

2022 Operating Budget

Fiscal Year July 1, 2021 - June 30, 2022



Beaufort-Jasper Water & Sewer Authority
Okatie, South Carolina

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RESOLUTION

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

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

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

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

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

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

(SEAL)

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

By: _____
Michael Bell, Chair

Attest:

Gregory Padgett, Secretary/Treasurer

FY2022 BUDGET HIGHLIGHTS

- **OVERVIEW**

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

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

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

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

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

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

Operating revenues:

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

Operating expenses:

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

Operating loss

| | |
|---|--------------------|
| Non-operating revenue (expense): | (2,954,000) |
|---|--------------------|

Interest income

760,000

Gain (loss) on disposal of assets

125,000

Interest expense

(4,101,000)

Total non-operating revenue (expense)

(3,216,000)

Decrease in net position before capital contributions

(6,170,000)

Capital contributions:

Capacity fees

5,500,000

Developer contributions of systems

5,000,000

Total capital contributions

10,500,000

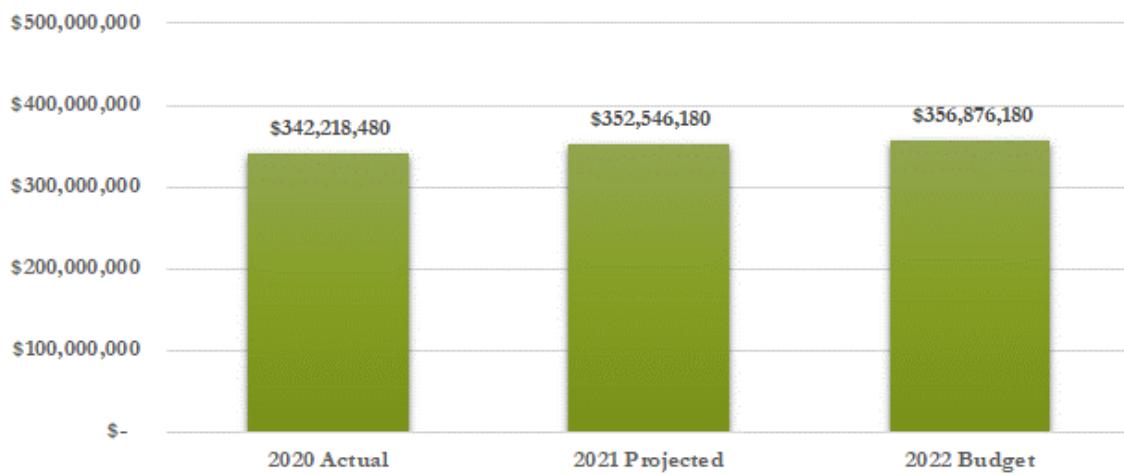
Increase in Net Position

\$ 4,330,000

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

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

Total Net Position



Beaufort-Jasper Water & Sewer Authority
Operating Cash Analysis

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

Projected Debt Service:

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

NOTE:

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

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

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

Our mission is to Inspire Trust and Enhance Public Health

Background

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

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

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

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

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

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

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

Policies & Strategies

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

General Accounting and Internal Control Policies

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

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

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

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

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

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

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

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

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

Cash and Investment Management Policies

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

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

than the amount of the certificates of deposit so secured, including interest; provided, however, such collateral shall not be required to the extent the same are insured by an agency of the federal government.

- (e) Repurchase agreements when collateralized by securities as set forth in this section.
- (f) No load open-end or closed-end management type investment companies or investment trusts registered under the Investment Company Act of 1940, as amended, where the investment is made by a bank or trust company or savings and loan association or other financial institution when acting as trustee or agent for a bond or other debt issue of that local government unit, political subdivision, or county treasurer if the particular portfolio of the investment company or investment trust in which the investment is made (i) is limited to obligations described in items (a), (b), and (e) of this subsection, and (ii) has among its objectives the attempt to maintain a constant net asset value of one dollar a share and to that end, value its assets by the amortized cost method.

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

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

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

Revenue Policies, including Revenue Sufficiency and Rate Setting

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

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

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

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

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

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

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

Operating Budget Policies

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

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

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

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

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

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

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

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

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

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

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

Capital Expenditures Policy

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

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

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

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

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

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

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

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

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

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

Capital Budgeting Policy

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

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

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

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

Debt Management Policy

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

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

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

The following are the general policies related to debt:

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

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

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

Financial Risk Management Policy

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

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

Financial Condition & Trends

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

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

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

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

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

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

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

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

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

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

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

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

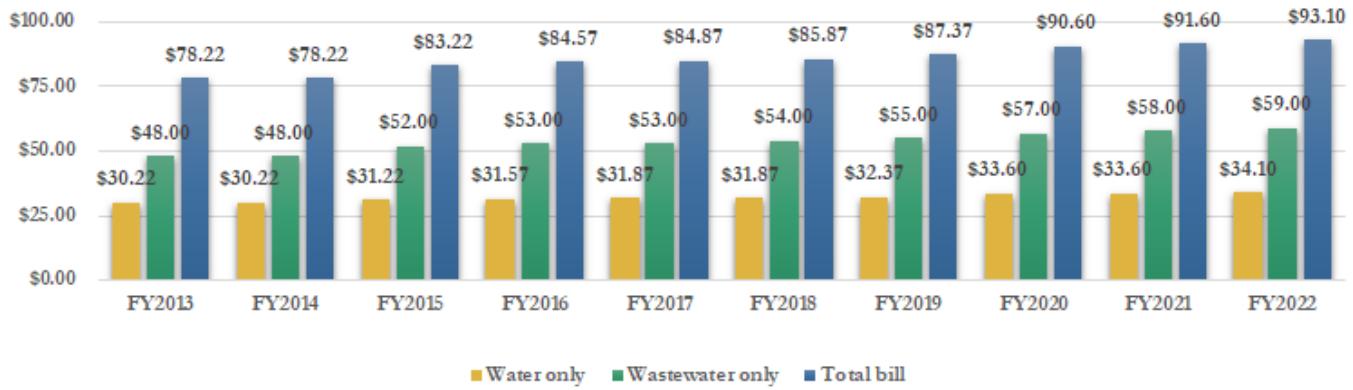
Retail Water Rate Comparisons
Effective Date

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

Retail Wastewater Rate Comparisons
Effective Date

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

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



Wholesale Water Rate Comparisons
Effective Date

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

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

Wholesale Water Comparison



Beaufort-Jasper Water & Sewer Authority

Ancillary Charges Effective Date July 1, 2021

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

Highlight denotes a new or modified charge.

Beaufort-Jasper Water & Sewer Authority

Ancillary Charges Effective Date July 1, 2021

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

Highlight denotes a new or modified charge.

