

Beaufort County Stormwater Rate Study  
Final Report – Beaufort County  
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## Executive Summary

Beaufort County, in cooperation with the City of Beaufort, and the Towns of Bluffton, Hilton Head Island, and Port Royal retained Applied Technologies and Management (ATM) and its sub-consultant, Raftelis Financial Consultants to perform a rate study for the five stormwater utilities operated by the respective jurisdictions.

The County is facing a declining rate base driven by annexations, steeply mounting costs for maintaining county-wide drainage infrastructure and complying with new MS4 requirements, and in need of continued capital project construction. The municipalities also face challenges which vary by jurisdiction.

The rate analyses performed in support of this rate study included six options for each jurisdiction. The options vary the rate metrics (impervious area, fixed charges per ratepayer, gross area), vary the way that shared costs are allocated between jurisdictions (by impervious area or by account), accommodate the existing administrative charges paid by each jurisdiction to the County (currently at \$3.18 per SFU), accommodate the existing payments made by municipalities to the County for varying levels of water quality monitoring and public outreach, and accommodate a new charge by the County to each municipality for that municipality’s proportionate share of the entire County’s drainage infrastructure to be maintained by the County. The detailed description of the six options is as follows:

	<i>Overall Rate Structure</i>	<i>Debt Financing for Some Capital?</i>	<i>Method for Allocating Admin &amp; Reg Costs</i>	<i>Method for Allocating CWI O&amp;M Costs</i>	<i>Simplified Residential Rates</i>	<i>Alternative Cost Sharing Approach</i>
A	Current (Imp Area)	No	SFUs	Optional	Yes	Optional
B	Current (Imp Area)	Yes	SFUs	Optional	Yes	Optional
C	Impervious & Gross Area	No	Per account	Impervious & Gross Area	Yes	Optional
D	Impervious & Gross Area	No	Impervious & Gross Area	Impervious & Gross Area	Yes	Optional
E	Impervious & Gross Area	Yes	Per account	Impervious & Gross Area	Yes	Optional
F	Impervious & Gross Area	Yes	Impervious & Gross Area	Impervious & Gross Area	Yes	Optional

In these evaluations, simplified residential rates means a series of flat rate charges for impervious area (three) similar to how the rate structure works now.

The recommended rate structure option from these evaluations is Option E.2. In this option jurisdictions can use debt financing for large capital projects, would share administrative costs allocated on a per-account basis, and would be assessed by the County a new County Stormwater Infrastructure (CWI) fee that will be placed on all County tax bills in September of this year. This new fee will assist the County with funding stormwater infrastructure maintenance and repairs with all areas of the County. This new fee was developed using a proportionate share of county-wide infrastructure costs allocated across impervious and gross area within the County, including the municipalities. This option results in the most affordable rates for the County over the coming five years.

However, at this time the rate modeling done to date has been less detailed for the municipalities than it has for the County as the County is the only jurisdiction seeking to make rate structure changes immediately while the municipalities expect to not make changes until FY 2016-2017. Additional efforts between the consultants and the municipalities will complete this process over the next few months.

For the County, the existing rates are \$50 per SFU per year. Continuing with the current rate structure and without proportionate share funding from the municipalities for county-wide infrastructure operation and maintenance, these rates would need to escalate over the coming five years to \$120 per SFU per year by FY 2019-2020. This is a 140% increase.

Under the recommended option E.2, the rate structure will change to one with a fixed charge per account, plus a variable charge for impervious area and another variable charge for gross lot area. For a “tier 2” (average house) residence in the County on a lot smaller than 2 acres, the existing charge is \$50 per SFU per year. Under option E.2 this charge would escalate to \$87 in year by FY 2019-2020. This is a 74% increase. While still large, it is much more reasonable than the “stay the course” option.

The County is responsible for funding 83.6% of all county-wide infrastructure (CWI) operation and maintenance under the CWI allocation used. Under the proposed rate structure, this is \$45.88 of the total \$87.00 annual charge for an average house on a lot smaller than 2 acres. The land areas within the four municipalities are will be assessed the remaining CWI funding, with the charge being based on the amount of existing stormwater infrastructure the County will maintain within each jurisdiction. For this fiscal year their CWI funding on an SFU basis is:

City of Beaufort	<u>\$5.15</u> per SFU
Town of Port Royal	<u>\$3.88</u> per SFU
Town of Bluffton	<u>\$18.13</u> per SFU
Town of Hilton Head Island	<u>\$5.52</u> per SFU

## Background

The Southern Coast of South Carolina has long been a desirable tourist destination and sought after place to live, in no small part due to the natural beauty surrounding the areas waterways. In recent years, Beaufort County has declared its intention to be a regional leader in environmental quality initiatives in order to promote this existing advantage. An important subset of environmental quality, especially in this region, is the effective management of stormwater runoff. Because the County is right on the coast, and is crossed by large water bodies otherwise, the imperative to manage stormwater runoff has immediate implications on water quality in the region, rather than somewhere downstream. Beaufort County and its underlying jurisdictions – the City of Beaufort, the Town of Port Royal, Town of Hilton Head Island, and Town of Bluffton – take this charge seriously, and have over time developed individual and cooperative programs to manage the public safety and water quality concerns related to stormwater runoff.

As these programs have matured over time, they have become more costly, and several jurisdictions now find themselves needing to evaluate their operating costs and investments in any needed capital improvement projects. The jurisdictions are interested in revising rates and exploring other financial tools to support program initiatives, especially capital spending, and have engaged Applied Technology & Management (ATM) and subcontractor Raftelis Financial Consultants (RFC) to conduct a rate structure analysis and rate studies similar to this study that was prepared for the County. This report summarizes the results of ATM's efforts on behalf of the County as work has not been completed for the four municipalities at this time.

### Jurisdictional Cooperation

Although historically each jurisdiction has managed stormwater concerns indirectly through individual development standards and environmental ordinances, the group has been working together for many years to manage storm drainage and ensure an improved standard of living for residents of the County. This relationship has become more explicit over time, through the development of inter-governmental agreements and memoranda of understanding, and through a closer working relationship among staff of each local government.

The most outstanding example of cooperation relates to the administration of the five separate utilities. Since 2001, when the utilities went into effect, the County has provided administrative services, including billing, billing data maintenance, and customer service, in exchange for a small portion of the fee revenues for each underlying jurisdiction.

The County has historically been a significant service provider for drainage maintenance activities to each of the underlying jurisdictions, offering a menu of drainage infrastructure cleaning, maintenance, and repair activities at hourly rates. The patchwork nature of the jurisdictional boundaries lends itself to a cooperative approach to these activities whenever possible to maximize efficiencies in equipment and staff time.

Three of the five jurisdictions participating in the regional stormwater utility has recently submitted a notice of intent to be permitted as a municipal separate storm sewer system (MS4) and regulated under a National Pollutant Discharge Elimination System (NPDES) MS4 permit. Permits are anticipated in September 2015. These permits will require strict management of activities that impact the quality of stormwater runoff, such as construction and industrial activities, as well as significant goals of public

education and outreach in order to bolster the general public's ability to and interest in managing stormwater runoff responsibly.

Under the new permits, the jurisdictions will be required to perform maintenance activities on existing stormwater drainage infrastructure (as is done now), monitor water quality at outfalls, inspect facilities and infrastructure, and provide education and outreach to citizens. The costs for these activities can be limited if they are performed in coordination between jurisdictions, either across the entire county or in more geographically distinct regions (such as North of the Broad River).

### Utility background

Each of the five jurisdictions has a separate stormwater utility, established by separate ordinance, allowing the jurisdiction to collect revenues dedicated to stormwater management activities. As mentioned above, each jurisdiction cooperates in the administration of the utility by funding a portion of the County staff and material costs, effectively creating a regional utility.

At the inception of the regional utility in 2001, each property was charged a stormwater fee (conveyed on the annual tax bill) based on the size of the property and a runoff factor associated with that type of property. At this time, all five jurisdictions were charging the same rate, such that a similar property in any jurisdiction would pay the same annual fee. By 2005, the County had access to aerial photography that allowed for a more reliable approach to fee calculation. Rather than use tabular property characteristics to develop the fee for an individual property, the fee could be calculated based on one characteristic that was deemed an important cost driver: impervious surface area. Some elements of the previous rate structure remained intact, but for developed properties, the utility replaced their existing rate structure with one based on impervious surface area as measured from aerial photography.

At its core, this is an industry standard approach to calculating stormwater fees. However, the data available to the County in 2005 were already several years out of date and of relatively poor quality (see Figure 1 below). In recent years, the County has been able to obtain much higher quality imagery on an annual basis and has been updating its impervious area measurements, the foundational billing data, as properties change.



Figure 1. Comparison of 2002 and 2015 Aerial Photography

## Current Stormwater Utility Structure

### Rate Structure

As defined by the ordinances passed in 2005, the jurisdictions share a rate structure, though each is allowed to charge rates necessary to generate the revenue needed within each individual jurisdiction. The current rate structure has three distinct parts: residential properties, nonresidential properties, and vacant lands. Because the stormwater fee is conveyed on the tax bill and the data should be related, every property falls into one of these three categories depending on its classification in the tax system. Generally, the basis for the rate is the amount of runoff a property generates, whether that be the result of impervious area or some other driver.

