



## 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 23<sup>rd</sup> day of May, 2024 in Regular Session.

**(SEAL)**

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

By: \_\_\_\_\_  
Gregory A. Padgett, Chair

*Attest:*

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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		<u>4,214,000</u>
Total water revenues		50,071,000
Wastewater		
Service		40,512,000
Military retail		3,036,000
Other		<u>565,000</u>
Total wastewater revenues		44,113,000
Total operating revenues		<b>94,184,000</b>

**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		<u>13,100,000</u>
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		<u>17,570,000</u>
Total wastewater operating expenses		42,241,900
Total operating expenses		<b>87,012,000</b>

**Operating loss**

<b>Non-operating revenue (expense):</b>	<b>7,172,000</b>
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Interest income	928,600
Gain (loss) on disposal of assets	68,400
Investment income	200,000
Interest expense	<u>(5,050,000)</u>
Total non-operating revenue (expense)	(3,853,000)

<b>Decrease in net position before capital contributions</b>	<b>3,319,000</b>
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**Capital contributions:**

Capacity fees	36,000,000
Developer contributions of systems	<u>10,000,000</u>
Total capital contributions	46,000,000

<b>Increase in Net Position</b>	<b>\$ 49,319,000</b>
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**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
<b>Revenues:</b>				
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
<b>Total operating revenues</b>	<b>\$ 72,665,496</b>	<b>\$ 81,295,000</b>	<b>\$ 79,571,540</b>	<b>\$ 94,184,000</b>
<b>Expenses:</b>				
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
<b>Total operating expenses</b>	<b>76,490,056</b>	<b>82,143,100</b>	<b>81,459,367</b>	<b>87,012,000</b>
<b>Operating Income</b>	<b>(3,824,560)</b>	<b>(848,100)</b>	<b>(1,887,828)</b>	<b>7,172,000</b>
Non-operating revenue (expenses), net	(2,009,280)	(2,199,748)	(509,072)	(3,853,000)
<b>Increase (decrease) in net position, before contributions</b>	<b>(5,833,840)</b>	<b>(3,047,848)</b>	<b>(2,396,900)</b>	<b>3,319,000</b>
<b>Capital contributions:</b>				
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
<b>Total capital contributions</b>	<b>27,396,024</b>	<b>13,300,000</b>	<b>28,300,000</b>	<b>46,000,000</b>
<b>Increase(decrease) in net position</b>	<b>21,562,184</b>	<b>10,252,152</b>	<b>25,903,100</b>	<b>49,319,000</b>
<b>Net position at beginning of year</b>	<b>385,837,388</b>		<b>407,399,572</b>	<b>433,302,672</b>
<b>Net position at end of year</b>	<b>\$ 407,399,572</b>		<b>\$ 433,302,672</b>	<b>\$ 482,621,672</b>



**Beaufort-Jasper Water & Sewer Authority**  
**Operating Cash Analysis**

	2024 Estimated	2025 BUDGET	2026 Estimated	2027 Estimated	2028 Estimated
<b>Operating Net Income (projected)</b>	\$ (1,887,828)	<b>7,172,000</b>	\$ 11,763,300	\$ 15,771,300	\$ 20,511,930
<b>Add:</b>					
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
<b>Deduct:</b>					
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)
<b>Adjusted Income (Cash)</b>	<b>3,803,867</b>	<b>3,901,900</b>	<b>5,847,990</b>	<b>1,859,210</b>	<b>2,287,025</b>
<b>Beginning Balance Cash</b>	<b>12,287,460</b>	<b>16,091,327</b>	<b>19,993,227</b>	<b>25,841,217</b>	<b>27,700,427</b>
<b>Anticipated Ending Cash</b>	<b>16,091,327</b>	<b>19,993,227</b>	<b>25,841,217</b>	<b>27,700,427</b>	<b>29,987,452</b>
<b>Days O&amp;M Cash on Hand</b>	<b>115</b>	<b>130</b>	<b>158</b>	<b>160</b>	<b>163</b>
<b>Debt Service Coverage Ratio (w/o CC Fees):</b>					
Operating Income	(1,887,828)	<b>7,172,000</b>	11,763,300	15,771,300	20,511,930
Add:					
Depreciation Expense	30,578,557	<b>30,670,000</b>	33,737,000	37,110,700	40,821,770
Interest Income	1,004,215	<b>710,000</b>	663,000	615,000	565,000
Net Earnings	<b>29,694,944</b>	<b>38,552,000</b>	<b>46,163,300</b>	<b>53,497,000</b>	<b>61,898,700</b>
Debt Service to be paid (parity)	15,531,600	16,139,040	20,729,250	30,661,730	37,222,215
<b>Debt Coverage</b>	<b>1.91</b>	<b>2.39</b>	<b>2.23</b>	<b>1.74</b>	<b>1.66</b>
<b>Bond covenants requirement</b>	<b>1.20</b>	<b>1.20</b>	<b>1.20</b>	<b>1.20</b>	<b>1.20</b>
<b>Board requirement</b>	<b>1.25</b>	<b>1.25</b>	<b>1.25</b>	<b>1.25</b>	<b>1.25</b>
<b>Projected Debt Service:</b>					
Principal & Interest Payments (new debt)	-	-	8,872,750	18,699,500	25,192,625
	-	-	<b>8,872,750</b>	<b>18,699,500</b>	<b>25,192,625</b>
<b>Total Projected Debt Service</b>	<b>16,617,660</b>	<b>17,225,100</b>	<b>21,815,310</b>	<b>31,747,790</b>	<b>38,308,275</b>

**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***

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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](http://www.bjwsa.org)).

## ***Policies & Strategies***

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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***

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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**

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

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

<b>Capital Contribution/Capacity Fees</b>		
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

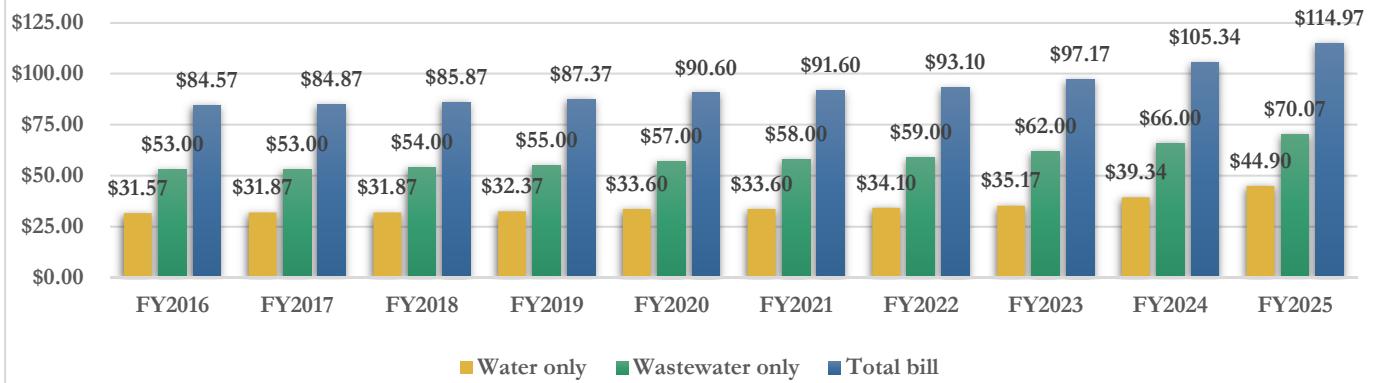
**Retail Water Rate Comparisons**  
**Effective Date**

		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 Usage	\$9.00 \$3.51	\$12.00 \$3.41	\$12.00 \$3.41	\$13.00 \$3.41	\$13.40 \$3.58	\$13.40 \$3.58	\$13.40 \$3.58	\$13.80 \$3.69	\$15.00 \$4.12	\$17.00 \$4.70	Basic Facilities Charge per Thousand gallons
Residential	Minimum Usage	\$7.00 \$3.51	\$8.00 \$3.41	\$8.00 \$3.41	\$8.50 \$3.41	\$8.75 \$3.55	\$8.75 \$3.55	\$9.25 \$3.55	\$9.55 \$3.66	\$10.50 \$4.12	\$12.00 \$4.70	Basic Facilities Charge per Thousand gallons

**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 Usage	\$9.00 \$6.28	\$12.00 \$6.28	\$13.00 \$6.28	\$14.00 \$6.28	\$14.00 \$6.59	\$14.00 \$6.59	\$14.00 \$6.59	\$14.70 \$6.92	\$16.00 \$7.50	\$21.60 \$10.13	Basic Facilities Charge per Thousand gallons
Residential	Minimum Usage	\$9.00 \$6.28	\$10.00 \$6.18	\$11.00 \$6.18	\$12.00 \$6.18	\$12.00 \$6.49	\$13.00 \$6.49	\$14.00 \$6.49	\$14.70 \$6.81	\$16.00 \$7.15	\$17.50 \$7.51	Basic Facilities Charge per Thousand gallons
	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**

