



Operating Budget

Fiscal Year July 1, 2024 - June 30, 2025

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RESOLUTION

ADOPTING AN OPERATING BUDGET FOR THE BEAUFORT-JASPER WATER AND SEWER AUTHORITY FOR THE FISCAL YEAR BEGINNING JULY 1, 2024 AND ENDING JUNE 30, 2025

WHEREAS, the General Manager of the Beaufort-Jasper Water and Sewer Authority (“Authority”) has prepared an estimate of operating and non-operating revenues of \$141,381,000 and operating and non-operating expenditures of \$92,062,000 for the fiscal year beginning July 1, 2024 and ending June 30, 2025; and,

WHEREAS, the Fiscal Year 2025 Operating Budget forecasts a \$49,319,000 increase in net position; and,

WHEREAS, the Finance Committee has reviewed the proposed operating budget, held a public hearing on the proposed budget on May 15, 2024, 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, 2024 and ending June 30, 2025 are hereby adopted as the official operating budget for the Beaufort-Jasper Water and Sewer Authority for said fiscal year.

ADOPTED, this 23rd day of May, 2024 in Regular Session.

(SEAL)

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

By: _____
Gregory A. Padgett, Chair

Attest:

William Singleton, Ed. D, Secretary/Treasurer

FY2025 BUDGET HIGHLIGHTS

- **OVERVIEW**

- The FY2025 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, 2024:
 - Residential Water and Sewer: The residential water volumetric charge of \$4.12 per thousand gallons is projected to increase to \$4.70 per thousand gallons. The monthly basic facility charge for water is projected to increase from \$10.50 to \$12.00. The volumetric charge for sewer of \$7.15 per thousand gallons is projected to increase to \$7.51 per thousand gallons. The monthly basic facility charge for sewer is projected to increase from \$16.00 to \$17.50. The residential sewer cap is projected to increase from 7kgals to 10kgals, which is an increase from \$66.00 to \$92.60 per month.
 - The average residential water and sewer customer (7kg) is projected to receive an increase of \$9.63 or 9% on their total monthly bill.
 - Commercial Water and Sewer: The volumetric charge for water of \$4.12 per thousand gallons is projected to increase to \$4.70 per thousand gallons. The monthly basic facility charge for water is projected to increase from \$15.00 to \$17.00. The volumetric charge for sewer is projected to increase from \$7.50 per thousand gallons to \$10.13 per thousand gallons. The monthly basic facility charge for sewer is projected to increase from \$16.00 to \$21.60.
 - Residential and Commercial irrigation: The usage charge for residential and commercial irrigation is projected to increase from \$5.20 per thousand gallons to \$6.24 per thousand gallons.
 - Wholesale water: Rates are projected to increase 16%-20%.
 - Certain ancillary charges are projected to increase based on an analysis of actual costs incurred.
- The change in net position for FY2025 is projected to increase by \$23.4M to \$49.3M compared to a forecasted increase in net position of \$25.9M in FY2024.
- Anticipated ending operating cash for FY2025 is \$20M, which is above the policy minimum of 120 days operating cash on hand.
- Debt Service coverage is projected to be 2.39 compared to FY2024 forecast of 1.91.

- **REVENUE FORECASTS** are based on anticipated continued growth in both Beaufort and Jasper Counties. Average residential customer usage is projected to be 6.03 thousand gallons per month compared to FY2024 forecast of 6.04 thousand gallons per month.

- Residential customer growth is projected to increase 2% for both retail water and sewer.
- Commercial customer growth is projected to increase 2% for both retail water and sewer.
- Operating Revenues are projected to increase \$14.6M compared to projected FY2024.
- Total capital contributions are projected at \$46M, an increase of \$17.7M from the FY2024 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 \$5.5M above projected FY2024 expenses. Operating expenses after depreciation are \$5.6M above projected FY2024 expenses. Significant increases in operating expenses compared to projected FY2024 are as follows:

- Wages and benefits are projected to increase \$3.5M due to several contributing factors including a 3% merit increase, addition of 15 full time positions, and an 11.8% increase in health insurance.
- Chemicals are projected to increase \$580k and Disposal Costs are projected to increase \$380k due to an increase in contract pricing.
- Computer contracts/licensing are projected to increase \$400k due to various new services and renewals of existing contracts.
- Power costs are projected to increase \$370k due to increase in usage and rates.

Beaufort - Jasper Water and Sewer Authority
Statement of Revenue, Expenses, and Change in Net Position Budget
For the year ended June 30, 2025

Operating revenues:	
Water	
Civilian wholesale	\$ 3,378,000
Military wholesale	1,382,000
Retail	39,685,000
Military retail	1,412,000
Other	4,214,000
Total water revenues	50,071,000
Wastewater	
Service	40,512,000
Military retail	3,036,000
Other	565,000
Total wastewater revenues	44,113,000
Total operating revenues	94,184,000
Operating expenses:	
Water	
Water treatment	9,135,500
Transmission and distribution	6,925,000
Source of supply	1,017,300
Laboratory and testing	671,300
Engineering and construction services	1,846,000
Asset management	861,300
Customer service	1,194,800
Billing	1,264,300
Financial & business services	1,980,100
Information technology	1,708,000
General and administrative	3,765,000
Franchise fee	1,301,500
Depreciation	13,100,000
Total water operating expenses	44,770,100
Wastewater	
Wastewater treatment	5,142,200
Collection and transmission	6,962,600
Wastewater disposal	352,700
Sludge management	2,047,600
Laboratory and testing	403,300
Engineering and construction services	1,230,700
Asset management	574,200
Customer service	814,400
Billing	842,900
Financial & business services	1,319,900
Information technology	1,138,800
General and administrative	2,581,100
Franchise fee	1,261,500
Depreciation	17,570,000
Total wastewater operating expenses	42,241,900
Total operating expenses	87,012,000
Operating loss	7,172,000
Non-operating revenue (expense):	
Interest income	928,600
Gain (loss) on disposal of assets	68,400
Investment income	200,000
Interest expense	(5,050,000)
Total non-operating revenue (expense)	(3,853,000)
Decrease in net position before capital contributions	3,319,000
Capital contributions:	
Capacity fees	36,000,000
Developer contributions of systems	10,000,000
Total capital contributions	46,000,000
Increase in Net Position	\$ 49,319,000

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

	2023	2024		2025
	Actual	Budget	Projected	Budget
Revenues:				
Water service revenues	\$ 35,298,408	\$ 40,711,000	\$ 39,332,189	\$ 45,857,000
Wastewater service revenues	32,998,109	36,013,000	35,596,029	43,548,000
Other revenues	4,368,979	4,571,000	4,643,322	4,779,000
Total operating revenues	\$ 72,665,496	\$ 81,295,000	\$ 79,571,540	\$ 94,184,000
Expenses:				
Operating, before depreciation, but including franchise fees				
Water operations	16,622,890	18,990,200	18,318,903	19,050,600
Wastewater operations	13,221,247	13,571,100	13,999,441	16,169,900
Depreciation	30,309,220	30,514,600	30,578,557	30,670,000
General, administrative, customer service and engineering	16,336,699	19,067,200	18,562,466	21,121,500
Total operating expenses	76,490,056	82,143,100	81,459,367	87,012,000
Operating Income	(3,824,560)	(848,100)	(1,887,828)	7,172,000
Non-operating revenue (expenses), net	(2,009,280)	(2,199,748)	(509,072)	(3,853,000)
Increase (decrease) in net position, before contributions	(5,833,840)	(3,047,848)	(2,396,900)	3,319,000
Capital contributions:				
Grants	-	-	-	-
Capacity fees	14,426,395	8,300,000	12,300,000	36,000,000
Developer contributions of systems	12,969,629	5,000,000	16,000,000	10,000,000
Total capital contributions	27,396,024	13,300,000	28,300,000	46,000,000
Increase(decrease) in net position	21,562,184	10,252,152	25,903,100	49,319,000
Net position at beginning of year	385,837,388		407,399,572	433,302,672
Net position at end of year	\$ 407,399,572		\$ 433,302,672	\$ 482,621,672



Beaufort-Jasper Water & Sewer Authority
Operating Cash Analysis

	2024 Estimated	2025 BUDGET	2026 Estimated	2027 Estimated	2028 Estimated
Operating Net Income (projected)	\$ (1,887,828)	\$ 7,172,000	\$ 11,763,300	\$ 15,771,300	\$ 20,511,930
Add:					
Depreciation Expense	30,578,557	30,670,000	33,737,000	37,110,700	40,821,770
Interest Income	1,004,215	710,000	663,000	615,000	565,000
Deduct:					
Principal Payments (current debt)	(11,744,740)	(12,764,700)	(8,942,240)	(9,308,470)	(9,703,480)
Interest Payments (current debt)	(4,872,920)	(4,460,400)	(4,000,320)	(3,739,820)	(3,412,170)
New Debt Service	-	-	(8,872,750)	(18,699,500)	(25,192,625)
Transfers to C&D (3-year cash flow)	-	(11,000,000)	(12,000,000)	(13,000,000)	(14,000,000)
Capital purchases funded by operations	(9,273,417)	(6,425,000)	(6,500,000)	(6,890,000)	(7,303,400)
Adjusted Income (Cash)	3,803,867	3,901,900	5,847,990	1,859,210	2,287,025
Beginning Balance Cash	12,287,460	16,091,327	19,993,227	25,841,217	27,700,427
Anticipated Ending Cash	16,091,327	19,993,227	25,841,217	27,700,427	29,987,452
Days O&M Cash on Hand	115	130	158	160	163
Debt Service Coverage Ratio (w/o CC Fees):					
Operating Income	(1,887,828)	7,172,000	11,763,300	15,771,300	20,511,930
Add:					
Depreciation Expense	30,578,557	30,670,000	33,737,000	37,110,700	40,821,770
Interest Income	1,004,215	710,000	663,000	615,000	565,000
Net Earnings	29,694,944	38,552,000	46,163,300	53,497,000	61,898,700
Debt Service to be paid (parity)	15,531,600	16,139,040	20,729,250	30,661,730	37,222,215
Debt Coverage	1.91	2.39	2.23	1.74	1.66
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)	-	-	8,872,750	18,699,500	25,192,625
	-	-	8,872,750	18,699,500	25,192,625
Total Projected Debt Service	16,617,660	17,225,100	21,815,310	31,747,790	38,308,275

NOTE:

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

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

Background

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

Although originally established to provide water and wastewater services only to the unincorporated areas, the Authority now also provides direct services to the citizens in the incorporated areas of the City of Beaufort, the Town of Bluffton, the City of Hardeeville, the Town of Port Royal and indirectly to thousands of additional citizens in the Beaufort and Hilton Head areas, through wholesale services provided to other water and sewer utilities. The Authority's customer base as of June 30, 2023, was **67,247** retail water accounts including the following wholesale water customers: Military installations – Naval Hospital, Parris Island Recruit Depot, Marine Corps Air Station Beaufort, Laurel Bay Housing Facility; Utilities – Hilton Head PSD, Fripp Island PSD, Harbor Island, Callawassie Island, Water Oak Utility, and Warsaw Eustis Oaks Water Company. These wholesale customers resell and/or redistribute the Authority's water to their residents. Authority headquarters are located on Highway 170, approximately thirteen miles south of the City of Beaufort.

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

The wastewater system serves **48,405** retail and bulk customers as of June 30, 2023. 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 2025 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 Accounting Manager will review controls and procedures on a continuing basis. Additionally, the Accounting Manager will oversee the documentation and periodic review of financial standard operating procedures (SOPs) to ensure that internal audit functions and professional skepticism are incorporated as part of the analytical and reporting function.

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

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

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

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

Annual Audit: The Finance Committee of the Authority's Board of Directors serves as the Audit Committee of the Authority. It is comprised of three to four members of the Board who are not employees and who provide a broad overview of management's financial reporting and control functions. Generally, this Committee meets with management on a monthly basis to review the financial status of the Authority. Additionally, the Committee meets with management and the independent external auditors to ensure that both parties are fulfilling their obligations with regard to auditing, controls, and other financial reporting factors. An Annual Comprehensive Financial Report (ACFR) is prepared after the end of the fiscal year and is audited by an external auditing firm. A copy of the most recent ACFR for the fiscal year ending June 30, 2023, 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 Accounting Manager, shall maintain an effective program of cash and investment management and follow the legal requirements regarding depositories and collateral requirements. To that effect, the Accounting Manager, is both authorized and required to promulgate a written Statement of Cash and Investment Management Policy governing the Authority's cash management and investment activities, and to institute and administer such specific procedures and criteria as may be necessary to ensure compliance with the Authority's financial management policy. Specifically, this policy mandates pursuit of the following overall goals and objectives:

1. All aspects of cash management operations shall be designed to ensure the absolute safety and integrity of the Authority's financial assets. The overall financial objective is to provide the highest possible income support to the Authority with a very low risk of loss of principal.
2. Cash management activities shall be conducted in full compliance with prevailing state and federal regulations. Furthermore, such activities shall be designed to adhere to guidelines and standards promulgated by such professional organizations as the American Institute of Certified Public Accountants (AICPA), the Governmental Accounting Standards Board (GASB), and the Government Finance Officers Association (GFOA). Investments of the Authority must comply with South Carolina Code Section 6-5-10, which states that the Authority may invest money subject to its control and jurisdiction in:
 - (a) Obligations of the United States and agencies thereof;
 - (b) General obligations of the State of South Carolina or any of its political units;
 - (c) Savings and Loan Associations to the extent that the same are insured by an agency of the federal government;

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

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

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

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

Revenue Policies, including Revenue Sufficiency and Rate Setting

All water and wastewater revenues are recognized on 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 one to three years.

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

Operating Budget Policies

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

The Authority uses a one-year operating budget process with an additional three-year cash and coverage projection included to encourage a longer term planning and management perspective. An analysis is presented with the budget and rate recommendation to ensure that utility revenues are sufficient to recover total cash needs.

Total cash needs include annual expenditures to operate the system, capital-related costs of principal and interest payments on debt, and capital replacements and improvements that are not debt-financed.

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

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

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

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

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

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

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

- The Authority will maintain a budgeting control system that ensures continual compliance with the adopted budget and that reports any material variances to the Finance Committee and the Board within a timely manner.
- Management will notify the Finance Committee and the Board of Directors of any unbudgeted expenditure that exceeds \$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.
- Expenditures for research and development (studies) when the cost can be directly associated with a verifiable fixed asset and the costs are required to create/acquire such asset.
- Merger and acquisition evaluation when the merger or acquisition actually occurs.

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

Assets acquired through contributions from developers or other customers are capitalized at their acquisition value, or at engineers' estimated value or cost to construct at the date of the contribution. Utility systems acquired from other service providers are recorded at the lower of prior service provider's net book value or fair value,

with the cost and accumulated depreciation recorded. Internal engineering costs are capitalized to the extent of direct support and contribution to construction and expansion projects. Costs of studies that directly result in specific construction projects are capitalized. Contributions are recognized in the Statement of Revenues, Expenses and Changes in Net Position when earned.

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

	<u>Years</u>
Source of supply equipment	15-50
Water treatment plant	10-50
Wastewater treatment plant	10-50
Transmission and distribution systems	10-50
Structures and improvements, including buildings	10-50
Equipment	3-20
Office furniture, equipment and vehicles	3-20
Meters	8
Subscription-based information tech. agreements	2-5

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

Capital Budgeting Policy

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

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

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

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

Debt Management Policy

The Authority manages debt in accordance with all applicable law and adopted debt management policy. In the Bond Resolutions, the Authority covenants and agrees that it will, at all times, prescribe, maintain, and thereafter collect rates and charges for the services and facilities furnished by the Authority, together with other income,

that will yield annual Net Earnings in the fiscal year equal to at least one hundred twenty percent (120%) of the sum of the annual debt service payments for all bonds outstanding. “Net Earnings” is defined by the bond resolution to mean, for the period in question, the net operating income of the System determined in accordance with generally accepted accounting principles, adding back depreciation, and including interest income not restricted to bond construction and cash capital contributions not received by government grants.

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

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

The following are the general policies related to debt:

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

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

The debt policy and the CIP must be coordinated to assure that debt is used for priorities and that projects are considered both on (1) their merit as important infrastructure and (2) on their credit worthiness.

Financial Risk Management Policy

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

of the Authority's financial assets. The overall financial objective is to provide the highest possible income support to the Authority with a very low risk of loss of principal.

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

Financial Condition & Trends

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

The Authority has experienced fluctuating customer usage trends over the last several years. Retail residential total water usage is projected to increase 2% over prior years' usage resulting from customer growth. A growth factor of 2% was projected for both residential and commercial customers. The forecast includes 1,463 new customers for water and 1,196 new customers for wastewater. At June 30, 2023, the Authority served **67,247** water customers, with 72% also receiving wastewater services. The 2025 budget projects **69,155** and **70,618** water customers as of June 30, 2024 and 2025, respectively.

Rate changes have been included in the FY2025 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 \$10.50 to \$12.00 per month. The volumetric rate for both residential and commercial customers is projected to increase from \$4.12 to \$4.70 per thousand gallons. For commercial water and irrigation customers the basic facility charge is projected to increase from \$15.00 to \$17.00 per month. For residential sewer customers the basic facility charge is projected to increase from \$16.00 to \$17.50 per month and the volumetric rate is projected to increase from \$7.15 to \$7.51 per thousand gallons. The residential sewer cap of 7kgals per month is projected to increase to 10kgals per month. This results in the residential sewer cap of \$66.00 per month to increase to \$92.60 per month. For commercial sewer customers the basic facility charge is projected to increase from \$16.00 to \$21.60 per month and the volumetric rate is projected to increase from \$7.50 to \$10.13 per thousand gallons. Wholesale water rates are projected to increase 16%-20% for the various wholesale areas.

The trend in actual operating revenues and expenses is presented on page 29. In the chart, the projected figures for 2024, the budget for 2025, as well as estimates for 2026-2028 are compared to audited information presented for fiscal years 2016 through 2023. The increase in operating expenses is primarily related to the increase in wages and additional personnel, employee benefits, chemical costs, computer contracts, disposal costs, and power. Although operating expenses are expected to increase in fiscal year 2025, 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 2025 budgeted revenues are expected to generate sufficient cash to cover budgeted operating expenses, before depreciation, and to provide for debt service coverage (2.39 debt service coverage ratio). This cash is generally utilized for contingency and depreciation, thereby funding the renewal and replacement of assets, and operating capital expenditures (such as vehicles and information technology). Both this graph and the Operating Cash Analysis on page 7 provide assurance that sufficient cash is available to support operations, cover debt service, and pay for operating capital, while meeting the requirement of 120 days operating cash on hand to ensure liquidity.

The 2025 budget demonstrates the Authority's ability to operate a self-sustaining business enterprise that responds to the needs of its customers as well as remaining committed to the goals in the Authority's Strategic Focus Plan. Budget considerations include ensuring infrastructure viability, focusing on workforce investment, promoting financial sustainability, and adapting to continued growth in the area. The Authority's management addresses these factors and anticipates future challenges in a fiscally and effective manner that consistently provides a reliable, high level of service to its customers.