Beaufort-Jasper Water & Sewer Authority

Ancillary Charges

Effective Date July 1, 2021

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

Highlight denotes a new or modified charge.

Beaufort-Jasper Water & Sewer Authority

Tap Fees and Related Charges

Effective Date July 1, 2021

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

Highlight denotes a new or modified charge.

Beaufort-Jasper Water & Sewer Authority

Lab Analysis Fees

Effective Date July 1, 2021

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

Additional Service:

| | | |
|----------------|---------|---------|
| Sample Pick-up | Per day | \$75.00 |
|----------------|---------|---------|

Terms and Additional Information:

Based on business days after sample receipt.

Weekends and holidays excluded unless prior approval from Laboratory Manager.

BJWSA sampling containers will be provided with appropriate preservatives.

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

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

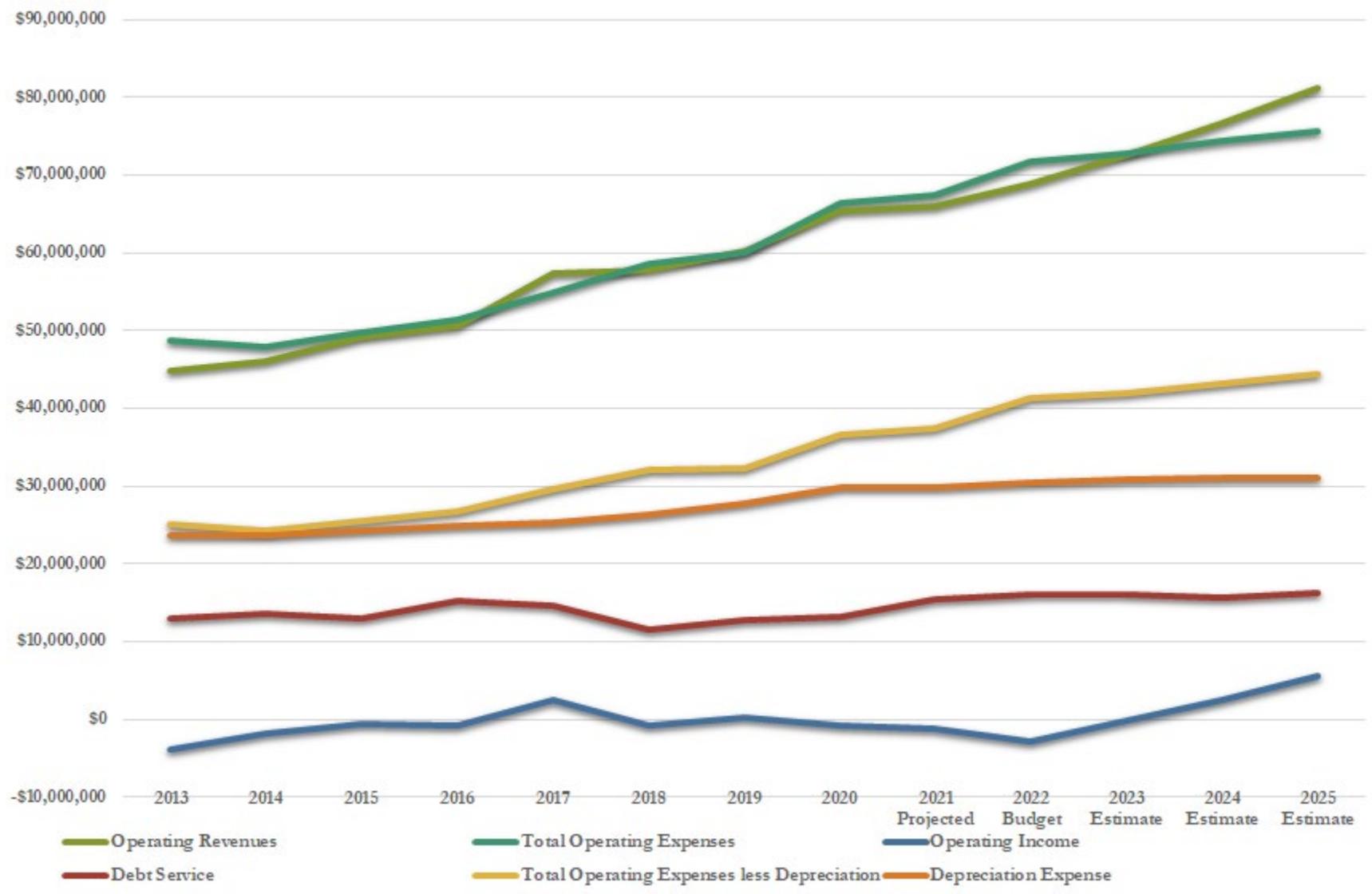
Beaufort-Jasper Water & Sewer Authority

Fiscal Year Ended June 30,

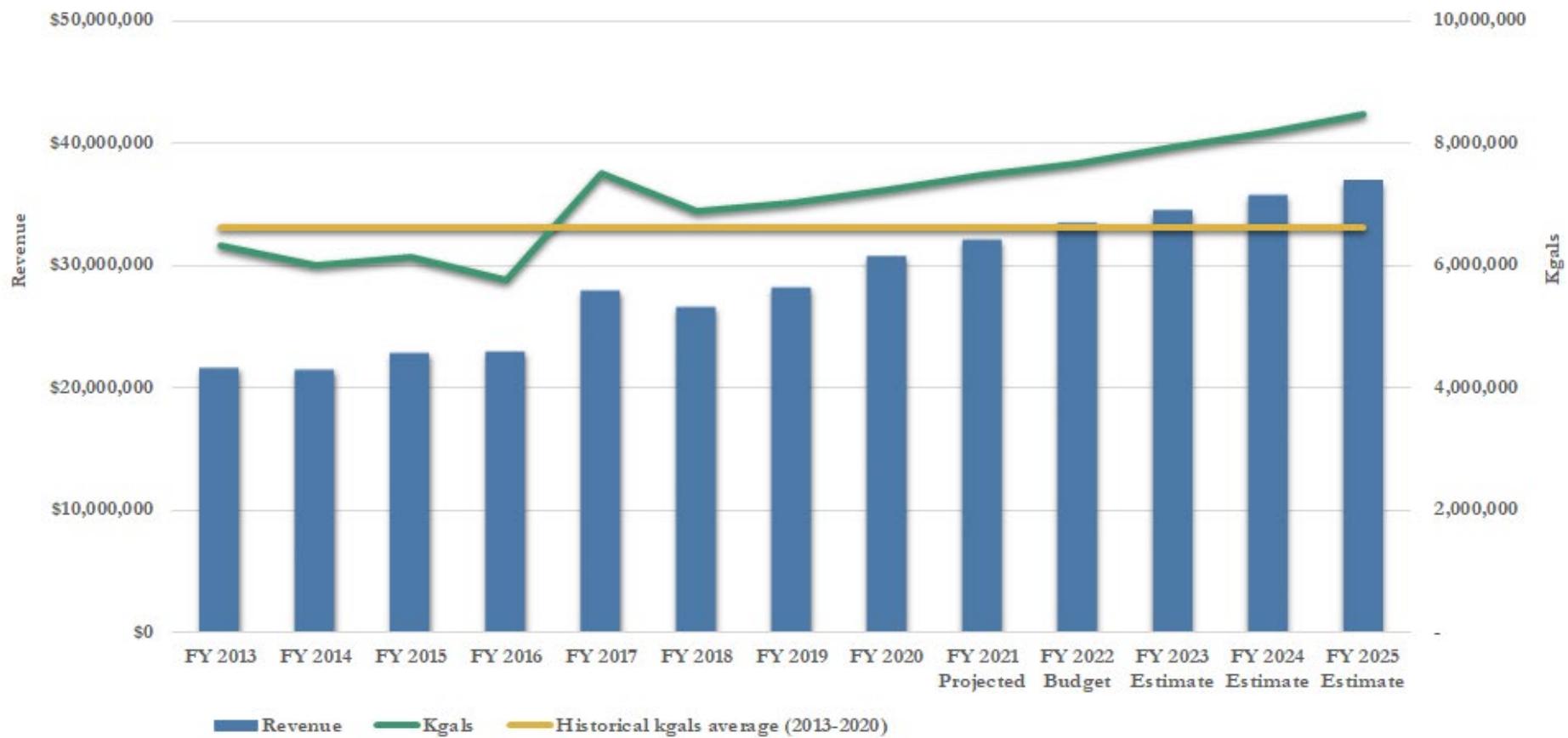
| | | <u>2013</u> | <u>2014</u> | <u>2015</u> | <u>2016</u> | <u>2017</u> | <u>2018</u> | <u>2019</u> | <u>2020</u> | <u>Projected</u> | <u>Budgeted</u> |
|--|----|--------------------|-------------|--------------------|-------------|-------------------|-------------|-------------------|-------------|-------------------|-----------------|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

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

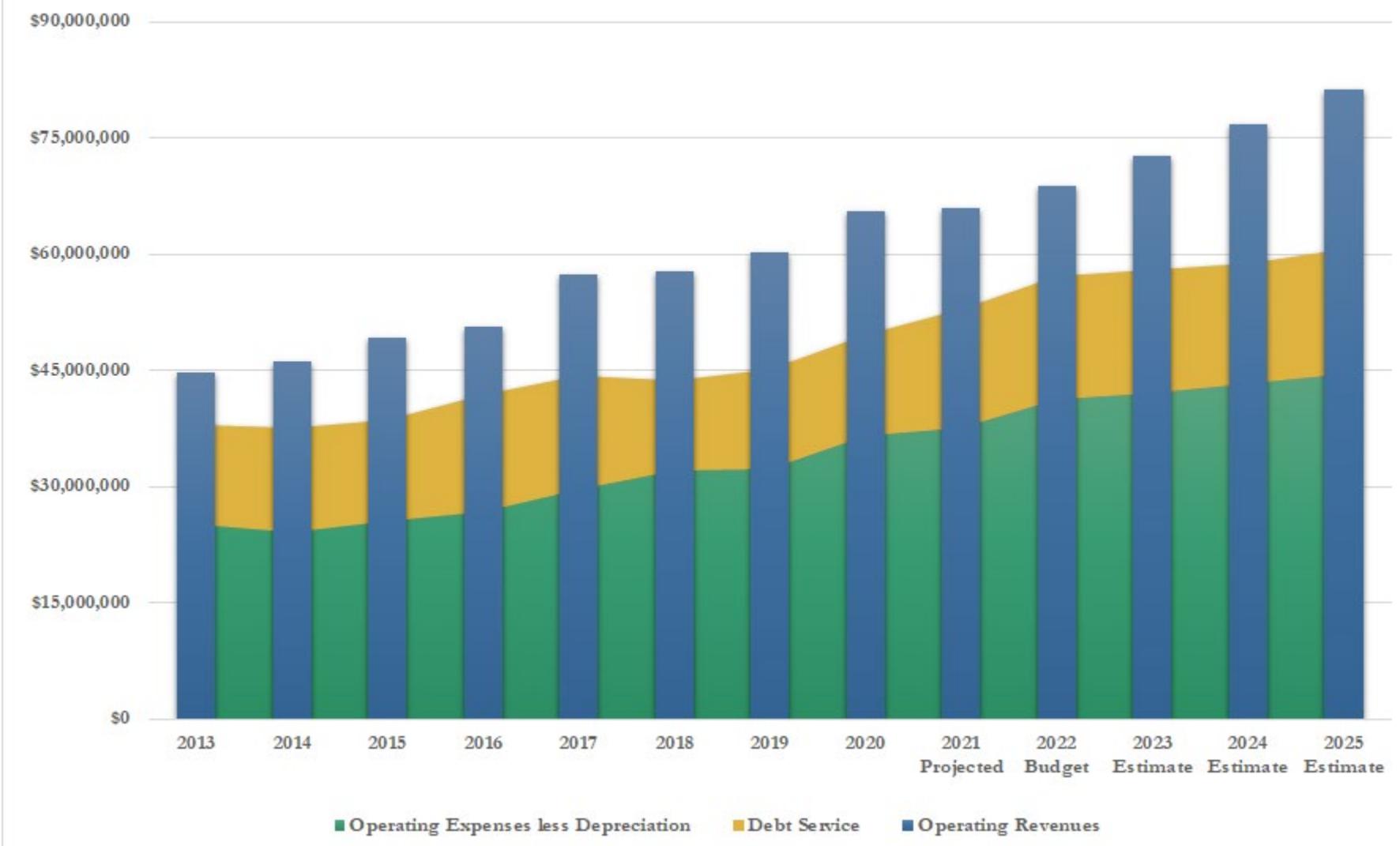
Trend in Operating Revenues and Expenses



