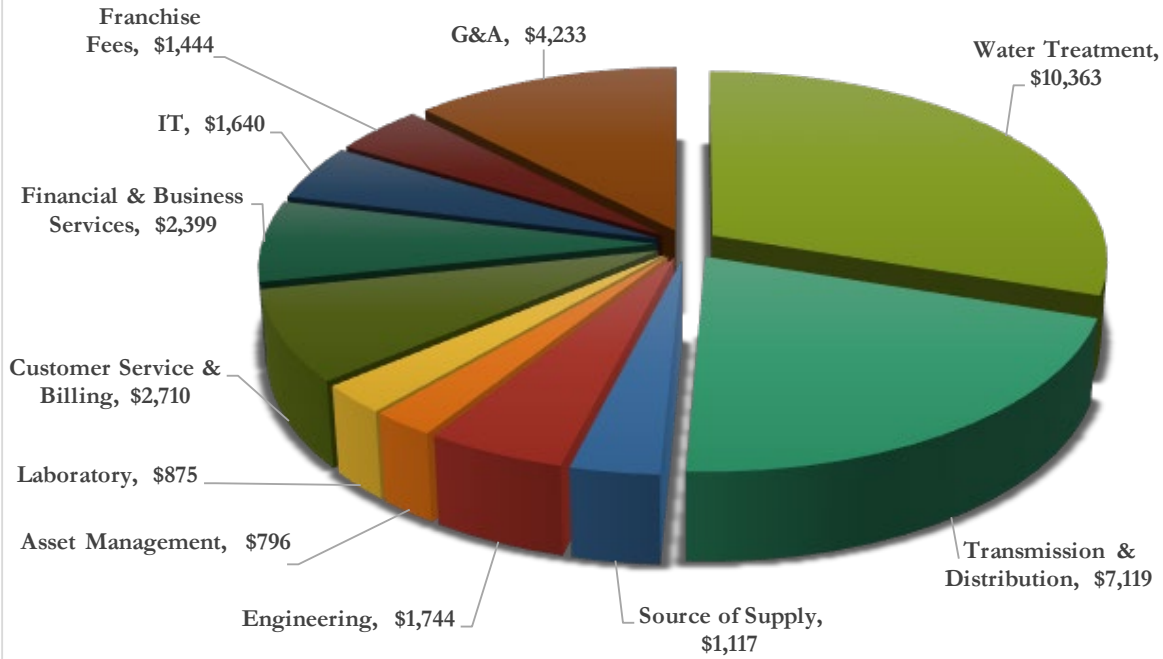
Fiscal Year 2026 Operating Revenues - \$104 Million



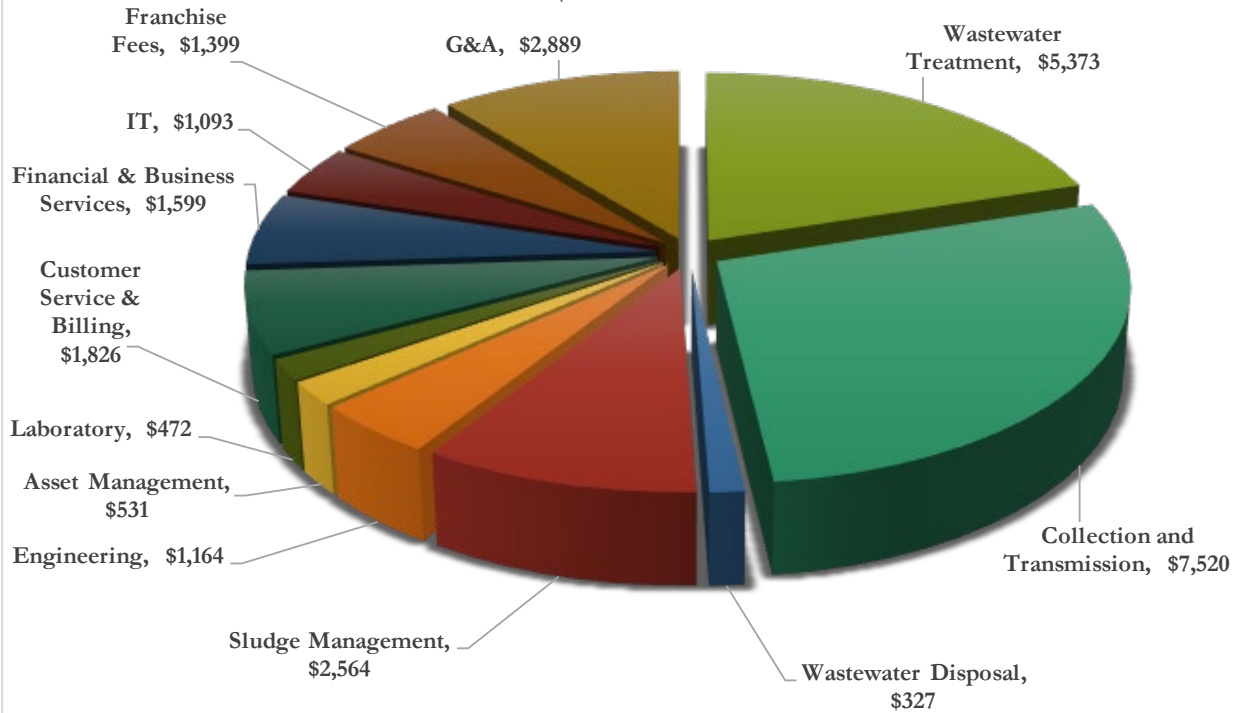
Fiscal Year 2026 Operating Expenses - \$95 Million



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 #			2024	2025	2025	2026
ORG	OBJECT	Account Name	Actual	Budget	Projected	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 #			2024	2025	2025	2026
ORG	OBJECT	Account Name	Actual	Budget	Projected	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 #			2024	2025	2025	2026
ORG	OBJECT	Account Name	Actual	Budget	Projected	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 # ORG OBJECT	Account Name	2024 Actual	2025 Budget	2025 Projected	2026 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 #			2024	2025	2025	2026
ORG	OBJECT	Account Name	Actual	Budget	Projected	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 #			2024	2025	2025	2026
ORG	OBJECT	Account Name	Actual	Budget	Projected	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 #			2024	2025	2025	2026
ORG	OBJECT	Account Name	Actual	Budget	Projected	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 #			2024	2025	2025	2026
ORG	OBJECT	Account Name	Actual	Budget	Projected	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 #			2024	2025	2025	2026
ORG	OBJECT	Account Name	Actual	Budget	Projected	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 #			2024	2025	2025	2026
ORG	OBJECT	Account Name	Actual	Budget	Projected	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

Operating Budget for the Fiscal Year Ended June 30, 2026

Acct #			2024	2025	2025	2026
ORG	OBJECT	Account Name	Actual	Budget	Projected	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

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