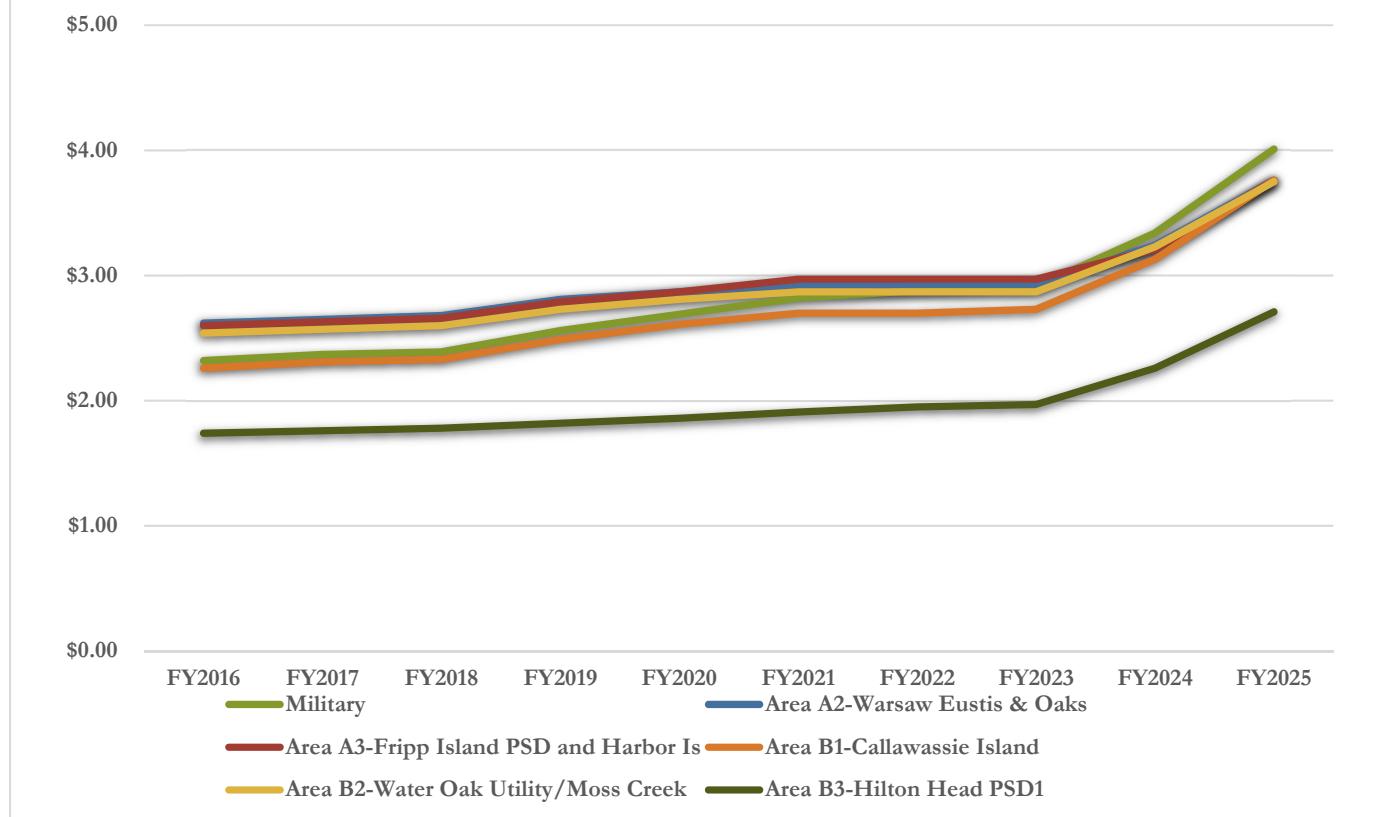


**Wholesale Water Rate Comparisons**  
**Effective Date**

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

<b>Wholesale Water</b>	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
<b>1 Administrative Charges</b>		
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
<b>2 Equipment Use Fee (8-hour day, ½ day minimum)</b>		
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)
<b>3 Fire Lines, private</b>		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
<b>4 Lab Analysis Fees</b>		For laboratory analysis performed under contract to wholesale customers (see attached Lab Analysis Fees worksheet)
	\$700.00	Wastewater PFAS samples if taken by BJWSA
<b>5 Meter Fees</b>		
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
<b>6 Mobilization Charges</b>		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%
<b>7 Operations Labor Charge for work incurred due to outside agencies (i.e., contractors, etc.)</b>	\$40.00	Per hour
<b>8 Project Development Fees</b>		
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
<b>9 Security Deposits</b>		
Residential Security Deposit	\$150.00	Equivalent to average 2-month residential bill
Commercial Security Deposit (water)		Refundable upon account closing; additional irrigation meter deposit not required if a water deposit is on hand
3/4"	\$150.00	One month's typical bill at 7kgal/month, escalated according to equivalent meter size
1"	\$150.00	
1-1/2"	\$150.00	
2"	\$175.00	
3"	\$345.00	
4"	\$550.00	
6"	\$1,100.00	
8"	\$1,760.00	
10"	\$2,530.00	
12"	\$8,250.00	
Commercial Security Deposit (water AND sewer)		1.5 times the single water deposit fee
3/4"	\$150.00	
1"	\$150.00	

**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	
<b>10 Hydrants Meters</b>		
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
<b>11 Wastewater Program Fees</b>		
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**

<b>12 Water Theft</b>		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
<b>13 BJWSA GIS Portal</b>		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
<b>1 Sewer Inspection Fee</b>		
First inspection	\$100.00	
Reinspection fee	\$100.00	
<b>2 Sewer Tap Fees</b>		
4" or Larger Sewer Connection	Actual Cost	Sewer lateral needs to be installed from the main to the property line
<b>3 System Connections</b>		
10" and smaller	\$400.00	
>12"	\$1,300.00	
<b>4 Water Tap Fees</b>		
3/4" Model 25 Meter + Box Assembly – 25 GPM Maximum	\$900.00	New meter fees including box. (Typically 15 business days)
3/4" Model 25 Meter – 25 GPM Maximum	\$385.00	New Meter fees (Box installed per new DPPM)
1" Model 70 Meter + Box Assembly – 70 GPM Maximum	\$1,200.00	New meter fees including box. (Typically 15 business days)
1" Model 70 Meter – 70 GPM Maximum	\$620.00	New Meter fees (Box installed per new DPPM)
>= 1-1/2" – Contact BJWSA for GPM	Actual Cost	Setup within 15 business days
Meter Expedited Installation Fee	\$2,000.00	Meter installation within 5 business days (contingent upon available supplies)
<b>5 Physical Sewer Tap Locate Fee</b>	Actual Cost	Cost to locate sewer tap if contractor cannot locate
<b>6 Backflow Non-Compliance Fee</b>		
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)
<b>7 Minimum Construction Fee</b>	\$200.00	Fee associated with relocating meters, or water and sewer field operations service repair activities.
<b>8 Grease Trap Compliance Fee</b>	\$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
<hr/>				
<b>Additional Service:</b>				
Sample Pick-up		Per day		\$75.00
<b>Terms and Additional Information:</b>				
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
<b>Operating revenues:</b>				
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	<b>44,785,000</b>	<b>43,428,780</b>	<b>50,071,000</b>	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	<b>36,510,000</b>	<b>36,142,759</b>	<b>44,113,000</b>	22.05%
Total operating revenues	<b>81,295,000</b>	<b>79,571,540</b>	<b>94,184,000</b>	<b>18.36%</b>
<b>Operating expenses:</b>				
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	<b>30,430,200</b>	<b>29,409,690</b>	<b>31,670,100</b>	<b>7.69%</b>
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 depreciation	<b>21,198,300</b>	<b>21,471,121</b>	<b>24,671,900</b>	<b>14.91%</b>
Total operating expenses before depreciation	<b>51,628,500</b>	<b>50,880,810</b>	<b>56,342,000</b>	<b>10.73%</b>
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	<b>82,143,100</b>	<b>81,459,367</b>	<b>87,012,000</b>	<b>6.82%</b>
<b>Operating income (loss)</b>	<b>(848,100)</b>	<b>(1,887,828)</b>	<b>7,172,000</b>	<b>-479.91%</b>
<b>Non-operating revenue (expense):</b>				
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)	<b>(2,199,748)</b>	<b>(509,072)</b>	<b>(3,853,000)</b>	<b>-656.87%</b>
<b>Income (loss) before capital contribution fee revenue</b>	<b>(3,047,848)</b>	<b>(2,396,900)</b>	<b>3,319,000</b>	<b>-238.47%</b>
<b>Capital contributions:</b>				
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	<b>13,300,000</b>	<b>28,300,000</b>	<b>46,000,000</b>	<b>62.54%</b>
<b>Increase (Decrease) in Net Position</b>	<b>10,252,152</b>	<b>25,903,100</b>	<b>49,319,000</b>	<b>90.40%</b>