At the time of the last rate base and rate structure analysis, the median impervious surface area on single family residential properties was 4,906 square feet. This became the base unit (single family unit or SFU) for measuring impervious area on other types of properties as well. For property types within the tax system that have **residential** classifications, each equates to a distinct SFU equivalency factor in three “tiers.” Residential property with 2,521 square feet or less of impervious area is tier 1. Tier 3 is residential property with 7,266 square feet or more of impervious area, and all residential property between these two impervious measures is tier 2. The tier equivalent SFU factor is multiplied by the per SFU rate for encompassing jurisdiction results in the rate. This concept is called simplified residential rates and is recommended in the newly modeled rate structures described in this study. The residential property types and SFU equivalencies are as follows:



<i>Property Type</i>	<i>Equivalent SFUs</i>
<i>Tier 1 Single Family Unit (≤2,521 square feet)</i>	0.50
<i>Tier 2 Single Family Unit (2,522 to 7,265 square feet)</i>	1.00
<i>Tier 3 Single Family Unit (≥7,266 square feet)</i>	1.50
<i>Mobile Home</i>	0.36
<i>Apartment</i>	0.39
<i>Townhouse</i>	0.60
<i>Condominium</i>	0.27

Where a single property includes multiple residential units, the equivalent SFU is per unit, such that an apartment complex property with 100 units would be charged for 0.39 (SFUs per unit) times 100 (number of units) times the rate to calculate the final fee.

**Nonresidential** properties represent the simplest of area of the current rate structure. For every property not classified as residential or vacant in the tax system, the stormwater fee is calculated based on the amount of impervious surface area on that property. This amount, divided by the 4,906 square foot SFU and multiplied by the per SFU rate, results in the final fee. There is no rounding or other manipulation of data.

Finally, **vacant** lands are presumed to have no impervious area, and are therefore not charged on that basis. They do still have an impact on the stormwater system, however, and should be responsible for a portion of the costs. At present, the rate structure allows for ‘runoff factors’ to be applied to vacant lands, with different factors used depending on a matrix of classification including whether a property is classified as agriculture, forestry, disturbed, or undisturbed.

### Business Processes

In addition to the documented rate structure, there exist a number of business processes that have been developed over time to facilitate utility administration. Most of these processes are in line with the current ordinance but some have evolved to address data collection and maintenance difficulties that emerged from the existing rate structure. These include:

- the treatment of golf courses and parks as vacant land when in fact they may have a good deal of impervious area
- treatment of multi-use parcels (such as house and forested area on the same lot) as separate parcels with summed fees
- granting stormwater best management practices credit by overriding a property’s fee to 1 SFU

During the course of these studies, the ATM team worked to identify any divergent business processes and compute updated metrics for the affected properties.

### Rates

With the same rate structure in place since 2005, each jurisdiction has experienced increased revenue requirements and subsequently higher rates over time. Table 1 is a summary of each jurisdiction’s rate history per SFU over time.

Table 1. Stormwater Fee Rates over Time

	2005- 2006	2007	2008	2009	2010	2011	2012- 2014
<i>Beaufort County</i>	\$ 44.43	\$ 44.43	\$ 50.00	\$ 50.00	\$ 50.00	\$ 50.00	\$ 50.00
<i>City of Beaufort</i>	\$ 44.43	\$ 44.43	\$ 44.43	\$ 44.43	\$ 65.00	\$ 65.00	\$ 105.00
<i>Town of Port Royal</i>	\$ 44.43	\$ 44.43	\$ 50.00	\$ 50.00	\$ 50.00	\$ 50.00	\$ 50.00
<i>Town of Bluffton</i>	\$ 49.00	\$ 49.00	\$ 98.00	\$ 98.00	\$ 98.00	\$ 98.00	\$ 98.00
<i>Town of Hilton Head Island</i>	\$ 44.43	\$ 50.76	\$ 50.76	\$ 83.23	\$ 108.70	\$ 108.70	\$ 108.70

## Beaufort County Stormwater Program

Beaufort County's stormwater program serves as the backbone for the programs in the other jurisdictions. The County has historically been financially responsible for maintenance and repair on county-wide infrastructure on and off County road rights of way, even within the municipal boundaries of underlying jurisdictions.

More recently, the County has become unable to adequately provide stormwater services throughout the entirety of the unincorporated county with the available funds. That is, maintenance activities in parts of the county, especially those pockets within other jurisdictions, have been neglected in favor of addressing needs that could be met more economically. The City and Towns have not been receiving the stormwater management services they have come to expect from the County, those the County also endeavors to provide, because of funding shortfalls.

The County is in a unique position in that its unincorporated area or its stormwater revenue base, is shrinking due to annexation, while its costs are still increasing. A notable portion of these costs are associated with managing water quality and drainage in rapidly growing regions just outside the underlying jurisdictional boundaries. Historically, some of these areas have been annexed into the adjacent Town or City. The County has continued to provide stormwater services as best possible in these areas but has not been able to keep up with the maintenance and repair needed.

There are a number of capital projects that have been identified by the County for completion in the next several years. While these are currently in unincorporated areas, they are either near to or surrounded by the municipalities such that the benefit is conferred well beyond the unincorporated region.

For these reasons and the new requirements soon to be imposed by the MS4 permit, the County has rapidly increasing costs paired with a declining revenue base. In recognition of this, the County was facing an enormous rate increase. Rather than simply adjust the rates in the unincorporated region, the County initiated a dialog with the City and Towns to discuss the growing county-wide infrastructure operation and maintenance needs. The jurisdictions began exploring a more collaborative and equitable approach to sharing the costs (and receiving the benefits) of these services.

## Rate Study Approach

The ATM team was contracted to assist Beaufort County Stormwater (County) with a detailed stormwater utility rate study. For the unincorporated County and each of the four municipalities, the team conducted a full accounting of planned stormwater program costs over the next five years, which are expected to increase driven by the combination of existing operations and maintenance activities, a significant capital project backlog, and emerging NPDES compliance needs. The rate study was performed concurrent with the budgeting process for the fiscal year that began July 1, 2015, and resulted in the development and consideration of a number of rate structure options, described below.

### Goals

The primary goal of the rate study was to model financially sufficient scenarios to support the jurisdictions' current and future stormwater programs. This included the following supporting objectives:

1. Determine the current and future (from MS4 compliance, jurisdictional growth, etc.) revenue requirements of each program;
2. Determine the most fair and reasonable way to recover revenues while balancing data maintenance efforts;
3. Facilitate future program visioning; and
4. Account for potential future collaboration and shared costs.

Through numerous meetings, extensive model development and refinement, and collaborative review of the results, the team and the project remained accountable to these goals throughout the process.

### Modeling

The primary deliverable from the rate study is a model that was developed to compare and contrast different financial scenarios for each of the jurisdictions. The model balances revenue requirements with funding from the stormwater fee and other possible sources. On the revenue requirements side, for each jurisdiction the ATM team considered existing revenue requirements, future MS4 permit related expenses, and capital needs. Revenue was modeled as the resulting revenue from several different rate structures as well as supplemental resources from bond issuances or other sources. With that basic structure in place, the model was refined to allow for allocation of costs across jurisdictions and rate components (see below for more information) in order to optimize rate equity.

The finalized model will be made available to each jurisdiction for ongoing use as a financial planning tool.

### Data update

Much of the impervious area data originally developed for the 2005 rate study was created using low-quality 2002 aerial imagery. With the possible shift in rates and rate structure, it was critical to have improved source data. As a part of the rate study, the ATM team conducted a targeted review update (where needed) of approximately 5,000 parcel polygons within the GIS and across all of the jurisdictions in order to update the rate base.

At the conclusion of the effort, RFC reviewed and updated the impervious features as necessary on a total of 5,937 parcel polygons, deriving the features using the newest available imagery from 2013.

## Rate Components

### Fixed Costs

Many costs associated with the administration of the utility have little to do with specific characteristics of the land. Rather, they represent a public service to which each property owner (account holder) has equal access. Billing and collections, data management and updating, programming, and customer support may fall within this category. These costs, then, are distributed evenly to each account holder by being allocable to a fixed charge per parcel.

### Variable Costs: Impervious Surfaces Area and Gross Parcel Area

Impervious area is the area of land covered by a hard surface through which rainwater cannot pass, such as building footprints and parking lots. The amount of impervious area on a parcel is most directly related to the quantity of stormwater to be handled by the system. For bare soil and vegetated ground cover, some water will infiltrate into the ground—even during heavy rain—rather than run across the surface. For impervious surfaces, on the other hand, water cannot infiltrate into the ground. For that reason, impervious surface causes the peak discharge volume of runoff from a parcel of land to be higher than it would otherwise. Regardless of how the land is managed, runoff tends to gather nutrients and other potential pollutants. Because virtually none of this runoff (and the pollutants it carries) soaks into the ground, runoff from impervious area carries a greater volume of harmful materials toward receiving waterbodies than pervious area.

One unique aspect of the stormwater utilities in these jurisdictions is the wide variety of land use represented within each jurisdiction. Gross area is included as a component of the stormwater fee to capture the costs not solely related to impervious area runoff. As opposed to impervious area, gross land area contributes proportionately more to the nutrients and pollutants that stormwater runoff may pick up and less to the sheer volume of runoff to be managed. As discussed, pervious land can absorb some of the water that falls on it, so it does not contribute as much to runoff. However, pervious land still contributes pesticides, fertilizers, leaves, and other undesirable materials to the runoff that does occur. As such, stormwater costs related to water quality and quantity (most O&M costs) are allocable in some portion to gross land area.

