



GreenvilleWater

Operating Budget
2022 & 2023

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Commissioners & CEO

2022 & 2023



PHILLIP KILGORE
Commission Chair



JAMES BANNISTER
Vice Chair



DEBRA SOFIELD
Commissioner



KNOX WHITE
Ex-Officio
Mayor



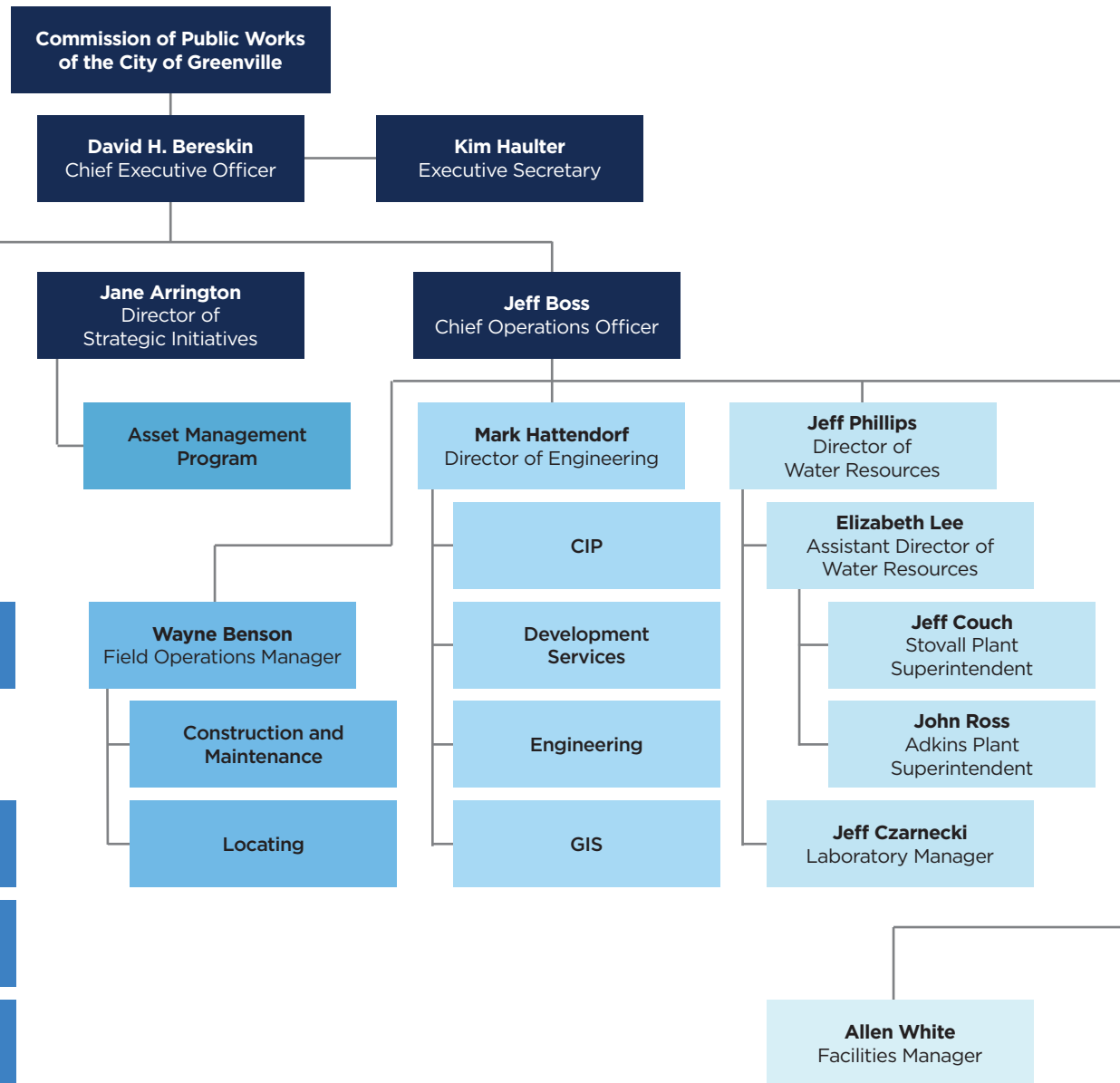
WIL BRASINGTON
Ex-Officio
Council Member



DAVID BERESKIN
Chief Executive Officer

Introduction





**Greenville Water
Budgeted Revenue and Expenses
2022**

	2020 Actual	2021 Budget	2022 Budget	\$ Change	% Change
Revenue					
Water Sales	\$52,238,492	\$54,259,000	\$55,317,463	\$1,058,463	2.0%
Tapping & Meter Charge	2,045,854	1,733,300	1,850,000	116,700	6.7%
Private Fire Protection	721,232	766,434	762,422	(4,012)	-0.5%
Sewer Billing Charges	3,101,046	2,959,696	3,367,088	407,392	13.8%
Shared Merchant Charges	584,291	643,599	764,843	121,244	18.8%
Service Charges				0	
Delinquent Charges	994,491	1,626,436	1,450,000	(176,436)	-10.8%
Turn Off/On Charges	686,880	887,960	950,000	62,040	7.0%
Miscellaneous Service Charges	225,091	126,100	300,000	173,900	137.9%
Capacity Fee Revenue	15,108,791	3,847,800	5,000,000	1,152,200	29.9%
Sundry	1,370,140	300,000	300,000	0	0.0%
Interest Income	1,189,774	1,878,000	386,000	(1,492,000)	-79.4%
Total Revenue	\$78,266,082	\$69,028,325	\$70,447,816	\$1,419,491	2.1%
Operating Expenses					
Salaries and Wages	\$14,366,011	\$15,691,249	\$16,339,018	\$647,769	4.1%
Personnel Benefits	6,765,812	8,400,612	9,575,606	1,174,994	14.0%
Utilities	2,630,455	2,822,385	2,990,900	168,515	6.0%
Professional Services	998,868	1,002,648	999,355	(3,293)	-0.3%
Chemicals	1,021,767	1,423,163	2,005,559	582,396	40.9%
Supplies	2,760,842	3,457,212	3,539,109	81,897	2.4%
Repair and Maintenance	3,508,634	3,401,519	4,029,891	628,372	18.5%
General and Administrative	2,441,038	5,672,921	6,527,934	855,013	15.1%
Total Operating Expenses	\$34,493,427	\$41,871,709	\$46,007,372	\$4,135,663	9.9%
Capital Outlay	\$3,779,249	\$3,719,693	\$4,973,205	\$1,253,512	33.7%
Normal System Improvements	\$5,583,367	\$5,961,036	\$6,000,000	\$38,964	0.7%
Debt Service	\$12,452,354	\$12,446,492	\$11,645,798	(\$800,694)	-6.4%
Total Expenses	\$56,308,397	\$63,998,930	\$68,626,375	\$4,627,445	7.2%
Resources available for Capital Improvement Program	\$21,957,685	\$5,029,395	\$1,821,441	(\$3,207,954)	-63.8%
CIP Funded by Rates, Reserves & Capacity Fees			\$13,210,970		
Increase/(Decrease) in Reserves			(\$11,389,529)		
Reserves at the beginning of the year			\$138,184,164		
Reserves at the end of the year			\$126,794,635		

Greenville Water Budgeted Revenue and Expenses 2023

	2022 Budget	2023 Budget	\$ Change	% Change
Revenue				
Water Sales	\$55,317,463	\$55,646,998	\$329,535	0.6%
Tapping & Meter Charge	1,850,000	1,850,000	-	0.0%
Private Fire Protection	762,422	762,422	-	0.0%
Sewer Billing Charges	3,367,088	3,414,227	47,139	1.4%
Shared Merchant Charges	764,843	803,085	38,242	5.0%
Service Charges			-	
Delinquent Charges	1,450,000	1,450,000	-	0.0%
Turn Off/On Charges	950,000	950,000	-	0.0%
Miscellaneous Service Charges	300,000	300,000	-	0.0%
Capacity Fee Revenue	5,000,000	5,000,000	-	0.0%
Sundry	300,000	300,000	-	0.0%
Interest Income	386,000	809,000	423,000	109.6%
Total Revenue	\$70,447,816	\$71,285,732	\$837,916	1.2%
Operating Expenses				
Salaries and Wages	\$16,339,018	\$16,867,926	\$528,908	3.2%
Personnel Benefits	9,575,606	10,444,949	869,343	9.1%
Utilities	2,990,900	3,204,306	213,406	7.1%
Professional Services	999,355	975,887	(23,468)	-2.3%
Chemicals	2,005,559	2,192,632	187,073	9.3%
Supplies	3,539,109	3,517,316	(21,793)	-0.6%
Repair and Maintenance	4,029,891	3,853,729	(176,162)	-4.4%
General and Administrative	6,527,934	6,689,143	161,209	2.5%
Total Operating Expenses	\$46,007,372	\$47,745,888	\$1,738,516	3.8%
Capital Outlay	\$4,973,205	\$4,108,804	(\$864,401)	-17.4%
Normal System Improvements	\$6,000,000	\$6,000,000	\$0	0.0%
Debt Service	\$11,645,798	\$9,662,461	(\$1,983,337)	-17.0%
Total Expenses	\$68,626,375	\$67,517,153	(\$1,109,222)	-1.6%
Resources available for Capital Improvement Program	\$1,821,441	\$3,768,579	\$1,947,138	106.9%
CIP Funded by Rates, Reserves & Capacity Fees	\$13,210,970	\$21,672,358	\$8,461,388	64.0%
Increase/(Decrease) in Reserves	(\$11,389,529)	(\$17,903,779)		
Reserves at the beginning of the year	\$138,184,164	126,794,635		
Reserves at the end of the year	\$126,794,635	\$108,890,856		



EXECUTIVE SUMMARY

We are pleased to present the Annual Operating Budgets for 2022 and 2023 for Greenville Water. Both the 2022 and 2023 budgets are balanced.

The 2022 budget has estimated revenue of \$70,447,816 and budgeted expenses and transfers of \$70,447,816. Estimated revenues are up 2.1% compared to the approved 2021 operating budget, and budgeted operating expenses are up by 9.9% from the 2021 operating budget. \$1,821,441 of the estimated revenues will be used to fund a portion of the 2022 capital budget.

The 2023 budget has estimated revenue of \$71,285,732 and budgeted expenses and transfers of \$71,285,732. Estimated revenues are up 1.2% compared to the approved 2022 operating budget, and budgeted operating expenses are up 3.8% compared to the 2022 operating budget. \$3,768,579 of the estimated revenues will be used to fund a portion of the 2023 capital budget.

The 2022 and 2023 budgets have been prepared on the modified accrual basis. Greenville Water reports on the full accrual basis in our audited financial statements, in accordance with Generally Accepted Accounting Principles. For the purposes of budgeting and financial planning, the modified accrual basis provides a clearer picture of how we spend our money and the available resources to finance the cost of operations and our capital program.

The 2022 and 2023 budgets address several key issues and priorities for our organization as contained in the Strategic Plan. Our 2022 Strategic Plan and the organization-wide strategic goals and strategies contained in it are discussed in a separate section of this document. The budget places emphasis on employee compensation and development, workplace safety, system reliability, continued investment in new technology, resource protection and a continued commitment to renewal and replacement of the system's infrastructure.

The development of the 2022 and 2023 budgets was guided by our financial policies and ensures that Greenville Water's financial strength and stability are maintained. Greenville Water's AAA bond rating from Moody's, Standard & Poor's and Fitch demonstrates its financial strength.

The 2022 and 2023 budgets reflect the continuing growth in customers as the Greenville area population continues to expand and the Upstate economy demonstrates ongoing strength. Based on the growth we have experienced over the last two years, we anticipate that we will have approximately 2,500 new accounts in 2022. We anticipate that we will achieve this rate of growth through the end of 2023.

Greenville Water places a strong emphasis on providing a competitive compensation package for its employees, and employee compensation represents a significant portion of the operating budget. A 3% average merit increase has been budgeted for employees in both 2022 and 2023.

A new employee benefit program will commence in 2022 that will reduce the cost of family health insurance for our employees and enables them to receive Greenville Water contributions into their 401(k) account.

For our employees that elect to maintain a traditional insurance plan for their dependent medical insurance coverage, Greenville Water will pick up a greater share of the premium cost for that coverage. The resulting increase in take home pay for these employees will be substantial. For those employees that elect a high

deductible health plan, Greenville Water will also pick up a greater share of the premium cost for dependent coverage and will contribute \$3,000 annually to the employee's Health Savings Account (HSA). The table below compares medical plan premiums paid by employees in 2021 to the reduced cost for them in 2022.

2021 MEDICAL PREMIUMS PER PAY PERIOD (26 pay periods)

	BASIC PLAN	BUY-UP PLAN	HDHP
Employee Only	"Free"	\$33.96	"Free" *
Employee + Spouse	\$227.77	\$305.89	\$71.87 *
Employee + Child(ren)	\$188.16	\$252.69	\$66.32 *
Employee + Family	\$277.29	\$372.37	\$78.79 *

2022 MEDICAL PREMIUMS PER PAY PERIOD (26 pay periods)

	BASIC PLAN	BUY-UP PLAN	HDHP
Employee Only	"Free"	"Free"	"Free" *
Employee + Spouse	\$55.00	\$133.00	\$30.00 *
Employee + Child(ren)	\$15.00	\$80.00	\$24.00 *
Employee + Family	\$105.00	\$200.00	\$35.00 *

As part of their medical insurance election, each Greenville Water employee will also receive Greenville Water contributions to their 401(k) account. The table below shows the annual 401(k) contributions Greenville Water will make on an employee's behalf based on the medical insurance plan that is selected.

2022 ANNUAL 401(k) CONTRIBUTIONS

	BASIC PLAN	BUY-UP PLAN	HDHP
Employee Only	\$4,500	\$3,617	\$3,714
Employee + Spouse	\$0	\$0	\$1,500
Employee + Child(ren)	\$0	\$0	\$1,500
Employee + Family	\$0	\$0	\$1,500

The estimated annual cost of the new medical insurance premium reduction, HSA contribution and 401(k) contribution program is \$1,000,000.

The 2022 and 2023 budgets include \$400,000 for our strategic initiatives incentive plan for our employees. The plan sets goals for the workforce for attainment of key performance indicators and other performance measures developed by each department. If all goals are met, employees can earn up to \$500. One common goal for all departments relates to training. Each employee is to obtain at least 12 hours of documented training during the year. Each employee that obtains 12 hours of training will earn \$50. If all the employees in the department achieve at least 12 hours of training, then an additional \$50 will be awarded to each employee. Another common goal relates to safety. Each department will develop an Emergency Action Plan that ensures all employees of a department are educated and trained on the actions to take in the event of an unplanned emergency event in the workplace. Achievement of the goal will result in each employee earning \$100. The opportunity to earn the remaining \$300 is based on the attainment of key performance indicators and other performance measures developed by each department. Each department's goals and objectives for 2022 will be discussed in the strategic goals and strategies section of this document.

A new employee incentive program, targeted at our Field Operations workforce, is being designed and is anticipated to commence in 2022. The new program is aimed at improving recruitment and retention in that group. We have struggled to attract and retain staff in this workgroup as we have a very competitive local

labor market for the construction trades. The incentive program being developed will provide an opportunity for our Field Operations employees to share in the cost savings achieved from their participation in managed competitions against private contractors for distribution system projects. These projects include line extensions and line replacements.

Field Operations will be given the opportunity to bid for improvement projects in the same manner as outside contractors. Field Operation's bids will be developed to be comparable to those of a private contractor to facilitate fair and balanced competition. Employees will be able to share in verified and validated cost savings on the projects they are awarded. If they fail to achieve the savings and complete the project at a cost higher than the next lowest bid, the overage will be deducted from the pool of dollars in the bonus program.

The South Carolina legislature passed legislation in 2017 to help ensure the sustainability of the South Carolina Retirement System (SCRS), of which Greenville Water is a participating member. The legislation was designed to improve the funding status of the SCRS. Among those changes were modifications to employee and employer contribution rates. The employer contribution rate, currently at 16.56%, will increase annually by 1% through July 1, 2023, at which time the rate will be at 18.56%.

As the result of good claims experience and negotiations with Blue Cross Blue Shield of South Carolina (BCBS), we will have no increase in our medical insurance premiums for 2022. We have budgeted a 12% increase for 2023. Additionally, we will not have any increase in 2022 for our dental, vision and long-term disability insurance premiums.

The 2022 and 2023 budgets continue Greenville Water's ongoing commitment to the renewal and replacement of system infrastructure. The capital budget includes \$6,000,000 for the replacement of aging pipe, upgrades and replacements due to road improvements, extending service to new customers and improvements to system performance.

NEW INITIATIVES

Greenville Water has been deploying leak detection technology as a tool in our ongoing leak detection program. This technology allowed our leak detection posture to shift from reactive to proactive. In 2022, we'll be deploying additional leak detection technology throughout our system. Specifically, we'll be expanding the deployment of leak detection sensors and the monitoring of those sensors. The new acoustic sensors are built into a standard fire hydrant cap and are capable of identifying acoustical noises emitted by leaks before they become detectable by conventional methods. The nodes communicate with a central data collection hub; multiple data collection hubs are used for larger monitoring zones. Both the 2022 and 2023 Budgets include \$64,750 for the purchase of 50 sensors each year. Also included are monitoring fees for the sensors; \$6,000 in 2022 and \$18,000 in 2023. Another new leak detection technology that has been budgeted is a service that uses artificial intelligence to assess Greenville Water-specific data, such as satellite images, soil data, and land use information to develop pipe break predictions. Algorithms are used to virtually assess the likelihood of failure for our pipes. We will be conducting a pilot study in 2022 that will cost \$10,000. The annual subscription cost for the service is \$44,995, budgeted in both 2022 and 2023.

The budget also includes the purchase of portable electronic ground microphones designed to amplify the noise generated by water escaping from buried pipes under pressure. Crews in the field can identify the position of a leak by identifying the position of the loudest leak noise. \$20,000 has been budgeted in both 2022 and 2023 to purchase 10 ground microphones each year.

Greenville Water receives half of its water from two forested watersheds, owned entirely by Greenville Water and comprising 26,000 acres. Rainfall is gradually gathered into streams, which flow into either of two man-

made reservoirs: one on the headwaters of the South Saluda River (Table Rock) and the other on the headwaters of the North Saluda River (Poinsett). These highly protected watersheds are preserved by a conservation easement held by the Nature Conservancy to help guarantee that residential, agricultural or industrial development never occurs within the watershed.

Historically, Greenville Water's approach to protecting and maintaining the watersheds has focused on the following activities:

- Monitoring of water quality and quantity
- Monitoring and assessing the conditions of the dams at the reservoirs
- Patrolling the watersheds to prevent and detect unauthorized entry and activity
- Passive forest management such as removal of downed trees and maintaining access roads
- Grounds management such of mowing of rights-of-way

Recognizing the critical role the watersheds play in serving our region, we are expanding our management activities in them. This will involve a more comprehensive and proactive approach to resource management within the watersheds. Among these are programs to manage the aquatic resources that exist in the watersheds, a proactive forestry management that includes prescribed burns, mapping of the watersheds as well as invasive species control to protect the flora and fauna.

Several programs will be initiated in 2022, including a Brook Trout Restoration program. Eastern Brook Trout (EBT) have been identified in the Table Rock Watershed. We will be conducting eDNA studies to provide a census of these and other aquatic life throughout the watersheds over the next 3 years. This process also includes the eventual relocation of the EBT to other streams within the watershed. Western Carolina University will be assisting us in this process. The Table Rock Watershed is one of the few remaining sites for this endangered fish. The 2022 and 2023 budgets include \$19,000 and \$17,500, respectively, for this program.

We will also be commencing a Hemlock Woolly Adelgid program. We have begun the treatment of the hemlocks to prevent their complete loss throughout the watersheds. We have already lost nearly 70% of our hemlocks to the Woolly Adelgid parasite. Without this treatment we will lose the remainder. The Hemlock Society and Clemson University is assisting in determining which trees to treat. We need to acquire chemicals, PPE, and provide labor and access to remote regions to save these keystone trees. The 2022 and 2023 budgets include \$4,800 and \$4,000, respectively, for this program.

To address invasive species control objectives, a Wild Hog Eradication program is being undertaken. Wild hogs are one of the most invasive species in the watersheds and do a substantial amount of destruction. It is estimated that we have over 200 wild hogs and the population is exploding due to ample food supplies. We have developed a plan to substantially cull the population through bait traps and depredation through hunting tree stands and other measures. The 2022 and 2023 budgets include \$4,100 and \$1,300, respectively, for this program.

A proactive Fire Management program for the watersheds will begin in 2022. Best management practices indicate that we should conduct prescribed fires that would burn between 5-10% of each watershed annually. This amounts to 500-1,000 acres. This process initially will require assistance from the South Carolina Forestry Service and/or The Nature Conservancy. Additionally, we will have substantial out of pocket expenses to maintain in-house qualified fire management personnel. Proper fire management within the watershed improves water quantity and source water quality. Prescribed burning is for the health of the forest and its inhabitants. The 2022 and 2023 budgets include \$12,300 and \$6,500, respectively, for this program.

Finally in 2022 and 2023 our Information Technology group will be implementing an API management program that will allow us to create our own APIs and connect our systems and manage custom development internally

rather than having to rely on our vendors. Our API management program will also allow our billing partners to access our data and systems while we maintain security and performance control. \$102,000 has been budgeted in 2022 to for phase I of implementing the API management program. An additional \$102,000 has been budgeted in 2023 for the second and final phase of implementation.

BUDGET PROCESS

The budget process begins in June for the forthcoming biennium that commences on January 1, 2022. Utilizing direction from the Commissioners regarding the five-year financial forecast, Finance staff projects fixed operating costs and salary and fringe benefit costs for currently budgeted staffing and service levels. Departments develop objectives and service enhancement requests. This information is assimilated by Finance staff through July and August along with current financial results. In September, Finance staff projects revenues using current rate structures. Certain growth assumptions are made based on analysis of customer growth and demand information. In September, the CEO meets with department heads to review funding requests, prioritize program needs and establish consensus on objectives. Based on the most recent revenue estimates available, the CEO and the CFO modify funding requests according to prioritized service levels. A preliminary budget is then prepared and submitted to the full Commission for deliberation. No later than the end of December the Commission approves the budget. The Commission must approve the budget by January 1 prior to any expenditure being made or pass a continuing resolution.

2022 and 2023 Operating Budget Development Calendar

June 2, 2021	Distribution of Budget Materials to Departments
July 23, 2021	Deadline for Departments to Submit Budget Requests
August 20, 2021	Preliminary Review of Budget Requests Complete
August 23 – September 24, 2021	CEO Conducts Budget Meetings with Department Heads
October 15, 2021	Final Decisions by CEO
November 2, 2021	Review and Approval by Commission

The Commission may amend or supplement the budget at any time after its approval by majority vote of its members. The CEO has the authority to make administrative adjustments to the budget as long as those changes will not have a significant policy impact nor affect reserve balances.

REVENUE SUMMARY

	2020 Actual	2021 Budget	2022 Budget	\$ Change	% Change	2023 Budget	\$ Change	% Change
Revenue								
Water Sales	\$52,238,492	\$54,259,000	\$55,317,463	\$1,058,463	2.0%	\$55,646,998	329,535	0.6%
Tapping & Meter Charge	2,045,854	1,733,300	1,850,000	\$116,700	6.7%	1,850,000	-	0.0%
Private Fire Protection	721,232	766,434	762,422	(\$4,012)	-0.5%	762,422	-	0.0%
Sewer Billing Charges	3,101,046	2,959,696	3,367,088	\$407,392	13.8%	3,414,227	47,139	1.4%
Shared Merchant Charges	584,291	643,599	764,843	\$121,244	18.8%	803,085	38,242	5.0%
Service Charges				\$0			-	
Delinquent Charges	994,491	1,626,436	1,450,000	(\$176,436)	-10.8%	1,450,000	-	0.0%
Turn Off/On Charges	686,880	887,960	950,000	\$62,040	7.0%	950,000	-	0.0%
Miscellaneous Service Charges	225,091	126,100	300,000	\$173,900	137.9%	300,000	-	0.0%
Capacity Fee Revenue	15,108,791	3,847,800	5,000,000	\$1,152,200	29.9%	5,000,000	-	0.0%
Sundry	1,370,140	300,000	300,000	\$0	0.0%	300,000	-	0.0%
Interest Income	1,189,774	1,878,000	386,000	(\$1,492,000)	-79.4%	809,000	423,000	109.6%
Total Revenue	\$78,266,082	\$69,028,325	70,447,816	\$1,419,491	2.1%	\$71,285,732	837,916	1.2%

Water Sales are the primary source of revenue for Greenville Water, comprising 78% of estimated revenue in 2022. Customer classes include residential, commercial, wholesale, government and industrial. Retail rates were last adjusted in March 1, 2016. There are no rate adjustments planned for 2022 and 2023.

Current monthly base charge and volume consumption charge rate schedule:

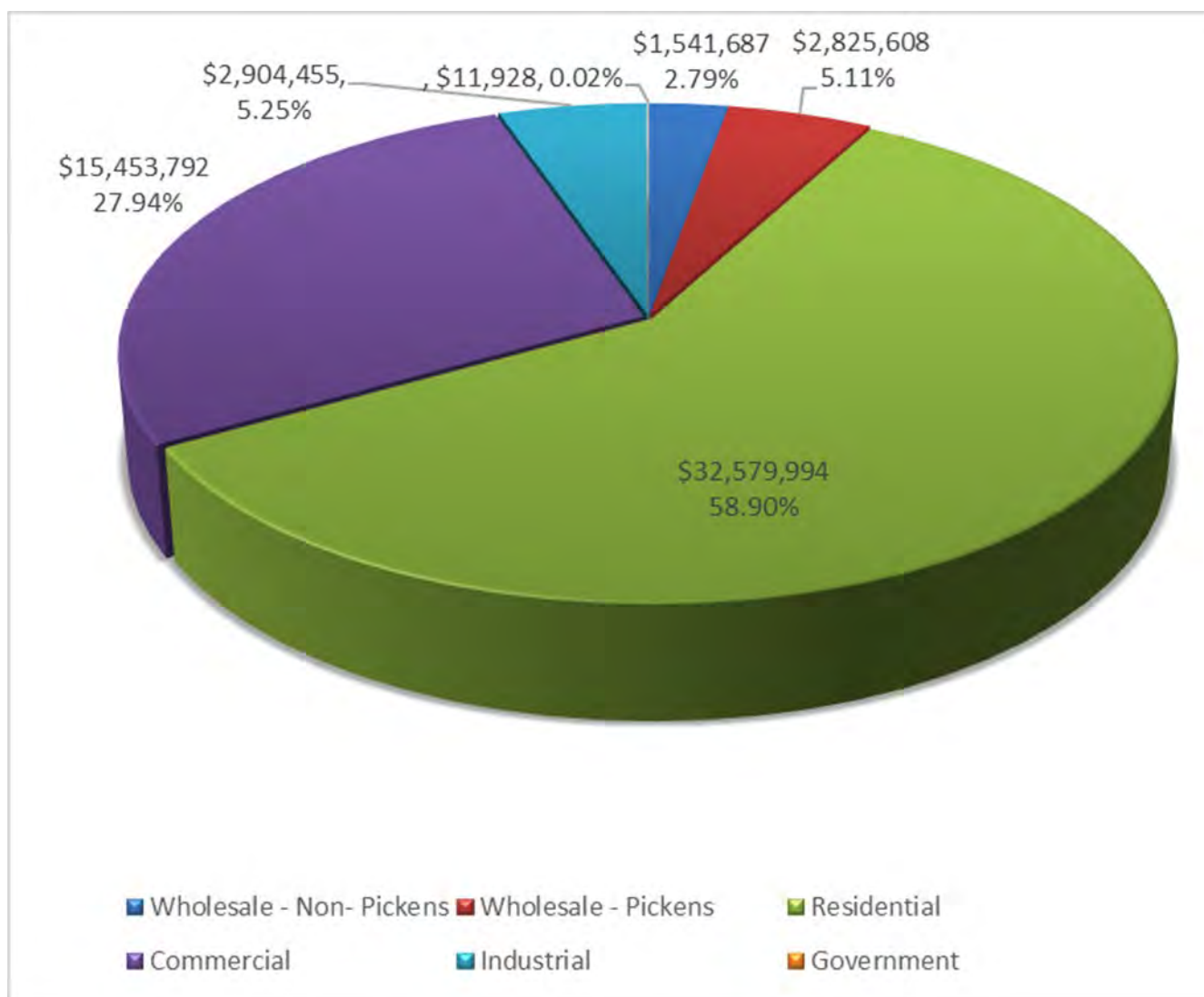
Meter Size (Inches)	Schedule 1 (Inside the City)	Schedule 2 (Outside the City)
5/8	\$4.52	\$6.78
1 3/4	\$6.78	\$10.17
1	\$11.29	\$16.94
1 1/2	\$22.57	\$33.86
2	\$36.11	\$54.16
3	\$72.21	\$108.31
4	\$112.83	\$169.25
6	\$225.65	\$338.48
8	\$361.05	\$541.55
10	\$519.00	\$778.49
Volume Charge		
(per 1,000 gallons)	\$1.47	\$2.22

Greenville Water also delivers water to 12 wholesale customers located in the adjoining counties of Laurens, Pickens and Anderson. Four of those, the Laurens County Water and Sewer Commission (LCWSC), Powdersville Water District, as well as the Towns of West Pelzer and Pelzer, have purchased capacity allocations in our system. West Pelzer and Pelzer have each purchased a 150,000 gpd allocation and LCWSC has purchased a 1.7 MGD allocation. In 2019, Powdersville Water purchased a 250,000 gpd allocation and in 2020 they purchased an additional 3.25 MGD allocation. No wholesale rate adjustments have been included in the 2022 and 2023 budgets.

2022 estimated Water Sales of \$55,317,463 and 2023 estimated sales of \$55,646,998 are based on demand estimates that have been normalized using average demand over a five-year period to take into account the effect of abnormally wet or dry years we have experienced. Currently, there are 192,288 metered accounts of which 178,057 are active accounts and our estimate assumes approximately 2,500 new accounts during 2022.

The chart below shows the breakdown of Water Sales by customer class.

Figure 1 Water Sales by Customer Class



Tapping Fees are charged to customers for material and labor used to make a physical connection to a water distribution line. Meter installation fees are imposed on customers located outside of the Greenville City limits; inside the City of Greenville, customers are not charged for the installation of the first meter. The 2022 and 2023

estimate of \$1,850,000 for Tapping and Meter Charge revenue assumes approximately 3,600 new connections each year. This represents an increase over the 2,700 new connections annually we assumed for 2020 and 2021. The following are the Tapping and Meter Installation fee schedules.

Tapping Fee Schedule

<u>Tap Size</u>	<u>48 inch and Above Pipe</u>	<u>All Other Pipe</u>
3/4 inch	\$100	\$100
1 inch	\$110	\$110
2 inch	\$450	\$450
4 inch	Estimated Cost	\$1,300
6 inch	Estimated Cost	\$1,700
8 inch	Estimated Cost	\$2,100
10 inch	Estimated Cost	\$2,300
12 inch	Estimated Cost	\$3,100

Note: For taps of 4-inches or larger on lines of 48" or larger, the tap fee will be based on the estimated actual cost as determined by Greenville Water.

Meter Installation Fee Schedule

<u>Meter Size</u>	<u>Installation Fee</u>
5/8 inch including box	\$350
1 inch including box	\$525
1-1/2 inch	\$450
2 inch	\$1,600
3 inch	\$2,800
4 inch	\$4,000
All Others	Actual Cost

Note: Greenville Water reserves the right to determine the size and type of all meters installed.

Private Fire Protection revenue is derived from charges for fire lines. Below is the fee schedule for 2022 and 2023. A 3% fee adjustment was implemented on March 1, 2016.

<u>SIZE OF SERVICE PIPE</u>	<u>INSIDE CITY</u>	<u>OUTSIDE CITY</u>
6" and under (each)	\$9.11	\$18.22
8" (each)	\$16.39	\$32.78
10" (each)	\$27.32	\$54.64
12" (each)	\$45.54	\$91.05

The 2022 and 2023 estimates for Private Fire Protection revenue of \$762,422 are based on maintaining the current number of fire line accounts. Also, included is revenue derived from the following fire hydrant related fees: Sticker, Inspection, Install/Relocate, Usage and Meter Deposit Fees. The amount used to estimate the revenue derived from these fees is based on actual collections for the most recent eight-month period.

Sewer Collection Charges are generated from billing, collection, and meter reading services that Greenville Water provides on behalf of the municipalities of Greenville, Simpsonville, Mauldin, Travelers Rest and Fountain Inn, as well as the MetroConnects and REWA special purpose districts. The estimated revenue of \$3,367,088 for 2022 and \$3,414,227 for 2023 is based on the projected number of bills over the 12-month period times the applicable fee per bill. On July 1, 2021, MetroConnects took over the sewer collection systems of the Wade Hampton, Berea, Marietta and Gannt special purpose districts. This added over 17,000 new accounts for MetroConnects. MetroConnect's expansion has resulted in a redistribution in the allocation of costs used to calculate our billing charge. MetroConnect's significant expansion had the effect of shifting costs from ReWa to the sewer subdistricts. Therefore, effective January 1, 2022, the fees charged to our billing partners for the services we provide will be adjusted. The per bill charge will be increasing from \$1.02 to \$1.17, with the exception of REWA, whose charge will go from \$1.39 per bill to \$1.35. Also, effective in November 2021, Travelers Rest is implementing a new residential solid waste fee that will be billed by Greenville Water.

In 2018, Greenville Water started sharing its credit card processing costs with its billing partners. These costs were growing at double digit rates annually as more customers elected to make more payments online or by phone. Greenville Water now shares these costs proportionately with its billing partners based on card payments made by our shared customers. Our estimate for Shared Merchant Charges of \$764,893 for 2022 and \$803,085 for 2023 is based on an analysis of merchant charge trends over the prior twelve-month period.

Service Charges are derived from Delinquent Charges, Turn On/Off Charges and Miscellaneous Service Charges. The Delinquent Charge is 5% of a delinquent balance with a minimum charge of \$7.50. We have based our 2022 and 2023 estimate of \$1,450,000 for both years, on the trend for the most recent twelve-month period which reflects a 15% decrease in charges from the pre-COVID pandemic period. A Turn On/Off Charge of \$40 is applicable to all water services turned on after being shut off for nonpayment. Estimated revenue of \$950,000 for 2022 and 2023 is based on the trend for the most recent twelve-month period which reflects a 60% increase in orders compared to pre-pandemic period. Our 2022 and 2023 estimates of \$300,000 for Miscellaneous Service Charges revenue is based on actual collections for the most recent twelve-month period. Miscellaneous Service Charges are comprised of Inspection, Special Turn On, Meter Test, Unauthorized Use Fees, Returned Check Fees and Credit Card Convenience Fees. Inspection Fees for Turn Downs are up significantly due to the increase in Inspection Fees approved by the Commission in June 2020. The fee was increased from \$40 to \$275.

Capacity Fee revenue is derived from one-time charges on new metered service connections and for existing services where an increased metered supply is needed. Below is a schedule of current Capacity Fees, which were last changed in 2016.

<u>METER SIZE (INCHES)</u>	<u>CAPACITY FEE</u>
5/8	\$1,320
1	\$3,300
1 ½	\$6,600
2	\$10,560
3	\$21,120
4	\$33,000
6	\$66,000
8	\$105,600

In June of 2019, the Commission modified the Capacity Fee schedule for residential units. This change is designed as an affordability measure to reduce the fee burden on low-income residential development. It takes into account that smaller residential units typically require less capital investment to serve than larger ones that have larger yards to water, more inhabitants, and more plumbing fixtures. Under the new schedule for residential units, including condominiums, apartments and single-family homes, the capacity fee for a 5/8" meter is assessed by unit size rather than by meter size as follows:

<u>UNIT SIZE</u>	<u>CAPACITY FEE</u>
1-bedroom unit < 1,000 square feet	\$660
1-bedroom unit > 1,000 square feet but < 1,200 square feet	\$1,000
2-bedroom unit with < 1,200 square feet	\$1,000
2-bedroom unit with > 1,200 square feet	\$1,320

Estimated Capacity Fee revenue of \$5,000,000 for both 2022 and 2023 reflects a growth assumption of approximately 3,600 new residential connections during the year. This represents an increase over the 2,700 new connections we assumed annually for 2020 and 2021.

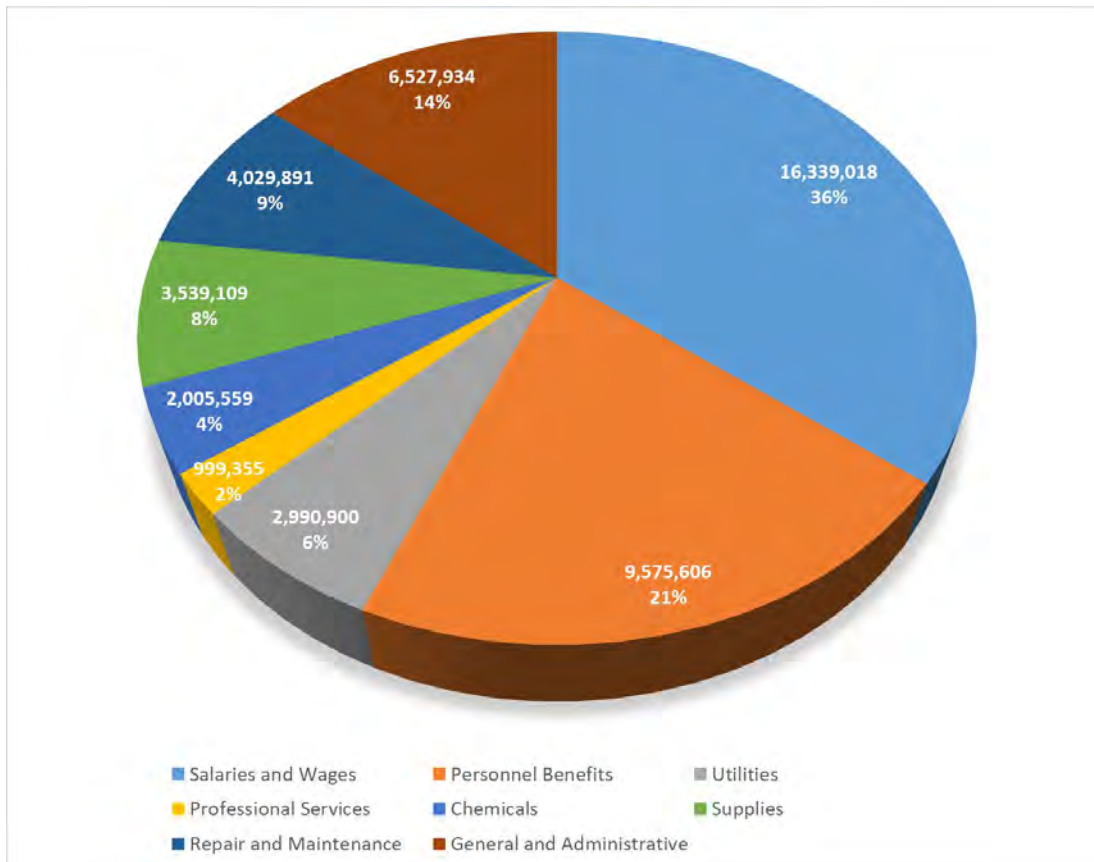
Sundry revenue includes bad debt collections, proceeds from the sale of surplus items, and other miscellaneous revenue. Our 2022 and 2023 estimates of \$300,000 are based on historical collections.

Our estimate for Interest on Investments reflects expectations that interest rates will rise over the next two years from near historical lows. The 2022 estimate assumes an average yield of 0.5% on our cash and investments. For 2023, we have assumed an average yield of 1.0%.

EXPENSE SUMMARY

	2020 Actual	2021 Budget	2022 Budget	\$ Change	% Change	2023 Budget	\$ Change	% Change
Operating Expenses								
Salaries and Wages	14,366,011	15,691,249	16,339,018	647,769	4.1%	16,867,926	528,908	3.24%
Personnel Benefits	6,765,812	8,400,612	9,575,606	1,174,994	14.0%	10,444,949	869,343	9.08%
Utilities	2,630,455	2,822,385	2,990,900	168,515	6.0%	3,204,306	213,406	7.14%
Professional Services	998,868	1,002,648	999,355	(3,293)	-0.3%	975,887	(23,468)	-2.35%
Chemicals	1,021,767	1,423,163	2,005,559	582,396	40.9%	2,192,632	187,073	9.33%
Supplies	2,760,842	3,457,212	3,539,109	81,897	2.4%	3,517,316	(21,793)	-0.62%
Repair and Maintenance	3,508,634	3,401,519	4,029,891	628,372	18.5%	3,853,729	(176,162)	-4.37%
General and Administrative	2,441,038	5,672,921	6,527,934	855,013	15.1%	6,689,143	161,209	2.47%
Total Operating Expenses	34,493,427	41,871,709	46,007,372	4,135,663	9.9%	47,745,888	1,738,516	3.78%

Figure 2 Distribution of Budgeted Expenses



Salaries and Wages reflect the budgeting of 254 authorized positions for 2022 and 2023, an increase from the 253 positions budgeted in 2020 and 2021. 6 vacant positions were converted to new 5 positions over the course of 2020 and 2021. These included the following:

- Operations Tech to a Custodian
- Geographic Information Specialist Tech I and Sustainability & Source Water Protection Specialist to a Chief Administrative Officer
- Customer Service Representative to a Graphics Designer
- Maintenance Tech Trainee to an Internal Auditor
- Field Service Representative Trainee to a Buyer

The 2022 budget adds 2 new positions: a Damage Prevention Specialist and a Utility Systems Analyst.

A 3% average merit increase for employees has been budgeted in both 2022 and 2023.

Assistant Department Directors and above as well as other key employees will continue to participate in a Pay for Performance program. There are 16 employees eligible to earn a performance award that is funded as a 401(k) contribution. Subject to the attainment of established Strategic Plan goals and departmental performance goals, these employees can earn between 0% to 5% of their base salary.

The decrease in Personnel Benefits is primarily due to our lack of success in getting the South Carolina legislature to pass legislation that would permit employers participating in the SCRS to make contributions on behalf of employees toward their mandatory contribution. For 2020 and 2021 we had budgeted to supplant 3% of the 9% SCRS mandated employee contributions on the assumption the legislation would be passed. The additional 3% contribution on behalf of employees has been removed from the 2022 and 2023 budgets.

Our employer contribution rate for the SCRS will increase to 17.56% effective July 1, 2022 and to 18.56% effective July 1, 2023. The 2023 increase will be the final increase of the SCRS five-year program of annual one percent increases to the employer rate. These increases will have a budgetary impact of \$163,390 and \$168,679, respectively in those years.

The Utilities budget estimate reflects assumptions of average production of 25 MGD at the Adkins WTP and 44 MGD at the Stovall WTP. The Utilities budgeted for 2022 have increased 6%, or \$168,515 from the amount budgeted in 2021. The increase is attributable to a forecasted increase in water production and a projected 5% rate increase by Duke Energy.

Chemical costs reflect assumptions of average production of 25 MGD at the Adkins WTP and 44 MGD at the Stovall WTP. The \$582,396 or 40.9%, increase in the budgeted amount for 2022 compared to the 2021 is the result of pricing volatility in the water treatment chemical markets. Supply chain issues that producers and our distributors are experiencing have led to significant price increases for our treatment chemicals. We have bid out our 2022 treatment chemical supply needs and the bids received will result in the unit prices for liquid chlorine increasing by almost 300%, ammonia by 150%, phosphate by 200% and caustic soda by almost 200%.

In the 2020 and 2021 budget, we used an estimate of \$2.56 per gallon and \$3.15 per gallon for gasoline and diesel, respectively. For 2022 and 2023, have assumed an average price of \$3.00 and \$3.09 for gasoline and diesel, respectively.

There are several significant repair and maintenance activities included in the 2022 and 2023 budgets. These include the following:

- Installation of a security fence from the main gate to the plant gate at the Table Rock watershed - \$20,000 (2022)
- Painting of the raw water intake piping at the Adkins WTP - \$50,000 (2022)
- Exterior painting at the Adkins WTP - \$30,000 (2022)
- Replacement of saturator pack rings at the Stovall WTP - \$21,400 (2022)
- Triennial switchgear maintenance at the Stovall WTP - \$50,000 (2022)
- Replacement of 6 air wash valves at the Stovall WTP - \$40,000 (2022 and 2023)
- Replacement of 2 air compressors at the Stovall WTP - \$20,000 (2022 and 2023)
- Replacement of 6 actuators for basin drain valves at the Adkins WTP - \$42,000 (2022)/\$48,000 (2023)
- Painting of 3 generator buildings at the Adkins WTP - \$30,000 (2023)
- Overhaul generator/turbine at the North Saluda watershed - \$25,000 (2023)
- Establishment of a GE ifix maintenance contract for SCADA at the Adkins WTP & Stovall WTP - \$40,000 (2023)

General and Administration increases by 15.1% or \$855,013 in 2022 and 2.5% or \$161,209 in 2023. In each year, an additional \$1.0 million has been budgeted in Executive Management for costs to support our efforts related to the restoration and rehabilitation of the North Saluda watershed.

CAPITAL

A capital budget and a five-year Capital Improvement Program (“CIP”) have been presented to the Commission along with the submission of the operating budget. Capital projects included in the CIP are non-recurring major projects that exceed \$100,000 in cost and have a useful life of at least five years. The significant cost of the projects included in the CIP may also require the use of debt or reserves to finance their cost.