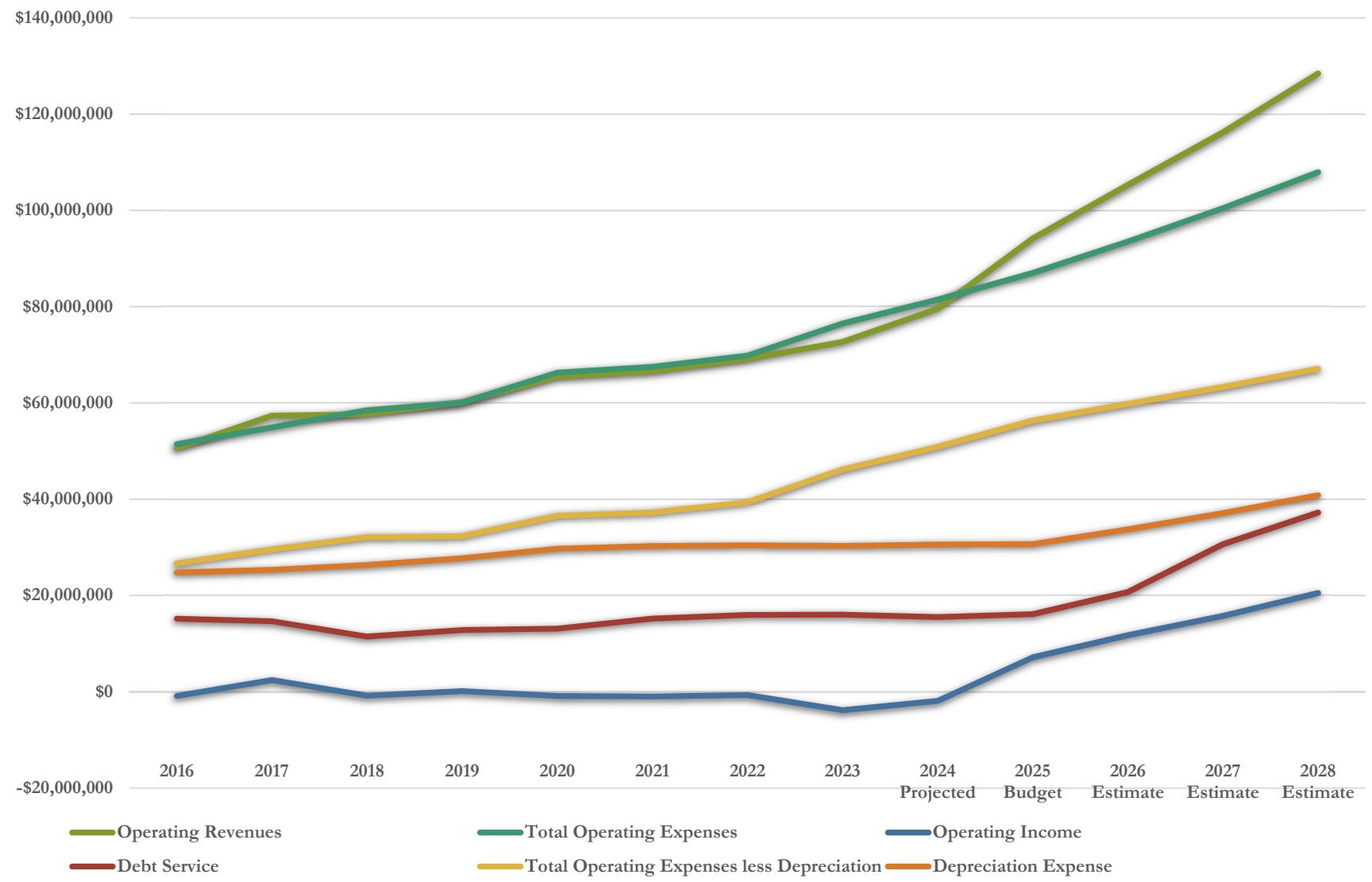
**Beaufort-Jasper Water & Sewer Authority**

**Fiscal Year Ended June 30,**

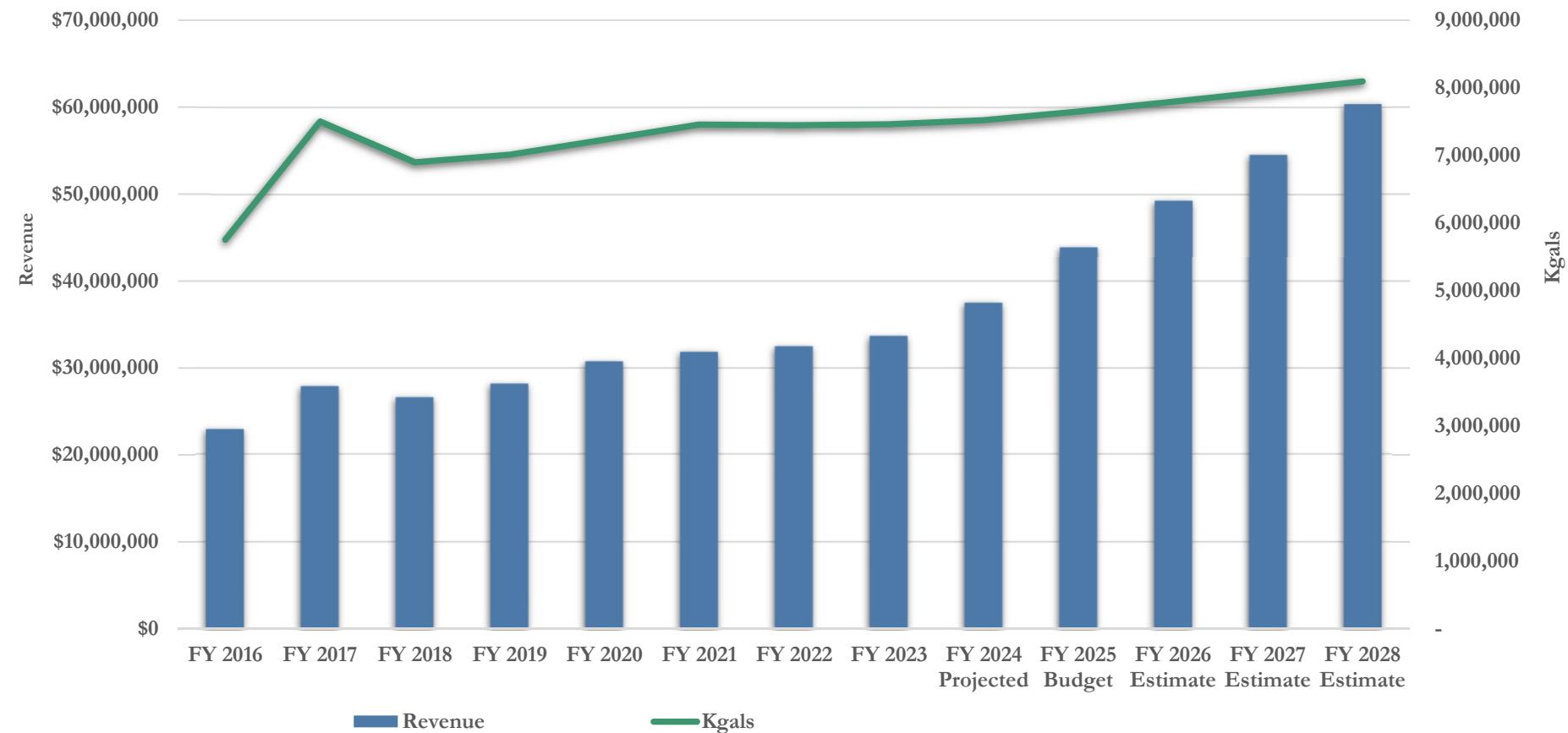
	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>Projected</u>	<u>Budgeted</u>
Wholesale Water	\$ 2,983,939	\$ 4,078,291	\$ 3,733,234	\$ 3,834,863	\$ 3,525,136	\$ 3,605,928	\$ 3,693,963	\$ 3,604,922	\$ 3,979,700	\$ 4,760,000
Retail Water	20,319,545	24,192,968	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
<b>Total operating revenues</b>	<b>50,596,709</b>	<b>57,361,446</b>	<b>57,672,695</b>	<b>60,197,861</b>	<b>65,435,598</b>	<b>66,551,217</b>	<b>69,143,127</b>	<b>72,665,496</b>	<b>79,571,540</b>	<b>94,184,000</b>
<b>Water:</b>										
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
<b>Wastewater:</b>										
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
<b>Total operating expenses</b>	<b>51,446,375</b>	<b>54,923,233</b>	<b>58,482,037</b>	<b>60,056,645</b>	<b>66,292,748</b>	<b>67,516,958</b>	<b>69,816,221</b>	<b>76,490,056</b>	<b>81,459,367</b>	<b>87,012,000</b>
<b>Operating income (loss)</b>	<b>(849,666)</b>	<b>2,438,213</b>	<b>(809,342)</b>	<b>141,216</b>	<b>(857,150)</b>	<b>(965,741)</b>	<b>(673,094)</b>	<b>(3,824,560)</b>	<b>(1,887,828)</b>	<b>7,172,000</b>
<b>Adjustments to derive net earnings:</b>										
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
<b>Net Earnings per bond resolution</b>	<b>\$ 29,951,127</b>	<b>\$ 32,674,443</b>	<b>\$ 30,867,188</b>	<b>\$ 37,902,382</b>	<b>\$ 39,876,637</b>	<b>\$ 41,376,329</b>	<b>\$ 52,757,019</b>	<b>\$ 42,238,194</b>	<b>\$ 41,994,944</b>	<b>\$ 74,552,000</b>
<b>Total debt service paid</b>	<b>\$ 15,174,583</b>	<b>\$ 14,663,429</b>	<b>\$ 11,469,959</b>	<b>\$ 12,831,526</b>	<b>\$ 13,131,927</b>	<b>\$ 15,210,119</b>	<b>\$ 15,961,868</b>	<b>\$ 16,024,945</b>	<b>\$ 15,531,600</b>	<b>\$ 16,139,040</b>
<b>Debt coverage</b>	<b>1.97</b>	<b>2.23</b>	<b>2.69</b>	<b>2.95</b>	<b>3.04</b>	<b>2.72</b>	<b>3.31</b>	<b>2.64</b>	<b>2.70</b>	<b>4.62</b>
<b>Debt coverage without capacity fees</b>	<b>1.64</b>	<b>1.96</b>	<b>2.31</b>	<b>2.26</b>	<b>2.28</b>	<b>2.00</b>	<b>1.93</b>	<b>1.74</b>	<b>1.91</b>	<b>2.39</b>