Beaufort-Jasper Water & Sewer Rates
Effective July 1, 2024

WATER			
Commercial Irrigation	Minimum	\$17.00	Basic Facilities Charge
	Usage	\$6.24	per Thousand gallons
Commercial Water	Minimum	\$17.00	Basic Facilities Charge
	Usage	\$4.70	per Thousand gallons
Residential Irrigation	Minimum	\$12.00	Basic Facilities Charge
	Usage	\$6.24	per Thousand gallons
Residential Water	Minimum	\$12.00	Basic Facilities Charge
	Usage	\$4.70	per Thousand gallons
Raw Water	Fixed O&M Charge	\$6,200.00	per Month
	Usage	\$0.15	per Thousand gallons
Reverse Osmosis	Fixed O&M Charge	\$5,700.00	per Month
	Usage	\$4.69	per Thousand gallons
Return Water	Fixed O&M Charge	\$3,392.00	per Month
	Usage	\$0.07	per Thousand gallons
Wholesale	Military	\$4.01	per Thousand gallons
	Area A2	\$3.76	per Thousand gallons
	Area A3	\$3.76	per Thousand gallons
	Area B1	\$3.76	per Thousand gallons
	Area B2	\$3.75	per Thousand gallons
	Area B3	\$2.71	per Thousand gallons

SEWER			
Commercial	Minimum	\$21.60	Basic Facilities Charge
	Usage	\$10.13	per Thousand gallons
Bulk Commercial	Minimum	\$21.60	Basic Facilities Charge
	Usage	\$7.50	per Thousand gallons
Residential	Minimum	\$17.50	Basic Facilities Charge
	Usage	\$7.51	per Thousand gallons
	Maximum per month	\$92.60	Residential Maximum
Reclaimed Water	Fixed O&M Charge:		
	NOB Golf Course Irrigation	\$460.00	per Month
	SOB Golf Course Irrigation	\$521.00	per Month
	SOB Residential/Commercial Irrigation	\$2,000.00	per Month
	Usage	\$0.25	per Thousand gallons

Capital Contribution/Capacity Fees		
Effective July 1, 2023		
Residential Water per REU	\$1,994.00	July 1, 2023
Residential Sewer per REU	\$4,884.00	July 1, 2023
Commercial Water per gpd (minimum 300 gpd)	\$4.99	July 1, 2023
Commercial Sewer per gpd (minimum 200 gpd)	\$16.28	July 1, 2023

Retail Water Rate Comparisons

Effective Date

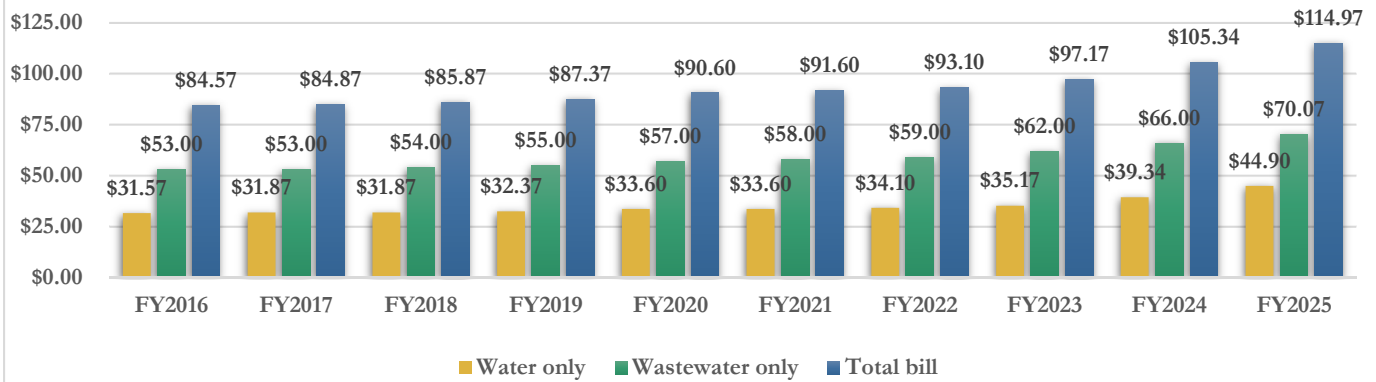
		7/1/15	7/1/16	7/1/17	7/1/18	7/1/19	1/1/21	7/1/21	7/1/22	7/1/23	7/1/24	
Commercial	Minimum	\$9.00	\$12.00	\$12.00	\$13.00	\$13.40	\$13.40	\$13.40	\$13.80	\$15.00	\$17.00	Basic Facilities Charge per Thousand gallons
	Usage	\$3.51	\$3.41	\$3.41	\$3.41	\$3.58	\$3.58	\$3.58	\$3.69	\$4.12	\$4.70	
Residential	Minimum	\$7.00	\$8.00	\$8.00	\$8.50	\$8.75	\$8.75	\$9.25	\$9.55	\$10.50	\$12.00	Basic Facilities Charge per Thousand gallons
	Usage	\$3.51	\$3.41	\$3.41	\$3.41	\$3.55	\$3.55	\$3.55	\$3.66	\$4.12	\$4.70	

Retail Wastewater Rate Comparisons

Effective Date

		7/1/15	7/1/16	7/1/17	7/1/18	7/1/19	1/1/21	7/1/21	7/1/22	7/1/23	7/1/24	
Commercial	Minimum	\$9.00	\$12.00	\$13.00	\$14.00	\$14.00	\$14.00	\$14.00	\$14.70	\$16.00	\$21.60	Basic Facilities Charge per Thousand gallons
	Usage	\$6.28	\$6.28	\$6.28	\$6.28	\$6.59	\$6.59	\$6.59	\$6.92	\$7.50	\$10.13	
Residential	Minimum	\$9.00	\$10.00	\$11.00	\$12.00	\$12.00	\$13.00	\$14.00	\$14.70	\$16.00	\$17.50	Basic Facilities Charge per Thousand gallons
	Usage	\$6.28	\$6.18	\$6.18	\$6.18	\$6.49	\$6.49	\$6.49	\$6.81	\$7.15	\$7.51	
	Max per month	\$53.00	\$53.00	\$54.00	\$55.00	\$57.00	\$58.00	\$59.00	\$62.00	\$66.00	\$92.60	Residential Maximum

Monthly Water & Wastewater Bill for 7kgal Residential Customer



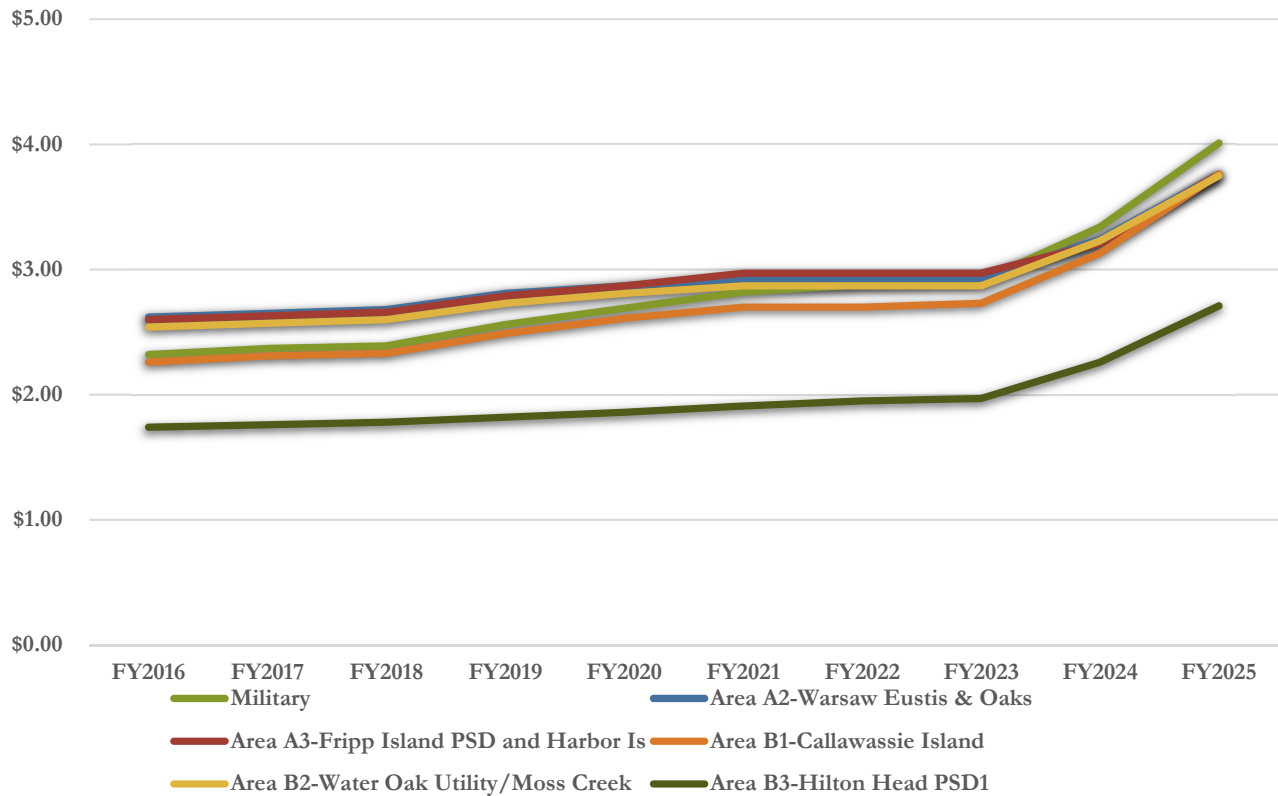
Wholesale Water Rate Comparisons

Effective Date

7/1/15 7/1/16 7/1/17 7/1/18 7/1/19 1/1/21 7/1/21 7/1/22 7/1/23 7/1/24

Wholesale Water		7/1/15	7/1/16	7/1/17	7/1/18	7/1/19	1/1/21	7/1/21	7/1/22	7/1/23	7/1/24	
	Military	\$2.32	\$2.37	\$2.39	\$2.56	\$2.69	\$2.82	\$2.88	\$2.91	\$3.34	\$4.01	per Thousand gallons
	Area A2-Warsaw Eustis & Oaks	\$2.62	\$2.65	\$2.68	\$2.81	\$2.87	\$2.93	\$2.93	\$2.93	\$3.24	\$3.76	per Thousand gallons
	Area A3-Fripp Island PSD and Harbor Is	\$2.60	\$2.63	\$2.66	\$2.79	\$2.87	\$2.97	\$2.97	\$2.97	\$3.21	\$3.76	per Thousand gallons
	Area B1-Callawassie Island	\$2.26	\$2.31	\$2.33	\$2.49	\$2.61	\$2.70	\$2.70	\$2.73	\$3.13	\$3.76	per Thousand gallons
	Area B2-Water Oak Utility/Moss Creek	\$2.54	\$2.57	\$2.60	\$2.73	\$2.81	\$2.87	\$2.87	\$2.87	\$3.23	\$3.75	per Thousand gallons
	Area B3-Hilton Head PSD1	\$1.74	\$1.76	\$1.78	\$1.82	\$1.86	\$1.91	\$1.95	\$1.97	\$2.26	\$2.71	per Thousand gallons

Wholesale Water Comparison



Beaufort-Jasper Water & Sewer Authority

Ancillary Charges

Effective Date July 1, 2024

Charge Type	Charge	Charge Description
1 Administrative Charges		
New Account Service Charge	\$40.00	For administrative costs of establishing new water and sewer accounts
Transfer Account Service Charge	\$25.00	For administrative costs of transferring water and sewer
Same Day Service	\$100.00	Applies to new service or same day transfer
Returned payment fee	\$35.00	For handling fees and charges associated with the return of a payment from a financial institution, etc.
Late payment penalty	1.50%	Monthly penalty applied to all retail account balances five (5) days after the due date
Delinquent account fee	\$50.00	Applied to all retail accounts 30 days after the due date, prior to service termination
After Hours Service Call	\$100.00	Trip charge related to after hours service calls
Trip Fee	\$30.00	Trip charge related to delinquent account
2 Equipment Use Fee (8-hour day, ½ day minimum)		
Air Compressor w/ Attachments	\$31.69	Per Hour (Minimum 4 hour charge)
Arrow Board	\$5.71	Per Hour (Minimum 4 hour charge)
Boom Truck	\$55.94	Per Hour (Minimum 4 hour charge)
Portable Light Unit	\$9.67	Per Hour (Minimum 4 hour charge)
Portable Trailer Mounted Pump	\$36.73	Per Hour (Minimum 4 hour charge)
Front End Loader	\$62.21	Per Hour (Minimum 4 hour charge)
Small Trackhoe (Hydraulic Mini-Excavator)	\$48.97	Per Hour (Minimum 4 hour charge)
Trackhoe (Large Excavator)	\$100.52	Per Hour (Minimum 4 hour charge)
Standby Generators		
100kw, 120/240/208, 1/3	\$56.70	Per Hour (Minimum 4 hour charge)
80kw, 110/220, 1/3	\$56.70	Per Hour (Minimum 4 hour charge)
4000w, 110/220, 1	\$4.86	Per Hour (Minimum 4 hour charge)
5000w, 110/220, 1	\$4.86	Per Hour (Minimum 4 hour charge)
2200w, 110/220, 1	\$4.86	Per Hour (Minimum 4 hour charge)
Tanker Charge	\$450.00	Plus Operations hourly Labor Charge
Dump Truck	\$117.13	Per Hour (Minimum 4 hour charge)
Sewer Jet Truck	\$61.16	Per Hour (Minimum 4 hour charge)
Sewer Vac Truck	\$97.76	Per Hour (Minimum 4 hour charge)
Utility Service Truck	\$146.36	Per Hour (Minimum 4 hour charge)
3 Fire Lines, private		Monthly charge for fire line availability
Less than or equal to 4"	\$5.00	Fire line only
6"	\$8.00	Fire line for sprinkler or per hydrant
8"	\$10.00	Fire line for sprinkler or per hydrant
10"	\$12.00	Fire line for sprinkler or per hydrant
> or = 12"	\$15.00	Fire line for sprinkler or per hydrant
4 Lab Analysis Fees		For laboratory analysis performed under contract to wholesale customers (see attached Lab Analysis Fees worksheet)
	\$700.00	Wastewater PFAS samples if taken by BJWSA
5 Meter Fees		
Meter Tampering	\$150.00	For unauthorized meter tampering (i.e., turn-on, etc.)
Reset Fee	\$100.00	Reset meter
Meter Damage	\$150.00	Plus actual material cost, plus 30%

Highlight denotes a new or modified charge.

Beaufort-Jasper Water & Sewer Authority

Ancillary Charges

Effective Date July 1, 2024

Charge Type	Charge	Charge Description
6 Mobilization Charges		Assessed to contractor, etc., responsible for the mobilization
On pipes < 12"	\$500.00	Plus actual costs, plus 30%
On pipes > or = 12"	\$1,000.00	Plus actual costs, plus 30%
7 Operations Labor Charge for work incurred due to outside agencies (i.e., contractors, etc.)	\$40.00	Per hour
8 Project Development Fees		
Water/Sewer Availability Letter:		REU-Residential Equivalent Unit/CEU-Commercial
Individual Parcels & Multiple REUs	\$0.00	Included in plan review
Plan Review (relieved for resubmits)		All plans resubmitted for review are charged ½ of original plan review
< 10 REU (Residential Equivalent Units)	\$1,250.00	
10 - 50 REU	\$2,000.00	
51 - 150 REU	\$4,000.00	
> 150 REU	\$5,000.00	
Residential Construction Inspection per REU	\$120.00	
Commercial Construction Inspection per GPD	\$0.50	
Testing		Fee for inspector to witness a pressure test for sewer or water. Failed test will require additional fee.
< 10 REU or M no PS	\$400.00	
10 - 50 REU w/PS	\$1,500.00	
51 - 150 REU	\$2,500.00	
> 150 REU or RegPS or spine for development	\$3,000.00	
Record Drawing Conversion to GIS		
< 50 REU	\$500.00	
> 50 REU	\$1,500.00	
Legal Documents		
Blanket Easement Recording	\$1,000.00	Each
Specific Easement Recording	\$600.00	Each
Pump Station Site Recording	\$1,000.00	Each
Using "Non-BJWSA Standard" Documents	N/A	Not allowed
9 Security Deposits		
Residential Security Deposit	\$150.00	Equivalent to average 2-month residential bill
Commercial Security Deposit (water)		Refundable upon account closing; additional irrigation meter deposit not required if a water deposit is on hand
¾"	\$150.00	One month's typical bill at 7kgal/month, escalated according to equivalent meter size
1"	\$150.00	
1-1/2"	\$150.00	
2"	\$175.00	
3"	\$345.00	
4"	\$550.00	
6"	\$1,100.00	
8"	\$1,760.00	
10"	\$2,530.00	
12"	\$8,250.00	
Commercial Security Deposit (water AND sewer)		1.5 times the single water deposit fee
¾"	\$150.00	
1"	\$150.00	

Highlight denotes a new or modified charge.

Beaufort-Jasper Water & Sewer Authority

Ancillary Charges

Effective Date July 1, 2024

Charge Type	Charge	Charge Description
Commercial Security Deposit (water AND sewer) continued		1.5 times the single water deposit fee
1-1/2"	\$150.00	
2"	\$265.00	
3"	\$515.00	
4"	\$825.00	
6"	\$1,650.00	
8"	\$2,640.00	
10"	\$3,795.00	
12"	\$12,375.00	
10 Hydrants Meters		
Deposit - 5/8" Meter	\$1,000.00	Refundable - Deposit forfeited if meter not returned.
Deposit - 1" Meter	\$1,500.00	Refundable - Deposit forfeited if meter not returned.
Deposit - 2" Meter	\$3,000.00	Refundable - Deposit forfeited if meter not returned
Fine - 5/8" Meter	\$1,000.00	Fine for Construction Meter non return
Fine - 1" Meter	\$1,500.00	Fine for Construction Meter non return
Fine - 2" Meter	\$3,000.00	Fine for Hydrant Meter non return
Setup/breakdown	\$100/\$100	
Base charge	\$18.00	Per month
Usage	\$4.12	Per kgal
Hydrant flow test	\$150.00	
Tanker		
Deposit - 5/8" Meter	\$1,000.00	Refundable - Deposit forfeited if meter not returned
Deposit - 2" Meter	\$3,000.00	Refundable - Deposit forfeited if meter not returned
Setup/breakdown	\$75/\$75	
Base charge	\$18.00	Per month
Usage	\$4.12	Per kgal
11 Wastewater Program Fees		
Septage Tipping Fee	\$95.00	Per kgal
Septic Truck Clean-out Fee	\$300.00	Per kgal
Septage		
500 gallon ticket	\$57.00	each
1000 gallon ticket	\$100.00	each
Port-a-let		
500 gallon ticket	\$37.00	each
1000 gallon ticket	\$60.00	each
Grinder Maintenance Fee		
Commerical	\$44.00	Per month
Residential	\$30.00	Per month
Sludge Handling		
Dewatering	\$500.00	Per dry ton
Pretreatment Permits		
Application	\$400.00	
Annual Admin. & Inspection		
Non-Significant Discharge	\$300.00	
Significant Discharge	\$2,500.00	
Extra Strength Surcharges		
BOD > 250 mg/L	\$0.95	Per lb.
TSS > 250mg/L	\$1.00	Per lb.
Ammonia > 100 mg/L	\$2.00	Per lb.
Oil and Grease > 100 mg/L	\$1.00	Per lb.
Disconnect (Cut Off) Fee for Sewer Only	\$500.00	For costs to terminate sewer service

Highlight denotes a new or modified charge.

Beaufort-Jasper Water & Sewer Authority

Ancillary Charges

Effective Date July 1, 2024

12 Water Theft		Theft of meter equipment or bypassing meter
First Offense	\$250.00	Plus estimated water loss @ 1.5 times current volumetric rate
Second Offense & each offense thereafter	\$500.00	Charges pressed, plus estimated water loss at 1.5 times rate
13 BJWSA GIS Portal		Access to the Authority's GIS Portal
Annual fee for up to 5 users	\$3,600.00	Additional access can be purchased for another 5 users at the same rate.

Beaufort-Jasper Water & Sewer Authority

Tap Fees and Related Charges

Effective Date July 1, 2024

Charge Type	Charge	Charge Description
1 Sewer Inspection Fee		
First inspection	\$100.00	
Reinspection fee	\$100.00	
2 Sewer Tap Fees		
4" or Larger Sewer Connection	Actual Cost	Sewer lateral needs to be installed from the main to the property line
3 System Connections		
10" and smaller	\$400.00	
>12"	\$1,300.00	
4 Water Tap Fees		
¾" Model 25 Meter + Box Assembly – 25 GPM Maximum	\$900.00	New meter fees including box. (Typically 15 business days)
¾" Model 25 Meter – 25 GPM Maximum	\$385.00	New Meter fees (Box installed per new DPPM)
1" Model 70 Meter + Box Assembly – 70 GPM Maximum	\$1,200.00	New meter fees including box. (Typically 15 business days)
1" Model 70 Meter – 70 GPM Maximum	\$620.00	New Meter fees (Box installed per new DPPM)
>= 1-1/2" – Contact BJWSA for GPM	Actual Cost	Setup within 15 business days
Meter Expedited Installation Fee	\$2,000.00	Meter installation within 5 business days (contingent upon available supplies)
5 Physical Sewer Tap Locate Fee	Actual Cost	Cost to locate sewer tap if contractor cannot locate
6 Backflow Non-Compliance Fee		
Initial backflow inspection fee	\$100.00	
Backflow Reinspection Fee	\$100.00	Fee associated with reinspecting a failed backflow
Recurring monthly fee for Backflow not in compliance	\$300.00	Fee for backflows not in compliance that cannot be turned off (example: dialysis centers, schools, apartment buildings)
7 Minimum Construction Fee	\$200.00	Fee associated with relocating meters, or water and sewer field operations service repair activities.
8 Grease Trap Compliance Fee	\$400.00	Fee associated with waterwater and pretreatment
Reinspection Fee	\$100.00	
Recurring monthly fee if not in compliance	\$200.00	

Highlight denotes a new or modified charge.

Beaufort-Jasper Water & Sewer Authority

Lab Analysis Fees

Effective Date July 1, 2024

Parameter	Method Reference	Qty	Matrix	Charge
pH-Lab	EPA 150.1	1	Aqueous	\$10.00
Turbidity	SM 2130B	1	Aqueous	\$10.00
Conductivity-Lab	SM 2510B	1	Aqueous	\$10.00
Total Residual Chlorine-Lab	SM 4500CLG	1	Aqueous	\$10.00
Free Residual Chlorine-Lab	SM 4500CLG	1	Aqueous	\$10.00
Total Coliform/E. Coli	SM 9223B	1	Aqueous	\$30.00
Fecal Coliform	SM 9221C E	1	Aqueous	\$50.00
Heterotrophic Bacteria	SM 9215B	1	Aqueous	\$50.00
Enterococci	Enterolert	1	Aqueous	\$50.00
Alkalinity	SM 2320B	1	Aqueous	\$30.00
Calcium-Hardness	SM 3500CAD	1	Aqueous	\$30.00
Fluoride	SM 4500F-C	1	Aqueous	\$35.00
Chloride	SM 4500CL-B	1	Aqueous	\$35.00
Total Phosphorous	SM 4500 PE	1	Aqueous	\$40.00
Orthophosphate	EPA 365.2	1	Aqueous	\$30.00
Ammonia	SM 4500NH3F	1	Aqueous	\$75.00
Nitrite	SM 4500-NO2	1	Aqueous	\$75.00
Nitrate	SM4500-NO3 / EPA 9210A / /	1	Aqueous	\$75.00
Biochemical Oxygen Demand	SM 5210B	1	Aqueous	\$150.00
Total Organic Carbon	SM 5310B	1	Aqueous	\$40.00
Total Suspended Solids	SM 2540D	1	Aqueous	\$35.00
Total Dissolve Solids	SM 2540C	1	Aqueous	\$35.00
Additional Service:				
Sample Pick-up		Per day		\$75.00
Terms and Additional Information:				
Based on business days after sample receipt.				
Weekends and holidays excluded unless prior approval from Laboratory Manager.				
BJWSA sampling containers will be provided with appropriate preservatives.				