Water Revenue and Usage

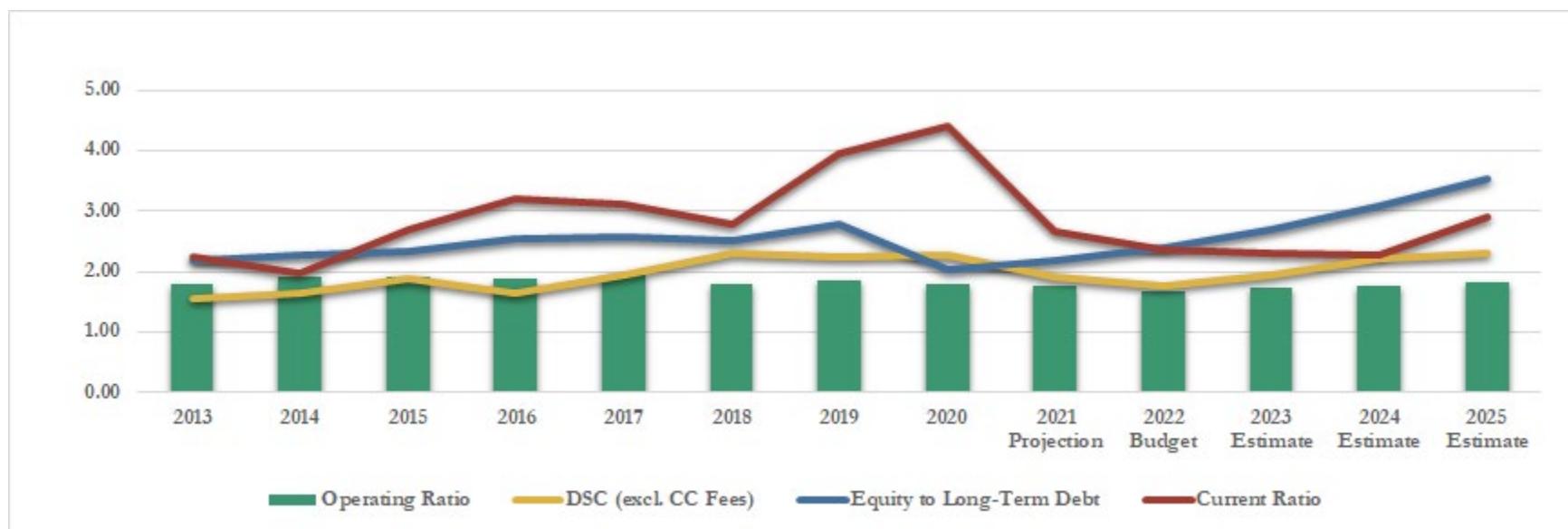


Cash Coverage

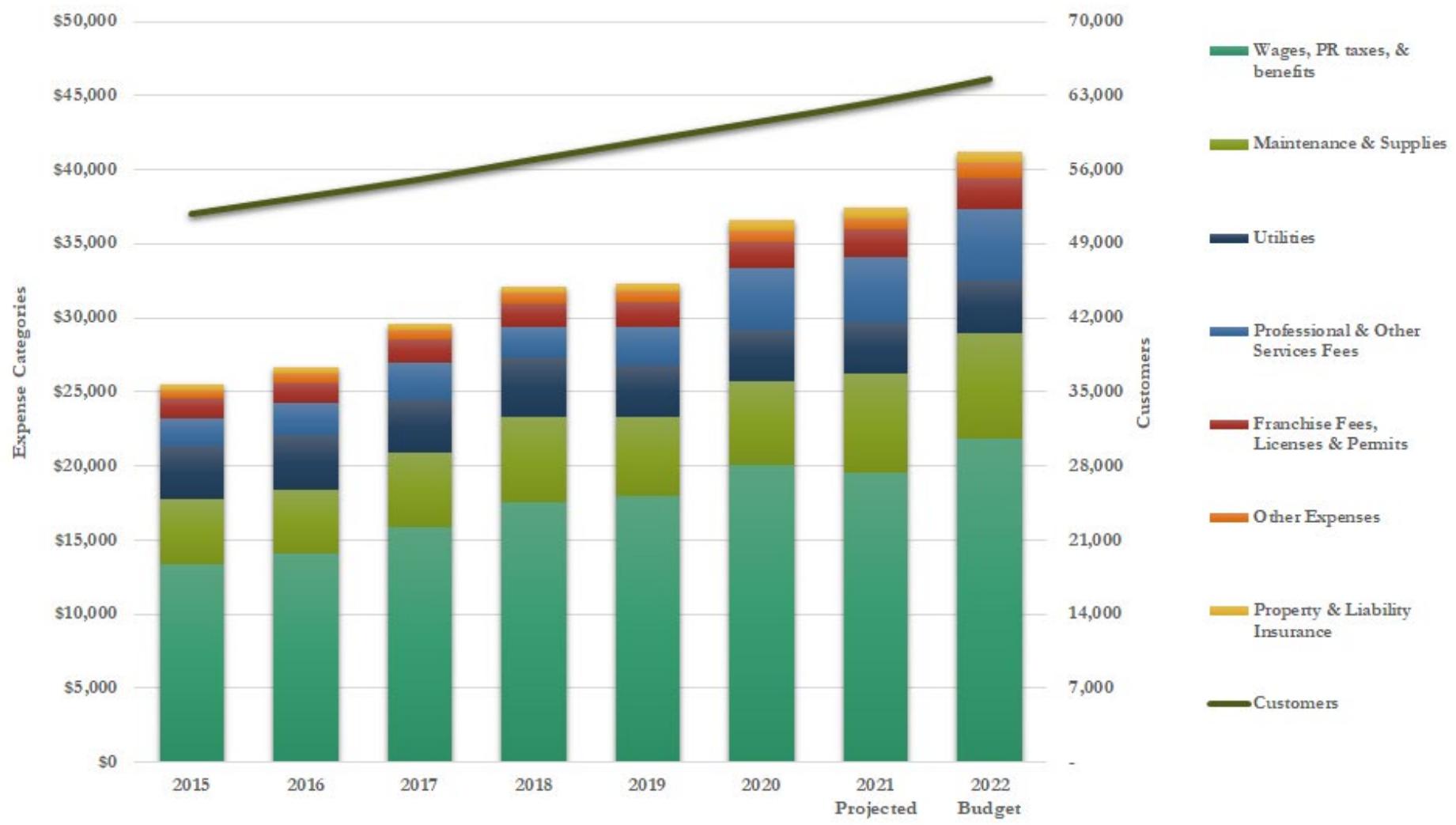


Ratio Analysis

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



Expense Categories (Reported in Thousands) & Customer History

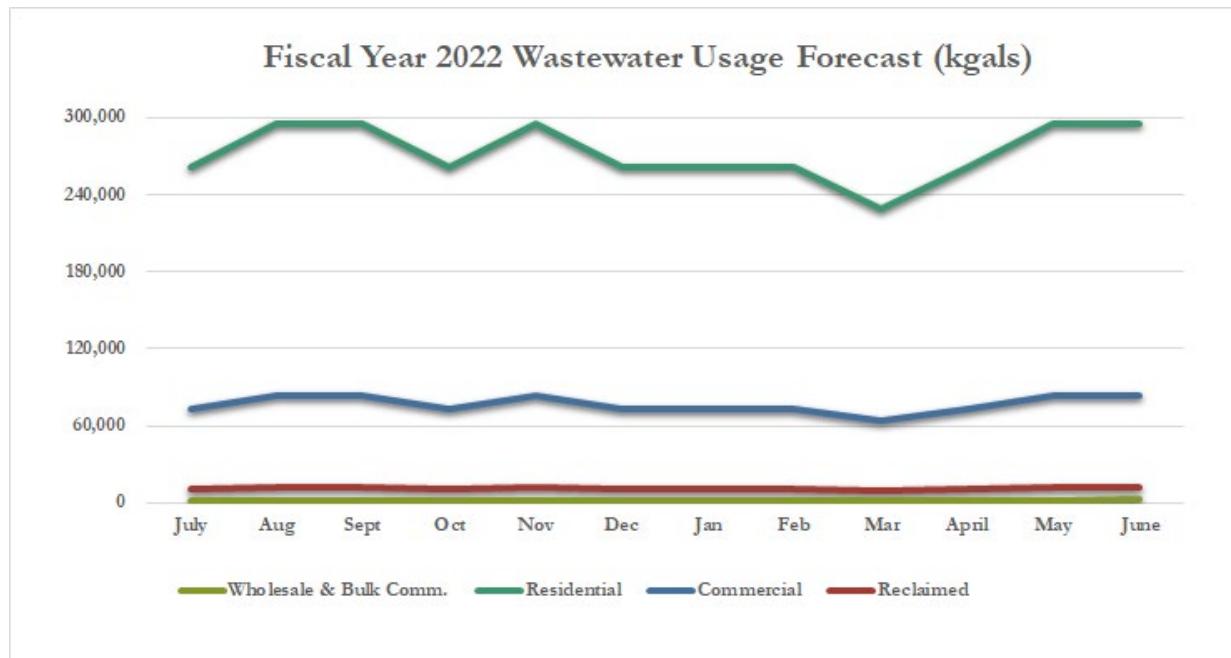
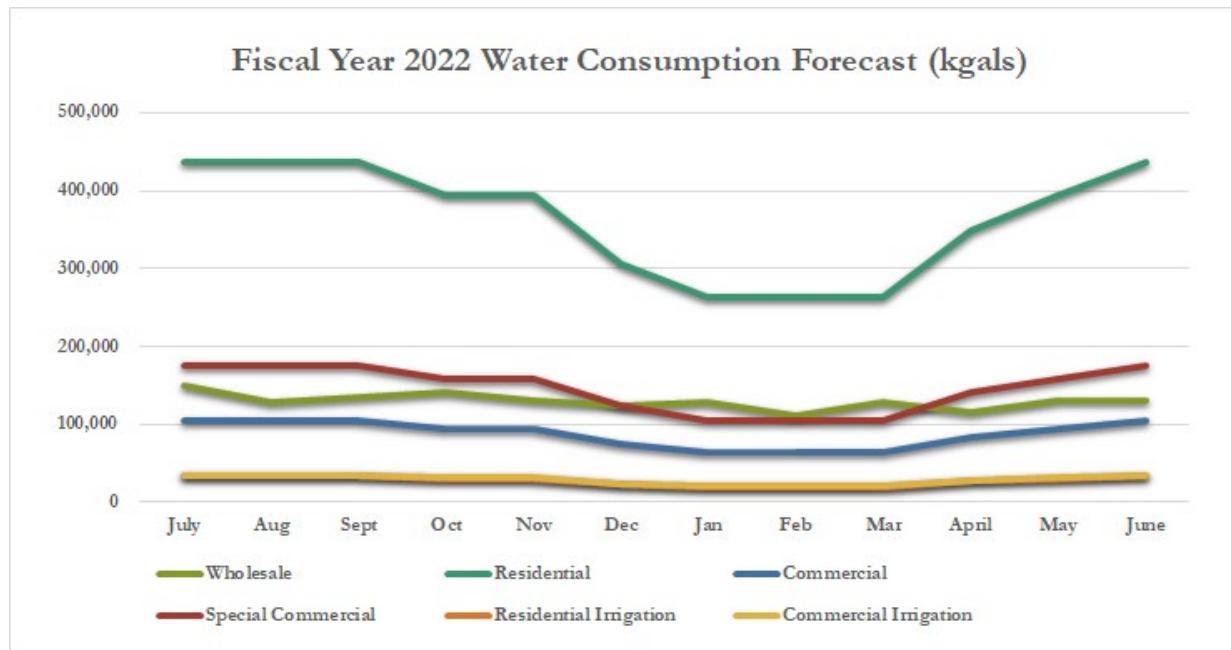


Beaufort-Jasper Water & Sewer Authority