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,

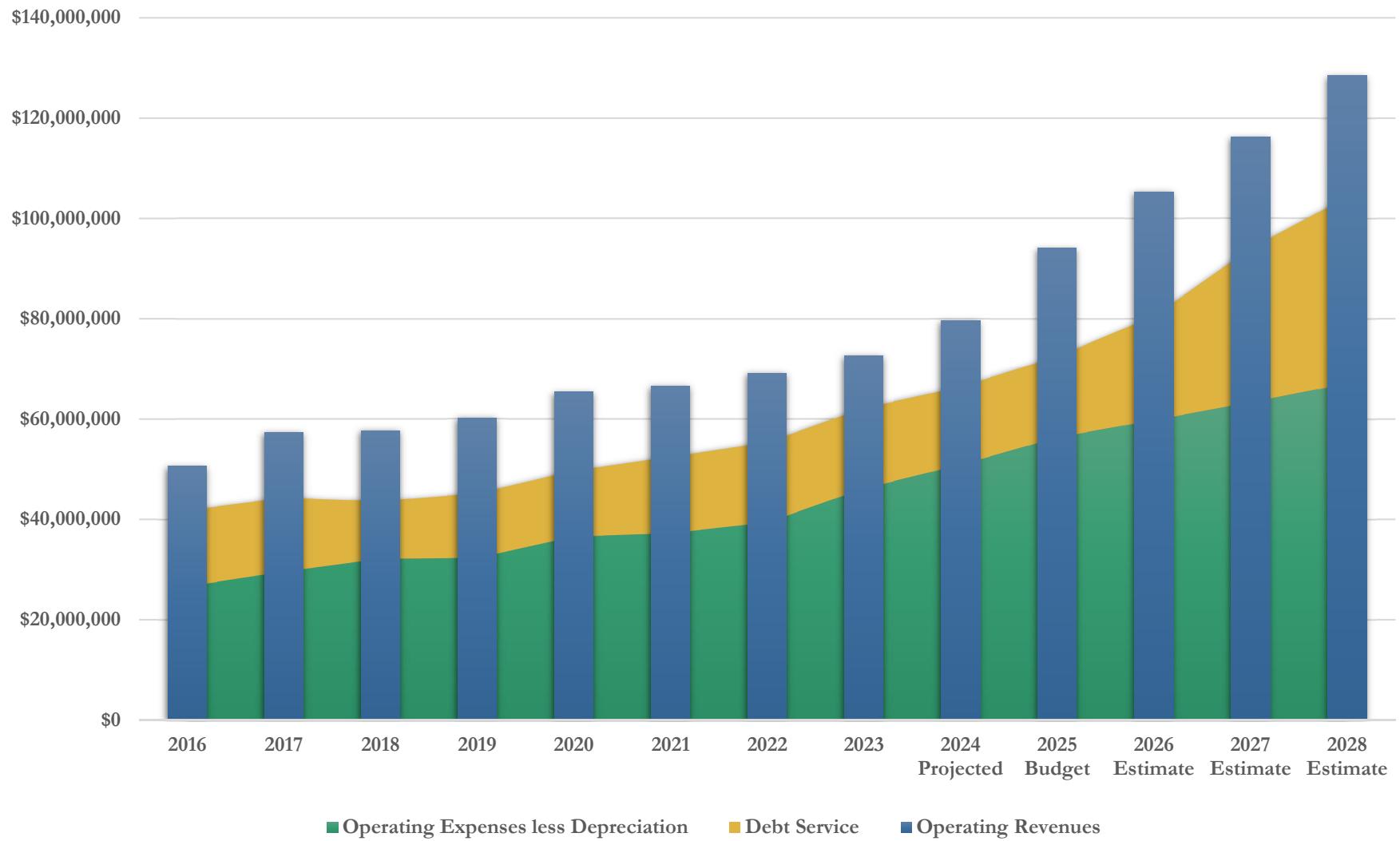
## Trend in Operating Revenues and Expenses