The first year of the CIP is the capital budget. The 2022 capital budget totals \$66,510,970. The capital budget includes the use of rate revenue and reserves totaling \$8,467,970, Capacity Fees in the amount of \$4,743,000 and \$53,300,000 of debt. The 2022 capital budget makes investments in the following components of our system:

Intakes	\$3,500,000
Reservoirs	\$405,000
Mains	\$54,490,000
Treatment	\$2,811,771
Valves	\$550,000
Pumping	\$3,025,000
General	\$1,729,199

Please see the CIP section for details on the capital budget.

Capital items in the operating budget include recurring Normal System Improvements required to replace aging pipe, make upgrades and replacements due to road improvements, serve new customers and improve flows, stabilize pressures, etc. The costs of these projects are recovered through rates or Capacity Fees. Also, included in the operating budget is capital outlay for equipment, vehicles, computer hardware/software, meter replacement and other items of a recurring nature that are funded through rates and generally have a cost of more than \$2,500 but less than \$100,000.

Normal System Improvements

The 2022 and 2023 budgets each include \$6,000,000 for Normal System Improvements. The amounts are broken down as follows:

City CIP-Main Replacements for the replacement of aging water mains (galvanized and cast iron) within the City of Greenville due to water quality and leak history issues - \$750,000 in 2022 and \$1,000,000 in 2023.

Water Line Replacement Program for the replacement of aging water mains (galvanized and cast iron) due to water quality and leak history issues - \$3,900,000 in 2022 and \$3,750,000 in 2023.

Highway Improvements for water main replacements or upgrades which occur due to the improvement of publicly owned and maintained roadways - \$1,000,000 in 2022 and \$1,000,000 in 2023.

System Additions and Extensions for new water mains smaller than 12-inch in diameter to serve new customers, improve fire flows, stabilize system pressure or create necessary redundancies within the system - \$350,000 in 2022 and \$250,000 in 2023.

Building Improvements

In 2022 a total of \$10,000 has been included for the following improvements:

New

Discharge Valve Security Barrier (Watersheds & Reservoirs)	\$10,000
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Computer Hardware

In 2022 a total of \$32,000 has been included in Information Technology for the following purchases:

Replacement

Mail Machine	\$8,000
NAS 2021	\$12,000
Check Scanners (Business Services) (2)	\$12,000

In 2023 a total of \$20,000 has been included in Information Technology for the following purchases:

Replacement

Controller	\$8,000
NAS and Compute	\$12,000

Mobile Devices

In 2022 a total of \$48,900 has been included in Information Technology for the following purchases:

New

Satellite Phones (4) (Watersheds & Reservoirs)	\$4,000
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Replacement

Workstation Lifecycle (12)	\$24,000
Management Team (1)	\$2,900
New Employees/Breakage (9)	\$18,000

In 2023 a total of \$44,900 has been included in Information Technology for the following purchases:

Replacement

Workstation Lifecycle (12)	\$24,000
Management Team	\$2,900
New Employees/Breakage (9)	\$18,000

Equipment

In 2022 a total of \$1,180,850 has been included for the following equipment purchases:

New

Sweepmaster-300 (Field Operations)	\$30,000
Skid Steer (Field Operations)	\$80,000
Trench Roller (Field Operations)	\$50,000
Asphalt Roller (Field Operations)	\$175,000
Tractor (Watersheds & Reservoirs)	\$115,000
UTV (Watersheds and Reservoirs)	\$25,000
Water Buffalo (Watersheds and Reservoirs)	\$60,000
RD 7000 Locator (2) (Engineering)	\$7,000
Leak Detection Equipment-Echo Shore Nodes (50) (Construction and Maintenance)	\$47,750
Leak Detection Equipment-Nodes Relocation (50) (Construction and Maintenance)	\$17,000
RD 7000 Locator (2) (Locating)	\$7,000

Replacements

Hammer Attachment (Field Operations)	\$90,000
Mini Excavator (2) (Field Operations)	\$170,000
Trailer (4) (Field Operations)	\$80,000
ATV (Watersheds and Reservoirs)	\$25,000
Mower (Watersheds and Reservoirs)	\$15,000
Mower (Watersheds and Reservoirs)	\$13,000
Mower (2) (Watersheds and Reservoirs)	\$80,000
Trailer (Watersheds and Reservoirs)	\$5,100
Excavator Cutter Head (Watersheds and Reservoirs - Table Rock)	\$12,000
Scanner and Plotter (Engineering)	\$10,000
Boring tools (Construction and Maintenance)	\$10,000
Air Motor (Construction and Maintenance)	\$15,000
Air Motor (Construction and Maintenance)	\$6,000
RD 7000 Locator (Locating)	\$21,000
DI Water Systems (Lab)	\$15,000

In 2023 a total of \$509,750 has been included for the following equipment purchases:

New

Sweepmaster (Field Operations)	\$30,000
Asphalt Paver (Field Operations)	\$175,000
Leak Detection Equipment-Echo Shore Nodes (50) (Construction and Maintenance)	\$47,750
Leak Detection Equipment-Nodes Relocation (50) (Construction and Maintenance)	\$17,000
Generator for Travelers Rest Pump Station (Water Resources)	\$85,000

Replacements

4-Wheeler/ATV (Watersheds and Reservoirs)	\$25,000
Mower (Watersheds and Reservoirs)	\$17,000
Mower (Watersheds and Reservoirs)	\$20,000
Mower (Watersheds and Reservoirs)	\$22,000
GPS unit (Engineering)	\$19,000
Boring tools (4) (Construction and Maintenance)	\$10,000
Air motor (3) (Construction and Maintenance)	\$15,000
Air motor (2) (Construction and Maintenance)	\$6,000
RD7000 Locator (3) (Locating)	\$21,000

Meters

The Meter Program is for the replacement of meters, new installations, and the replacement of failed AMR equipment.

In 2022 a total of \$2,966,455 has been included for the following equipment purchases:

Meters (Field Services)	\$2,966,455
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In 2023 a total of \$2,957,154 has been included for the following equipment purchases:

Meters (Field Services)	\$2,957,154
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Vehicles

In 2022 a total of \$735,000 has been included for the following vehicle purchases:

New

Pickup - (Field Operations)	\$30,000
SUV - (Engineering)	\$43,000

Replacements

Pickup - Ext. Cab (Field Operations)	\$26,000
Pickup - Ext. Cab (Field Operations)	\$26,000
Pickup - (Field Operations)	\$26,000
Pickup - Reg Chas Cab Diesel Flatbed (Field Operations)	\$80,000
Pickup - Crew Cab (Field Operations)	\$80,000
Heavy Duty Truck - Tractor (Field Operations)	\$150,000
Pickup - (Field Services)	\$26,000
Pickup - (Field Services)	\$26,000
Pickup - (Field Services)	\$26,000
Pickup - (Field Services)	\$26,000
Pickup - Service Truck (Water Resources)	\$50,000
Pickup - (Water Resources)	\$50,000
Pickup - Crew Cab (Water Resources)	\$20,000
Pickup - 4X4 Ext. Cab Truck (Watersheds and Reservoirs)	\$50,000

In 2023 a total of \$537,000 has been included for the following vehicle purchases:

Replacements

Pickup - (Field Operations)	\$26,000
Pickup - 4X2 Crew Chas Cab DRW (Field Operations)	\$75,000
Heavy Duty Truck -Dump Truck (Field Operations)	\$120,000
Pickup – (Field Services)	\$26,000
Pickup – (Field Services)	\$26,000
Pickup – (Field Services)	\$26,000
Pickup – (Field Services)	\$26,000
Pickup – (Field Services)	\$26,000
Pickup – (Watersheds and Reservoirs)	\$50,000
Pickup – (Fleet)	\$50,000
SUV - (2) (Engineering)	\$86,000

DEBT INFORMATION

The outstanding debt issues of Greenville Water are limited obligations of the City of Greenville payable solely from the gross revenues derived from the operations of the Greenville Water system which remain after paying operation and maintenance expenses. Greenville Water is not subject to a statutory debt limitation due to the fact that the faith, credit and taxing power of the City is not pledged for the repayment of its debt.

Greenville Water's rate covenant requires that it maintain a debt service coverage ratio at 1.25x. The Commission's Debt Management Policy sets an internal target of 1.75x coverage. The 2021 coverage ratio will exceed 2.0 and we anticipate coverage exceeding 2.0 for 2022 and 2023, as well as into the foreseeable future based on our five-year financial forecast.

Greenville Water has \$18,525,000 of bonded indebtedness. Outstanding revenue bonds are listed below, along with the current principal balance on each and the debt service requirements for 2022.

Debt Service 2022

2010 Refunding Revenue Bonds - \$7,215,000 outstanding at January 1, 2022

2022 Principal	\$4,960,000
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2022 Interest	\$222,750
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2012 Refunding Revenue Bonds - \$6,740,000 outstanding at January 1, 2022

2022 Principal	\$1,585,000
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2022 Interest	\$275,306
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2014 Refunding Revenue Bonds - \$3,735,000 outstanding at January 1, 2022

2022 Principal	\$3,735,000
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2022 Interest	\$26,145
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2015 Refunding Revenue Bonds - \$835,000 outstanding at January 1, 2022

2022 Principal	\$835,000
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2022 Interest	\$6,597
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Total 2022 Principal	\$11,115,000
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Total 2022 Interest	\$530,798
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Total 2022 Debt Service	\$11,645,798
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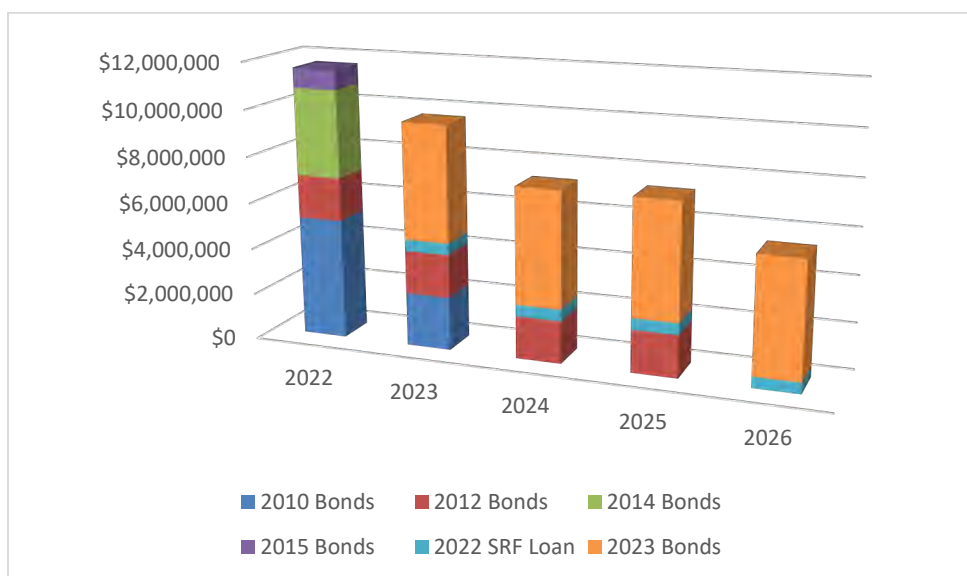
The estimated debt service requirement for 2023 is \$9,662,461. This includes \$7,025,326 in principal payments and \$2,637,135 in interest payments. Our approved CIP includes the use of a State Revolving Fund (SRF) loan to finance the cost of the \$8.0 million Adkins WTP Raw Water Transmission Line improvements project. The SRF loan will have an interest rate of 1.5% and will be repaid over 15 years. We are anticipating the first loan payments will occur in 2023. We have included \$495,000 for estimated loan payments in the 2023 budget.

The approved CIP also assumes the issuance of an \$85.0 million revenue bond in 2023 to finance the cost of the Adkins WTP to Welborn Rd Parallel 60-Inch Transmission Main project. Funds from the American Rescue Plan Act may be available to fund some portion of this project and reduce the amount that may be borrowed. We have included estimated debt service of \$5,003,346 for the 2023 bonds.

Please see the Debt Service section for details on 2022 and 2023 debt service payments by outstanding issue.

The following chart shows annual debt service requirements for outstanding and proposed bonds:

Figure 4 Annual Debt Service Requirements



RESERVES

Our Reserve Policy establishes that a minimum amount of unrestricted cash and investments equal to one year of day's cash on hand will be maintained. The Commission has targeted maintaining 500 day's cash on hand. Consequently, our rate planning and capital financing strategy have been geared towards the achievement of that target. Day's cash on hand at the end of 2021 will exceed 500 days. The financing strategy for the 2022 capital budget will require \$8,467,970 of reserves to fund projects included in it. The 2023 budget anticipates the use of \$20,547,358 of reserves to fund that year's capital budget. Day's cash on hand at the end of 2022 and 2023 will meet the Commission's target of 500 days.

Strategic Goals & Strategies



Strategic Goals and Strategies

Greenville Water's Strategic Plan provides the focus for our strategic direction and priorities for our operations as well as our capital investments. The pillars of the Strategic Plan are as follows:

- Operational Excellence
- Long-Term Viability
- Corporate/Social Responsibility



In 2018, Greenville Water further incorporated the following "Ten Attributes of Effectively Managed Water Sector Utilities," into the Greenville Water Strategic Planning framework. The concept of sustainability is a critical component of the framework exemplified throughout the Ten Attributes: Product Quality, Employee and Leadership Development, Financial Viability, Operational Resiliency, Water Resource Adequacy, Customer Satisfaction, Operational Optimization, Infrastructure Stability, Community Sustainability, and Stakeholder Understanding and Support.

Sustainability Mission/Policy Statement

The American Water Works Association (AWWA) supports an approach to sustainability that includes consideration of economic, environmental, and social elements. During all decision-making processes at Greenville Water, consideration is given to stewardship responsibilities that are associated with a wide range of tangible and intangible assets, and the most appropriate decisions are made for a wide range of current and future scenarios.

Greenville Water's Vision is **Quality Water – Sustainable Future**. Our Mission is to serve customers by protecting our water resources and providing affordable, pristine water for our vibrant community. Our Employee Values focus on commitment, trust, cooperation, service, innovation, honesty, accountability and responsibility.

Strategic Planning Process

Greenville Water constantly seeks to achieve a balance between social, economic and environmental factors through our strategy and best practices. The creation of the strategic goals begins annually in August for the following year and is produced through a bottom-up approach from each individual department within Greenville Water. The departmental staff identify the action plans and the associated key performance indicators that effectively measure the success of the tactical plans supporting each department's strategic goals. Middle management presents the departmental goals to the executive level and together Greenville Water's leadership team further refines the goals in September, which are ultimately finalized in October and November.

Each year, the strategic plan builds upon the foundation established throughout the previous years. The pages that follow provide numerous strategic goals from 2020 and 2021, the associated action strategies to accomplish each goal, and the departmental performance measures that were managed throughout each plan year. They are arranged according to organizational divisions: Finance, Operations, and Human and Natural Resources.

Finance

Mission: In support of Greenville Water's **Vision** of *Quality Water for a Sustainable Future*, the organizational Strategic Plan continues to provide the focus for our strategic priorities in our operations as well as our capital investments. As a team we strive to produce high quality drinking water, provide excellent customer service, deliver operational excellence, maintain our infrastructure in superior condition and develop capacity for future growth in a cost conscious and efficient manner that allows us to maintain affordable rates for our customers.

Operational Excellence		Long-Term Viability		Corporate/Social Responsibility	
Strategic Goals and Strategies					
<div>Goal</div> <div>Strategy</div> <div>Results</div>	STRATEGIC GOALS				
	<div>1. Maintain our AAA bond rating from all three major bond rating agencies.</div> <div>2. Provide accurate, timely and accessible financial information to GW managers to assist them in managing their operations.</div> <div>3. Ensure accountability and stewardship of Greenville Water assets across the organization.</div> <div>4. Excel at customer service by being accurate, responsive and timely to customer requests and inquiries.</div>				
	STRATEGIES				
	<div>A. Ensure financial targets of 500 days cash on hand and maintain a debt service coverage of 1.75x.</div> <div>B. Implementation of a new Financial Information System in 2022. The system will encompass General Ledger, Project Accounting, Procure to Pay, and Enterprise-wide Budgeting and Planning.</div> <div>C. Maintain a monthly inventory variance of <2% in the warehouse and in vehicles (mobile stock).</div> <div>D. Utilize daily billing practices to deliver accurate and timely bills to our customers that are informative and easy to understand.</div> <div>E. Complete emergency service orders within 2 hours and water establishment service orders within 24 hours.</div>				
Key Performance Measures		Benchmark	2020 Actual	2021 Actual	Strategy Alignment
Financial Targets: Days Cash on Hand/Debt Service Coverage		500 Days/1.75x	778 Days/3.52x	843 Days/3.42x	A
Financial Reports Released within 9 Days of Month End		9 Days	9 Days	7.3 Days	B
Maintain a Monthly Inventory Variance of <2% Warehouse/Vehicles (mobile stock)		<2% / <2%	1.1% / 1.3%	Not Applicable	C
Percentage of Bills Mailed Each Month that are Accurate & Monthly Meter Reads that are Accurate		99.7% 99.7%	99.9% 99.9%	99.99% 99.98%	D
% Emergency Turn On/Turn Off Orders Completed Within 2 Hrs (2021) % Move In/Move Outs and Turn On/Offs Completed With 24 Hrs		99.7% 99.7%	Not Applicable 100%	99.7% 100%	E

*preliminary

Operations

Mission: In support of Greenville Water's **Vision** of *Quality Water for a Sustainable Future*, the organizational Strategic Plan continues to provide the focus for our strategic priorities in our operations as well as our capital investments. As a team we strive to produce high quality drinking water, provide excellent customer service, deliver operational excellence, maintain our infrastructure in superior condition and develop capacity for future growth in a cost conscious and efficient manner that allows us to maintain affordable rates for our customers.

Operational Excellence		Long-Term Viability		Corporate/Social Responsibility	
Strategic Goals and Strategies					
<div>Goal</div> <div>Strategy</div> <div>Results</div>	STRATEGIC GOALS				
	1. Improve operational efficiency and the prioritization of repair and replacement projects.				
	2. Provide and maintain high quality customer service and resilient infrastructure through proactive monitoring of the distribution system to detect leaks before surfacing.				
	3. Integrate equitable billing practices and accurately assess water capacity for long term development and system sustainability.				
	4. Implement construction project tracking for efficient resource allocation and assurance of high-quality deliverables.				
	5. Implement preventative and predictive programs to maintain optimal performance and increase the life expectancy of vertical assets.				
STRATEGIES					
A. A minimum of 17000 linear feet of water main installed and galvanized pipe replaced					
B. <u>Maintain pending leak investigations below 15 at all times</u>					
C. Survey and inspect 30,000 meters for operational excellence and system sustainability					
D. Project tracking, design and inspection of the replacement of 60,000 linear feet of galvanized mains with ductile iron					
E. Preventative and predictive maintenance of vertical assets maintained at greater than 80% of overall maintenance					
Key Performance Measures		Benchmark	2020 Actual	2021 Actual	Strategy Alignment
Linear Feet of Water Main Installed and Galvanized Pipe Replaced		17000 linear feet	16349 <u>lft</u>	19035 <u>lft</u>	A
<u>Maintain Pending Leak Investigations below 15 at all times</u>		100% of the time	New KPI in 2021	100%	B
Survey and Inspect Meters for Operational Excellence and System Sustainability		20,000 meters (2020) 30,000 meters (2021)	21929	34145	C
Replacement of 60,000 Linear Feet of Galvanized Mains with Ductile Iron		60,000 linear feet	66,400 <u>lft</u>	71434 <u>lft</u>	D
Percentage of Maintenance on Vertical Assets that is Preventative or Predictive		80%	New KPI in 2021	88%	E

Human & Natural Resources

Mission: In support of Greenville Water's **Vision** of *Quality Water for a Sustainable Future*, the organizational Strategic Plan continues to provide the focus for our strategic priorities in our operations as well as our capital investments. As a team we strive to produce high quality drinking water, provide excellent customer service, deliver operational excellence, maintain our infrastructure in superior condition and develop capacity for future growth in a cost conscious and efficient manner that allows us to maintain affordable rates for our customers.

Operational Excellence		Long-Term Viability		Corporate/Social Responsibility	
Strategic Goals and Strategies					
<div>Goal</div> <div>Strategy</div> <div>Results</div>	STRATEGIC GOALS				
	1. Implement a Full-Scale Source Water Protection & Forestry Management Program				
	2. Reduce GW Fleet's Negative Environmental Impacts and Improve Economic Performance				
	3. Make Greenville Water the Preferred Employer in the Upstate				
	4. Improve Customer Technology Interfaces				
	5. Expand Community Outreach and Engagement to All Segments of the Community				
	STRATEGIES				
	A. Perform lake inspections, remove 200 trees from the reservoirs and treat 500 trees in the North Saluda watershed to prevent Hemlock wooly adelgid infestation				
	B. Conduct fuel economy and monthly usage reporting and trending per department				
	C. Automate Employee Onboarding and Benefits Open Enrollment in UltiPro				
	D. Launch Greenville Water Cares Volunteer Time Off Program				
Key Performance Measures		Benchmark	2020 Actual	2021 Actual	Strategy Alignment
Tree Removal from Reservoirs and Wooly Adelgid Tree Treatments in North Saluda (2021 Goal Only)		200 Removed/500 Treated Trees	236 Trees Removed	266 Trees Removed/500 Treated	A
Fuel Economy and Monthly Usage Reporting and Trending per Department		100%	New Performance Measure in 2021	100 %	B
Automate Employee Onboarding and Benefits Open Enrollment in UltiPro		100%	New Employee Portal in 2021	100 %	C
Percentage of GW Staff Participating and Reporting of # of Community Volunteer Hours		50%	New Volunteer Time Off Program in 2021	35% 454 Hours	D

2022 Strategic Plan Goals

In 2022 the Finance, Operations and Human and Natural Resources divisions within Greenville Water continue to build upon previous strategies to further long-range strategic plan goals. As a team we strive to produce high quality drinking water, provide excellent customer service, deliver operational excellence, maintain our infrastructure in superior condition and develop capacity for future growth in a cost conscious and efficient manner that allows us to maintain affordable rates for our customers.

The Finance division encompasses the Accounting, Purchasing, and Business Services (Field Services, Billing and Customer Service) Departments within Greenville Water.

In the Accounting Department the strategic goal is to provide accurate, timely and accessible financial information to Greenville Water managers to assist them in managing their operations. Accounting measures effectiveness by setting strict performance goals in 2022 to release financial reports within 7 business days of month end. Accounting also ensures accountability and stewardship of Greenville Water assets across the organization. A major strategic initiative in the Accounting Department for the upcoming year is the implementation of a new Financial Information System to encompass General Ledger, Project Accounting, Procure to Pay, and Enterprise-wide Budgeting and Planning for Greenville Water.

The Purchasing Department strives to provide increased efficiency, economy, flexibility and maximization of GW's purchasing power while bringing the highest value possible for the money spent. In the area of asset accountability, a key performance metric is to maintain a monthly inventory variance of less than 2% for inventory found in both the warehouse and on the fleet utilized by field personnel.

The Business Services team excels at customer service by being accurate, responsive and timely to customer requests and inquiries. The Billing Department maintains a strategy of delivering bills to customers within two business days of reading the meter. In addition, Billing has a benchmark of 99.7% accuracy of all bills mailed each month. The Customer Service Department utilizes call center statistics to compare Greenville Water's performance with AWWA benchmarks for average daily call volume, wait times, talk times, call abandonment and ready time availability. The Field Services team has a goal of 99.7% for completing Emergency Turn On/Turn Off service orders within 2 hours and Move In/Move Out service orders within 24 hours. Another major Business Services initiative launched in 2021 and continued in 2022 is a comprehensive meter testing and replacement program.

The Operations division consists of Field Operations, Engineering, Facilities Maintenance and Water Resources and has initiated a number of strategies to improve operational efficiency and the prioritization of repair and replacement projects.

The Field Operations Department has a variety of quantifiable monthly maintenance goals related to valve exercising, fire hydrant repair, leak response and locate accuracy. Field Operations strives to provide and maintain high quality customer service and resilient infrastructure. In 2022 Field Operations is utilizing new hydrant cap leak detection technology and artificial intelligence predictive algorithms for the proactive monitoring of the distribution system to detect leaks before surfacing. Construction crews further ensure distribution system resiliency by installing over 17000 linear feet of new water mains and galvanized pipe replacements annually. In 2022, GW's construction staff are bidding on water main installation projects in competition with outside contractors. Executive management approved an employee incentive bonus program driven on

the profitability of these projects which (1) creates cost savings for the utility; (2) ensures the quality of the pipe installations and (3) increases employee morale and professional development for crew leaders managing this program.

The Engineering Department measures key performance metrics on monthly operational optimization goals of enhancing GIS data on meters, customer service goals of responsiveness to the development community, and the project management of contractor replacement of 60,000 linear feet of galvanized mains with ductile iron annually. To accurately assess water capacity for long term development and system sustainability, in 2022 Engineering will be rethinking the way GW commits water to new development in a manner that does not over allocate the resource. Water needs will be examined on both a macro and micro level with early financial commitments being required by the developer.

At Greenville Water the Facilities Maintenance team systematically implements preventative and predictive programs to maintain optimal performance and increase the life expectancy of vertical assets. Critical to the quality of the information is the accurate input of field data into the Infor Enterprise Asset Management System. The work order accuracy of individual staff is monitored monthly with a strategic goal of greater than 90%. The EAM system is key software that allows Field Operations, Facilities Maintenance and the Laboratory Distribution Technician teams to utilize asset management principles to manage assets to achieve acceptable levels of service while balancing financial viability and the minimization of risk.

In the Water Resources Department product quality, operational optimization and operational resiliency are perennial strategic goals. In 2022, the Water Resources team is enhancing operational optimization by initiating a pump rotation and a filter surveillance program to more effectively plan for future capital expenditures and to limit water waste during the backwash process. Water Resources is mitigating risk by proactively identifying and planning for emergency scenarios. In 2021 the emergency response plan was enhanced and fortified and in 2022 a tabletop exercise will be conducted to evaluate the effectiveness of the plan during challenging times.

Human and Natural Resources is the final division at Greenville Water and consists of Information Technology, Human Resources, Public Relations, Fleet, Internal Audits and the Watersheds.

Like Water Resources, Information Technology is enhancing operational resiliency and mitigating risk. In 2022 IT will be upgrading the infrastructure and security to further strengthen Greenville Water's cyber defenses by (1) fortifying edge devices; (2) upgrading log analytics capabilities to utilize artificial intelligence and predictive analysis; (3) aligning our technology processes with internationally recognized standards; and (4) reducing risk through physical security

Throughout the 2022 strategic plan year the Internal Auditor will be gaining an understanding of and enhancing Greenville Water's control environment through targeted engagements. Strategies to achieve this goal include conducting risk assessments and reviews of key processes and improving the effectiveness and efficiency of internal audit process.

Human Resources strives to become the preferred public utility employer in Upstate South Carolina. In 2022 Human Resources will be evaluating employee compensation and benefits, employee recognition and job growth opportunities, and flexible work schedule for employees.

The Fleet Department's strategic goal is to increase asset utilization and improve asset efficiency by implementing Fleet audit recommendations and successfully deploying Enterprise Asset Management (EAM) software for fleet assets.

The Watersheds continue to work diligently to assure sustainable water quantity and water quality through improved forestry and natural resource management. Primary strategies in 2022 include implementing full-scale source water protection and forestry management programs at all three water reservoirs and developing a grant management program with the goal of securing funding for projects that will benefit both Greenville Water and Upstate South Carolina.

The Public Relations team is focused on customer engagement and community outreach to further strengthen relationships within our community. In 2022, the Public Relations team will focus efforts on building customer confidence and trust in their water by engaging all segments of the community through a strategically directed, *Trust the Tap* marketing campaign, and better communication about water quality using the Consumer Confidence Report to build trust and develop a great level of understanding about their drinking water. Additional efforts to enhance customer engagement include delivering a new greenvillewater.com website. The goal of the upgraded website is to drive greater customer traffic to the site, re-engage existing customers, improve customer satisfaction through better service, provide regular and timely updates for customers and developers and increase awareness of topics such as bill payment options and water outages.

Executive Management



Executive Management

The CEO is responsible for implementing the Commission's policies and vision. The CEO is charged with transforming the Greenville Water organization into a top tier utility. The position is responsible for reviewing all current policies and practices and bringing new and efficient business procedures for the Commission's consideration. It is also responsible for ensuring that Greenville Water resources are protected and permitted to meet the needs of the Upstate for the next 50 years.

The CFO is responsible for the management of the Finance and Business Services Departments.

The COO is responsible for the management of the Engineering, Field Operations and Water Resources Departments.

The CAO is responsible for the management of the Information Technology, Human Resources, Watersheds & Reservoirs, and Fleet divisions.

The Director of Strategic Initiatives is responsible for managing, planning and directing Greenville Water's business process, communications, and strategic planning initiatives and supervises the Business Analyst.

The Asset Management Program Manager performs technical duties relating to the Asset Management Program development, data collection and management, performance analysis, capital prioritization, and condition assessment for water infrastructure. The Asset Management Program Manager manages, coordinates, and interfaces with all Greenville Water departments and provides assistance in the development of a corporate AMP to include progress reporting, benefits tracking and benchmarking of asset management practices and concepts.

The Public Relations Manager's role involves serving Greenville Water's various publics, including media, customers, municipalities, elected officials and organizations. It includes managing community outreach initiatives, conservation and sustainability efforts. Public Relations focus is relationship-building, enhancing communications, promoting corporate social responsibility, educating the public and being active in the community to maintain a positive image of Greenville Water.

The Internal Auditor is responsible for execution of operational and financial audits and special projects at the direction of senior management.

Personnel Budget Summary

	2020 ACTUAL	2021 BUDGET	2022 BUDGET	BUDGET CHANGE	2023 BUDGET	BUDGET CHANGE
Executive Management	7	8	11	3	11	0

GREENVILLE WATER
Executive Management
2022 Operating Expenses

	2020 Actual	2021 Budget	2022 Budget	\$ Change	% Change
Salaries and Wages					
Salaries & Wages	\$ 1,007,014	\$ 1,021,520	\$ 1,292,093	270,573	26%
Salaries & Wages (%) Increase	-	29,940	19,400	-10,540	-35%
Contribution (401k)	44,605	104,560	108,004	3,444	3%
Longevity	2,000	1,000	1,500	500	50%
GL Payout	2,054	98,000	162,394	64,394	66%
Subtotal Salaries and Wages	\$ 1,055,673	\$ 1,255,020	\$ 1,583,391	\$ 328,371	26%
Benefits					
FICA	58,111	80,434	108,707	28,273	35%
Retirement	144,891	160,227	242,423	82,196	51%
401K Retirement	-	-	38,442	38,442	-
Health Insurance	77,560	106,634	174,228	67,594	63%
Life Insurance	2,072	4,777	6,492	1,715	36%
Disability Insurance	3,162	4,618	5,317	699	15%
Subtotal Benefits	\$ 285,796	\$ 356,690	\$ 575,609	218,919	61%
Total Salaries and Benefits	\$ 1,341,470	\$ 1,611,710	\$ 2,159,000	\$ 547,290	34%
Professional Services					
Rates/Cost of Svc	22,750	20,000	20,000	-	-
Engineering Service	-	100,000	100,000	-	-
Legal Services	37,584	100,000	100,000	-	-
Legislative Services	43,248	70,000	70,000	-	-
Subtotal Professional Services	\$ 103,582	\$ 290,000	\$ 290,000	-	-
Supplies					
Office Supplies	1,207	1,500	1,500	-	-
Gas	3,220	2,922	3,948	1,026	35%
Subtotal Supplies	\$ 4,427	\$ 4,422	\$ 5,448	\$ 1,026	23%
General and Administration					
Sundry	5,872	100,000	1,100,000	1,000,000	1000%
Sundry - COVID 19	33,136	-	-	-	-
Liability	1,614	1,650	1,649	-1	-
Workers Comp	7,470	1,540	2,410	870	56%
Publications/Subscriptions	751	500	500	-	-
Webinars	904	2,000	2,000	-	-
Conferences	2,301	55,000	55,000	-	-
Professional Assoc.	60,360	65,000	65,000	-	-
Memberships/Dues	3,302	10,000	10,000	-	-
Prof. Eng. Licensure	230	500	500	-	-
Auto Insurance	2,025	2,304	5,366	3,062	133%
Professional Services	4,800	40,000	40,000	-	-
Economic Development	-	1,000,000	500,000	-500,000	-50%
Capital Projects	175,000	500,000	350,000	-150,000	-30%
Contributions - Commission	9,500	75,000	75,000	-	-
Contributions - CEO	7,552	25,000	25,000	-	-
Municipal Projects	1,399	100,000	100,000	-	-
Meetings	3,927	4,000	4,000	-	-

	2020 Actual	2021 Budget	2022 Budget	\$ Change	% Change
Website	-	5,000	5,000	-	-
Special Events	1,349	30,000	30,000	-	-
Conservation	334	25,000	25,000	-	-
Communications-CS	1,365	25,000	25,000	-	-
Stationary	11	5,000	5,000	-	-
Advertising	11,792	100,000	100,000	-	-
Subtotal General and Administration	\$ 334,992	\$ 2,172,494	\$ 2,526,425	\$ 353,931	16%
Total Operations and Maintenance	\$ 1,784,471	\$ 4,078,626	\$ 4,980,873	\$ 902,247	22%
Total Budget	\$ 1,784,471	\$ 4,078,626	\$ 4,980,873	\$ 902,247	22%

GREENVILLE WATER
Executive Management
2023 Operating Expenses

	2021 Budget	2022 Budget	2023 Budget	\$ Change	% Change
Salaries and Wages					
Salaries & Wages	\$ 1,021,520	\$ 1,292,093	\$ 1,329,037	\$ 36,944	3%
Salaries & Wages (%) Increase	29,940	19,400	23,918	4,518	23%
Contribution (401k)	104,560	108,004	111,099	3,095	3%
Longevity	1,000	1,500	1,000	-500	-33%
GL Payout	98,000	162,394	164,830	2,436	2%
Subtotal Salaries and Wages	\$ 1,255,020	\$ 1,583,391	\$ 1,629,884	\$ 46,493	3%
Benefits					
FICA	80,434	108,707	112,077	3,370	3%
Retirement	160,227	242,423	264,589	22,166	9%
401K Retirement	-	38,442	38,442	-	-
Health Insurance	106,634	174,228	190,390	16,162	9%
Life Insurance	4,777	6,492	6,492	-	-
Disability Insurance	4,618	5,317	5,317	-	-
Subtotal Benefits	356,690	575,609	617,307	41,698	7%
Total Salaries and Benefits	\$ 1,611,710	\$ 2,159,000	\$ 2,247,191	\$ 88,191	4%
Professional Services					
Rates/Cost of Svc	20,000	20,000	20,000	-	-
Engineering Service	100,000	100,000	100,000	-	-
Legal Services	100,000	100,000	100,000	-	-
Legislative Services	70,000	70,000	70,000	-	-
Subtotal Professional Services	\$ 290,000	\$ 290,000	\$ 290,000	-	-
Supplies					
Office Supplies	1,500	1,500	1,500	-	-
Gas	2,922	3,948	3,948	-	-
Subtotal Supplies	\$ 4,422	\$ 5,448	\$ 5,448	-	-
General and Administration					
Sundry	100,000	1,100,000	1,100,000	-	-
Liability	1,650	1,649	1,780	131	8%
Workers Comp	1,540	2,410	2,603	193	8%
Publications/Subscriptions	500	500	500	-	-
Webinars	2,000	2,000	2,000	-	-
Conferences	55,000	55,000	55,000	-	-
Professional Assoc.	65,000	65,000	65,000	-	-
Memberships/Dues	10,000	10,000	10,000	-	-
Prof. Eng. Licensure	500	500	500	-	-
Auto Insurance	2,304	5,366	5,796	430	8%
Professional Services	40,000	40,000	40,000	-	-
Economic Development	1,000,000	500,000	500,000	-	-
Capital Projects	500,000	350,000	350,000	-	-
Contributions - Commission	75,000	75,000	75,000	-	-
Contributions - CEO	25,000	25,000	25,000	-	-
Municipal Projects	100,000	100,000	100,000	-	-

	2021 Budget	2022 Budget	2023 Budget	\$ Change	% Change
Meetings	4,000	4,000	40,000	36,000	900%
Website	5,000	5,000	5,000	-	-
Special Events	30,000	30,000	30,000	-	-
Conservation	25,000	25,000	25,000	-	-
Communications-CS	25,000	25,000	25,000	-	-
Stationary	5,000	5,000	5,000	-	-
Advertising	100,000	100,000	100,000	-	-
Subtotal General and Administration	\$ 2,172,494	\$ 2,526,425	\$ 2,563,179	\$ 36,754	1%
Total Operations and Maintenance	\$ 4,078,626	\$ 4,980,873	\$ 5,105,818	\$ 124,945	3%
Total Budget	\$ 4,078,626	\$ 4,980,873	\$ 5,105,818	\$ 124,945	3%

Human Resources



Human Resources

Human Resources is responsible for directing all of the people functions of the company in accordance with Greenville Water policies and practices. Human Resources is responsible for ensuring that all Greenville Water policies and procedures are within the laws, regulations and administrative rulings of governmental organizations. It is also responsible for the administration of payroll, employee benefits and safety programs.

Personnel Budget Summary

	2020 ACTUAL	2021 BUDGET	2022 BUDGET	BUDGET CHANGE	2023 BUDGET	BUDGET CHANGE
Human Resources	3	3	3	0	3	0

GREENVILLE WATER
Human Resources
2022 Operating Expenses

	2020 Actual	2021 Budget	2022 Budget	\$ Change	% Change
Salaries and Wages					
Salaries & Wages	\$ 274,809	\$ 248,810	\$ 257,513	\$ 8,703	3%
Overtime	2,533	600	3,000	2,400	400%
Salaries & Wages (%) Increase	-	7,480	4,627	-2,853	-38%
Contribution (401k)	4,200	-	-	-	-
Longevity	-	1,000	-	-1,000	-100%
Subtotal Salaries and Wages	\$ 281,542	\$ 257,890	\$ 265,140	\$ 7,250	3%
Benefits					
FICA	19,997	19,652	20,284	632	3%
Retirement	40,807	51,532	45,233	-6,299	-12%
401K Retirement	-	-	6,518	6,518	-
Unemployment Ins.	4,536	4,000	10,000	6,000	150%
Health Insurance	25,364	42,748	28,168	-14,580	-34%
Life Insurance	576	1,476	1,341	-135	-9%
Disability Insurance	881	1,153	1,107	-46	-4%
Subtotal Benefits	\$ 92,162	\$ 120,561	\$ 112,651	-7,910	-7%
Total Salaries and Benefits	\$ 373,704	\$ 378,451	\$ 377,791	-660	-
Professional Services					
Legal Services	-	7,500	7,500	-	-
Wage/Salary Benefit Survey	5,000	1,500	20,000	18,500	1233%
Required Training	-	25,500	24,876	-624	-2%
Medical Test	11,880	10,800	11,964	1,164	11%
Advertisements	2,647	4,000	5,556	1,556	39%
Relocation	-	10,000	10,000	-	-
Assesments	-	6,500	7,200	700	11%
Backgrounds	1,869	2,004	2,500	496	25%
Safety Program	-	-	5,001	5,001	-
Safety Training	13,199	19,260	24,642	5,382	28%
Safety Consultant	2,110	2,500	2,301	-199	-8%
Subtotal Professional Services	\$ 36,704	\$ 89,564	\$ 121,540	\$ 31,976	36%
Supplies					
Office Supplies	1,172	2,500	2,496	-4	-
Misc. Supplies	-229	-	-	-	-
Safety Supplies	135	1,200	962	-238	-20%
Subtotal Supplies	\$ 1,079	\$ 3,700	\$ 3,458	-242	-7%
General and Administration					
Sundry	1,022	1,500	1,500	-	-
Liability	667	685	685	-	-
Workers Comp	590	645	2,363	1,718	266%
Publications/Subscriptions	-	500	501	1	-
Conferences	640	2,000	3,601	1,601	80%
Travel	-	800	-	-800	-100%
Memberships/Dues	-	1,000	1,000	-	-
EAP	4,910	5,000	5,000	-	-
FSA	1,200	-	1,500	1,500	-

	2020 Actual	2021 Budget	2022 Budget	\$ Change	% Change
HSA	1,238	-	1,500	1,500	-
Mission/Vision/Values	33	365,500	400,000	34,500	9%
Emp. Tuition Reimb.	-	7,500	26,250	18,750	250%
Gift Cards	11,290	11,500	11,800	300	3%
Service Awards	7,729	14,500	13,101	-1,399	-10%
Holiday Meals	7,377	5,000	8,000	3,000	60%
Retiree Health/Dental Ins.	55,643	299,604	99,312	-200,292	-67%
Comm-Health/Dental Ins	47,679	43,932	73,716	29,784	68%
Public Outreach	640	2,500	2,520	20	1%
Subtotal General and Administration	\$ 140,658	\$ 762,166	\$ 652,349	-109,817	-14%
Total Operations and Maintenance	\$ 552,145	\$ 1,233,881	\$ 1,155,138	-78,743	-6%
Total Budget	\$ 552,145	\$ 1,233,881	\$ 1,155,138	-78,743	-6%

GREENVILLE WATER
Human Resources
2023 Operating Expenses

	2021 Budget	2022 Budget	2023 Budget	\$ Change	% Change
Salaries and Wages					
Salaries & Wages	\$ 248,810	\$ 257,513	\$ 265,238	\$ 7,725	3%
Overtime	600	3,000	3,045	45	2%
Salaries & Wages (%) Increase	7,480	4,627	4,766	139	3%
Longevity	1,000	-	-	-	-
Subtotal Salaries and Wages	\$ 257,890	\$ 265,140	\$ 273,049	\$ 7,909	3%
Benefits					
FICA	19,652	20,284	20,889	605	3%
Retirement	51,532	45,233	49,313	4,080	9%
401K Retirement		6,518	6,518	-	-
Unemployment Ins.	4,000	10,000	10,000	-	-
Health Insurance	42,748	28,168	30,695	2,527	9%
Life Insurance	1,476	1,341	1,341	-	-
Disability Insurance	1,153	1,107	1,107	-	-
Subtotal Benefits	\$ 120,561	\$ 112,651	\$ 119,863	\$ 7,212	6%
Total Salaries and Benefits	\$ 378,451	\$ 377,791	\$ 392,912	\$ 15,121	4%
Professional Services					
Legal Services	7,500	7,500	7,500	-	-
Wage/Salary Benefit Survey	1,500	20,000	2,500	-17,500	-88%
Required Training	25,500	24,876	24,876	-	-
Medical Test	10,800	11,964	11,964	-	-
Advertisements	4,000	5,556	2,500	-3,056	-55%
Relocation	10,000	10,000	10,000	-	-
Assesments	6,500	7,200	7,200	-	-
Backgrounds	2,004	2,500	2,500	-	-
Safety Program		5,001	5,001	-	-
Safety Training	19,260	24,642	22,810	-1,832	-7%
Safety Consultant	2,500	2,301	2,301	-	-
Subtotal Professional Services	\$ 89,564	\$ 121,540	\$ 99,152	-22,388	-18%
Supplies					
Office Supplies	2,500	2,496	2,496	-	-
Safety Supplies	1,200	962	1,712	750	78%
Subtotal Supplies	\$ 3,700	\$ 3,458	\$ 4,208	\$ 750	22%
General and Administration					
Sundry	1,500	1,500	1,500	-	-
Liability	685	685	740	55	8%
Workers Comp	645	2,363	2,553	190	8%
Publications/Subscriptions	500	501	501	-	-
Conferences	2,000	3,601	3,613	12	-
Travel	800			-	-
Memberships/Dues	1,000	1,000	1,000	-	-
EAP	5,000	5,000	5,000	-	-
FSA		1,500	1,500	-	-

	2021 Budget	2022 Budget	2023 Budget	\$ Change	% Change
HSA		1,500	1,500	-	-
Mission/Vision/Values	365,500	400,000	400,000	-	-
Emp. Tuition Reimb.	7,500	26,250	21,000	-5,250	-20%
Gift Cards	11,500	11,800	11,800	-	-
Service Awards	14,500	13,101	14,500	1,399	11%
Holiday Meals	5,000	8,000	8,000	-	-
Retiree Health/Dental Ins.	299,604	99,312	104,004	4,692	5%
Comm-Health/Dental Ins	43,932	73,716	76,668	2,952	4%
Public Outreach	2,500	2,520	2,520	-	-
Subtotal General and Administration	\$ 762,166	\$ 652,349	\$ 656,399	\$ 4,050	1%
Total Operations and Maintenance	\$ 1,233,881	\$ 1,155,138	\$ 1,152,671	-2,467	-
Total Budget	\$ 1,233,881	\$ 1,155,138	\$ 1,152,671	-2,467	-

Information Technology



Information Technology

The Information Technology Department provides technology support across the entire spectrum of Greenville Water. This includes internal and external communications and technologies, such as phones, web and email; mobile connectivity and radio communications; financial, billing and engineering systems support; and systems analysis, program planning, and security controls.