Fiscal Year 2022 Water Sales and Consumption Forecast

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

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

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



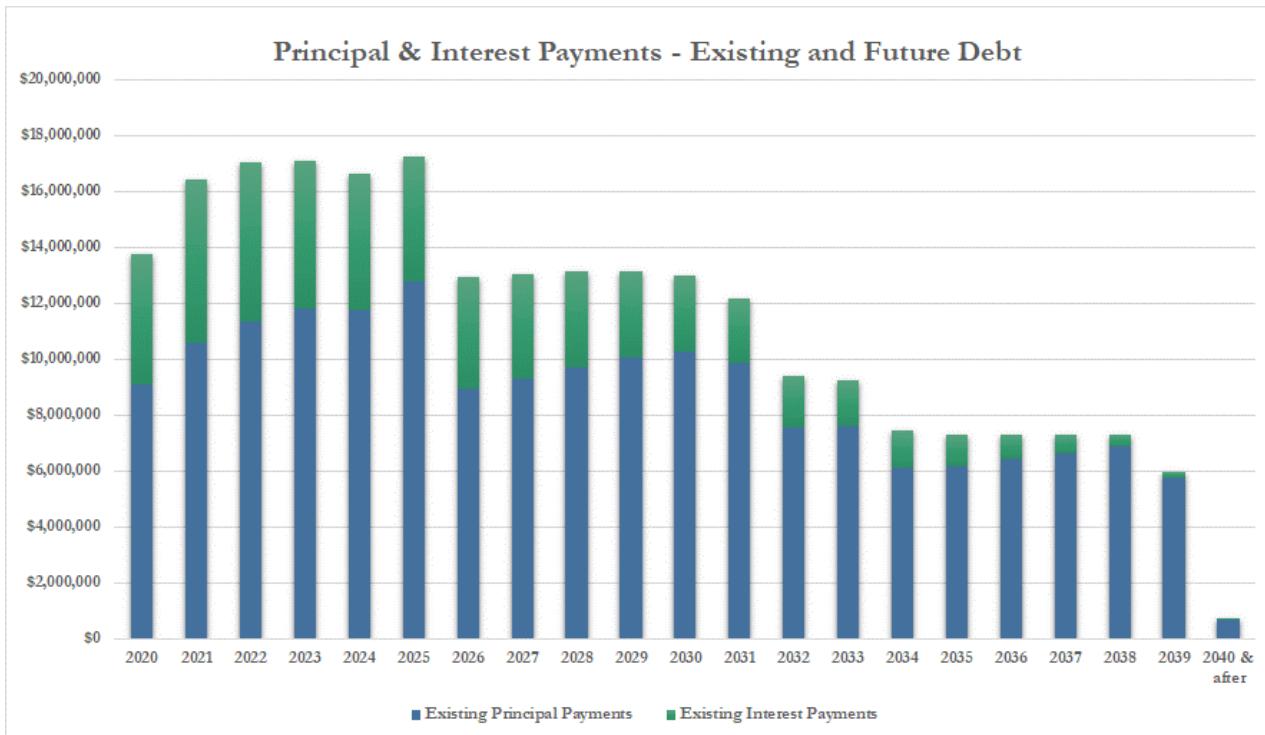
Beaufort-Jasper Water & Sewer Authority
O&M Capital Improvements Program
Fiscal Year 2022 Budget