Highlight denotes a new or modified charge.

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

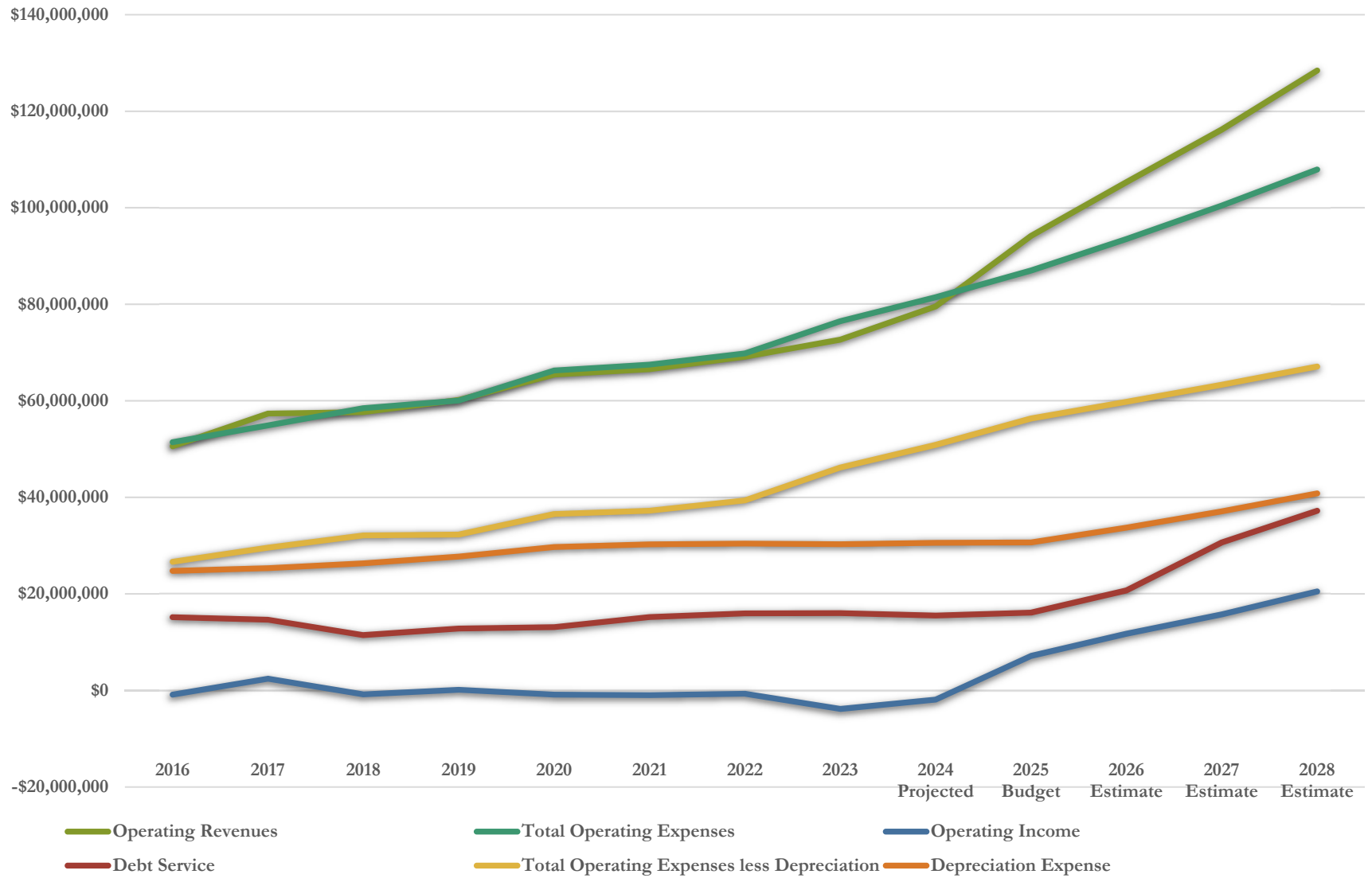
	2024 Budget	2024 Projected	2025 Budget	Budget Vs. Projected
Operating revenues:				
Water				
Civilian wholesale	\$ 2,865,000	\$ 2,840,000	\$ 3,378,000	18.94%
Military wholesale	1,126,000	1,139,700	1,382,000	21.26%
Retail	35,308,000	33,982,611	39,685,000	16.78%
Military retail	1,412,000	1,369,878	1,412,000	3.07%
Other	4,074,000	4,096,592	4,214,000	2.87%
Total water revenues	44,785,000	43,428,780	50,071,000	15.29%
Wastewater				
Service	32,977,000	32,600,225	40,512,000	24.27%
Military retail	3,036,000	2,995,804	3,036,000	1.34%
Other	497,000	546,730	565,000	3.34%
Total wastewater revenues	36,510,000	36,142,759	44,113,000	22.05%
Total operating revenues	81,295,000	79,571,540	94,184,000	18.36%
Operating expenses:				
Water				
Water treatment	8,150,800	8,775,385	9,135,500	4.10%
Transmission and distribution	8,093,600	6,848,118	6,925,000	1.12%
Source of supply	1,105,800	951,159	1,017,300	6.95%
Laboratory and testing	605,000	551,036	671,300	21.83%
Engineering and construction services	1,087,500	1,497,842	1,846,000	23.24%
Asset management	560,100	402,645	861,300	113.91%
Customer service	1,072,500	1,109,492	1,194,800	7.69%
Billing	1,235,900	1,230,581	1,264,300	2.74%
Financial and business services	1,819,900	1,715,168	1,980,100	15.45%
Information technology	1,393,600	1,231,050	1,708,000	38.74%
General and administrative	4,270,500	3,904,008	3,765,000	-3.56%
Franchise fee	1,035,000	1,193,205	1,301,500	9.08%
Total water operating expenses before depreciation	30,430,200	29,409,690	31,670,100	7.69%
Wastewater				
Wastewater treatment	4,761,200	4,782,903	5,142,200	7.51%
Collection and transmission	5,859,300	6,251,457	6,962,600	11.38%
Wastewater disposal	384,200	304,184	352,700	15.95%
Sludge management	1,175,000	1,295,659	2,047,600	58.04%
Laboratory and testing	426,400	360,910	403,300	11.75%
Engineering and construction services	726,800	981,400	1,230,700	25.40%
Asset management	373,300	268,542	574,200	113.82%
Customer service	715,300	738,841	814,400	10.23%
Billing	824,300	839,119	842,900	0.45%
Financial and business services	1,213,200	1,141,447	1,319,900	15.63%
Information technology	929,200	806,632	1,138,800	41.18%
General and administrative	2,845,100	2,695,698	2,581,100	-4.25%
Franchise fee	965,000	1,004,328	1,261,500	25.61%
Total wastewater operating expenses before deprec.	21,198,300	21,471,121	24,671,900	14.91%
Total operating expenses before depreciation	51,628,500	50,880,810	56,342,000	10.73%
Depreciation - water	13,461,200	13,103,209	13,100,000	-0.02%
Depreciation - wastewater	17,053,400	17,475,348	17,570,000	0.54%
Total operating expenses	82,143,100	81,459,367	87,012,000	6.82%
Operating income (loss)	(848,100)	(1,887,828)	7,172,000	-479.91%
Non-operating revenue (expense):				
Interest income	615,000	971,006	710,000	-26.88%
Bond interest income	500,000	1,680,283	-	-100.00%
Lease interest income	218,252	225,593	218,600	-3.10%
Gain (loss) on disposal of assets	-	166,399	68,400	-58.89%
Interest expense	(3,573,000)	(3,800,000)	(5,050,000)	32.89%
Investment income	40,000	247,646	200,000	-19.24%
Total non-operating revenue (expense)	(2,199,748)	(509,072)	(3,853,000)	-656.87%
Income (loss) before capital contribution fee revenue	(3,047,848)	(2,396,900)	3,319,000	-238.47%
Capital contributions:				
Grant revenue	-	-	-	0.00%
Capacity fees	8,300,000	12,300,000	36,000,000	192.68%
Developer contributions of systems	5,000,000	16,000,000	10,000,000	-37.50%
Total capital contributions	13,300,000	28,300,000	46,000,000	62.54%
Increase (Decrease) in Net Position	10,252,152	25,903,100	49,319,000	90.40%

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

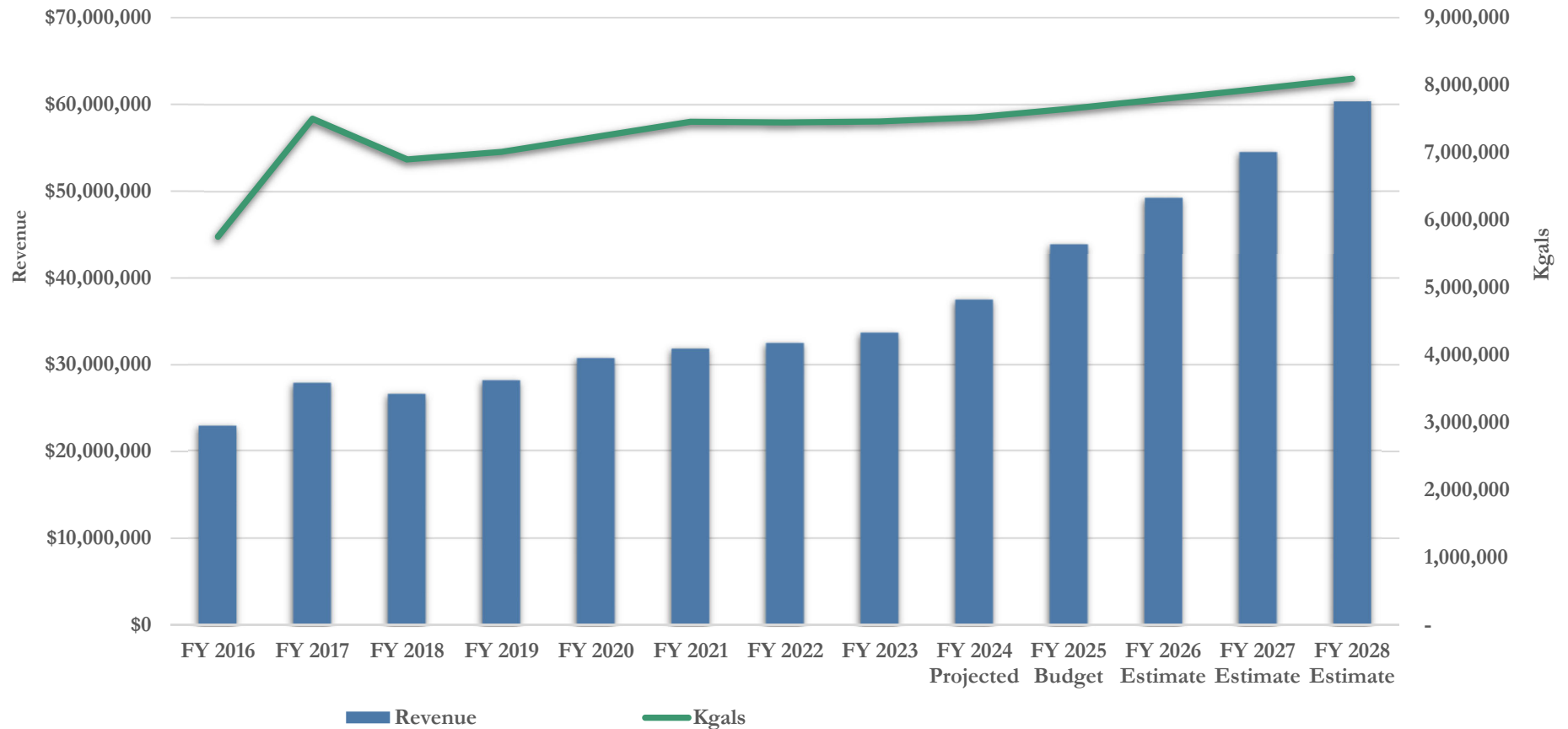
	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>	Projected <u>2024</u>	Budgeted <u>2025</u>
Wholesale Water	\$ 2,983,939	\$ 4,078,291	\$ 3,733,234	\$ 3,834,863	\$ 3,525,136	\$ 3,605,928	\$ 3,693,963	\$ 3,604,922	\$ 3,979,700	\$ 4,760,000
Retail Water	20,319,545	24,192,968	23,314,524	24,772,724	27,645,252	28,436,998	29,172,845	30,533,278	33,982,611	39,685,000
Military Privatization Water	1,260,060	1,260,060	1,622,490	1,694,976	1,694,976	1,249,336	1,160,208	1,160,208	1,369,878	1,412,000
Retail Sewer	19,230,231	21,123,369	21,673,534	22,929,137	24,794,729	26,086,906	27,892,912	30,201,065	32,600,225	40,512,000
Military Privatization Sewer	3,227,340	3,227,340	2,987,380	2,939,388	2,939,388	2,820,768	2,797,044	2,797,044	2,995,804	3,036,000
Other Revenue	3,575,594	3,479,418	4,341,533	4,026,773	4,836,117	4,351,281	4,426,155	4,368,979	4,643,322	4,779,000
Total operating revenues	50,596,709	57,361,446	57,672,695	60,197,861	65,435,598	66,551,217	69,143,127	72,665,496	79,571,540	94,184,000
Water:										
Source of Supply	628,088	682,336	718,262	631,112	693,264	825,986	806,933	875,896	951,159	1,017,300
Water Treatment	4,251,192	4,697,085	4,974,749	4,670,514	5,996,384	5,625,678	6,605,322	8,424,984	8,775,385	9,135,500
Transmission & Distribution	4,010,835	4,470,738	5,233,862	5,009,118	4,951,948	5,735,100	4,983,144	5,758,974	6,848,118	6,925,000
Laboratory and Testing	384,868	447,323	402,883	374,293	441,680	391,300	374,363	524,061	551,036	671,300
Franchise Fee	713,142	799,341	798,800	837,019	917,001	959,339	998,714	1,038,975	1,193,205	1,301,500
Depreciation & Amortization	10,931,496	11,293,048	11,868,983	12,550,945	12,845,015	13,014,417	13,087,181	13,037,871	13,103,209	13,100,000
General and Administrative	4,996,528	5,881,978	6,052,314	6,489,605	7,969,641	8,478,193	8,752,852	9,821,705	11,090,787	12,619,500
Wastewater:										
Collection and Transmission	3,915,355	4,154,221	4,802,973	4,784,992	5,016,643	4,481,210	5,165,323	5,710,168	6,251,457	6,962,600
Wastewater Treatment	2,936,791	2,898,779	3,462,234	3,450,755	3,438,614	3,278,321	3,856,199	4,858,202	4,782,903	5,142,200
Wastewater Disposal	258,642	259,152	243,494	280,543	254,298	292,702	302,793	295,541	304,184	352,700
Sludge Management	364,870	367,946	406,463	424,643	433,779	415,905	507,261	1,078,746	1,295,659	2,047,600
Laboratory and Testing	274,773	315,821	306,502	305,905	355,068	339,298	329,610	300,634	360,910	403,300
Franchise Fee	612,997	668,070	694,254	736,942	794,844	848,641	911,596	977,956	1,004,328	1,261,500
Depreciation	13,848,428	14,051,485	14,484,051	15,196,456	16,887,888	17,251,404	17,356,345	17,271,349	17,475,348	17,570,000
General & Administrative	3,318,370	3,935,910	4,032,213	4,313,803	5,296,681	5,579,464	5,778,585	6,514,994	7,471,679	8,502,000
Total operating expenses	51,446,375	54,923,233	58,482,037	60,056,645	66,292,748	67,516,958	69,816,221	76,490,056	81,459,367	87,012,000
Operating income (loss)	(849,666)	2,438,213	(809,342)	141,216	(857,150)	(965,741)	(673,094)	(3,824,560)	(1,887,828)	7,172,000
Adjustments to derive net earnings:										
Interest income	984,401	920,657	920,466	1,057,193	1,016,462	806,984	711,400	1,119,940	1,004,215	710,000
Contributed Capital-cash	5,036,468	3,971,040	4,403,030	8,956,572	9,984,422	10,971,337	22,003,826	14,426,395	12,300,000	36,000,000
Lease interest income	-	-	-	-	-	297,928	271,361	207,199	-	-
Depreciation expense	24,779,924	25,344,533	26,353,034	27,747,401	29,732,903	30,265,821	30,443,526	30,309,220	30,578,557	30,670,000
Net Earnings per bond resolution	\$ 29,951,127	\$ 32,674,443	\$ 30,867,188	\$ 37,902,382	\$ 39,876,637	\$ 41,376,329	\$ 52,757,019	\$ 42,238,194	\$ 41,994,944	\$ 74,552,000
Total debt service paid	\$ 15,174,583	\$ 14,663,429	\$ 11,469,959	\$ 12,831,526	\$ 13,131,927	\$ 15,210,119	\$ 15,961,868	\$ 16,024,945	\$ 15,531,600	\$ 16,139,040
Debt coverage	1.97	2.23	2.69	2.95	3.04	2.72	3.31	2.64	2.70	4.62
Debt coverage without capacity fees	1.64	1.96	2.31	2.26	2.28	2.00	1.93	1.74	1.91	2.39

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,

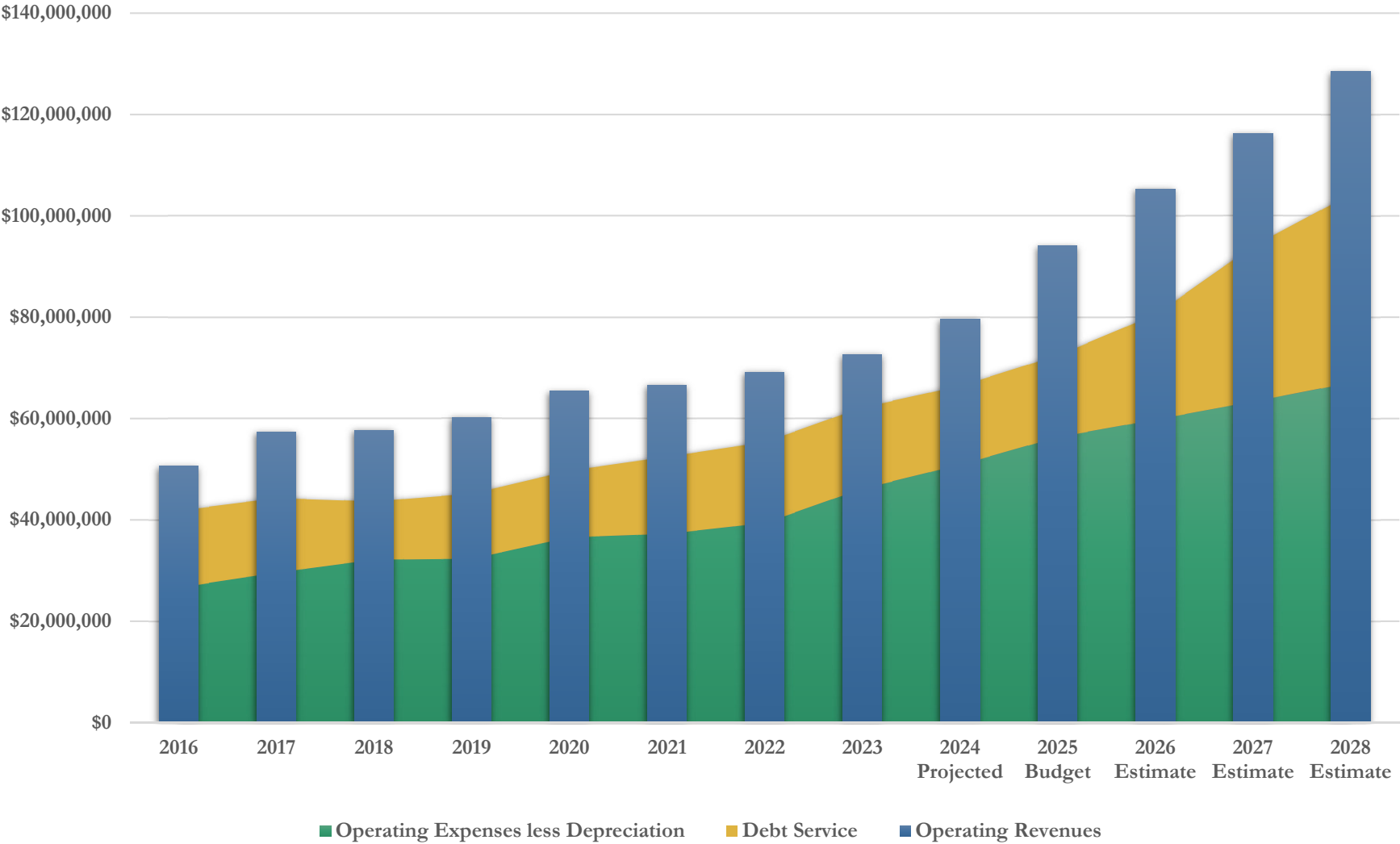
Trend in Operating Revenues and Expenses