Personnel Budget Summary

	2020 ACTUAL	2021 BUDGET	2022 BUDGET	BUDGET CHANGE	2023 BUDGET	BUDGET CHANGE
Information Technology	7	8	8	0	8	0

GREENVILLE WATER
Information Technology
2022 Operating Expenses

	2020 Actual	2021 Budget	2022 Budget	\$ Change	% Change
Salaries and Wages					
Salaries & Wages	\$ 567,557	\$ 682,520	\$ 680,387	\$ (2,133)	-
Overtime	34,105	12,013	6,080	-5,933	-49%
Salaries & Wages (%) Increase	-	20,520	7,515	-13,005	-63%
Contribution (401k)	6,480	-	-	-	-
Longevity	1,500	2,000	-	-2,000	-100%
Subtotal Salaries and Wages	\$ 609,642	\$ 717,053	\$ 693,982	-23,071	-3%
Benefits					
FICA	49,595	54,702	53,090	-1,612	-3%
Retirement	97,977	143,440	118,394	-25,046	-17%
401K Retirement	-	-	19,774	19,774	-
Health Insurance	102,142	161,263	180,745	19,482	12%
Life Insurance	955	3,267	3,419	153	5%
Disability Insurance	2,494	3,164	2,821	-343	-11%
Subtotal Benefits	\$ 253,162	\$ 365,835	\$ 378,243	\$ 12,408	3%
Total Salaries and Benefits	\$ 862,803	\$ 1,082,887	\$ 1,072,225	-10,662	-1%
Utilities					
Cable TV	1,565	2,065	828	-1,237	-60%
Cell Phone Service	76,370	68,415	77,472	9,057	13%
Phone Service	110,665	101,200	88,120	-13,080	-13%
Subtotal Utilities	\$ 188,599	\$ 171,680	\$ 166,420	-5,260	-3%
Professional Services					
Temporary Labor	1,795	-	-	-	-
Professional Services	500,708	77,076	169,500	92,424	120%
Subtotal Professional Services	\$ 502,503	\$ 77,076	\$ 169,500	\$ 92,424	120%
Supplies					
Office Supplies	1,514	240	1,514	1,274	531%
Computer Supplies	17,915	20,523	20,523	-	-
Uniforms	-	-	182	182	-
Gas	127	242	288	46	19%
Subtotal Supplies	\$ 19,556	\$ 21,005	\$ 22,507	\$ 1,502	7%
Repair and Maintenance					
Generator/UPS Maint	19,152	18,518	-	-18,518	-100%
Office Equip. Maint.	72,300	35,893	41,506	5,613	16%
Comp. Software Maint.	665,656	391,555	426,339	34,784	9%
Hardware Maintenance and Support	22,008	15,127	7,725	-7,402	-49%
Cloud Services--	153,864	418,349	494,320	75,971	18%
Vehicle GPS	-	264	-	-264	-100%
Radio Equipment	10,494	9,950	10,500	550	6%
Subtotal Repair and Maintenance	\$ 943,474	\$ 889,657	\$ 980,390	\$ 90,733	10%
General and Administration					

	2020 Actual	2021 Budget	2022 Budget	\$ Change	% Change
Liability	1,852	1,892	1,892	-	-
Workers Comp	1,681	1,833	1,411	-422	-23%
Exp. Mail/Shipping	329	153	153	-	-
Publications/Subscriptions	2,099	2,099	25,139	23,040	1098%
Education/ Training	2,775	13,628	10,848	-2,780	-20%
Conferences	495		6,400	6,400	-
Auto Insurance	371	408		-408	-100%
Subtotal General and Administration	\$ 9,602	\$ 20,014	\$ 45,843	\$ 25,829	129%
Total Operations and Maintenance	\$ 2,526,538	\$ 2,262,318	\$ 2,456,885	\$ 194,567	9%
Capital Outlay					
Computer Hardware	-	65,000	32,000	-33,000	-51%
Mobile Devices	-	45,700	48,900	3,200	7%
Total Capital Outlay	-	\$ 110,700	\$ 80,900	-29,800	-27%
Total Budget	\$ 2,526,538	\$ 2,373,018	\$ 2,537,785	\$ 164,767	7%

GREENVILLE WATER
Information Technology
2023 Operating Expenses

	2021 Budget	2022 Budget	2023 Budget	\$ Change	% Change
Salaries and Wages					
Salaries & Wages	\$ 682,520	\$ 680,387	\$ 699,769	\$ 19,382	3%
Overtime	12,013	6,080	6,172	92	2%
Salaries & Wages (%) Increase	20,520	7,515	10,266	2,751	37%
Longevity	2,000	-	8,500	8,500	-
Subtotal Salaries and Wages	\$ 717,053	\$ 693,982	\$ 724,707	\$ 30,725	4%
Benefits					
FICA	54,702	53,090	55,441	2,351	4%
Retirement	143,440	118,394	130,882	12,488	11%
401K Retirement	-	19,774	19,774	-	-
Health Insurance	161,263	180,745	198,058	17,313	10%
Life Insurance	3,267	3,419	3,419	-	-
Disability Insurance	3,164	2,821	2,821	-	-
Subtotal Benefits	\$ 365,835	\$ 378,243	\$ 410,395	\$ 32,152	9%
Total Salaries and Benefits	1,082,887	1,072,225	1,135,102	62,877	6%
Utilities					
Cable TV	2,065	828	828	-	-
Cell Phone Service	68,415	77,472	77,472	-	-
Phone Service	101,200	88,120	88,120	-	-
Subtotal Utilities	\$ 171,680	\$ 166,420	\$ 166,420	-	-
Professional Services					
Professional Services	77,076	169,500	169,500	-	-
Subtotal Professional Services	\$ 77,076	\$ 169,500	\$ 169,500	-	-
Supplies					
Office Supplies	240	1,514	1,514	-	-
Computer Supplies	20,523	20,523	20,523	-	-
Uniforms		182	182	-	-
Gas	242	288	288	-	-
Subtotal Supplies	\$ 21,005	\$ 22,507	\$ 22,507	-	-
Repair and Maintenance					
Generator/UPS Maint	18,518				-
Office Equip. Maint.	35,893	41,506	41,506	-	-
Comp. Software Maint.	391,555	426,339	424,103	-2,236	-1%
Hardware Maintenance and Support	15,127	7,725	7,725	-	-
Cloud Services--	418,349	494,320	494,320	-	-
Vehicle GPS	264	-		-	-
Radio Equipment	9,950	10,500	10,500	-	-
Subtotal Repair and Maintenance	\$ 889,657	\$ 980,390	\$ 978,154	-2,236	-
General and Administration					

	2021 Budget	2022 Budget	2023 Budget	\$ Change	% Change
Liability	1,892	1,892	2,043	151	8%
Workers Comp	1,833	1,411	1,524	113	8%
Exp. Mail/Shipping	153	153	153	-	-
Publications/Subscriptions	2,099	25,139	25,139	-	-
Education/ Training	13,628	10,848	10,848	-	-
Conferences		6,400	6,400	-	-
Auto Insurance	408				-
Subtotal General and Administration	\$ 20,014	\$ 45,843	\$ 46,107	\$ 264	1%
Total Operations and Maintenance	\$ 2,262,318	\$ 2,456,885	\$ 2,517,790	\$ 60,905	2%
Capital Outlay					
Computer Hardware	65,000	32,000	20,000	-12,000	-38%
Mobile Devices	45,700	48,900	44,900	-4,000	-8%
Total Capital Outlay	\$ 110,700	\$ 80,900	\$ 64,900	-16,000	-20%
Total Budget	\$ 2,373,018	\$ 2,537,785	\$ 2,582,690	\$ 44,905	2%

Watersheds & Reservoirs



Watersheds & Reservoirs

Greenville Water receives most of its water from two forested watersheds, comprising a total of 26,000 acres and two man-made reservoirs. The Watersheds and Reservoir Division is responsible for protecting and maintaining the watersheds.

Personnel Budget Summary

	2020 ACTUAL	2021 BUDGET	2022 BUDGET	BUDGET CHANGE	2023 BUDGET	BUDGET CHANGE
Watersheds/Reservoirs	20	21	21	0	21	0

GREENVILLE WATER
Watersheds & Reservoirs
2022 Operating Expenses

	2020 Actual	2021 Budget	2022 Budget	\$ Change	% Change
Salaries and Wages					
Salaries & Wages	\$ 902,600	\$ 840,570	\$ 903,092	\$ 62,522	7%
Overtime	100,745	113,004	120,557	7,553	7%
Salaries & Wages (%) Increase	-	25,310	11,782	-13,528	-53%
Contribution (401k)	4,025	-	-	-	-
Longevity	1,000	9,270	2,876	-6,394	-69%
Subtotal Salaries and Wages	\$ 1,008,370	\$ 988,154	\$ 1,038,307	\$ 50,153	5%
Benefits					
FICA	72,597	74,885	79,431	4,546	6%
Retirement	148,111	196,364	177,136	-19,228	-10%
401K Retirement	-	-	72,155	72,155	-
Health Insurance	236,134	310,700	347,873	37,173	12%
Life Insurance	2,290	3,990	4,502	512	13%
Disability Insurance	3,583	3,896	3,722	-174	-4%
Subtotal Benefits	\$ 462,716	\$ 589,836	\$ 684,819	\$ 94,983	16%
Total Salaries and Benefits	\$ 1,471,086	\$ 1,577,990	\$ 1,723,126	\$ 145,136	9%
Utilities					
Power	6,081	6,436	6,758	322	5%
Subtotal Utilities	\$ 6,081	\$ 6,436	\$ 6,758	\$ 322	5%
Professional Services					
Professional Services	-	-	18,000	18,000	-
Safety Training	-	-	3,000	3,000	-
Subtotal Professional Services			\$ 21,000	\$ 21,000	-
Supplies					
Office Supplies	-	-	600	600	-
Janitorial Supplies	2,987	3,720	3,960	240	6%
Misc. Supplies	-	-	2,500	2,500	-
Chemicals	7,204	7,396	10,706	3,310	45%
Safety Supplies	6,836	3,640	15,490	11,850	326%
Small Tools	4,514	2,650	7,275	4,625	175%
Uniforms	-	-	9,654	9,654	-
Gas	27,445	51,515	59,772	8,257	16%
Diesel	10,855	13,893	12,500	-1,393	-10%
Furniture	-	-	1,000	1,000	-
Subtotal Supplies	\$ 59,841	\$ 82,813	\$ 123,457	\$ 40,644	49%
Repair and Maintenance					
Pest Control Services	4,697	1,453	3,878	2,425	167%
Bldg Repairs/Maint	6,826	7,600	18,000	10,400	137%
Grounds Maintenance	80,014	82,300	126,200	43,900	53%
Equipment Maintenance	17,126	13,790	16,140	2,350	17%
Vehicle GPS	-	-	6,148	6,148	-
Subtotal Repair and Maintenance	\$ 108,662	\$ 105,143	\$ 170,366	\$ 65,223	62%

	2020 Actual	2021 Budget	2022 Budget	\$ Change	% Change
General and Administration					
Sundry	313	3,000	3,000		-
Liability	7,923	8,096	8,095	-1	-
Workers Comp	26,891	29,315	22,263	-7,052	-24%
Education/ Training	1,759	8,500	11,300	2,800	33%
Conferences	-	9,000	9,000		-
Public Outreach	-	-	500	500	-
Subtotal General and Administration	\$ 36,885	\$ 57,911	\$ 54,158	-3,753	-6%
Total Operations and Maintenance	\$ 1,682,556	\$ 1,830,293	\$ 2,098,865	\$ 268,572	15%
Capital Outlay					
Equipment	-	-	12,000	12,000	-
Building Improvements	-	-	10,000	10,000	-
Total Capital Outlay	-	-	\$ 22,000	\$ 22,000	-
Total Budget	\$ 1,682,556	\$ 1,830,293	\$ 2,120,865	\$ 290,572	16%

GREENVILLE WATER
Watersheds & Reservoirs
2023 Operating Expenses

	2021 Budget	2022 Budget	2023 Budget	\$ Change	% Change
Salaries and Wages					
Salaries & Wages	840,570	903,092	928,251	25,159	3%
Overtime	113,004	120,557	122,366	1,809	2%
Salaries & Wages (%) Increase	25,310	11,782	14,456	2,674	23%
Longevity	9,270	2,876	1,465	-1,411	-49%
Subtotal Salaries and Wages	\$ 988,154	\$ 1,038,307	\$ 1,066,538	\$ 28,231	3%
Benefits					
FICA	74,885	79,431	81,591	2,160	3%
Retirement	196,364	177,136	192,617	15,481	9%
401K Retirement	-	72,155	72,155	-	-
Health Insurance	310,700	347,873	382,879	35,006	10%
Life Insurance	3,990	4,502	4,502	-	-
Disability Insurance	3,896	3,722	3,722	-	-
Subtotal Benefits	\$ 589,836	\$ 684,819	\$ 737,466	\$ 52,647	8%
Total Salaries and Benefits	\$ 1,577,990	\$ 1,723,126	\$ 1,804,004	\$ 80,878	5%
Utilities					
Power	6,436	6,758	8,558	1,800	27%
Subtotal Utilities	\$ 6,436	\$ 6,758	\$ 8,558	\$ 1,800	27%
Professional Services					
Professional Services	-	18,000	16,500	-1,500	-8%
Safety Training	-	3,000	3,000	-	-
Subtotal Professional Services		\$ 21,000	\$ 19,500	-1,500	-7%
Supplies					
Office Supplies	-	600	600	-	-
Janitorial Supplies	3,720	3,960	4,260	300	8%
Misc. Supplies	-	2,500	2,500	-	-
Chemicals	7,396	10,706	10,706	-	-
Safety Supplies	3,640	15,490	4,690	-10,800	-70%
Small Tools	2,650	7,275	5,200	-2,075	-29%
Uniforms	-	9,654	9,654	-	-
Gas	51,515	59,772	59,772	-	-
Diesel	13,893	12,500	12,500	-	-
Furniture		1,000		-1,000	-100%
Subtotal Supplies	\$ 82,813	\$ 123,457	\$ 109,882	-13,575	-11%
Repair and Maintenance					
Pest Control Services	1,453	3,878	3,878	-	-
Bldg Repairs/Maint	7,600	18,000	7,600	-10,400	-58%
Grounds Maintenance	82,300	126,200	95,600	-30,600	-24%
Equipment Maintenance	13,790	16,140	12,940	-3,200	-20%
Vehicle GPS		6,148	6,148	-	-

	2021 Budget	2022 Budget	2023 Budget	\$ Change	% Change
Subtotal Repair and Maintenance	\$ 105,143	\$ 170,366	\$ 126,166	-44,200	-26%
General and Administration					
Sundry	3,000	3,000	3,000	-	-
Liability	8,096	8,095	8,743	648	8%
Workers Comp	29,315	22,263	24,045	1,782	8%
Education/ Training	8,500	11,300	11,300	-	-
Conferences	9,000	9,000	9,000	-	-
Public Outreach		500	500	-	-
Subtotal General and Administration	\$ 57,911	\$ 54,158	\$ 56,588	\$ 2,430	4%
Total Operations and Maintenance	\$ 1,830,293	\$ 2,098,865	\$ 2,124,698	\$ 25,833	1%
Capital Outlay					
Equipment	-	12,000		-12,000	-100%
Building Improvements	-	10,000	40,000	30,000	300%
Total Capital Outlay	-	\$ 22,000	\$ 40,000	\$ 18,000	82%
Total Budget	\$ 1,830,293	\$ 2,120,865	\$ 2,164,698	\$ 43,833	2%

Fleet Services



Fleet Services

The Fleet Services Division is responsible for the repair and maintenance of all Greenville Water equipment and vehicles.

Personnel Budget Summary

	2020 ACTUAL	2021 BUDGET	2022 BUDGET	BUDGET CHANGE	2023 BUDGET	BUDGET CHANGE
Fleet Services	3	3	3	0	3	0

GREENVILLE WATER
Fleet Services
2022 Operating Expenses

	2020 Actual	2021 Budget	2022 Budget	\$ Change	% Change
Salaries and Wages					
Salaries & Wages	\$ 157,542	\$ 144,330	\$ 155,154	\$ 10,824	7%
Overtime	8	708	747	39	5%
Salaries & Wages (%) Increase	-	4,340	2,432	-1,908	-44%
Longevity	-		4,164	4,164	-
Subtotal Salaries and Wages	\$ 157,550	\$ 149,378	\$ 162,497	\$ 13,119	9%
Benefits					
FICA	11,288	11,427	12,432	1,005	9%
Retirement	23,799	29,965	27,722	-2,243	-7%
401K Retirement	-	-	12,026	12,026	-
Health Insurance	38,782	44,374	51,723	7,349	17%
Life Insurance	534	693	801	108	16%
Disability Insurance	590	669	661	-8	-1%
Subtotal Benefits	\$ 74,991	\$ 87,129	\$ 105,365	\$ 18,236	21%
Total Salaries and Benefits	\$ 232,541	\$ 236,507	\$ 267,862	\$ 31,355	13%
Chemicals					
Towing	-	-	1,925	1,925	-
Subtotal Chemicals	-	-	\$ 1,925	\$ 1,925	-
Supplies					
Janitorial Supplies	558	1,000	501	-499	-50%
Cleaning Supplies	1,586	1,320	1,320	-	-
Misc. Supplies	3,682	6,500	4,500	-2,000	-31%
Chemicals	3,250	5,600	3,600	-2,000	-36%
Oils	8,884	8,000	8,001	1	-
Safety Supplies	1,375	1,000	900	-100	-10%
Small Tools	4,789	2,000	3,000	1,000	50%
Tires	74,953	105,920	80,820	-25,100	-24%
Misc Parts	35,994	56,826	85,000	28,174	50%
Uniforms	1,499	3,187	3,084	-103	-3%
Gas	1,275	1,943	2,256	313	16%
Subtotal Supplies	\$ 137,846	\$ 193,295	\$ 192,982	-313	-
Repair and Maintenance					
Equipment Maintenance	32,524	40,000	43,000	3,000	8%
Vehicle GPS	8,171	5,478	5,100	-378	-7%
Filters	4,418	5,000	5,820	820	16%
Misc Fluids	3,121	3,137	4,600	1,463	47%
Outsourced Repairs	84,493	80,000	80,001	1	0%
Rental Vehicle Equipment	2,946	15,000	10,000	-5,000	-33%
Subtotal Repair and Maintenance	\$ 135,673	\$ 148,615	\$ 148,521	-94	0%
General and Administration					
Liability	748	764	764	-	-
Workers Comp	4,584	4,997	3,990	-1,007	-20%

	2020 Actual	2021 Budget	2022 Budget	\$ Change	% Change
Education/ Training		1,500	1,500		-
Auto Insurance	4,828	7,583	5,886	-1,697	-22%
Subtotal General and Administration	\$ 10,160	\$ 14,844	\$ 12,140	-2,704	-18%
Total Operations and Maintenance	\$ 516,220	\$ 593,262	\$ 623,430	\$ 30,168	5%
Capital Outlay					
Equipment	-	34,385	1,013,100	978,715	2846%
Vehicles	-	535,370	735,000	199,630	37%
Total Capital Outlay	-	\$ 569,755	\$ 1,748,100	\$ 1,178,345	207%
Total Budget	\$ 516,220	\$ 1,163,017	\$ 2,371,530	\$ 1,208,513	104%

GREENVILLE WATER
Fleet Services
2023 Operating Expenses

	2021 Budget	2022 Budget	2023 Budget	\$ Change	% Change
Salaries and Wages					
Salaries & Wages	\$ 144,330	\$ 155,154	\$ 159,808	\$ 4,654	3%
Overtime	708	747	759	12	2%
Salaries & Wages (%) Increase	4,340	2,432	2,562	130	5%
Longevity	-	4,164	1,000	-3,164	-76%
Subtotal Salaries and Wages	\$ 149,378	\$ 162,497	\$ 164,129	\$ 1,632	1%
Benefits					
FICA	11,427	12,432	12,556	124	1%
Retirement	29,965	27,722	29,642	1,920	7%
401K Retirement	-	12,026	12,026	-	-
Health Insurance	44,374	51,723	56,624	4,901	9%
Life Insurance	693	801	801	-	-
Disability Insurance	669	661	661	-	-
Subtotal Benefits	\$ 87,129	\$ 105,365	\$ 112,310	\$ 6,945	7%
Total Salaries and Benefits	\$ 236,507	\$ 267,862	\$ 276,439	\$ 8,577	3%
Chemicals					
Towing	-	1,925	1,925	-	-
Subtotal Chemicals		\$ 1,925	\$ 1,925	-	-
Supplies					
Janitorial Supplies	1,000	501	501	-	-
Cleaning Supplies	1,320	1,320	1,320	-	-
Misc. Supplies	6,500	4,500	4,500	-	-
Chemicals	5,600	3,600	3,600	-	-
Oils	8,000	8,001	8,001	-	-
Safety Supplies	1,000	900	900	-	-
Small Tools	2,000	3,000	3,000	-	-
Tires	105,920	80,820	80,820	-	-
Misc Parts	56,826	85,000	85,000	-	-
Uniforms	3,187	3,084	3,048	-36	-1%
Gas	1,943	2,256	2,256	-	-
Subtotal Supplies	\$ 193,295	\$ 192,982	\$ 192,946	-36	0%
Repair and Maintenance					
Equipment Maintenance	40,000	43,000	43,000	-	-
Vehicle GPS	5,478	5,100	5,100	-	-
Filters	5,000	5,820	5,820	-	-
Misc Fluids	3,137	4,600	4,600	-	-
Outsourced Repairs	80,000	80,001	80,001	-	-
Rental Vehicle Equipment	15,000	10,000	10,000	-	-
Subtotal Repair and Maintenance	\$ 148,615	\$ 148,521	\$ 148,521	-	-
General and Administration					

	2021 Budget	2022 Budget	2023 Budget	\$ Change	% Change
Liability	764	764	825	61	8%
Workers Comp	4,997	3,990	4,309	319	8%
Education/ Training	1,500	1,500	1,500	-	-
Auto Insurance	7,583	5,886	6,357	471	8%
Subtotal General and Administration	\$ 14,844	\$ 12,140	\$ 12,991	\$ 851	7%
Total Operations and Maintenance	\$ 593,262	\$ 623,430	\$ 632,822	\$ 9,392	2%
Capital Outlay					
Equipment	34,385	1,013,100	289,000	-724,100	-71%
Vehicles	535,370	735,000	537,000	-198,000	-27%
Total Capital Outlay	\$ 569,755	\$ 1,748,100	\$ 826,000	-922,100	-53%
Total Budget	\$ 1,163,017	\$ 2,371,530	\$ 1,458,822	-912,708	-38%

Finance



Finance

The Finance Department is made up of three divisions: Accounting, Purchasing and Buildings and Grounds.

The Accounting Division provides financial management for all funds, including their disbursement and investment. Responsibilities include implementation of procedures, internal controls and reporting to accurately reflect operations. This process includes recording originating, adjusting and closing entry transactions. Supporting responsibilities include maintaining ledgers and various supporting data, and preparation of any applicable financial reports. Accounts Payable is responsible for the processing and payment of all obligations. Accounting is responsible for the formulation and presentation of the annual budget and assisting various departments in developing supporting detail. This process includes the development of budget documents, forms, worksheets and procedures.

The Purchasing Division is responsible for procuring materials, services and equipment at the lowest possible cost consistent with quality and quantity demands and for disposing of surplus material and equipment. Purchasing also includes the warehouse, which provides central storage for commonly used supplies and water distribution maintenance and supply parts.

The Buildings and Grounds Division is responsible for maintenance of the Main Office, Shop and Grounds.

Personnel Budget Summary

	2020 ACTUAL	2021 BUDGET	2022 BUDGET	BUDGET CHANGE	2023 BUDGET	BUDGET CHANGE
Accounting	6	6	6	0	6	0
Purchasing	3	3	4	1	4	0
Buildings and Grounds	1	1	2	1	2	0
Finance	10	10	12	2	12	0

GREENVILLE WATER
Finance Summary
2022 Operating Expenses

	2020 Actual	2021 Budget	2022 Budget	\$ Change	% Change
Salaries and Wages					
Salaries & Wages	\$ 685,561	\$ 628,700	\$ 722,048	\$ 93,348	15%
Overtime	9,057	7,917	25,059	17,142	217%
Salaries & Wages (%) Increase	-	18,920	10,899	-8,021	-42%
Contribution (401k)	4,462	6,470	-	-6,470	-100%
Longevity	5,000	3,000	3,000	-	-
Subtotal Salaries and Wages	\$ 704,080	\$ 665,007	\$ 761,006	\$ 95,999	14%
Benefits					
FICA	50,595	50,149	58,217	8,068	16%
Retirement	103,921	131,312	129,828	-1,484	-1%
401K Retirement	-	-	21,370	21,370	-
Health Insurance	129,993	173,467	224,678	51,211	30%
Life Insurance	1,770	3,003	3,708	705	23%
Disability Insurance	2,640	2,914	3,105	191	7%
Subtotal Benefits	\$ 288,919	\$ 360,845	\$ 440,906	\$ 80,061	22%
Total Salaries and Benefits	\$ 992,999	\$ 1,025,853	\$ 1,201,912	\$ 176,059	17%
Utilities					
Natural Gas - Shop	5,091	6,975	10,752	3,777	54%
Power	79,179	99,735	84,996	-14,739	-15%
Propane	1,751	1,300	2,475	1,175	90%
Water/Sewer Service	3,358	3,958	4,000	42	1%
Subtotal Utilities	\$ 89,378	\$ 111,968	\$ 102,223	-9,745	-9%
Professional Services					
Audit Service	29,500	29,200	32,775	3,575	12%
Printing Services	7,564	1,570	350	-1,220	-78%
Storage Tanks - Shop	892	1,000	1,000	-	-
Subtotal Professional Services	\$ 37,956	\$ 31,770	\$ 34,125	\$ 2,355	7%
Supplies					
Office Supplies	4,075	8,975	4,042	-4,933	-55%
Janitorial Supplies	7,387	10,000	10,000	-	-
Misc. Supplies	19	1,485	1,485	-	-
Safety Supplies	975	1,270	1,540	270	21%
Small Tools	-	250	250	-	-
Uniforms	2,531	2,556	4,238	1,682	66%
Gas	431	414	624	210	51%
Subtotal Supplies	\$ 15,418	\$ 24,950	\$ 22,179	-2,771	-11%
Repair and Maintenance					
Security Services - Shop	1,197	1,500	1,500	-	-
Janitorial Services	75,688	65,316	64,880	-436	-1%
Landscaping Services	79,861	79,500	65,416	-14,084	-18%
Pest Control Services	4,515	4,874	5,310	436	9%
Gate Service	-	1,000	1,000	-	-
Int. Plant Service	3,508	3,312	3,500	188	6%

	2020 Actual	2021 Budget	2022 Budget	\$ Change	% Change
Trash Pick Up Service	25,597	22,279	26,000	3,721	17%
Carpet Cleaning	-	1,500	1,500	-	-
Rug Service	9,563	10,188	10,188	-	-
Lighting Service	3,549	6,240	4,000	-2,240	-36%
Bldg Repairs/Maint	44,953	42,000	42,741	741	2%
HVAC Maintenance	37,769	23,268	27,192	3,924	17%
Equipment Maintenance	-	-	450	450	-
Comp. Software Maint.	2,934	5,000	5,000	-	-
Vehicle GPS	311	264	264	-	-
Subtotal Repair and Maintenance	\$ 289,445	\$ 266,241	\$ 258,941	-7,300	-3%
General and Administration					
Sundry	1,856	800	2,300	1,500	188%
Liability	2,157	1,375	715	-660	-48%
Workers Comp	4,783	4,095	5,690	1,595	39%
Education/ Training	-	7,200	7,700	500	7%
Webinars	-	3,500	3,501	1	-
Conferences	-	6,700	6,700	-	-
Memberships/Dues	460	2,845	2,860	15	1%
Armored Car Service	3,775	4,200	3,944	-256	-6%
Bank Service Fees	34	-	250	250	-
Merchant Processing Fees	941,109	1,170,180	1,183,212	13,032	1%
Bond Issue / Trust Fee	10,872	10,970	11,906	936	9%
Auto Insurance	435	484	539	55	11%
Building Personal Liability	160,996	175,750	196,670	20,920	12%
Inland Marine	42,164	45,650	6,798	-38,852	-85%
Cyber Liability	15,397	18,900	29,378	10,478	55%
Officer/Director's Liability	38,446	38,280	36,800	-1,480	-4%
3-D Dishonesty Bond	-	2,797	-	-2,797	-100%
Post Ret Benefit Costs	-341,933	-	-	-	-
Subtotal General and Administration	\$ 880,549	\$ 1,493,726	\$ 1,498,963	\$ 5,237	-
Total Operations and Maintenance	\$ 2,305,745	\$ 2,954,508	\$ 3,118,343	\$ 163,835	6%
Total Budget	\$ 2,305,745	\$ 2,954,508	\$ 3,118,343	\$ 163,835	6%

GREENVILLE WATER
Finance - Accounting
2022 Operating Expenses

	2020 Actual	2021 Budget	2022 Budget	\$ Change	% Change
Salaries and Wages					
Salaries & Wages	\$ 454,591	\$ 412,590	\$ 400,635	\$ (11,955)	-3%
Overtime	4,642	5,150	22,253	17,103	332%
Salaries & Wages (%) Increase	-	12,410	6,514	-5,896	-48%
Contribution (401k)	4,462	6,470	-	-6,470	-100%
Longevity	2,500	3,000	3,000	-	-
Subtotal Salaries and Wages	\$ 466,195	\$ 439,620	\$ 432,402	-7,218	-2%
Benefits					
FICA	33,593	32,906	33,079	173	1%
Retirement	68,867	86,288	73,768	-12,520	-15%
401K Retirement	-	-	11,043	11,043	-
Health Insurance	85,090	106,764	131,266	24,502	23%
Life Insurance	1,067	1,966	2,018	52	3%
Disability Insurance	1,633	1,913	1,659	-254	-13%
Subtotal Benefits	\$ 190,251	\$ 229,837	\$ 252,833	\$ 22,996	10%
Total Salaries and Benefits	\$ 656,446	\$ 669,457	\$ 685,235	\$ 15,778	2%
Professional Services					
Audit Service	29,500	29,200	32,775	3,575	12%
Printing Services	7,564	1,570	350	-1,220	-78%
Subtotal Professional Services	\$ 37,064	\$ 30,770	\$ 33,125	\$ 2,355	8%
Supplies					
Office Supplies	2,952	6,225	1,492	-4,733	-76%
Subtotal Supplies	\$ 2,952	\$ 6,225	\$ 1,492	-4,733	-76%
Repair and Maintenance					
Comp. Software Maint.	2,934	5,000	5,000	-	-
Subtotal Repair and Maintenance	\$ 2,934	\$ 5,000	\$ 5,000	-	-
General and Administration					
Sundry	1,856	500	2,000	1,500	300%
Liability	814	-	-	-	-
Workers Comp	1,028	-	720	720	-
Education/ Training	-	6,700	6,700	-	-
Conferences	-	5,000	5,000	-	-
Memberships/Dues	460	2,385	2,400	15	1%
Armored Car Service	3,775	4,200	3,944	-256	-6%
Bank Service Fees	34	-	250	250	-
Merchant Processing Fees	941,109	1,170,180	1,183,212	13,032	1%
Bond Issue / Trust Fee	10,872	10,970	11,906	936	9%
Building Personal Liability	160,996	175,750	196,670	20,920	12%
Inland Marine	42,164	45,650	6,798	-38,852	-85%
Cyber Liability	15,397	18,900	29,378	10,478	55%
Officer/Director's Liability	38,446	38,280	36,800	-1,480	-4%
3-D Dishonesty Bond	-	2,797	-	-2,797	-100%
Post Ret Benefit Costs	-341,933	-	-	-	-

	2020 Actual	2021 Budget	2022 Budget	\$ Change	% Change
Subtotal General and Administration	\$ 875,017	\$ 1,481,312	\$ 1,485,778	\$ 4,466	-
Total Operations and Maintenance	\$ 1,574,413	\$ 2,192,765	\$ 2,210,630	\$ 17,865	1%
Total Budget	\$ 1,574,413	\$ 2,192,765	\$ 2,210,630	\$ 17,865	1%

GREENVILLE WATER
Finance - Buildings and Grounds
2022 Operating Expenses

	2020 Actual	2021 Budget	2022 Budget	\$ Change	% Change
Salaries and Wages					
Salaries & Wages	\$ 37,249	\$ 31,070	\$ 66,212	\$ 35,142	113%
Overtime	3,706	2,000	2,006	6	-
Salaries & Wages (%) Increase	-	940	651	-289	-31%
Subtotal Salaries and Wages	\$ 40,954	\$ 34,010	\$ 68,869	\$ 34,859	102%
Benefits					
FICA	3,008	2,602	5,268	2,666	102%
Retirement	5,893	6,634	11,749	5,115	77%
401K Retirement	-	-	5,509	5,509	-
Health Insurance	9,380	22,715	32,938	10,223	45%
Life Insurance	126	149	362	213	143%
Disability Insurance	127	144	298	154	107%
Subtotal Benefits	\$ 18,533	\$ 32,244	\$ 56,124	\$ 23,880	74%
Total Salaries and Benefits	\$ 59,488	\$ 66,254	\$ 124,993	\$ 58,739	89%
Utilities					
Natural Gas - Shop	5,091	6,975	10,752	3,777	54%
Power	79,179	99,735	84,996	-14,739	-15%
Water/Sewer Service	3,358	3,958	4,000	42	1%
Subtotal Utilities	\$ 87,627	\$ 110,668	\$ 99,748	-10,920	-10%
Professional Services					
Storage Tanks - Shop	892	1,000	1,000	-	-
Subtotal Professional Services	\$ 892	\$ 1,000	\$ 1,000	-	-
Supplies					
Office Supplies	408	800	600	-200	-25%
Janitorial Supplies	7,387	10,000	10,000	-	-
Safety Supplies	975	1,000	1,135	135	14%
Small Tools	-	250	250	-	-
Uniforms	1,544	850	2,590	1,740	205%
Subtotal Supplies	\$ 10,314	\$ 12,900	\$ 14,575	\$ 1,675	13%
Repair and Maintenance					
Security Services - Shop	1,197	1,500	1,500	-	-
Janitorial Services	75,688	65,316	64,880	-436	-1%
Landscaping Services	79,861	79,500	65,416	-14,084	-18%
Pest Control Services	4,515	4,874	5,310	436	9%
Gate Service	-	1,000	1,000	-	-
Int. Plant Service	3,508	3,312	3,500	188	6%
Trash Pick Up Service	25,597	22,279	26,000	3,721	17%
Carpet Cleaning	-	1,500	1,500	-	-
Rug Service	9,563	10,188	10,188	-	-
Lighting Service	3,549	6,240	4,000	-2,240	-36%
Bldg Repairs/Maint	44,953	42,000	42,741	741	2%
HVAC Maintenance	37,769	23,268	27,192	3,924	17%

	2020 Actual	2021 Budget	2022 Budget	\$ Change	% Change
Subtotal Repair and Maintenance	\$ 286,201	\$ 260,977	\$ 253,227	-7,750	-3%
General and Administration					
Liability	643	660	-	-660	-100%
Workers Comp	1,858	2,025	1,784	-241	-12%
Education/ Training	-	500	1,000	500	100%
Subtotal General and Administration	\$ 2,501	\$ 3,185	\$ 2,784	-401	-13%
Total Operations and Maintenance	\$ 447,022	\$ 454,984	\$ 496,327	\$ 41,343	9%
Total Budget	\$ 447,022	\$ 454,984	\$ 496,327	\$ 41,343	9%

GREENVILLE WATER
Finance - Purchasing
2022 Operating Expenses

	2020 Actual	2021 Budget	2022 Budget	\$ Change	% Change
Salaries and Wages					
Salaries & Wages	\$ 193,721	\$ 185,040	\$ 255,201	\$ 70,161	38%
Overtime	709	767	800	33	4%
Salaries & Wages (%) Increase	-	5,570	3,734	-1,836	-33%
Longevity	2,500	-	-	-	-
Subtotal Salaries and Wages	\$ 196,931	\$ 191,377	\$ 259,735	\$ 68,358	36%
Benefits					
FICA	13,994	14,640	19,870	5,230	36%
Retirement	29,161	38,390	44,311	5,921	15%
401K Retirement	-	-	4,818	4,818	-
Health Insurance	35,522	43,988	60,474	16,486	37%
Life Insurance	576	888	1,328	440	50%
Disability Insurance	881	858	1,148	290	34%
Subtotal Benefits	\$ 80,135	\$ 98,765	\$ 131,949	\$ 33,184	34%
Total Salaries and Benefits	\$ 277,065	\$ 290,142	\$ 391,684	\$ 101,542	35%
Utilities					
Propane	1,751	1,300	2,475	1,175	90%
Subtotal Utilities	\$ 1,751	\$ 1,300	\$ 2,475	\$ 1,175	90%
Supplies					
Office Supplies	715	1,950	1,950	-	-
Misc. Supplies	19	1,485	1,485	-	-
Safety Supplies	-	270	405	135	50%
Uniforms	987	1,706	1,648	-58	-3%
Gas	431	414	624	210	51%
Subtotal Supplies	\$ 2,152	\$ 5,824	\$ 6,112	\$ 288	5%
Repair and Maintenance					
Equipment Maintenance	-	-	450	450	-
Vehicle GPS	311	264	264	-	-
Subtotal Repair and Maintenance	\$ 311	\$ 264	\$ 714	\$ 450	170%
General and Administration					
Sundry	-	300	300	-	-
Liability	700	715	715	-	-
Workers Comp	1,897	2,070	3,186	1,116	54%
Webinars	-	3,500	3,501	1	-
Conferences	-	1,700	1,700	-	-
Memberships/Dues	-	460	460	-	-
Auto Insurance	435	484	539	55	11%
Subtotal General and Administration	\$ 3,031	\$ 9,229	\$ 10,401	\$ 1,172	13%
Total Operations and Maintenance	\$ 284,310	\$ 306,760	\$ 411,386	\$ 104,626	34%

	2020 Actual	2021 Budget	2022 Budget	\$ Change	% Change
Total Budget	\$ 284,310	\$ 306,760	\$ 411,386	\$ 104,626	34%

GREENVILLE WATER
Finance Summary
2023 Operating Expenses

	2021 Budget	2022 Budget	2023 Budget	\$ Change	% Change
Salaries and Wages					
Salaries & Wages	\$ 628,700	\$ 722,048	\$ 741,501	\$ 19,453	3%
Overtime	7,917	25,059	9,567	-15,492	-62%
Salaries & Wages (%) Increase	18,920	10,899	14,112	3,213	29%
Contribution (401k)	6,470	-	-	-	-
Longevity	3,000	3,000	2,000	-1,000	-33%
Subtotal Salaries and Wages	\$ 665,007	\$ 761,006	\$ 767,180	\$ 6,174	1%
Benefits					
FICA	50,149	58,217	58,690	473	1%
Retirement	131,312	129,828	138,553	8,725	7%
401K Retirement	-	21,370	21,370	-	-
Health Insurance	173,467	224,678	247,360	22,682	10%
Life Insurance	3,003	3,708	3,708	-	-
Disability Insurance	2,914	3,105	3,105	-	-
Subtotal Benefits	\$ 360,845	\$ 440,906	\$ 472,786	\$ 31,880	7%
Total Salaries and Benefits	\$ 1,025,853	\$ 1,201,912	\$ 1,239,966	\$ 38,054	3%
Utilities					
Natural Gas - Shop	6,975	10,752	10,752	-	-
Power	99,735	84,996	84,996	-	-
Propane	1,300	2,475	2,475	-	-
Water/Sewer Service	3,958	4,000	4,000	-	-
Subtotal Utilities	\$ 111,968	\$ 102,223	\$ 102,223	-	-
Professional Services					
Audit Service	29,200	32,775	30,000	-2,775	-8%
Printing Services	1,570	350	350	-	-
Storage Tanks - Shop	1,000	1,000	1,000	-	-
Subtotal Professional Services	\$ 31,770	\$ 34,125	\$ 31,350	-2,775	-8%
Supplies					
Office Supplies	8,975	4,042	4,042	-	-
Janitorial Supplies	10,000	10,000	10,000	-	-
Misc. Supplies	1,485	1,485	1,485	-	-
Safety Supplies	1,270	1,540	1,135	-405	-26%
Small Tools	250	250	250	-	-
Uniforms	2,556	4,238	4,358	120	3%
Gas	414	624	624	-	-
Subtotal Supplies	\$ 24,950	\$ 22,179	\$ 21,894	-285	-1%
Repair and Maintenance					
Security Services - Shop	1,500	1,500	1,500	-	-
Janitorial Services	65,316	64,880	64,880	-	-
Landscaping Services	79,500	65,416	65,416	-	-
Pest Control Services	4,874	5,310	5,310	-	-

	2021 Budget	2022 Budget	2023 Budget	\$ Change	% Change
Gate Service	1,000	1,000	1,000	-	-
Int. Plant Service	3,312	3,500	3,500	-	-
Trash Pick Up Service	22,279	26,000	26,001	1	-
Carpet Cleaning	1,500	1,500	1,500	-	-
Rug Service	10,188	10,188	10,188	-	-
Lighting Service	6,240	4,000	4,000	-	-
Bldg Repairs/Maint	42,000	42,741	42,741	-	-
HVAC Maintenance	23,268	27,192	27,192	-	-
Equipment Maintenance	-	450	-	-450	-100%
Comp. Software Maint.	5,000	5,000	5,000	-	-
Vehicle GPS	264	264	264	-	-
Subtotal Repair and Maintenance	\$ 266,241	\$ 258,941	\$ 258,492	-449	-
General and Administration					
Sundry	800	2,300	2,300	-	-
Liability	1,375	715	771	56	8%
Workers Comp	4,095	5,690	6,146	456	8%
Education/ Training	7,200	7,700	7,700	-	-
Webinars	3,500	3,501	3,501	-	-
Conferences	6,700	6,700	6,700	-	-
Memberships/Dues	2,845	2,860	2,860	-	-
Armored Car Service	4,200	3,944	3,944	-	-
Bank Service Fees	-	250	250	-	-
Merchant Processing Fees	1,170,180	1,183,212	1,242,372	59,160	5%
Bond Issue / Trust Fee	10,970	11,906	11,906	-	-
Auto Insurance	484	539	581	42	8%
Building Personal Liability	175,750	196,670	212,404	15,734	8%
Inland Marine	45,650	6,798	7,342	544	8%
Cyber Liability	18,900	29,378	33,785	4,407	15%
Officer/Director's Liability	38,280	36,800	39,744	2,944	8%
3-D Dishonesty Bond	2,797		3,000	3,000	-
Subtotal General and Administration	\$ 1,493,726	\$ 1,498,963	\$ 1,585,306	\$ 86,343	6%
Total Operations and Maintenance	\$ 2,954,508	\$ 3,118,343	\$ 3,239,231	\$ 120,888	4%
Total Budget	\$ 2,954,508	\$ 3,118,343	\$ 3,239,231	\$ 120,888	4%

GREENVILLE WATER
Finance - Accounting
2023 Operating Expenses

	2021 Budget	2022 Budget	2023 Budget	\$ Change	% Change
Salaries and Wages					
Salaries & Wages	\$ 412,590	\$ 400,635	\$ 411,765	\$ 11,130	3%
Overtime	5,150	22,253	6,676	-15,577	-70%
Salaries & Wages (%) Increase	12,410	6,514	7,683	1,169	18%
Contribution (401k)	6,470	-	-	-	-
Longevity	3,000	3,000	-	-3,000	-100%
Subtotal Salaries and Wages	\$ 439,620	\$ 432,402	\$ 426,124	-6,278	-1%
Benefits					
FICA	32,906	33,079	32,599	-480	-1%
Retirement	86,288	73,768	76,958	3,190	4%
401K Retirement	-	11,043	11,043	-	-
Health Insurance	106,764	131,266	143,923	12,657	10%
Life Insurance	1,966	2,018	2,018	-	-
Disability Insurance	1,913	1,659	1,659	-	-
Subtotal Benefits	\$ 229,837	\$ 252,833	\$ 268,200	\$ 15,367	6%
Total Salaries and Benefits	\$ 669,457	\$ 685,235	\$ 694,324	\$ 9,089	1%
Professional Services					
Audit Service	29,200	32,775	30,000	-2,775	-8%
Printing Services	1,570	350	350	-	-
Subtotal Professional Services	\$ 30,770	\$ 33,125	\$ 30,350	-2,775	-8%
Supplies					
Office Supplies	6,225	1,492	1,492	-	-
Subtotal Supplies	\$ 6,225	\$ 1,492	\$ 1,492	-	-
Repair and Maintenance					
Comp. Software Maint.	5,000	5,000	5,000	-	-
Subtotal Repair and Maintenance	\$ 5,000	\$ 5,000	\$ 5,000	-	-
General and Administration					
Sundry	500	2,000	2,000	-	-
Workers Comp	-	720	778	58	8%
Education/ Training	6,700	6,700	6,700	-	-
Conferences	5,000	5,000	5,000	-	-
Memberships/Dues	2,385	2,400	2,400	-	-
Armored Car Service	4,200	3,944	3,944	-	-
Bank Service Fees	-	250	250	-	-
Merchant Processing Fees	1,170,180	1,183,212	1,242,372	59,160	5%
Bond Issue / Trust Fee	10,970	11,906	11,906	-	-
Building Personal Liability	175,750	196,670	212,404	15,734	8%
Inland Marine	45,650	6,798	7,342	544	8%
Cyber Liability	18,900	29,378	33,785	4,407	15%
Officer/Director's Liability	38,280	36,800	39,744	2,944	8%
3-D Dishonesty Bond	2,797		3,000	3,000	-

	2021 Budget	2022 Budget	2023 Budget	\$ Change	% Change
Subtotal General and Administration	\$ 1,481,312	\$ 1,485,778	\$ 1,571,625	\$ 85,847	6%
Total Operations and Maintenance	\$ 2,192,765	\$ 2,210,630	\$ 2,302,791	\$ 92,161	4%
Total Budget	\$ 2,192,765	\$ 2,210,630	\$ 2,302,791	\$ 92,161	4%

GREENVILLE WATER
Finance - Buildings and Grounds
2023 Operating Expenses

	2021 Budget	2022 Budget	2023 Budget	\$ Change	% Change
Salaries and Wages					
Salaries & Wages	\$ 31,070	\$ 66,212	\$ 67,726	\$ 1,514	2%
Overtime	2,000	2,006	2,091	85	4%
Salaries & Wages (%) Increase	940	651	1,326	675	104%
Subtotal Salaries and Wages	\$ 34,010	\$ 68,869	\$ 71,143	\$ 2,274	3%
Benefits					
FICA	2,602	5,268	5,442	174	3%
Retirement	6,634	11,749	12,848	1,099	9%
401K Retirement	-	5,509	5,509	-	-
Health Insurance	22,715	32,938	36,776	3,838	12%
Life Insurance	149	362	362	-	-
Disability Insurance	144	298	298	-	-
Subtotal Benefits	\$ 32,244	\$ 56,124	\$ 61,235	\$ 5,111	9%
Total Salaries and Benefits	\$ 66,254	\$ 124,993	\$ 132,378	\$ 7,385	6%
Utilities					
Natural Gas - Shop	6,975	10,752	10,752	-	-
Power	99,735	84,996	84,996	-	-
Water/Sewer Service	3,958	4,000	4,000	-	-
Subtotal Utilities	\$ 110,668	\$ 99,748	\$ 99,748	-	-
Professional Services					
Storage Tanks - Shop	1,000	1,000	1,000	-	-
Subtotal Professional Services	\$ 1,000	\$ 1,000	\$ 1,000	-	-
Supplies					
Office Supplies	800	600	600	-	-
Janitorial Supplies	10,000	10,000	10,000	-	-
Safety Supplies	1,000	1,135	1,135	-	-
Small Tools	250	250	250	-	-
Uniforms	850	2,590	2,653	63	2%
Subtotal Supplies	\$ 12,900	\$ 14,575	\$ 14,638	\$ 63	-
Repair and Maintenance					
Security Services - Shop	1,500	1,500	1,500	-	-
Janitorial Services	65,316	64,880	64,880	-	-
Landscaping Services	79,500	65,416	65,416	-	-
Pest Control Services	4,874	5,310	5,310	-	-
Gate Service	1,000	1,000	1,000	-	-
Int. Plant Service	3,312	3,500	3,500	-	-
Trash Pick Up Service	22,279	26,000	26,001	1	-
Carpet Cleaning	1,500	1,500	1,500	-	-
Rug Service	10,188	10,188	10,188	-	-
Lighting Service	6,240	4,000	4,000	-	-
Bldg Repairs/Maint	42,000	42,741	42,741	-	-

	2021 Budget	2022 Budget	2023 Budget	\$ Change	% Change
HVAC Maintenance	23,268	27,192	27,192	-	-
Subtotal Repair and Maintenance	\$ 260,977	\$ 253,227	\$ 253,228	\$ 1	-
General and Administration					
Liability	660	-	-	-	-
Workers Comp	2,025	1,784	1,927	143	8%
Education/ Training	500	1,000	1,000	-	-
Subtotal General and Administration	\$ 3,185	\$ 2,784	\$ 2,927	\$ 143	5%
Total Operations and Maintenance	\$ 454,984	\$ 496,327	\$ 503,919	\$ 7,592	2%
Total Budget	\$ 454,984	\$ 496,327	\$ 503,919	\$ 7,592	2%

GREENVILLE WATER
Finance - Purchasing
2023 Operating Expenses

	2021 Budget	2022 Budget	2023 Budget	\$ Change	% Change
Salaries and Wages					
Salaries & Wages	\$ 185,040	\$ 255,201	\$ 262,010	\$ 6,809	3%
Overtime	767.35	800.00	800.00	-	-
Salaries & Wages (%) Increase	5,570.00	3,734.00	5,103.00	1,369.00	37%
Longevity	-	-	2,000.00	2,000.00	-
Subtotal Salaries and Wages	\$ 191,377	\$ 259,735	\$ 269,913	\$ 10,178	4%
Benefits					
FICA	14,640.37	19,870.00	20,649.00	779.00	4%
Retirement	38,390.30	44,311.00	48,747.00	4,436.00	10%
401K Retirement	-	4,818.00	4,818.00	-	-
Health Insurance	43,987.92	60,474.00	66,661.00	6,187.00	10%
Life Insurance	888.19	1,328.00	1,328.00	-	-
Disability Insurance	857.75	1,148.00	1,148.00	-	-
Subtotal Benefits	\$ 98,765	\$ 131,949	\$ 143,351	\$ 11,402	9%
Total Salaries and Benefits	\$ 290,142	\$ 391,684	\$ 413,264	\$ 21,580	6%
Utilities					
Porpane	1,300.00	2,475.00	2,475.00	-	-
Subtotal Utilities	\$ 1,300	\$ 2,475	\$ 2,475	-	-
Supplies					
Office Supplies	1,950.00	1,950.00	1,950.00	-	-
Misc. Supplies	1,485.00	1,485.00	1,485.00	-	-
Safety Supplies	270.00	405.00	-	(405.00)	-100%
Uniforms	1,705.56	1,648.00	1,705.00	57.00	3%
Gas	413.79	624.00	624.00	-	-
Subtotal Supplies	\$ 5,824	\$ 6,112	\$ 5,764	-348	-6%
Repair and Maintenance					
Equipment Maintenance	-	450.00	-	(450.00)	-100%
Vehicle GPS	264.00	264.00	264.00	-	-
Subtotal Repair and Maintenance	\$ 264	\$ 714	\$ 264	-450	-63%
General and Administration					
Sundry	300.00	300.00	300.00	-	-
Liability	715.00	715.00	771.00	56.00	8%
Workers Comp	2,070.00	3,186.00	3,441.00	255.00	8%
Webinars	3,500.00	3,501.00	3,501.00	-	-
Conferences	1,700.00	1,700.00	1,700.00	-	-
Memberships/Dues	460.00	460.00	460.00	-	-
Auto Insurance	484.29	539.00	581.00	42.00	8%
Subtotal General and Administration	\$ 9,229	\$ 10,401	\$ 10,754	\$ 353	3%

	2021 Budget	2022 Budget	2023 Budget	\$ Change	% Change
Total Operations and Maintenance	\$ 306,760	\$ 411,386	\$ 432,521	\$ 21,135	5%
Total Budget	\$ 306,760	\$ 411,386	\$ 432,521	\$ 21,135	5%

Business Services



Business Services

The Business Service Department is made up of three divisions: Customer Service, Field Services and Billing.