In the costs described below, allocability to impervious area and gross area represents a relationship between a particular cost and the demand for that cost caused by a higher volume of stormwater (including higher levels of pollution) to be managed. An impervious and gross area rate structure allocates some cost to each of the two variables, in this case either allocating 80% or 90% of the variable costs to impervious area, and the remaining costs to gross area. The gross area units would include a declining block, such that large properties have more units of gross area than small properties, but the increase in units of gross area as overall parcel size increase are blunted by the declining block.

### Cost Allocability

The proposed rate structures take into account a number of costs that vary by:

- Who provides the service,
- Who receives the service, and
- What drives the cost of the service (the existence of an account, impervious area or gross area)

This section describes the different elements of the jurisdictions' and utility's program costs and how they may be accommodated in the rate structures. The resulting modeled rates for each jurisdiction take into account the distribution of costs across all jurisdictions based on the chosen allocation scheme, and the particular rate base of that jurisdiction.

### Jurisdictional Infrastructure O&M

Each of the five jurisdictions maintains its own stormwater drainage infrastructure and funds those costs from utility revenue. These costs are driven by impervious area and gross area in the jurisdiction, which contribute to stormwater runoff and nutrient loading. As such, the impervious and/or gross area component of the fee will include these costs. Revenue from this fee component would be returned to the service provider, the individual jurisdiction.

### Jurisdiction Capital Projects

Each of the five jurisdictions has an independent capital plan, and can determine whether bond funding or pay as you go funding (or paying with available unencumbered funds) is appropriate or necessary. Capital financing has been "pay-as-you-go" for most jurisdictions. An alternative is for jurisdictions to borrow money to build capital projects and pay this back over time. This option is described in the definitions as debt.

The cost drivers for capital projects are similar to those for regular O&M, and are allocable to impervious and gross area within a jurisdiction. Debt service (in the case of bond funding) or cash contributions to capital projects are included in the impervious and/or gross area components of a fee. Revenue from this fee component would be returned to the service provider, the individual jurisdiction.

### Debt

For some of the jurisdictions, capital needs outpace the funds available through fee revenue. Issuing debt in the form of revenue bonds is a viable alternative to fund these projects, and in some cases may be the most appropriate option. Debt financing is appropriate for large physical assets with long expected lives, generally constructed improvements. Most notable, debt service creates a mechanism for future ratepayers to help fund the infrastructure from which they still benefit. The exceptional environmental quality found in this region is one of the primary reasons people choose to live and work here, and at its most basic, every investment made in capital projects supports that fundamental tenet. Through debt funding of capital projects, ratepayers of the future can pay back into the program that promotes this high quality of life.

Revenue bonding will not affect a jurisdiction's existing covenants or caps. With revenue bonds, the jurisdiction's stormwater utility will be solely responsible for servicing that debt, and there is no risk to the greater entity.

### County-wide Infrastructure O&M

The County maintains some larger drainage infrastructure within each of the four municipalities in addition to drainage infrastructure within the unincorporated area. County-wide infrastructure (defined as pipes and open ditches both in and out of rights of way that are owned or maintained by the County) maintenance costs have not been allocated to any ratepayers outside the unincorporated County to date. That is, revenue from fees charged to property owners in the unincorporated County have been funding infrastructure maintenance, repair, and replacement activities throughout all five jurisdictions.

Currently, these activities have been limited in the incorporated areas because funding levels, supported by the unincorporated ratepayers only, are insufficient. The modified rate structure will share the County's costs for County-wide infrastructure maintenance across all the unincorporated and incorporated areas of the County based on linear feet of pipes and open ditches in each jurisdiction.

The cost drivers for operation and maintenance of county infrastructure are very similar to those for the various jurisdictional stormwater infrastructure systems. These costs may be recovered through an impervious and/or gross area fee component, the revenue from which supports County efforts. Revenue from this fee component would be returned to the service provider, the County.

The County's total budgeted County-wide infrastructure operation and maintenance cost is approximately \$3.5 million in FY2015-2016. A detailed analysis of the proportions of this County-wide infrastructure was prepared in 2015 by the County, and was used as the basis for the cost allocations to unincorporated areas of the County and to the municipalities. This inventory was conducted in GIS data layers and was made available to all jurisdictions by the County as part of this study. The analysis shows the proportions to be:

Unincorporated County	<u>83.6%</u>
City of Beaufort	<u>2.2%</u>
Town of Port Royal	<u>0.8%</u>
Town of Bluffton	<u>7.6%</u>
Town of Hilton Head Island	<u>5.8%</u>

Based on this proportional breakdown, the County intends to convey a separate charge (as a new line on the bill, not to be added to or combined with the City/Towns fees), that bills this amount per SFU or IA/GA unit, as the rate structure would require. Final fee amounts are discussed in the Modified Rate Structure section, below.

### Utility Administration

The County administers the cooperative utility for each of the five jurisdictions. Currently administrative fees are allocated across the impervious area rate base such that properties with a large number of SFUs of impervious area pay more in administrative fees than those with fewer SFUs.

Costs for this effort may be allocable to either the number of parcels or accounts for which data must be maintained, customer service must be provided, etc. These costs may instead be recovered via a fixed charge component charged to all utility customers. Alternatively, costs could be allocable to the impervious and/or gross area fee component if they are more closely related to the effort of maintaining the geospatial data or researching and addressing detailed questions from large, complex customers. Revenue from this fee component would be returned to the service provider, the County.

### MS4 Compliance

The County will be subject to MS4 permit requirements beginning in late 2015. Some program elements are fulfilled by each individual jurisdiction while others are provided cooperatively. Any existing inter-governmental agreements and Memoranda of Understanding (MOU) may need to be revised if an alternate structure is chosen.

## Individual Efforts

Other MS4 permit compliance activities may be done separately by each jurisdiction, and provided only to that jurisdiction. These costs are allocable to the impervious and/or gross area fee component and revenue from this fee component would be returned to the service provider, the individual jurisdiction.

## Cooperative Efforts

### *Monitoring*

The County currently provides monitoring efforts within the jurisdictions boundaries of the municipalities. This relationship could be expanded to other jurisdictions if desired. These costs would be driven by the number of accounts and would be included in the fixed charge component of the fee, only in the jurisdictions where the County provides this monitoring service. Revenue from this fee component would be returned to the service provider, the County.

### *Public Education/Outreach*

Currently, the jurisdictions participate in a cooperative public education and outreach scheme. Rather than implement separate agreements between each jurisdiction, this cost can be considered a per account cost and included in the fixed charge component of the fee, applicable to everyone in the County. Revenue from this fee component would be returned to the service provider, the County.

## Modeled Options

### Elements of Six Rate Structure Options

**Simplified residential rate:** Charge one of a series of flat rates, based on SFUs, to different classes of residential properties. This is how residential rates work in the current rate structure.

**Continued application of the agricultural use policy:** Properties legally under certain agricultural uses have limits placed on their stormwater fees by state law. The rate structure options will continue to follow this approach.

**Updated source data:** RFC reviewed and updated as necessary 5,937 parcel polygons with the newest available imagery from 2013. The results of this update were used to model both the modified rate structure options and the current rate structure options, which make use of the newly measured impervious features.

**Minimum charge:** A minimum charge is a rate structure feature whereby once the amount a property owes in annual stormwater fees is computed it is compared to the minimum charge and if less, the minimum charge is applied to the property. The minimum charge is set to reflect the minimum amount of demand a property can actually place on the jurisdiction providing service. The minimum charge is represented as a fixed fee component and is charged to every property.

## Options

- A. Current rate structure with updated source data; current approach for administrative fees based on impervious area units; compliance with current rate ordinance; pay-as-you-go capital financing

- B. Current rate structure with updated source data; current approach for administrative fees based on impervious area units; compliance with current rate ordinance; debt financing for some capital projects
- C. Modified rate structure based on impervious and gross area; continued use of simplified residential rates; continued application of agricultural use policy; County-wide administrative costs allocated to per-account basis; County-wide infrastructure maintenance costs allocated to impervious and gross area based on infrastructure miles per jurisdiction or other intra-jurisdictional allocation model; pay-as-you-go capital financing
- D. Modified rate structure based on impervious and gross area; continued use of simplified residential rates; continued application of agricultural use policy; County-wide administrative costs allocated to impervious and gross area; County-wide infrastructure maintenance costs allocated to impervious and gross area based on infrastructure miles per jurisdiction or other intra-jurisdictional allocation model; pay-as-you-go capital financing
- E. Modified rate structure based on impervious and gross area at 80/20 or 90/10 allocation; continued use of simplified residential rates; continued application of agricultural use policy; County-wide administrative costs allocated to per account basis; County-wide infrastructure maintenance costs allocated to impervious and gross area based on infrastructure miles per jurisdiction or other intra-jurisdictional allocation model; debt for some capital financing
- F. Modified rate structure based on impervious and gross area at 80/20 or 90/10 allocation; continued use of simplified residential rates; continued application of agricultural use policy; County-wide administrative costs allocated to impervious and gross area; County-wide infrastructure maintenance costs allocated to impervious and gross area based on infrastructure miles per jurisdiction or other intra-jurisdictional allocation model; debt for some capital financing

#### Alternative Cost Sharing Approach

As an alternative to the modeled county-wide infrastructure charge, each underlying jurisdiction can work individually with the County to establish a level of service and cost for providing that service within the jurisdiction. Each jurisdiction is entitled to convey that fee to its customers in any reasonable manner, but must remit the appropriate amount to the County to receive the agreed upon services.