Water Revenue and Usage

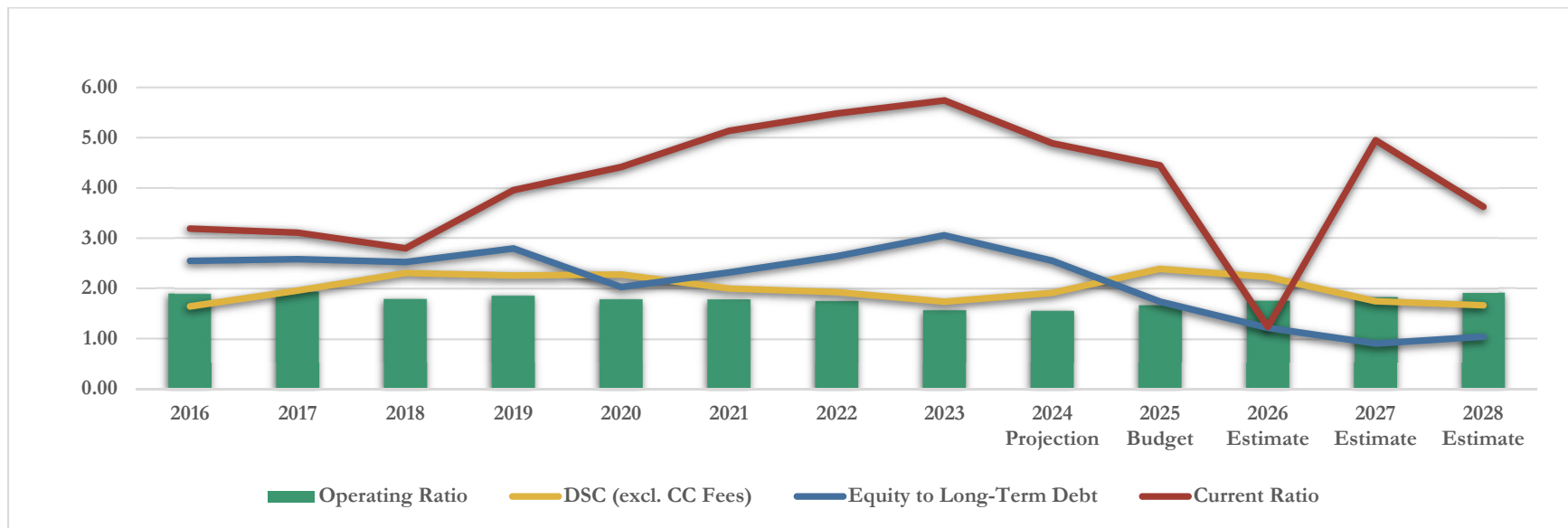


Cash Coverage

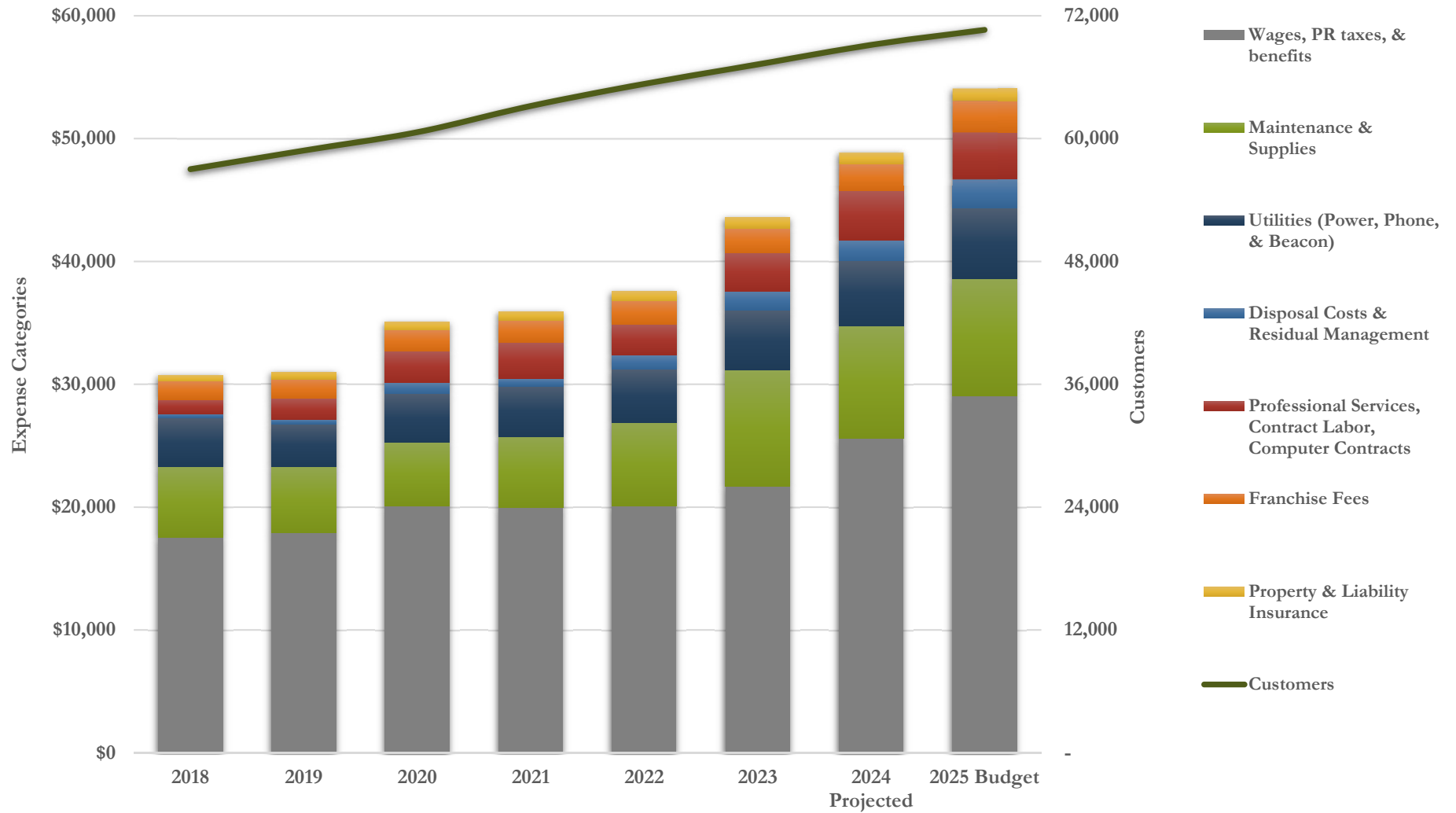


Ratio Analysis

	<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>Projection</u>	<u>2025</u> <u>Budget</u>	<u>2026</u> <u>Estimate</u>	<u>2027</u> <u>Estimate</u>	<u>2028</u> <u>Estimate</u>
Operating Ratio	1.90	1.94	1.80	1.86	1.79	1.79	1.76	1.57	1.56	1.67	1.76	1.83	1.91
Equity to Long-Term Debt	2.55	2.58	2.52	2.79	2.03	2.32	2.64	3.06	2.55	1.74	1.21	0.90	1.04
Current Ratio	3.19	3.11	2.80	3.96	4.42	5.14	5.48	5.74	4.89	4.45	1.23	4.95	3.63
DSC (excl. CC Fees)	1.64	1.96	2.31	2.26	2.28	2.00	1.93	1.74	1.91	2.39	2.23	1.74	1.66



Expense Categories (Reported in Thousands) & Customer History



Beaufort-Jasper Water & Sewer Authority
Fiscal Year 2025 Water Sales and Consumption Forecast

	July	August	September	October	November	December	January	February	March	April	May	June	TOTAL
WHOLESALE:													
Volume(kgals)													
Military	34,400	31,000	34,500	31,000	31,000	24,100	24,100	20,700	20,700	27,600	31,000	34,500	344,600
Area A2	3,300	2,800	3,200	2,800	2,800	2,200	2,200	1,900	1,900	2,500	2,800	3,200	31,600
Area A3	21,500	19,600	21,800	19,600	19,600	15,200	15,200	13,100	13,100	17,400	19,600	21,800	217,500
Area B1	9,300	8,400	9,000	8,400	8,400	6,500	6,500	5,600	5,600	7,400	8,400	9,300	92,800
Area B2	16,200	14,500	16,200	14,500	14,500	11,300	11,300	9,700	9,700	12,900	14,500	16,200	161,500
Area B3	50,000	47,000	46,000	76,000	75,000	66,000	64,000	60,000	41,000	41,000	46,000	50,000	662,000
Total	134,700	123,300	130,700	152,300	151,300	125,300	123,300	111,000	92,000	108,800	122,300	135,000	1,510,000
Revenue													
Military	\$ 138,200	\$ 124,400	\$ 138,200	\$ 124,400	\$ 124,400	\$ 96,700	\$ 96,700	\$ 82,900	\$ 82,900	\$ 110,600	\$ 124,400	\$ 138,200	\$ 1,382,000
Area A2	12,100	10,700	11,900	10,700	10,700	8,300	8,300	7,100	7,100	9,500	10,700	11,900	119,000
Area A3	81,800	73,600	81,800	73,600	73,600	57,300	57,300	49,100	49,100	65,400	73,600	81,800	818,000
Area B1	35,100	31,400	34,900	31,400	31,400	24,400	24,400	20,900	20,900	27,900	31,400	34,900	349,000
Area B2	60,700	54,500	60,600	54,500	54,500	42,400	42,400	36,400	36,400	48,500	54,500	60,600	606,000
Area B3	135,500	127,400	124,700	133,060	130,040	122,160	119,980	110,760	111,100	111,100	124,700	135,500	1,486,000
Total	\$ 463,400	\$ 422,000	\$ 452,100	\$ 427,660	\$ 424,640	\$ 351,260	\$ 349,080	\$ 307,160	\$ 307,500	\$ 373,000	\$ 419,300	\$ 462,900	\$ 4,760,000
RETAIL:													
Volume(kgals)													
Residential	438,500	394,600	438,500	394,600	394,600	306,900	306,900	263,100	263,100	350,800	394,600	438,300	4,384,500
Commercial	112,800	101,500	112,800	101,500	101,500	78,900	78,900	67,700	67,700	90,200	101,500	112,800	1,127,800
Special Commercial	189,900	189,900	155,000	154,600	82,300	123,100	126,800	112,300	112,300	107,500	175,700	175,800	1,705,200
Residential Irrigation	41,900	35,500	32,200	32,200	29,000	16,100	9,700	9,700	12,900	29,000	32,200	42,000	322,400
Commercial Irrigation	39,500	33,500	30,400	30,400	27,400	15,200	9,100	9,100	12,200	27,400	30,400	39,600	304,200
Total	822,600	755,000	768,900	713,300	634,800	540,200	531,400	461,900	468,200	604,900	734,400	808,500	7,844,100
Revenue													
Residential	\$ 2,859,300	\$ 2,573,500	\$ 2,859,400	\$ 2,573,500	\$ 2,573,500	\$ 2,001,600	\$ 2,001,600	\$ 1,715,600	\$ 1,715,600	\$ 2,287,500	\$ 2,573,500	\$ 2,859,400	\$28,594,000
Commercial	605,300	544,900	605,400	544,900	544,900	423,800	423,800	363,200	363,200	484,300	544,900	605,400	6,054,000
Special Commercial	52,400	52,300	42,700	42,600	22,700	33,900	35,000	31,000	31,000	29,600	48,400	48,400	470,000
Residential Irrigation	312,900	264,900	240,800	240,800	216,700	120,500	72,300	72,300	96,300	216,700	240,800	313,000	2,408,000
Commercial Irrigation	271,500	229,800	208,900	208,900	188,000	104,500	62,700	62,700	83,500	188,000	208,900	271,600	2,089,000
Total	\$ 4,101,400	\$3,665,400	\$3,957,200	\$3,610,700	\$3,545,800	\$2,684,300	\$2,595,400	\$2,244,800	\$2,289,600	\$3,206,100	\$ 3,616,500	\$4,097,800	\$39,615,000
Retail Customers:	Customer Projection	Customer Budget											
	6/30/2024	6/30/2025											
	Wholesale	7	7										
	Residential	60,597	61,914										
	Commercial	4,358	4,433										
	Special Commercial	1	1										
	Residential Irrigation	3,082	3,142										
	Commercial Irrigation	1,110	1,121										
	69,155	70,618	1,463	New Customers	34	Excl. Special Commercial	7,648,900	\$43,905,000	\$	5.74			

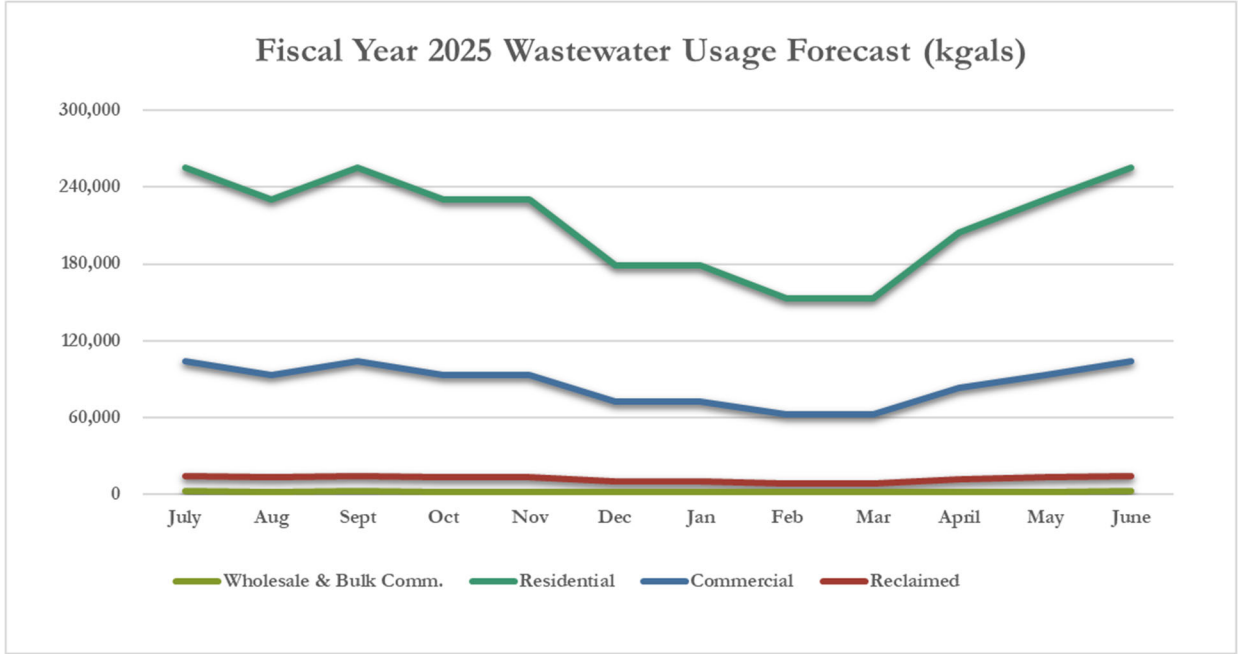
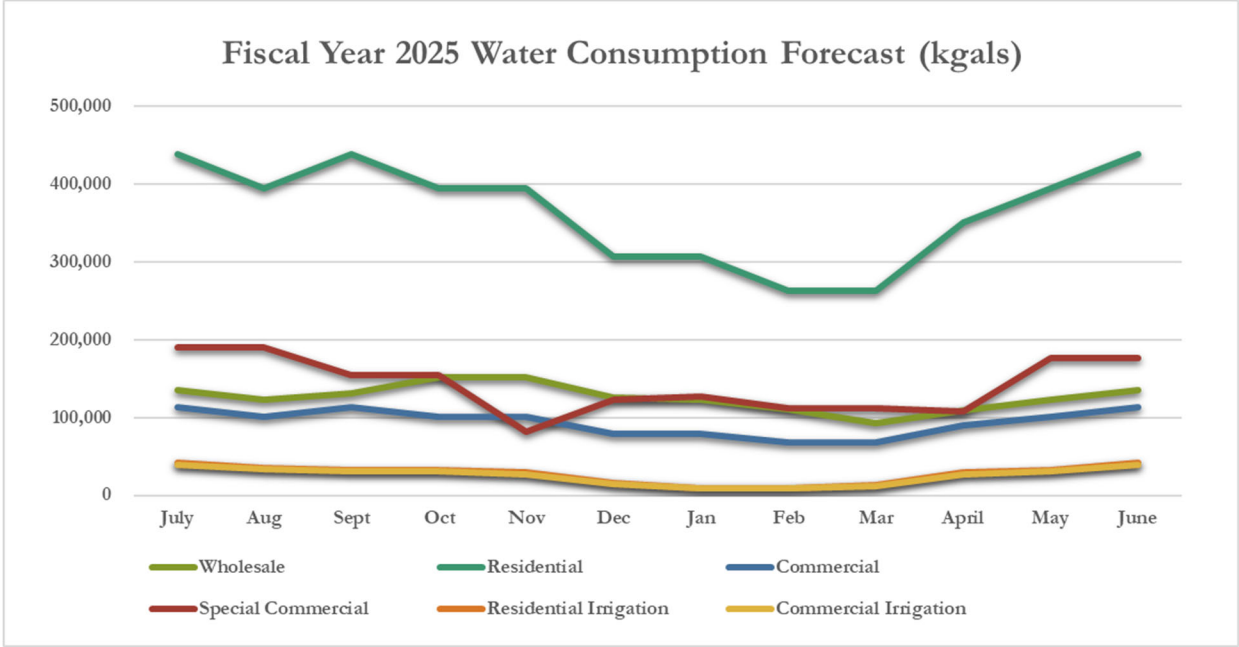
Beaufort-Jasper Water & Sewer Authority
Fiscal Year 2025 Wastewater Forecast

	July	August	September	October	November	December	January	February	March	April	May	June	TOTAL
Volume(kgals)													
Wholesale & Bulk Comm.	2,100	1,900	2,100	1,900	1,900	1,500	1,500	1,300	1,300	1,700	1,900	2,300	21,400
Residential	255,600	230,000	255,600	230,000	230,000	178,900	178,900	153,300	153,300	204,500	230,000	255,600	2,555,700
Commercial	103,600	93,200	103,600	93,200	93,200	72,500	72,500	62,200	62,200	82,900	93,200	103,800	1,036,100
Reclaimed	14,200	12,800	14,200	12,800	12,800	10,000	10,000	8,500	8,500	11,400	12,800	14,400	142,400
Total	375,500	337,900	375,500	337,900	337,900	262,900	262,900	225,300	225,300	300,500	337,900	376,100	3,755,600

Revenue													
Bulk Commercial	\$ 15,900	\$ 14,500	\$ 16,100	\$ 14,500	\$ 14,500	\$ 11,300	\$ 11,300	\$ 9,700	\$ 9,700	\$ 12,900	\$ 14,500	\$ 16,100	\$ 161,000
Residential	2,895,800	2,606,100	2,895,700	2,606,100	2,606,100	2,027,000	2,027,000	1,737,400	1,737,400	2,316,600	2,606,100	2,895,700	28,957,000
Commercial	1,132,200	1,019,100	1,132,300	1,019,100	1,019,100	792,600	792,600	679,400	679,400	905,800	1,019,100	1,132,300	11,323,000
Reclaimed	6,900	6,400	7,100	6,400	6,400	5,000	5,000	4,300	4,300	5,700	6,400	7,100	71,000
Total	\$4,050,800	\$3,646,100	\$4,051,200	\$ 3,646,100	\$3,646,100	\$2,835,900	\$2,835,900	\$2,430,800	\$2,430,800	\$3,241,000	\$ 3,646,100	\$ 4,051,200	\$ 40,512,000

	Customer Projection 06/30/24	Customer Budget 06/30/25	
Wholesale & Bulk Comm.	2	2	
Reclaimed	3	3	
Residential	46,365	47,485	
Commercial	3,751	3,827	
	50,121	51,317	1,196 New Customers

	Volume	Revenue	Average
Bulk Commercial	21,400	\$161,000	\$ 7.52
Residential	2,555,700	28,957,000	\$ 11.33
Commercial	1,036,100	11,323,000	\$ 10.93
Reclaimed Water	142,400	71,000	\$ 0.50
	3,755,600	\$40,512,000	\$ 10.79
Total W/O Reclaimed	3,613,200	\$40,441,000	\$ 11.19



Beaufort-Jasper Water & Sewer Authority
O&M Capital Improvements Program
Fiscal Year 2025 Budget

	<u>Amount</u> <u>Approved</u>
<i>CAPITALIZED METERS</i>	
New and replacement meters	2,000,000
<i>Total CAPITALIZED METERS</i>	\$ 2,000,000
<hr/>	
<i>OPERATIONS</i>	
<i>Water Treatment Operations:</i>	
Streaming Current Monitors for Chelsea to monitor coagulation (2)	28,000
Lab Charge Analyzer (replace older model with newer generation LCA5)	20,000
Turbidimeters for Purrysburg settling basins	20,000
Disinfectant Byproducts Water Analyzer	150,000
<i>Water Technical Maintenance:</i>	
River Pump station control panels & astats to SCE&G # 2 of 5	17,000
PBWTP High Service # 3 Rebuild	80,000
CWTP Waste valve actuator replacement #'s 3,4,5,6,7,8	46,000
CWTP High Service # 3 new pump	110,000
CWTP New Pac feeder	155,000
CWTP High Service Motor	60,000
CWTP Raw Water Pump	105,000
PBWTP post filter motor	10,000
PBWTP RO Clean in place system pump and motor	50,000
PBWTP High Service #2 Motor	89,000
PBWTP High Service #3 Motor	67,000
PBWTP High Service #4 Motor	67,000
PBWTP RO Probes	50,000
PBWTP Valves on RO pre filters	50,000
PBWTP RO high pressure pump	50,000
PBWTP RO high pressure motor	50,000
PBWTP RO pressure reducer	50,000
PBWTP High Service Motor # 1 Rehab	14,000
PBWTP High Service motor # 3 rehab	13,000
Banner Vibration System - 4 sites (split)	32,000
<i>WasteWater Technical Maintenance:</i>	
CPWWTP Bio Reactor gear box	170,000
PRWWTP Aeration Basin Gear Box	25,000
CPWWTP (Ras) pump	21,000
CPWWTP (Was) pump	53,000
PRWWTP Effluent Pump # 2	170,000
PRWWTP Headworks motor & Gear Box	7,000
PSWWTP Control panel and pump for the headworks	8,000
CWWTP septage pump 10hp	13,000
PKWWTP Irrigation pumps	15,000
PSWWTP Irrigation pump	20,000
PSWWTP Irrigation Motor	15,000
CPWWTP Backwash pump	10,000
CPWWTP Backwash motor	10,000
CWWTP Dewatering Bldg. air compressor with air dryer	25,000
CWWTP filtrate pump 3hp	8,000
Banner Vibration System - 4 sites (split)	22,000