## Water Revenue and Usage

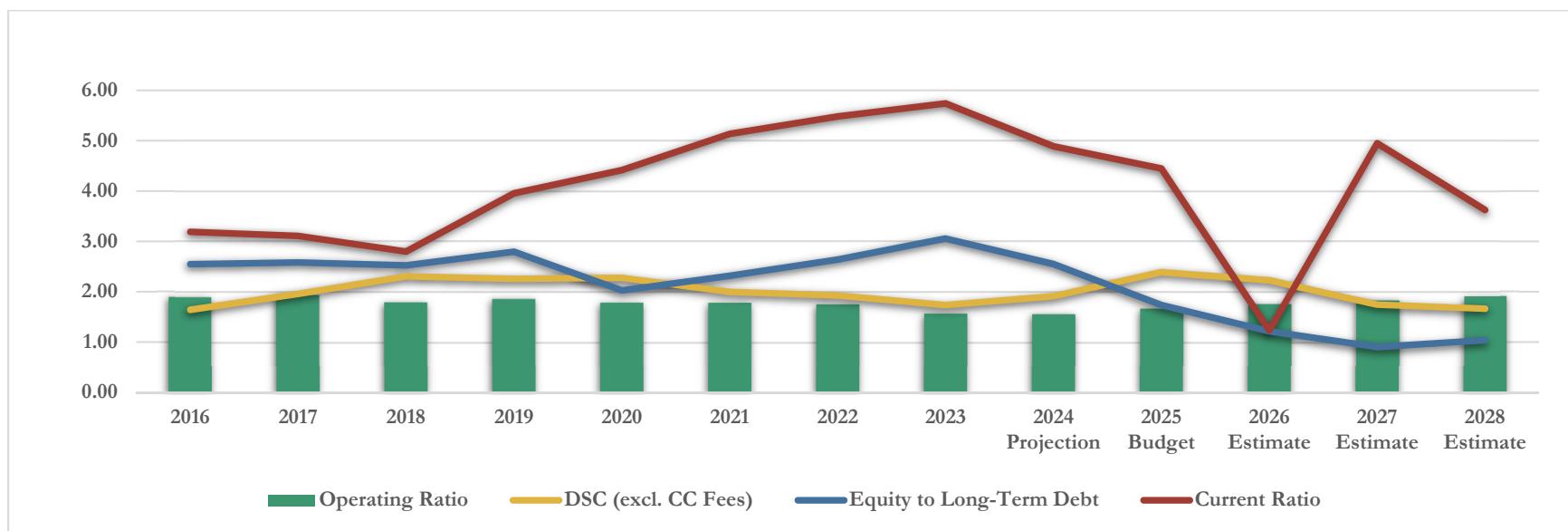


## Cash Coverage

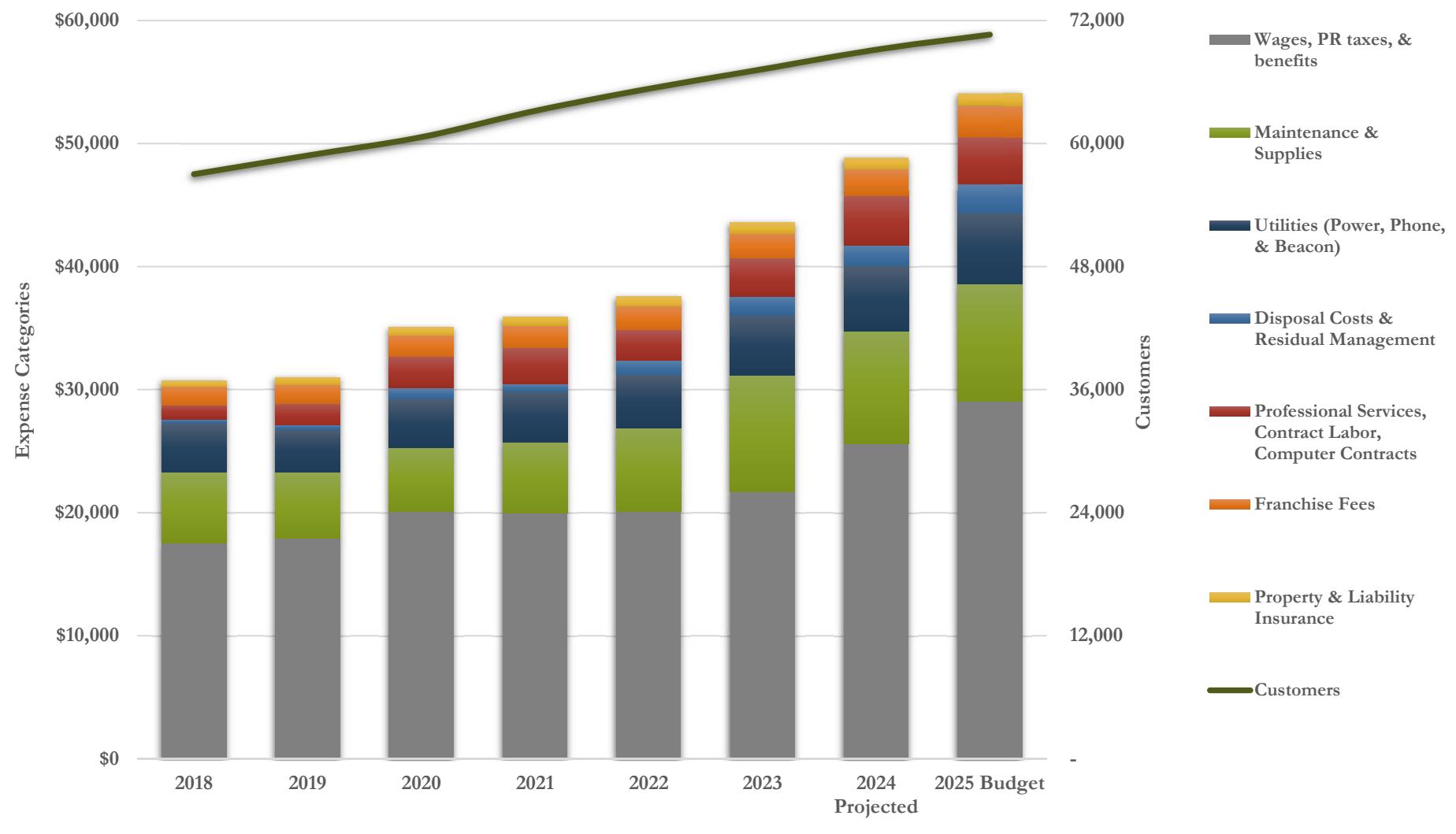


## Ratio Analysis

	<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>2025</u>	<u>2026</u>	<u>2027</u>	<u>2028</u>
									<u>Projection</u>	<u>Budget</u>	<u>Estimate</u>	<u>Estimate</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

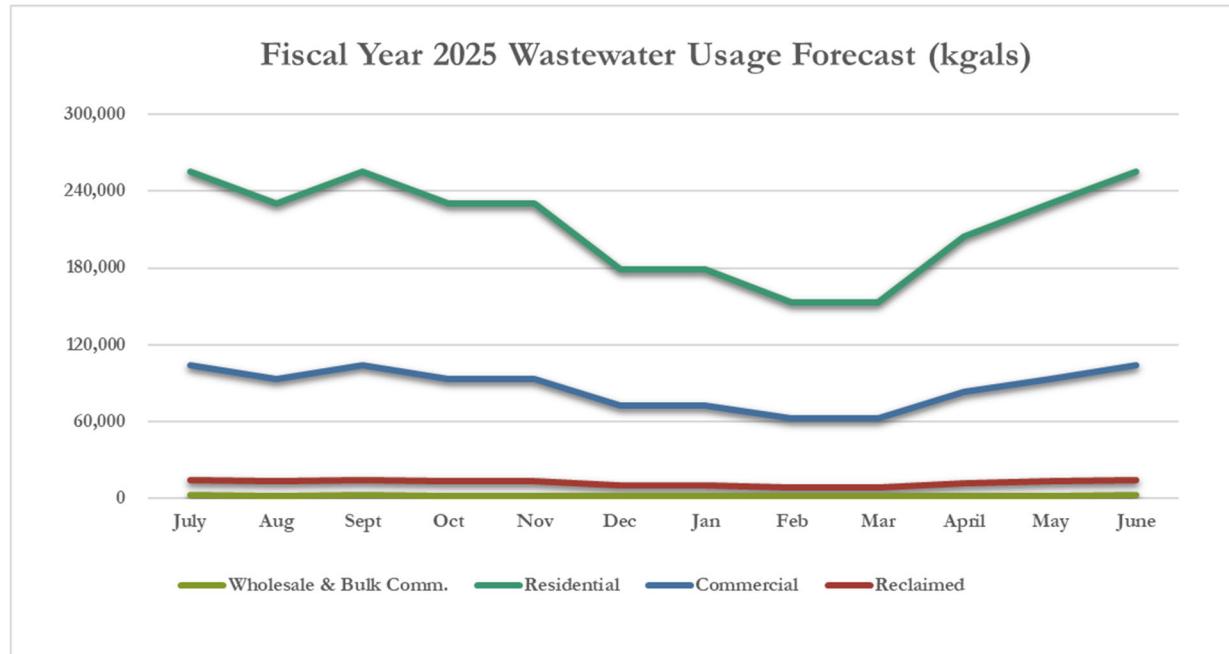
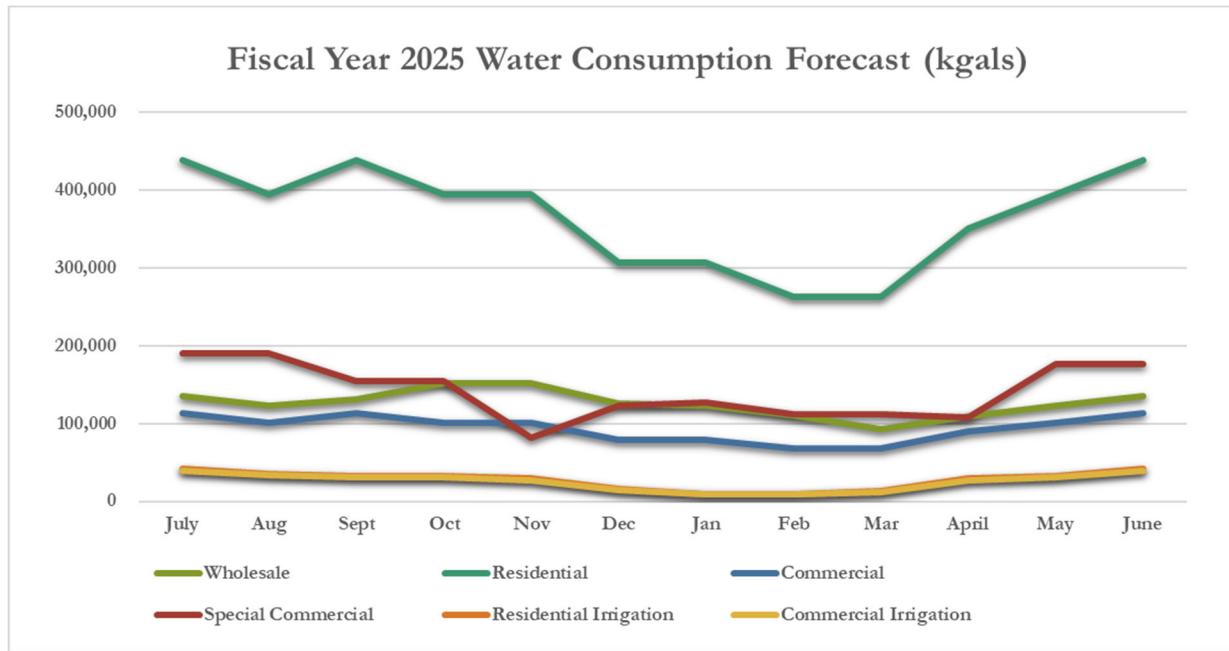