The Billing Division imports the readings from the meters, calculates the bill, and generates service orders for additional readings on accounts with exceptions. Billing also sets up the different agencies on the accounts for which Greenville Water bills.

The Customer Service Division handles the interaction with our customers. This interaction includes payments, signing customers up for a new account, addressing concerns from our customers, and review of accounts for adjustments due to leaks.

Field Services Division is responsible for all interactions with our customers that take place in the field. Included is reading meters, changing meters, turn on/off orders, re-reads for high consumption, meter testing and after hours duty.

Personnel Budget Summary

	2020 ACTUAL	2021 BUDGET	2022 BUDGET	BUDGET CHANGE	2023 BUDGET	BUDGET CHANGE
Customer Service	22	24	23	-1	23	0
Field Service	25	28	27	-1	27	0
Billing	9	9	9	0	9	0
Business Services	56	61	59	-2	59	0

GREENVILLE WATER
Business Services Summary
2022 Operating Expenses

	2020 Actual	2021 Budget	2022 Budget	\$ Change	% Change
Salaries and Wages					
Salaries & Wages	2,992,842	2,894,650	2,970,062	75,412	3%
Overtime	99,292	137,588	161,251	23,663	17%
Salaries & Wages (%) Increase	-	87,180	40,789	-46,391	-53%
Contribution (401k)	4,615	-	-	-	-
Longevity	10,759	21,880	22,115	235	1%
Subtotal Salaries and Wages	\$ 3,107,508	\$ 3,141,298	\$ 3,194,217	\$ 52,919	2%
Benefits					
FICA	219,544	238,635	244,358	5,723	2%
Retirement	456,331	625,755	544,934	-80,821	-13%
401K Retirement	-	-	181,329	181,329	-
Health Insurance	747,796	925,910	1,120,248	194,338	21%
Life Insurance	7,781	13,789	14,863	1,074	8%
Disability Insurance	11,966	13,418	12,290	-1,128	-8%
Subtotal Benefits	\$ 1,443,418	\$ 1,817,508	\$ 2,118,022	\$ 300,514	17%
Total Salaries and Benefits	\$ 4,550,925	\$ 4,958,806	\$ 5,312,239	\$ 353,433	7%
Professional Services					
Temporary Labor	44,929	23,722	-	-23,722	-100%
Printing Services	153,648	168,492	149,728	-18,764	-11%
IL-Fiserve eBill Account	-	-	9,762	9,762	-
Subtotal Professional Services	\$ 198,577	\$ 192,213	\$ 159,490	-32,723	-17%
Supplies					
Office Supplies	5,838	7,256	4,626	-2,630	-36%
Billing Supplies	-	549	-	-549	-100%
Safety Supplies	6,770	6,908	6,908	1	-
Small Tools	4,790	6,300	6,932	632	10%
Uniforms	17,988	22,105	23,560	1,455	7%
Gas	64,015	111,975	129,888	17,913	16%
Diesel	-	-	3,924	3,924	-
Subtotal Supplies	\$ 99,401	\$ 155,092	\$ 175,838	\$ 20,746	13%
Repair and Maintenance					
Office Equip. Maint.	718	680	718	38	6%
Vehicle GPS	6,207	6,864	6,600	-264	-4%
Meter Maintenance	62,678	96,535	122,842	26,307	27%
Special Handling Disposal	-	-	14,972	14,972	-
Locks/Locking Devices	5,650	6,000	8,687	2,687	45%
Subtotal Repair and Maintenance	\$ 75,252	\$ 110,079	\$ 153,819	\$ 43,740	40%
General and Administration					
Sundry	28	3,000	3,000	-	-
Liability	21,376	21,843	21,840	-3	-
Workers Comp	41,337	45,063	32,384	-12,679	-28%
Exp. Mail/Shipping	1,595	10,200	2,499	-7,701	-76%
Postage	602,216	681,017	808,079	127,062	19%

	2020 Actual	2021 Budget	2022 Budget	\$ Change	% Change
Education/ Training	-	-	5,000	5,000	-
Conferences	192	39,340	39,938	598	2%
Treatment Oper. Lic.	30	30	30	-	-
Dist. Oper. Lic.	-	60	60	-	-
Red Flag Rule Comp.	7,559	10,000	7,559	-2,441	-24%
Answering Service	37,284	37,200	37,284	84	-
Cashier O/S	-	200	200	0	-
Auto Insurance	13,650	17,609	15,013	-2,596	-15%
Subtotal General and Administration	\$ 725,265	\$ 865,562	\$ 972,886	\$ 107,324	12%
Total Operations and Maintenance	\$ 5,649,422	\$ 6,281,753	\$ 6,774,272	\$ 492,519	8%
Capital Outlay					
Meters	-	3,075,623	2,966,455	-109,168	-4%
Total Capital Outlay	-	\$ 3,075,623	\$ 2,966,455	-109,168	-4%
Total Budget	\$ 5,649,422	\$ 9,357,376	\$ 9,740,727	\$ 383,351	4%

GREENVILLE WATER
Business Services - Billing
2022 Operating Expenses

	2020 Actual	2021 Budget	2022 Budget	\$ Change	% Change
Salaries and Wages					
Salaries & Wages	\$ 488,218	\$ 426,910	\$ 463,935	\$ 37,025	9%
Overtime	5,160	10,102	7,500	-2,602	-26%
Salaries & Wages (%) Increase		12,850	5,010	-7,840	-61%
Longevity	3,376	1,300	4,816	3,516	270%
Subtotal Salaries and Wages	\$ 496,754	\$ 451,162	\$ 481,261	\$ 30,099	7%
Benefits					
FICA	33,292	34,414	36,817	2,403	7%
Retirement	70,894	90,242	82,104	-8,138	-9%
401K Retirement			26,220	26,220	0%
Health Insurance	130,707	160,639	173,732	13,093	8%
Life Insurance	1,345	2,043	2,367	324	16%
Disability Insurance	2,017	1,979	1,955	-24	-1%
Subtotal Benefits	\$ 238,255	\$ 289,317	\$ 323,195	\$ 33,878	12%
Total Salaries and Benefits	\$ 735,009	\$ 740,479	\$ 804,456	\$ 63,977	9%
Professional Services					
Printing Services	153,648	168,492	149,728	-18,764	-11%
IL-Fiserve eBill Account			9,762	9,762	0%
Subtotal Professional Services	\$ 153,648	\$ 168,492	\$ 159,490	-9,002	-5%
Supplies					
Office Supplies	1,219	2,130	1,000	-1,130	-53%
Billing Supplies		549		-549	-100%
Subtotal Supplies	\$ 1,219	\$ 2,679	\$ 1,000	-1,679	-63%
General and Administration					
Liability	1,402	1,433	1,433	0	0%
Workers Comp	1,178	1,284	830	-454	-35%
Exp. Mail/Shipping		3,000		-3,000	-100%
Postage	602,216	681,017	808,079	127,062	19%
Education/ Training			5,000	5,000	0%
Conferences		8,855	8,999	144	2%
Subtotal General and Administration	\$ 604,796	\$ 695,589	\$ 824,341	\$ 128,752	19%
Total Operations and Maintenance	\$ 1,494,672	\$ 1,607,238	\$ 1,789,287	\$ 182,049	11%
Total Budget	\$ 1,494,672	\$ 1,607,238	\$ 1,789,287	\$ 182,049	11%

GREENVILLE WATER
Business Services - Customer Service
2022 Operating Expenses

	2020 Actual	2021 Budget	2022 Budget	\$ Change	% Change
Salaries and Wages					
Salaries & Wages	\$ 1,137,319	\$ 1,100,920	\$ 1,115,431	\$ 14,511	1%
Overtime	14,861	15,536	15,398	-138	-1%
Salaries & Wages (%) Increase	-	33,170	15,188	-17,982	-54%
Contribution (401k)	4,615	-	-	-	-
Longevity	1,883	8,390	7,678	-712	-8%
Subtotal Salaries and Wages	\$ 1,158,678	\$ 1,158,016	\$ 1,153,695	-4,321	-
Benefits					
FICA	82,428	87,946	88,258	312	-
Retirement	168,980	230,615	196,821	-33,794	-15%
401K Retirement	-	-	71,886	71,886	-
Health Insurance	253,071	333,954	434,011	100,057	30%
Life Insurance	2,970	5,244	5,356	112	2%
Disability Insurance	4,468	5,103	4,441	-662	-13%
Subtotal Benefits	\$ 511,918	\$ 662,863	\$ 800,773	\$ 137,910	21%
Total Salaries and Benefits	\$ 1,670,596	\$ 1,820,879	\$ 1,954,468	\$ 133,589	7%
Professional Services					
Temporary Labor	44,929	23,722	-	-23,722	-100%
Subtotal Professional Services	\$ 44,929	\$ 23,722	-	-23,722	-100%
Supplies					
Office Supplies	4,064	4,126	2,626	-1,500	-36%
Uniforms	165	2,000	2,450	450	23%
Subtotal Supplies	\$ 4,230	\$ 6,126	\$ 5,076	-1,050	-17%
Repair and Maintenance					
Office Equip. Maint.	718	680	718	38	6%
Subtotal Repair and Maintenance	\$ 718	\$ 680	\$ 718	\$ 38	6%
General and Administration					
Sundry	28	3,000	3,000	-	-
Liability	2,104	2,150	2,149	-1	-
Workers Comp	2,925	3,189	1,502	-1,687	-53%
Conferences	192	21,640	22,095	455	2%
Red Flag Rule Comp.	7,559	10,000	7,559	-2,441	-24%
Answering Service	37,284	37,200	37,284	84	-
Cashier O/S		200	200	-	-
Subtotal General and Administration	\$ 50,092	\$ 77,380	\$ 73,789	-3,591	-5%
Total Operations and Maintenance	\$ 1,770,566	\$ 1,928,786	\$ 2,034,051	\$ 105,265	5%
Total Budget	\$ 1,770,566	\$ 1,928,786	\$ 2,034,051	\$ 105,265	5%

GREENVILLE WATER
Business Services - Field Services
2022 Operating Expenses

	2020 Actual	2021 Budget	2022 Budget	\$ Change	% Change
Salaries and Wages					
Salaries & Wages	\$ 1,367,305	\$ 1,366,820	\$ 1,390,696	\$ 23,876	2%
Overtime	79,271	111,950	138,353	26,403	24%
Salaries & Wages (%) Increase		41,160	20,591	-20,569	-50%
Longevity	5,500	12,190	9,621	-2,569	-21%
Subtotal Salaries and Wages	\$ 1,452,076	\$ 1,532,120	\$ 1,559,261	\$ 27,141	2%
Benefits					
FICA	103,824	116,275	119,283	3,008	3%
Retirement	216,457	304,898	266,009	-38,889	-13%
401K Retirement			83,223	83,223	0%
Health Insurance	364,018	431,317	512,505	81,188	19%
Life Insurance	3,465	6,502	7,140	638	10%
Disability Insurance	5,481	6,336	5,894	-442	-7%
Subtotal Benefits	\$ 693,244	\$ 865,328	\$ 994,054	\$ 128,726	15%
Total Salaries and Benefits	\$ 2,145,320	\$ 2,397,448	\$ 2,553,315	\$ 155,867	7%
Supplies					
Office Supplies	555	1,000	1,000	0	0%
Safety Supplies	6,770	6,908	6,908	1	0%
Small Tools	4,790	6,300	6,932	632	10%
Uniforms	17,823	20,105	21,110	1,005	5%
Gas	64,015	111,975	129,888	17,913	16%
Diesel			3,924	3,924	0%
Subtotal Supplies	\$ 93,953	\$ 146,288	\$ 169,762	\$ 23,474	16%
Repair and Maintenance					
Vehicle GPS	6,207	6,864	6,600	-264	-4%
Meter Maintenance	62,678	96,535	122,842	26,307	27%
Special Handling Disposal			14,972	14,972	0%
Locks/Locking Devices	5,650	6,000	8,687	2,687	45%
Subtotal Repair and Maintenance	\$ 74,534	\$ 109,399	\$ 153,101	\$ 43,702	40%
General and Administration					
Liability	17,869	18,260	18,258	-2	0%
Workers Comp	37,233	40,590	30,052	-10,538	-26%
Exp. Mail/Shipping	1,595	7,200	2,499	-4,701	-65%
Conferences		8,845	8,844	-1	0%
Treatment Oper. Lic.	30	30	30		0%
Dist. Oper. Lic.		60	60		0%
Auto Insurance	13,650	17,609	15,013	-2,596	-15%
Subtotal General and Administration	\$ 70,377	\$ 92,593	\$ 74,756	-17,837	-19%
Total Operations and Maintenance	\$ 2,384,184	\$ 2,745,729	\$ 2,950,934	\$ 205,205	7%
Capital Outlay					
Meters		3,075,623	2,966,455	-109,168	-4%

	2020 Actual	2021 Budget	2022 Budget	\$ Change	% Change
Total Capital Outlay		\$ 3,075,623	\$ 2,966,455	-109,168	-4%
Total Budget	\$ 2,384,184	\$ 5,821,351	\$ 5,917,389	\$ 96,038	2%

GREENVILLE WATER
Business Services Summary
2023 Operating Expenses

	2021 Budget	2022 Budget	2023 Budget	\$ Change	% Change
Salaries and Wages					
Salaries & Wages	\$ 2,894,650	\$ 2,970,062	\$ 3,063,484	\$ 93,422	3%
Overtime	137,588	161,251	156,056	-5,195	-3%
Salaries & Wages (%) Increase	87,180	40,789	59,194	18,405	45%
Longevity	21,880	22,115	16,516	-5,599	-25%
Subtotal Salaries and Wages	\$ 3,141,298	\$ 3,194,217	\$ 3,295,250	\$ 101,033	3%
Benefits					
FICA	238,635	244,358	252,087	7,729	3%
Retirement	625,755	544,934	595,123	50,189	9%
401K Retirement	-	181,329	181,329	-	-
Health Insurance	925,910	1,120,248	1,228,676	108,428	10%
Life Insurance	13,789	14,863	15,313	450	3%
Disability Insurance	13,418	12,290	12,660	370	3%
Subtotal Benefits	\$ 1,817,508	\$ 2,118,022	\$ 2,285,188	\$ 167,166	8%
Total Salaries and Benefits	\$ 4,958,806	\$ 5,312,239	\$ 5,580,438	\$ 268,199	5%
Professional Services					
Temporary Labor	23,722	-	-	-	-
Printing Services	168,492	149,728	151,396	1,668	1%
IL-Fiserve eBill Account	-	9,762	11,289	1,527	16%
Subtotal Professional Services	\$ 192,213	\$ 159,490	\$ 162,685	\$ 3,195	2%
Supplies					
Office Supplies	7,256	4,626	4,626	-	-
Billing Supplies	549	-	-	-	-
Safety Supplies	6,908	6,908	6,908	-	-
Small Tools	6,300	6,932	6,931	-1	-
Uniforms	22,105	23,560	24,400	840	4%
Gas	111,975	129,888	129,888	-	-
Diesel		3,924	3,924	-	-
Subtotal Supplies	\$ 155,092	\$ 175,838	\$ 176,677	\$ 839	0%
Repair and Maintenance					
Office Equip. Maint.	680	718	738	20	3%
Vehicle GPS	6,864	6,600	6,600	-	-
Meter Maintenance	96,535	122,842	122,842	-	-
Special Handling Disposal	-	14,972	14,972	-	-
Locks/Locking Devices	6,000	8,687	12,437	3,750	43%
Subtotal Repair and Maintenance	\$ 110,079	\$ 153,819	\$ 157,589	\$ 3,770	2%
General and Administration					
Sundry	3,000	3,000	3,000	-	-
Liability	21,843	21,840	23,587	1,747	8%
Workers Comp	45,063	32,384	36,866	4,482	14%
Exp. Mail/Shipping	10,200	2,499	2,499	-	-

	2021 Budget	2022 Budget	2023 Budget	\$ Change	% Change
Postage	681,017	808,079	828,021	19,942	2%
Education/ Training	-	5,000	5,000	-	-
Conferences	39,340	39,938	39,938	-	-
Treatment Oper. Lic.	30	30	30	-	-
Dist. Oper. Lic.	60	60	60	-	-
Red Flag Rule Comp.	10,000	7,559	7,559	-	-
Answering Service	37,200	37,284	37,284	-	-
Cashier O/S	200	200	200	-	-
Auto Insurance	17,609	15,013	16,214	1,201	8%
Subtotal General and Administration	\$ 865,562	\$ 972,886	\$ 1,000,258	\$ 27,372	3%
Total Operations and Maintenance	\$ 6,281,753	\$ 6,774,272	\$ 7,077,647	\$ 303,375	4%
Capital Outlay					
Meters	3,075,623	2,966,455	2,957,154	-9,301	-
Total Capital Outlay	\$ 3,075,623	\$ 2,966,455	\$ 2,957,154	-9,301	-
Total Budget	\$ 9,357,376	\$ 9,740,727	\$ 10,034,801	\$ 294,074	3%

GREENVILLE WATER
Business Services - Billing
2023 Operating Expenses

	2021 Budget	2022 Budget	2023 Budget	\$ Change	% Change
Salaries and Wages					
Salaries & Wages	\$ 426,910	\$ 463,935	\$ 477,853	\$ 13,918	3%
Overtime	10,102	7,500	-	-7,500	-100%
Salaries & Wages (%) Increase	12,850	5,010	7,452	2,442	49%
Longevity	1,300	4,816	1,879	-2,937	-61%
Subtotal Salaries and Wages	\$ 451,162	\$ 481,261	\$ 487,184	\$ 5,923	1%
Benefits					
FICA	34,414	36,817	37,270	453	1%
Retirement	90,242	82,104	87,986	5,882	7%
401K Retirement	-	26,220	26,220	-	-
Health Insurance	160,639	173,732	189,428	15,696	9%
Life Insurance	2,043	2,367	2,367	-	-
Disability Insurance	1,979	1,955	1,955	-	-
Subtotal Benefits	\$ 289,317	\$ 323,195	\$ 345,226	\$ 22,031	7%
Total Salaries and Benefits	\$ 740,479	\$ 804,456	\$ 832,410	\$ 27,954	3%
Professional Services					
Printing Services	168,492	149,728	151,396	1,668	1%
IL-Fiserve eBill Account	-	9,762	11,289	1,527	16%
Subtotal Professional Services	\$ 168,492	\$ 159,490	\$ 162,685	\$ 3,195	2%
Supplies					
Office Supplies	2,130	1,000	1,000	-	-
Billing Supplies	549	-	-	-	-
Subtotal Supplies	\$ 2,679	\$ 1,000	\$ 1,000	-	-
General and Administration					
Liability	1,433	1,433	1,548	115	8%
Workers Comp	1,284	830	897	67	8%
Exp. Mail/Shipping	3,000	-	-	-	-
Postage	681,017	808,079	828,021	19,942	2%
Education/ Training	-	5,000	5,000	-	-
Conferences	8,855	8,999	8,999	-	-
Subtotal General and Administration	\$ 695,589	\$ 824,341	\$ 844,465	\$ 20,124	2%
Total Operations and Maintenance	\$ 1,607,238	\$ 1,789,287	\$ 1,840,560	\$ 51,273	3%
Total Budget	\$ 1,607,238	\$ 1,789,287	\$ 1,840,560	\$ 51,273	3%

GREENVILLE WATER
Business Services - Customer Service
2023 Operating Expenses

	2021 Budget	2022 Budget	2023 Budget	\$ Change	% Change
Salaries and Wages					
Salaries & Wages	\$ 1,100,920	\$ 1,115,431	\$ 1,146,015	\$ 30,584	3%
Overtime	15,536	15,398	15,628	230	1%
Salaries & Wages (%) Increase	33,170	15,188	25,024	9,836	65%
Longevity	8,390	7,678	1,513	-6,165	-80%
Subtotal Salaries and Wages	\$ 1,158,016	\$ 1,153,695	\$ 1,188,180	\$ 34,485	3%
Benefits					
FICA	87,946	88,258	90,896	2,638	3%
Retirement	230,615	196,821	214,586	17,765	9%
401K Retirement	-	71,886	71,886	-	-
Health Insurance	333,954	434,011	477,553	43,542	10%
Life Insurance	5,244	5,356	5,556	200	4%
Disability Insurance	5,103	4,441	4,611	170	4%
Subtotal Benefits	\$ 662,863	\$ 800,773	\$ 865,088	\$ 64,315	8%
Total Salaries and Benefits	\$ 1,820,879	\$ 1,954,468	\$ 2,053,268	\$ 98,800	5%
Professional Services					
Temporary Labor	23,722	-	-	-	-
Subtotal Professional Services	\$ 23,722	-	-	-	-
Supplies					
Office Supplies	4,126	2,626	2,626	-	-
Uniforms	2,000	2,450	735	-1,715	-70%
Subtotal Supplies	\$ 6,126	\$ 5,076	\$ 3,361	-1,715	-34%
Repair and Maintenance					
Office Equip. Maint.	680	718	738	20	3%
Subtotal Repair and Maintenance	\$ 680	\$ 718	\$ 738	\$ 20	3%
General and Administration					
Sundry	3,000	3,000	3,000	-	-
Liability	2,150	2,149	2,321	172	8%
Workers Comp	3,189	1,502	1,893	391	26%
Conferences	21,640	22,095	22,095	-	-
Red Flag Rule Comp.	10,000	7,559	7,559	-	-
Answering Service	37,200	37,284	37,284	-	-
Cashier O/S	200	200	200	-	-
Subtotal General and Administration	\$ 77,380	\$ 73,789	\$ 74,352	\$ 563	1%
Total Operations and Maintenance	\$ 1,928,786	\$ 2,034,051	\$ 2,131,719	\$ 97,668	5%
Total Budget	\$ 1,928,786	\$ 2,034,051	\$ 2,131,719	\$ 97,668	5%

GREENVILLE WATER
Business Services - Field Services
2023 Operating Expenses

	2021 Budget	2022 Budget	2023 Budget	\$ Change	% Change
Salaries and Wages					
Salaries & Wages	\$ 1,366,820	\$ 1,390,696	\$ 1,439,616	\$ 48,920	4%
Overtime	111,950	138,353	140,428	2,075	1%
Salaries & Wages (%) Increase	41,160	20,591	26,718	6,127	30%
Longevity	12,190	9,621	13,124	3,503	36%
Subtotal Salaries and Wages	\$ 1,532,120	\$ 1,559,261	\$ 1,619,886	\$ 60,625	4%
Benefits					
FICA	116,275	119,283	123,921	4,638	4%
Retirement	304,898	266,009	292,551	26,542	10%
401K Retirement	-	83,223	83,223	-	-
Health Insurance	431,317	512,505	561,695	49,190	10%
Life Insurance	6,502	7,140	7,390	250	4%
Disability Insurance	6,336	5,894	6,094	200	3%
Subtotal Benefits	\$ 865,328	\$ 994,054	\$ 1,074,874	\$ 80,820	8%
Total Salaries and Benefits	\$ 2,397,448	\$ 2,553,315	\$ 2,694,760	\$ 141,445	6%
Supplies					
Office Supplies	1,000	1,000	1,000	-	-
Safety Supplies	6,908	6,908	6,908	-	-
Small Tools	6,300	6,932	6,931	-1	-
Uniforms	20,105	21,110	23,665	2,555	12%
Gas	111,975	129,888	129,888	-	-
Diesel		3,924	3,924	-	-
Subtotal Supplies	\$ 146,288	\$ 169,762	\$ 172,316	\$ 2,554	2%
Repair and Maintenance					
Vehicle GPS	6,864	6,600	6,600	-	-
Meter Maintenance	96,535	122,842	122,842	-	-
Special Handling Disposal	-	14,972	14,972	-	-
Locks/Locking Devices	6,000	8,687	12,437	3,750	43%
Subtotal Repair and Maintenance	\$ 109,399	\$ 153,101	\$ 156,851	\$ 3,750	2%
General and Administration					
Liability	18,260	18,258	19,718	1,460	8%
Workers Comp	40,590	30,052	34,076	4,024	13%
Exp. Mail/Shipping	7,200	2,499	2,499	-	-
Conferences	8,845	8,844	8,844	-	-
Treatment Oper. Lic.	30	30	30	-	-
Dist. Oper. Lic.	60	60	60	-	-
Auto Insurance	17,609	15,013	16,214	1,201	8%
Subtotal General and Administration	\$ 92,593	\$ 74,756	\$ 81,441	\$ 6,685	9%
Total Operations and Maintenance	\$ 2,745,729	\$ 2,950,934	\$ 3,105,368	\$ 154,434	5%

	2021 Budget	2022 Budget	2023 Budget	\$ Change	% Change
Capital Outlay					
Meters	3,075,623	2,966,455	2,957,154	-9,301	-
Total Capital Outlay	\$ 3,075,623	\$ 2,966,455	\$ 2,957,154	-9,301	-
Total Budget	\$ 5,821,351	\$ 5,917,389	\$ 6,062,522	\$ 145,133	2%

Engineering



Engineering

The Engineering Department serves as the customer interface for new development, new accounts, for technical questions pertaining to pressure and flow, and requests for water availability. The department reviews and approves fire protection plan submittals and conducts plan review of water main layouts for subdivisions and other developments. Engineering is responsible for the design and construction management of new water mains and the replacement of aging infrastructure as well as the management of major system capital improvements consisting of supply, treatment, large water mains, pumping stations and storage tanks. The cross connection control program is administered with engineering personnel. System mapping, GIS database administration and hydraulic modeling of the distribution system are also core functions of this department.

Personnel Budget Summary

	2020 ACTUAL	2021 BUDGET	2022 BUDGET	BUDGET CHANGE	2023 BUDGET	BUDGET CHANGE
Engineering	23	26	25	-1	25	0

GREENVILLE WATER
Engineering
2022 Operating Expenses

	2020 Actual	2021 Budget	2022 Budget	\$ Change	% Change
Salaries and Wages					
Salaries & Wages	\$ 652,936	\$ 1,762,750	\$ 1,785,293	\$ 22,543	1%
Overtime	399	7,129	5,400	-1,729	-24%
Salaries & Wages (%) Increase	-	53,000	24,330	-28,670	-54%
Contribution (401k)	2,921	-	-	-	-
Longevity	2,450	3,460	10,500	7,040	203%
Subtotal Salaries and Wages	\$ 658,706	\$ 1,826,339	\$ 1,825,523	-816	-
Benefits					
FICA	48,344	139,450	139,653	203	-
Retirement	96,459	365,670	311,435	-54,235	-15%
401K Retirement	-	-	87,212	87,212	-
Health Insurance	113,641	418,486	455,574	37,088	9%
Life Insurance	2,052	8,445	9,204	759	9%
Disability Insurance	2,195	8,171	7,601	-570	-7%
Subtotal Benefits	\$ 262,691	\$ 940,222	\$ 1,010,679	\$ 70,457	7%
Total Salaries and Benefits	\$ 921,397	\$ 2,766,561	\$ 2,836,202	\$ 69,641	3%
Professional Services					
Professional Services	424	1,300	1,300	-	-
Printing Services	2,778	2,400	3,000	600	25%
Subtotal Professional Services	\$ 3,202	\$ 3,700	\$ 4,300	\$ 600	16%
Supplies					
Office Supplies	3,622	4,130	3,800	-330	-8%
Surveying Supplies	1,234	1,200	250	-950	-79%
Safety Supplies	2,942	2,970	2,300	-670	-23%
Misc. Tools	2,167	2,900	2,200	-700	-24%
Uniforms	10,619	11,307	14,244	2,937	26%
Gas	9,089	12,211	15,336	3,125	26%
Subtotal Supplies	\$ 29,673	\$ 34,718	\$ 38,130	\$ 3,412	10%
Repair and Maintenance					
Equipment Maintenance	1,177	1,600	1,350	-250	-16%
Equipment Calibration	-	500	-	-500	-100%
Vehicle GPS	3,248	3,432	3,696	264	8%
Meter Maintenance	364	1,550	1,500	-50	-3%
Subtotal Repair and Maintenance	\$ 4,789	\$ 7,082	\$ 6,546	-536	-8%
General and Administration					
Sundry	364	1,000	1,000	-	-
Liability	3,768	3,850	3,850	-	-
Workers Comp	27,748	30,250	13,670	-16,580	-55%
Publications/Subscriptions	60	230	60	-170	-74%
Education/ Training	1,423	3,600	4,750	1,150	32%
Webinars	-	625	500	-125	-20%
Conferences	464	11,000	11,000	-	-
Professional Assoc.	-	2,000	1,550	-450	-23%

	2020 Actual	2021 Budget	2022 Budget	\$ Change	% Change
Memberships/Dues	-	900	300	-600	-67%
Prof. Eng. Licensure	510	500	510	10	2%
Dist. Oper. Lic.	1,308	2,448	4,350	1,902	78%
Permits	2,735	2,000	1,500	-500	-25%
Auto Insurance	6,090	8,032	8,439	407	5%
Subtotal General and Administration	\$ 44,470	\$ 66,435	\$ 51,479	-14,956	-23%
Total Operations and Maintenance	\$ 1,003,532	\$ 2,878,496	\$ 2,936,657	\$ 58,161	2%
Capital Outlay					
Equipment	-	16,000	17,000	1,000	6%
Total Capital Outlay	-	\$ 16,000	\$ 17,000	\$ 1,000	6%
Total Budget	\$ 1,003,532	\$ 2,894,496	\$ 2,953,657	\$ 59,161	2%

GREENVILLE WATER
Engineering
2023 Operating Expenses

	2021 Budget	2022 Budget	2023 Budget	\$ Change	% Change
Salaries and Wages					
Salaries & Wages	\$ 1,762,750	\$ 1,785,293	\$ 1,839,994	\$ 54,701	3%
Overtime	7,129	5,400	5,481	81	2%
Salaries & Wages (%) Increase	53,000	24,330	82,224	57,894	238%
Longevity	3,460	10,500	3,000	-7,500	-71%
Subtotal Salaries and Wages	\$ 1,826,339	\$ 1,825,523	\$ 1,930,699	\$ 105,176	6%
Benefits					
FICA	139,450	139,653	147,699	8,046	6%
Retirement	365,670	311,435	348,685	37,250	12%
401K Retirement	-	87,212	87,212	-	-
Health Insurance	418,486	455,574	497,612	42,038	9%
Life Insurance	8,445	9,204	9,589	385	4%
Disability Insurance	8,171	7,601	7,921	320	4%
Subtotal Benefits	\$ 940,222	\$ 1,010,679	\$ 1,098,718	\$ 88,039	9%
Total Salaries and Benefits	\$ 2,766,561	\$ 2,836,202	\$ 3,029,417	\$ 193,215	7%
Professional Services					
Professional Services	1,300	1,300	1,300	-	-
Printing Services	2,400	3,000	3,000	-	-
Subtotal Professional Services	\$ 3,700	\$ 4,300	\$ 4,300	-	-
Supplies					
Office Supplies	4,130	3,800	3,800	-	-
Surveying Supplies	1,200	250	250	-	-
Safety Supplies	2,970	2,300	2,975	675	29%
Misc. Tools	2,900	2,200	2,200	-	-
Uniforms	11,307	14,244	16,788	2,544	18%
Gas	12,211	15,336	15,336	-	-
Subtotal Supplies	\$ 34,718	\$ 38,130	\$ 41,349	\$ 3,219	8%
Repair and Maintenance					
Equipment Maintenance	1,600	1,350	1,350	-	-
Equipment Calibration	500	-	-	-	-
Vehicle GPS	3,432	3,696	3,696	-	-
Meter Maintenance	1,550	1,500	1,500	-	-
Subtotal Repair and Maintenance	\$ 7,082	\$ 6,546	\$ 6,546	-	-
General and Administration					
Sundry	1,000	1,000	1,000	-	-
Liability	3,850	3,850	4,158	308	8%
Workers Comp	30,250	13,670	14,885	1,215	9%
Publications/Subscriptions	230	60	60	-	-
Education/ Training	3,600	4,750	4,750	-	-
Webinars	625	500	500	-	-
Conferences	11,000	11,000	11,000	-	-

	2021 Budget	2022 Budget	2023 Budget	\$ Change	% Change
Professional Assoc.	2,000	1,550	1,550	-	-
Memberships/Dues	900	300	300	-	-
Prof. Eng. Licensure	500	510	-	-510	-100%
Dist. Oper. Lic.	2,448	4,350	4,350	-	-
Permits	2,000	1,500	1,500	-	-
Auto Insurance	8,032	8,439	9,113	674	8%
Subtotal General and Administration	\$ 66,435	\$ 51,479	\$ 53,166	\$ 1,687	3%
Total Operations and Maintenance	\$ 2,878,496	\$ 2,936,657	\$ 3,134,778	\$ 198,121	7%
Capital Outlay					
Equipment	16,000	17,000	19,000	2,000	12%
Total Capital Outlay	\$ 16,000	\$ 17,000	\$ 19,000	\$ 2,000	12%
Total Budget	\$ 2,894,496	\$ 2,953,657	\$ 3,153,778	\$ 200,121	7%

Field Operations



Field Operations

The Field Operations Department is made up of three divisions: Management, Construction and Maintenance, and Locating.

The Construction and Maintenance Division is responsible for carrying out preventative maintenance programs including: leak detection, valve exercising, fire hydrant maintenance, and pressure reducing valve maintenance. It also installs all new taps and water meters and occasionally does water main installations primarily for emergency purposes only. Additionally, it is responsible for the repair of aging and/or damaged infrastructure such as: water mains, valves, fire hydrants and other miscellaneous appurtenances as required.

The Locating Division is responsible for locating water mains for construction zones.