Table 2. Modeled Rate Structure Options

	<i>Overall Rate Structure</i>	<i>Debt Financing for Some Capital?</i>	<i>Method for Allocating Admin &amp; Reg Costs</i>	<i>Method for Allocating CWI O&amp;M Costs</i>	<i>Simplified Residential Rates</i>	<i>Alternative Cost Sharing Approach</i>
A	Current (Imp Area)	No	SFUs	Optional	Yes	Optional
B	Current (Imp Area)	Yes	SFUs	Optional	Yes	Optional
C	Impervious & Gross Area	No	Per account	Impervious & Gross Area	Yes	Optional
D	Impervious & Gross Area	No	Impervious & Gross Area	Impervious & Gross Area	Yes	Optional
E	Impervious & Gross Area	Yes	Per account	Impervious & Gross Area	Yes	Optional
F	Impervious & Gross Area	Yes	Impervious & Gross Area	Impervious & Gross Area	Yes	Optional

## Modified Rate Structure

ATM modeled four of the six options based on a modified rate structure design that relies more heavily on measured impervious area data but retains the basic backbone of the existing rate structure.

### Fee Structure

The recommended fee includes three components: a fixed component to convey costs allocable by account, and two variable components: one based on gross area and one based on impervious area, to convey the costs that vary by property characteristic. With the exception of those explicitly exempt, every real property (which in some cases does not include land on the ground) has a stormwater fee calculated for it.

### Bill Class

Every property falls into one of several bill classes, which determine fee calculation for that property. Residential properties are treated in a similar manner as they are currently, with SFU equivalents to represent the impervious area on each type of residential property. Gross area and fixed fee components are added to this portion of the residential fee. Vacant property is not charged for any impervious area, measured or assumed. It is, however, charged for the gross land area of the parcel and the fixed component of the fee, as described below. Agricultural properties in the County are excluded from any fee changes by State law, and as such represent their own category of properties for which the current fee is carried forward. Exempt parcels are not charged any portion of the fee. Finally, all other properties are considered non-residential, non-vacant properties (herein called “commercial”), which are charged a per unit rate for impervious area, along with a fixed fee and gross area charge.

## Rate Structure Design

### Impervious Area Units

The existing impervious area unit of 4906 has been retained for maximum equity between residential and commercial bill classes in impervious area charge. Residential properties are charged for impervious area based on the factors existing in the current rates structure. Commercial properties are charged per 4,906 square feet unit, or part thereof, of impervious area. Under the modified rate structure design, 80% of variable costs are funded through gross area charges.

### Gross Area Blocks

A gross area fee component is included for all properties that have a real parcel and parcel area found in GIS. The gross area charge is calculated in equivalent units as follows:

- Every property is charged \$X for the first 2 acres of gross area. This means that every property getting a gross area fee is charged at least \$X.
- For every acre above 2 acres, and up to 10 acres, the property is charged  $.5 * \$X$  per acre.
- For every acre above 10 acres, and up to 100 acres, the property is charged  $.4 * \$X$  per acre.
- For every acre above 100 acres, the property is charged  $.3 * \$X$  per acre.

This declining block structure maintains the important rate base of large properties. Under the modified rate structure design, 20% of variable costs are funded through gross area charges.

### Exempt Properties and Special Cases

The modified rate structure design mirrors the current rate structure in exempt properties. Roads, railroads, private roads, and boat slip properties are exempt from stormwater fees. As described above, vacant (undeveloped) parcels are not exempt from the entire fee, but are not charged for the impervious area fee component.

### Credit

For properties receiving credit for BMPs, that credit can be carried forward in this modified rate structure.

## Rate Study Results

ATM developed a spreadsheet-based rate model tool to model the way the individual jurisdiction and County-wide costs impact rates. The comprehensive model can be manipulated to calculate rates for each of the six options described above, as well as allow for manual override of the calculated rates to predict the revenue generation and sufficiency of a particular rate structure and rate choice.

### Beaufort County

For the unincorporated County, Option E (see appendix A) results in rates for a fixed charge, an impervious area charge, and a gross area charge. This option would raise the annual charge for an average single family home on a 1 acre lot from the current \$50 per year to \$87 per year and the rate could be held stable for at least five years. All other options for the County result in less favorable rates. The fee charged to an average house on a one acre parcel in Beaufort County under the six options modeled as part of this rate study are as follows:

Fiscal Year					
	2015-2016	2016-2017	2017-2018	2018-2019	2019-2020
Option A.2	\$100	\$100	\$100	\$110	\$120
Option B.2	\$95	\$95	\$95	\$95	\$95
Option C.2	\$87	\$99	\$99	\$99	<u>\$112</u>
Option D.2	\$90	\$100	\$100	\$100	<u>\$119</u>
Option E.2	\$87	\$87	\$87	\$87	\$87
Option F.2	\$90	\$90	\$90	\$90	\$92

Therefore, ATM and Utility staff recommend rate structure option E.2 for the County, under which administrative and regulatory compliance charges are allocated on a per account basis, infrastructure O&M costs are allocated based on the impervious and gross area, and two bond sales of \$5,000,000 occur in FY 2017 and FY 2019. Because the underlying jurisdictions are unlikely to adopt a rate structure change in the coming fiscal year, the existing \$3.18 per (paid) SFU administrative charge that has already been negotiated is retained.

The County is responsible for funding 83.6% of all county-wide infrastructure (CWI) operation and maintenance under the CWI allocation method used. Under the proposed rate structure, this is \$45.88 of the total \$87.00 annual charge for an average house on a lot smaller than 2 acres. The properties within the four municipalities are responsible for the remaining CWI funding, with the allocation based on the amount of infrastructure to be maintained that falls within each jurisdictional boundary, as described previously. For the next five fiscal years, the CWI funding within each jurisdiction’s boundaries on an SFU or IA/GA basis (depending on the rate structures chosen) are:

Table 3. County-wide Infrastructure Cost Breakdown by Jurisdiction

8/18/2015 CWI changes due to revised GIS dataset

	FY 2015-2016	FY 2016-2017	FY 2017-2018	FY 2018-2019	FY 2019-2020
<b>CWI Cost Share on SFU Basis</b>					
Unincorporated County	\$ 45.30	\$ 46.97	\$ 47.50	\$ 49.01	\$ 49.71
City of Beaufort	\$ 5.15	\$ 5.74	\$ 5.70	\$ 5.78	\$ 5.76
Town of Port Royal	\$ 3.88	\$ 4.33	\$ 4.30	\$ 4.36	\$ 4.35
Town of Bluffton	\$ 18.13	\$ 20.22	\$ 20.09	\$ 20.38	\$ 20.31
Town of Hilton Head Island	\$ 5.52	\$ 6.15	\$ 6.11	\$ 6.20	\$ 6.18
<b>CWI Cost Share on IA/GA Unit Basis</b>					
Unincorporated County					
per IA Unit	\$ 40.60	\$ 42.09	\$ 42.57	\$ 43.93	\$ 44.55
per GA Unit	\$ 5.28	\$ 5.50	\$ 5.59	\$ 5.80	\$ 5.91
City of Beaufort					
per IA Unit	\$ 4.10	\$ 4.58	\$ 4.55	\$ 4.61	\$ 4.60
per GA Unit	\$ 1.34	\$ 1.49	\$ 1.48	\$ 1.51	\$ 1.50
Town of Port Royal					
per IA Unit	\$ 3.13	\$ 3.49	\$ 3.47	\$ 3.52	\$ 3.51
per GA Unit	\$ 0.78	\$ 0.87	\$ 0.87	\$ 0.88	\$ 0.88
Town of Bluffton					
per IA Unit	\$ 17.83	\$ 19.89	\$ 19.76	\$ 20.04	\$ 19.97
per GA Unit	\$ 2.25	\$ 2.51	\$ 2.49	\$ 2.52	\$ 2.52
Town of Hilton Head Island					
per IA Unit	\$ 4.39	\$ 4.89	\$ 4.86	\$ 4.93	\$ 4.91
per GA Unit	\$ 1.43	\$ 1.60	\$ 1.59	\$ 1.61	\$ 1.60

In the first planning year, several shared costs (those for the regional stormwater master plan, public education and outreach, and water quality monitoring) are funded via inter-governmental agreements with the responsible parties. In this year only, these are represented as separate revenues and the costs are not allocated to the jurisdictions based on SFU or IA/GA unit calculation.

### General Impacts of Rate Structure Changes

The recommended rate structure (Option E.2 if capital intensive, Option C.2 if not) incorporates a fixed charge per account (parcel), plus two variable charges: one for impervious area on the parcel and one for gross parcel area. It also continues the practice of using simplified residential rates for residential properties of varying types from single family detached through condominium units. Because the current billing practices for large undeveloped tracts include an impervious area estimation process while the new rates structures do not charge an impervious area fee if there is no impervious area present, the impervious charges may be divergent between the rate structures. However, the introduction of a gross area charge in the new rate structure modeled largely mimics the fee outcomes.

Using three rate metrics (fixed, impervious area, gross area) allows the fee to have components that relate to cost causation most directly and is generally preferred in utility ratemaking. For example, some administrative costs for billing and collections efforts relate much more to the existence of a bill than to the size of the bill. Paying these costs from an impervious area rate shifts costs to large ratepayers while paying these costs from a fixed charge, as recommended, allocates the costs more equally across all ratepayers.