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

Fiscal Year 2022 Debt Service Schedule

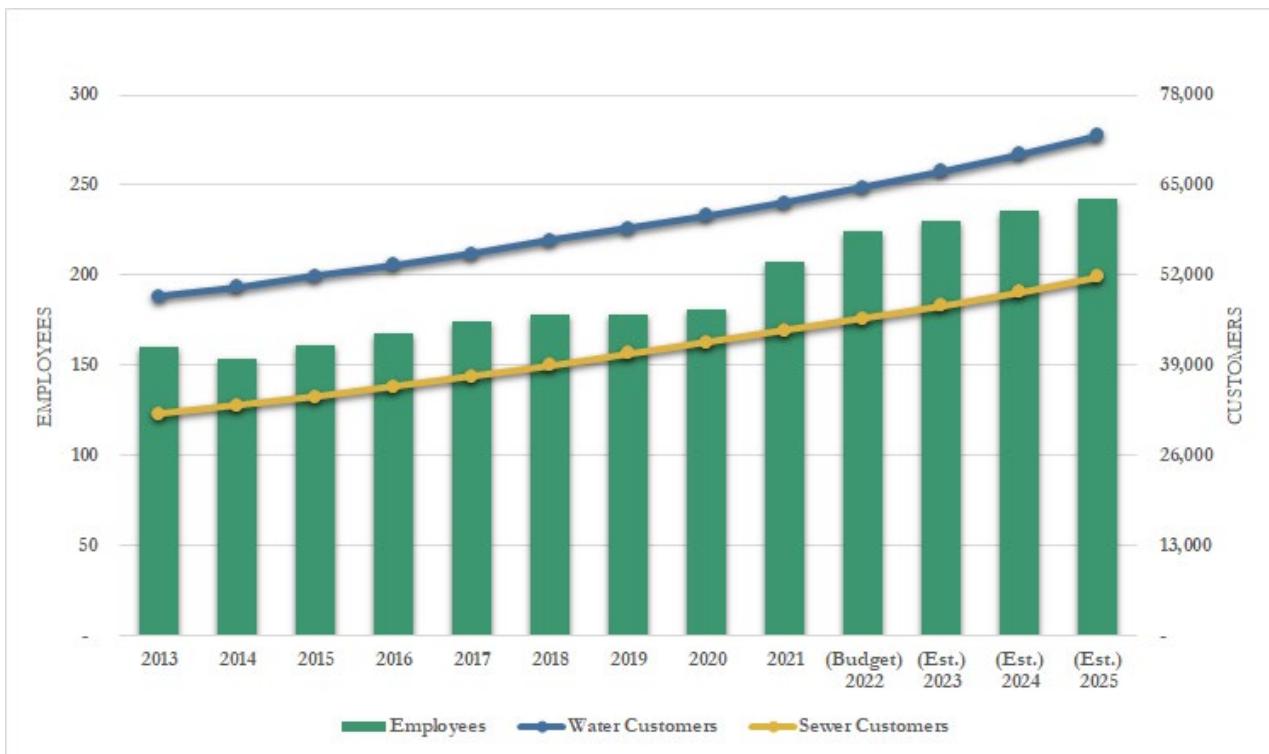
| Description of Debt | Total Debt Service | Water Debt Service | Wastewater Debt Service |
|---|----------------------|---------------------|-------------------------|
| | \$ | \$ | \$ |
| 2000 (COH) SRF | 14,500 | - | 14,500 |
| 2001B SRF (ASR System) | 53,900 | 53,900 | - |
| N/P-Department of the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