Personnel Budget Summary

	2020 ACTUAL	2021 BUDGET	2022 BUDGET	BUDGET CHANGE	2023 BUDGET	BUDGET CHANGE
Management	2	4	4	0	4	0
Construction/Maintenance	46	54	53	-1	53	0
Locating	6	6	7	1	7	0
Field Operations	54	64	64	0	64	0

GREENVILLE WATER
Field Operations Summary
2022 Operating Expenses

	2020 Actual	2021 Budget	2022 Budget	\$ Change	% Change
Salaries and Wages					
Salaries & Wages	\$3,085,936	\$3,090,700	\$3,079,122	-\$11,578	-
Overtime	278,167	174,587	188,095	13,508	8%
Salaries & Wages (%) Increase	-	88,390	43,528	-44,862	-51%
Contribution (401k)	4,478	-	-	-	-
Longevity	17,291	8,380	18,175	9,795	117%
Subtotal Salaries and Wages	\$3,385,872	\$3,362,057	\$3,328,920	-\$33,137	-1%
Benefits					
FICA	244,337	256,556	254,663	-1,893	-1%
Retirement	470,252	672,748	567,915	-104,833	-16%
401K Retirement	-	-	201,572	201,572	-
Health Insurance	672,658	952,932	1,051,042	98,110	10%
Life Insurance	6,913	14,051	14,578	527	4%
Disability Insurance	10,445	13,608	12,056	-1,552	-11%
Subtotal Benefits	\$1,404,604	\$1,909,895	\$2,101,826	\$191,931	10%
Total Salaries and Benefits	\$4,790,476	\$5,271,952	\$5,430,746	\$158,794	3%
Supplies					
Office Supplies	1,300	2,500	2,000	-500	-20%
Cleaning Supplies	3,666	2,600	2,000	-600	-23%
Misc. Supplies	155,148	294,660	295,812	1,152	-
Pipe Repair Supplies	332,287	120,000	145,000	25,000	21%
Paint	12,554	12,000	15,600	3,600	30%
Hydrant Supplies	138,866	151,100	151,100	-	-
Tapping Supplies	965,500	1,400,050	1,400,050	-	-
Tapping Machine Supplies	58,466	60,000	60,000	-	-
Highway Impr. Supplies	76,831	60,000	60,000	-	-
Safety Supplies	50,292	50,683	58,022	7,339	14%
Small Tools	70,283	74,570	120,676	46,106	62%
Uniforms	63,895	64,825	78,288	13,463	21%
Gas	38,433	66,156	76,188	10,032	15%
Diesel	99,164	137,109	117,720	-19,389	-14%
Subtotal Supplies	\$2,066,686	\$2,496,253	\$2,582,456	\$86,203	3%
Repair and Maintenance					
Landscaping Services	-	-	10,000	10,000	-
Contracted Services	113,675	30,000	250,000	220,000	733%
Equipment Maintenance	1,960	5,000	78,189	73,189	1464%
Concrete	76,818	41,250	45,000	3,750	9%
Concrete Pits	-	10,000	20,000	10,000	100%
Stone	140,020	145,000	145,000	-	-
Seed/Straw	16,538	15,000	15,000	-	-
Top Soil	3,447	2,500	2,500	-	-
Flowable Fill	2,565	2,250	2,500	250	11%
Asphalt	181,034	210,000	105,000	-105,000	-50%
Traffic Control	22,378	35,500	35,500	-	-
Supplies	-	7,500	-	-7,500	-100%
Equipment Rental	5,610	5,000	10,000	5,000	100%

	2020 Actual	2021 Budget	2022 Budget	\$ Change	% Change
Vehicle GPS	14,420	15,048	15,048	-	-
Locate Equip. Rep	3,083	4,800	17,400	12,600	263%
SC811 Membership	85,123	85,123	96,030	10,907	13%
Ticket Mangement	19,597	21,000	27,720	6,720	32%
Pipehorn Repair	1,248	2,160	-	-2,160	-100%
Subtotal Repair and Maintenance	\$687,516	\$637,131	\$874,887	\$237,756	37%
General and Administration					
Sundry	218	1,000	1,000	-	-
Utility Damages	1,245	1,200	1,200	-	-
Liability	44,259	45,229	45,224	-5	-
Workers Comp	70,920	77,317	69,438	-7,879	-10%
Education/ Training	100	33,500	30,000	-3,500	-10%
Conferences	3,015	17,500	19,000	1,500	9%
Memberships/Dues	100	100	100	-	-
Dist. Oper. Lic.	920	3,948	2,898	-1,050	-27%
Vehicle Licensure	64	221	245	25	11%
Permits	-	-	10,000	10,000	-
Auto Insurance	31,390	41,212	38,159	-3,053	-7%
Subtotal General and Administration	\$152,230	\$221,227	\$217,264	-\$3,963	-2%
Total Operations and Maintenance	\$7,696,907	\$8,626,563	\$9,105,353	\$478,790	6%
Capital Outlay					
Equipment	-	229,000	123,750	-105,250	-46%
Total Capital Outlay	-	\$229,000	\$123,750	-\$105,250	-46%
Total Budget	\$7,696,907	\$8,855,563	\$9,229,103	\$373,540	4%

GREENVILLE WATER
Field Operations - Management
2022 Operating Expenses

	2020 Actual	2021 Budget	2022 Budget	\$ Change	% Change
Salaries and Wages					
Salaries & Wages	\$ 177,138	\$ 316,870	\$ 360,131	\$ 43,261	14%
Overtime	32	-	-	-	-
Salaries & Wages (%) Increase	-	9,530	1,461	-8,069	-85%
Contribution (401k)	4,478	-	-	-	-
Longevity	2,500	-	3,000	3,000	-
Subtotal Salaries and Wages	\$ 184,148	\$ 326,400	\$ 364,592	\$ 38,192	12%
Benefits					
FICA	12,725	24,970	27,891	2,921	12%
Retirement	24,530	65,476	62,199	-3,277	-5%
401K Retirement	-	-	4,818	4,818	-
Health Insurance	27,594	55,627	80,988	25,361	46%
Life Insurance	467	1,521	1,867	346	23%
Disability Insurance	713	1,469	1,538	69	5%
Subtotal Benefits	\$ 66,029	\$ 149,062	\$ 179,301	\$ 30,239	20%
Total Salaries and Benefits	\$ 250,177	\$ 475,462	\$ 543,893	\$ 68,431	14%
Supplies					
Office Supplies	1,300	2,500	2,000	-500	-20%
Cleaning Supplies	3,666	2,600	2,000	-600	-23%
Misc. Supplies	31,359	40,060	38,812	-1,248	-3%
Safety Supplies	50,292	50,683	58,022	7,339	14%
Small Tools	62,415	66,570	65,076	-1,494	-2%
Uniforms	63,895	64,825	78,288	13,463	21%
Gas	38,433	66,156	76,188	10,032	15%
Diesel	99,164	137,109	117,720	-19,389	-14%
Subtotal Supplies	\$ 350,525	\$ 430,503	\$ 438,106	\$ 7,603	2%
Repair and Maintenance					
Vehicle GPS	14,420	15,048	15,048	-	-
Pipehorn Repair	1,248	2,160	-	-2,160	-100%
Subtotal Repair and Maintenance	\$ 15,667	\$ 17,208	\$ 15,048	-2,160	-13%
General and Administration					
Sundry	218	1,000	1,000	-	-
Utility Damages	1,245	1,200	1,200	-	-
Liability	1,668	1,705	1,704	-1	-
Workers Comp	7,941	8,660	641	-8,019	-93%
Education/ Training	100	33,500	30,000	-3,500	-10%
Conferences	3,015	17,500	19,000	1,500	9%
Dist. Oper. Lic.	920	3,948	2,898	-1,050	-27%
Vehicle Licensure	64	221	245	25	11%
Permits	-	-	10,000	10,000	-
Auto Insurance	31,390	41,212	38,159	-3,053	-7%
Subtotal General and Administration	\$ 46,560	\$ 108,945	\$ 104,847	-4,098	-4%

	2020 Actual	2021 Budget	2022 Budget	\$ Change	% Change
Total Operations and Maintenance	\$ 662,930	\$ 1,032,119	\$ 1,101,894	\$ 69,775	7%
Total Budget	\$ 662,930	\$ 1,032,119	\$ 1,101,894	\$ 69,775	7%

GREENVILLE WATER
Field Operations - Construction and Maintenance
2022 Operating Expenses

	2020 Actual	2021 Budget	2022 Budget	\$ Change	% Change
Salaries and Wages					
Salaries & Wages	2,581,748	2,491,470	2,390,499	(100,971)	-4%
Overtime	248,767	157,464	171,500	14,036	9%
Salaries & Wages (%) Increase	-	70,370	37,865	-32,505	-46%
Longevity	13,918	8,380	13,677	5,297	63%
Subtotal Salaries and Wages	2,844,433	2,727,684	2,613,541	-114,143	-4%
Benefits					
FICA	206,606	208,027	199,936	-8,091	-4%
Retirement	393,734	545,492	445,871	-99,621	-18%
401K Retirement	-	-	171,988	171,988	-
Health Insurance	560,166	792,269	845,792	53,523	7%
Life Insurance	5,571	11,175	11,080	-95	-1%
Disability Insurance	8,398	10,830	9,020	-1,810	-17%
Subtotal Benefits	1,174,476	1,567,793	1,683,687	115,894	7%
Total Salaries and Benefits	4,018,908	4,295,477	4,297,228	1,751	-
Supplies					
Misc. Supplies	121,924	253,000	253,000	-	-
Pipe Repair Supplies	332,287	120,000	145,000	25,000	21%
Hydrant Supplies	138,866	151,100	151,100	-	-
Tapping Supplies	965,500	1,400,050	1,400,050	-	-
Tapping Machine Supplies	58,466	60,000	60,000	-	-
Highway Impr. Supplies	76,831	60,000	60,000	-	-
Small Tools	7,868	8,000	55,600	47,600	595%
Subtotal Supplies	1,701,743	2,052,150	2,124,750	72,600	4%
Repair and Maintenance					
Landscaping Services	-	-	10,000	10,000	-
Contracted Services	113,675	30,000	250,000	220,000	733%
Equipment Maintenance	1,960	5,000	78,189	73,189	1464%
Concrete	76,818	41,250	45,000	3,750	9%
Concrete Pits	-	10,000	20,000	10,000	100%
Stone	140,020	145,000	145,000	-	-
Seed/Straw	16,538	15,000	15,000	-	-
Top Soil	3,447	2,500	2,500	-	-
Flowable Fill	2,565	2,250	2,500	250	11%
Asphalt	181,034	210,000	105,000	-105,000	-50%
Traffic Control	22,378	35,500	35,500	-	-
Supplies	-	7,500	-	-7,500	-100%
Equipment Rental	5,610	5,000	10,000	5,000	100%
Subtotal Repair and Maintenance	564,045	509,000	718,689	209,689	41%
General and Administration					
Liability	38,520	39,365	39,361	-4	-
Workers Comp	55,497	60,500	59,857	-643	-1%
Memberships/Dues	100	100	100	-	-

	2020 Actual	2021 Budget	2022 Budget	\$ Change	% Change
Subtotal General and Administration	94,117	99,965	99,318	-647	-1%
Total Operations and Maintenance	6,378,813	6,956,592	7,239,985	283,393	4%
Capital Outlay					
Equipment	-	229,000	95,750	-133,250	-58%
Total Capital Outlay	-	229,000	95,750	-133,250	-58%
Total Budget	6,378,813	7,185,592	7,335,735	150,143	2%

GREENVILLE WATER
Field Operations - Locating
2022 Operating Expenses

	2020 Actual	2021 Budget	2022 Budget	\$ Change	% Change
Salaries and Wages					
Salaries & Wages	\$ 327,050	\$ 282,360	\$ 328,492	\$ 46,132	16%
Overtime	29,369	17,123	16,595	-528	-3%
Salaries & Wages (%) Increase	-	8,490	4,202	-4,288	-51%
Longevity	873	-	1,498	1,498	-
Subtotal Salaries and Wages	\$ 357,292	\$ 307,973	\$ 350,787	\$ 42,814	14%
Benefits					
FICA	25,006	23,560	26,836	3,276	14%
Retirement	51,987	61,779	59,845	-1,934	-3%
401K Retirement	-	-	24,766	24,766	-
Health Insurance	84,898	105,037	124,262	19,225	18%
Life Insurance	875	1,355	1,631	276	20%
Disability Insurance	1,333	1,309	1,498	189	14%
Subtotal Benefits	\$ 164,099	\$ 193,040	\$ 238,838	\$ 45,798	24%
Total Salaries and Benefits	\$ 521,391	\$ 501,013	\$ 589,625	\$ 88,612	18%
Supplies					
Misc. Supplies	1,864	1,600	4,000	2,400	150%
Paint	12,554	12,000	15,600	3,600	30%
Subtotal Supplies	\$ 14,418	\$ 13,600	\$ 19,600	\$ 6,000	44%
Repair and Maintenance					
Locate Equip. Rep	3,083	4,800	17,400	12,600	263%
SC811 Membership	85,123	85,123	96,030	10,907	13%
Ticket Mangement	19,597	21,000	27,720	6,720	32%
Subtotal Repair and Maintenance	\$ 107,803	\$ 110,923	\$ 141,150	\$ 30,227	27%
General and Administration					
Liability	4,070	4,159	4,159	-	-
Workers Comp	7,482	8,157	8,940	783	10%
Subtotal General and Administration	\$ 11,552	\$ 12,316	\$ 13,099	\$ 783	6%
Total Operations and Maintenance	\$ 655,165	\$ 637,852	\$ 763,474	\$ 125,622	20%
Capital Outlay					
Equipment	-	-	28,000	28,000	-
Total Capital Outlay	-	-	\$ 28,000	\$ 28,000	-
Total Budget	\$ 655,165	\$ 637,852	\$ 791,474	\$ 153,622	24%

GREENVILLE WATER
Field Operations Summary
2023 Operating Expenses

	2021 Budget	2022 Budget	2023 Budget	\$ Change	% Change
Salaries and Wages					
Salaries & Wages	\$ 3,090,700	\$ 3,079,122	\$ 3,167,126	\$ 88,004	3%
Overtime	174,587	188,095	190,917	2,822	2%
Salaries & Wages (%) Increase	88,390	43,528	53,578	10,050	23%
Longevity	8,380	18,175	10,347	-7,828	-43%
Subtotal Salaries and Wages	\$ 3,362,057	\$ 3,328,920	\$ 3,421,968	\$ 93,048	3%
Benefits					
FICA	256,556	254,663	261,135	6,472	3%
Retirement	672,748	567,915	618,008	50,093	9%
401K Retirement	-	201,572	201,572	-	-
Health Insurance	952,932	1,051,042	1,273,115	222,073	21%
Life Insurance	14,051	14,578	15,928	1,350	9%
Disability Insurance	13,608	12,056	13,106	1,050	9%
Subtotal Benefits	\$ 1,909,895	\$ 2,101,826	\$ 2,382,864	\$ 281,038	13%
Total Salaries and Benefits	5,271,952	5,430,746	5,804,832	374,086	7%
Supplies					
Office Supplies	2,500	2,000	2,000	-	-
Cleaning Supplies	2,600	2,000	2,000	-	-
Misc. Supplies	294,660	295,812	285,812	-10,000	-3%
Pipe Repair Supplies	120,000	145,000	145,000	-	-
Paint	12,000	15,600	15,600	-	-
Hydrant Supplies	151,100	151,100	151,100	-	-
Tapping Supplies	1,400,050	1,400,050	1,400,050	-	-
Tapping Machine Supplies	60,000	60,000	60,000	-	-
Highway Impr. Supplies	60,000	60,000	60,000	-	-
Safety Supplies	50,683	58,022	58,022	-	-
Small Tools	74,570	120,676	120,676	-	-
Uniforms	64,825	78,288	75,024	-3,264	-4%
Gas	66,156	76,188	76,188	-	-
Diesel	137,109	117,720	117,720	-	-
Subtotal Supplies	\$ 2,496,253	\$ 2,582,456	\$ 2,569,192	-13,264	-1%
Repair and Maintenance					
Landscaping Services	-	10,000	10,000	-	-
Contracted Services	30,000	250,000	250,000	-	-
Equipment Maintenance	5,000	78,189	74,189	-4,000	-5%
Concrete	41,250	45,000	45,000	-	-
Concrete Pits	10,000	20,000	20,000	-	-
Stone	145,000	145,000	145,000	-	-
Seed/Straw	15,000	15,000	15,000	-	-
Top Soil	2,500	2,500	2,500	-	-
Flowable Fill	2,250	2,500	2,500	-	-
Asphalt	210,000	105,000	105,000	-	-
Traffic Control	35,500	35,500	35,500	-	-
Supplies	7,500	-	-	-	-

	2021 Budget	2022 Budget	2023 Budget	\$ Change	% Change
Equipment Rental	5,000	10,000	10,000	-	-
Vehicle GPS	15,048	15,048	15,048	-	-
Locate Equip. Rep	4,800	17,400	15,000	-2,400	-14%
SC811 Membership	85,123	96,030	96,030	-	-
Ticket Mangement	21,000	27,720	27,720	-	-
Pipehorn Repair	2,160			-	-
Subtotal Repair and Maintenance	\$ 637,131	\$ 874,887	\$ 868,487	-6,400	-1%
General and Administration					
Sundry	1,000	1,000	1,000	-	-
Utility Damages	1,200	1,200	1,200	-	-
Liability	45,229	45,224	48,840	3,616	8%
Workers Comp	77,317	69,438	81,852	12,414	18%
Education/ Training	33,500	30,000	12,500	-17,500	-58%
Conferences	17,500	19,000	19,000	-	-
Memberships/Dues	100	100	100	-	-
Dist. Oper. Lic.	3,948	2,898	2,898	-	-
Vehicle Licensure	221	245	175	-70	-29%
Permits	-	10,000	500	-9,500	-95%
Auto Insurance	41,212	38,159	41,212	3,053	8%
Subtotal General and Administration	\$ 221,227	\$ 217,264	\$ 209,277	-7,987	-4%
Total Operations and Maintenance	\$ 8,626,563	\$ 9,105,353	\$ 9,451,788	\$ 346,435	4%
Capital Outlay					
Equipment	229,000	123,750	116,750	-7,000	-6%
Total Capital Outlay	\$ 229,000	\$ 123,750	\$ 116,750	-7,000	-6%
Total Budget	\$ 8,855,563	\$ 9,229,103	\$ 9,568,538	\$ 339,435	4%

GREENVILLE WATER
Field Operations - Management
2023 Operating Expenses

	2021 Budget	2022 Budget	2023 Budget	\$ Change	% Change
Salaries and Wages					
Salaries & Wages	\$ 316,870	\$ 360,131	\$ 367,951	\$ 7,820	2%
Salaries & Wages (%) Increase	9,530	1,461	5,102	3,641	249%
Longevity	-	3,000	-	-3,000	-100%
Subtotal Salaries and Wages	\$ 326,400	\$ 364,592	\$ 373,053	\$ 8,461	2%
Benefits					
FICA	24,970	27,891	28,539	648	2%
Retirement	65,476	62,199	67,373	5,174	8%
401K Retirement	-	4,818	4,818	-	-
Health Insurance	55,627	80,988	89,717	8,729	11%
Life Insurance	1,521	1,867	1,867	-	-
Disability Insurance	1,469	1,538	1,538	-	-
Subtotal Benefits	\$ 149,062	\$ 179,301	\$ 193,852	\$ 14,551	8%
Total Salaries and Benefits	\$ 475,462	\$ 543,893	\$ 566,905	\$ 23,012	4%
Supplies					
Office Supplies	2,500	2,000	2,000	-	-
Cleaning Supplies	2,600	2,000	2,000	-	-
Misc. Supplies	40,060	38,812	28,812	-10,000	-26%
Safety Supplies	50,683	58,022	58,022	-	-
Small Tools	66,570	65,076	65,076	-	-
Uniforms	64,825	78,288	75,024	-3,264	-4%
Gas	66,156	76,188	76,188	-	-
Diesel	137,109	117,720	117,720	-	-
Subtotal Supplies	\$ 430,503	\$ 438,106	\$ 424,842	-13,264	-3%
Repair and Maintenance					
Vehicle GPS	15,048	15,048	15,048	-	-
Pipehorn Repair	2,160	-	-	-	-
Subtotal Repair and Maintenance	\$ 17,208	\$ 15,048	\$ 15,048	-	-
General and Administration					
Sundry	1,000	1,000	1,000	-	-
Utility Damages	1,200	1,200	1,200	-	-
Liability	1,705	1,704	1,840	136	8%
Workers Comp	8,660	641	692	51	8%
Education/ Training	33,500	30,000	12,500	-17,500	-58%
Conferences	17,500	19,000	19,000	-	-
Dist. Oper. Lic.	3,948	2,898	2,898	-	-
Vehicle Licensure	221	245	175	-70	-29%
Permits	-	10,000	500	-9,500	-95%
Auto Insurance	41,212	38,159	41,212	3,053	8%
Subtotal General and Administration	\$ 108,945	\$ 104,847	\$ 81,017	-23,830	-23%

	2021 Budget	2022 Budget	2023 Budget	\$ Change	% Change
Total Operations and Maintenance	\$ 1,032,119	\$ 1,101,894	\$ 1,087,812	-14,082	-1%
Total Budget	\$ 1,032,119	\$ 1,101,894	\$ 1,087,812	-14,082	-1%

GREENVILLE WATER
Field Operations - Construction and Maintenance
2023 Operating Expenses

	2021 Budget	2022 Budget	2023 Budget	\$ Change	% Change
Salaries and Wages					
Salaries & Wages	\$ 2,491,470	\$ 2,390,499	\$ 2,462,222	\$ 71,723	3%
Overtime	157,464	171,500	174,073	2,573	2%
Salaries & Wages (%) Increase	70,370	37,865	42,601	4,736	13%
Longevity	8,380	13,677	7,606	-6,071	-44%
Subtotal Salaries and Wages	\$ 2,727,684	\$ 2,613,541	\$ 2,686,502	\$ 72,961	3%
Benefits					
FICA	208,027	199,936	205,518	5,582	3%
Retirement	545,492	445,871	485,183	39,312	9%
401K Retirement	-	171,988	171,988	-	-
Health Insurance	792,269	845,792	1,046,436	200,644	24%
Life Insurance	11,175	11,080	12,430	1,350	12%
Disability Insurance	10,830	9,020	10,070	1,050	12%
Subtotal Benefits	\$ 1,567,793	\$ 1,683,687	\$ 1,931,625	\$ 247,938	15%
Total Salaries and Benefits	\$ 4,295,477	\$ 4,297,228	\$ 4,618,127	\$ 320,899	7%
Supplies					
Misc. Supplies	253,000	253,000	253,000	-	-
Pipe Repair Supplies	120,000	145,000	145,000	-	-
Hydrant Supplies	151,100	151,100	151,100	-	-
Tapping Supplies	1,400,050	1,400,050	1,400,050	-	-
Tapping Machine Supplies	60,000	60,000	60,000	-	-
Highway Impr. Supplies	60,000	60,000	60,000	-	-
Small Tools	8,000	55,600	55,600	-	-
Subtotal Supplies	\$ 2,052,150	\$ 2,124,750	\$ 2,124,750	-	-
Repair and Maintenance					
Landscaping Services	-	10,000	10,000	-	-
Contracted Services	30,000	250,000	250,000	-	-
Equipment Maintenance	5,000	78,189	74,189	-4,000	-5%
Concrete	41,250	45,000	45,000	-	-
Concrete Pits	10,000	20,000	20,000	-	-
Stone	145,000	145,000	145,000	-	-
Seed/Straw	15,000	15,000	15,000	-	-
Top Soil	2,500	2,500	2,500	-	-
Flowable Fill	2,250	2,500	2,500	-	-
Asphalt	210,000	105,000	105,000	-	-
Traffic Control	35,500	35,500	35,500	-	-
Supplies	7,500	-	-	-	-
Equipment Rental	5,000	10,000	10,000	-	-
Subtotal Repair and Maintenance	\$ 509,000	\$ 718,689	\$ 714,689	-4,000	-1%
General and Administration					
Liability	39,365	39,361	42,509	3,148	8%
Workers Comp	60,500	59,857	71,504	11,647	19%

	2021 Budget	2022 Budget	2023 Budget	\$ Change	% Change
Memberships/Dues	100	100	100	-	-
Subtotal General and Administration	\$ 99,965	\$ 99,318	\$ 114,113	\$ 14,795	15%
Total Operations and Maintenance	\$ 6,956,592	\$ 7,239,985	\$ 7,571,679	\$ 331,694	5%
Capital Outlay					
Equipment	229,000	95,750	95,750	-	-
Total Capital Outlay	\$ 229,000	\$ 95,750	\$ 95,750	-	-
Total Budget	\$ 7,185,592	\$ 7,335,735	\$ 7,667,429	\$ 331,694	5%

GREENVILLE WATER
Field Operations - Locating
2023 Operating Expenses

	2021 Budget	2022 Budget	2023 Budget	\$ Change	% Change
Salaries and Wages					
Salaries & Wages	\$ 282,360	\$ 328,492	\$ 336,953	\$ 8,461	3%
Overtime	17,123	16,595	16,844	249	2%
Salaries & Wages (%) Increase	8,490	4,202	5,875	1,673	40%
Longevity		1,498	2,741	1,243	83%
Subtotal Salaries and Wages	\$ 307,973	\$ 350,787	\$ 362,413	\$ 11,626	3%
Benefits					
FICA	23,560	26,836	27,078	242	1%
Retirement	61,779	59,845	65,452	5,607	9%
401K Retirement	-	24,766	24,766	-	-
Health Insurance	105,037	124,262	136,962	12,700	10%
Life Insurance	1,355	1,631	1,631	-	-
Disability Insurance	1,309	1,498	1,498	-	-
Subtotal Benefits	\$ 193,040	\$ 238,838	\$ 257,387	\$ 18,549	8%
Total Salaries and Benefits	\$ 501,013	\$ 589,625	\$ 619,800	\$ 30,175	5%
Supplies					
Misc. Supplies	1,600	4,000	4,000	-	-
Paint	12,000	15,600	15,600	-	-
Subtotal Supplies	\$ 13,600	\$ 19,600	\$ 19,600	-	-
Repair and Maintenance					
Locate Equip. Rep	4,800	17,400	15,000	-2,400	-14%
SC811 Membership	85,123	96,030	96,030	-	-
Ticket Mangement	21,000	27,720	27,720	-	-
Subtotal Repair and Maintenance	\$ 110,923	\$ 141,150	\$ 138,750	-2,400	-2%
General and Administration					
Liability	4,159	4,159	4,491	332	8%
Workers Comp	8,157	8,940	9,656	716	8%
Subtotal General and Administration	\$ 12,316	\$ 13,099	\$ 14,147	\$ 1,048	8%
Total Operations and Maintenance	\$ 637,852	\$ 763,474	\$ 792,297	\$ 28,823	4%
Capital Outlay					
Equipment	-	28,000	21,000	-7,000	-25%
Total Capital Outlay	-	\$ 28,000	\$ 21,000	-7,000	-25%
Total Budget	\$ 637,852	\$ 791,474	\$ 813,297	\$ 21,823	3%

Water Resources



Water Resources

The Water Resources Department is made up of five divisions: Management, Lab, Stovall, Adkins and Maintenance.

The Laboratory Division performs distribution water quality tests, maintains the flushing program and ensures compliance with various Safe Drinking Water Act regulations. It is also responsible for insuring all new construction is disinfected appropriately, as well as maintaining remote water quality analyzers.

Water Resources primary responsibility is the production of potable water at two treatment plants, the 75 MGD L.B. Stovall Water Treatment Plant and 60 MGD Witty Adkins Water Treatment Plant.

The Maintenance Division is responsible for carrying out preventative maintenance programs and repairs on the equipment in the 2 water treatment plants, 14 pump stations, 29 tanks and 59 pressure reducing valves.

Personnel Budget Summary

	2020 ACTUAL	2021 BUDGET	2022 BUDGET	BUDGET CHANGE	2023 BUDGET	BUDGET CHANGE
Management	2	3	3	0	3	0
Lab	11	11	11	0	11	0
Stovall	14	13	13	0	13	0
Adkins	13	13	13	0	13	0
Maintenance	8	9	8	-1	8	0
Water Resources	48	49	48	-1	48	0

GREENVILLE WATER
Water Resources Summary
2022 Operating Expenses

	2020 Actual	2021 Budget	2022 Budget	\$ Change	% Change
Salaries and Wages					
Salaries & Wages	\$ 3,148,679	\$ 2,944,250	\$ 3,098,929	\$ 154,679	5%
Overtime	234,027	284,872	315,135	30,263	11%
Salaries & Wages (%) Increase		88,570	55,600	-32,970	-37%
Contribution (401k)	10,220	-	-	-	-
Longevity	8,341	11,360	16,371	5,011	44%
Subtotal Salaries and Wages	\$ 3,401,267	\$ 3,329,052	\$ 3,486,035	\$ 156,983	5%
Benefits					
FICA	241,287	253,803	266,683	12,880	5%
Retirement	499,560	665,529	594,719	-70,810	-11%
401K Retirement	-	-	134,903	134,903	-
Health Insurance	681,268	905,033	1,023,103	118,070	13%
Life Insurance	8,337	14,078	15,867	1,789	13%
Disability Insurance	13,044	13,648	12,211	-1,437	-11%
Subtotal Benefits	\$ 1,443,496	\$ 1,852,091	\$ 2,047,486	\$ 195,395	11%
Total Salaries and Benefits	\$ 4,844,763	\$ 5,181,143	\$ 5,533,521	\$ 352,378	7%
Utilities					
Cable TV	2,619	2,400	2,590	190	8%
Power	2,298,324	2,469,902	2,640,909	171,007	7%
Porpane	45,455	60,000	72,000	12,000	20%
Subtotal Utilities	\$ 2,346,398	\$ 2,532,302	\$ 2,715,499	\$ 183,197	7%
Professional Services					
Engineering Service	116,342	199,000	199,000	-	-
Medical Test		400	400	-	-
Subtotal Professional Services	\$ 116,342	\$ 199,400	\$ 199,400	-	-
Chemicals					
Chlorine	146,214	172,039	406,259	234,220	136%
Ammonia	54,243	57,548	99,067	41,519	72%
Fluoride	119,370	132,899	196,314	63,416	48%
Phosphate	195,678	199,150	324,343	125,193	63%
Caustic Soda	349,348	598,347	703,217	104,870	18%
Alum	133,204	215,214	239,782	24,568	11%
Poly/Cent	4,883	10,626	10,285	-341	-3%
Na Thiosul	16,910	35,340	22,366	-12,974	-37%
Dechlorination	1,918	2,000	2,001	1	0%
Subtotal Chemicals	\$ 1,021,767	\$ 1,423,163	\$ 2,003,634	\$ 580,471	41%
Supplies					
Office Supplies	2,661	4,200	4,200	-	-
Janitorial Supplies	7,213	7,480	7,480	-	-
Cleaning Supplies	217	750	750	-	-
Lab Supplies	162,378	141,036	151,836	10,800	8%
Chemicals	2,402	5,370	5,150	-220	-4%
Shop Supplies	2,838	4,000	4,000	-	-

	2020 Actual	2021 Budget	2022 Budget	\$ Change	% Change
Oils	22,774	85,000	18,000	-67,000	-79%
Safety Supplies	19,721	31,320	27,296	-4,024	-13%
Small Tools	10,768	8,350	8,350	-	-
Uniforms	46,882	50,526	53,068	2,542	5%
Gas	30,361	39,151	47,796	8,645	22%
Diesel	12,620	40,500	38,628	-1,872	-5%
Furniture	1,382	5,600	6,100	500	9%
Subtotal Supplies	\$ 322,218	\$ 423,283	\$ 372,654	-50,628	-12%
Repair and Maintenance					
Landscaping Services	68,414	66,072	63,872	-2,200	-3%
Pest Control Services	2,076	2,229	2,741	512	23%
Int. Plant Service	1,208	1,208	1,209	1	-
Trash Pick Up Service	9,432	6,730	8,650	1,920	29%
Carpet Cleaning	-	540	3,311	2,771	513%
Bldg Repairs/Maint	228,726	253,655	190,279	-63,376	-25%
HVAC Maintenance	71,602	19,000	29,000	10,000	53%
Hoist & Crane Maint	1,350	3,300	3,300	-	-
Generator/UPS Maint	166,434	97,000	112,000	15,000	15%
Grounds Maintenance	36,408	29,500	21,500	-8,000	-27%
Equipment Maintenance	426,996	642,047	632,901	-9,146	-1%
Equipment Rental	1,189	4,000	4,000	-	-
Vehicle GPS	10,367	10,289	5,532	-4,757	-46%
SCDA	30,702	65,700	65,700	-	-
Chlorine System	104,646	87,000	105,000	18,000	21%
Analyzer Maintenance	35,762	56,000	49,700	-6,300	-11%
Solid Disposal	73,206	135,080	137,726	2,646	2%
Subtotal Repair and Maintenance	\$ 1,268,519	\$ 1,479,351	\$ 1,436,421	-42,930	-3%
General and Administration					
Sundry	65	7,500	7,300	-200	-3%
Liability	11,785	12,045	12,042	-3	-
Workers Comp	91,243	99,474	72,714	-26,760	-27%
Exp. Mail/Shipping	1,744	3,400	3,400	-	-
Education/ Training	2,717	19,980	39,955	19,975	100%
Conferences	430	55,250	62,251	7,001	13%
Memberships/Dues	1,845	7,250	7,535	285	4%
Prof. Eng. Licensure	-	-	85	85	-
Treatment Oper. Lic.	1,050	5,110	3,396	-1,714	-34%
Dist. Oper. Lic.	1,124	2,258	3,094	836	37%
Contract Labs	24,248	34,560	31,838	-2,722	-8%
Auto Insurance	19,429	21,960	22,444	484	2%
Public Outreach	-	1,500	-	-1,500	-100%
Plant Tours	76	1,600	1,600	-	-
Regulatory Fees	102,019	74,200	74,200	-	-
DHEC Lab Certification	6,366	7,355	8,055	700	10%
Duke Energy W/D Fee	-182,587	121,275	121,275	-	-
Stormwater Fees	15,292	14,960	15,598	638	4%
Property Tax	9,381	9,645	9,645	-	-
Subtotal General and Administration	\$ 106,227	\$ 499,322	\$ 496,427	-2,895	-1%
Total Operations and Maintenance	\$ 10,026,233	\$ 11,737,964	\$ 12,757,556	\$ 1,019,592	9%
Capital Outlay					
Equipment	-	161,600	15,000	-146,600	-91%
Meters	-	12,000	-	-12,000	-100%

	2020 Actual	2021 Budget	2022 Budget	\$ Change	% Change
Total Capital Outlay	-	\$ 173,600	\$ 15,000	-158,600	-91%
Total Budget	\$ 10,026,233	\$ 11,911,564	\$ 12,772,556	\$ 860,992	7%

GREENVILLE WATER
Water Resources - Management
2022 Operating Expenses

	2020 Actual	2021 Budget	2022 Budget	\$ Change	% Change
Salaries and Wages					
Salaries & Wages	\$ 208,230	\$ 254,190	\$ 256,103	\$ 1,913	1%
Overtime	-	686	740	54	8%
Salaries & Wages (%) Increase	-	7,640	2,774	-4,866	-64%
Contribution (401k)	6,340	-	-	-	-
Subtotal Salaries and Wages	\$ 214,570	\$ 262,516	\$ 259,617	-2,898	-1%
Benefits					
FICA	15,439	20,082	19,861	-221	-1%
Retirement	30,625	52,661	44,291	-8,370	-16%
401K Retirement	-	-	14,168	14,168	-
Health Insurance	21,171	41,213	35,644	-5,569	-14%
Life Insurance	570	1,220	1,301	81	7%
Disability Insurance	691	1,178	1,074	-104	-9%
Subtotal Benefits	\$ 68,496	\$ 116,355	\$ 116,339	-16	-
Total Salaries and Benefits	\$ 283,065	\$ 378,871	\$ 375,956	-2,915	-1%
Professional Services					
Engineering Service	116,342	199,000	199,000	-	-
Subtotal Professional Services	\$ 116,342	\$ 199,000	\$ 199,000	-	-
Supplies					
Office Supplies	2,661	4,200	4,200	-	-
Safety Supplies	5,362	9,505	6,480	-3,025	-32%
Uniforms	39,906	41,728	43,308	1,580	4%
Gas	2,415	3,182	2,280	-902	-28%
Furniture	452	-	500	500	-
Subtotal Supplies	\$ 50,795	\$ 58,614	\$ 56,768	-1,846	-3%
Repair and Maintenance					
Pest Control Services	60	60	65	5	8%
Vehicle GPS	9,053	8,969	3,432	-5,537	-62%
Subtotal Repair and Maintenance	\$ 9,113	\$ 9,029	\$ 3,497	-5,532	-61%
General and Administration					
Sundry	-	5,000	5,000	-	-
Liability	595	610	609	-1	-
Workers Comp	1,105	1,205	5,398	4,193	348%
Exp. Mail/Shipping	1,744	3,400	3,400	-	-
Education/ Training	2,448	1,000	3,000	2,000	200%
Conferences	281	20,500	20,500	-	-
Memberships/Dues	1,845	7,250	7,535	285	4%
Prof. Eng. Licensure	-	-	85	85	-
Treatment Oper. Lic.	1,050	5,110	3,396	-1,714	-34%
Dist. Oper. Lic.	1,124	1,600	1,600	-	-
Auto Insurance	16,177	18,681	18,352	-329	-2%
Public Outreach	-	1,500	-	-1,500	-100%
Plant Tours	76	1,600	1,600	-	-

	2020 Actual	2021 Budget	2022 Budget	\$ Change	% Change
Regulatory Fees	102,019	74,200	74,200	-	-
Stormwater Fees	15,292	14,960	15,598	638	4%
Property Tax	9,381	9,645	9,645	-	-
Subtotal General and Administration	\$ 153,138	\$ 166,261	\$ 169,918	\$ 3,657	2%
Total Operations and Maintenance	\$ 612,453	\$ 811,776	\$ 805,139	-6,637	-1%
Total Budget	\$ 612,453	\$ 811,776	\$ 805,139	-6,637	-1%

GREENVILLE WATER
Water Resources - Lab
2022 Operating Expenses

	2020 Actual	2021 Budget	2022 Budget	\$ Change	% Change
Salaries and Wages					
Salaries & Wages	\$ 680,716	\$ 617,040	\$ 706,191	\$ 89,151	14%
Overtime	548	1,845	5,616	3,771	204%
Salaries & Wages (%) Increase	-	18,570	8,998	-9,572	-52%
Longevity	3,869	-	2,435	2,435	-
Subtotal Salaries and Wages	\$ 685,133	\$ 637,455	\$ 723,240	\$ 85,785	13%
Benefits					
FICA	48,058	48,765	55,328	6,563	13%
Retirement	100,384	127,874	123,385	-4,489	-4%
401K Retirement	-	-	28,309	28,309	-
Health Insurance	174,485	236,106	265,860	29,754	13%
Life Insurance	1,885	2,962	3,628	666	22%
Disability Insurance	2,881	2,860	3,039	179	6%
Subtotal Benefits	\$ 327,693	\$ 418,567	\$ 479,549	\$ 60,982	15%
Total Salaries and Benefits	\$ 1,012,826	\$ 1,056,022	\$ 1,202,789	\$ 146,767	14%
Supplies					
Lab Supplies	125,955	113,400	123,000	9,600	8%
Safety Supplies	739	1,000	1,000	-	-
Small Tools	5,553	1,800	1,800	-	-
Gas	10,994	15,129	17,556	2,427	16%
Subtotal Supplies	\$ 143,241	\$ 131,329	\$ 143,356	\$ 12,027	9%
Repair and Maintenance					
Equipment Maintenance	33,502	39,275	60,500	21,225	54%
Analyzer Maintenance	18,578	23,600	18,000	-5,600	-24%
Subtotal Repair and Maintenance	\$ 52,080	\$ 62,875	\$ 78,500	\$ 15,625	25%
General and Administration					
Sundry	65	500	300	-200	-40%
Liability	2,207	2,255	2,255	-	-
Workers Comp	17,885	19,498	18,159	-1,339	-7%
Education/ Training	150	1,000	8,700	7,700	770%
Conferences	-	9,770	9,770	-	-
Contract Labs	24,248	34,560	31,838	-2,722	-8%
DHEC Lab Certification	6,366	7,355	8,055	700	10%
Subtotal General and Administration	\$ 50,921	\$ 74,938	\$ 79,077	\$ 4,140	6%
Total Operations and Maintenance	\$ 1,259,068	\$ 1,325,164	\$ 1,503,722	\$ 178,558	13%
Capital Outlay					
Equipment	-	-	15,000	15,000	-
Total Capital Outlay	-	-	\$ 15,000	\$ 15,000	-
Total Budget	\$ 1,259,068	\$ 1,325,164	\$ 1,518,722	\$ 193,558	15%

GREENVILLE WATER
Water Resources - Stovall
2022 Operating Expenses

	2020 Actual	2021 Budget	2022 Budget	\$ Change	% Change
Salaries and Wages					
Salaries & Wages	\$ 890,491	\$ 803,500	\$ 843,400	\$ 39,900	5%
Overtime	124,718	147,926	158,712	10,786	7%
Salaries & Wages (%) Increase	-	24,180	14,796	-9,384	-39%
Longevity	2,500	4,360	8,436	4,076	93%
Subtotal Salaries and Wages	\$ 1,017,708	\$ 979,966	\$ 1,025,344	\$ 45,378	5%
Benefits					
FICA	72,347	74,634	78,439	3,805	5%
Retirement	150,399	195,706	174,924	-20,782	-11%
401K Retirement	-	-	20,095	20,095	-
Health Insurance	196,904	272,847	284,045	11,198	4%
Life Insurance	2,347	3,836	4,346	510	13%
Disability Insurance	3,778	3,725	3,607	-118	-3%
Subtotal Benefits	\$ 425,777	\$ 550,747	\$ 565,456	\$ 14,709	3%
Total Salaries and Benefits	\$ 1,443,485	\$ 1,530,713	\$ 1,590,800	\$ 60,087	4%
Utilities					
Cable TV	1,159	1,200	1,246	46	4%
Power	989,592	1,001,028	977,251	-23,777	-2%
Propane	45,455	60,000	72,000	12,000	20%
Subtotal Utilities	\$ 1,036,205	\$ 1,062,228	\$ 1,050,497	-11,731	-1%
Chemicals					
Chlorine	85,795	101,824	222,922	121,098	119%
Ammonia	30,087	35,280	51,124	15,844	45%
Fluoride	77,835	88,993	121,135	32,142	36%
Phosphate	130,884	134,550	210,846	76,296	57%
Caustic Soda	213,644	395,830	403,644	7,814	2%
Alum	77,794	141,278	131,087	-10,191	-7%
Poly/Cent	4,883	10,626	10,285	-341	-3%
Na Thiosul	14,631	28,080	14,929	-13,151	-47%
Subtotal Chemicals	\$ 635,553	\$ 936,460	\$ 1,165,972	\$ 229,512	25%
Supplies					
Janitorial Supplies	2,962	4,000	4,000	0	-
Lab Supplies	11,309	13,500	13,500	-	-
Chemicals	512	1,600	1,490	-110	-7%
Safety Supplies	4,483	7,135	7,135	-	-
Small Tools	796	1,250	1,250	-	-
Gas	1,356	1,345	5,160	3,815	284%
Diesel	7,250	12,960	12,360	-600	-5%
Furniture		2,600	2,600	-	-
Subtotal Supplies	\$ 28,669	\$ 44,390	\$ 47,495	\$ 3,105	7%
Repair and Maintenance					
Landscaping Services	36,734	34,392	42,188	7,796	23%

	2020 Actual	2021 Budget	2022 Budget	\$ Change	% Change
Pest Control Services	360	513	660	147	29%
Int. Plant Service	1,208	1,208	1,209	1	-
Trash Pick Up Service	8,802	6,000	7,920	1,920	32%
Carpet Cleaning	-	-	2,500	2,500	-
Bldg Repairs/Maint	3,032	10,000	10,000	-	-
Grounds Maintenance	-	2,500	2,500	-	-
Equipment Maintenance	33,266	64,500	95,900	31,400	49%
SCDA	7,176	22,200	22,200	-	-
Chlorine System	37,561	42,000	50,000	8,000	19%
Analyzer Maintenance	4,147	16,200	16,200	-	-
Solid Disposal	73,206	135,080	137,726	2,646	2%
Subtotal Repair and Maintenance	\$ 205,494	\$ 334,593	\$ 389,003	\$ 54,410	16%
General and Administration					
Sundry	-	1,000	1,000	-	-
Liability	2,691	2,750	2,749	-1	-
Workers Comp	33,268	36,270	21,698	-14,572	-40%
Education/ Training	-	1,960	2,275	315	16%
Conferences	-	9,500	9,500	-	-
Subtotal General and Administration	\$ 35,959	\$ 51,480	\$ 37,222	-14,258	-28%
Total Operations and Maintenance	\$ 3,385,364	\$ 3,959,864	\$ 4,280,989	\$ 321,125	8%
Total Budget	\$ 3,385,364	\$ 3,959,864	\$ 4,280,989	\$ 321,125	8%

GREENVILLE WATER
Water Resources - Adkins
2022 Operating Expenses

	2020 Actual	2021 Budget	2022 Budget	\$ Change	% Change
Salaries and Wages					
Salaries & Wages	\$ 774,792	\$ 699,160	\$ 748,721	\$ 49,561	7%
Overtime	99,588	126,770	133,926	7,156	6%
Salaries & Wages (%) Increase	-	21,020	24,002	2,982	14%
Longevity	1,972	3,000	2,500	-500	-17%
Subtotal Salaries and Wages	\$ 876,353	\$ 849,950	\$ 909,149	\$ 59,199	7%
Benefits					
FICA	62,838	64,792	69,550	4,758	7%
Retirement	129,558	169,898	155,101	-14,797	-9%
401K Retirement	-	-	53,834	53,834	-
Health Insurance	163,580	203,652	239,901	36,249	18%
Life Insurance	2,027	3,342	3,810	468	14%
Disability Insurance	3,099	3,241	3,167	-74	-2%
Subtotal Benefits	\$ 361,102	\$ 444,924	\$ 525,363	\$ 80,439	18%
Total Salaries and Benefits	\$ 1,237,455	\$ 1,294,875	\$ 1,434,512	\$ 139,637	11%
Utilities					
Cable TV	1,461	1,200	1,344	144	12%
Power	1,305,557	1,464,050	1,658,834	194,784	13%
Subtotal Utilities	\$ 1,307,017	\$ 1,465,250	\$ 1,660,178	\$ 194,928	13%
Chemicals					
Chlorine	60,419	70,215	183,337	113,122	161%
Ammonia	24,155	22,268	47,943	25,675	115%
Fluoride	41,535	43,906	75,179	31,273	71%
Phosphate	64,794	64,600	113,497	48,897	76%
Caustic Soda	135,704	202,518	299,573	97,056	48%
Alum	55,410	73,937	108,695	34,758	47%
Na Thiosul	2,279	7,260	7,437	177	2%
Subtotal Chemicals	\$ 384,296	\$ 484,704	\$ 835,661	\$ 350,957	72%
Supplies					
Janitorial Supplies	4,251	3,480	3,480	-	-
Lab Supplies	25,113	14,136	15,336	1,200	8%
Chemicals	1,891	3,770	3,660	-110	-3%
Safety Supplies	6,574	7,200	7,200	-	-
Small Tools	2,210	1,800	1,800	-	-
Gas	3,653	4,337	5,208	871	20%
Diesel	5,370	27,540	26,268	-1,272	-5%
Furniture	930	3,000	3,000	-	-
Subtotal Supplies	\$ 49,991	\$ 65,263	\$ 65,952	\$ 689	1%
Repair and Maintenance					
Landscaping Services	31,680	31,680	21,684	-9,996	-32%
Pest Control Services	1,656	1,656	2,016	360	22%
Trash Pick Up Service	630	730	730	-	-

	2020 Actual	2021 Budget	2022 Budget	\$ Change	% Change
Carpet Cleaning	-	540	811	271	50%
Bldg Repairs/Maint	33,275	20,000	30,000	10,000	50%
Grounds Maintenance	8,667	9,000	9,000	-	-
Equipment Maintenance	82,618	82,500	72,000	-10,500	-13%
SCDA	16,854	15,500	15,500	-	-
Chlorine System	67,084	45,000	55,000	10,000	22%
Analyzer Maintenance	13,037	16,200	15,500	-700	-4%
Subtotal Repair and Maintenance	\$ 255,500	\$ 222,806	\$ 222,241	-565	-
General and Administration					
Sundry	-	1,000	1,000	-	-
Liability	2,153	2,200	2,199	-1	-
Workers Comp	24,091	26,265	18,803	-7,462	-28%
Education/ Training	-	1,820	2,280	460	25%
Conferences	148	9,500	9,500	-	-
Duke Energy W/D Fee	-182,587	121,275	121,275	-	-
Subtotal General and Administration	\$ (156,195)	\$ 162,060	\$ 155,057	-7,003	-4%
Total Operations and Maintenance	\$ 3,078,063	\$ 3,694,958	\$ 4,373,601	\$ 678,643	18%
Total Budget	\$ 3,078,063	\$ 3,694,958	\$ 4,373,601	\$ 678,643	18%

GREENVILLE WATER
Water Resources - Maintenance
2022 Operating Expenses

	2020 Actual	2021 Budget	2022 Budget	\$ Change	% Change
Salaries and Wages					
Salaries & Wages	\$ 594,450	\$ 570,360	\$ 544,514	\$ (25,846)	-5%
Overtime	9,173	7,645	16,141	8,496	111%
Salaries & Wages (%) Increase		17,160	5,030	-12,130	-71%
Contribution (401k)	3,880				-
Longevity		4,000	3,000	-1,000	-25%
Subtotal Salaries and Wages	\$ 607,503	\$ 599,165	\$ 568,685	-30,480	-5%
Benefits					
FICA	42,604	45,530	43,505	-2,025	-4%
Retirement	88,594	119,390	97,018	-22,372	-19%
401K Retirement	-	-	18,497	18,497	-
Health Insurance	125,128	151,214	197,653	46,439	31%
Life Insurance	1,508	2,719	2,782	63	2%
Disability Insurance	2,595	2,644	1,324	-1,320	-50%
Subtotal Benefits	\$ 260,429	\$ 321,497	\$ 360,779	\$ 39,282	12%
Total Salaries and Benefits	\$ 867,932	\$ 920,662	\$ 929,464	\$ 8,802	1%
Utilities					
Power	3,175	4,824	4,824	-	-
Subtotal Utilities	\$ 3,175	\$ 4,824	\$ 4,824	-	-
Professional Services					
Medical Test	-	400	400	-	-
Subtotal Professional Services	-	\$ 400	\$ 400	-	-
Chemicals					
Dechlorination	1,918	2,000	2,001	1	-
Subtotal Chemicals	\$ 1,918	\$ 2,000	\$ 2,001	\$ 1	-
Supplies					
Cleaning Supplies	217	750	750	-	-
Shop Supplies	2,838	4,000	4,000	-	-
Oils	22,774	85,000	18,000	-67,000	-79%
Safety Supplies	2,564	6,480	5,481	-999	-15%
Small Tools	2,210	3,500	3,500	-	-
Uniforms	6,977	8,798	9,760	962	11%
Gas	11,943	15,157	17,592	2,435	16%
Subtotal Supplies	\$ 49,522	\$ 123,686	\$ 59,083	-64,603	-52%
Repair and Maintenance					
Bldg Repairs/Maint	192,419	223,655	150,279	-73,376	-33%
HVAC Maintenance	71,602	19,000	29,000	10,000	53%
Hoist & Crane Maint	1,350	3,300	3,300	-	-
Generator/UPS Maint	166,434	97,000	112,000	15,000	15%
Grounds Maintenance	27,742	18,000	10,000	-8,000	-44%
Equipment Maintenance	277,610	455,772	404,501	-51,271	-11%