### Needed Ordinance Revisions

#### County

If a new rate structure is adopted, significant revisions to the County's stormwater utility fee ordinance will be needed. While the revisions are outside the ATM team's scope of work, the team has identified the following categories to focus on:

1. The definitions for residential dwelling classifications and nonresidential properties will need to be revised according to the new rate structure, which does not strictly classify properties according to their land use code in the County tax data.
2. In the definitions and general funding policy section, the rate structure and fee calculation description will need to be updated (refer to Rate Structure Design section above).
3. The stormwater service fee rates for other jurisdictions should be removed and replaced with language that says the County will convey the fees for all jurisdictions until each has transitioned to the revised rate structure. The ordinance should state that the same rate structure will apply for all jurisdictions and should describe how the County will maintain stormwater billing data and conduct other administrative tasks. Once a jurisdiction has transitioned to the new rate structure, the jurisdiction should revise its own ordinance on stormwater service fee rates and execution of utility authority.
4. References to findings from the 2005 rate study should be eliminated or updated to reflect the current findings.

5. References to the stormwater utility's responsibilities and how it is managed will need to be revised to take into account the multijurisdictional nature of the utility and any changes to the way funding (especially for county-wide drainage infrastructure) occurs. The revisions can be based on current inter-governmental governmental agreements with the City and Towns.
6. After each jurisdiction transitions to a revised rate structure, the references to inter-governmental agreements on administrative fees in the County ordinance can be replaced with details on the actual fee component.

## Ongoing Billing Data Maintenance

Data maintenance processes for stormwater utility fee billing are crucial to enabling accurate and timely reporting and customer service. Parcel data from the five jurisdictions should be integrated and kept as current as possible for use in determining properties that are billable for the stormwater fee. A GIS layer representing impervious surfaces should be updated regularly in response to development, demolition, and recognition of incorrect data. Other County data sources such as building permit applications and changes in improvement values can also be utilized as triggers to begin or update stormwater billing.

The ATM team will provide technical guidance on data maintenance in a separate memorandum that will go into detail on digitization and GIS processes, triggers for new or changed development, and other processes for keeping stormwater billing data current.

Appendix A – Beaufort County Recommended Rates ([Options A.2-F.2](#))

Beaufort County  
Summary Sheet

Option A.2 - 8/18/2015 CWI changes due to revised GIS dataset

	FY 2015-2016 Current RS	FY 2016-2017 Current RS	FY 2017-2018 Current RS	FY 2018-2019 Current RS	FY 2019-2020 Current RS
<b>Rate Base</b>					
1.00% Accounts	65,314	65,967	66,627	67,293	67,966
-0.50% Billable IA Units	54,388	54,116	53,845	53,576	53,308
-1.00% Billable Equivalent GA Units	104,545	103,500	102,465	101,440	100,426
<b>Costs</b>					
Administration (50250012)	\$ 360,495	\$ 363,725	\$ 368,737	\$ 373,179	\$ 379,546
County Portion: Administration	\$ 183,255	\$ 148,378	\$ 150,699	\$ 152,416	\$ 156,023
Regulatory Compliance (50250013)	\$ 620,242	\$ 687,847	\$ 635,754	\$ 669,218	\$ 695,872
County Portion: Regulatory Compliance	\$ 583,300	\$ 623,693	\$ 574,254	\$ 610,371	\$ 637,025
County-Wide Infrastructure O&M (50250011)	\$ 3,492,833	\$ 3,407,621	\$ 3,428,602	\$ 3,520,449	\$ 3,552,600
County Portion: County-Wide Infrastructure	\$ 2,760,277	\$ 2,847,391	\$ 2,864,922	\$ 2,941,668	\$ 2,968,534
Capital Purchases & Projects	\$ 1,636,609	\$ 2,079,320	\$ 1,662,460	\$ 1,585,000	\$ 3,194,460
Total County Costs (excl. debt service)	\$ 6,110,180	\$ 6,538,513	\$ 6,095,553	\$ 6,147,846	\$ 7,822,478
Total County Costs excl. Shared Services Payable by Others (excl. debt service)	\$ 5,163,441	\$ 5,698,782	\$ 5,252,334	\$ 5,289,455	\$ 6,956,042
<b>Debt Service</b>					
Annual Debt Service	\$ -	\$ -	\$ -	\$ -	\$ -
Coverage Goal	1.30	1.30	1.30	1.30	1.30
Actual Coverage					
<b>Current RS Fee Alternative</b>					
Impervious Area Units	60,927	60,622	60,319	60,017	59,717
Fee	\$ 100.00	\$ 100.00	\$ 100.00	\$ 110.00	\$ 120.00
Countywide Infrastructure Charge	\$ 45.30	\$ 46.97	\$ 47.50	\$ 49.01	\$ 49.71
Override Countywide Infrastructure Charge	\$ -	\$ -	\$ -	\$ -	\$ -
Anticipated Unincorporated County Fee Billings	\$ 6,092,675	\$ 6,062,211	\$ 6,031,900	\$ 6,601,915	\$ 7,166,079
Collection Factor	94%	94%	94%	94%	94%
<b>Revenues</b>					
Anticipated Unincorp County Fee Revenue	\$ 5,727,114	\$ 5,698,479	\$ 5,669,986	\$ 6,205,800	\$ 6,736,114
Anticipated Revenue from other Jurisdictions					
Administrative Fee	\$ 177,240	\$ 215,346	\$ 218,038	\$ 220,764	\$ 223,523
Regulatory Compliance	\$ -	\$ 64,154	\$ 61,500	\$ 58,847	\$ 58,847
Countywide Infrastructure Maintenance	\$ -	\$ -	\$ -	\$ -	\$ -
Current Shared Services IGA for SMP Update	\$ 236,409	\$ -	\$ -	\$ -	\$ -
Current Shared Services IGA for WQ Monitoring & PE/PO	\$ 36,942	\$ -	\$ -	\$ -	\$ -
Interest	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500
Project Cost Shares	\$ 2,771	\$ -	\$ -	\$ -	\$ -
Bond Issuance Proceeds	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Fund Balance</b>					
FY Beginning Fund Balance	\$ 434,079	\$ 506,876	\$ (51,158)	\$ (194,686)	\$ 145,379
Total Costs	\$ 6,110,180	\$ 6,538,513	\$ 6,095,553	\$ 6,147,846	\$ 7,822,478
Total Revenues	\$ 6,182,976	\$ 5,980,479	\$ 5,952,025	\$ 6,487,911	\$ 7,020,984
Surplus (Deficit)	\$ 72,797	\$ (558,034)	\$ (143,528)	\$ 340,065	\$ (801,494)
FY End Fund Balance	\$ 506,876	\$ (51,158)	\$ (194,686)	\$ 145,379	\$ (656,115)

Beaufort County  
Summary Sheet

Option B.2 - 8/18/2015 CWI changes due to revised GIS dataset

	FY 2015-2016 Current RS	FY 2016-2017 Current RS	FY 2017-2018 Current RS	FY 2018-2019 Current RS	FY 2019-2020 Current RS
<b>Rate Base</b>					
1.00% Accounts	65,314	65,967	66,627	67,293	67,966
-0.50% Billable IA Units	54,388	54,116	53,845	53,576	53,308
-1.00% Billable Equivalent GA Units	104,545	103,500	102,465	101,440	100,426
<b>Costs</b>					
Administration (50250012)	\$ 360,495	\$ 363,725	\$ 368,737	\$ 373,179	\$ 379,546
County Portion: Administration	\$ 183,255	\$ 148,378	\$ 150,699	\$ 152,416	\$ 156,023
Regulatory Compliance (50250013)	\$ 620,242	\$ 687,847	\$ 635,754	\$ 669,218	\$ 695,872
County Portion: Regulatory Compliance	\$ 583,300	\$ 623,693	\$ 574,254	\$ 610,371	\$ 637,025
County-Wide Infrastructure O&M (50250011)	\$ 3,492,833	\$ 3,407,621	\$ 3,428,602	\$ 3,520,449	\$ 3,552,600
County Portion: County-Wide Infrastructure	\$ 2,760,277	\$ 2,847,391	\$ 2,864,922	\$ 2,941,668	\$ 2,968,534
Capital Purchases & Projects	\$ 1,636,609	\$ 2,079,320	\$ 1,662,460	\$ 1,585,000	\$ 3,194,460
Total County Costs (excl. debt service)	\$ 6,110,180	\$ 6,538,513	\$ 6,095,553	\$ 6,147,846	\$ 7,822,478
Total County Costs excl. Shared Services Payable by Others (excl. debt service)	\$ 5,163,441	\$ 5,698,782	\$ 5,252,334	\$ 5,289,455	\$ 6,956,042
<b>Debt Service</b>					
Annual Debt Service	\$ -	\$ 146,185	\$ 292,371	\$ 438,556	\$ 584,741
Coverage Goal	1.30	1.30	1.30	1.30	1.30
Actual Coverage		8.46	4.23	2.46	1.69
<b>Current RS Fee Alternative</b>					
Impervious Area Units	60,927	60,622	60,319	60,017	59,717
Fee	\$ 95.00	\$ 95.00	\$ 95.00	\$ 95.00	\$ 95.00
Countywide Infrastructure Charge	\$ 45.30	\$ 46.97	\$ 47.50	\$ 49.01	\$ 49.71
Override Countywide Infrastructure Charge	\$ -	\$ -	\$ -	\$ -	\$ -
Anticipated Unincorporated County Fee Billings	\$ 5,788,041	\$ 5,759,101	\$ 5,730,305	\$ 5,701,654	\$ 5,673,146
Collection Factor	94%	94%	94%	94%	94%
<b>Revenues</b>					
Anticipated Unincorp County Fee Revenue	\$ 5,440,759	\$ 5,413,555	\$ 5,386,487	\$ 5,359,555	\$ 5,332,757
Anticipated Revenue from other Jurisdictions					
Administrative Fee	\$ 177,240	\$ 215,346	\$ 218,038	\$ 220,764	\$ 223,523
Regulatory Compliance	\$ -	\$ 64,154	\$ 61,500	\$ 58,847	\$ 58,847
Countywide Infrastructure Maintenance	\$ -	\$ -	\$ -	\$ -	\$ -
Current Shared Services IGA for SMP Update	\$ 236,409				
Current Shared Services IGA for WQ Monitoring & PE/PO	\$ 36,942				
Interest	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500
Project Cost Shares	\$ 2,771				
Bond Issuance Proceeds	\$ -	\$ 5,000,000	\$ -	\$ 5,000,000	\$ -
<b>Fund Balance</b>					
FY Beginning Fund Balance	\$ 434,079	\$ 220,520	\$ 4,231,377	\$ 3,511,979	\$ 7,567,243
Total Costs	\$ 6,110,180	\$ 6,684,698	\$ 6,387,923	\$ 6,586,402	\$ 8,407,219
Total Revenues	\$ 5,896,621	\$ 10,695,555	\$ 5,668,526	\$ 10,641,665	\$ 5,617,627
Surplus (Deficit)	\$ (213,559)	\$ 4,010,857	\$ (719,398)	\$ 4,055,264	\$ (2,789,592)
FY End Fund Balance	\$ 220,520	\$ 4,231,377	\$ 3,511,979	\$ 7,567,243	\$ 4,777,650