Field Operations:

Flood Doors for PI01	20,000
Front Loader attachment for John Deere 4052	10,000
WasteWater Pumps	250,000
Hydrant Pressure Monitors (2)	14,000

Fleet Maintenance:

Yancey Muffler Repair to Chelsea 3512	28,000
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Total OPERATIONS**\$ 2,297,000****VEHICLES**

Field Ops: Ford F-350 w/ Autocrane (replace V351)	97,000
Field Ops: Ford F-350 w/ Autocrane (replace V324)	97,000
Field Ops: Ford F-350 w/ Autocrane (replace V326)	97,000
Field Ops: Ford F-350 w/ Tommy Gate (replace V340)	76,000
Field Ops: Ford F-350 w/ Autocrane (add'l vehicle)	97,000
Field Ops: Ford F-350 w/ Autocrane (add'l vehicle)	97,000
Field Ops: Ford F-350 w/ Tommy Gate (add'l vehicle)	76,000
Field Ops: Ford F-350 w/ Tommy Gate (add'l vehicle)	76,000
Water Ops: Nissan Frontier (replace V405)	42,000
Tech Maint: Ford F-350 w/ Autocrane (replace V206)	97,000
Tech Maint: Ford F-350 w/ Autocrane (replace V212)	97,000
Meter Tech: Nissan Frontier (replace V127)	40,000
Warehouse: Nissan Frontier (replace V126)	40,000
NEW FTE Eng: Ford Bronco Sport	35,000
NEW FTE: Asset Mgmt: Ford Bronco Sport	35,000
NEW FTE WW: Ford F-150	58,000
NEW FTE Fleet: Ford F-350	67,000
NEW FTE Field Ops: F-350 w/ Autocrane	97,000
NEW FTE Field Ops: F-350 w/ Autocrane	97,000

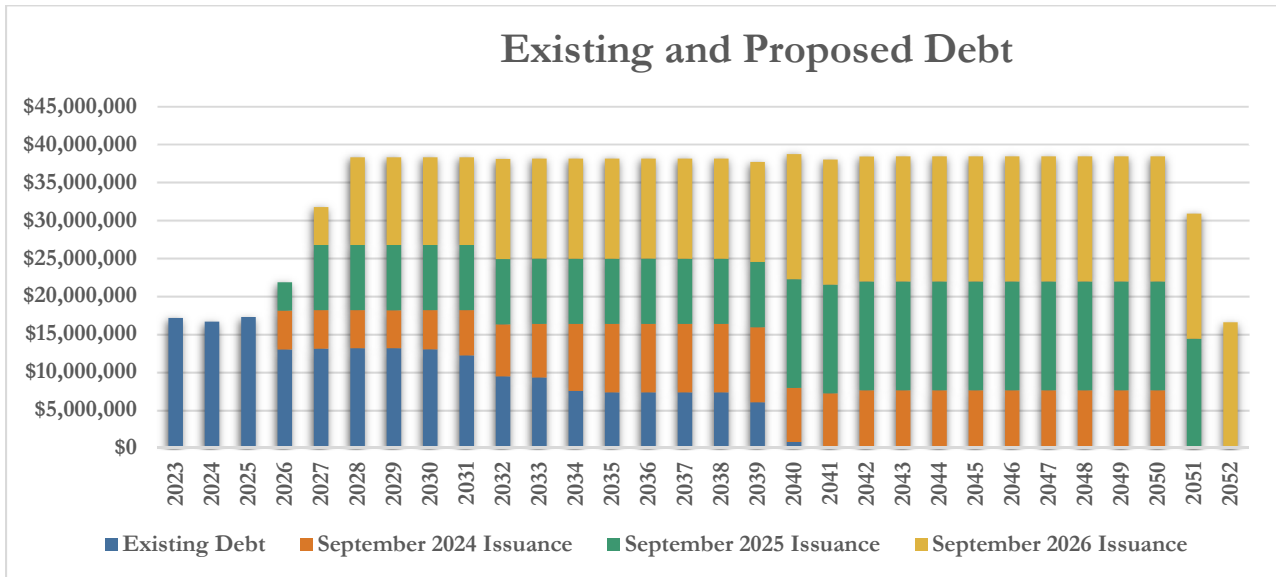
Total VEHICLES**\$ 1,418,000****IT Master Plan**

Meraki lifecycle Replacements	80,000
VRTX LifeCycle Replacement	120,000
OneDrive/DLP/Guest Access	100,000
Cisco Lifecycle Replacements	115,000
QNAP Lifecycle Replacement	10,000
UPS Replacement/Refurbishment	30,000
Helpdesk Implementation	30,000
Tyler Implementation	75,000
Cost of Service Model Upgrade	150,000

Total IT MASTER PLAN**\$ 710,000****TOTAL****\$ 6,425,000 \$ 6,425,000**

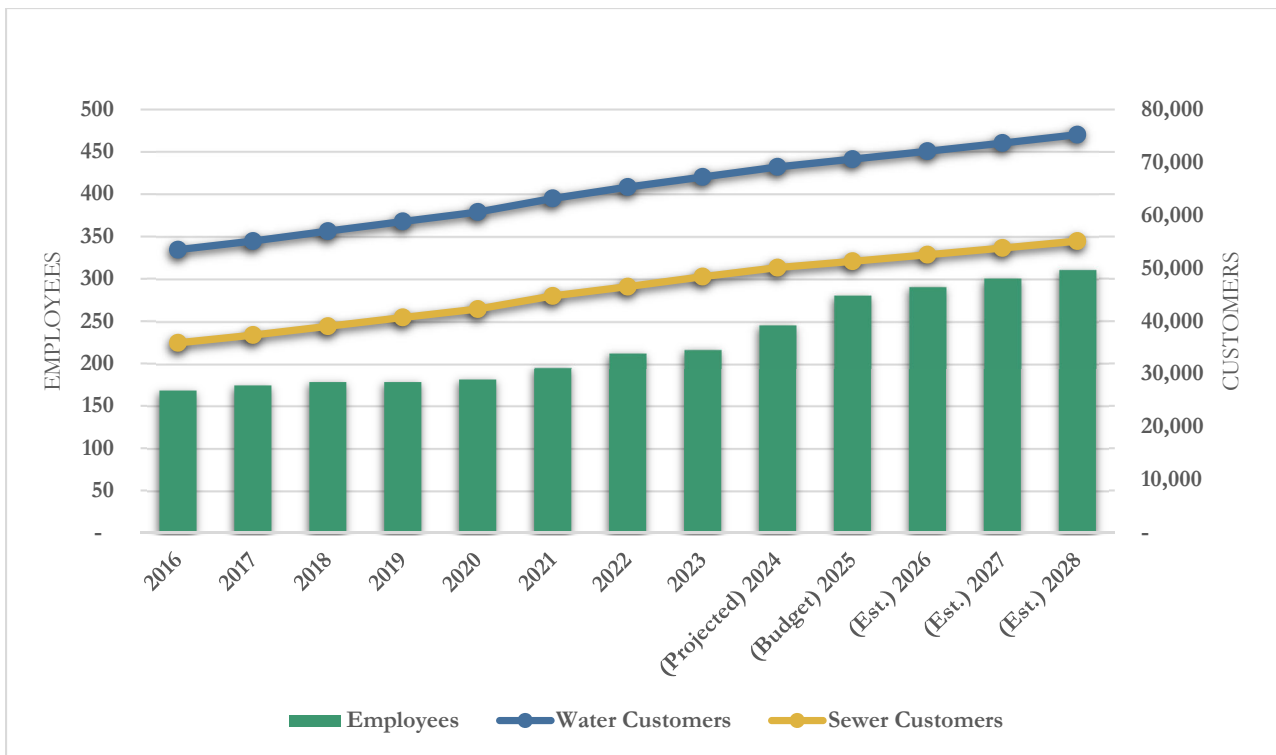
Fiscal Year 2025 Debt Service Schedule

Description of Debt	Total Debt Service	Water Debt Service	Wastewater Debt Service
N/P-Department of the Navy	\$ 1,086,100	\$ 465,100	\$ 621,000
2010A SRF (Military Consolidation)	834,000	-	834,000
2011A SRF (Tansi Sewer Rehab)	22,800	-	22,800
Series 2016A Refunding Bonds	1,899,000	1,101,400	797,600
Series 2016B Refunding Bonds	5,696,200	3,303,800	2,392,400
2016C SRF (HDWRF)	1,751,600	-	1,751,600
Series 2019 Revenue Bonds	2,416,900	2,078,500	338,400
Series 2020A Refunding Revenue Bonds	3,105,600	1,552,800	1,552,800
Series 2020B Highway 170 Water Main	412,900	412,900	-
TOTALS	\$ 17,225,100	\$ 8,914,500	\$ 8,310,600
		51.8%	48.2%



Number of Employees and Customers

Fiscal Year	Employees	Customers		Water Customers per Employee
		Water	Sewer	
2016	168	53,507	35,902	318
2017	174	55,139	37,374	317
2018	178	57,012	39,033	320
2019	178	58,841	40,699	331
2020	181	60,631	42,293	335
2021	196	63,190	44,767	322
2022	213	65,344	46,523	307
2023	217	67,247	48,405	310
(Projected) 2024	246	69,155	50,121	281
(Budget) 2025	281	70,618	51,317	251
(Est.) 2026	291	72,123	52,548	248
(Est.) 2027	301	73,667	53,816	245
(Est.) 2028	311	75,253	55,121	242
Estimated new customers in FY25		1,463	1,196	



Fiscal Year 2025 Personnel

Division	Wages			
	FTE's	(incl. OT)	Fringe Benefits	Total
Water Treatment	30.15	\$ 2,669,780	\$ 1,001,400	\$ 3,671,180
Transmission & Distribution	47.85	2,910,820	1,184,100	4,094,920
Source of Supply	4.30	311,400	133,400	444,800
Wastewater Treatment	21.30	1,754,560	682,500	2,437,060
Collection & Transmission	46.10	2,962,760	1,217,100	4,179,860
Sludge Management	1.30	106,270	41,600	147,870
Laboratory	7.50	565,500	220,600	786,100
Engineering	21.00	1,840,580	629,800	2,470,380
Asset management	8.00	734,500	253,000	987,500
Customer Service	16.50	970,440	364,200	1,334,640
Billing	12.00	582,120	283,700	865,820
Information Technology	10.00	995,100	328,900	1,324,000
Financial Services	18.00	1,245,100	466,900	1,712,000
General Administration	15.00	1,737,400	1,227,100	2,964,500
Capital Projects	22.00	2,228,700	730,667	2,959,367
Total	281.00	\$ 21,615,030	\$ 8,764,967	\$ 30,379,997

Fringe benefits as percentage of wages **40.6%**

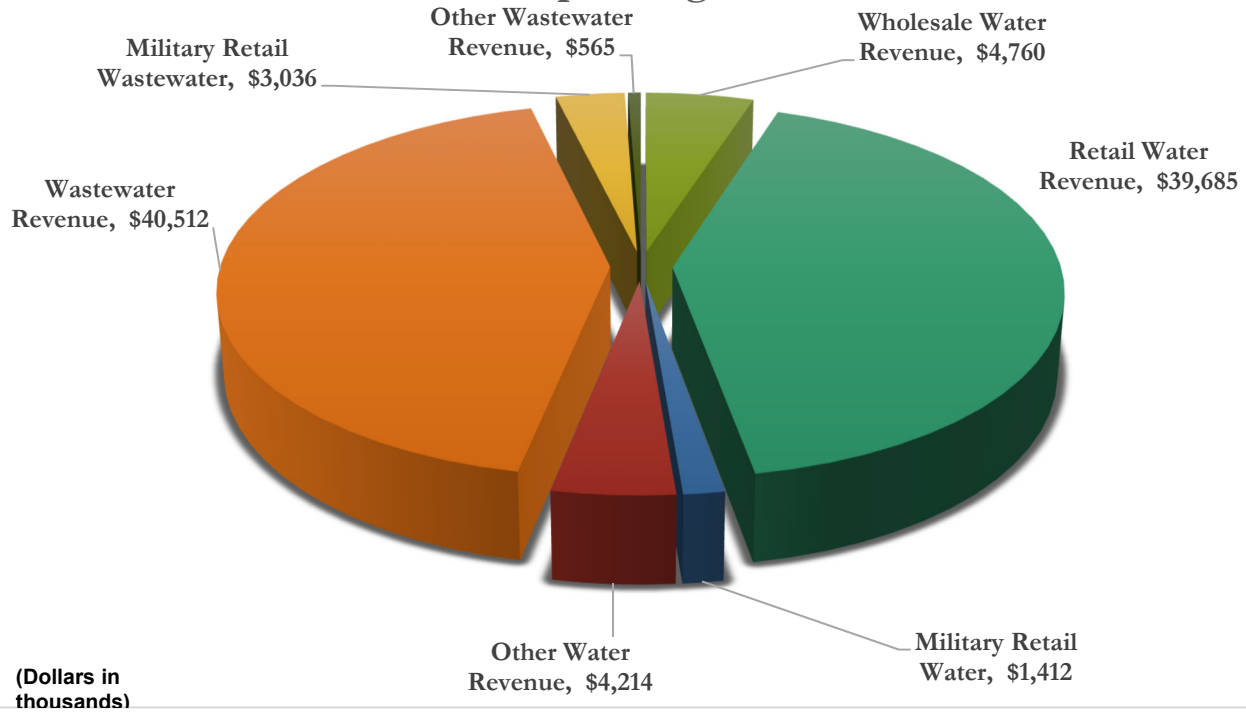
Total personnel costs as a percentage of Operating Expenses before depreciation **53.9%**

New Positions for FY2025	<u>Annual Salary</u>
Asset Management Specialist	61,000
Wastewater Treatment Supervisor	83,000
Pretreatment Program Trainee	46,000
Tech Main Trainee or I	40,000
Director of Safety	104,000
Fleet Main Tech I	43,000
Fleet Main Tech II	48,000
SOB Pump Stations Field Op Trainee	39,000
SOB Pump Stations Field Op Trainee	39,000
GIS Developer	70,000
Risk Specialist I	48,000
Engineering / Tech	61,000
Project Manager	100,000
Project Manager	100,000
Real Estate Leader	115,000
Total	<u>997,000</u>

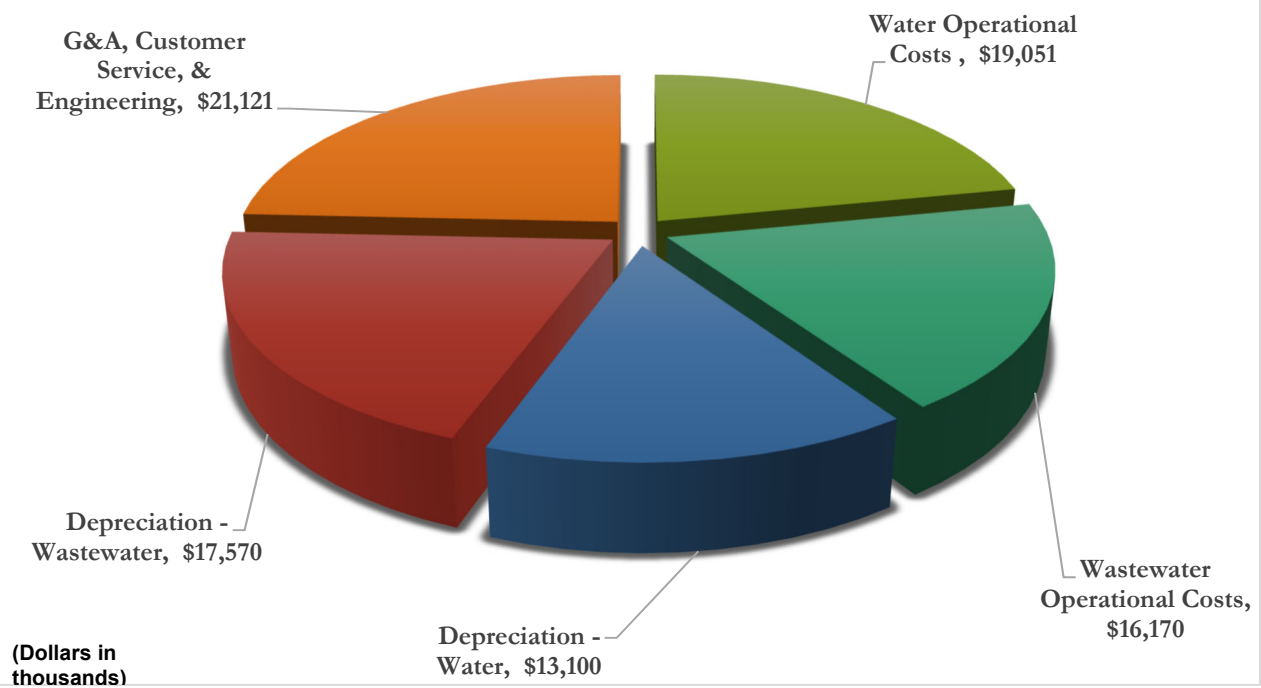
Budgeted Full Time Positions

Current	246
New Positions listed above	15
FY24 New Positions approved mid-year	20
Total FY25 Budgeted Full Time Positions	<u>281</u>

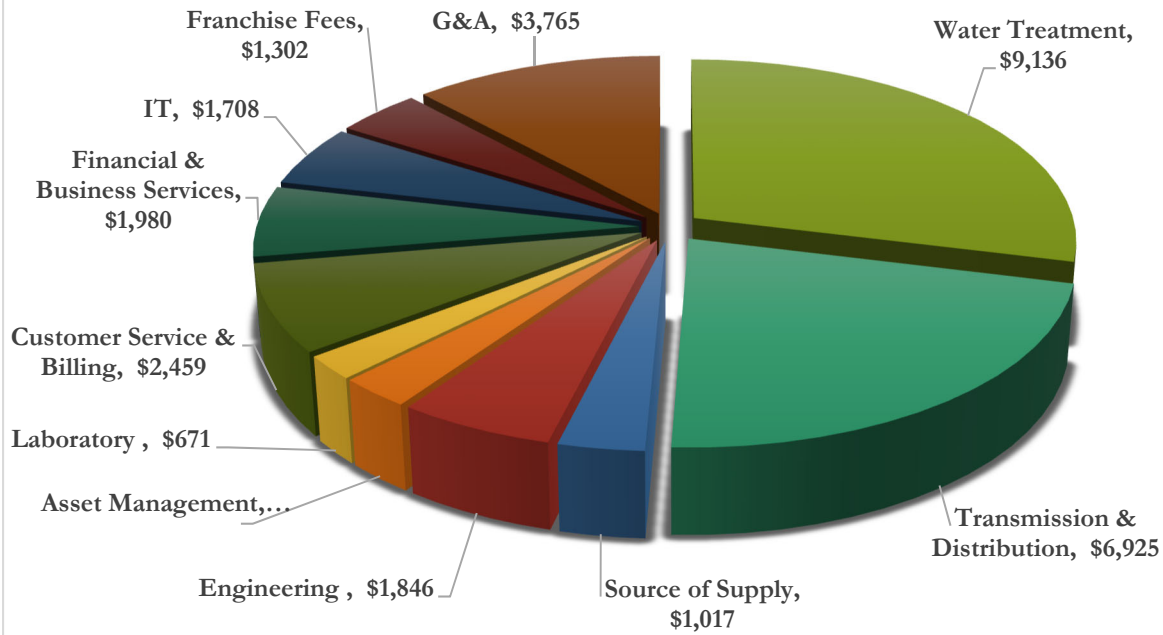
Fiscal Year 2025 Operating Revenues - \$94 Million