	2020 Actual	2021 Budget	2022 Budget	\$ Change	% Change
Equipment Rental	1,189	4,000	4,000	-	-
Vehicle GPS	1,314	1,320	2,100	780	59%
SCDA	6,673	28,000	28,000	-	-
Subtotal Repair and Maintenance	\$ 746,333	\$ 850,047	\$ 743,180	-106,867	-13%
General and Administration					
Liability	4,139	4,230	4,230	-	-
Workers Comp	14,894	16,236	8,656	-7,580	-47%
Education/ Training	119	14,200	23,700	9,500	67%
Conferences	-	5,980	12,981	7,001	117%
Dist. Oper. Lic.	-	658	1,494	836	127%
Auto Insurance	3,252	3,279	4,092	813	25%
Subtotal General and Administration	\$ 22,404	\$ 44,583	\$ 55,153	\$ 10,570	24%
Total Operations and Maintenance	\$ 1,691,284	\$ 1,946,202	\$ 1,794,105	-152,097	-8%
Capital Outlay					
Equipment	-	161,600	-	-161,600	-100%
Meters	-	12,000	-	-12,000	-100%
Total Capital Outlay	-	\$ 173,600	-	-173,600	-100%
Total Budget	\$ 1,691,284	\$ 2,119,802	\$ 1,794,105	-325,697	-15%

GREENVILLE WATER
Water Resources Summary
2023 Operating Expenses

	2021 Budget	2022 Budget	2023 Budget	\$ Change	% Change
Salaries and Wages					
Salaries & Wages	\$ 2,944,250	\$ 3,098,929	\$ 3,201,371	\$ 102,442	3%
Overtime	284,872	315,135	319,864	4,729	2%
Salaries & Wages (%) Increase	88,570	55,600	52,913	-2,687	-5%
Longevity	11,360	16,371	20,374	4,003	24%
Subtotal Salaries and Wages	\$ 3,329,052	\$ 3,486,035	\$ 3,594,522	\$ 108,487	3%
Benefits					
FICA	253,803	266,683	274,983	8,300	3%
Retirement	665,529	594,719	649,172	54,453	9%
401K Retirement	-	134,903	134,903	-	-
Health Insurance	905,033	1,023,103	1,120,366	97,263	10%
Life Insurance	14,078	15,867	16,167	300	2%
Disability Insurance	13,648	12,211	12,461	250	2%
Subtotal Benefits	\$ 1,852,091	\$ 2,047,486	\$ 2,208,052	\$ 160,566	8%
Total Salaries and Benefits	\$ 5,181,143	\$ 5,533,521	\$ 5,802,574	\$ 269,053	5%
Utilities					
Cable TV	2,400	2,590	2,662	72	3%
Power	2,469,902	2,640,909	2,852,443	211,534	8%
Propane	60,000	72,000	72,000	-	-
Subtotal Utilities	\$ 2,532,302	\$ 2,715,499	\$ 2,927,105	\$ 211,606	8%
Professional Services					
Engineering Service	199,000	199,000	199,000	-	-
Medical Test	400	400	400	-	-
Subtotal Professional Services	\$ 199,400	\$ 199,400	\$ 199,400	-	-
Chemicals					
Chlorine	172,039	406,259	451,220	44,961	11%
Ammonia	57,548	99,067	106,454	7,387	7%
Fluoride	132,899	196,314	212,005	15,691	8%
Phosphate	199,150	324,343	348,815	24,472	8%
Caustic Soda	598,347	703,217	770,226	67,009	10%
Alum	215,214	239,782	265,703	25,921	11%
Poly/Cent	10,626	10,285	10,800	515	5%
Na Thiosul	35,340	22,366	23,483	1,117	5%
Dechlorination	2,000	2,001	2,001	-	-
Subtotal Chemicals	\$ 1,423,163	\$ 2,003,634	\$ 2,190,707	\$ 187,073	9%
Supplies					
Office Supplies	4,200	4,200	4,200	-	-
Janitorial Supplies	7,480	7,480	7,480	-	-
Cleaning Supplies	750	750	750	-	-
Lab Supplies	141,036	151,836	151,836	-	-
Chemicals	5,370	5,150	5,150	-	-

	2021 Budget	2022 Budget	2023 Budget	\$ Change	% Change
Shop Supplies	4,000	4,000	4,000	-	-
Oils	85,000	18,000	18,000	-	-
Safety Supplies	31,320	27,296	27,296	-	-
Small Tools	8,350	8,350	8,350	-	-
Uniforms	50,526	53,068	55,127	2,059	4%
Gas	39,151	47,796	47,796	-	-
Diesel	40,500	38,628	38,628	-	-
Furniture	5,600	6,100	4,600	-1,500	-25%
Subtotal Supplies	\$ 423,283	\$ 372,654	\$ 373,213	\$ 559	-
Repair and Maintenance					
Landscaping Services	66,072	63,872	63,872	-	-
Pest Control Services	2,229	2,741	2,741	-	-
Int. Plant Service	1,208	1,209	1,209	-	-
Trash Pick Up Service	6,730	8,650	8,650	-	-
Carpet Cleaning	540	3,311	3,311	-	-
Bldg Repairs/Maint	253,655	190,279	152,279	-38,000	-20%
HVAC Maintenance	19,000	29,000	19,000	-10,000	-34%
Hoist & Crane Maint	3,300	3,300	3,300	-	-
Generator/UPS Maint	97,000	112,000	120,000	8,000	7%
Grounds Maintenance	29,500	21,500	21,500	-	-
Equipment Maintenance	642,047	632,901	503,500	-129,401	-20%
Equipment Rental	4,000	4,000	4,000	-	-
Vehicle GPS	10,289	5,532	5,532	-	-
SCDA	65,700	65,700	105,700	40,000	61%
Chlorine System	87,000	105,000	105,000	-	-
Analyzer Maintenance	56,000	49,700	49,700	-	-
Solid Disposal	135,080	137,726	140,480	2,754	2%
Subtotal Repair and Maintenance	\$ 1,479,351	\$ 1,436,421	\$ 1,309,774	-126,647	-9%
General and Administration					
Sundry	7,500	7,300	7,300	-	-
Liability	12,045	12,042	13,004	962	8%
Workers Comp	99,474	72,714	80,036	7,322	10%
Exp. Mail/Shipping	3,400	3,400	3,400	-	-
Education/ Training	19,980	39,955	32,255	-7,700	-19%
Conferences	55,250	62,251	62,251	-	-
Professional Assoc.	-	-	285	285	-
Memberships/Dues	7,250	7,535	7,535	-	-
Prof. Eng. Licensure	-	85	85	-	-
Treatment Oper. Lic.	5,110	3,396	3,396	-	-
Dist. Oper. Lic.	2,258	3,094	4,824	1,730	56%
Contract Labs	34,560	31,838	31,838	-	-
Auto Insurance	21,960	22,444	24,239	1,795	8%
Public Outreach	1,500	-	-	-	-
Plant Tours	1,600	1,600	1,600	-	-
Regulatory Fees	74,200	74,200	74,200	-	-
DHEC Lab Certification	7,355	8,055	6,730	-1,325	-16%
Duke Energy W/D Fee	121,275	121,275	127,339	6,064	5%
Stormwater Fees	14,960	15,598	15,910	312	2%
Property Tax	9,645	9,645	9,645	-	-
Subtotal General and Administration	\$ 499,322	\$ 496,427	\$ 505,872	\$ 9,445	2%
Total Operations and Maintenance	\$ 11,737,964	\$ 12,757,556	\$ 13,308,645	\$ 551,089	4%

Capital Outlay

	2021 Budget	2022 Budget	2023 Budget	\$ Change	% Change
Equipment	161,600	15,000	85,000	70,000	467%
Meters	12,000	-	-	-	-
Total Capital Outlay	\$ 173,600	\$ 15,000	\$ 85,000	\$ 70,000	467%
Total Budget	\$ 11,911,564	\$ 12,772,556	\$ 13,393,645	\$ 621,089	5%

GREENVILLE WATER
Water Resources - Management
2023 Operating Expenses

	2021 Budget	2022 Budget	2023 Budget	\$ Change	% Change
Salaries and Wages					
Salaries & Wages	\$ 254,190	\$ 256,103	\$ 263,786	\$ 7,683	3%
Overtime	686	740	751	11	1%
Salaries & Wages (%) Increase	7,640	2,774	3,407	633	23%
Longevity			1,854	1,854	-
Subtotal Salaries and Wages	\$ 262,516	\$ 259,617	\$ 269,798	\$ 10,181	4%
Benefits					
FICA	20,082	19,861	20,640	779	4%
Retirement	52,661	44,291	48,726	4,435	10%
401K Retirement	-	14,168	14,168	-	-
Health Insurance	41,213	35,644	38,618	2,974	8%
Life Insurance	1,220	1,301	1,301	-	-
Disability Insurance	1,178	1,074	1,074	-	-
Subtotal Benefits	\$ 116,355	\$ 116,339	\$ 124,527	\$ 8,188	7%
Total Salaries and Benefits	\$ 378,871	\$ 375,956	\$ 394,325	\$ 18,369	5%
Professional Services					
Engineering Service	199,000	199,000	199,000	-	-
Subtotal Professional Services	\$ 199,000	\$ 199,000	\$ 199,000	-	-
Supplies					
Office Supplies	4,200	4,200	4,200	-	-
Safety Supplies	9,505	6,480	6,480	-	-
Uniforms	41,728	43,308	44,952	1,644	4%
Gas	3,182	2,280	2,280	-	-
Furniture		500	500	-	-
Subtotal Supplies	\$ 58,614	\$ 56,768	\$ 58,412	\$ 1,644	3%
Repair and Maintenance					
Pest Control Services	60	65	65	-	-
Vehicle GPS	8,969	3,432	3,432	-	-
Subtotal Repair and Maintenance	\$ 9,029	\$ 3,497	\$ 3,497	-	-
General and Administration					
Sundry	5,000	5,000	5,000	-	-
Liability	610	609	658	49	8%
Workers Comp	1,205	5,398	5,830	432	8%
Exp. Mail/Shipping	3,400	3,400	3,400	-	-
Education/ Training	1,000	3,000	3,000	-	-
Conferences	20,500	20,500	20,500	-	-
Professional Assoc.	-	-	285	285	-
Memberships/Dues	7,250	7,535	7,535	-	-
Prof. Eng. Licensure	-	85	85	-	-
Treatment Oper. Lic.	5,110	3,396	3,396	-	-
Dist. Oper. Lic.	1,600	1,600	3,330	1,730	108%

	2021 Budget	2022 Budget	2023 Budget	\$ Change	% Change
Auto Insurance	18,681	18,352	19,820	1,468	8%
Public Outreach	1,500	-	-	-	-
Plant Tours	1,600	1,600	1,600	-	-
Regulatory Fees	74,200	74,200	74,200	-	-
Stormwater Fees	14,960	15,598	15,910	312	2%
Property Tax	9,645	9,645	9,645	-	-
Subtotal General and Administration	\$ 166,261	\$ 169,918	\$ 174,194	\$ 4,276	3%
Total Operations and Maintenance	\$ 811,776	\$ 805,139	\$ 829,428	\$ 24,289	3%
Total Budget	\$ 811,776	\$ 805,139	\$ 829,428	\$ 24,289	3%

GREENVILLE WATER
Water Resources - Lab
2023 Operating Expenses

	2021 Budget	2022 Budget	2023 Budget	\$ Change	% Change
Salaries and Wages					
Salaries & Wages	\$ 617,040	\$ 706,191	\$ 726,713	\$ 20,522	3%
Overtime	1,845	5,616	5,701	85	2%
Salaries & Wages (%) Increase	18,570	8,998	11,637	2,639	29%
Longevity	-	2,435	2,442	7	-
Subtotal Salaries and Wages	\$ 637,455	\$ 723,240	\$ 746,493	\$ 23,253	3%
Benefits					
FICA	48,765	55,328	57,107	1,779	3%
Retirement	127,874	123,385	134,817	11,432	9%
401K Retirement	-	28,309	28,309	-	-
Health Insurance	236,106	265,860	291,063	25,203	9%
Life Insurance	2,962	3,628	3,628	-	-
Disability Insurance	2,860	3,039	3,039	-	-
Subtotal Benefits	\$ 418,567	\$ 479,549	\$ 517,963	\$ 38,414	8%
Total Salaries and Benefits	\$ 1,056,022	\$ 1,202,789	\$ 1,264,456	\$ 61,667	5%
Supplies					
Lab Supplies	113,400	123,000	123,000	-	-
Safety Supplies	1,000	1,000	1,000	-	-
Small Tools	1,800	1,800	1,800	-	-
Gas	15,129	17,556	17,556	-	-
Subtotal Supplies	\$ 131,329	\$ 143,356	\$ 143,356	-	-
Repair and Maintenance					
Equipment Maintenance	39,275	60,500	60,500	-	-
Analyzer Maintenance	23,600	18,000	18,000	-	-
Subtotal Repair and Maintenance	\$ 62,875	\$ 78,500	\$ 78,500	-	-
General and Administration					
Sundry	500	300	300	-	-
Liability	2,255	2,255	2,435	180	8%
Workers Comp	19,498	18,159	19,612	1,453	8%
Education/ Training	1,000	8,700	1,000	-7,700	-89%
Conferences	9,770	9,770	9,770	-	-
Contract Labs	34,560	31,838	31,838	-	-
DHEC Lab Certification	7,355	8,055	6,730	-1,325	-16%
Subtotal General and Administration	\$ 74,938	\$ 79,077	\$ 71,685	-7,392	-9%
Total Operations and Maintenance	\$ 1,325,164	\$ 1,503,722	\$ 1,557,997	\$ 54,275	4%
Capital Outlay					
Equipment	-	15,000	-	-15,000	-100%
Total Capital Outlay	-	\$ 15,000	-	-15,000	-

	2021 Budget	2022 Budget	2023 Budget	\$ Change	% Change
Total Budget	\$ 1,325,164	\$ 1,518,722	\$ 1,557,997	\$ 39,275	3%

GREENVILLE WATER
Water Resources - Stovall
2023 Operating Expenses

	2021 Budget	2022 Budget	2023 Budget	\$ Change	% Change
Salaries and Wages					
Salaries & Wages	\$ 803,500	\$ 843,400	\$ 867,933	\$ 24,533	3%
Overtime	147,926	158,712	161,093	2,381	2%
Salaries & Wages (%) Increase	24,180	14,796	17,102	2,306	16%
Longevity	4,360	8,436	5,000	-3,436	-41%
Subtotal Salaries and Wages	\$ 979,966	\$ 1,025,344	\$ 1,051,128	\$ 25,784	3%
Benefits					
FICA	74,634	78,439	80,412	1,973	3%
Retirement	195,706	174,924	189,834	14,910	9%
401K Retirement	-	20,095	20,095	-	-
Health Insurance	272,847	284,045	310,704	26,659	9%
Life Insurance	3,836	4,346	4,346	-	-
Disability Insurance	3,725	3,607	3,607	-	-
Subtotal Benefits	\$ 550,747	\$ 565,456	\$ 608,998	\$ 43,542	8%
Total Salaries and Benefits	\$ 1,530,713	\$ 1,590,800	\$ 1,660,126	\$ 69,326	4%
Utilities					
Cable TV	1,200	1,246	1,282	36	3%
Power	1,001,028	977,251	1,022,902	45,651	5%
Propane	60,000	72,000	72,000	-	-
Subtotal Utilities	\$ 1,062,228	\$ 1,050,497	\$ 1,096,184	\$ 45,687	4%
Chemicals					
Chlorine	101,824	222,922	244,013	21,091	9%
Ammonia	35,280	51,124	53,994	2,870	6%
Fluoride	88,993	121,135	128,893	7,758	6%
Phosphate	134,550	210,846	224,015	13,169	6%
Caustic Soda	395,830	403,644	435,885	32,241	8%
Alum	141,278	131,087	142,850	11,763	9%
Poly/Cent	10,626	10,285	10,800	515	5%
Na Thiosul	28,080	14,929	15,675	746	5%
Subtotal Chemicals	\$ 936,460	\$ 1,165,972	\$ 1,256,125	\$ 90,153	8%
Supplies					
Janitorial Supplies	4,000	4,000	4,000	-	-
Lab Supplies	13,500	13,500	13,500	-	-
Chemicals	1,600	1,490	1,490	-	-
Safety Supplies	7,135	7,135	7,135	-	-
Small Tools	1,250	1,250	1,250	-	-
Gas	1,345	5,160	5,160	-	-
Diesel	12,960	12,360	12,360	-	-
Furniture	2,600	2,600	2,600	-	-
Subtotal Supplies	\$ 44,390	\$ 47,495	\$ 47,495	-	-

	2021 Budget	2022 Budget	2023 Budget	\$ Change	% Change
Repair and Maintenance					
Landscaping Services	34,392	42,188	42,188	-	-
Pest Control Services	513	660	660	-	-
Int. Plant Service	1,208	1,209	1,209	-	-
Trash Pick Up Service	6,000	7,920	7,920	-	-
Carpet Cleaning	-	2,500	2,500	-	-
Bldg Repairs/Maint	10,000	10,000	10,000	-	-
Grounds Maintenance	2,500	2,500	2,500	-	-
Equipment Maintenance	64,500	95,900	74,500	-21,400	-22%
SCDA	22,200	22,200	22,200	-	-
Chlorine System	42,000	50,000	50,000	-	-
Analyzer Maintenance	16,200	16,200	16,200	-	-
Solid Disposal	135,080	137,726	140,480	2,754	2%
Subtotal Repair and Maintenance	\$ 334,593	\$ 389,003	\$ 370,357	-18,646	-5%
General and Administration					
Sundry	1,000	1,000	1,000	-	-
Liability	2,750	2,749	2,969	220	8%
Workers Comp	36,270	21,698	23,364	1,666	8%
Education/ Training	1,960	2,275	2,275	-	-
Conferences	9,500	9,500	9,500	-	-
Subtotal General and Administration	\$ 51,480	\$ 37,222	\$ 39,108	\$ 1,886	5%
Total Operations and Maintenance	\$ 3,959,864	\$ 4,280,989	\$ 4,469,395	\$ 188,406	4%
Total Budget	\$ 3,959,864	\$ 4,280,989	\$ 4,469,395	\$ 188,406	4%

GREENVILLE WATER
Water Resources - Adkins
2023 Operating Expenses

	2021 Budget	2022 Budget	2023 Budget	\$ Change	% Change
Salaries and Wages					
Salaries & Wages	\$ 699,160	\$ 748,721	\$ 783,024	\$ 34,303	5%
Overtime	126,770	133,926	135,935	2,009	2%
Salaries & Wages (%) Increase	21,020	24,002	13,853	-10,149	-42%
Longevity	3,000	2,500	6,578	4,078	163%
Subtotal Salaries and Wages	\$ 849,950	\$ 909,149	\$ 939,390	\$ 30,241	3%
Benefits					
FICA	64,792	69,550	71,864	2,314	3%
Retirement	169,898	155,101	169,654	14,553	9%
401K Retirement	-	53,834	53,834	-	-
Health Insurance	203,652	239,901	263,681	23,780	10%
Life Insurance	3,342	3,810	3,810	-	-
Disability Insurance	3,241	3,167	3,167	-	-
Subtotal Benefits	\$ 444,924	\$ 525,363	\$ 566,010	\$ 40,647	8%
Total Salaries and Benefits	\$ 1,294,875	\$ 1,434,512	\$ 1,505,400	\$ 70,888	5%
Utilities					
Cable TV	1,200	1,344	1,380	36	3%
Power	1,464,050	1,658,834	1,824,717	165,883	10%
Subtotal Utilities	\$ 1,465,250	\$ 1,660,178	\$ 1,826,097	\$ 165,919	10%
Chemicals					
Chlorine	70,215	183,337	207,207	23,870	13%
Ammonia	22,268	47,943	52,460	4,517	9%
Fluoride	43,906	75,179	83,112	7,933	11%
Phosphate	64,600	113,497	124,800	11,303	10%
Caustic Soda	202,518	299,573	334,341	34,768	12%
Alum	73,937	108,695	122,853	14,158	13%
Na Thiosul	7,260	7,437	7,808	371	5%
Subtotal Chemicals	\$ 484,704	\$ 835,661	\$ 932,581	\$ 96,920	12%
Supplies					
Janitorial Supplies	3,480	3,480	3,480	-	-
Lab Supplies	14,136	15,336	15,336	-	-
Chemicals	3,770	3,660	3,660	-	-
Safety Supplies	7,200	7,200	7,200	-	-
Small Tools	1,800	1,800	1,800	-	-
Gas	4,337	5,208	5,208	-	-
Diesel	27,540	26,268	26,268	-	-
Furniture	3,000	3,000	1,500	-1,500	-50%
Subtotal Supplies	\$ 65,263	\$ 65,952	\$ 64,452	-1,500	-2%
Repair and Maintenance					
Landscaping Services	31,680	21,684	21,684	-	-

	2021 Budget	2022 Budget	2023 Budget	\$ Change	% Change
Pest Control Services	1,656	2,016	2,016	-	-
Trash Pick Up Service	730	730	730	-	-
Carpet Cleaning	540	811	811	-	-
Bldg Repairs/Maint	20,000	30,000	30,000	-	-
Grounds Maintenance	9,000	9,000	9,000	-	-
Equipment Maintenance	82,500	72,000	48,000	-24,000	-33%
SCDA	15,500	15,500	15,500	-	-
Chlorine System	45,000	55,000	55,000	-	-
Analyzer Maintenance	16,200	15,500	15,500	-	-
Subtotal Repair and Maintenance	\$ 222,806	\$ 222,241	\$ 198,241	-24,000	-11%
General and Administration					
Sundry	1,000	1,000	1,000	-	-
Liability	2,200	2,199	2,375	176	8%
Workers Comp	26,265	18,803	20,261	1,458	8%
Education/ Training	1,820	2,280	2,280	-	-
Conferences	9,500	9,500	9,500	-	-
Duke Energy W/D Fee	121,275	121,275	127,339	6,064	5%
Subtotal General and Administration	\$ 162,060	\$ 155,057	\$ 162,755	\$ 7,698	5%
Total Operations and Maintenance	\$ 3,694,958	\$ 4,373,601	\$ 4,689,526	\$ 315,925	7%
Total Budget	\$ 3,694,958	\$ 4,373,601	\$ 4,689,526	\$ 315,925	7%

GREENVILLE WATER
Water Resources - Maintenance
2023 Operating Expenses

	2021 Budget	2022 Budget	2023 Budget	\$ Change	% Change
Salaries and Wages					
Salaries & Wages	\$ 570,360	\$ 544,514	\$ 559,915	\$ 15,401	3%
Overtime	7,645	16,141	16,384	243	2%
Salaries & Wages (%) Increase	17,160	5,030	6,914	1,884	37%
Longevity	4,000	3,000	4,500	1,500	50%
Subtotal Salaries and Wages	\$ 599,165	\$ 568,685	\$ 587,713	\$ 19,028	3%
Benefits					
FICA	45,530	43,505	44,960	1,455	3%
Retirement	119,390	97,018	106,141	9,123	9%
401K Retirement	-	18,497	18,497	-	-
Health Insurance	151,214	197,653	216,300	18,647	9%
Life Insurance	2,719	2,782	3,082	300	11%
Disability Insurance	2,644	1,324	1,574	250	19%
Subtotal Benefits	\$ 321,497	\$ 360,779	\$ 390,554	\$ 29,775	8%
Total Salaries and Benefits	\$ 920,662	\$ 929,464	\$ 978,267	\$ 48,803	5%
Utilities					
Power	4,824	4,824	4,824	-	-
Subtotal Utilities	\$ 4,824	\$ 4,824	\$ 4,824	-	-
Professional Services					
Medical Test	400	400	400	-	-
Subtotal Professional Services	\$ 400	\$ 400	\$ 400	-	-
Chemicals					
Dechlorination	2,000	2,001	2,001	-	-
Subtotal Chemicals	\$ 2,000	\$ 2,001	\$ 2,001	-	-
Supplies					
Cleaning Supplies	750	750	750	-	-
Shop Supplies	4,000	4,000	4,000	-	-
Oils	85,000	18,000	18,000	-	-
Safety Supplies	6,480	5,481	5,481	-	-
Small Tools	3,500	3,500	3,500	-	-
Uniforms	8,798	9,760	10,175	415	4%
Gas	15,157	17,592	17,592	-	-
Subtotal Supplies	\$ 123,686	\$ 59,083	\$ 59,498	\$ 415	1%
Repair and Maintenance					
Bldg Repairs/Maint	223,655	150,279	112,279	-38,000	-25%
HVAC Maintenance	19,000	29,000	19,000	-10,000	-34%
Hoist & Crane Maint	3,300	3,300	3,300	-	-
Generator/UPS Maint	97,000	112,000	120,000	8,000	7%
Grounds Maintenance	18,000	10,000	10,000	-	-

	2021 Budget	2022 Budget	2023 Budget	\$ Change	% Change
Equipment Maintenance	455,772	404,501	320,500	-84,001	-21%
Equipment Rental	4,000	4,000	4,000	-	-
Vehicle GPS	1,320	2,100	2,100	-	-
SCDA	28,000	28,000	68,000	40,000	143%
Subtotal Repair and Maintenance	\$ 850,047	\$ 743,180	\$ 659,179	-84,001	-11%
General and Administration					
Liability	4,230	4,230	4,567	337	8%
Workers Comp	16,236	8,656	10,969	2,313	27%
Education/ Training	14,200	23,700	23,700	-	-
Conferences	5,980	12,981	12,981	-	-
Dist. Oper. Lic.	658	1,494	1,494	-	-
Auto Insurance	3,279	4,092	4,419	327	8%
Subtotal General and Administration	\$ 44,583	\$ 55,153	\$ 58,130	\$ 2,977	5%
Total Operations and Maintenance	\$ 1,946,202	\$ 1,794,105	\$ 1,762,299	-31,806	-2%
Capital Outlay					
Equipment	161,600	-	85,000	85,000	-
Meters	12,000	-	-	-	-
Total Capital Outlay	\$ 173,600	-	\$ 85,000	\$ 85,000	-
Total Budget	\$ 2,119,802	\$ 1,794,105	\$ 1,847,299	\$ 53,194	3%

Normal System Improvements



Normal System Improvements 2022

System Additions and Extensions	\$	250,000
For new water mains smaller than 12 inch in diameter to serve new customers, improve fire flows stabilize system pressures or create necessary redundancies within the system		
City CIP - Main Replacements	\$	1,000,000
For the replacement of aging water mains (galvanized and cast iron) within the City of Greenville due to water quality and leak history issues		
Highway Improvements	\$	1,000,000
For main water replacements or upgrades which occur due to the improvement of publicly owned and maintained roadway.		
Water Line Replacement Program	\$	3,750,000
For the replacement of aging water mains (galvanized and cast iron) due to water quality and leak history issues		
TOTAL	\$	<u>6,000,000</u>

Normal System Improvements 2023

System Additions and Extensions For new water mains smaller than 12 inch in diameter to serve new customers, improve fire flows stabilize system pressures or create necessary redundancies within the system	\$ 350,000
City CIP - Main Replacements For the replacement of aging water mains (galvanized and cast iron) within the City of Greenville due to water quality and leak history issues	\$ 750,000
Highway Improvements For main water replacements or upgrades which occur due to the improvement of publicly owned and maintained roadway	\$ 1,000,000
Water Line Replacement Program For the replacement of aging water mains (galvanized and cast iron) due to water quality and leak history issues	<u>\$ 3,900,000</u>
TOTAL	<u><u>\$ 6,000,000</u></u>

Debt Service



Debt Service 2022

2010 Refunding Revenue Bonds - \$7,215,000 outstanding at January 1, 2022

2022 Principal	\$4,960,000
2022 Interest	\$222,750

2012 Refunding Revenue Bonds - \$6,740,000 outstanding at January 1, 2022

2022 Principal	\$1,585,000
2022 Interest	\$275,306

2014 Refunding Revenue Bonds - \$3,735,000 outstanding at January 1, 2022

2022 Principal	\$3,735,000
2022 Interest	\$26,145

2015 Refunding Revenue Bonds - \$835,000 outstanding at January 1, 2022

2022 Principal	\$835,000
2022 Interest	\$6,597

Total 2022 Principal	\$11,115,000
Total 2022 Interest	\$530,798

Total 2022 Debt Service	\$11,645,798
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Debt Service 2023

2012 Refunding Revenue Bonds -\$5,155,000 outstanding at January 1, 2023

2023 Principal	\$1,640,000
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2023 Interest	\$212,650
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2010 Refunding Revenue Bonds -\$2,255,000 outstanding at January 1, 2023

2023 Principal	\$2,255,000
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2023 Interest	\$56,375
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2023 \$8,400,000 SRF Loan

2023 Principal	\$360,000
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2023 Interest	\$135,000
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2023 \$73,700,000 Revenue Bond

2023 Principal	\$2,770,326
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2023 Interest	\$2,233,110
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Total 2023 Principal **\$7,025,326**

Total 2023 Interest **\$2,637,135**

Total 2023 Debt Service **\$9,662,461**

Capital Improvement Program





2022-26 CAPITAL IMPROVEMENT PROGRAM

INTRODUCTION

The Capital Improvement Program (CIP) is a five-year fiscal planning tool used to identify the future capital needs of Greenville Water, as well as identify the timing and method of financing those capital needs. Generally, projects included in the CIP are non-recurring projects that exceed \$100,000 in cost and have a useful life of at least five years. The significant cost of the projects included in the CIP may also require the use of debt or reserves to finance their cost.

Normal System Improvements and Routine Annual Additions and Replacements are included as part of the Annual Operating Budget rather than the CIP. This is because these types of capital needs are funded with current revenues generated by our rates and the funding level for these recurring capital needs is steady and constant from year to year. Normal System Improvements include the City CIP, Water Line Replacement Program, Highway Improvements, and System Additions & Extensions. Routine Annual Additions and Replacements are generally purchases of new replacement vehicles, equipment and meters.

The capital budget is adopted annually, encompassing appropriations for the projects scheduled for the first year of the CIP, and authorizing any bond issues necessary to fund these improvements. The subsequent four years are considered planning years and are subject to annual appropriation. The Five-Year Financial Forecast is used in the development of the CIP, and the financing plan for the CIP has been shaped by the availability of funds projected in the forecast.

Project Ranking

Project requests have been evaluated against the following criteria:

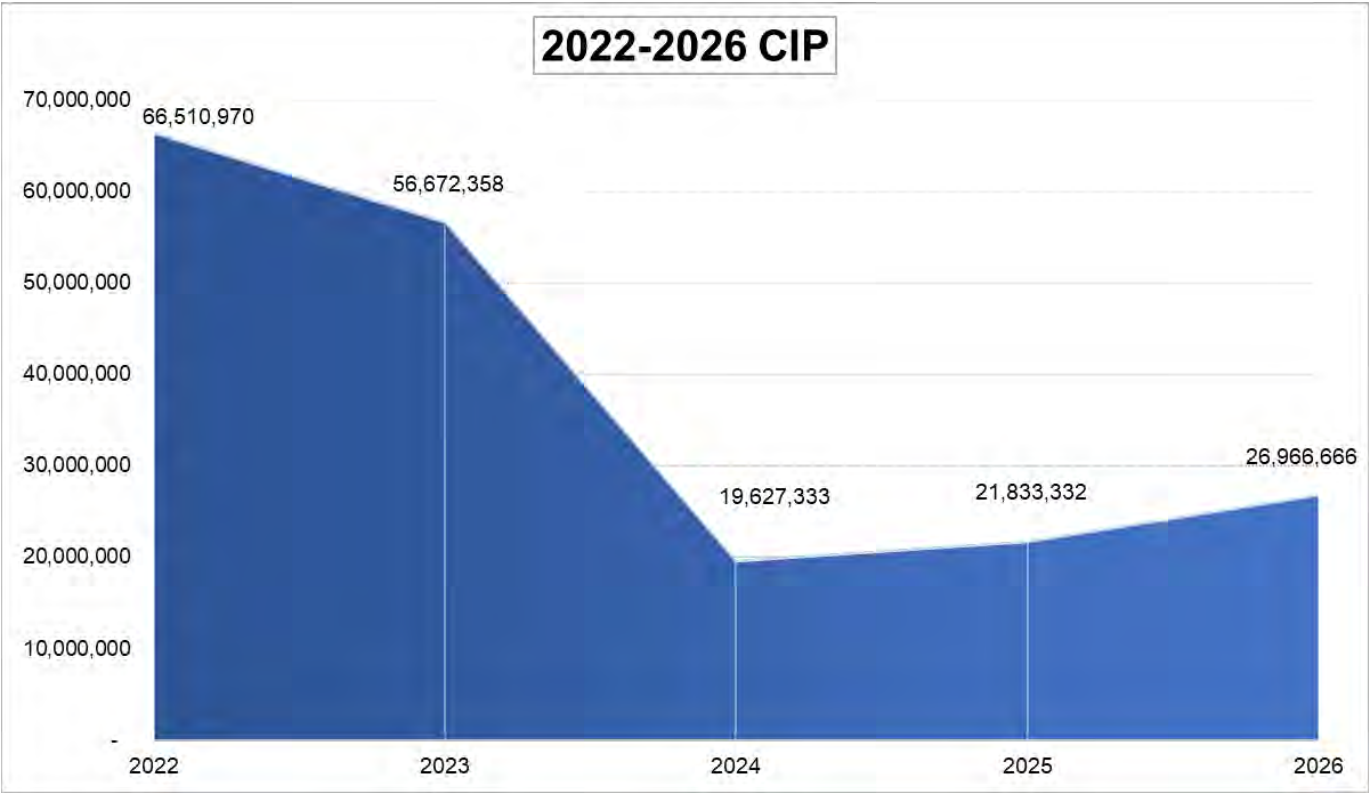
- Improves Water Quality
- Provides Capacity to Meet Current or Future Demand
- Mitigates Risk to Public Safety or Health
- Systematic Replacement of Existing Infrastructure
- Improves Operational Efficiency
- Coordinates with Other Projects and Requirements
- Promotes Economic Development

Each project has been reviewed and evaluated as to how it meets the following requirements:

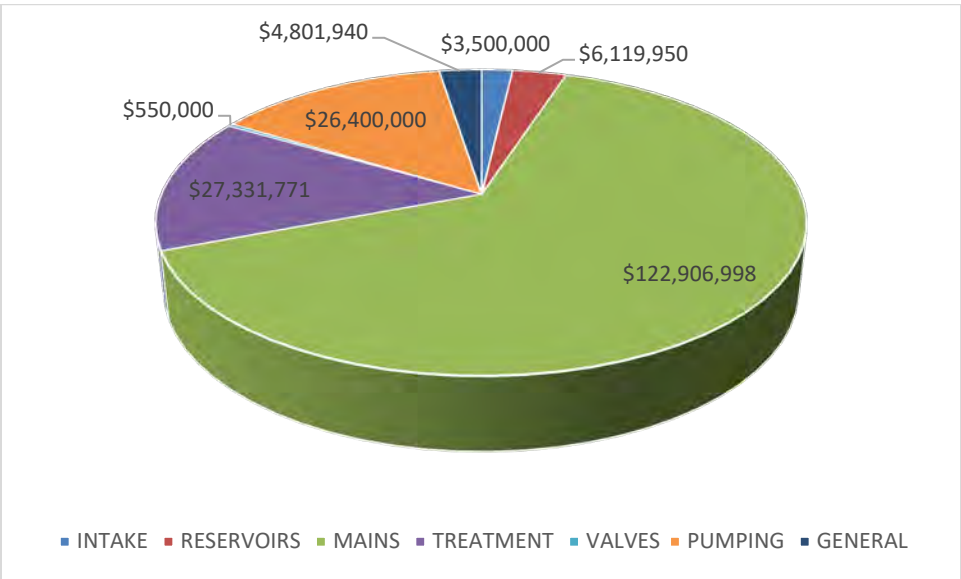
- Evaluation criteria they met
- Review of the project objectives
- Priority assigned to them by the proposing department
- Assessment of their urgency
- Risks of deferring project

The CEO and the executive management team meet with each department to go over their requests and to better understand their priorities. From this process, the CEO provides the Commissioners a comprehensive recommendation on our most critical capital needs.

The adopted 2022-26 CIP budget is \$191,610,659. Below is a breakdown by year:



The chart below is a depiction of how the money will be spent.



Highlights of the 2022-26 CIP

- The 2022-26 CIP totals \$191,610,659.
- The 2022-26 CIP includes the use of rate revenue and reserves totaling \$64,442,661, Capacity Fees in the amount of \$31,867,998, and debt financing of \$95,300,000.
- The CIP calls for two new debt issues over the five-year period.
 - the use of a State Revolving Fund (SRF) loan to finance the cost of the \$8.0 million Adkins WTP Raw Water Transmission Line improvements project.
 - the issuance of an \$85.0 million revenue bond in 2023 to finance the cost of the Adkins WTP to Welborn Rd Parallel 60-Inch Transmission Main project. Funds from the American Rescue Plan Act may be available to fund some portion of this project and reduce the amount that may be borrowed.
- The CIP includes the assumption that there will be no adjustments to retail rates in 2022 and 2023.

Highlights of the 2022 Capital Budget

- The Capital budget for 2022 is \$66,510,970.
- The 2022 Capital Budget includes the use of rate revenue and reserves totaling \$8,467,970, Capacity Fees in the amount of \$4,743,000 and debt financing of \$53,300,000.

Adkins WTP Raw Water Transmission Line Improvements (Year 2 of 2)

Purpose: One of Greenville Water's sources of untreated water is Lake Keowee in Pickens County. Greenville Water pumps water from Lake Keowee to the Adkins Water Treatment Plant (WTP) through two existing raw water transmission mains which are located under the main access drive of the Cliffs neighborhood in Six Mile, SC. The purpose of this project is to increase the carrying capacity of the raw water transmission main system to 150 MGD to match the Adkins WTP ultimate design capacity prior to the Cliffs neighborhood reaching full capacity to minimize construction impact to our neighbors.

Schedule: This project's design began in 2020. Scope alterations for the design firm have extended the design phase into Q3 2021.

Adkins WTP to Welborn Rd Parallel 60-Inch Adkins Transmission Main (Year 2 of 3)

Purpose: Greenville Water collects and treats raw water from Lake Keowee in Pickens County. Currently the treated water from Lake Keowee is pumped to Greenville in one 72-inch water transmission main until the water arrives at the Cedar Rock Tanks. This project will provide a redundant transmission main, protecting customers from failure in the existing line. The added capacity of the additional 60-inch main has the benefit of

upgrading Greenville Water's transmission capacity to the full build out capacity of the Adkins Water Treatment Plant of 150 MGD.

Schedule: The design phase of this project began in January of 2020 and is scheduled for completion in October 2021. Construction of the transmission main will be on hold pending future construction prices; the construction phase is expected to last four-years.

Augusta Road – Replacement Water Main (Year 3 of 3)

Purpose: Additional capacity is needed for the area around Donaldson Center and Fork Shoals Road. There are several large developments planned for that area that will increase demand. To bring more water into the area the 8,250' gap between existing 24" mains on Augusta Road between Bracken Rd and Anitoch Church Rd will be connected. The 1,250' gap on an existing 12" on Perimeter Rd will be closed to increase flow between the existing main on Augusta Road and the existing main on Fork Shoals Road.

Schedule: Project has been bid and is expected to be complete in 2022.

Water Resources PLC Replacement Project (SCADA) (Year 2 of 2)

Purpose: Programmable Logic Controllers (PLCs) are a vital part of the automated water treatment and distribution system Greenville Water utilizes to produce water for its customers. Like most modern electrical devices, PLCs become outdated as new technology improves rapidly. The purpose of this project is to replace obsolete equipment with new plcs to support critical plant functions.

Schedule: Work began in 2020 and will be completed no later than September of 2022.

Stovall WTP - Chemical Feed Modifications (Year 2 of 2)

Purpose: This project is to replace several of the chemical feed systems at the Stovall Water Treatment Plant. Modifications are proposed to phosphate, fluoride, and dewatering chemical feed systems. These modifications will enhance safety and address any deficiencies that are uncovered by the study.

Schedule: Planning to conduct study in 2021; 2022 Construction of Improvements.

Upgrade Generator Controls (Year 2 of 3)

Purpose: The existing generator controls are outdated, and replacement parts are difficult to find as they are no longer produced. Greenville Water has started to experience failure in several generators, and the reduced number of parts is increasing the cost, and schedule of repair. By installing new controls, replacement parts will be more plentiful when repairs are required reducing life cycle cost and decreasing the timetable of repairs. The Stovall generator controls should be complete by January 2022. Adkins Plant will follow later in 2022 and then the Adkins Raw water generator in 2023.

Schedule: This project is scheduled for 2021 thru 2023.

Adams Hill Pump Station

Purpose: Pump Station that will supply higher flow and pressure to new development near the Lowndes Hill Tank. This project will include a pump station and piping upgrades.

Schedule: Planned for 2022.

Adkins WTP High Service Pump Replacement

Purpose: Install new Adkins WTP high service pump station due to end of life, parts availability, and criticality of the pump.

Schedule: 2022.

Adkins WTP - Intake Multilevel Sampler

Purpose: With continued development on Lake Keowee it is becoming vital to be able to easily get a profile of the Lake to make decision as to what level to withdrawal water from. This device will give the operations staff a constant indication of water quality allowing them to make changes if needed. We have had two incidents in the past two years where turbidity was detected at the current withdrawal level. Operations were delayed because of the time to go to the intake, take samples from multiple levels and then bring those samples back to the lab for analysis.

Schedule: 2022

Adkins WTP - Residuals Clarifier Repair

Purpose: The residuals clarifier at Adkins was installed during the 2003 plant upgrade. It was installed as a mechanism to remove solids from the residual waste stream before discharging under the NPDES permit into the creek. It has been used since then as a passthrough device without mechanical treatment. With the increases in Adkins' flow projected in the future it will be needed to mechanically remove solids. Over the past 20 years the motors and controls associated with the mechanical mixing have become in disrepair. This project will bring the motors and controls back into operation.

Schedule: 2022

Adkins Transfer Pump Station Switchgear Rehabilitation or Replacement

Purpose: The Transfer Pumping Station at Adkins moves water from the clear well to the two 10 MG on-site tanks. This is vital to being able to deliver water to the system. Adkins is becoming more important to meeting the demands of the entire system. Over the last 12 months there have been 4 incidents related to this switchgear that has shut the facility down until the issues could be examined. Even after the examination weeks are required to obtain the necessary repair parts and during this time Adkins capacity has been reduced. This project will rehabilitate or replace the existing switchgear to ensure reliability.

Schedule: 2022

Automatic Pressure Control with 72-inch Main PRVs

Purpose: Install SCADA and remote control at 7 of the Pressure Reducing valves that are tied into the existing 72-inch Pickens County main. These include PRVs: 3, 4, 6, 29, 38, 39, & 41. This would reduce system leakage by allowing operations staff to lower downstream pressures in the evening and raise them during high demand times.

Schedule: Design and Construction 2022

CMS System Replacement

Purpose: Today, our public facing website is built on a highly vulnerable, freeware product (WordPress) that resides on local servers. This product was singled out in the PEN testing and could not be remedied via upgrade. The product would require a new implementation of WordPress to comply. This product would also require us to purchase several "plugins" for us to meet the functionality we have today. Because these plugins are from different vendors, they may or may not meet compliance. Since a new implementation is required, it would be prudent to look at a hosted, more modern solution. Content Management Systems (CMS) offer cloud-based hosting with all the security and product features without the need of plugins. This project would implement a CMS that would: (1) be security compliant, (2) allow regular users to edit content (based on role security), (3) provide a richer more up to date user experience, (4) the ability to easily generate forms and (5) allow us to integrate to other systems.

Schedule: 2022

Farrs Bridge Road Area Pressure Improvements

Purpose: Distribution system modifications are needed to improve pressures around Farrs Bridge Rd @ HWY 25. This project involves making a series of system modifications which will move a large area from the Gravity Zone to the Cedar Rock pressure zone, improving existing low pressure. There are a series of modifications needed to connect the area to the existing 72-inch main coming from Adkins/Cedar Rock and to isolate the area from the existing pressure zone. This project has been moved up in the planning cycle to accommodate the growing customer base in the impacted area.

Schedule: Design and Construction in 2022.

Gayley Raw Water Pump Station Foundation Repairs

Purpose: The project is needed to repair the Gayley Pump Station Building. The building has cracks in several locations.

Schedule: 2022.

Network Infrastructure Upgrade (Year 1 of 2)

Purpose: In order to keep Greenville Water's digital and technological assets safe, there is a need to upgrade and enhance our perimeter network physical appliances as well as incorporate new software, processes, and physical security to proactively defend against attacks. There are 7 components to this project: (1) Core Cisco switch replacement, (2) Network Access Control, (3) Managed SIEM, (4) NIST Framework Implementation, (5) Vulnerability Management, (6) Network Switch Monitoring, (7) Admin Office / Plant Physical Security Improvements.

Schedule: Upgrades to begin in 2022, Project completion in 2023

North Saluda Pump Station Electrical Upgrades

Purpose: The electrical equipment currently in use in the North Saluda Pump Station was installed in the 1970s. CH2M Hill suggested replacement of the electrical components in a past engineering report. Replacing the electrical equipment extends the viability of the North Saluda Pump Station for several decades.

Schedule: This project is scheduled for 2022.

Paint Cedar Rock Tanks

Purpose: The Cedar Rock Tanks (#1 and #2) are over 30 years old. Both tanks have cracks and have shown evidence of seepage. The proposed plan is to coat the interior of both tanks and paint the exterior of both tanks. The repair of the cracks will also be addressed as a part of this project.

Schedule: One tank to be painted in 2022, final tank to be painted in 2023.