51.5% 48.5%



Number of Employees and Customers

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



Fiscal Year 2022 Personnel

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

Fringe benefits as percentage of wages 38.3%

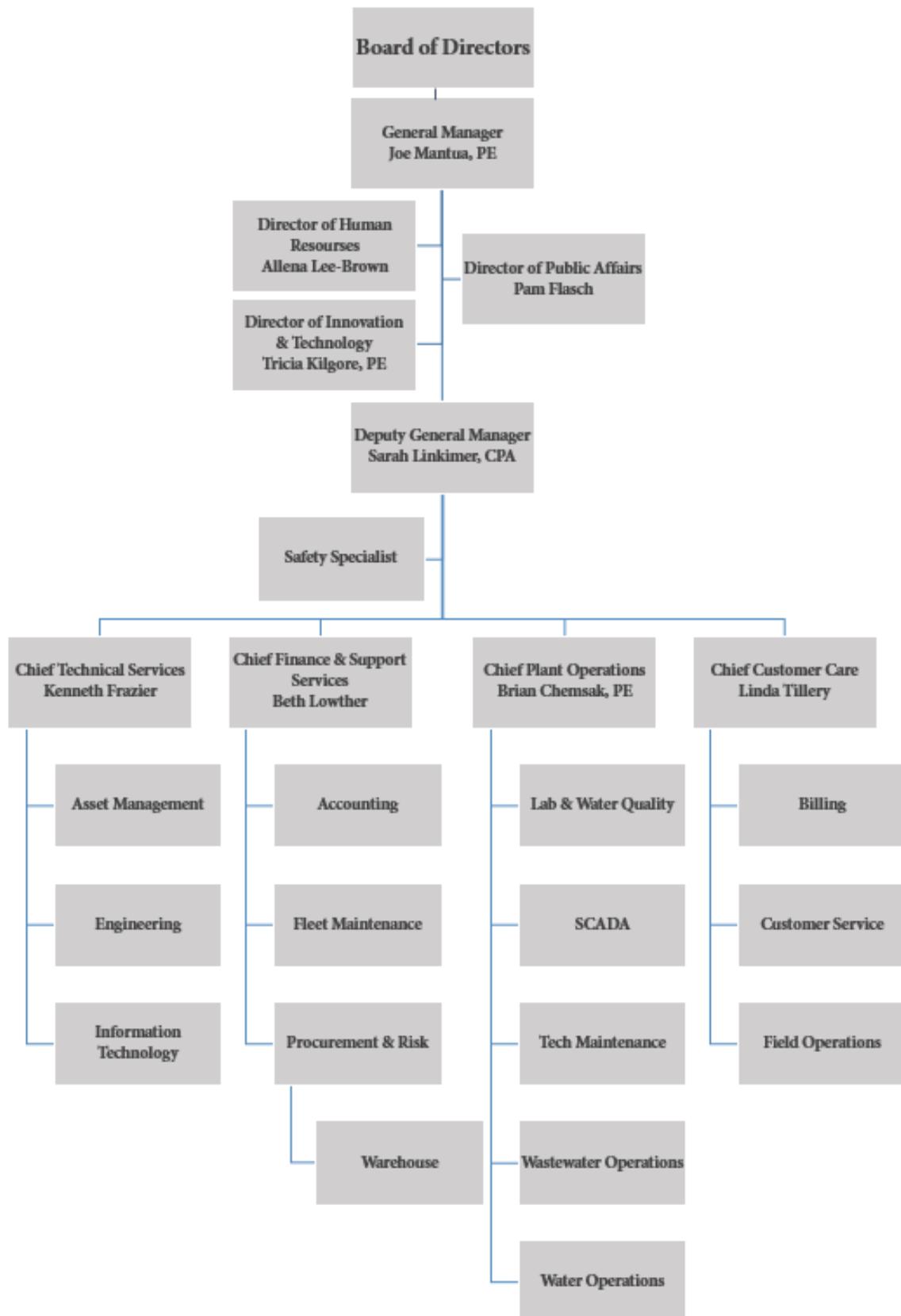
Total personnel costs as a percentage of Operating Expenses before depreciation 50.8%