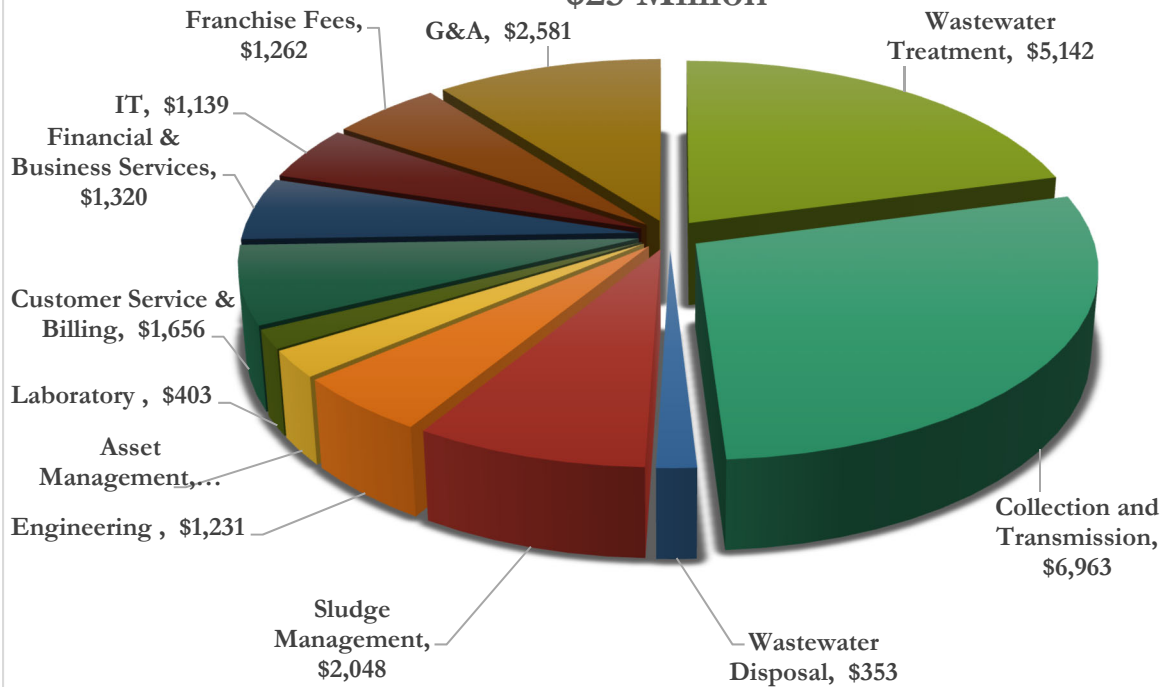
Fiscal Year 2025 Operating Expenses - \$87 Million



Fiscal Year 2025 Water Operations Expenses \$32 Million



Fiscal Year 2025 Wastewater Operations Expenses \$25 Million



Beaufort-Jasper Water and Sewer Authority
Operating Budget for the Fiscal Year Ended June 30, 2025,

Acct #			2023	2024	2024	2025
ORG	OBJECT	Account Name	Actual	Budget	Projected	Budget
Water Operating Revenues						
		Civilian Wholesale Revenue				
11000	061110	Calawassie Island	249,099	290,000	284,700	349,000
11000	061130	Fripp Island	510,021	574,000	574,000	686,000
11000	061140	Harbor Island	111,877	95,000	110,600	132,000
11000	061160	Moss Creek	468,934	530,000	531,900	606,000
11000	061163	HH PSD # 1	1,158,859	1,276,000	1,238,500	1,486,000
11000	061180	Warsaw-Eustis-Oaks	95,556	100,000	100,300	119,000
			2,594,345	2,865,000	2,840,000	3,378,000
		Military Wholesale Revenue				
11000	061200	Laurel Bay	230,684	244,000	273,500	332,000
11000	061210	Marine Corps Air Station	171,152	197,000	194,500	236,000
11000	061220	Naval Hospital	55,185	63,000	53,800	65,000
11000	061240	Parris Island	553,556	622,000	617,900	749,000
		Total Military Wholesale Revenue	1,010,577	1,126,000	1,139,700	1,382,000
		Retail Revenues				
11000	062100	Commercial Water Sales	4,788,603	5,425,000	5,220,580	6,054,000
11000	062125	Special Commercial Water Sales	508,351	444,000	430,781	470,000
11000	062150	Commercial Irrigation Sales	1,497,854	1,864,000	1,733,520	2,089,000
11000	062175	Military Retail Water	1,160,208	1,412,000	1,369,878	1,412,000
11000	062200	Residential Water Sales	22,006,317	25,465,000	24,542,553	28,594,000
11000	062250	Residential Irrigation Sales	1,663,202	2,043,000	1,984,811	2,408,000
11000	062400	Fire Line Water Sales	68,951	67,000	70,365	70,000
		Total Water Retail Revenues	31,693,486	36,720,000	35,352,489	41,097,000
11000	064100	Tap Fees	1,897,120	1,983,000	2,208,172	2,310,000
11000	065100	Project development fees	291,856	279,000	224,940	230,000
11000	066100	Service Call	13,685	-	(60)	-
11000	067130	Fire Hydrant Revenue	61,155	30,000	167,122	173,000
11000	067140	Backflow Preventer Test	33,975	24,000	27,525	28,000
11000	067150	Admin Service Charge	44,610	67,000	9,489	10,000
11000	067155	Service Charge	226,735	288,000	364,305	365,000
11000	067160	Reconnect/Reset/Late Fees	251,580	372,000	338,654	340,000
11000	067170	Lab Fees	4,830	5,000	3,870	5,000
11000	067180	NSF Revenue	13,125	16,000	13,033	13,000
11000	067190	Other Water Income	2,401	3,000	5,580	6,000
11000	067195	Rent Income	107,177	103,000	47,250	47,000
11000	067196	Lease Income	817,040	794,000	611,364	612,000
11000	067200	Construction reimbursement rev	57,639	110,000	75,346	75,000
		Other Water Revenues	3,822,928	4,074,000	4,096,592	4,214,000
		Total Water Operating Revenues	39,121,337	44,785,000	43,428,780	50,071,000
Wastewater Operating Revenues						
		Sewer Service Revenue				
15000	063100	Commercial Sewer Sales	7,603,695	8,343,000	8,211,161	11,323,000
15000	063175	Military Retail Sewer	2,797,044	3,036,000	2,995,804	3,036,000
15000	063200	Residential Sewer Sales	22,388,459	24,442,000	24,186,792	28,957,000
15000	063300	Wholesale & Bulk Sewer Sales	145,366	124,000	131,250	161,000
15000	063500	Reclaimed Water Sales	63,543	68,000	71,022	71,000
		Total Sewer Service Revenue	32,998,108	36,013,000	35,596,029	43,548,000
15000	064100	Tap Fees	101,918	81,000	14,005	32,000
15000	067100	Inspection Fees	196,100	197,000	227,100	224,000
15000	067107	Pretreatment Prog Inspections	-	-	-	-
15000	067110	Septage	147,835	146,000	163,238	167,000
15000	067120	Sludge	28,431	30,000	21,317	22,000
15000	067190	Other Income	71,767	43,000	121,071	120,000
15000	067196	Lease Income	16,500	-	-	-
15000	067200	Construction Reimb Revenue	-	-	-	-
		Total Other Sewer Revenues	562,551	497,000	546,730	565,000
		Total Wastewater Revenues	33,560,659	36,510,000	36,142,759	44,113,000
		TOTAL OPERATING REVENUES	72,681,996	81,295,000	79,571,540	94,184,000

Beaufort-Jasper Water and Sewer Authority
Operating Budget for the Fiscal Year Ended June 30, 2025,

Acct #		2023	2024	2024	2025	
ORG	OBJECT	Actual	Budget	Projected	Budget	
Water Treatment - Operations						
11110	080100	Wages and Salaries	1,614,282	1,597,200	1,635,298	1,844,400
11110	080110	Overtime	247,239	230,000	260,500	268,000
11110	080200	FICA	138,305	139,800	141,099	161,600
11110	080230	Worker's Comp	32,851	35,000	32,006	41,400
11110	080250	Retirement	324,687	339,100	353,136	392,100
11110	080300	Group Insurance	167,646	181,500	191,019	178,200
11110	080450	Uniforms	7,105	7,600	8,794	9,000
11110	081220	Fleet Maintenance	45	-	-	-
11110	082100	Lab Supplies	20,418	24,000	34,846	28,000
11110	082200	Chemicals	1,781,502	1,326,000	1,868,320	2,087,000
11110	082400	Fuel	15,528	15,600	14,808	16,000
11110	082410	Other Fuel	16,207	15,000	21,430	17,000
11110	082500	Expendable Equipment	4,364	3,400	1,258	8,200
11110	082510	Water Sys. Expendable Equipment	-	-	-	-
11110	082575	General Supplies	24,604	7,200	15,571	10,000
11110	082600	Office Supplies	528	-	-	-
11110	083000	Comp./Instr. Contracts	20,007	50,000	9,119	7,000
11110	083400	Professional Fees	139,447	120,000	236,229	-
11110	084100	Power	1,169,624	1,213,000	1,360,657	1,500,000
11110	084200	Telephone	10,181	10,800	11,965	12,000
11110	085150	Office equipment lease	-	-	-	-
11110	085350	Disposal costs	-	-	-	-
11110	085400	Residuals management	660,328	800,000	547,416	800,000
11110	085950	Publications & Subscriptions	239	500	-	200
11110	085960	Memberships & Dues	16,848	23,400	1,199	3,000
11110	086200	DHEC Permits	59,850	59,000	58,795	61,000
11110	086100	Licenses	354	-	-	-
11110	086250	Fines & Penalties	-	-	-	-
11110	086710	Safety Supplies	759	3,600	-	-
11110	087100	Training/Conferences	6,058	6,000	8,395	4,900
11110	087150	Travel	7,709	9,500	10,949	11,900
11110	087200	Meeting Expense	1,449	2,700	772	1,000
Total Water Treatment Operations		6,488,167	6,219,900	6,823,577	7,461,900	
Water Treatment - Maintenance						
11210	080100	Wages and Salaries	392,199	463,700	471,449	537,300
11210	080110	Overtime	12,656	10,000	20,584	20,000
11210	080200	FICA	29,226	36,200	36,551	42,600
11210	080230	Worker's Comp	11,757	12,500	11,455	14,600
11210	080250	Retirement	69,513	87,900	90,921	103,400
11210	080300	Group Insurance	48,526	58,700	60,847	67,500
11210	080450	Uniforms	2,388	3,000	4,995	5,000
11210	081110	System Structures Maintenance	26,073	10,000	9,588	10,800
11210	081120	Pumps Maintenance	304,414	183,000	148,942	80,000
11210	081130	Instrument Maintenance	6,890	23,000	42,243	24,400
11210	081131	SCADA - IT	200,770	230,000	221,357	175,000
11210	081140	Treatment Equipment Maint	314,175	170,000	234,606	105,000
11210	081200	General Equipment Maintenance	93,855	51,000	35,583	25,200
11210	081205	Facilities Maintenance	174,723	175,000	88,422	114,000
11210	081210	Electrical Equipment Maint	110,841	88,000	251,325	141,400
11210	081300	Cleaning Services	53,986	61,000	53,986	70,800
11210	081400	Grounds Maintenance	17,380	171,500	10,687	23,200
11210	082300	Pipes/Supplies/Fittings	9,101	20,000	36,992	25,400
11210	082400	Fuel	31,091	30,000	30,193	30,000
11210	082500	Expendable Equipment	183	20,400	55,000	7,200
11210	082550	Tools	12,416	12,000	15,375	12,000
11210	082575	General Supplies	8,409	9,000	10,642	7,900
11210	083000	Comp./Instr. Contracts	-	-	-	-
11210	086710	Safety Supplies	2,791	1,000	5,722	14,300
11210	087100	Training/Conferences	901	1,000	806	8,700
11210	087150	Travel	2,552	3,000	3,537	7,900

Beaufort-Jasper Water and Sewer Authority
Operating Budget for the Fiscal Year Ended June 30, 2025,

Acct #			2023	2024	2024	2025
ORG	OBJECT	Account Name	Actual	Budget	Projected	Budget
		Total Water Treatment Maint.	1,936,817	1,930,900	1,951,807	1,673,600
		TOTAL WATER TREATMENT	8,424,984	8,150,800	8,775,385	9,135,500
Transmission & Distribution - Operations						
11120	080100	Wages and Salaries	1,815,215	2,175,500	2,175,042	2,334,200
11120	080110	Overtime	218,811	173,400	231,733	240,000
11120	080200	FICA	151,786	179,700	180,622	196,900
11120	080220	Unemployment Insurance	-	-	-	-
11120	080230	Worker's Comp	34,756	35,000	33,862	44,400
11120	080250	Retirement	352,150	435,900	453,930	477,800
11120	080300	Group Insurance	177,968	213,300	259,274	323,900
11120	080450	Uniforms	17,191	17,000	25,567	20,800
11120	081100	Line Maintenance	362,299	400,000	350,000	375,000
11120	081110	Structures Maintenance	291	-	-	-
11120	081120	Pumps Maintenance	22,145	-	-	-
11120	081150	Meter Maintenance	236,522	275,000	160,000	200,000
11120	081160	Fire Hydrant Maintenance	139,469	100,000	96,597	112,300
11120	081190	Pavement Repairs	143,389	140,000	183,789	188,300
11120	081200	General Equipment Maintenance	41,120	43,000	33,200	42,000
11120	081220	Fleet Maintenance	44	-	-	-
11120	081230	Radio Maintenance	859	18,000	5,659	18,000
11120	081900	Customer Repairs	7,994	9,000	11,739	9,000
11120	082300	Pipes/Supplies/Fittings	-	-	-	-
11120	082400	Fuel	147,392	144,700	139,347	144,700
11120	082410	Other Fuel	21,596	14,000	8,645	9,000
11120	082500	Expendable Equipment	39,397	56,200	48,753	44,800
11120	082550	Tools	50,034	37,100	57,495	36,000
11120	082575	General Supplies	82,339	56,600	80,107	66,000
11120	083000	Comp./Instr. Contracts	21,641	5,100	4,293	6,000
11120	083500	Contract Labor	46,979	140,000	157,046	175,000
11120	083505	Contract Labor Annual Services	285,620	326,900	326,900	335,000
11120	084100	Power	462,551	460,000	532,661	550,000
11120	084200	Telephone	49,770	43,800	55,667	62,900
11120	085100	Rent	-	500	-	-
11120	085110	Other Property Costs	58	12,000	9,825	10,000
11120	085900	Utility Locations	20,804	20,000	18,744	18,600
11120	085950	Publications & Subscriptions	-	1,000	900	1,200
11120	085960	Memberships & Dues	5,081	7,600	9,371	5,000
11120	086710	Safety Supplies	29,885	1,600	9,582	5,000
11120	087100	Training/Conferences	5,118	20,000	14,296	12,800
11120	087150	Travel	19,641	20,000	92	26,800
11120	087200	Meeting Expense	11,473	9,000	3,354	4,000
11120	089140	Printing	188	1,300	-	200
		Total T&D Operations	5,021,573	5,592,200	5,678,090	6,095,600
Transmission & Distribution - Maintenance						
11220	080100	Wages and Salaries	253,330	301,100	306,999	323,300
11220	080110	Overtime	8,237	8,400	13,509	13,400
11220	080200	FICA	18,897	23,700	23,803	25,800
11220	080230	Worker's Comp	7,996	8,500	8,903	10,600
11220	080250	Retirement	44,954	57,400	67,604	62,500
11220	080300	Group Insurance	31,477	38,200	45,034	42,200
11220	080450	Uniforms	220	3,000	479	-
11220	081105	Storage Tank Maintenances	195,328	1,850,000	500,000	172,000
11220	081120	Pumps Maintenance	59,696	21,300	47,080	20,000
11220	081130	Instrument Maintenance	5,098	17,000	-	5,400
11220	081140	Treatment Equipment Maintenance	23	13,000	-	-
11220	081200	General Equipment Maintenance	13,510	13,000	4,120	10,800
11220	081205	Facilities Maintenance	16,151	50,000	37,885	41,000
11220	081210	Electrical Equipment Maint	11,381	25,000	25,943	24,500
11220	081220	Fleet Maintenance	11	-	-	-

Beaufort-Jasper Water and Sewer Authority
Operating Budget for the Fiscal Year Ended June 30, 2025,

Acct #			2023	2024	2024	2025
ORG	OBJECT	Account Name	Actual	Budget	Projected	Budget
11220	081300	Cleaning Services	31,608	22,000	21,655	25,200
11220	081400	Grounds Maintenance	14,804	16,000	27,825	24,200
11220	082300	Pipes/Supplies/Fittings	9,290	8,000	18,136	12,000
11220	082400	Fuel	-	-	-	-
11220	082500	Expendable Equipment	-	2,000	2,512	1,000
11220	082550	Tools	3,628	3,000	2,030	2,000
11220	082575	General Supplies	4,415	6,000	5,042	5,000
11220	084200	Telephone	5,904	6,000	7,324	6,600
11220	085950	Publications & Subscriptions	-	-	-	-
11220	085960	Memberships & Dues	269	200	494	300
11220	086710	Safety Supplies	24	-	251	-
11220	087100	Training/Conferences	950	5,000	643	-
11220	087150	Travel	-	3,000	1,828	-
11220	087200	Meeting Expense	200	600	931	1,600
Total T&D Maintenance			737,401	2,501,400	1,170,028	829,400
TRANSMISSION & DISTRIBUTION			5,758,974	8,093,600	6,848,118	6,925,000
Source of Supply - Operations						
11130	080100	Wages and Salaries	119,896	117,600	132,075	130,100
11130	080110	Overtime	19,236	20,000	9,963	13,000
11130	080200	FICA	10,352	10,100	10,526	10,900
11130	080230	Worker's Comp	1,862	2,000	1,814	2,000
11130	080250	Retirement	24,469	24,600	25,250	26,600
11130	080300	Group Insurance	15,007	13,400	14,613	24,700
11130	080450	Uniforms	-	-	-	-
11130	081110	Structures Maintenance	49,726	197,800	11,276	40,100
11130	081200	General Equipment Maintenance	21,491	24,000	20,150	24,000
11130	081220	Fleet Maintenance	-	-	-	-
11130	082200	Chemicals	10,109	20,000	18,497	30,000
11130	082400	Fuel	16,696	15,000	14,472	15,000
11130	082410	Other Fuel	12,219	-	-	20,000
11130	082550	Tools	541	1,000	707	1,000
11130	082575	General Supplies	1,833	3,000	717	3,000
11130	083100	Engineering	16,160	17,000	16,700	18,000
11130	084100	Power	271,179	278,000	300,000	315,000
11130	085110	Other Property Costs	9,751	100	87	100
11130	086710	Safety Supplies	102	200	-	-
11130	087100	Training/Conferences	-	-	-	-
Total SOS Operations			600,629	743,800	576,845	673,500
Source of Supply - Maintenance						
11230	080100	Wages and Salaries	126,665	150,600	159,102	161,600
11230	080110	Overtime	4,119	3,800	6,908	6,700
11230	080200	FICA	9,449	11,800	12,279	12,900
11230	080230	Worker's Comp	3,127	3,300	3,047	4,000
11230	080250	Retirement	22,478	28,700	29,577	31,200
11230	080300	Group Insurance	15,739	19,100	19,702	21,100
11230	080450	Uniforms	-	1,200	-	-
11230	081110	Structures Maintenance	41,976	13,000	71,864	30,400
11230	081120	Pumps Maintenance	13,835	27,000	29,034	24,000
11230	081130	Instrument Maintenance	9,815	50,000	16,416	12,000
11230	081140	Treatment Equipment Maintenance	2,111	14,000	2,280	5,100
11230	081200	General Equipment Maintenance	8,426	10,000	8,204	7,500
11230	081205	Facilities Maintenance	3,132	14,000	1,631	12,000
11230	081220	Fleet Maintenance	-	-	-	-
11230	081400	Grounds Maintenance	14,118	15,000	14,118	15,000
11230	082575	General Supplies	276	500	154	300
Total SOS Maintenance			275,266	362,000	374,314	343,800
TOTAL SOURCE OF SUPPLY			875,896	1,105,800	951,159	1,017,300

Beaufort-Jasper Water and Sewer Authority
Operating Budget for the Fiscal Year Ended June 30, 2025,

Acct #			2023	2024	2024	2025
ORG	OBJECT	Account Name	Actual	Budget	Projected	Budget
Lab - Water						
11335	080100	Wages and Salaries	248,673	328,600	287,645	354,900
11335	080110	Overtime	1,575	3,200	801	1,000
11335	080200	FICA	18,307	25,400	21,215	27,200
11335	080230	Worker's Comp	4,226	4,500	4,117	5,600
11335	080250	Retirement	42,845	61,600	51,588	66,100
11335	080300	Group Insurance	26,830	33,300	30,487	38,700
11335	080450	Uniforms	1,314	1,200	1,416	1,500
11335	081200	General Equipment Maintenance	1,886	500	-	1,000
11335	082100	Lab Supplies	135,997	100,700	94,400	110,000
11335	082500	Expendable Equipment	2,700	800	171	3,000
11335	082575	General Supplies	45	100	123	200
11335	082600	Office Supplies	-	-	-	-
11335	085500	Lab Contract	38,743	43,200	56,984	58,700
11335	085960	Memberships & Dues	-	100	162	200
11335	086200	DHEC Permits	752	800	1,786	2,000
11335	086710	Safety Supplies	-	200	-	-
11335	087100	Training/Conferences	63	200	-	300
11335	087150	Travel	83	500	143	500
11335	087200	Meeting Expense	22	100	-	400
		TOTAL LAB - WATER	524,061	605,000	551,036	671,300
Engineering & Const. Services - Water						
11140	080100	Wages and Salaries	458,038	538,900	675,409	1,099,700
11140	080110	Overtime	7,719	6,000	6,283	4,700
11140	080200	FICA	33,867	41,500	50,073	84,500
11140	080230	Worker's Comp	1,738	1,300	1,694	2,000
11140	080250	Retirement	81,191	100,600	119,586	205,000
11140	080300	Group Insurance	61,224	74,200	86,898	86,300
11140	080450	Uniforms	720	900	798	3,700
11140	081220	Fleet Maintenance	-	-	-	-
11140	082400	Fuel	7,906	6,000	6,752	38,200
11140	082500	Expendable Equipment	-	3,000	7,704	31,800
11140	082550	Tools	14	600	103	5,600
11140	082575	General Supplies	1,725	1,200	4,331	2,100
11140	083000	Comp./Instr. Contracts	5,834	13,200	-	-
11140	083100	Engineering	22,366	44,400	31,523	18,000
11140	083300	Legal Fees	130	100	564	1,500
11140	083400	Professional Fees	86,315	240,000	484,479	186,000
11140	084200	Telephone	5,883	6,600	6,948	17,500
11140	085950	Publications & Subscriptions	-	600	540	8,800
11140	085960	Memberships & Dues	619	900	3,117	11,000
11140	086100	Licenses	(54)	-	-	-
11140	086710	Safety Supplies	-	-	-	-
11140	087100	Training/Conferences	972	4,000	5,423	21,600
11140	087150	Travel	3,745	2,000	3,726	13,400
11140	087200	Meeting Expense	947	1,200	1,196	3,700
11140	089140	Printing	37	300	696	900
11140	089200	Survey	-	-	-	-
		TOTAL ENGINEERING & CONST. SVCS.	780,936	1,087,500	1,497,842	1,846,000
Asset Management - Water						
11150	080100	Wages and Salaries	154,501	225,600	167,874	439,500
11150	080110	Overtime	1,346	1,000	795	1,200
11150	080200	FICA	11,464	17,300	12,481	33,700
11150	080230	Worker's Comp	-	-	-	-
11150	080250	Retirement	27,254	42,000	30,377	81,800
11150	080300	Group Insurance	14,819	21,400	16,703	36,300
11150	082500	Expendable Equipment	-	600	-	600
11150	082575	General Supplies	-	600	-	600
11150	083000	Comp./Instr. Contracts	13,076	45,100	13,569	63,600