Beaufort County  
Summary Sheet

Option C.2 - 8/18/2015 CWI changes due to revised GIS dataset

	FY 2015-2016 Revised RS	FY 2016-2017 Revised RS	FY 2017-2018 Revised RS	FY 2018-2019 Revised RS	FY 2019-2020 Revised RS
<b>Rate Base</b>					
1.00% Accounts	65,314	65,967	66,627	67,293	67,966
-0.50% Billable IA Units	54,388	54,116	53,845	53,576	53,308
-1.00% Billable Equivalent GA Units	104,545	103,500	102,465	101,440	100,426
<b>Costs</b>					
Administration (50250012)	\$ 360,495	\$ 363,725	\$ 368,737	\$ 373,179	\$ 379,546
County Portion: Administration	\$ 183,255	\$ 148,378	\$ 150,699	\$ 152,416	\$ 156,023
Regulatory Compliance (50250013)	\$ 620,242	\$ 687,847	\$ 635,754	\$ 669,218	\$ 695,872
County Portion: Regulatory Compliance	\$ 583,300	\$ 639,616	\$ 589,928	\$ 625,797	\$ 652,451
County-Wide Infrastructure O&M (50250011)	\$ 3,492,833	\$ 3,407,621	\$ 3,428,602	\$ 3,520,449	\$ 3,552,600
County Portion: County-Wide Infrastructure	\$ 2,760,277	\$ 2,847,391	\$ 2,864,922	\$ 2,941,668	\$ 2,968,534
Capital Purchases & Projects	\$ 1,636,609	\$ 2,079,320	\$ 1,662,460	\$ 1,585,000	\$ 3,194,460
Total County Costs (excl. debt service)	\$ 6,110,180	\$ 6,538,513	\$ 6,095,553	\$ 6,147,846	\$ 7,822,478
Total County Costs excl. Shared Services Payable by Others (excl. debt service)	\$ 5,163,441	\$ 5,714,705	\$ 5,268,009	\$ 5,304,881	\$ 6,971,468
<b>Debt Service</b>					
Annual Debt Service	\$ -	\$ -	\$ -	\$ -	\$ -
Coverage Goal	1.30	1.30	1.30	1.30	1.30
Actual Coverage					
<b>Revised RS Stormwater Fee</b>					
Fixed Cost per Account, Calc	\$ 11.74	\$ 12.44	\$ 11.66	\$ 12.15	\$ 12.53
Fixed Cost per Account, admin portion:	\$ 2.81	\$ 2.74	\$ 2.80	\$ 2.84	\$ 2.93
Fixed Cost per Account, regulatory compliance portion:	\$ 8.93	\$ 9.70	\$ 8.85	\$ 9.30	\$ 9.60
Fixed Cost per Account, CWI portion:	\$ -	\$ -	\$ -	\$ -	\$ -
Fixed Cost Collection Rate	91%	92%	94%	94%	94%
Fixed Cost per Account, Override	\$ 12.00	\$ 14.00	\$ 14.00	\$ 14.00	\$ 14.00
Variable Costs, IA Proportion	80%	80%	80%	80%	80%
Variable Costs, GA Proportion	20%	20%	20%	20%	20%
Variable Costs, IA Unit Fee Calc	\$ 64.68	\$ 72.84	\$ 67.27	\$ 67.60	\$ 92.49
Variable Costs, IA Unit Fee, administrative portion:	\$ -	\$ -	\$ -	\$ -	\$ -
Variable Costs, IA Unit Fee, reg compliance portion:	\$ -	\$ -	\$ -	\$ -	\$ -
Variable Costs, IA Unit Fee, CWI portion:	\$ 40.60	\$ 42.09	\$ 42.57	\$ 43.93	\$ 44.55
Variable Costs, IA Unit Fee, Other County costs portion:	\$ 24.07	\$ 30.74	\$ 24.70	\$ 23.67	\$ 47.94
IA Collection Rate	91%	92%	94%	94%	94%
Variable Costs, IA Unit Fee Override	\$ 65.00	\$ 75.00	\$ 75.00	\$ 75.00	\$ 86.00
Variable Costs, GA Unit Fee Calc	\$ 8.42	\$ 9.53	\$ 8.84	\$ 8.93	\$ 12.28
Variable Costs, GA Unit Fee, administrative portion:	\$ -	\$ -	\$ -	\$ -	\$ -
Variable Costs, GA Unit Fee, reg compliance portion:	\$ -	\$ -	\$ -	\$ -	\$ -
Variable Costs, GA Unit Fee, CWI portion:	\$ 5.28	\$ 5.50	\$ 5.59	\$ 5.80	\$ 5.91
Variable Costs, GA Unit Fee, Other County costs portion:	\$ 3.13	\$ 4.02	\$ 3.24	\$ 3.13	\$ 6.36
GA Collection Rate	91%	92%	94%	94%	94%
Variable Costs, GA Unit Fee Override	\$ 10.00	\$ 10.00	\$ 10.00	\$ 10.00	\$ 12.00
Anticipated Unincorp County Fee Billings	\$ 5,364,442	\$ 6,017,238	\$ 5,995,803	\$ 5,974,702	\$ 6,741,124
<b>Revenues</b>					
Anticipated Unincorp County Fee Revenue	\$ 4,881,642	\$ 5,535,859	\$ 5,636,055	\$ 5,616,220	\$ 6,336,657
Anticipated Revenue from other Jurisdictions					
Administrative Fee	\$ 177,240	\$ 215,346	\$ 218,038	\$ 220,764	\$ 223,523
Regulatory Compliance	\$ -	\$ 48,230	\$ 45,825	\$ 43,421	\$ 43,421
Countywide Infrastructure Maintenance	\$ 496,148	\$ 560,231	\$ 563,680	\$ 578,780	\$ 584,066
Current Shared Services IGA for SMP Update	\$ 236,409				
Current Shared Services IGA for WQ Monitoring & PE/PO	\$ 36,942				
Interest	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500
Project Cost Shares	\$ 2,771				
Bond Issuance Proceeds	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Fund Balance</b>					
FY Beginning Fund Balance	\$ 434,079	\$ 157,551	\$ (18,795)	\$ 351,750	\$ 665,589
Total Costs	\$ 6,110,180	\$ 6,538,513	\$ 6,095,553	\$ 6,147,846	\$ 7,822,478
Total Revenues	\$ 5,833,651	\$ 6,362,167	\$ 6,466,099	\$ 6,461,684	\$ 7,190,167
Surplus (Deficit)	\$ (276,528)	\$ (176,346)	\$ 370,546	\$ 313,839	\$ (632,311)
FY End Fund Balance	\$ 157,551	\$ (18,795)	\$ 351,750	\$ 665,589	\$ 33,277