Pineforest Drive Main Replacement

Purpose: 5,250 feet of 12-inch main on Pineforest Drive from Altamont Terrace to Little Texas Road and along Little Texas Road to 12-inch water main. Parallel to an 8-inch main. HD-M-01 will help move water around the north side of Paris Mountain and alleviate some capacity driven pressure losses.

Schedule: Design and Construction 2022

PRV Optimization

Purpose: Study to evaluate existing PRV settings throughout system to optimize pressure settings and eliminate unneeded PRVs. There are currently many PRVs throughout the system, especially connecting the Gravity Zone and the Reduced Pressure Zone. When many PRVs feed the same zone, some tend to work against each other and cause unbalanced flow distribution. PRV settings with relation to proximity to the tanks can also affect tank turnover and water quality. This study will look at all settings to determine optimal pressure settings based on system demand and season and determine if some can be retired in areas where multiple PRVs are used.

Schedule: Planned for 2022.

Stovall WTP Tank Repair (Interior)

Purpose: The project will replace the damaged curtains in Stovall Onsite Tanks 1 and 2 and Stovall Offsite Tanks 1 and 2. It will also include the redesign and installation of new diffusers in Onsite Tanks 1 and 2. The damage was discovered during an internal inspection performed in 2021.

Schedule: 2022.

Stovall DAF Air Compressors (Year 1 of 2)

Purpose: The DAF air compressors were previously replaced. The design chosen has a flaw in that if they stop, they blow oil into the cabinet. Maintenance has engineered a fix. However, in 2020 when this happened the staff became aware that replacement parts for the current compressors are no longer available. This project will replace the remaining four air compressors in trains 2 and 3.

Schedule: 2022-2023

Stovall WTP - DAF Recycle Pumps (Year 1 of 3)

Purpose: Each raw water train as Stovall has three pumps that utilize the DAF/Effluent water and recirculate it through the DAF saturators and cells to carry the air to the process. There is one pump for every two basins and a spare to be used on each basin. These pumps are vital for the operation of the DAF process. Several the VFDs have been replaced as have several of the motors. This project will replace all 9 DAF recycle pumps and drives. This will allow for them to be standardized with new equipment. The goal is to find new pumps and motors that are more efficient than the existing equipment since these pumps are continuously running.

Schedule: 2022-2025

Stovall WTP - Filter Valve Actuators (Year 1 of 2)

Purpose: Each of the 12 filters at the Stovall WTP has seven electric and 1 air actuated valve. These valves are 20 plus years old. Over the years the air actuated valves have been one of the top reactive maintenance items within the plant. It is only thought that these valves will continue to fail. The air actuated valves are installed to automatically shut down the filter during an electrical failure. The Adkins plant just went through an upgrade of their valve actuators. This project would standardize the manufacturer.

Schedule: 2022-2023

Table Rock Spillway Rehabilitation (Year 2 of 2)

Purpose: The Table Rock Spillway concrete has exposed aggregate and needs cleaning and repair to prevent further degradation. Coating will be over the entire surface of the spillway.

Schedule: 2021 - Design.

Upgrade SCADA (HMI) (Year 1 of 2)

Purpose: The project will the upgrade of the SCADA (HMI) system at the Stovall and Adkins Plant. The project will upgrade the GE ifix, historian, software, associated hardware and it will standardize the servers (virtual) being used to support the SCADA system.

Schedule: Work to take place at multiple plant upgrades in 2022 and 2023.

Upper White Horse PS – Increase Pump Capacity (Year 1 of 2)

Purpose: The purpose of this project is to accommodate the projected 2040 water need in the Upper White Horse Pressure Zone. Hydraulic analysis shows that the system demand in the Upper White Horse Zone will be 4.5 MGD at 185-ft head; the current pumping capacity has a maximum threshold of 2.6 MGD. The project calls for the construction of a new pump station to provide the required flow demand to Greenville Water customers.

Schedule: Design is projected to begin in 2022, with construction beginning and ending in 2023.

I-385 and Laurens Rd Creek Crossing

Purpose: There have been several leaks and breaks over the last 20 years on the 1,000 ft stretch of cast iron pipe that was installed in 1931. This segment of pipe crosses under I-385 and Richland Creek.

Schedule: 2022.

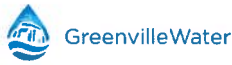
Laurens CPW Improvements – Nelson Dr.

Purpose: Install 3,200 LF of 12-inch and 1,700 LF of 8-inch mains for 2022. The purpose is to add capacity and redundancy for the primary Laurens CPW wholesale connection on Nelson Drive.

Schedule: 2022.

Financial Policies





FINANCIAL POLICIES

Policy/Revision: 1:00
Effective Date: 05/07/13
Page: 1 of 1
Policy Number: FIN-1

Greenville Water CEO: 
Legal Counsel: 
Date Commission Approved: 05/07/13

GREENVILLE WATER

POLICY No. FIN-1

DATE: 05/07/2013

SUBJECT: Reserve Policy

CONTENTS

- I. Objective
- II. Reserve Level

I. Objective

The Reserve Policy provides adequate working capital for cash flow and contingency purposes, while maintaining reasonable and affordable water rates for our customers.

II. Reserve Level

A minimum level of reserves equaling one year of day's cash on hand will be maintained. For purposes of this policy, day's cash on hand is defined as Unrestricted Cash and Investments divided by annual operations and maintenance expenses times 365 days.

The decision authority for use of reserves rests with the Commission. Reserves will be used for the purposes of providing continuity through extreme events, dealing with normal cash fluctuations during the year, maintaining rate stability, and funding capital investment.

The CEO will notify the Commission in advance if there are indications that the reserve will fall below the minimum level and will identify actions to be taken to avoid or mitigate the situation. Should reserves fall below the minimum level, it is the Commission's intent to replenish reserves within 2 fiscal years.



Excess reserves above the minimum level will not be used for recurring expenditures, only for capital expenditures and/or one-time expenditures.

It is the intent of the Commission to maintain a rate structure sufficient to maintain the minimum level of reserves.



FINANCIAL POLICIES

Policy/Revision: 1:00
Effective Date: 05/07/13
Page: 1 of 7
Policy Number: FIN-2

Greenville Water CEO: 
Legal Counsel: 
Date Commission Approved: _____

GREENVILLE WATER

POLICY No. FIN-2

DATE: 05/07/2013

SUBJECT: Debt Management Policy

CONTENTS

- I. Objective
- II. Capital Planning and Budgeting
- III. Conditions for Debt Issuance
- IV. Restrictions on Debt Issuance
- V. Financial Limitations
- VI. Structuring Practices
- VII. Debt Issuance Process
- VIII. Debt Management Process
- IX. Special Situations

Exhibit

Exhibit A: Tax Advantaged Bond Compliance Policy

I. Objective

The Debt Management Policy establishes conditions for the use of debt and to minimize Greenville Water's debt service and issuance costs, retain its AAA credit rating and maintain full and complete financial disclosure and reporting. The Debt Management Policy is intended to guide the prudent use of resources to provide the needed services to our customers and to maintain sound financial management practices.

The Debt Management Policy documents the procedures and goals for the use of debt to finance capital needs. The policy, in conjunction with the Capital Improvement Program (CIP), the Five-Year Financial Forecast, the Investment Policy, and the Reserve Policy, serves as an important tool that supports the use of the resources to meet financial commitments and to maintain sound financial management practices. This policy is enacted in an effort to standardize and plan the issuance and management of debt and serves as a guideline for general use.

II. Capital Planning and Budgeting

The five-year financial forecast, used in conjunction with the development of the CIP, will be used to determine the capacity for debt as well as identify the amount and timing of borrowing and capital funding activities.

III. Conditions for Debt Issuance

Acceptable purposes and conditions for the use of debt include the following:

- the issuance of debt must enable the target debt service coverage ratio of at least 1.75x, as provided in the five-year financial forecast, to be maintained. The target coverage ratio, however, will not be required to be maintained during a project's construction period or during any capitalized interest period;
- the goal of maintaining the AAA credit rating will be preserved;
- debt will be used, when appropriate, to spread the cost of an asset over its useful life so that the customers benefitting will pay for it;
- debt will be used for one time investments providing a net benefit to the system and that have a useful life of at least five years;
- debt will not be used for ongoing, recurring needs such as maintenance and rehabilitation. However, significant rehabilitation/major maintenance projects may be eligible for the use of debt; and
- the five-year financial forecast demonstrates that debt can be repaid without compromising the financial condition of the system.

Only those forms of debt authorized by South Carolina law will be used. The particular lawful debt instrument to be used will be determined to be the most appropriate given the nature of the project or equipment being financed.

IV. Restrictions on Debt Issuance

Restrictions on the issuance of debt include the following:

- debt is not to be used to fund operations;
- debt will not be issued with an amortization period longer than the life of the asset being financed;
- although bond covenants require a debt service coverage ratio of 1.25x, Greenville Water will target to maintain a debt service coverage ratio of at least 1.75x; and
- consideration will be given to the frequency of issuance and the efficient sizing of bond issues in consideration of relative costs associated with issuance of debt.

Factors which favor pay-as-you-go financing include circumstances where:

- the project can be adequately funded from available current revenues and reserves;
- the project can be completed in an acceptable timeframe given available revenues;
- additional debt levels could adversely affect the AAA credit rating or repayment sources; and
- market conditions are unstable or suggest difficulties in marketing debt.

V. Financial Limitations

Although bond covenants require a debt service coverage ratio of 1.25x, Greenville Water will target to maintain a debt service coverage ratio of at least 1.75x.

VI. Structuring Practices

Debt will not be issued with an amortization period longer than the life of the asset being financed and will be repaid in an expeditious manner within the overall financial objectives of Greenville Water.

Repayment schedules for revenue bonds will be amortized on a level debt service basis to the extent practical considering the forecasted available pledged revenues.

Back loaded repayment schedules may be considered under the following conditions:

- natural disasters or extraordinary or unanticipated external factors make payments on the debt in early years prohibitive;
- the benefits derived from the debt issuance can clearly be demonstrated to be greater in the future than in the present;
- such structuring is beneficial to the overall debt payment schedule; and
- such structuring will allow debt service to more closely match project revenues during early years of the project's operation.

Debt service reserve funds may be used in situations where they will have a favorable impact on the marketability of the debt. When used, a debt issuance may be sized such that a debt service reserve fund is established at the time of issuance.

The maximum size of the debt service reserve fund is generally governed by tax law, which permits the lesser of: 1) 10% of par; 2) 125% of average annual debt service and 3) 100% of maximum annual debt service. Debt service reserve funds are typically equal to approximately one year's maximum debt service on the bonds. On a case-by-case basis, assuming there is no economic or credit disadvantage, debt may be issued with a debt service reserve fund that is sized at a lower level.

Credit enhancements may be used if the cost of the enhancement will result in a net decrease in borrowing costs or otherwise provide significant benefits in the marketability of the debt.

Redemption provisions and call features shall be evaluated in the context of each bond sale to enhance the marketability of the bonds; to ensure flexibility related to potential early redemption; to foster future refunding transactions; or in consideration of special conditions of the transaction. The potential of additional costs (i.e., call premium) and higher interest rates as a result of including a call provision shall also be evaluated.

Capitalized interest for revenue producing projects is generally acceptable but the capitalization period should not exceed the time it takes for the asset to begin producing revenue.

VI. Debt Issuance Process

The use of long term debt will comply with state and local legal requirements. The Commission and the Greenville City Council, as required, will approve any use of debt.

Public sales, including negotiated underwritings, are the preferred method of marketing debt; however, direct or private placement of debt may be used in situations such as interim financings, or to avoid the costs of a public offering for smaller issuances.

Professionals may be retained to provide legal and advisory services on individual debt issues and the overall debt program. In general, a competitive selection process will be used in the retention of any consultants; however, the CFO may also directly engage professional service providers on a case-by-case basis. The following professional service providers may be retained:

- underwriters
- bond counsel
- special counsel
- financial advisors

Professional service providers selected in connection with the capital planning and debt issuance program may be chosen through a request for qualifications process. If this process is used, the request for qualification process will be designed to select providers that offer the best combination of expertise and price. It is not required that the firm offering the lowest price be selected. The objectives of the process will be to:

- promote competition;
- be as objective as possible;
- incorporate clear and rationale selection criteria;
- be independent of political influence;
- be perceived as fair by the respondents;
- result in a cost-effective transaction; and
- select the most qualified firm(s).

The CFO shall be responsible for determining whether a rating shall be requested on a particular financing, and which of the major rating agencies shall be asked to provide such a rating. If it is determined that a credit rating is desirable, the probable rating of the proposed debt issuance is assessed before its issuance, and necessary steps are taken in structuring the debt issuance to ensure that the best possible rating is achieved.

VIII. Debt Management Process

Appropriate records will be maintained in accordance with federal, state, and local requirements, and in accordance with bond documents to fully meet their provisions and provide for ease of any reporting requirements.

Debt issues will be structured and timed such that the investment of bond proceeds will minimize any arbitrage and/or rebate liabilities.

Necessary steps will be taken to ensure that investments placed in escrow fully comply with regulatory provisions.

A system of record keeping and reporting will be maintained to meet the arbitrage rebate compliance requirements required by the federal tax code. This includes tracking investment earnings on bond proceeds, calculating rebate payments in compliance with tax law, and remitting any rebate earnings to the federal government in a timely manner in order to preserve the tax-exempt status of outstanding debt issuances. Additionally, general financial reporting and other tax certification requirements embodied in bond covenants shall be monitored to ensure that all covenants are in compliance.

Secondary disclosure requirements will be met in a timely and comprehensive manner, as stipulated by the SEC Rule 15c2-12. The CFO shall be responsible for providing ongoing disclosure information to the Municipal Securities Rulemaking Board's (MSRB's) Electronic Municipal Market Access (EMMA) system, the central depository designated by the SEC for ongoing disclosures by municipal issuers. The CFO is responsible for maintaining compliance with disclosure standards promulgated by state and national regulatory bodies, including the Government Accounting Standards Board (GASB), the National Federation of Municipal Analysts, the Securities and Exchange Commission (SEC), and Generally Accepted Accounting Principles (GAAP). Full and complete financial disclosure will be provided to rating agencies, institutional and individual investors, other levels of government, and the general public to share clear, comprehensive, and accurate financial information using the appropriate channels/policies/procedures.

Post issuance compliance policies and procedures have been adopted and are attached hereto as Exhibit A. Such policies and procedures are incorporated herein by reference.

Verification of compliance with all undertakings, covenants, and agreements of each bond issuance on an ongoing basis will be performed. This includes ensuring annual appropriation of revenues to meet debt service payments, timely transfer of debt service payments to the trustee or paying agent and compliance with rate covenants.

Refundings may be undertaken for the following reasons:

- take advantage of lower interest rates and achieve debt service cost savings;
- eliminate restrictive or burdensome bond covenants;
- restructure debt to either lengthen the duration of debt or free up reserve funds; and
- refund outstanding indebtedness when existing bond covenants or other financial structures impinge on prudent and sound financial management.

A refunding will only be undertaken when there is a net economic benefit; i.e., when there is an aggregate net present value savings, expressed as a percentage of the par amount of the refunded bonds, of at least 3%. This savings requirement for a refunding may be waived by the CFO upon a finding that such a restructuring is in the overall best financial interest of Greenville Water.

Bonds will generally be refunded within the term of the originally issued debt. However, an extension of the maturity may be considered when necessary to achieve a desired outcome.

The CFO will ensure that good relations are maintained with credit rating agencies, investors in our long-term debt obligations, and those in the financial community who participate in the issuance or monitoring of our long-term obligations. A policy of full and open disclosure on every financial report and long-term obligation transaction will be maintained.

The goal of Greenville Water is to preserve and maintain its AAA credit rating for its debt obligations.

XI. Special Situations

Extreme caution will be exercised in the issuance and sale of derivative instruments, and their utilization will be considered only when sufficient understanding of the products and sufficient expertise for their appropriate use has been developed.

Debt will generally be issued a fixed interest rate basis, wherein at the time of the bond sale all interest rates are known and do not change while those bonds are outstanding. Particular conditions may arise where use of variable interest rate bonds may be considered. Conditions which would cause a consideration of variable rate debt are:

- adverse fixed-rate municipal market;
- uncertainty or variability of the amount of annual revenues for debt service;
- the potential for a rapid repayment of debt; and
- the need or desire to maximize the asset/liability balance.

Given that variable interest rate debt creates an exposure to interest rate risk over the term of the financing, the aggregate amount of variable rate debt will not exceed 20% of outstanding debt.

Short-term financings, including loans and lease purchase agreements may be executed to finance essential equipment and vehicles with a purchase price exceeding \$100,000 and having a minimum useful life of three years.

Bond Anticipation Notes (BANs) are short-term interest-bearing notes issued in the anticipation of future long-term bond issuances. BANs may be issued as a source of interim financing when it is considered by the CFO to be prudent and advantageous.

Grant Anticipation Notes (GANs) are short-term interest-bearing notes issued in the anticipation of receiving grant moneys. GANs may be issued as a source of interim financing when it is considered by the CFO to be prudent and advantageous.

The use of lease purchase agreements, as provided under state law, in the acquisition of vehicles, equipment and other capital assets shall be considered carefully relative to any other financing option or a "pay-as-you-go" basis. The lifetime cost of a lease typically will be higher than other financing options or cash purchases. Nevertheless, lease/purchase agreements may be used as funding options for capital acquisitions if operational or cash-flow considerations preclude the use of other financing techniques.

BOND COMPLIANCE POLICIES AND PROCEDURES

These Bond Compliance Policies and Procedures have been initially approved by the **Chief Financial Officer** of the Commissioners of Public Works for the Commissioners of Greenville, South Carolina (the "**Commissioners**"), on January 8, 2015.

Statement of Purpose: Summary

The Commissioners may, from time to time, finance its capital improvements and operations through the issuance of debt obligations by the City of Greenville, South Carolina (the "**City**") that are eligible for tax benefits under federal and South Carolina law. Such obligations may include tax exempt bonds and/or bonds eligible for tax credits (direct subsidies to the City or tax credits to bond owners). All such obligations are referred to herein as "**Bonds**," whether in the form of revenue bonds, bond anticipation notes, lease-purchase obligations, or otherwise.

The purpose of these policies and procedures is to ensure that the requirements of the federal and South Carolina law necessary to preserve the tax advantages of Bonds are continuously complied with for the requisite periods.

This document contains two primary components:

- The Bond Compliance Policies (the "**Policies**"), which are general statements of the goals of the Commissioners with respect to compliance with the federal and South Carolina law applicable to Bonds; and
- The Bond Compliance Procedures (the "**Procedures**"), which are specific operational procedures by which the Commissioners intends to ensure, on a continuing basis, that its issuance, payment of debt service on, and expenditure and investment of the proceeds of Bonds are and remain in compliance with the federal and South Carolina law applicable to Bonds.

The Policies may be modified, expanded, abridged, or otherwise amended by the **Chief Financial Officer** of the Commissioners upon consultation with the Commissioners' bond counsel ("**Bond Counsel**").

The **Chief Financial Officer** will be responsible for ensuring that Bonds comply with federal and South Carolina law applicable to Bonds and will develop and implement the Procedures. The Procedures may be modified, expanded, abridged, or otherwise amended by the **Chief Financial Officer** in consultation with Bond Counsel, in order to: (a) ensure efficiency of administration; (b) establish and maintain appropriate assignments of staff responsibility; (c) reflect changes in the Commissioners' system of accounting, financial controls, procurement practices, or other internal procedures and practices; (d) respond to changes in law or interpretation that may, from time to time, be reported to the Commissioners by Bond Counsel; or (e) otherwise ensure compliance with the Policies in the most efficient and effective manner.

PART I: BOND COMPLIANCE POLICIES

- A. Investment and Expenditure of Bond Proceeds. The Commissioners' system of internal controls and accounting will be capable of tracking the investment and expenditure of proceeds of Bonds and other amounts subject to special requirements, and the allocation of such proceeds and other amounts to Commissioners facilities. Appropriate coding will be developed to identify Commissioners facilities (or portions thereof) financed or refinanced by Bonds. Such procedures will ensure that such proceeds are expended only for the purposes authorized by the bond ordinances and resolutions, pursuant to which such bonds were issued and in compliance with the Arbitrage and Tax Compliance Certificate relating to the Bonds or other instructions of Bond Counsel.
- B. Bond-Financed Facilities. The Commissioners will track the use of facilities (or portions thereof) financed or refinanced by Bonds in the private trades or businesses of non-governmental persons. Arrangements for the sale, disposition, lease, management or other use of substantial portions (more than 1%) of facilities financed or refinanced by Bonds with a term of (i) less than 200 days will be subject to prior review and approval by the **Chief Financial Officer**, and (ii) equal to or greater than 200 days will be subject to prior review and approval by the **Chief Financial Officer** and Bond Counsel.
- C. Periodic Review. The Commissioners will periodically review compliance with the requirements of the federal and South Carolina law necessary to preserve the tax advantages of such Bonds. Such reviews should include final allocations of proceeds not later than 18 months after completion of bond-financed facilities and periodic reviews to ensure private business use of bond financed facilities does not exceed allowable levels.
- D. Potential Non-Compliance. Should the **Chief Financial Officer**, upon any periodic review or otherwise, discover non-compliance with any requirements of federal or South Carolina law necessary to preserve the tax advantages of such Bonds, such Procedures will include steps to be taken, in concert with Bond Counsel, to remedy any such non-compliance.
- E. Retention of Professionals; Rebate Analyst. The Commissioners will engage such professionals or consultants as are necessary, in the judgment of the **Chief Financial Officer**, to ensure that the requirements of federal and South Carolina law necessary to preserve the tax advantages of such Bonds are timely met, including, without limitation, the requirement to compute and pay rebatable arbitrage to the United States government or to confirm an exception thereto. The **Controller** will ensure that all information reports or other returns or filings with the United States Department of Treasury or Internal Revenue Service timely will be filed on behalf of the Commissioners.
- F. Purchase of Investments. All investments of the proceeds of Bonds will be purchased at Fair Market Value, as defined in the federal tax laws, and will comply with the requirements of federal tax law relating to yield restriction as advised by Bond Counsel.
- G. Credit Enhancement Transactions. The **Chief Financial Officer** or the **Controller** will consult with Bond Counsel prior to engaging in any post-issuance credit enhancement transactions (i.e., bond insurance or letters of credit) or hedging transactions (i.e., interest rate swaps) relating to any Bonds.
- H. Subsidy Payments. The **Chief Financial Officer** or the **Controller** will implement proper procedures to ensure that any federal subsidy payable in respect of any direct-pay tax credit bonds is timely transmitted to the appropriate account of the Commissioners including the timely filing of any required return or other documentation.

- I. Post-Issuance Modifications. The **Chief Financial Officer** or the **Controller** will consult with Bond Counsel prior to any modification of the interest rate, maturity date, or other material terms of any outstanding Bonds.
- J. Records Retention. The Commissioners will retain records sufficient to demonstrate compliance with the requirements of federal and South Carolina law necessary to preserve the tax advantages of such Bonds for the period required by law, presently understood to be the life of the debt obligations or any succeeding refunding obligations plus 3 years.

The Foregoing Policies were last revised on January 8, 2015.



Chief Financial Officer
Commissioners of Public Works of the
City of Greenville, South Carolina

BOND PROCEDURES

These Procedures are organized with reference to the applicable lettered paragraphs in the Policies.

Certain of these Procedures assign responsibilities to named officials of the Commissioners. The named officials may delegate certain assigned responsibilities but will remain responsible for compliance with these Procedures. The official with ultimate responsibility for compliance with the Policies and Procedures will be the **Chief Financial Officer**.

Policy A: Investment and Expenditure of Bond Proceeds.

Implementing Procedures:

1. The **Controller** will charge capital expenditures that are financed by debt to the corresponding capital projects fund. Each project will have a specific fund number used to track that project, and discrete expenditures will be further categorized by project location (by street address or name of facility) and functional description of financed improvement.
2. The **Controller** will enter purchase orders and pay and capture such purchase orders in the general ledger by the specific account code.
3. The **Controller** will file and retain all purchase orders and invoices by vendor, check number, check date, and purchase order number, if applicable.
4. Until final allocation of bond proceeds, on a monthly basis, at a minimum, the **Controller** will analyze each project for expenditures and will summarize such expenditures on a spreadsheet showing the year-to-date expenditures for that project and will identify facilities or equipment financed or refinanced by Bonds ("***Bond Financed Facilities***"). A copy of the Commissioners' transaction activity report and/or summary report by account code generated from the general ledger will be used to back up this spreadsheet and filed with that spreadsheet.
5. The **Controller** will ensure that the investment of all proceeds of Bonds is tracked by fund or account (e.g., debt service fund, debt service reserve fund, project or construction fund, etc.) and investment yield.

Policy B: Bond-Financed Facilities.

Implementing Procedures:

1. The **Chief Financial Officer** will periodically review and evaluate existing or pending sales, leases, management contracts, research contracts, or other special legal entitlements that relate to the Commissioners' real or personal property (collectively, "***Use Arrangements***").
2. The **Chief Financial Officer** will be responsible for determining whether any Use Arrangement relates to Bond Financed Facilities. If so, the **Chief Financial Officer** will consult with the Commissioners' Attorney and solicit advice concerning the Use Arrangement. If the term of the Use Arrangement relating to any Bond Financed Facilities (with any extensions at the sole option of the counterparty) exceeds 200 days, the **Chief Financial Officer** and the Commissioners' Attorney will also consult Bond Counsel for advice prior to execution of the Use Arrangement.

3. The **Chief Financial Officer** will notify the **Chief Executive Officer** upon receipt of any Use Arrangements submitted for approval for any Bond Financed Facilities.

Policy C: Periodic Review.

Implementing Procedures:

1. The **Chief Financial Officer** periodically will cause an evaluation of tax compliance to be undertaken for outstanding Bonds.
2. Not later than 18 months after completion of any Bond Financed Facilities, the **Controller** will make and retain a final allocation of the expenditure of proceeds of Bonds and other amounts used to finance such improvements.

Policy D: Potential Noncompliance.

Implementing Procedures:

1. If any evaluation discloses potential non-compliance with the tax requirements applicable to any issue of outstanding Bonds, the **Chief Financial Officer** will promptly consult with the Commissioners' Attorney and Bond Counsel. Such consultation will consider whether the evaluations were properly performed and whether any amendments to Use Arrangements, adjustments to allocation methodologies, mixed financing sources, or other accounting techniques may avoid non-compliance.
2. If the Commissioners determines after consultation with counsel that non-compliance has occurred, the **Chief Financial Officer** will promptly consult Bond Counsel concerning the ability of the Commissioners to remedy the non-compliance under applicable IRS regulations or to seek a voluntary closing agreement.

Policy E: Retention of Professionals; Rebate Analyst.

Implementing Procedures:

1. If the **Chief Financial Officer** determines that any of its outstanding Bonds are not exempt from rebate, the Commissioners will engage an arbitrage rebate firm as its arbitrage rebate computation agent (the "**Rebate Analyst**"). The **Controller** will ensure that records of investment and expenditure of the proceeds of Bonds are timely delivered to the Rebate Analyst and that the Rebate Analyst prepares annual computation reports that advise the Commissioners of any rebatable arbitrage accrued with respect to any such bonds.
2. The **Controller** will ensure that the Rebate Analyst timely prepares returns relating to payment of arbitrage rebate (currently on IRS Form 8038-T) and that such forms are timely filed with and any rebatable arbitrage are timely paid to the United States as required under Section 148(f)(4) of the Code.

Policy F: Purchase of Investments.

Implementing Procedures:

1. All investments of the proceeds of Bonds will be made by the Commissioners at the direction of the **Chief Financial Officer**, who will ensure that such proceeds are invested in

compliance with federal tax requirements and that all such investments are made at Fair Market Value. The **Chief Financial Officer** will consult with Bond Counsel prior to investing any proceeds of Bonds in guaranteed investment contracts or certificates of deposit not publicly traded on any investment exchange.

Policy G: Credit Enhancement Transactions.

Implementing Procedures:

1. Prior to bidding for, purchasing, entering into, or otherwise engaging in any post-issuance credit enhancement transactions relating to the proceeds of or debt service on Bonds (including, without limitation, bond insurance policies, letters of credit, guaranteed investment contracts, interest rate swaps, and market hedges), the **Chief Financial Officer** will consult with Bond Counsel.

Policy H: Subsidy Payments.

Implementing Procedures:

1. See the implementing procedures of Policy A, above.

Policy I: Post-Issuance Modifications.

Implementing Procedures:

1. Prior to entering into any modification of the terms of any outstanding Bonds (including, without limitation, changes in maturity date, interest rate, call provisions, financial or earnings covenants, or use of proceeds), the **Chief Financial Officer** will consult with Bond Counsel.


Policy J: Records Retention.

Implementing Procedures:

1. Retention Period: Records material to Bonds will be retained by the Commissioners for a period equal to the maturity of such Bonds plus 3 years. In the event any Bonds are refunded, records of the original Bonds will be retained until the maturity of the refunding Bonds, plus 3 years.
2. Records to be Retained:
 - A. Records regarding the issuance and sale of the Bonds (bond transcript and closing documents), the investment and expenditure of the original proceeds of the Bonds and any investment earnings, including requisitions, trust or investment statements, bidding certificates for guaranteed investment contracts, rebate computations, credit enhancement contracts, swap or other derivative contracts, certifications relating to any of the foregoing, rebate computations, any filings with the IRS, any correspondence with the IRS, and architectural or construction drawings and documents of the bond financed or refinanced facilities.
 - B. Elections regarding accounting methods, rebate matters, or application of regulatory provisions.

- C. Copies of any Use Arrangements, including, without limitation, the following arrangements involving the use of any facilities financed by the Bonds: leases, naming rights agreements, title retention agreements, management contracts, sponsored research contracts, capacity reservation agreements, agreements regarding rates or charges for use of Bond Financed Facilities, incentive payment service contracts, requirements contracts or "take" contracts or "take or pay" contracts.
- D. The **Controller** will be custodian of the foregoing records.

The Foregoing Procedures were last revised on January 8, 2015.



Chief Financial Officer
Commissioners of Public Works of the
City of Greenville, South Carolina

GREENVILLE WATERPOLICY No. FIN-3DATE: 05/07/2013SUBJECT: Long-Term Financial Planning Policy**CONTENTS**

- I. Objective
- II. Commitment to Preparing a Plan
- III. Scope of the Plan
- IV. Relationship between Financial Planning and Strategic Planning
- V. Finding Imbalances
- VI. Long-Term Balance

I. Objective

The Long-Term Financial Planning Policy provides a mechanism to consider the financial future of Greenville Water. Long-term financial planning will seek to identify financial opportunities and challenges facing Greenville Water beyond its annual operating budget cycle and aid in the development of strategies to address them.

II. Commitment to Preparing a Plan

Each year a financial forecast of revenues, operating and capital expenditures will be prepared.

III. Scope of the Plan

The forecast of revenues, operating and capital expenditures will consider the following factors at least five years into the future:

- projected water demand;
- policy changes;
- impacts of inflation;
- development activity;
- operations and maintenance costs associated with capital projects;
- legal and regulatory changes;
- analysis of financial trends;
- impact of demographic and economic changes on services, revenue and expenses; and
- the costs that are deferred or postponed until the future.

IV. Relationship between Financial Planning and Strategic Planning

Long-term financial planning will be a part of the strategic planning process for Greenville Water. Forecasting of recurring available revenues will be used to determine the fiscal capacity of the organization.

V. Finding Imbalances

Long-term financial planning will involve the analysis of financial trends and projections of revenues, expenditures, debt, and noncurrent liabilities in order to uncover potential long term imbalances.

VI. Long-Term Balance

Long-term financial planning will be used to identify alternative strategies needed to address future financial opportunities and challenges facing Greenville Water.

GREENVILLE WATERPOLICY No. FIN-4DATE: 05/07/2013SUBJECT: Operating Budget Policy**CONTENTS**

- I. Objective
- II. Key Budget Features
- III. Budget Process
- IV. Budget Control System
- V. Amendments to the Budget

I. Objective

The Operating Budget Policy provides guidelines to the Commission and staff for their consideration of the broader implications of the budget process and the development of an operating budget that is consistent with public finance best practices.

II. Key Budget Features

The operating budget is the annual financial operating plan for Greenville Water. An annual operating budget will be adopted each fiscal year. The operating budget will be prepared on a cash basis in order to be consistent with the approach used in the five-year financial forecast and our rate-setting methodology.

A balanced budget will be adopted, meaning that:

- operating revenues must fully cover operating expenditures, including debt service; and
- the ending reserve balance must be maintained as set forth in the Reserve Policy.

Under this policy, it is allowable for total expenditures to exceed revenues; however, in this situation, the reserve balance can only be used to fund capital improvement plan projects, or other "one-time" non-recurring expenditures.

Budgetary practices that balance current expenditures at the expense of meeting future years' expenses will be avoided. Examples include postponing necessary expenditures, accruing future years' revenues or rolling over short-term debt. Long-term debt will not be used to fund current expenditures. The operating budget will provide for adequate maintenance, repair and

replacement of capital plant and equipment. Sufficient funding will be provided to cover annual debt service costs.

The operating budget will be developed in accordance with the policies and priorities set forth in strategic plans, master plans, the five-year financial forecast and Commission goals.

III. Budget Process

The CEO will submit a proposed operating budget to the Commission on an annual basis. The Commission will adopt the annual budget through a majority vote, taken at a posted Commission meeting, prior to the start of the next fiscal year.

IV. Budget Control System

A budgetary control system to ensure adherence to the budget and a budget/encumbrance control system will be used to ensure proper budgetary control. Regular reports will be prepared comparing actual revenues and expenditures to budgeted amounts.

Budget accountability rests primarily with the department heads; they are responsible for ensuring that their respective budgets stay within prescribed funding levels. Departments must stay within budget for each major expense category: personnel, operating, and capital. Within each of these three categories, the department may exceed the available balance in an account if the department head ensures that a sufficient balance exists in another account within the same expenditure category. Departments are not authorized to use salary savings to purchase unbudgeted items or to cover overruns in operating/capital expenditures, without approval of the CEO.

Budget transfers within the same department are used during the fiscal year as priorities develop and change and to accurately reflect a department's expenditure needs between divisions. Department heads can make budget transfers between accounts within each of the three major expense categories in the same division. Budget transfers between categories and divisions must be authorized by the CFO. Budget transfers between departments must be authorized by the CEO.

V. Amendments to the Budget

The Commission may amend or supplement the budget at any time after its adoption by majority vote of its members. The CEO has the authority to make administrative adjustments to the budget as long as those changes will not have a significant policy impact nor affect reserve balances.

GREENVILLE WATERPOLICY No. FIN-5DATE: 05/07/2013SUBJECT: Capital Planning, Budgeting & Management Policy**CONTENTS**

- I. Objective
- II. Capital Improvement Program
- III. Capital Budget
- IV. Capital Project Management

I. Objective

The Capital Planning, Budgeting & Management Policy provides a means to systematically identify, plan, schedule, finance, as well as track and monitor capital projects to ensure cost-effectiveness as well as conformance to established policies and procedures.

II. Capital Improvement Program

Capital investments included in the Capital Improvement Program (CIP) are generally defined as having a useful life of greater than five years and a cost that exceeds \$100,000.

CIP project requests are prepared by departments and submitted with a recommended expenditure plan. This includes all estimated capital costs and estimates of any new or substantially increased future operations and maintenance costs related to the implementation of projects upon completion.

The CEO, COO and CFO will evaluate the various CIP project requests and select those with the highest priority. Within available funding, the highest priority projects are then selected and funded in the CIP.

The following criteria will be considered when evaluating the relative priority of a proposed CIP project:

- improves water quality;
- provides capacity to meet current or future demand;
- mitigates risk to public health or safety;

- replaces existing infrastructure systematically;
- improves operational efficiency;
- coordinates with other projects or requirements;
- improves workplace safety; and
- promotes economic development.

Projects included in the CIP must be consistent with the Strategic Plan as well as master plans that have been prepared.

Facilities whose construction or acquisition results in new or substantially increased operating costs are considered only after an assessment indicates a clear need for the project and that recurring resources for funding the increased operating costs are available. All projects submitted to the Commission for approval shall include a projection of annual operating costs.

The five-year financial forecast, used in conjunction with the development of the CIP, will be used to determine the capacity to fund projects, their timing as well the appropriate mix of debt and pay-as-you-go financing in the funding of capital projects.

Capital improvements will be funded primarily through either pay-as-you-go or debt financing. Factors which favor pay-as-you-go financing include circumstances where:

- a project can be adequately funded from available current revenues and reserves;
- a project can be completed in an acceptable timeframe given available revenues;
- additional debt levels could adversely affect the credit rating or repayment sources; and
- market conditions are unstable or suggest difficulties in marketing debt.

Factors which favor long-term debt financing include circumstances where:

- revenues available for debt issues are considered sufficient and reliable so that long-term financing can be marketed with an appropriate credit rating, which can be maintained;
- market conditions present favorable interest rates and demand for our debt;
- a project is mandated by the state or federal government and current revenues or reserves are insufficient to pay project costs;
- a project is immediately required to meet or relieve capacity needs and existing unprogrammed reserves are insufficient to pay project costs; and
- the life of the project or asset financed is five years or longer.

Expenditures included in the CIP must equal estimated resources available for capital spending.

The CEO will submit a proposed CIP to the Commission on an annual basis. The Commission will adopt the CIP through a majority vote, taken at a posted Commission meeting, prior to the start of the next fiscal year.

All proposals for the expenditure of capital funds are formulated and presented to Commission within the framework of a CIP. Except in circumstances of an extraordinary opportunity or emergency, appropriations of capital funds will not be considered outside of the CIP process.

A regular status report will be prepared on active projects approved in the CIP.

III. Capital Budget

The first year of the adopted CIP will be the capital budget for that fiscal year. The adopted capital budget will be administered by the CEO within the authority provided in this policy.

IV. Capital Project Management

Each project shall have a designated project manager who will be responsible for all aspects of project management and budgetary control. In accomplishing the project for which the budget was authorized, project managers ensure that their respective budgets stay within the prescribed funding levels.

Budget transfers within a project or project category must be approved by the COO and the CFO. Budget transfers between projects or project categories must be authorized by the CEO and the CFO. The CEO is authorized to make transfers between projects or project categories working within the total amount of the Commission adopted capital budget for that fiscal year.

The Finance department will provide accurate, detailed regular expenditure reports to project managers and will ensure that purchases are allowable and appropriate and are charged to the proper accounts and categories. It will also audit expenditures on a regular basis and advise project managers of any current or pending expenditure overrun of a significant amount. The CEO will be informed of significant capital budget issues that emerge as a result of auditing or significant budget variances that cannot be reconciled.

Due to changing project scope or external factors that are beyond the control of the project manager, cost increases may occur after the Commission adopts the CIP. If it is determined that there are insufficient funds within a project's budget to finance an activity or acquisition, and if the CEO elects not use his or her transfer authority to address the funding issue, the project manager will prepare and submit a request proposing a supplemental appropriation to the CFO for review. After review, the CFO will forward a recommendation to the CEO. If the CEO approves the request, the CEO will place the request for a supplemental appropriation on a future Commission Meeting agenda for consideration.

Project managers must complete projects in a timely manner. Retainage and warranty issues must be resolved shortly after a project is complete. Project managers will notify the CFO upon completion that the project is ready for close-out.

If the project is completed under-budget; the CEO retains authority to determine where unspent balances shall be directed. If the project is over-budget, the project manager, in conjunction with the CFO, will determine the appropriate course of action to recommend to the CEO to resolve the project deficit. The Finance department will prepare all necessary accounting adjustments needed to close out a project.

GREENVILLE WATERPOLICY No. FIN-6DATE: 04/01/2014SUBJECT: Investment Policy**CONTENTS**

- I. Governing Authority
- II. Scope
- III. General Objectives
- IV. Standards of Care
- V. Authorized Financial Institutions, Depositories, and Broker/Dealers
- VI. Safekeeping and Custody
- VII. Suitable and Authorized Investments
- VIII. Investment Parameters
- IX. Reporting

I. Governing Authority*Legality*

The investment program shall be operated in conformance with federal, state, and other legal requirements, including those authorized investments for political subdivisions in Section 6-5-10 and Section 6-6-10 of the South Carolina Code of Laws.

II. Scope

This policy applies to the investment of all funds of Greenville Water. Proceeds from certain bond issues may be exempt from provisions of this policy where bond covenants govern investment of those proceeds.

1. Pooling of Funds

Except for cash in certain restricted funds, Greenville Water will consolidate cash and reserve balances to maximize investment earnings and to increase efficiencies with regard to investment pricing, safekeeping and administration. Investment income will be allocated based on the respective participation and in accordance with generally accepted accounting principles.

III. General Objectives

The primary objectives, in priority order, of investment activities shall be safety, liquidity, and yield:

1. Safety

Safety of principal is the foremost objective of the investment program. Investments shall be undertaken in a manner that seeks to ensure the preservation of capital in the overall portfolio.



The objective will be to mitigate credit risk and interest rate risk.

a. Credit Risk

Greenville Water will minimize credit risk, which is the risk of loss due to the failure of the security issuer or backer, by:

- Limiting investments to the types of securities listed in Section VII of this Investment Policy
- Doing business only with the types of financial institutions, depositories, and broker/dealers authorized in Section V
- Diversifying the investment portfolio so that the impact of potential losses from any one type of security or from any one individual issuer will be minimized.

b. Interest Rate Risk

Greenville Water will minimize interest rate risk, which is the risk that the market value of securities in the portfolio will fall due to changes in market interest rates, by:

- Structuring the investment portfolio so that securities mature to meet cash requirements for ongoing operations, thereby avoiding the need to sell securities on the open market prior to maturity
- Investing operating funds primarily in shorter-term securities, the South Carolina Pooled Investment Fund and limiting the average maturity of the portfolio in accordance with this policy (see section VIII).

2. Liquidity

The investment portfolio shall remain sufficiently liquid to meet all operating requirements that may be reasonably anticipated. This is accomplished by structuring the portfolio so that securities mature concurrent with cash needs to meet anticipated demands. Furthermore, since all possible cash demands cannot be anticipated, the portfolio should consist largely of securities with active secondary or resale markets. Alternatively, a portion of the portfolio may be placed in the South Carolina Pooled Investment Fund which offers same-day liquidity for short-term funds.

3. Yield

The investment portfolio shall be designed with the objective of attaining a market rate of return throughout budgetary and economic cycles, taking into account the investment risk constraints and liquidity needs. Return on investment is of secondary importance compared to the safety and liquidity objectives described above. The core of investments is limited to relatively low risk securities in anticipation of earning a fair return relative to the risk being assumed. Securities shall generally be held until maturity with the following exceptions:

- A security with declining credit may be sold early to minimize loss of principal.
- A security swap would improve the quality, yield, or target duration in the portfolio.
- Liquidity needs of the portfolio require that the security be sold.

IV. Standards of Care

1. *Prudence*

The standard of prudence to be used by authorized persons shall be the "prudent person" standard and shall be applied in the context of managing an overall portfolio. Authorized persons acting in accordance with written procedures and this investment policy and exercising due diligence shall be relieved of personal responsibility for an individual security's credit risk or market price changes, provided deviations from expectations are reported in a timely fashion and the liquidity and the sale of securities are carried out in accordance with the terms of this policy.

The "prudent person" standard states that, "Investments shall be made with 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."

2. *Ethics and Conflicts of Interest*

Officers and employees involved in the investment process shall refrain from personal business activity that could conflict with the proper execution and management of the investment program, or that could impair their ability to make impartial decisions. Employees authorized to engage in investment transactions shall disclose any material interests in financial institutions with which they conduct business. They shall further disclose any personal financial/investment positions that could be related to the performance of the investment portfolio. Employees and officers shall refrain from undertaking personal investment transactions with the same individual with whom business is conducted on behalf of Greenville Water.

3. *Delegation of Authority*

Authority to manage the investment program is granted to the Chief Financial Officer (CFO). Responsibility for the operation of the investment program is hereby delegated to the CFO, who shall act in accordance with established written procedures and internal controls for the operation of the investment program consistent with this investment policy. Procedures should include references to: safekeeping, delivery vs. payment, investment accounting, repurchase agreements, wire transfer agreements, and collateral/depository agreements. No person may engage in an investment transaction except as provided under the terms of this policy and the procedures established by the CFO. The CFO shall be responsible for all transactions undertaken and shall establish a system of controls to regulate the activities of subordinate officials.

V. Authorized Financial Institutions, Depositories, and Broker/Dealers

1. *Authorized Financial Institutions, Depositories, and Broker/Dealers*

Broker-dealers must be registered with the Securities and Exchange Commission (SEC), the State of South Carolina and be members of the Securities Investor Protection Corporation (SIPC), the Financial Industry Regulatory Authority (FINRA), and be in compliance with the SEC's Rule 15C3-1 (uniform net capital rule) OR be a primary or regional dealer designated by the Federal Reserve Bank.

Financial institutions in which funds are deposited shall be chartered in South Carolina, operate a branch in our service area, be covered by FDIC insurance and be capable of fully collateralizing Greenville Water demand deposits in accordance with the S.C. Code of Laws.

All financial institutions and broker/dealers who desire to become qualified for investment transactions must submit audited financial statements demonstrating compliance with state and federal capital adequacy guidelines and sign an acknowledgement form certifying that they have read, understand and agree to comply with Greenville Water's investment policy.

An annual review of the financial condition and registration of all qualified financial institutions and broker-dealers will be conducted.

VI. Safekeeping and Custody

1. *Delivery vs. Payment*

All trades of marketable securities will be executed by delivery vs. payment (DVP) to ensure that securities are deposited in an eligible financial institution prior to the release of funds.

2. *Safekeeping*

Securities will be held by an independent third-party custodian selected by the entity as evidenced by safekeeping receipts in Greenville Water's name. The safekeeping institution shall annually provide a copy of their most recent report on internal controls (Statement of Auditing Standards No. 70, or SAS 70).