Beaufort-Jasper Water & Sewer Authority  
Fiscal Year 2025 Water Sales and Consumption Forecast

## 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
<b>Total</b>	<b>375,500</b>	<b>337,900</b>	<b>375,500</b>	<b>337,900</b>	<b>337,900</b>	<b>262,900</b>	<b>262,900</b>	<b>225,300</b>	<b>225,300</b>	<b>300,500</b>	<b>337,900</b>	<b>376,100</b>	<b>3,755,600</b>
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
<b>Total</b>	<b>\$4,050,800</b>	<b>\$3,646,100</b>	<b>\$ 4,051,200</b>	<b>\$ 3,646,100</b>	<b>\$ 3,646,100</b>	<b>\$2,835,900</b>	<b>\$2,835,900</b>	<b>\$2,430,800</b>	<b>\$2,430,800</b>	<b>\$ 3,241,000</b>	<b>\$ 3,646,100</b>	<b>\$ 4,051,200</b>	<b>\$ 40,512,000</b>

	Customer Projection 06/30/24	Customer Budget 06/30/25		Volume	Revenue	Average
Wholesale & Bulk Comm.	2	2		Bulk Commercial	21,400	\$161,000
Reclaimed	3	3		Residential	2,555,700	28,957,000
Residential	46,365	47,485		Commercial	1,036,100	11,323,000
Commercial	3,751	3,827		Reclaimed Water	142,400	71,000
	<b>50,121</b>	<b>51,317</b>	<b>1,196</b> New Customers		<b>3,755,600</b>	<b>\$40,512,000</b>
				Total W/O Reclaimed	<b>3,613,200</b>	<b>\$40,441,000</b>



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

	<u>Amount</u> <u>Approved</u>
<b><i>CAPITALIZED METERS</i></b>	
New and replacement meters	2,000,000
<b>Total CAPITALIZED METERS</b>	<b>\$ 2,000,000</b>
<b><i>OPERATIONS</i></b>	
<b><i>Water Treatment Operations:</i></b>	
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
<b><i>Water Technical Maintenance:</i></b>	
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
<b><i>Waste Water Technical Maintenance:</i></b>	
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 septic 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
WasteWatter 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***

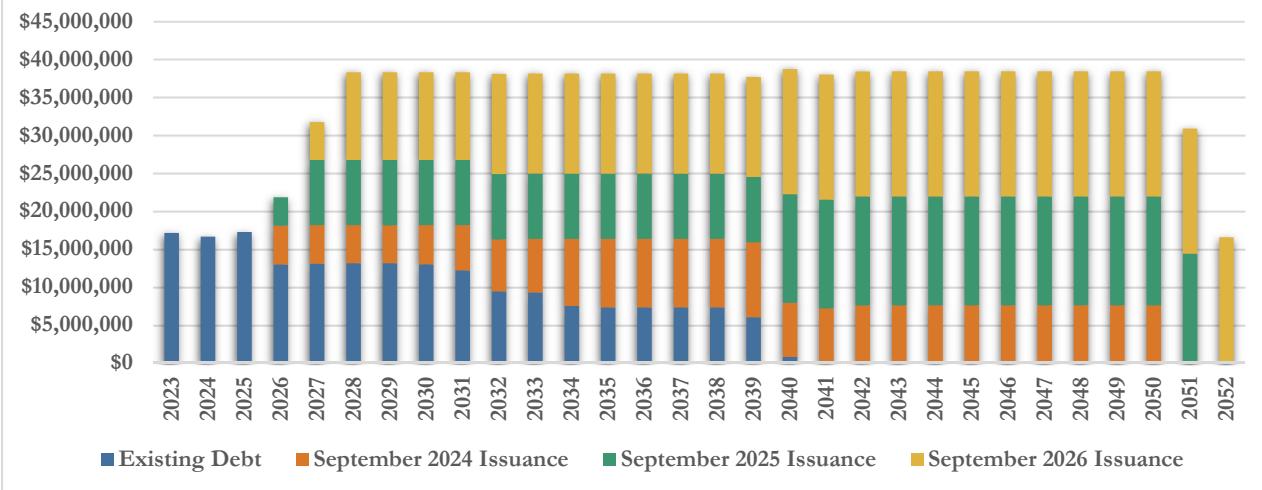
Meraki lifecycle Replacements	80,000
VRTX LifeCycle Replacement	120,000
OneDrive/DLP/Guest Access	100,000
Cisco Lifecycle Replacements	115,000
QNAP Lifecycle Replacement	10,000
UPS Replacement/Refurbishment	30,000
Helpdesk Implementation	30,000
Tyler Implementation	75,000
Cost of Service Model Upgrade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

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

## Fiscal Year 2025 Debt Service Schedule

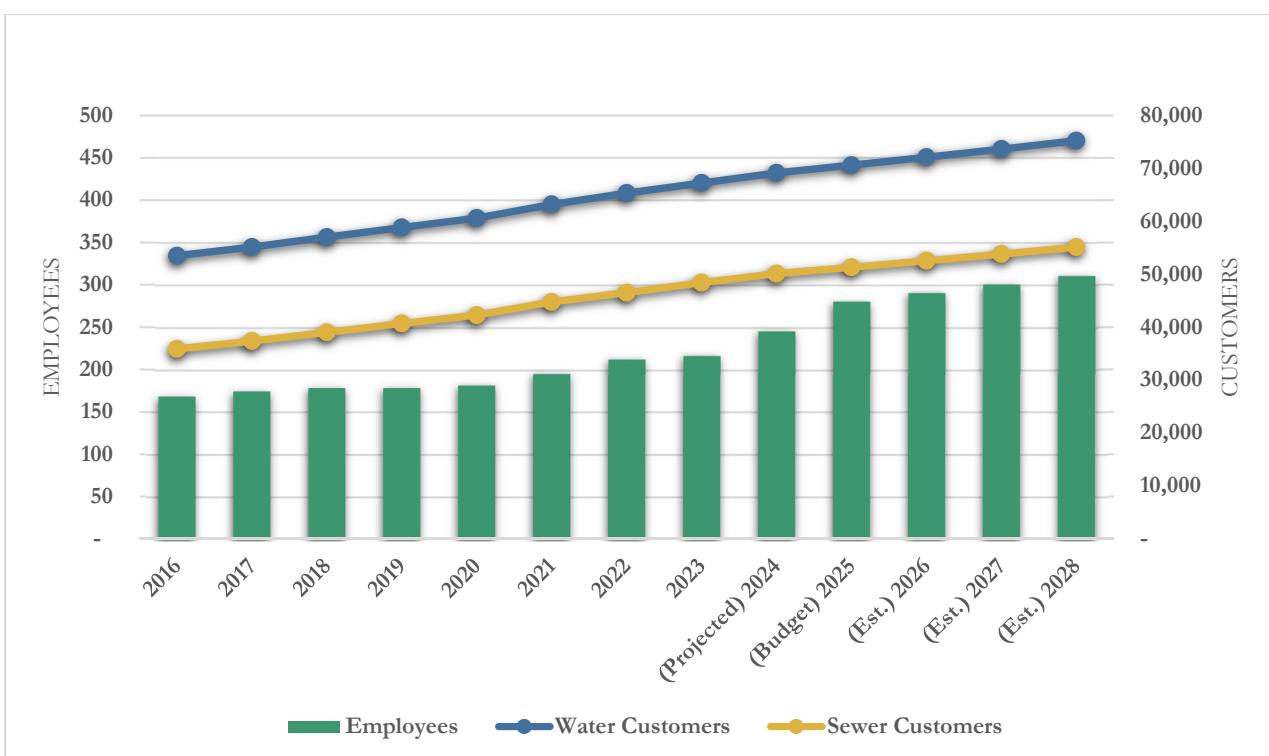
Description of Debt	Total Debt Service	Water Debt Service	Wastewater Debt Service
	\$	\$	\$
N/P-Department of the Navy	1,086,100	465,100	621,000
2010A SRF (Military Consolidation)	834,000	-	834,000
2011A SRF (Tansi Sewer Rehab)	22,800	-	22,800
Series 2016A Refunding Bonds	1,899,000	1,101,400	797,600
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	-
<b>TOTALS</b>	<b>\$ 17,225,100</b>	<b>\$ 8,914,500</b>	<b>\$ 8,310,600</b>
		51.8%	48.2%