Beaufort County  
Summary Sheet

Option D.2 - 8/18/2015 CWI changes due to revised GIS dataset

	FY 2015-2016 Revised RS	FY 2016-2017 Revised RS	FY 2017-2018 Revised RS	FY 2018-2019 Revised RS	FY 2019-2020 Revised RS
<b>Rate Base</b>					
1.00% Accounts	65,314	65,967	66,627	67,293	67,966
-0.50% Billable IA Units	54,388	54,116	53,845	53,576	53,308
-1.00% Billable Equivalent GA Units	104,545	103,500	102,465	101,440	100,426
<b>Costs</b>					
Administration (50250012)	\$ 360,495	\$ 363,725	\$ 368,737	\$ 373,179	\$ 379,546
County Portion: Administration	\$ 183,255	\$ 148,378	\$ 150,699	\$ 152,416	\$ 156,023
Regulatory Compliance (50250013)	\$ 620,242	\$ 687,847	\$ 635,754	\$ 669,218	\$ 695,872
County Portion: Regulatory Compliance	\$ 583,300	\$ 623,693	\$ 574,254	\$ 610,371	\$ 637,025
County-Wide Infrastructure O&M (50250011)	\$ 3,492,833	\$ 3,407,621	\$ 3,428,602	\$ 3,520,449	\$ 3,552,600
County Portion: County-Wide Infrastructure	\$ 2,760,277	\$ 2,847,391	\$ 2,864,922	\$ 2,941,668	\$ 2,968,534
Capital Purchases & Projects	\$ 1,636,609	\$ 2,079,320	\$ 1,662,460	\$ 1,585,000	\$ 3,194,460
Total County Costs (excl. debt service)	\$ 6,110,180	\$ 6,538,513	\$ 6,095,553	\$ 6,147,846	\$ 7,822,478
Total County Costs excl. Shared Services Payable by Others (excl. debt service)	\$ 5,163,441	\$ 5,698,782	\$ 5,252,334	\$ 5,289,455	\$ 6,956,042
<b>Debt Service</b>					
Annual Debt Service	\$ -	\$ -	\$ -	\$ -	\$ -
Coverage Goal	1.30	1.30	1.30	1.30	1.30
Actual Coverage					
<b>Revised RS Stormwater Fee</b>					
Fixed Cost per Account, Calc	\$ -	\$ -	\$ -	\$ -	\$ -
Fixed Cost per Account, admin portion:	\$ -	\$ -	\$ -	\$ -	\$ -
Fixed Cost per Account, regulatory compliance portion:	\$ -	\$ -	\$ -	\$ -	\$ -
Fixed Cost per Account, CWI portion:	\$ -	\$ -	\$ -	\$ -	\$ -
Fixed Cost Collection Rate	91%	92%	94%	94%	94%
Fixed Cost per Account, Override	\$ -	\$ -	\$ -	\$ -	\$ -
Variable Costs, IA Proportion	80%	80%	80%	80%	80%
Variable Costs, GA Proportion	20%	20%	20%	20%	20%
Variable Costs, IA Unit Fee Calc	\$ 75.95	\$ 84.25	\$ 78.04	\$ 78.99	\$ 104.40
Variable Costs, IA Unit Fee, administrative portion:	\$ 2.70	\$ 2.19	\$ 2.24	\$ 2.28	\$ 2.34
Variable Costs, IA Unit Fee, reg compliance portion:	\$ 8.58	\$ 9.22	\$ 8.53	\$ 9.11	\$ 9.56
Variable Costs, IA Unit Fee, CWI portion:	\$ 40.60	\$ 42.09	\$ 42.57	\$ 43.93	\$ 44.55
Variable Costs, IA Unit Fee, Other County costs portion:	\$ 24.07	\$ 30.74	\$ 24.70	\$ 23.67	\$ 47.94
IA Collection Rate	91%	92%	94%	94%	94%
Variable Costs, IA Unit Fee Override	\$ 80.00	\$ 90.00	\$ 90.00	\$ 90.00	\$ 105.00
Variable Costs, GA Unit Fee Calc	\$ 9.88	\$ 11.02	\$ 10.26	\$ 10.43	\$ 13.86
Variable Costs, GA Unit Fee, administrative portion:	\$ 0.35	\$ 0.29	\$ 0.29	\$ 0.30	\$ 0.31
Variable Costs, GA Unit Fee, reg compliance portion:	\$ 1.12	\$ 1.21	\$ 1.12	\$ 1.20	\$ 1.27
Variable Costs, GA Unit Fee, CWI portion:	\$ 5.28	\$ 5.50	\$ 5.59	\$ 5.80	\$ 5.91
Variable Costs, GA Unit Fee, Other County costs portion:	\$ 3.13	\$ 4.02	\$ 3.24	\$ 3.13	\$ 6.36
GA Collection Rate	91%	92%	94%	94%	94%
Variable Costs, GA Unit Fee Override	\$ 10.00	\$ 10.00	\$ 10.00	\$ 10.00	\$ 14.00
Anticipated Unincorp County Fee Billings	\$ 5,396,494	\$ 5,905,440	\$ 5,870,700	\$ 5,836,240	\$ 7,003,304
<b>Revenues</b>					
Anticipated Unincorp County Fee Revenue	\$ 4,910,810	\$ 5,433,005	\$ 5,518,458	\$ 5,486,066	\$ 6,583,106
Anticipated Revenue from other Jurisdictions					
Administrative Fee	\$ 177,240	\$ 215,346	\$ 218,038	\$ 220,764	\$ 223,523
Regulatory Compliance	\$ -	\$ 64,154	\$ 61,500	\$ 58,847	\$ 58,847
Countywide Infrastructure Maintenance	\$ 496,148	\$ 560,231	\$ 563,680	\$ 578,780	\$ 584,066
Current Shared Services IGA for SMP Update	\$ 236,409				
Current Shared Services IGA for WQ Monitoring & PE/PO	\$ 36,942				
Interest	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500
Project Cost Shares	\$ 2,771				
Bond Issuance Proceeds	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Fund Balance</b>					
FY Beginning Fund Balance	\$ 434,079	\$ 186,719	\$ (76,559)	\$ 192,065	\$ 391,176
Total Costs	\$ 6,110,180	\$ 6,538,513	\$ 6,095,553	\$ 6,147,846	\$ 7,822,478
Total Revenues	\$ 5,862,819	\$ 6,275,236	\$ 6,364,177	\$ 6,346,957	\$ 7,452,042
Surplus (Deficit)	\$ (247,360)	\$ (263,277)	\$ 268,624	\$ 199,111	\$ (370,436)
FY End Fund Balance	\$ 186,719	\$ (76,559)	\$ 192,065	\$ 391,176	\$ 20,740

Beaufort County  
Summary Sheet

Option E.2 - 8/18/2015 CWI changes due to revised GIS dataset

	FY 2015-2016 Revised RS	FY 2016-2017 Revised RS	FY 2017-2018 Revised RS	FY 2018-2019 Revised RS	FY 2019-2020 Revised RS
<b>Rate Base</b>					
1.00% Accounts	65,314	65,967	66,627	67,293	67,966
-0.50% Billable IA Units	54,388	54,116	53,845	53,576	53,308
-1.00% Billable Equivalent GA Units	104,545	103,500	102,465	101,440	100,426
<b>Costs</b>					
Administration (50250012)	\$ 360,495	\$ 363,725	\$ 368,737	\$ 373,179	\$ 379,546
County Portion: Administration	\$ 183,255	\$ 148,378	\$ 150,699	\$ 152,416	\$ 156,023
Regulatory Compliance (50250013)	\$ 620,242	\$ 687,847	\$ 635,754	\$ 669,218	\$ 695,872
County Portion: Regulatory Compliance	\$ 583,300	\$ 639,616	\$ 589,928	\$ 625,797	\$ 652,451
County-Wide Infrastructure O&M (50250011)	\$ 3,492,833	\$ 3,407,621	\$ 3,428,602	\$ 3,520,449	\$ 3,552,600
County Portion: County-Wide Infrastructure	\$ 2,760,277	\$ 2,847,391	\$ 2,864,922	\$ 2,941,668	\$ 2,968,534
Capital Purchases & Projects	\$ 1,636,609	\$ 2,079,320	\$ 1,662,460	\$ 1,585,000	\$ 3,194,460
Total County Costs (excl. debt service)	\$ 6,110,180	\$ 6,538,513	\$ 6,095,553	\$ 6,147,846	\$ 7,822,478
Total County Costs excl. Shared Services Payable by Others (excl. debt service)	\$ 5,163,441	\$ 5,714,705	\$ 5,268,009	\$ 5,304,881	\$ 6,971,468
<b>Debt Service</b>					
Annual Debt Service	\$ -	\$ 146,185	\$ 292,371	\$ 438,556	\$ 584,741
Coverage Goal	1.30	1.30	1.30	1.30	1.30
Actual Coverage		8.78	4.79	2.89	2.04
<b>Revised RS Stormwater Fee</b>					
Fixed Cost per Account, Calc	\$ 11.74	\$ 12.44	\$ 11.66	\$ 12.15	\$ 12.53
Fixed Cost per Account, admin portion:	\$ 2.81	\$ 2.74	\$ 2.80	\$ 2.84	\$ 2.93
Fixed Cost per Account, regulatory compliance portion:	\$ 8.93	\$ 9.70	\$ 8.85	\$ 9.30	\$ 9.60
Fixed Cost per Account, CWI portion:	\$ -	\$ -	\$ -	\$ -	\$ -
Fixed Cost Collection Rate	91%	92%	94%	94%	94%
Fixed Cost per Account, Override	\$ 12.00	\$ 12.00	\$ 12.00	\$ 12.00	\$ 12.00
Variable Costs, IA Proportion	80%	80%	80%	80%	80%
Variable Costs, GA Proportion	20%	20%	20%	20%	20%
Variable Costs, IA Unit Fee Calc	\$ 64.68	\$ 75.00	\$ 71.61	\$ 74.15	\$ 101.27
Variable Costs, IA Unit Fee, administrative portion:	\$ -	\$ -	\$ -	\$ -	\$ -
Variable Costs, IA Unit Fee, reg compliance portion:	\$ -	\$ -	\$ -	\$ -	\$ -
Variable Costs, IA Unit Fee, CWI portion:	\$ 40.60	\$ 42.09	\$ 42.57	\$ 43.93	\$ 44.55
Variable Costs, IA Unit Fee, Other County costs portion:	\$ 24.07	\$ 32.90	\$ 29.04	\$ 30.22	\$ 56.71
IA Collection Rate	91%	92%	94%	94%	94%
Variable Costs, IA Unit Fee Override	\$ 65.00	\$ 65.00	\$ 65.00	\$ 65.00	\$ 65.00
Variable Costs, GA Unit Fee Calc	\$ 8.42	\$ 9.81	\$ 9.41	\$ 9.79	\$ 13.44
Variable Costs, GA Unit Fee, administrative portion:	\$ -	\$ -	\$ -	\$ -	\$ -
Variable Costs, GA Unit Fee, reg compliance portion:	\$ -	\$ -	\$ -	\$ -	\$ -
Variable Costs, GA Unit Fee, CWI portion:	\$ 5.28	\$ 5.50	\$ 5.59	\$ 5.80	\$ 5.91
Variable Costs, GA Unit Fee, Other County costs portion:	\$ 3.13	\$ 4.30	\$ 3.82	\$ 3.99	\$ 7.53
GA Collection Rate	91%	92%	94%	94%	94%
Variable Costs, GA Unit Fee Override	\$ 10.00	\$ 10.00	\$ 10.00	\$ 10.00	\$ 10.00
Anticipated Unincorp County Fee Billings	\$ 5,364,442	\$ 5,344,144	\$ 5,324,099	\$ 5,304,356	\$ 5,284,872
<b>Revenues</b>					
Anticipated Unincorp County Fee Revenue	\$ 4,881,642	\$ 4,916,612	\$ 5,004,653	\$ 4,986,095	\$ 4,967,780
Anticipated Revenue from other Jurisdictions					
Administrative Fee	\$ 177,240	\$ 215,346	\$ 218,038	\$ 220,764	\$ 223,523
Regulatory Compliance	\$ -	\$ 48,230	\$ 45,825	\$ 43,421	\$ 43,421
Countywide Infrastructure Maintenance	\$ 496,148	\$ 560,231	\$ 563,680	\$ 578,780	\$ 584,066
Current Shared Services IGA for SMP Update	\$ 236,409				
Current Shared Services IGA for WQ Monitoring & PE/PO	\$ 36,942				
Interest	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500
Project Cost Shares	\$ 2,771				
Bond Issuance Proceeds	\$ -	\$ 5,000,000	\$ -	\$ 5,000,000	\$ -
<b>Fund Balance</b>					
FY Beginning Fund Balance	\$ 434,079	\$ 157,551	\$ 4,215,773	\$ 3,662,546	\$ 7,907,703
Total Costs	\$ 6,110,180	\$ 6,684,698	\$ 6,387,923	\$ 6,586,402	\$ 8,407,219
Total Revenues	\$ 5,833,651	\$ 10,742,920	\$ 5,834,697	\$ 10,831,559	\$ 5,821,290
Surplus (Deficit)	\$ (276,528)	\$ 4,058,222	\$ (553,227)	\$ 4,245,157	\$ (2,585,930)
FY End Fund Balance	\$ 157,551	\$ 4,215,773	\$ 3,662,546	\$ 7,907,703	\$ 5,321,774