Beaufort-Jasper Water and Sewer Authority
Operating Budget for the Fiscal Year Ended June 30, 2025,

Acct #			2023	2024	2024	2025
ORG	OBJECT	Account Name	Actual	Budget	Projected	Budget
11150	083400	Professional Fees	103,767	198,000	154,843	180,000
11150	084200	Telephone	1,378	1,500	2,179	2,600
11150	085960	Memberships & Dues	123	600	257	900
11150	086710	Safety Supplies	-	100	-	-
11150	087100	Training/Conferences	838	2,100	338	6,600
11150	087150	Travel	2,382	3,800	2,810	13,200
11150	089140	Printing	77	-	-	-
11150	087200	Meeting Expense	850	400	420	700
TOTAL ASSET MANAGEMENT			331,876	560,100	402,645	861,300
Financial & Support Services - Water						
11370	080100	Wages and Salaries	549,897	599,300	548,046	741,100
11370	080110	Overtime	5,017	5,400	7,058	6,000
11370	080200	FICA	41,425	46,300	40,987	57,200
11370	080250	Retirement	96,352	112,200	98,493	138,700
11370	080300	Group Insurance	57,059	63,400	63,703	84,300
11370	080450	Uniforms	1,191	1,500	2,143	2,200
11370	081200	General Equipment Maintenance	50,326	66,000	53,607	8,300
11370	081220	Fleet Maintenance	187,746	180,000	195,707	198,000
11370	082400	Fuel	5,087	5,700	4,368	6,000
11370	082410	Other Fuel	5,444	3,000	1,574	3,000
11370	082500	Expendable Equipment	2,697	3,000	1,515	3,000
11370	082550	Tools	6,058	6,000	3,816	4,800
11370	082575	General Supplies	2,589	3,400	1,672	2,400
11370	083000	Comp./Instr. Contracts	35,554	48,000	39,982	40,300
11370	083200	Accounting/ Auditing	21,276	27,000	20,000	21,900
11370	083500	Contract Labor	-	7,800	24,072	-
11370	084200	Telephone	28,315	34,500	20,245	36,000
11370	085950	Publications & Subscriptions	304	600	54	600
11370	085960	Memberships & Dues	2,705	3,900	2,797	3,300
11370	087100	Training/Conferences	4,245	8,000	3,994	6,200
11370	087150	Travel	3,371	4,000	2,893	2,300
11370	087200	Meeting Expense	1,361	3,000	1,017	800
11370	088100	Data Processing Insurance	8,048	8,300	8,048	8,100
11370	088200	Fidelity Bond	356	400	400	400
11370	088300	Fleet Insurance	71,058	72,900	71,081	76,400
11370	088400	General Liability Insurance	86,427	88,800	89,905	99,800
11370	088500	Inland Marine Insurance	26,710	26,400	25,613	22,200
11370	088600	Property Insurance	313,260	357,400	351,008	371,300
11370	088700	Environmental Liability Insurance	24,041	24,100	24,041	25,300
11370	089120	Bank Charges	8,079	9,000	5,334	9,000
11370	089140	Printing	699	600	1,998	1,200
11370	089510	Amortization Expense	305,956	-	103,209	100,000
11370	089500	Depreciation Expense	12,731,914	13,461,200	13,000,000	13,000,000
TOTAL FINANCIAL & SUPPORT SVCS.-WATER			14,684,567	15,281,100	14,818,377	15,080,100
Customer Service - Water						
11360	080100	Wages and Salaries	448,210	515,200	514,006	570,400
11360	080110	Overtime	7,378	3,600	6,103	3,600
11360	080200	FICA	33,942	39,700	38,524	43,900
11360	080220	Unemployment Insurance	-	-	-	-
11360	080250	Retirement	77,619	96,300	88,195	106,500
11360	080300	Group Insurance	54,859	68,600	63,991	65,600
11360	082500	Expendable Equipment	127	600	468	600
11360	082575	General Supplies	2,627	2,400	804	2,400
11360	082600	Office Supplies	13	-	-	-
11360	083000	Comp./Instr. Contracts	82,176	12,000	11,683	14,400
11360	083500	Contract labor	30,084	15,400	34,299	12,600
11360	083575	Bill processing	-	-	-	-
11360	084200	Telephone	27,560	23,400	25,416	27,600
11360	085150	Equipment/Furniture Lease	-	-	-	-
11360	085805	Merchant Fees	251,002	263,000	323,540	338,400
11360	085960	Memberships & Dues	-	-	-	300

Beaufort-Jasper Water and Sewer Authority
Operating Budget for the Fiscal Year Ended June 30, 2025,

Acct #			2023	2024	2024	2025
ORG	OBJECT	Account Name	Actual	Budget	Projected	Budget
11360	086710	Safety Supplies	-	-	-	-
11360	087100	Training/Conferences	1,300	2,700	1,079	2,000
11360	087150	Travel	2,833	2,700	-	1,400
11360	087200	Meeting Expense	1,350	1,200	617	700
11360	089116	Promotional Expense	-	-	-	-
11360	089130	Postage	-	-	-	-
11360	089140	Printing	32	500	-	200
11360	089150	Bad Debt Expense	389,968	21,000	768	-
11360	089151	Bad Debt Collection fees	968	4,200	-	4,200
TOTAL CUSTOMER SVC.-WATER			1,412,047	1,072,500	1,109,492	1,194,800
Billing - Water						
11365	080100	Wages and Salaries	287,542	341,000	342,109	337,300
11365	080110	Overtime	8,647	4,800	22,512	12,000
11365	080200	FICA	20,950	26,500	26,336	26,700
11365	080250	Retirement	50,393	64,200	64,402	64,800
11365	080300	Group Insurance	50,540	66,700	61,728	78,700
11365	080450	Uniforms	1,687	2,300	2,286	3,000
11365	081200	General Equipment Maintenance	-	-	-	-
11365	081220	Fleet Maintenance	-	-	-	-
11365	082400	Fuel	14,841	13,000	15,944	18,000
11365	082500	Expendable Equipment	827	1,600	7,697	3,000
11365	082550	Tools	6,654	6,000	10,009	9,000
11365	082575	General Supplies	1,681	300	279	200
11365	083000	Comp./Instr. Contracts	46	8,900	-	-
11365	083575	Bill Processing	39,578	48,000	44,329	51,000
11365	084200	Telephone	4,609	6,500	9,011	8,800
11365	084300	Beacon Cellular	426,297	471,000	448,699	475,200
11365	086710	Safety Supplies	-	-	-	-
11365	087100	Training/Conferences	300	3,000	1,079	1,200
11365	087150	Travel	1,160	5,400	-	2,100
11365	087200	Meeting Expense	249	500	405	500
11365	089130	Postage	145,493	166,200	173,755	172,800
TOTAL BILLING - WATER			1,061,495	1,235,900	1,230,581	1,264,300
Information Technology - Water						
11380	080100	Wages and Salaries	384,162	485,000	469,540	596,000
11380	080110	Overtime	417	600	1,226	1,100
11380	080200	FICA	28,849	37,100	34,732	45,700
11380	080250	Retirement	67,948	90,100	85,263	110,800
11380	080300	Group Insurance	34,561	43,600	51,313	40,800
11380	080450	Uniforms	-	-	-	-
11380	081220	Fleet Maintenance	-	-	-	-
11380	081240	Computer Equipment Maintenance	350	-	-	-
11380	081245	Computer programming	1,858	-	-	-
11380	082400	Fuel	41	-	-	-
11380	082500	Expendable Equipment	79,456	66,000	84,583	139,200
11380	082575	General Supplies	4,530	1,800	1,406	1,800
11380	083000	Comp./Instr. Contracts	305,584	440,400	343,670	521,600
11380	083400	Professional fees	39,998	90,000	42,841	85,400
11380	084200	Telephone	128,332	127,500	109,932	147,400
11380	085950	Publications & Subscriptions	-	-	-	-
11380	085960	Memberships & Dues	4,427	600	-	500
11380	086710	Safety Supplies	-	-	-	-
11380	087100	Training/conferences	6,029	9,000	6,076	14,900
11380	087150	Travel	1,267	1,200	-	2,400
11380	087200	Meeting expense	868	700	468	400
TOTAL INFORMATION TECH.-WATER			1,088,676	1,393,600	1,231,050	1,708,000

Beaufort-Jasper Water and Sewer Authority
Operating Budget for the Fiscal Year Ended June 30, 2025,

Acct #			2023	2024	2024	2025
ORG	OBJECT	Account Name	Actual	Budget	Projected	Budget
General & Admin - Water						
11375	080100	Wages and Salaries	1,349,293	1,431,400	1,330,024	1,040,300
11375	080110	Overtime	1,094	1,200	1,986	2,200
11375	080200	FICA	91,044	109,500	95,333	79,700
11375	080220	Unemployment Insurance	-	3,200	-	-
11375	080230	Worker's Comp	3,420	2,200	3,332	4,000
11375	080250	Retirement	230,047	265,700	239,974	193,500
11375	080300	Group Insurance	60,525	415,900	458,773	458,800
11375	080410	Other Post Retirement Benefits	647,747	1,050,900	800,000	800,000
11375	080425	Recruitment/Retention	58,988	36,000	29,818	88,200
11375	080430	Workforce Screening	8,610	-	-	-
11375	080435	Employee Recognition	56,268	55,600	30,093	17,700
11375	080440	Wellness	-	3,600	3,515	4,600
11375	081200	General Equipment Maintenance	97	600	-	-
11375	081205	Facilities Maintenance	121,254	117,800	78,034	134,900
11375	081220	Fleet Maintenance	-	-	-	-
11375	081300	Cleaning Services	15,803	12,000	9,468	12,200
11375	081400	Grounds Maintenance	62,709	24,900	2,430	29,000
11375	082400	Fuel	425	600	2,136	2,200
11375	082500	Expendable Equipment	592	3,600	508	2,100
11375	082575	General Supplies	19,484	17,000	18,023	18,000
11375	082600	Office Supplies	74	-	-	-
11375	083000	Comp./Instr. Contracts	44,738	49,200	65,596	53,100
11375	083300	Legal Fees	114,940	96,000	213,688	222,000
11375	083400	Professional Fees	91,153	69,800	56,752	99,700
11375	084200	Telephone	5,138	5,400	5,484	6,700
11375	085100	Rent	1,677	1,800	1,172	1,800
11375	085150	Equipment Lease	-	-	-	-
11375	085600	Director Fees	40,320	52,800	57,177	57,300
11375	085950	Publications & Subscriptions	5,680	6,200	3,871	9,600
11375	085960	Memberships & Dues	26,469	58,500	51,000	51,000
11375	086000	Franchise Fee	1,038,975	1,035,000	1,193,205	1,301,500
11375	086100	Licenses	14,055	10,800	13,291	14,100
11375	086710	Safety Supplies	106,971	44,200	103,846	106,200
11375	086720	Safety Services	1,780	2,200	14,786	2,200
11375	086730	Safety Training	14,175	12,000	3,382	32,900
11375	086740	Safety Incentives	351	31,800	27,867	21,000
11375	087100	Training/Conferences	11,769	15,000	12,835	8,200
11375	087125	Organizational Training	183,360	156,000	98,864	110,800
11375	087150	Travel	13,887	9,100	8,171	2,100
11375	087200	Meeting Expense	10,493	20,300	6,831	4,800
11375	089100	Admin Expense	6,000	6,000	6,000	6,000
11375	089110	Advertising	5,040	600	-	-
11375	089111	Personnel Advertising	4,214	6,000	-	-
11375	089114	Public Affairs Advertising	17,191	17,100	405	17,100
11375	089115	Public Education	11,998	10,600	3,268	10,600
11375	089116	Promotional Expense	1,614	-	-	-
11375	089130	Postage	15,066	15,000	36,722	18,000
11375	089131	Public Affairs Postage	9,708	9,300	4,724	9,300
11375	089140	Printing	941	1,200	134	1,200
11375	089141	Public Affairs Printing	12,253	10,900	4,832	10,900
11375	089155	Hurricane Prep/Recovery	1,395	1,000	-	1,000
11375	089160	Other Expense	128	-	(140)	-
TOTAL G&A - WATER			4,538,954	5,305,500	5,097,213	5,066,500
TOTAL WATER OPERATING EXPENSE			39,482,466	43,891,400	42,512,899	44,770,100
Wastewater Operating Expenses						
Wastewater Treatment Operations						
15515	080100	Wages and Salaries	1,016,822	1,158,000	1,088,210	1,309,600
15515	080110	Overtime	44,974	25,000	63,144	67,000
15515	080200	FICA	77,792	91,000	85,731	105,300
15515	080230	Worker's Comp	20,248	21,500	19,727	25,800

Beaufort-Jasper Water and Sewer Authority
Operating Budget for the Fiscal Year Ended June 30, 2025,

Acct #			2023	2024	2024	2025
ORG	OBJECT	Account Name	Actual	Budget	Projected	Budget
15515	080250	Retirement	180,479	220,000	214,441	255,500
15515	080300	Group Insurance	101,745	136,000	121,647	141,500
15515	080450	Uniforms	4,750	6,000	8,423	8,300
15515	081220	Fleet Maintenance	-	-	-	-
15515	082100	Lab Supplies	11,899	12,000	29,617	37,200
15515	082200	Chemicals	215,597	231,000	231,327	250,000
15515	082400	Fuel	28,673	30,000	24,079	30,000
15515	082410	Other fuel	169,048	100,000	112,848	110,000
15515	082500	Expendable Equipment	16,262	25,000	11,677	25,200
15515	082550	Tools	3,101	3,500	1,739	3,500
15515	082575	General Supplies	17,756	15,000	27,717	25,000
15515	082600	Office supplies	-	-	-	-
15515	083000	Comp./Instr. Contracts	5,017	8,000	9,118	7,000
15515	083400	Professional Fees	81,141	75,000	28,466	50,000
15515	084100	Power	1,016,407	910,000	1,044,000	1,200,000
15515	084200	Telephone	11,094	12,000	11,965	13,500
15515	085150	Office equipment lease	-	-	-	-
15515	085950	Publications & Subscriptions	134	1,000	-	1,000
15515	085960	Memberships & Dues	21,125	3,200	15,558	3,400
15515	086100	Licenses	1,231	-	-	-
15515	086200	DHEC Permits	33,944	54,000	45,069	42,000
15515	086710	Safety Supplies	1,578	1,000	66	1,800
15515	087100	Training/Conferences	4,104	7,000	6,445	6,700
15515	087150	Travel	16,828	15,000	20,444	18,500
15515	087200	Meeting Expense	1,385	1,500	1,116	1,300
15515	089140	Printing	228	600	493	1,000
Total WWT Operations			3,103,363	3,162,300	3,223,066	3,740,100
Wastewater Treatment Maintenance						
15615	080100	Wages and Salaries	253,330	301,100	306,999	364,500
15615	080110	Overtime	8,237	8,400	13,815	13,400
15615	080200	FICA	18,897	23,700	24,558	28,900
15615	080230	Worker's Comp	8,103	8,600	7,895	10,600
15615	080250	Retirement	44,954	57,400	59,153	70,100
15615	080300	Group Insurance	31,477	38,200	39,405	44,800
15615	080450	Uniforms	1,541	2,500	3,330	3,000
15615	081110	Structures Maintenance	41,327	84,000	16,624	83,200
15615	081120	Pumps Maintenance	200,371	84,000	200,000	40,000
15615	081130	Instrument Maintenance	36,150	25,000	7,970	15,000
15615	081140	Treatment Equipment Maint	701,489	540,000	300,000	277,000
15615	081200	General Equipment Maintenance	22,588	23,000	39,798	24,000
15615	081205	Facilities Maintenance	137,369	62,000	99,273	96,000
15615	081210	Electrical Equipment Maintenance	120,664	230,000	300,000	170,000
15615	081220	Fleet Maintenance	194	-	-	-
15615	081300	Cleaning Services	27,476	32,000	27,476	36,000
15615	081400	Grounds Maintenance	61,161	46,000	44,380	60,200
15615	082300	Pipes/Supplies/Fittings	2,540	5,000	18,434	12,000
15615	082400	Fuel	23,890	20,000	20,911	21,000
15615	082500	Expendable equipment	271	800	3,492	4,800
15615	082550	Tools	6,392	4,200	10,425	10,800
15615	082575	General Supplies	5,954	2,500	14,299	7,800
15615	083000	Comp./Instr. Contracts	-	-	-	-
15615	086710	Safety Supplies	464	500	1,602	9,000
Total WWT Maintenance			1,754,840	1,598,900	1,559,837	1,402,100
TOTAL WASTEWATER TREATMENT			4,858,202	4,761,200	4,782,903	5,142,200
Collection & Transmission Operations						
15525	080100	Wages and Salaries	1,822,071	2,158,700	2,146,670	2,391,100
15525	080110	Overtime	203,846	173,400	226,650	235,000
15525	080200	FICA	149,814	178,400	177,593	200,900
15525	080220	Unemployment Insurance	-	-	-	-
15525	080230	Worker's Comp	40,991	43,500	39,937	52,000

Beaufort-Jasper Water and Sewer Authority
Operating Budget for the Fiscal Year Ended June 30, 2025,

Acct #		Account Name	2023	2024	2024	2025
ORG	OBJECT		Actual	Budget	Projected	Budget
15525	080250	Retirement	350,012	432,800	448,635	487,400
15525	080300	Group Insurance	196,432	248,400	270,331	335,700
15525	080450	Uniforms	11,631	12,800	17,495	12,600
15525	081100	Line Maintenance	124,064	100,000	88,234	108,400
15525	081110	Structures Maintenance	29,485	28,400	24,500	31,500
15525	081120	Pumps Maintenance	199,825	209,800	200,000	230,000
15525	081150	Meter and Svc Line Maint	11,288	13,700	8,679	12,700
15525	081190	Pavement Repairs	80,146	57,000	58,555	57,000
15525	081200	General Equipment Maintenance	38,871	41,600	29,065	42,000
15525	081210	Electrical Equipment Maintenance	47,659	54,000	91,567	99,600
15525	081220	Fleet Maintenance	-	-	-	-
15525	081245	Computer Programming	-	-	-	-
15525	081300	Cleaning Services	-	-	-	-
15525	081900	Customer Repairs	4,419	2,500	59,651	6,000
15525	082250	Odor Control	4,777	48,800	11,479	50,400
15525	082300	Pipes/Supplies/Fittings	-	-	-	-
15525	082400	Fuel	131,580	125,000	111,701	130,000
15525	082410	Other Fuel	32,278	16,000	42,414	45,000
15525	082500	Expendable Equipment	45,847	76,200	39,498	97,500
15525	082520	Wastewater Expendable Equipment	-	-	-	-
15525	082550	Tools	6,507	9,000	7,803	34,100
15525	082575	General Supplies	18,457	18,000	30,935	44,000
15525	083000	Comp./Instr. Contracts	37,776	23,100	4,293	24,000
15525	083500	Contract Labor	501,022	-	374,381	300,000
15525	083505	Contract Labor Annual Services	-	32,000	1,800	-
15525	084100	Power	750,195	701,000	835,872	876,000
15525	084200	Telephone	49,817	43,700	55,667	41,800
15525	085110	Other Property Costs	35,113	40,000	53,304	37,000
15525	085150	Equipment Lease	-	-	-	-
15525	085900	Utility Locations	13,869	20,000	12,496	12,400
15525	085960	Memberships & Dues	3,588	5,200	5,312	2,100
15525	086710	Safety Supplies	29,287	1,600	5,036	2,000
15525	087100	Training/Conferences	2,698	20,000	1,969	15,300
15525	087150	Travel	5,807	9,000	4,233	8,100
15525	087200	Meeting Expense	7,879	9,000	2,487	2,400
15525	089140	Printing	19	1,300	-	500
Total C&T Operations			4,987,072	4,953,900	5,488,241	6,024,500
Collection & Transmission Maintenance						
15625	080100	Wages and Salaries	253,402	301,100	306,999	323,300
15625	080110	Overtime	8,237	7,000	13,815	13,400
15625	080200	FICA	18,897	23,700	24,558	25,800
15625	080230	Worker's Comp	8,026	8,500	7,820	10,600
15625	080250	Retirement	44,954	57,400	59,153	62,500
15625	080300	Group Insurance	31,477	38,200	39,405	42,200
15625	080450	Uniforms	310	2,000	280	1,000
15625	081131	SCADA	180,843	230,000	128,335	175,000
15625	081130	Instrument Maintenance	-	26,000	-	6,000
15625	081200	General Equipment Maintenance	17,175	10,000	11,083	9,000
15625	081205	Facilities Maintenance	37,796	31,000	48,655	42,200
15625	081210	Electrical Equipment Maintenance	39,696	65,000	25,410	120,000
15625	081300	Cleaning Services	-	15,000	12,624	16,800
15625	081400	Grounds Maintenance	64,452	69,000	64,717	65,000
15625	082300	Pipes/Supplies/Fittings	437	500	1,175	600
15625	082500	Expendable Equipment	-	1,000	899	500
15625	082550	Tools	3,656	1,500	912	1,800
15625	082575	General Supplies	5,309	6,000	4,433	4,800
15625	084200	Telephone	5,904	6,000	6,408	6,000
15625	085960	Memberships & Dues	271	500	318	500
15625	086710	Safety Supplies	575	500	-	-
15625	087100	Training/Conferences	328	1,500	1,500	5,800
15625	087150	Travel	1,351	4,000	4,718	5,300
Total C&T Maintenance			723,097	905,400	763,216	938,100
WW COLLECTION & TRANSMISSION			5,710,169	5,859,300	6,251,457	6,962,600