## Existing and Proposed Debt



## Number of Employees and Customers

Fiscal Year	Employees	Customers		Water Customers per Employee
		Water	Sewer	
2016	168	53,507	35,902	318
2017	174	55,139	37,374	317
2018	178	57,012	39,033	320
2019	178	58,841	40,699	331
2020	181	60,631	42,293	335
2021	196	63,190	44,767	322
2022	213	65,344	46,523	307
2023	217	67,247	48,405	310
(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
<b>Total</b>	<b>281.00</b>	<b>\$ 21,615,030</b>	<b>\$ 8,764,967</b>	<b>\$ 30,379,997</b>

Fringe benefits as percentage of wages 40.6%

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

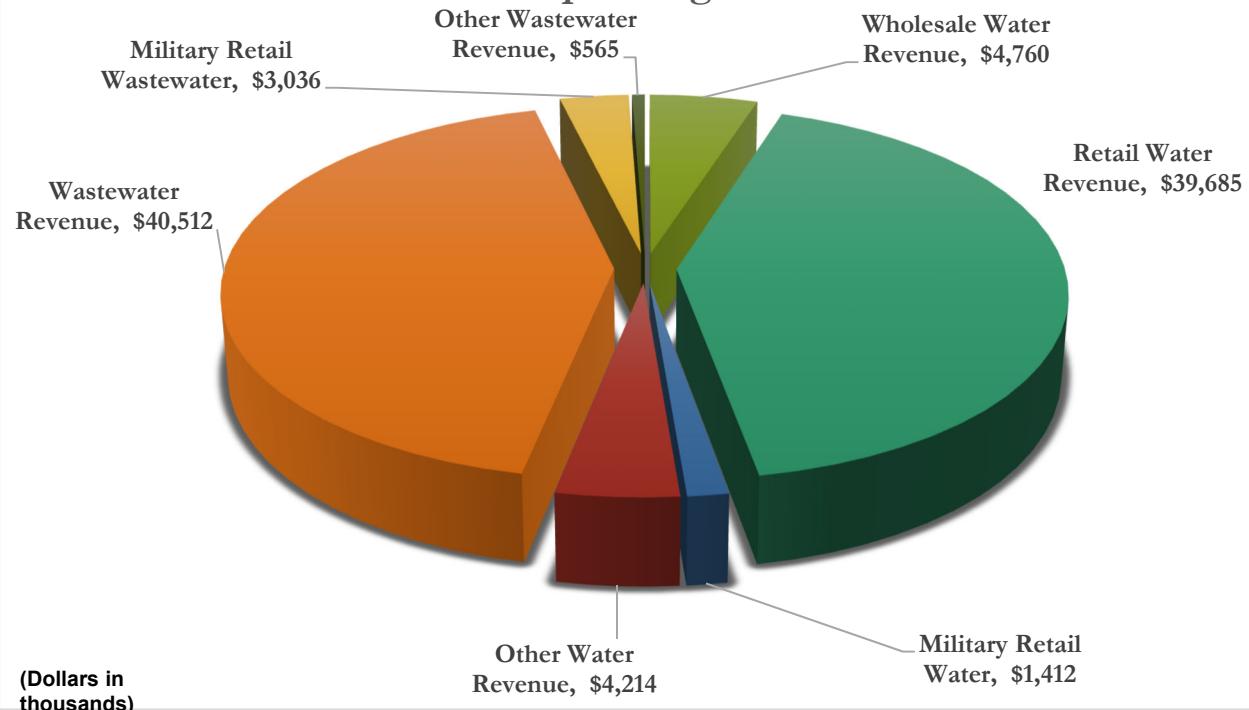
### New Positions for FY2025

	<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
<b>Total</b>	<b><u>997,000</u></b>