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

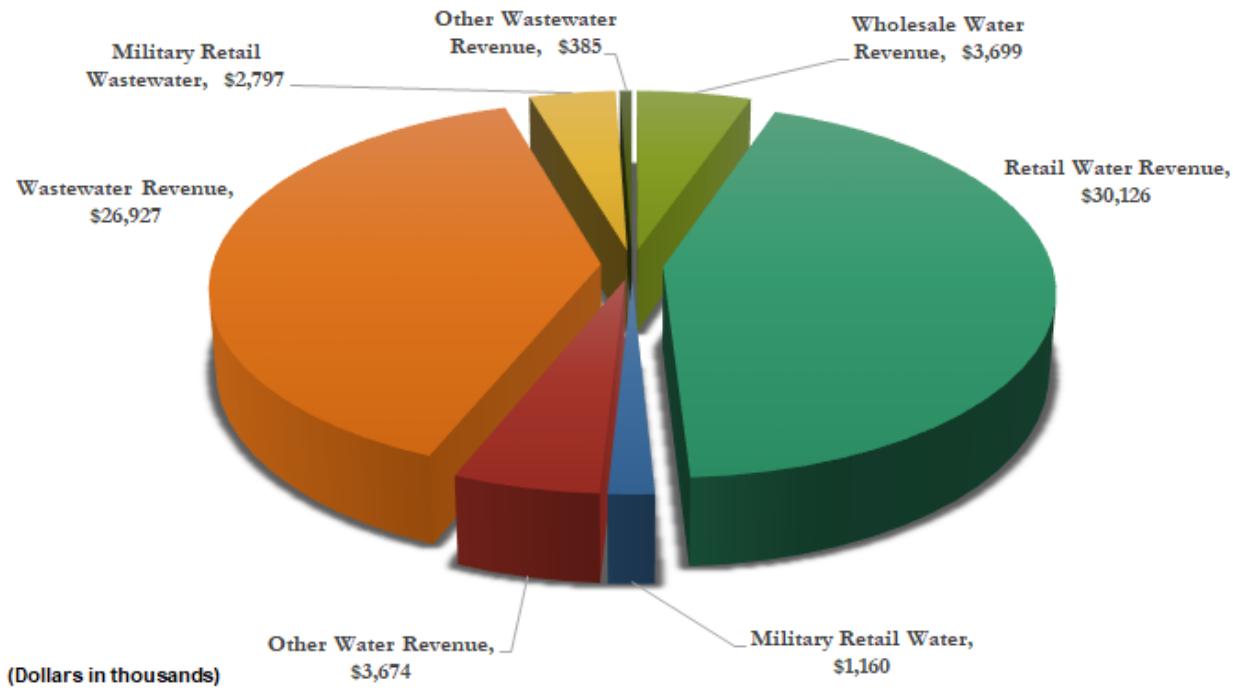
Budgeted Full Time Positions

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

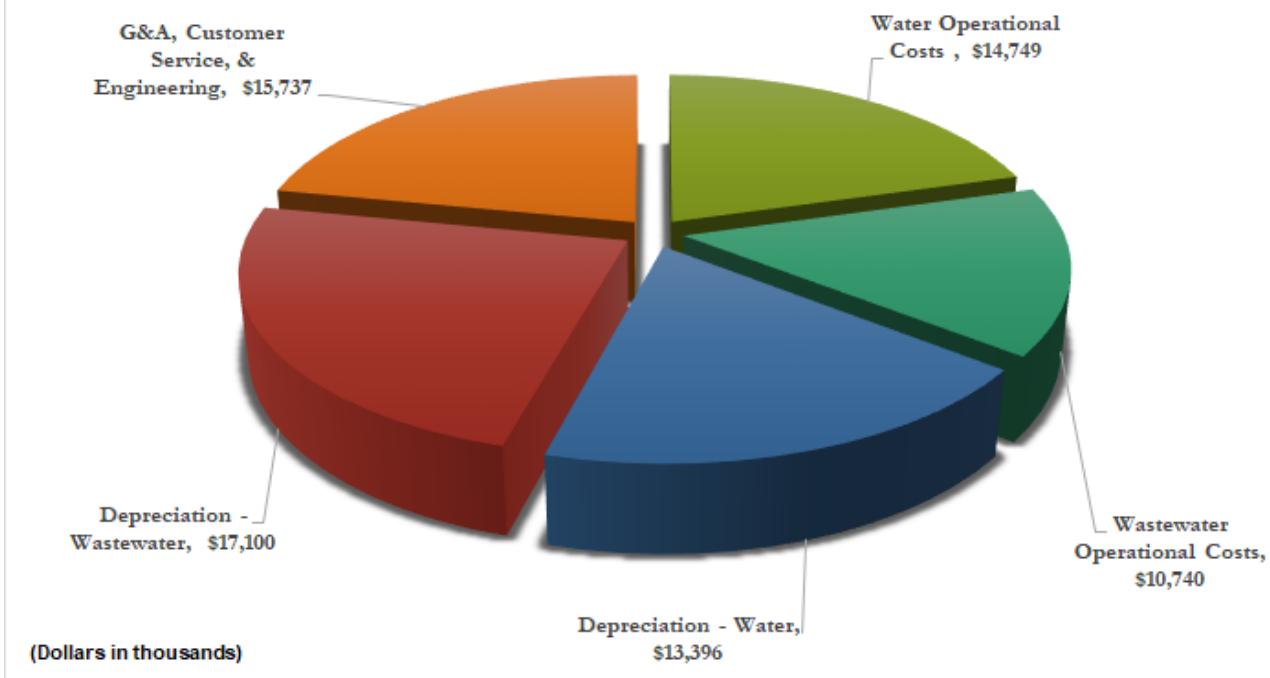
Organizational Chart



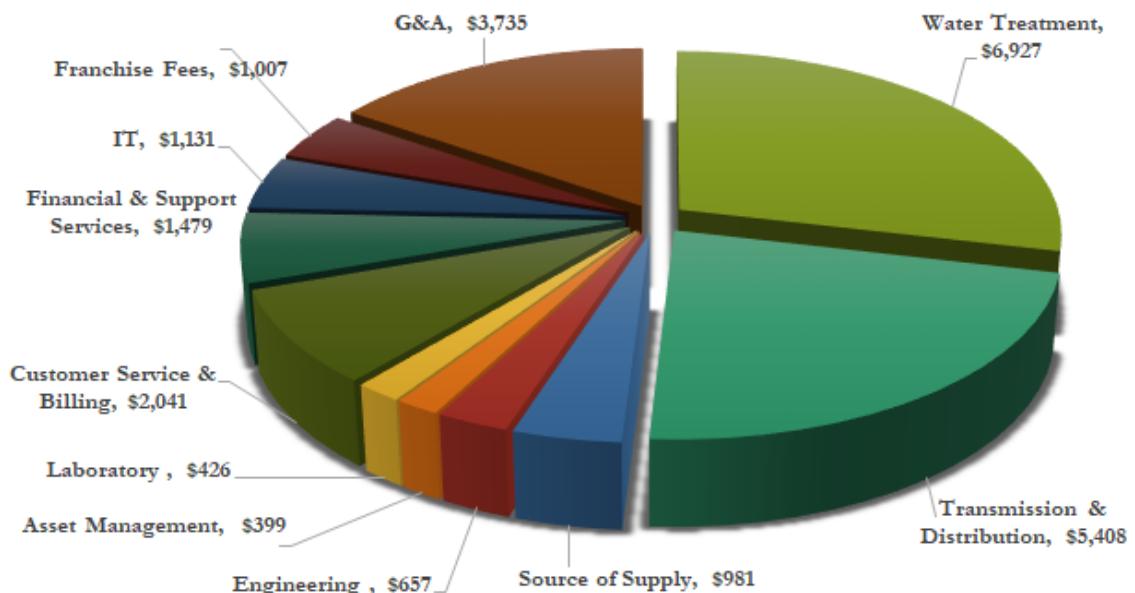
Fiscal Year 2022 Operating Revenues - \$68.8 Million



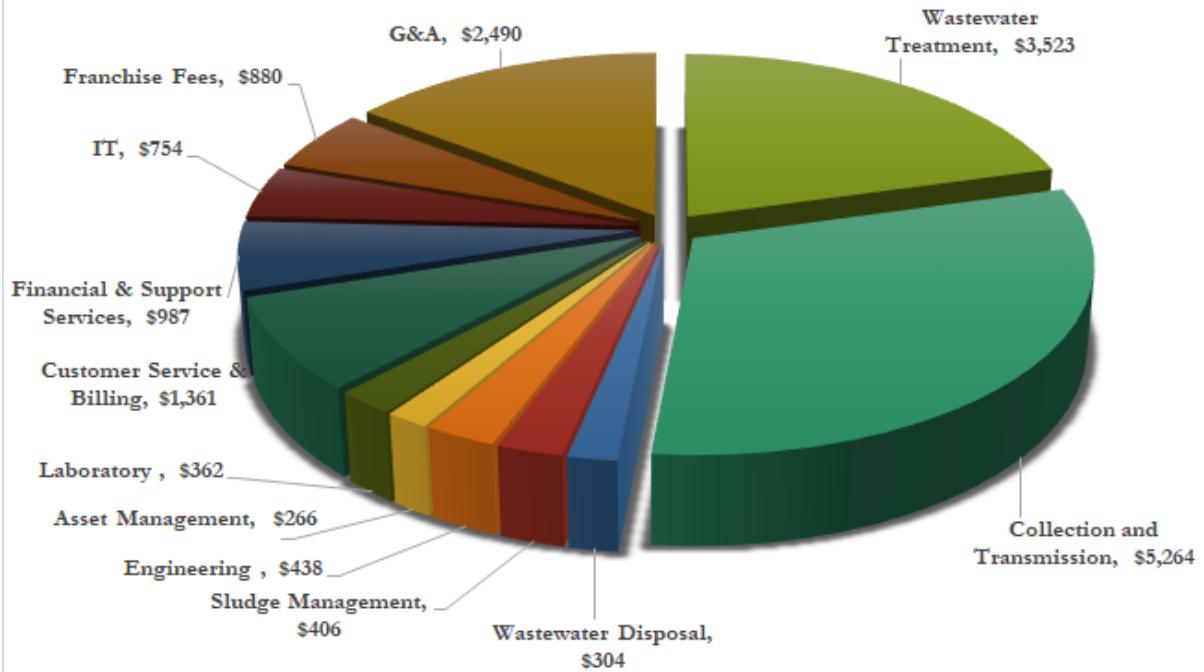
Fiscal Year 2022 Operating Expenses - \$71.7 Million



Fiscal Year 2022 Water Operations Expenses \$24 Million



Fiscal Year 2022 Wastewater Operations Expenses \$17 Million



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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Wastewater Operating Expenses

Wastewater Treatment Operations

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

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

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

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

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

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

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

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

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

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

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

Customer Service - Wastewater

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

Billing - Wastewater

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

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

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

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

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