Beaufort County  
Summary Sheet

Option F.2 - 8/18/2015 CWI changes due to revised GIS dataset

	FY 2015-2016 Revised RS	FY 2016-2017 Revised RS	FY 2017-2018 Revised RS	FY 2018-2019 Revised RS	FY 2019-2020 Revised RS
<b>Rate Base</b>					
1.00% Accounts	65,314	65,967	66,627	67,293	67,966
-0.50% Billable IA Units	54,388	54,116	53,845	53,576	53,308
-1.00% Billable Equivalent GA Units	104,545	103,500	102,465	101,440	100,426
<b>Costs</b>					
Administration (50250012)	\$ 360,495	\$ 363,725	\$ 368,737	\$ 373,179	\$ 379,546
County Portion: Administration	\$ 183,255	\$ 148,378	\$ 150,699	\$ 152,416	\$ 156,023
Regulatory Compliance (50250013)	\$ 620,242	\$ 687,847	\$ 635,754	\$ 669,218	\$ 695,872
County Portion: Regulatory Compliance	\$ 583,300	\$ 623,693	\$ 574,254	\$ 610,371	\$ 637,025
County-Wide Infrastructure O&M (50250011)	\$ 3,492,833	\$ 3,407,621	\$ 3,428,602	\$ 3,520,449	\$ 3,552,600
County Portion: County-Wide Infrastructure	\$ 2,760,277	\$ 2,847,391	\$ 2,864,922	\$ 2,941,668	\$ 2,968,534
Capital Purchases & Projects	\$ 1,636,609	\$ 2,079,320	\$ 1,662,460	\$ 1,585,000	\$ 3,194,460
Total County Costs (excl. debt service)	\$ 6,110,180	\$ 6,538,513	\$ 6,095,553	\$ 6,147,846	\$ 7,822,478
Total County Costs excl. Shared Services Payable by Others (excl. debt service)	\$ 5,163,441	\$ 5,698,782	\$ 5,252,334	\$ 5,289,455	\$ 6,956,042
<b>Debt Service</b>					
Annual Debt Service	\$ -	\$ 146,185	\$ 292,371	\$ 438,556	\$ 584,741
Coverage Goal	1.30	1.30	1.30	1.30	1.30
Actual Coverage		9.02	4.87	2.92	2.36
<b>Revised RS Stormwater Fee</b>					
Fixed Cost per Account, Calc	\$ -	\$ -	\$ -	\$ -	\$ -
Fixed Cost per Account, admin portion:	\$ -	\$ -	\$ -	\$ -	\$ -
Fixed Cost per Account, regulatory compliance portion:	\$ -	\$ -	\$ -	\$ -	\$ -
Fixed Cost per Account, CWI portion:	\$ -	\$ -	\$ -	\$ -	\$ -
Fixed Cost Collection Rate	91%	92%	94%	94%	94%
Fixed Cost per Account, Override	\$ -	\$ -	\$ -	\$ -	\$ -
Variable Costs, IA Proportion	80%	80%	80%	80%	80%
Variable Costs, GA Proportion	20%	20%	20%	20%	20%
Variable Costs, IA Unit Fee Calc	\$ 75.95	\$ 86.41	\$ 82.39	\$ 85.54	\$ 113.17
Variable Costs, IA Unit Fee, administrative portion:	\$ 2.70	\$ 2.19	\$ 2.24	\$ 2.28	\$ 2.34
Variable Costs, IA Unit Fee, reg compliance portion:	\$ 8.58	\$ 9.22	\$ 8.53	\$ 9.11	\$ 9.56
Variable Costs, IA Unit Fee, CWI portion:	\$ 40.60	\$ 42.09	\$ 42.57	\$ 43.93	\$ 44.55
Variable Costs, IA Unit Fee, Other County costs portion:	\$ 24.07	\$ 32.90	\$ 29.04	\$ 30.22	\$ 56.71
IA Collection Rate	91%	92%	94%	94%	94%
Variable Costs, IA Unit Fee Override	\$ 80.00	\$ 80.00	\$ 80.00	\$ 80.00	\$ 80.00
Variable Costs, GA Unit Fee Calc	\$ 9.88	\$ 11.30	\$ 10.83	\$ 11.30	\$ 15.02
Variable Costs, GA Unit Fee, administrative portion:	\$ 0.35	\$ 0.29	\$ 0.29	\$ 0.30	\$ 0.31
Variable Costs, GA Unit Fee, reg compliance portion:	\$ 1.12	\$ 1.21	\$ 1.12	\$ 1.20	\$ 1.27
Variable Costs, GA Unit Fee, CWI portion:	\$ 5.28	\$ 5.50	\$ 5.59	\$ 5.80	\$ 5.91
Variable Costs, GA Unit Fee, Other County costs portion:	\$ 3.13	\$ 4.30	\$ 3.82	\$ 3.99	\$ 7.53
GA Collection Rate	91%	92%	94%	94%	94%
Variable Costs, GA Unit Fee Override	\$ 10.00	\$ 10.00	\$ 10.00	\$ 10.00	\$ 12.00
Anticipated Unincorp County Fee Billings	\$ 5,396,494	\$ 5,364,280	\$ 5,332,250	\$ 5,300,480	\$ 5,469,752
<b>Revenues</b>					
Anticipated Unincorp County Fee Revenue	\$ 4,910,810	\$ 4,935,138	\$ 5,012,315	\$ 4,982,451	\$ 5,141,567
Anticipated Revenue from other Jurisdictions					
Administrative Fee	\$ 177,240	\$ 215,346	\$ 218,038	\$ 220,764	\$ 223,523
Regulatory Compliance	\$ -	\$ 64,154	\$ 61,500	\$ 58,847	\$ 58,847
Countywide Infrastructure Maintenance	\$ 496,148	\$ 560,231	\$ 563,680	\$ 578,780	\$ 584,066
Current Shared Services IGA for SMP Update	\$ 236,409				
Current Shared Services IGA for WQ Monitoring & PE/PO	\$ 36,942				
Interest	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500
Project Cost Shares	\$ 2,771				
Bond Issuance Proceeds	\$ -	\$ 5,000,000	\$ -	\$ 5,000,000	\$ -
<b>Fund Balance</b>					
FY Beginning Fund Balance	\$ 434,079	\$ 186,719	\$ 4,279,389	\$ 3,749,499	\$ 8,006,439
Total Costs	\$ 6,110,180	\$ 6,684,698	\$ 6,387,923	\$ 6,586,402	\$ 8,407,219
Total Revenues	\$ 5,862,819	\$ 10,777,368	\$ 5,858,034	\$ 10,843,342	\$ 6,010,503
Surplus (Deficit)	\$ (247,360)	\$ 4,092,670	\$ (529,890)	\$ 4,256,940	\$ (2,396,716)
FY End Fund Balance	\$ 186,719	\$ 4,279,389	\$ 3,749,499	\$ 8,006,439	\$ 5,609,723