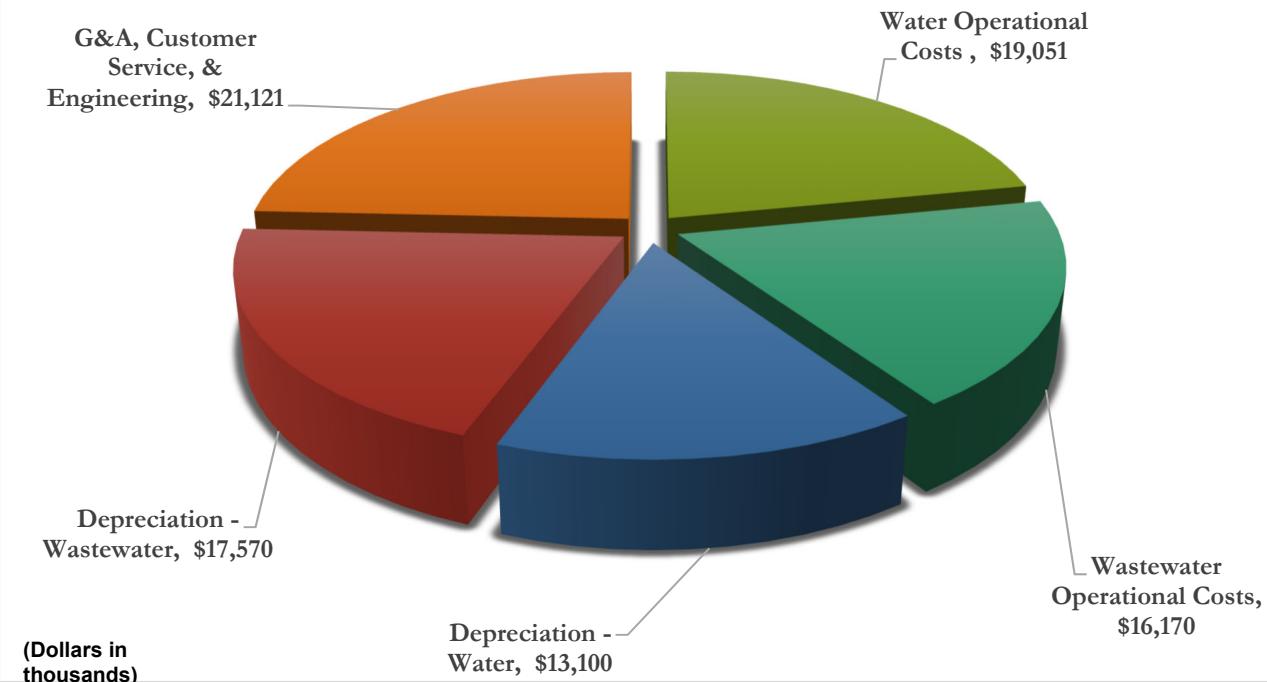
### Budgeted Full Time Positions

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

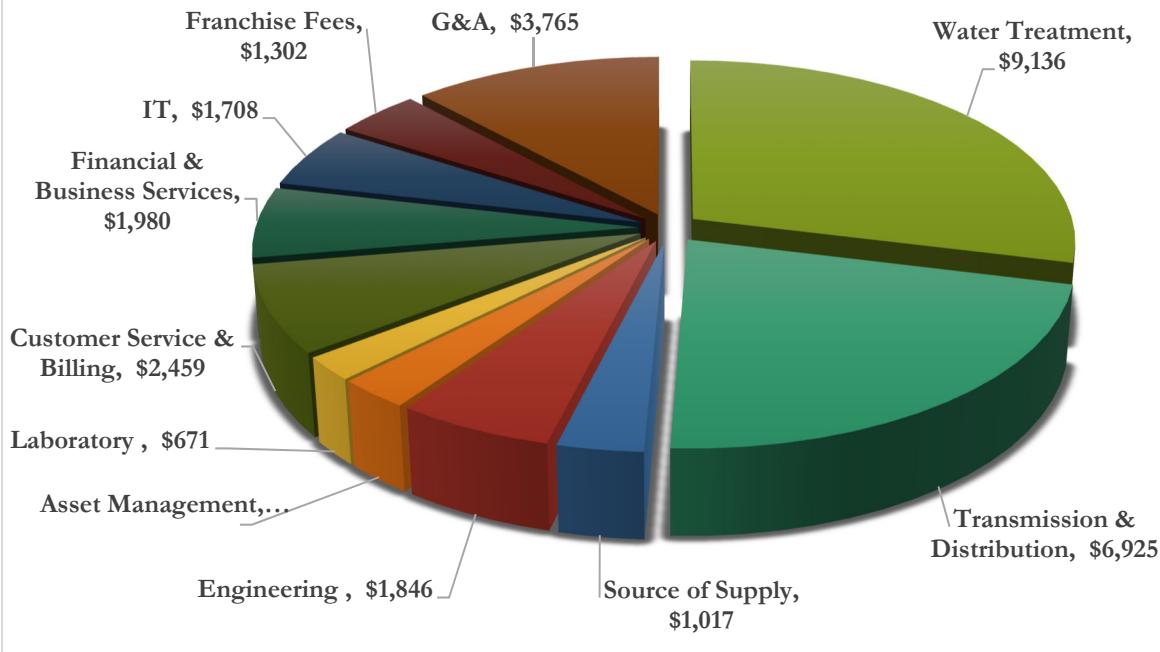
## Fiscal Year 2025 Operating Revenues - \$94 Million



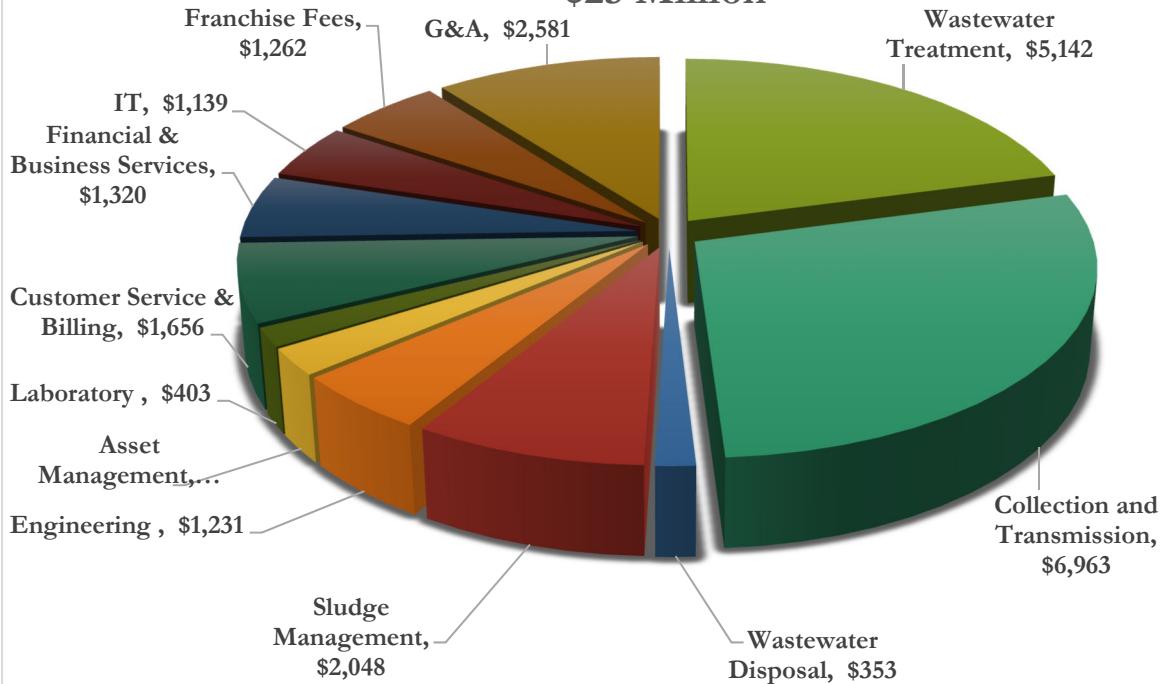
## Fiscal Year 2025 Operating Expenses - \$87 Million



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

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

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

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

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

ORG	Acct # OBJECT	Account Name	2023	2024	2024	2025
			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
<b>Total T&amp;D Maintenance</b>			<b>737,401</b>	<b>2,501,400</b>	<b>1,170,028</b>	<b>829,400</b>
<b>TRANSMISSION &amp; DISTRIBUTION</b>			<b>5,758,974</b>	<b>8,093,600</b>	<b>6,848,118</b>	<b>6,925,000</b>
<b>Source of Supply - Operations</b>						
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		-	-	-	-
<b>Total SOS Operations</b>			<b>600,629</b>	<b>743,800</b>	<b>576,845</b>	<b>673,500</b>
<b>Source of Supply - Maintenance</b>						
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
<b>Total SOS Maintenance</b>			<b>275,266</b>	<b>362,000</b>	<b>374,314</b>	<b>343,800</b>
<b>TOTAL SOURCE OF SUPPLY</b>			<b>875,896</b>	<b>1,105,800</b>	<b>951,159</b>	<b>1,017,300</b>

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

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

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

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

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

Acct #	ORG	OBJECT	Account Name	2023 Actual	2024 Budget	2024 Projected	2025 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
<b>TOTAL CUSTOMER SVC.-WATER</b>				<b>1,412,047</b>	<b>1,072,500</b>	<b>1,109,492</b>	<b>1,194,800</b>
<b>Billing - Water</b>							
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
<b>TOTAL BILLING - WATER</b>				<b>1,061,495</b>	<b>1,235,900</b>	<b>1,230,581</b>	<b>1,264,300</b>
<b>Information Technology - Water</b>							
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
<b>TOTAL INFORMATION TECH.-WATER</b>				<b>1,088,676</b>	<b>1,393,600</b>	<b>1,231,050</b>	<b>1,708,000</b>

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

**Wastewater Operating Expenses**

**Wastewater Treatment Operations**

15515 080100	Wages and Salaries	1,016,822	1,158,000	1,088,210	<b>1,309,600</b>
15515 080110	Overtime	44,974	25,000	63,144	<b>67,000</b>
15515 080200	FICA	77,792	91,000	85,731	<b>105,300</b>
15515 080230	Worker's Comp	20,248	21,500	19,727	<b>25,800</b>

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

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

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

Acct #	ORG	OBJECT	Account Name	2023	2024	2024	2025
				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
<b>Total C&amp;T Operations</b>				<b>4,987,072</b>	<b>4,953,900</b>	<b>5,488,241</b>	<b>6,024,500</b>
<b>Collection &amp; Transmission Maintenance</b>							
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
<b>Total C&amp;T Maintenance</b>				<b>723,097</b>	<b>905,400</b>	<b>763,216</b>	<b>938,100</b>
<b>WW COLLECTION &amp; TRANSMISSION</b>				<b>5,710,169</b>	<b>5,859,300</b>	<b>6,251,457</b>	<b>6,962,600</b>

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

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

Acct # ORG	Object Account Name	2023	2024	2024	2025
		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	-	-
<b>TOTAL ENGINEERING &amp; CONST. SVCS.</b>		<b>549,279</b>	<b>726,800</b>	<b>981,400</b>	<b>1,230,700</b>
<b>Asset Management - Wastewater</b>					
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
<b>TOTAL ASSET MANAGEMENT</b>		<b>216,371</b>	<b>373,300</b>	<b>268,542</b>	<b>574,200</b>
<b>Financial &amp; Business Services - Wastewater</b>					
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,**

ORG	Acct # OBJECT	Account Name	2023	2024	2024	2025
			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
<b>TOTAL FINANCIAL &amp; BUSINESS SVCS - WV</b>			<b>18,399,482</b>	<b>18,266,600</b>	<b>18,616,795</b>	<b>18,889,900</b>

**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
<b>TOTAL CUSTOMER SVC - WW</b>			<b>939,753</b>	<b>715,300</b>	<b>738,841</b>	<b>814,400</b>

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

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

Acct #	ORG	OBJECT	Account Name	2023 Actual	2024 Budget	2024 Projected	2025 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
<b>Non-operating Income/Expenses:</b>							
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)
<b>Capital Contributions</b>							
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