Beaufort-Jasper Water and Sewer Authority
Operating Budget for the Fiscal Year Ended June 30, 2025,

Acct #			2023	2024	2024	2025
ORG	OBJECT	Account Name	Actual	Budget	Projected	Budget
Waste Disposal Operations						
15545	085200	Land Lease/Disposal Fee	177,750	210,200	210,000	215,000
15545	085501	Wetlands Monitoring	70,798	130,000	70,000	110,000
		Total Waste Disp Operations	248,547	340,200	280,000	325,000
Waste Disposal Maintenance						
15645	081110	Structures Maintenance	1,350	2,000	-	2,000
15645	081200	General Equipment Maintenance	4,500	6,000	37	4,000
15645	081400	Grounds Maintenance	16,180	16,000	24,099	21,700
15645	082300	Pipes/Supplies/Fittings	24,964	20,000	48	-
		Total Waste Disposal Maint	46,994	44,000	24,184	27,700
		TOTAL WASTE DISPOSAL	295,541	384,200	304,184	352,700
Sludge Management Operations						
15550	080100	Wages and Salaries	72,963	84,300	87,508	101,300
15550	080110	Overtime	2,045	3,000	3,623	5,000
15550	080200	FICA	5,425	6,700	6,790	8,100
15550	080230	Worker's Comp	1,610	1,400	1,569	2,000
15550	080250	Retirement	12,640	16,000	16,240	19,700
15550	080300	Group Insurance	7,111	9,600	8,459	11,800
15550	082200	Chemicals	168,569	315,000	195,592	527,500
15550	082400	Fuel	23,635	20,000	19,419	25,200
15550	082500	Expendable Equipment	15,335	12,000	4,158	15,000
15550	085350	Disposal Costs	734,407	700,000	950,000	1,330,000
		Total Sludge Mgmt Operations	1,043,740	1,168,000	1,293,358	2,045,600
Sludge Management Maintenance						
15650	081200	General Equipment Maintenance	27,747	2,000	2,301	2,000
15650	081220	Fleet Maintenance	-	-	-	-
15650	082300	Pipes/Supplies/Fittings	7,260	5,000	-	-
15650	082575	General Supplies	-	-	-	-
		Total Sludge Mgmt Maintenance	35,007	7,000	2,301	2,000
		TOTAL SLUDGE MANAGEMENT	1,078,746	1,175,000	1,295,659	2,047,600
Lab - Wastewater						
15735	080100	Wages and Salaries	173,308	226,800	189,179	209,400
15735	080110	Overtime	81	100	61	200
15735	080200	FICA	12,642	17,400	13,821	16,000
15735	080230	Worker's Comp	3,337	3,500	3,251	4,000
15735	080250	Retirement	29,862	42,100	33,922	38,900
15735	080300	Group Insurance	18,589	22,700	22,333	24,100
15735	080450	Uniforms	1,039	1,000	1,305	1,500
15735	081200	General Equipment Maintenance	100	300	-	500
15735	082100	Lab Supplies	16,664	56,600	37,082	48,000
15735	082500	Expendable Equipment	-	500	171	500
15735	082575	General Supplies	30	100	123	200
15735	082600	Office Supplies	-	-	-	-
15735	085500	Lab Contract	44,064	53,000	58,287	56,800
15735	085960	Memberships & Dues	-	100	108	200
15735	086100	Licenses	-	-	-	-
15735	086200	DHEC Permits	750	1,000	1,267	1,900
15735	086710	Safety Supplies	-	300	-	-
15735	087100	Training/Conferences	63	300	-	300
15735	087150	Travel	83	500	-	500
15735	087200	Meeting Expense	22	100	-	300
		TOTAL LAB - SEWER	300,634	426,400	360,910	403,300
Engineering & Const. Services - Wastewater						
15740	080100	Wages and Salaries	305,359	359,300	450,273	733,100
15740	080110	Overtime	5,146	4,000	4,189	3,100
15740	080200	FICA	22,578	27,600	33,382	56,300

Beaufort-Jasper Water and Sewer Authority
Operating Budget for the Fiscal Year Ended June 30, 2025,

Acct #		Account Name	2023	2024	2024	2025
ORG	OBJECT		Actual	Budget	Projected	Budget
15740	080230	Worker's Comp	1,155	1,200	1,125	1,600
15740	080250	Retirement	54,128	67,100	79,724	136,600
15740	080300	Group Insurance	40,816	49,500	57,932	57,500
15740	080450	Uniforms	480	600	532	2,500
15740	081220	Fleet Maintenance	-	-	-	-
15740	082400	Fuel	5,271	4,000	4,501	25,400
15740	082500	Expendable Equipment	-	2,000	5,136	21,200
15740	082550	Tools	-	400	68	3,700
15740	082575	General Supplies	1,146	800	2,887	1,400
15740	083000	Comp./Instr. Contracts	3,889	8,800	-	-
15740	083100	Engineering	43,214	29,600	5,415	12,000
15740	083300	Legal Fees	60	100	376	1,000
15740	083400	Professional Fees	57,544	160,000	322,986	124,000
15740	084200	Telephone	3,922	4,400	4,632	11,700
15740	085950	Publications & Subscriptions	-	400	360	5,900
15740	085960	Memberships & Dues	412	600	1,464	7,300
15740	086100	Licenses	(36)	-	-	-
15740	086710	Safety Supplies	-	400	-	-
15740	087100	Training/Conferences	648	2,700	3,015	14,400
15740	087150	Travel	2,914	1,300	2,484	8,900
15740	087200	Meeting Expense	609	800	455	2,500
15740	089140	Printing	25	200	465	600
15740	089200	Survey	-	1,000	-	-
TOTAL ENGINEERING & CONST. SVCS.			549,279	726,800	981,400	1,230,700
Asset Management - Wastewater						
15750	080100	Wages and Salaries	103,001	150,400	111,916	293,000
15750	080110	Overtime	898	600	530	800
15750	080200	FICA	7,642	11,600	8,321	22,500
15750	080230	Worker's Comp	-	-	-	-
15750	080250	Retirement	18,169	28,000	20,251	54,500
15750	080300	Group Insurance	9,879	14,300	11,135	24,200
15750	082500	Expendable Equipment	-	400	-	400
15750	082575	General Supplies	-	400	-	400
15750	083000	Comp./Instr. Contracts	3,840	30,100	9,046	42,400
15750	083400	Professional Fees	69,178	132,000	103,229	120,000
15750	084200	Telephone	918	1,000	1,453	1,700
15750	085960	Memberships & Dues	82	400	171	600
15750	086710	Safety Supplies	-	-	-	-
15750	087100	Training/Conferences	558	1,400	338	4,400
15750	087150	Travel	1,588	2,500	1,873	8,800
15750	089140	Printing	52	-	-	-
15750	087200	Meeting Expense	567	200	280	500
TOTAL ASSET MANAGEMENT			216,371	373,300	268,542	574,200
Financial & Business Services - Wastewater						
15770	080100	Wages and Salaries	366,598	399,600	365,364	494,000
15770	080110	Overtime	3,344	3,600	4,705	4,000
15770	080200	FICA	27,338	30,800	27,324	38,100
15770	080250	Retirement	94,180	74,800	65,662	92,400
15770	080300	Group Insurance	38,039	42,300	42,468	56,200
15770	080450	Uniforms	794	1,000	1,429	1,500
15770	081200	General Equipment Maintenance	33,751	44,000	35,738	5,500
15770	081220	Fleet Maintenance	125,503	120,000	130,618	132,000
15770	082400	Fuel	3,391	3,800	2,629	4,000
15770	082410	Other Fuel	3,629	2,000	1,049	2,000
15770	082500	Expendable Equipment	1,798	2,000	1,010	2,000
15770	082550	Tools	4,039	4,000	2,544	3,200
15770	082575	General Supplies	1,726	2,200	1,101	1,600
15770	083000	Comp./Instr. Contracts	23,703	32,000	24,255	26,900
15770	083200	Accounting/ Auditing	14,184	18,000	13,000	14,600
15770	083500	Contract Labor	-	5,200	16,048	-

Beaufort-Jasper Water and Sewer Authority
Operating Budget for the Fiscal Year Ended June 30, 2025,

Acct #			2023	2024	2024	2025
ORG	OBJECT	Account Name	Actual	Budget	Projected	Budget
15770	084200	Telephone	18,877	23,000	13,497	24,000
15770	085950	Publications & Subscriptions	203	400	36	400
15770	085960	Memberships & Dues	1,803	2,600	1,864	2,200
15770	087100	Training/Conferences	2,830	5,300	2,662	4,100
15770	087150	Travel	2,247	2,700	1,929	1,600
15770	087200	Meeting Expense	908	2,000	678	600
15770	088100	Data Processing Insurance	5,365	5,500	5,365	5,400
15770	088200	Fidelity Bond	237	200	200	300
15770	088300	Fleet Insurance	47,347	48,600	47,387	50,900
15770	088400	General Liability Insurance	57,618	59,200	59,937	66,600
15770	088500	Inland Marine Insurance	17,936	17,600	16,881	14,800
15770	088600	Property Insurance	208,840	238,300	233,988	247,500
15770	088700	Environmental Liability Insurance	16,027	16,100	16,027	16,900
15770	089120	Bank Charges	5,409	6,000	4,719	6,000
15770	089140	Printing	466	400	1,332	600
15770	089510	Amortization Expense	203,971	-	68,807	70,000
15770	089500	Depreciation Expense	17,067,379	17,053,400	17,406,542	17,500,000
TOTAL FINANCIAL & BUSINESS SVCS - WV			18,399,482	18,266,600	18,616,795	18,889,900
Customer Service - Wastewater						
15760	080100	Wages and Salaries	298,421	343,500	342,670	394,000
15760	080110	Overtime	4,918	2,400	4,069	2,400
15760	080200	FICA	22,628	26,500	25,683	30,300
15760	080250	Retirement	51,746	64,200	58,797	73,600
15760	080300	Group Insurance	36,572	45,800	42,660	44,300
15760	080450	Uniforms	-	-	-	-
15760	082500	Expendable Equipment	85	400	312	400
15760	082575	General Supplies	1,490	1,600	536	1,600
15760	082600	Office Supplies	9	-	-	-
15760	083000	Comp./Instr. Contracts	54,785	8,000	7,016	9,600
15760	083500	Contract labor	19,764	10,200	22,866	8,400
15760	083575	Bill Processing	-	-	-	-
15760	084200	Telephone	18,373	15,600	16,944	18,400
15760	085150	Equipment/Furniture Lease	-	-	-	-
15760	085805	Merchant Fees	167,335	175,400	215,681	225,600
15760	085960	Memberships & Dues	-	200	-	200
15760	086710	Safety Supplies	-	-	-	-
15760	087100	Training/Conferences	866	1,800	719	1,300
15760	087150	Travel	1,889	1,800	-	900
15760	087200	Meeting Expense	900	800	375	500
15760	089116	Promotional Expense	-	-	-	-
15760	089130	Postage	-	-	-	-
15760	089140	Printing	21	300	-	100
15760	089150	Bad Debt Expense	259,950	14,000	512	-
15760	089151	Bad Debt Collection Fees	-	2,800	-	2,800
TOTAL CUSTOMER SVC. - WW			939,753	715,300	738,841	814,400
Billing - Wastewater						
15765	080100	Wages and Salaries	191,695	227,300	228,073	224,900
15765	080110	Overtime	5,765	3,200	15,008	8,000
15765	080200	FICA	13,967	17,600	17,558	17,800
15765	080250	Retirement	66,432	42,800	42,935	43,200
15765	080300	Group Insurance	33,693	44,500	41,152	52,500
15765	080450	Uniforms	1,102	1,500	1,524	2,000
15765	081200	General Equipment Maintenance	-	-	-	-
15765	081220	Fuel	-	-	-	-
15765	082400	Expendable Equipment	9,894	9,000	10,629	12,000
15765	082500	Tools	551	1,100	5,131	2,000
15765	082550	General Supplies	4,436	4,000	6,716	6,000
15765	082575	Office Supplies	1,121	200	168	100
15765	083000	Comp./Instr. Contracts	30	6,000	-	-
15765	083575	Bill Processing	26,385	32,000	45,604	34,000

Beaufort-Jasper Water and Sewer Authority
Operating Budget for the Fiscal Year Ended June 30, 2025,

Acct #		Account Name	2023	2024	2024	2025
ORG	OBJECT		Actual	Budget	Projected	Budget
15765	084200	Telephone	3,073	4,300	6,008	5,800
15765	084300	Beacon Cellular	284,198	314,000	299,133	316,800
15765	086710	Safety Supplies	-	-	-	-
15765	087100	Training/Conferences	200	2,000	719	800
15765	087150	Travel	774	3,600	-	1,400
15765	087200	Meeting Expense	166	400	226	400
15765	089130	Postage	96,996	110,800	118,536	115,200
TOTAL BILLING - WW			740,477	824,300	839,119	842,900
Information Technology - Wastewater						
15780	080100	Wages and salaries	256,108	323,400	313,027	397,300
15780	080110	Overtime	278	400	817	700
15780	080200	FICA	19,234	24,800	23,155	30,500
15780	080250	Retirement	45,300	60,100	56,842	73,900
15780	080300	Group Insurance	23,041	29,000	34,209	27,200
15780	080450	Uniforms	-	-	-	-
15780	081220	Fleet Maintenance	-	-	-	-
15780	081240	Computer Equipment Maintenance	233	-	-	-
15780	081245	Computer programming	1,268	-	-	-
15780	082400	Fuel	27	-	-	-
15780	082500	Expendable equipment	53,113	44,000	56,388	92,800
15780	082575	General Supplies	937	1,200	938	1,200
15780	083000	Comp./Instr. Contracts	201,884	293,600	215,096	347,700
15780	083400	Professional fees	26,665	60,000	28,511	57,000
15780	084200	Telephone	85,554	85,000	73,288	98,300
15780	085950	Publications & Subscriptions	-	-	-	-
15780	085960	Memberships & Dues	2,952	400	-	400
15780	086710	Safety Supplies	-	-	-	-
15780	087100	Training/conferences	4,757	6,000	4,051	9,900
15780	087150	Travel	845	800	-	1,600
15780	087200	Meeting expense	579	500	312	300
Information Technology			722,776	929,200	806,632	1,138,800
General Admin - Wastewater						
15775	080100	Wages and Salaries	899,529	954,300	886,683	693,500
15775	080110	Overtime	729	800	1,324	1,400
15775	080200	FICA	60,696	73,000	63,555	53,200
15775	080220	Unemployment Insurance	-	-	-	-
15775	080230	Worker's Comp	2,280	2,100	2,221	3,000
15775	080250	Retirement	90,583	177,100	159,983	129,000
15775	080300	Group Insurance	40,263	277,300	327,372	305,900
15775	080410	Other Post Retirement Benefits	431,832	700,600	600,000	600,000
15775	080425	Recruitment/Retention	39,539	24,000	19,827	58,800
15775	080430	Workforce Screening	5,740	-	-	-
15775	080435	Employee Recognition	39,092	37,000	20,062	11,800
15775	080440	Wellness	-	2,400	2,344	3,100
15775	081200	General Equipment Maintenance	-	400	-	-
15775	081205	Facilities Maintenance	29,298	78,500	51,383	90,000
15775	081220	Fleet Maintenance	-	-	-	-
15775	081300	Cleaning Services	15	8,000	6,312	8,200
15775	081400	Grounds Maintenance	69,339	16,600	8,497	19,400
15775	082400	Fuel	283	400	1,424	1,400
15775	082500	Expendable Equipment	395	2,400	339	1,400
15775	082575	General Supplies	12,729	11,000	12,096	12,000
15775	082600	Office Supplies	49	-	-	-
15775	083000	Comp./Instr. Contracts	28,196	32,800	42,054	35,400
15775	083300	Legal Fees	76,627	64,000	142,459	148,600
15775	083400	Professional Fees	48,602	46,500	37,334	66,500
15775	084200	Telephone	3,471	3,600	3,656	4,400
15775	085100	Rent	1,118	1,200	781	1,200
15775	085150	Equipment Lease	-	-	-	-
15775	085600	Director Fees	26,880	35,200	38,118	38,200

Beaufort-Jasper Water and Sewer Authority
Operating Budget for the Fiscal Year Ended June 30, 2025,

Acct #			2023	2024	2024	2025
ORG	OBJECT	Account Name	Actual	Budget	Projected	Budget
15775	085950	Publications & Subscriptions	3,786	4,200	2,581	6,400
15775	085960	Memberships & Dues	15,100	39,000	34,000	34,000
15775	086000	Franchise Fee	977,956	965,000	1,004,328	1,261,500
15775	086100	Licenses	9,093	7,200	9,011	9,400
15775	086710	Safety Supplies	72,302	29,400	69,230	70,800
15775	086720	Safety Services	1,187	1,500	9,857	1,500
15775	086730	Safety Training	9,450	8,000	2,254	21,900
15775	086740	Safety Incentives	282	21,200	18,578	14,000
15775	087100	Training/Conferences	7,709	10,000	8,557	5,400
15775	087125	Organizational Training	122,021	104,000	66,854	73,800
15775	087150	Travel	9,278	6,100	5,447	1,500
15775	087200	Meeting Expense	6,987	13,600	4,554	3,200
15775	089100	Admin Expense	4,000	4,000	4,000	4,000
15775	089110	Advertising	3,360	400	-	-
15775	089111	Personnel Advertising	2,810	4,000	-	4,000
15775	089114	Public Affairs Advertising	11,461	11,400	270	11,400
15775	089115	Public Education	5,012	7,000	1,764	7,000
15775	089116	Promotional Expense	419	-	-	-
15775	089130	Postage	10,044	10,000	24,481	12,000
15775	089131	Public Affairs Postage	6,716	6,200	3,150	6,200
15775	089140	Printing	628	800	62	800
15775	089141	Public Affairs Printing	8,169	7,300	3,222	7,300
15775	089155	Hurricane Prep/Recovery	954	600	-	100
15775	089160	Other Expense	157	-	-	-
Total Gen Admin - Sewer			3,196,161	3,810,100	3,700,026	3,842,600
Total Wastewater Operating Exp			37,007,592	38,251,700	38,946,469	42,241,900
Total Operating Expenses			76,490,058	82,143,100	81,459,367	87,012,000
Net Operating Income (Loss)			(3,808,062)	(848,100)	(1,887,828)	7,172,000
Non-operating Income/Expenses:						
16000	067400	Gain/(Loss) disposal of assets	138,580	-	166,399	68,400
16000	067500	Interest Income	847,084	615,000	971,006	710,000
16000	067525	Lease Interest Income	207,199	218,252	225,593	218,600
16000	067550	Bond Interest Income	306,054	500,000	1,680,283	-
16000	067600	Investment Income	272,856	40,000	247,646	200,000
Income			1,771,773	1,373,252	3,290,928	1,197,000
16225	091000	Interest Expense	(2,568,584)	(2,410,000)	(2,500,000)	(3,121,000)
16250	091000	Interest Expense	(1,331,387)	(1,163,000)	(1,300,000)	(1,929,000)
16275	091200	Litigation Settlement	102,218	-	-	-
Expense			(3,797,753)	(3,573,000)	(3,800,000)	(5,050,000)
Total Non-operating Income/Expense			(2,025,980)	(2,199,748)	(509,072)	(3,853,000)
Capital Contributions						
16000	068001	Grant Revenue	-	-	-	-
16000	068010	Easement Revenue	200	-	-	-
11000	068000	Water Capacity revenue	4,563,893	2,600,000	3,700,000	10,000,000
11000	068050	Bad Debt Water Capacity revenue	-	-	-	-
11000	068100	Water Contributions of Systems	3,689,046	2,000,000	6,000,000	4,000,000
15000	068000	Wastewater Capacity revenue	9,862,501	5,700,000	8,600,000	26,000,000
15000	068050	Bad Debt Wastewater Capacity revenue	-	-	-	-
15000	068100	Wastewater Contributions of Systems	9,280,583	3,000,000	10,000,000	6,000,000
Total Capital Contributions			27,396,224	13,300,000	28,300,000	46,000,000
Total Non-operating & Capital Contributions			25,370,244	11,100,252	27,790,928	42,147,000
Increase (Decrease) in Net Position			21,562,181	10,252,152	25,903,100	49,319,000