3. *Internal Controls*

The CFO is responsible for establishing and maintaining an internal control structure designed to ensure that the assets of Greenville Water are protected from loss, theft or misuse. The internal controls system shall be reviewed annually and updated periodically in order to ensure their continued effectiveness. The internal control structure shall be designed to provide reasonable assurance that these objectives are met. The concept of reasonable assurance recognizes that (1) the cost of a control should not exceed the benefits likely to be derived and (2) the valuation of costs and benefits requires estimates and judgments by management.

The internal controls structure shall address the following points:

- Control of collusion
- Separation of transaction authority from accounting and recordkeeping
- Custodial safekeeping
- Avoidance of physical delivery securities
- Clear delegation of authority to subordinate staff members
- Written confirmation of transactions for investments and wire transfers
- Dual authorizations of wire transfers
- Development of a wire transfer agreement with the lead bank and third-party custodian

Compliance should be assured through Greenville Water's annual independent audit.

VII. Suitable and Authorized Investments

1. *Investment Types*

Consistent with Section 6-5-10 and Section 6-6-10 of the South Carolina Code of Laws, only the following investments will be permitted by this policy:

- a) Obligations of the United States and its agencies, the principal and interest of which is fully guaranteed by the United States;
- b) Obligations issued by the Federal Financing Bank, Federal Farm Credit Bank, the Bank of Cooperatives, the Federal Intermediate Credit Bank, the Federal Land Banks, the Federal Home Loan Banks, the Federal Home Loan Mortgage Corporation, the Federal National Mortgage Association, the Government National Mortgage Association, the Federal Housing Administration, and the Farmers Home Administration, if, at the time of investment, the obligor has a long-term, unenhanced, unsecured debt rating in one of the top two ratings categories, without regard to a refinement or gradation of rating category by numerical modifier or otherwise, issued by at least two nationally recognized credit rating organizations;
- c) (i) General obligations of the State of South Carolina or any of its political units; or (ii) revenue obligations of the State of South Carolina or its political units, if at the time of investment, the obligor has a long-term, unenhanced, unsecured debt rating in one of the top two ratings categories, without regard to a refinement or gradation of rating category by numerical modifier or otherwise, issued by at least two nationally recognized credit rating organizations;
- d) Savings and Loan Associations to the extent that the same are insured by an agency of the federal government;
- e) Certificates of deposit where the certificates are collaterally secured by securities of the type described in (a) and (b) above 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;
- f) Repurchase agreements when collateralized by securities as set forth in this section;
- g) 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 (1), (2), (3), and (6) 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; and
- h) South Carolina Pooled Investment Fund.

2. *Collateralization*

Full collateralization will be required on all demand deposit accounts, including checking accounts and certificates of deposit.

VIII. Investment Parameters

1. Diversification

The investments shall be diversified by:

- limiting investments to avoid overconcentration in securities from a specific issuer (excluding U.S. Treasury securities or fully insured/collateralized instruments),
- limiting investment in securities that have higher credit risks,
- investing in securities with varying maturities, and
- continuously investing a portion of the portfolio in readily available funds such as the South Carolina Pooled Investment Fund, or overnight repurchase agreements to ensure that appropriate liquidity is maintained in order to meet ongoing obligations.

The following diversification limitations shall be imposed on the portfolio:

- **Maturity:** The weighted average maturity of the portfolio shall not exceed three years. No individual security will have a maturity more than five (5) years from the date of purchase.
- **Liquidity risk:** At least 20 percent of the portfolio shall be invested in overnight instruments or in marketable securities which can be sold to raise cash in one day's notice.
- **Default risk:** The following provides asset class and issuer limits as well as maximum maturities for authorized investments:

Investment Type	Maturity Limit	Asset Class Limits	Issuer Limits
U.S. Treasuries	Up to 60 months	100% of portfolio	Unlimited
U.S. Agencies and Instrumentalities	Up to 60 months	100% of portfolio	Up to 40% of portfolio
Obligations of S.C. or its political units	Up to 36 months	25% of portfolio	Lesser of 5% or \$5 million
Savings and Loan Associations	N/A	25% of portfolio	Current FDIC insurance limit
CDs	Up to 36 months	100% of portfolio	Current FDIC insurance limit or amount collateralized
Repurchase Agreements	Up to 30 days	Overnight – 100% of portfolio Term – 25% of portfolio	Counterparty Limit: 25% of portfolio
Money Market Mutual Fund	N/A	100% of portfolio	30% of portfolio and up to 3% of fund assets
S.C. Pooled Investment Fund	N/A	100% of portfolio	N/A



IX. Reporting

1. Methods

The CFO shall prepare an investment report monthly that will include the following:

- Listing of individual securities held at the end of the reporting period and the following information for each:
 - Description of security
 - Maturity date
 - Cost
 - Market value at reporting date
 - Yield
- Listing of each type of investment in the portfolio and the percentage of the total portfolio which each type of investment represents.

GREENVILLE WATERPOLICY NO. FIN-7DATE: 06/03/2014SUBJECT: Procurement Policy**CONTENTS**

- I. Objectives
- II. Definitions
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I. Objectives

Greenville Water establishes this procurement policy in order to:

- A. Establish the authority for the procurement function within the organization;
- B. Enable uniform procurement procedures throughout the organization;
- C. Build public confidence in procurement;
- D. Ensure the fair and equitable treatment of everyone who deals with the procurement system;
- E. Provide for increased efficiency, economy and flexibility in procurement activities and maximize to the fullest extent the purchasing power of Greenville Water;
- F. Foster effective broad-based competition from all segments of the supplier community;
- G. Safeguard the integrity of the procurement system and protect against waste, fraud, and abuse; and
- H. Ensure appropriate public access to contracting information.

II. Definitions

As used throughout this policy, the words and terms defined in this section shall have the meanings set forth below unless the context in which they are used clearly requires a different meaning or a different definition is prescribed for a particular section or portion thereof.

- 1. Bid Bond. A form of bid security executed by the bidder as principal and by a surety to guarantee that the bidder will enter into the contract within a specified time and furnish any required performance bond.
- 2. Bid Deposit. A sum of money or certified/cashier's check deposited by the bidder to guarantee that the bidder will enter into the contract within a specified time and furnish any required performance bond.
- 3. Certificate of Insurance. A document issued by an insurance company/broker that is used to verify the existence of insurance coverage under specific conditions granted to listed individuals. The document lists Greenville Water as

- an additional insured, the effective date of the policy, the type of insurance coverage purchased, and the types and dollar amount of applicable liability limits.
4. **Competitive Best Value Bidding.** Allows factors other than price to be considered in the determination of award for specific supplies, services, or construction services based on pre-determined criteria.
 5. **Competitive Online Bidding.** Real-time purchasing process in which bidders compete to provide the lowest bid price in an open and interactive environment.
 6. **Construction.** The process of building, altering, repairing, improving, installing, constructing or demolishing any structure, building, roadway, pipe, tanks, or other improvements of any kind to any real property. It does not include the "routine" operation, "routine" repair, "routine" maintenance of existing structures, buildings, or real property.
 7. **Construction Management at-Risk.** A project delivery method in which separate contracts are awarded, one for design services to design a project and the second to a construction manager at-risk for both construction of the project according to the design and construction management services, which include but are not limited to those professional services associated with contract administration, project management, and other services provided in connection with the administration of a construction project.
 8. **Contract.** All types of Greenville Water agreements, regardless of how they may be styled, for the procurement or disposal of supplies, services, or construction services.
 9. **Contractor.** Any person having a contract with Greenville Water.
 10. **Debarment.** Disqualifying one from receiving invitations for bids or request for proposals or the award of contracts by Greenville Water for a specified period of time commensurate with the gravity of the offense, or the failure or inadequacy of performance.
 11. **Design-Build Services.** Approaches to construction contract management that allow for the selection of a single firm to perform and/or manage the complete design and construction of a project.
 12. **End-Product.** The term sought by Greenville Water described in the solicitation including all component parts and in the final form and ready for the use intended by Greenville Water.
 13. **Indefinite Delivery Contract.** A type of contract that provides for an indefinite quantity of supplies or services during a fixed period of time.
 14. **Invitation for Bids.** A written or published solicitation issued by an authorized procurement official for bids to contract for the procurement or disposal of stated supplies, services, or construction services, which will ordinarily result in the award of the contract to the responsible bidder making the lowest responsive bid.
 15. **Made.** To assemble, fabricate or process component parts into a finished end-product.
 16. **Manufacturer.** To make or process raw material into a finished end-product.
 17. **Payment Bond.** A bond of a contractor/vendor in which a surety guarantees to Greenville Water the payment of all bills and obligations arising from the performance of the contract.
 18. **Performance Bond.** A bond of a contractor/vendor in which a surety guarantees to Greenville Water that the work/services will be performed in accordance with the contract documents and may, at the discretion of Greenville Water, include a letter of credit issued by a financial institution.

19. Procurement. The buying, purchasing, renting, leasing, or otherwise acquiring of any supplies, services, or construction services. It also includes all functions that pertain to the obtaining of any supply, service, or construction services, including description of requirements, selection, and solicitation of sources, preparation and award of contracts, and all phases of contract administration.
20. Public Procurement Unit. Any county, city, town, and any other subdivisions of the state or public agency of any such subdivision, public authority, educational, health, or other institution, and any other entity which expends public funds for procurement of real property, supplies, services, or construction services.
21. Purchasing Administrator. Any person duly authorized to enter into and administer contracts and make written determinations with respect thereto. The term also includes an authorized representative acting within the limits of authority.
22. Purchase Order. A formal request or instruction issued by the Purchasing Administrator to a vendor to supply or provide a certain quantity of supplies or services at or by a certain point in time subject to certain specifications, prices and agreed terms and conditions.
23. Real Property. Any land, all things growing on or attached thereto, and all improvements made thereto including buildings, and structures located thereon.
24. Request for Information. A written or published solicitation issued by an authorized procurement officer soliciting input from offerors as to the availability of products and services.
25. Request for Proposals. A written or published solicitation issued by an authorized procurement officer for proposals to provide supplies, services, or construction services which ordinarily result in the award of a contract to the responsible proposer making the proposal determined to be most advantageous to Greenville Water.
26. Request for Qualifications. A written or published solicitation issued by an authorized procurement officer requesting information only on qualifications, experience, and ability to perform the requirements of the contract. Such requests shall contain, at a minimum, a description of supplies, services, or construction services to be solicited by the request for proposals or invitation for bids, the general scope of work, the deadline for submission of information, and how prospective offerors may apply for consideration.
27. Requisition. A request for the creation of a purchase order that includes the supplies or services to be purchased, specifications, quantities, estimated cost, account code, requested delivery date, etc.
28. Services. The furnishings of labor, time or effort by a contractor not required to deliver specific end product, other than reports which are merely incidental to required performance. This term includes professional services but does not include employment agreements.
29. Sole Source Procurement. Where it can be substantiated that only one vendor can supply the commodities, technology and/or perform the services required.
30. Specifications. Any description of the physical or functional characteristics of or the nature of a supply, service, or construction item. It may include a description of any requirement for inspecting, testing, or preparing a supply, service, or construction item for delivery.
31. Supplies. All property including, but not limited to vehicles, equipment, furnishings, materials, printing, insurance, and leases, but excluding real property.

32. Surety Bond. Secures the bid or the performance or payment of a contract.
33. Surplus Property. Supplies, materials and equipment that are no longer used or which have become obsolete or unusable.
34. Suspension. Disqualifying one from receiving invitations for bids or requests for proposals or the award of a contract for a specified period.
35. Using Department. Any department of Greenville Water which utilizes any supplies, services, construction services or any other procured item under this policy.

III. Organization

A. Authority, Role and Responsibilities of Purchasing Administrator.

1. Serves as the principal public procurement official of Greenville Water and is responsible for the procurement of supplies, services, or construction services in accordance with this policy.
2. Administers all procurement procedures authorized by this policy, and any other procedures necessary to its operation, subject to the approval of the Chief Financial Officer (CFO).
3. Forecasts market conditions, supply and availability of materials, and economic conditions.
4. Works with using departments, suppliers and potential suppliers in search of new materials, processes, techniques and equipment.
5. Reviews bid tabulation and awards contracts to the vendor most advantageous to Greenville Water after consulting with the appropriate Department Director.
6. Sells, trades, or otherwise disposes of surplus property.
7. Works with using department to establish and maintain programs for the inspection, testing, and acceptance of supplies, services, or construction services.
8. Announces through public notice the procedures pertaining to procurement by Greenville Water.
9. Cooperates with auditors in the preparation of information related to procurement activities, usage and disposition of supplies, services, or construction services. All departments shall furnish such reports as may be required concerning usage, needs, and inventory.
10. Works in coordination with using departments to prepare and issue specifications for supplies, services, or construction services required by Greenville Water. All specifications shall be drafted so as to promote overall economy for the purpose intended and encourage maximum free and open competition in satisfying Greenville Water's needs, and shall not be unduly restrictive.
11. Acts to procure for Greenville Water the highest quality supplies and contract services at the least expense to Greenville Water and its customers.
12. Keeps informed of current developments in the field of procurement, prices, market conditions and new products. Secures for Greenville Water the benefits of research done in the field of procurement by other governmental jurisdictions, national technical societies, trade associations having national recognition, and by private business and organizations.

13. Maintain all original documents and records pertinent to procurement activities.

B. Procurement Authority

The authority to make procurements shall be as follows:

1. Department Directors shall have the authority to approve any procurement of supplies, services or construction services governed by this policy that are equal to or less than \$25,000.
2. The Chief Operating Officer (COO), Chief Administrative Officer (CAO) and Chief Financial Officer (CFO) shall have the authority to approve any procurement of supplies, services, or construction services governed by this policy that are equal to or less than \$50,000.
3. The Chief Executive Officer (CEO) shall approve all procurements of interests in real property and any procurement governed by this policy that is greater than \$50,000.
4. Change orders may be approved by the COO, CAO and CFO, for their respective departments, up to twenty percent (20%) of the original contract amount, not to exceed \$10,000. Change orders exceeding \$10,000 must be approved by the CEO.

C. Shared Responsibility for Procurement.

All departments have the primary responsibility for the determination of supplies, services, or construction services they require. However, the Purchasing Administrator assists departments, as needed, and administers the process by which vendors of supplies, services, or construction services are selected. Together, the Purchasing Administrator and the using departments share the duty to evaluate the quality, quantity and type selected to ensure that the best interests of Greenville Water are served, that departments receive the supplies and services needed in a timely and cost-effective manner, and that procurement activities are compliant with Greenville Water policy, as well as state and federal regulations, where applicable. Departments must routinely consult with the Purchasing Administrator concerning specifications for supplies, services, or construction services and clarification of this policy and applicable procedures relating to procurement as well as for other general information.

D. Compliance.

Compliance is the responsibility of all employees who are involved in any way with selecting, monitoring, supervising, or paying providers for supplies, services, or construction services. Procuring supplies, services, or construction services on behalf of Greenville Water without following adopted procedures can result in disciplinary action and can result in the individual being held personally responsible for charges incurred.

E. Specialized Equipment Oversight.

To ensure cross-departmental interoperability, certain types of specialized equipment require oversight from technical service departments.

1. Telecommunications equipment, computer hardware and software, and certain office equipment will be procured following procurement policies and procedures, upon the approval and direction of Information Technology Director.

2. Vehicles and all other motorized equipment, with the exception of lawn care equipment, will be procured following procurement policies and procedures, upon the approval and direction of the Fleet Manager.

F. Extraordinary Circumstances.

Notwithstanding any other provision of this policy, the Chief Executive Officer (CEO) has the authority to approve a procurement where the CEO determines that an unusual or unique situation exists that makes the application of all requirements of competitive sealed bidding or competitive sealed proposals contrary to the public interest. A written determination of the basis for the procurement and selected vendor shall be reduced to writing, approved by the CEO and retained as part of the record for that procurement.

G. Procurement Regulations of Other Entities.

Whenever procurements are funded with state or federal funds, the procurement shall be made in compliance with applicable state and federal laws and regulations, if required as a condition of the receipt of the funds. Whenever this policy is more restrictive than the state or federal laws and regulations, the provisions of this policy and related Greenville Water procedures shall be followed.

H. Intergovernmental Agreements.

Whenever Greenville Water enters into an intergovernmental agreement for a joint project with the federal, state, county or municipal government or another governmental entity including, but not limited to a regional council, special purpose district, special tax district, state authority, joint district, or public university, then the Purchasing Administrator may use the procurement practices of the other public entity, provided such practices reasonably appear to comply with the applicable law.

I. Public Records.

Procurement information shall be a public record to the extent required by the South Carolina Freedom of Information Act (FOIA). Commercial, financial, or personal information obtained which is privileged or confidential as defined by the FOIA is not required to be disclosed.

IV. Source Selection

A. Methods of Source Selection.

Except where noted herein, all Greenville Water contracts shall be awarded by one of the following methods:

1. Small Purchases
2. Competitive Sealed Bidding
3. Competitive Sealed Proposals
4. Competitive Best Value Bidding
5. Competitive Online Bidding
6. Emergency Procurements
7. Sole Source Procurement

B. When Competitive Procurement is Required.

Competitive procurement is required for any procurement of supplies, services, or construction services in the categories below.

1. Supplies, Services, or Construction Services Costing from \$3,001 - \$25,000. Unless otherwise exempted in this policy, all procurements of or contracts for supplies, services, or construction services which have a value greater than \$3,000, and up to \$25,000, shall be procured by the Purchasing Administrator. Written quotations shall be solicited from three qualified vendors if applicable. Using departments shall solicit the quotations and provide these on the requisition.
2. Supplies, Services, or Construction Services Costing greater than \$25,000. Unless otherwise specifically exempted, all procurements of or contracts for supplies, services, or construction services greater than \$25,000 shall be procured by the Purchasing Administrator using the competitive processes which involve written solicitations or requests and the submissions of written bids, proposals, or quotes unless otherwise exempt in this policy.

C. Small Purchases.

Procurement Cards are used to purchase supplies and services not exceeding \$3,000 (net of taxes and shipping). Procurement Card purchases shall not be artificially divided so as to constitute a small purchase under this Section. Competition is recommended, but is not required for such purchases of supplies and services.

D. Competitive Sealed Bidding.

1. Invitation for Bids. Is a procurement method used when the best value is expected to result from the selection of the lowest evaluated priced offer. An Invitation for Bids (IFB) shall include specifications, all contractual terms and conditions, and evaluation criteria applicable to the procurement.
2. Public Notice. An IFB shall be publicly advertised on the Greenville Water website. Greenville Water may also utilize one additional form of media to provide public notice. Public notice shall be given not less than five (5) calendar days prior to the bid opening date.
3. Receipt and Safeguarding of Bids. All bids shall be kept in a secure location and shall remain unopened until the announced time and date of bid opening.
4. Discussions Prior to Bid Opening. After issuance of the IFB, discussions with potential bidders will be directed to the Purchasing Administrator. All questions and/or clarification deemed pertinent by the Purchasing Administrator and the Department Director of the using department will be communicated to all potential bidders. Discussions may be held for the purpose of clarification of bid requirements to assure full understanding of and conformance with the IFB. All bidders shall be afforded fair and equal treatment with respect to any opportunity for discussion and revision of bids, provided such revisions occur prior to award. No oral statement is binding on Greenville Water unless it is reduced to writing.
5. Bid Opening. Bids shall be opened publicly in the presence of one or more witnesses at the time and the place designated in the IFB. The

amount of each bid and the name of each bidder shall be announced and recorded by the Purchasing Administrator or his/her designee.

6. Bid Acceptance and Bid Evaluation. Bids shall be unconditionally accepted without alteration or correction, except as authorized by this policy. Bids shall be evaluated based on the requirements set forth in the IFB, which may include criteria to determine acceptability such as inspection, testing, quality, workmanship, delivery, and suitability for a particular purpose.
7. Discussion with Bidders. As provided in the IFB, discussions may be conducted with apparent responsive bidders for the purpose of clarification if in Greenville Water's judgment such clarification is necessary. Clarification of any bidder's submittal must be documented in writing by the Purchasing Administrator and shall be included with the bid file.
8. Correction or Withdrawal of Bids. Correction or withdrawal of inadvertently erroneous bids before or after bid opening, or cancellation of awards or contracts based on such mistakes, may be permitted subject to the following:
 - a. Appropriate mistakes discovered by the bidder before bid opening may be modified or withdrawn prior to the time set for bid opening.
 - b. After bid opening, no changes in bid prices or other provisions of bids prejudicial to the interest of Greenville Water or fair competition shall be permitted.
9. Responsible and Responsive Bidders. Projects can be awarded only to responsible, responsive bidders. Determination criteria for determining whether a bidder is responsible and responsive are as follows:
 - a. A responsible bidder means a person, partnership, or firm who in the bid document has demonstrated with reasonable specificity and relevance the capability to perform fully the contract requirements and who has demonstrated with project descriptions or references the integrity and reliability which will assure good faith performance.
 - b. A responsive bidder means a person, partnership or firm who in the bid documents provides information in substantially the same form as requested by the IFB.
 - c. The Department Director responsible for the contract may establish for each IFB issued relevant criteria to be used in determining the qualifications of a responsible and responsive bidder for the contract. The criteria shall include, but shall not be limited to, prior performance on comparable projects and financial stability. The Department Director, retained owner's representative, or panel of reviewers, as may be applicable to the project, shall determine which bidders are responsible and responsive in relation to the criteria stated by Greenville Water in any invitation or request issued by Greenville Water.
 - d. The Purchasing Administrator shall send written notice to any non-qualifying bidder, and the notice shall state the basis for the determination.
10. Bid, Performance, and Payment Bonds. Bid, performance, and payment bonds or other security may be required for supply contracts, service

contracts, or supply and service contracts as the Purchasing Administrator and/or Department Director reasonably deems advisable to protect Greenville Water's interest. Bonding requirements shall be set forth in the solicitation.

- a. Bid security, in an amount equal to at least five percent (5%) of the amount of the bid shall be required for all competitive bidding for construction contracts. Bid security shall be a legitimate bid bond provided by a surety company authorized to do business in South Carolina, or the equivalent in cash, certified check, cashiers' check, or money order. Noncompliance with this provision is a basis for the bid to be rejected by Greenville Water. Bid security will be returned to the unsuccessful bidders upon contract award by the Purchasing Administrator.
 - b. When a construction contract is awarded, the following bonds or security shall be delivered by the successful bidder to Greenville Water and shall become binding on the parties upon the execution of the contract.
 1. A performance bond shall be in an amount equal to one hundred percent (100%) of the contract amount.
 2. A payment bond for the protection of all persons supplying labor and material to the contractor or its subcontractors for the performance of the work shall be in an amount equal to one hundred percent (100%) of the contract amount.
 3. The Purchasing Administrator is authorized, upon request of the contractor, to reduce the amount of performance and payment bonds to fifty percent (50%) of the contract amount when work equaling at least fifty percent (50%) of the contract amount has been successfully completed or when such action is in Greenville Water's best interest and in compliance with other applicable law.
11. Tie in Price. When two or more vendors are tied in price, while otherwise meeting all required terms and conditions of the IFB, the Purchasing Administrator shall award the contract as described below, to recognize preferences.
- a. If there is a vendor that has a physical location within the Greenville Water service area tied with a vendor that does not have a physical location in the Greenville Water service area, the award shall go to the vendor with a physical location in the Greenville Water service area.
 - b. Tie bids shall otherwise be awarded based upon the vendor whose bid indicates the earliest completion of performance of the contract.
12. Bid Award. The Purchasing Administrator shall make the award of bid after obtaining the recommendation from the Department Director or his/her designee. The recommendation and award shall be based on criteria contained in the IFB. Upon approval by the Purchasing Administrator, notification will be sent to the selected vendor and all other bidders of the award. The award letter shall be issued by the Purchasing

Administrator to the lowest responsible and responsive bidder meeting the requirements set forth in the IFB.

- a. After award notification, final negotiations will be undertaken by the Department Director or his/her designee with the most responsive and responsible bidder on price, or on matters affecting the scope of the contract, so long as the changes are within the general scope of the IFB, or on both. If a satisfactory contract cannot be negotiated with the most responsive and responsible bidder, negotiations may be conducted, at the discretion of the Purchasing Administrator, with the second, and then the third, and so on, most responsive and responsible bidder as determined by the Purchasing Administrator. The Purchasing Administrator may become part of this negotiation.
 - b. Once final negotiations are complete, the Department Director, or his/her designee will coordinate with the Purchasing Administrator for the preparation of the contract document.
13. Negotiations after unsuccessful competitive sealed bidding. When bids received pursuant to an IFB are considered unreasonable by either the Purchasing Administrator or responsible Department Director, or are not independently reached in open competition, or the low bid exceeds available funds as certified by the CFO, and it is determined in writing by the Purchasing Administrator and responsible Department Director, that time or other circumstances will not permit the delay required to re-solicit competitive sealed bids, a contract may be negotiated pursuant to this section, provided that:
- a. Each responsible bidder who submitted a bid under the original solicitation is notified of the determination and is given reasonable opportunity to rebid;
 - b. The negotiated price is lower than the lowest rejected bid by any responsible and responsive bidder under the original solicitation; and
 - c. The negotiated price is the lowest negotiated price offered by any responsible and responsive bidder and meets available funds.
14. Right of Rejection and Resolicitation. Greenville Water reserves the right, prior to award of the contract, to reject any or all bids for cause, or without cause, as it deems appropriate. Greenville Water has the right to determine not to award the contract to any bidder or to determine to resolicit bids based upon modified terms and conditions.

E. Competitive Sealed Proposals.

1. Request for Proposals. When the Purchasing Administrator and the Department Director of the using department determine that the use of competitive sealed bidding is not suited to the complexity of the project, may not allow for flexibility needed as the project evolves and changes, may not result in innovative approaches when such approaches are important, or may unduly restrict potential cost savings, then the Purchasing Administrator may issue Request for Proposals (RFPs) to procure supplies, services, or construction services, including design-build services. This determination shall be reduced to writing by the

Purchasing Administrator and placed into the file prior to issuance of the RFP.

2. Public Notice. An RFP shall be publicly advertised on the Greenville Water website. Greenville Water may also utilize one additional form of media to provide public notice. An RFP may be issued to at least three qualified vendors appropriate for the particular procurement. In making a determination of which vendors to invite proposals, the Purchasing Administrator will rely on input from the Department Director. Public notice shall be given not less than five (5) calendar days prior to the proposal opening date.
3. Discussions Prior to Proposal Opening. After issuance of the RFP, discussions with potential proposers will be directed to the Purchasing Administrator. All questions and/or clarification deemed pertinent by the Purchasing Administrator and the Department Director of the using department will be communicated to all potential proposers. Discussions may be held for the purpose of clarification of proposal requirements to assure full understanding of and conformance with the RFP. All proposers shall be afforded fair and equal treatment with respect to any opportunity for discussion and revision of proposals, provided such revisions occur prior to award. No oral statement is binding on Greenville Water unless it is reduced to writing.
 - a. Greenville Water employees and the Purchasing Administrator are prohibited from disclosing, directly or by implication, the contents of proposal documents to competing providers during the selection or negotiation process.
 - b. After selection, award, and acceptance, the submitted proposals also shall be open for public review in accordance with FOIA.
4. Evaluation Factors. The RFP must state the relative importance of the factors to be considered in evaluating proposals but may not require a numerical weighting for each factor. Price is not required to be an evaluation factor.
 - a. Proposals shall be evaluated as to whether the proposal is responsive to the RFP and by using the criteria stated in the RFP, which may include best value concepts, and there shall be adherence to any weighting that may have been previously assigned. As part of the evaluation, interviews may be granted to one or more of the most responsible and responsive proposers. Evaluations will be documented in writing, using score sheets or other material used by persons involved in the evaluation. Once the evaluation is complete, responsive proposals shall be ranked from most advantageous to least, considering only the evaluation factors stated in the RFP. If price is an initial evaluation factor, then the award shall be made taking into consideration price along with the other evaluation factors set forth in the RFP. If price is not an initial evaluation factor, negotiations shall be conducted with the top ranked responsive and responsible proposer for performance of the contract at a price which is fair and reasonable.
5. Proposal Award. After evaluation by the selection team, based upon the stated criteria defined in the RFP, the Department Director or his/her

designee will submit a written recommendation (including any documentation, such as score sheets, used in the evaluation process) to the Purchasing Administrator, who will then notify the selected contractor and the other proposers of the award. No award will be made until the Purchasing Administrator receives documentation supporting the selection and approves it.

- a. Final negotiations will be undertaken by the Department Director or his/her designee with the highest ranking proposer on price, or on matters affecting the scope of the contract, so long as the changes are within the general scope of the RFP, or on both. If a satisfactory contract cannot be negotiated with the highest ranking proposer, negotiations may be conducted, at the discretion of the Purchasing Administrator, with the second, and then the third, and so on, ranked proposers to the level of ranking determined by the Purchasing Administrator. The Purchasing Administrator may become part of this negotiation.
 - b. Once final negotiations are complete, the Department Director, or his/her designee will coordinate with the Purchasing Administrator for the preparation of the contract document.
6. Right of Rejection and Resolicitation Until Award. Greenville Water has the right to determine not to award the contract to any proposer or to determine to resolicit proposals based upon modified terms and conditions.

F. Competitive Best Value Bidding.

1. Conditions for Use. When the Purchasing Administrator determines that the use of competitive sealed bidding is either not practicable or not advantageous to Greenville Water, a contract may be entered into by competitive best value bidding subject to the provisions of Section IV (D) of this policy.
2. Best Value Bidding. The purpose of best value bidding is to allow factors other than price to be considered in the determination of award for specific materials, services, or information technology based on pre-determined criteria identified by Greenville Water.
3. Public Notice. Adequate public notice of the request for the solicitation shall be given in the same manner as provided in Section IV (D).
4. Bid Opening. At bid opening, the only information that will be released is the names of the participating bidders. Cost information will be provided after the ranking of bidders and the issuance of award.
5. Evaluation Factors. The best value bid must state the factors to be used in determination of award and the numerical weighting for each factor. Cost must be a factor in determination of award and will be weighted at a minimum of sixty percent (60%). Best value bid evaluation factors may include, but are not limited to, any of the following as determined by the Purchasing Administrator in his/her sole discretion and not subject to protest:
 - a. Operational costs Greenville Water would incur if the bid is accepted;
 - b. Quality of the product or service or technical competency;
 - c. Timeliness of delivery and implementation schedules;

- d. Warranties, guarantees, and return policy;
 - e. Vendor financial stability;
 - f. Consistency of the proposed solution with Greenville Water strategic program direction;
 - g. Prior record of vendor performance;
 - h. Industry and program experience; and
 - i. Vendor expertise with engagement of similar scope and complexity.
6. Discussion with Responsive Bidders. Discussions may be conducted with apparent responsive bidders to assure understanding of the best value bid. All bidders whose bids, in the Purchasing Administrator's sole judgment, need clarification shall be afforded such an opportunity.
 7. Selection and Ranking. Bids shall be evaluated by using only the criteria stated in the best value bid and by adhering to the weighting as assigned. Once the evaluation is complete, all responsive bidders shall be ranked from most advantageous to least advantageous to Greenville Water, considering only the evaluation factors stated in the best value bid.
 8. Award. Award must be made to the responsive and responsible bidder whose bid is determined, in writing, to be most advantageous to Greenville Water, taking into consideration all evaluation factors set forth in the best value bid. The contract file shall contain the basis on which the award is made and must be sufficient to satisfy external audit.

G. Competitive On-Line Bidding.

1. Conditions for Use. When the Purchasing Administrator determines that on-line bidding is more advantageous than other procurement methods provided by this policy, a contract may be entered into by competitive on-line bidding, subject to the provisions of Section IV (D) and the ensuing regulations, unless otherwise provided in this section.
2. Bidding Process. The solicitation must designate both an Opening Date and Time and a Closing Date and Time. The Closing Date and Time need not be a fixed point in time, but may remain dependent on a variable specified in the solicitation. At the Opening Date and Time, Greenville Water must begin accepting real-time electronic bids. The solicitation must remain open until the Closing Date and Time. Greenville Water may require bidders to register before the Opening Date and Time and, as a part of that registration, to agree to any terms, conditions, or other requirements of the solicitation. At any time before the Closing Date and Time, a bidder may lower the price of its bid, but bid prices may not be increased after bids have been submitted. Except for bid prices, bids may be modified only as otherwise allowed by this policy. A bid may be withdrawn only in compliance with Section IV (D). If the lowest responsive bid is withdrawn after the Closing Date and Time, Greenville Water may cancel the solicitation in accordance with this policy or reopen electronic bidding to all pre-existing bidders by giving notice to all pre-existing bidders of both the new Opening Date and Time and the new Closing Date and Time. Notice that electronic bidding will be reopened must be given as specified in the solicitation.

3. Receipt and Safeguarding of Bids. Other than price, any information provided to Greenville Water by a bidder must be safeguarded as required by Section IV (D).
4. Provisions Not to Apply. By utilizing the competitive on-line bidding method, bids will not be opened publically as provided in this policy under Section IV (D).

H. Emergency Procurements.

When there is an immediate threat to public health, welfare, critical economy and efficiency, or safety under emergency conditions, a Department Director may authorize his/her department to make emergency procurements that do not comply with this policy, providing as much competition as practical was addressed given the circumstances. In such a case, the Department Director will submit to the Purchasing Administrator a written determination of the basis for the emergency, vendor selection, product/service procured and cost. The Purchasing Administrator will retain this information. If such conditions exist and a procurement exceeds \$50,000, the written determination will be forwarded to the CEO for approval and retained by the Purchasing Administrator.

I. Sole Source Procurement.

Any request by a Department Director that a procurement be restricted to one potential source shall be accompanied by a letter signed by the Department Director stating why no other source will be suitable or acceptable to meet the needs of Greenville Water. A contract may be awarded for, but not limited to, a property, supply, service, material or construction items without competition when the Purchasing Administrator determines in writing that there is only one source for the required supplies, service, or construction services or that the proposed award to a single source is a permitted, non-competitive procurement as established herein. After verification of a sole source vendor or the justification of a sole source procurement is warranted, the Purchasing Administrator has the authority to negotiate the price, terms and conditions of the procurement. Examples of a permissible, non-competitive procurement include, but are not limited to, those situations where the Purchasing Administrator and the Department Director have deemed the compatibility of equipment, accessories, services, systems, software or replacement parts is of paramount importance.

J. Contractor's List.

1. The Purchasing Administrator is authorized to select a group or groups of prequalified firms to provide construction services and/or supplies to Greenville Water for one or more types of projects over an extended period of time (not to exceed two (2) years).
2. Such group(s) of prequalified firms shall be selected pursuant to an RFP or Request for Qualifications process as set forth in this Policy.
3. The Purchasing Administrator may procure services from such group(s) of prequalified firms through an IFB or RFP, except that:
 - a. Public notice shall not be required; and
 - b. Where necessary the Purchasing Director may require bids or proposals on an expedited basis (as early as twenty-four (24) hours).

K. Alternate Project Delivery Methods.

1. Design-Build Services. Design-build services may be used as an alternative method for construction contracting administration. Except where provided by this policy, an RFP must be used for the procurement of design-build services.
2. Construction Management at-Risk Services. Construction management at-risk services may be used as an alternative method for construction contracting administration. Except where provided by this policy, an RFP must be used for the procurement of construction management at-risk services.

L. Projects with Multiple Stages.

When projects subject to the provisions of this policy have multiple stages, which could be subject to either a single bid or proposal for all stages or to multiple bids or proposals for the stages as they evolve, Greenville Water may seek bids or proposals for the entire project or it may seek bids or proposals for the initial stage of the project and thereafter amend the initial contract after it is in operation, or within a reasonable time of its completion, to include the subsequent stages. In the latter instance, the subsequent stages must be similar in character of performance and location, when location is relevant to the initial stage, and the pricing components for the subsequent stages must be substantially the same as the initial contract submitted for bids or proposals.

M. Prequalification of Bidders and Proposers.

1. The Purchasing Administrator may prequalify all prospective bidders or proposers.
2. The Purchasing Administrator may issue a Request for Qualifications (RFQ) to prospective bidders and proposers. The RFQ shall require information only on qualifications, experience, and ability to perform the requirements of the contract. Such requests shall contain, at a minimum, a description of the supplies, services, or construction services to be solicited, general scope of the work, the deadline for submission of information, and how prospective offerors may apply for consideration.
3. The justification for utilizing a RFQ leading to an RFP or IFB shall be reduced to writing by the using department and placed into the file prior to the issuance of an RFP or IFB.
4. On a basis of the submitted Statements of Qualifications from the prospective offerors, the prospective offerors shall be ranked from most qualified to least qualified on the basis of the information provided. Proposals or bids shall then be solicited from at least the top two prospective offerors. The failure of a prospective offeror to be selected to receive the RFP or IFB shall not be viewed by Greenville Water as grounds for protest.
5. Adequate public notice of the RFQ shall be given.

N. Request for Information.

The Purchasing Administrator may issue a Request for Information (RFI) to prospective offerors for information proposing a solution(s) to an issue(s) identified by Greenville Water. Greenville Water reserves the right to issue, or

not to issue, an IFB or RFP based on the information received through responses to the RFI.

O. Exempted Items.

1. The following services and/or procurements shall be exempt from the provisions of this policy:
 - a. Works of art for museum and public display.
 - b. Published books, library books, maps, periodicals, and technical pamphlets.
 - c. Copyrighted educational films, filmstrips, slides and transparencies.
 - d. Postage stamps, postage fees and telephone service.
 - e. Professional dues, membership fees and seminar registration fees.
 - f. Medicine and prescription drugs.
 - g. Utilities including gas, electric, water and sewer.
 - h. Advertisements in professional publications, website or newspapers.
 - i. Food and beverage items.
 - j. Credit/bank card services.
 - k. Articles for commercial sale by all governmental bodies.
 - l. Professional Services, including but not limited to the following:
 1. Accounting services;
 2. Advertising and marketing services;
 3. Architectural services;
 4. Engineering services;
 5. Environmental remediation services;
 6. Environmental surveying and testing services;
 7. Financial feasibility services;
 8. Governmental relations services;
 9. Insurance consulting and procurement services;
 10. Legal services;
 11. Maintenance and equipment servicing services;
 12. Master planning services, including but not limited to master planning design services.
 13. Management and management consulting services;
 14. Public relations services;
 15. Underwriting and financial services;
 16. Drug and alcohol screening services;
 17. Workplace physical examinations;
 18. Job assessment services.
 - m. Sole source procurements and the use of contractor lists as specified in IV (I) and (J), respectively;
 - n. Brand name procurements and the use of qualified products list, and standardized product procurements as specified in VI (B), (C) and (D), respectively.
2. The term "Exempted Services" shall include out-of-pocket expenses and other charges billed by any of the foregoing service providers where such expenses and charges are of the type usually billed to the client by such type of service provider.

3. Nothing herein shall preclude the Purchasing Administrator from selecting any item or services listed in IV (O) (1) above pursuant to a competitive selection process.
4. Interests in real estate may be acquired, transferred, or sold without a bidding process, provided the amount paid or received can be substantiated and documented with reliable data or a reliable professional opinion, or both, on the fair market value of the interest which is the subject of the transaction. All such transactions involving the acquisition, transfer or sale of interests in real property must be approved by the CEO.

V. Contract Administration

A. Multi-term Contracts.

1. Specified Period. To the extent permitted by law, a contract for supplies or services may be entered into for a period of time not to exceed a total of five (5) years, provided:
 - a. The terms of the contract and the conditions of renewal or extension, if any, are included in the solicitation and funds are available for the first fiscal period at the time of contracting;
 - b. Such contracts shall contain a clause stating that when funds are not appropriated to support continuation of performance in any subsequent fiscal period, the contract shall be cancelled and shall not be subject to nonsubstitution provisions; and
 - c. Pricing increases for succeeding fiscal periods, if any, shall not exceed ten percent (10%) of the preceding year's contract price.

B. Certificate of Insurance.

Contractors and professional service providers contracted by Greenville Water shall be required to provide a Certificate of Insurance that names Greenville Water as an additional insured with limits acceptable to and approved by the Purchasing Administrator prior to commencing work, unless a waiver is obtained for good cause shown.

C. Indefinite Delivery Contracts.

1. Indefinite delivery contracts may be awarded on an as-needed basis subject to the provisions of Section IV (D) of this policy.
2. Such contracts may be signed with more than one vendor. If more than one vendor is selected for a given service(s), a mandatory rotation of each vendor and service is not required.
3. Such contracts are limited to no more than two (2) years in length.

D. Blanket Purchase Orders.

A Blanket Purchase Order is a simplified method of filling anticipated needs for small quantities of supplies and services with qualified sources of supply. Blanket Purchase Orders are designed to reduce administrative costs in accomplishing small purchases by eliminating the need for issuing purchase orders. During the term of the contract, all supplies and services covered by the agreement may be ordered at contract rates from the suppliers to whom the contract was awarded without additional requests for bids, proposals or quotes.

The supplies and services procured through this mechanism must be otherwise compliant with the requirements of this policy. Blanket Purchase Orders may not exceed a twelve (12) month period. Blanket Purchase Orders may be signed with more than one firm having the capability of providing the supplies and/or services.

VI. Specifications

A. Maximum Practical Competition.

All specifications shall be defined so as to ensure cost effective procurement for the purposes intended and encourage competition in satisfying needs of Greenville Water and shall not be unduly restrictive.

B. Brand Name Specifications.

It is the responsibility of the requesting department to write and justify specifications for materials, equipment or services of a technical nature. When listing brand names, vendors should be given the opportunity to submit bids for "equal" products. In the event a particular brand is required, the using Department Director must give written evidence to this requirement to the Purchasing Administrator. In all instances, final approval of the specifications rests with the Purchasing Administrator.

C. Qualified Products Lists.

1. Qualified Products are any item(s) that have been tested by a using department, under the supervision of that Department Director, prior to their actual procurement under a contract to establish which supplier(s) can comply with the product specifications.
2. Any items approved by the Department Director shall be reduced to writing and submitted to the Purchasing Administrator for approval. Once approved, the Purchasing Administrator shall retain such in the applicable contract or purchase order file.
3. Such qualified products accepted by the Purchasing Administrator shall be procured using the most advantageous method to Greenville Water, utilizing best procurement practices. If only one source can supply the requirement, the procurement shall be made under the guidelines of Sole Source procurement.

D. Standardization.

Supplies may be standardized when the Purchasing Administrator has determined that it is in the best interest of Greenville Water or when required for health, safety or welfare of the public.

VII. Ethics and Code of Conduct

A. Conflict of Interest.

1. In order to safeguard Greenville Water and its employees from charges of favoritism in the acquisition of supplies, services, or construction services, employees must disclose in writing and in advance to their Department Director and the Purchasing Administrator if any of the following exists:

- a. The employee or any member of the employee's immediate family may experience a financial gain pertaining to a procurement;
 - b. A business or organization in which the employee, or any member of the employee's immediate family, may experience a financial gain pertaining to any procurement.
2. The CFO will determine if such a relationship constitutes a conflict of interest. The Purchasing Administrator has the authority to approve or disapprove any procurement of supplies, services, or construction services after review of such conditions and approval must be granted before executing a contract or purchase order.

B. Resolving Protests.

1. Right to Protest. Any actual or prospective bidder, proposer or contractor who is aggrieved in connection with the solicitation or award of a contract shall protest to the Purchasing Administrator. The protest, setting forth the grievance and the grounds thereof, shall be submitted in writing within ten (10) days after such aggrieved person knows or should have known of the facts giving rise thereto, but in no circumstance after fifteen (15) days of notification of award of contract.
2. Authority to Resolve Protests. The Purchasing Administrator shall have the authority to settle and resolve a protest of an aggrieved bidder, proposer, or contractor, actual or prospective, concerning the award of a contract.
3. Decision. If the protest is not resolved by mutual agreement, the Purchasing Administrator, in consultation with the CFO, shall issue a decision in writing within ten (10) business days after receipt of the protest. The decision shall state the reasons for the action taken. A decision of the Purchasing Administrator shall be final and conclusive, and a copy of the decision shall be mailed or otherwise furnished immediately to the protestor and any other intervening party.

C. Authority to Debar or Suspend.

After reasonable notice to the person or firm involved and reasonable opportunity to be heard, the Purchasing Administrator, after consultation with the CFO, shall have authority to debar a person, contractor or firm for cause from consideration for award of contracts. The Purchasing Administrator, after consultation with the CFO, shall also have the authority to suspend a person or firm from consideration for award of contracts if there is probable cause to believe that the person or firm has engaged in any activity which might lead to debarment or such actions are considered not to be in the best interest of Greenville Water. The period of debarment or suspension shall be set by the Purchasing Administrator with advice from Greenville Water's attorney.

1. The causes for debarment or suspension shall include, but not be limited to, the following:
 - a. Conviction for commission of a criminal offense as an incident to obtaining or attempting to obtain a public or private contract or subcontract, or in the performance of such contract or subcontract.
 - b. Conviction under state or federal statutes of embezzlement, theft, forgery, bribery, falsification or destruction of records, receiving

stolen property, or any other offense indicating a lack of business integrity or business honesty which currently, seriously, or directly affects responsibility as a contractor, conviction under state or federal antitrust statutes arising out of the submission of bids or proposals.

- c. Violation of contract provisions, as set forth below, of a character which is regarded by the Purchasing Administrator to be so serious as to justify debarment action.
 - d. Willful or indifferent failure, without good cause to perform in accordance with the specifications or within the time limit provided in the contract.
 - e. A recent record of failure to perform or of unsatisfactory performance in accordance with the terms of one or more contracts with Greenville Water or contracts with other entities which directly affect Greenville Water or its customers; provided that failure to perform or unsatisfactory performance caused by acts beyond the control of the contractor shall not be considered to be a basis for debarment.
 - f. Violation of the ethical standards set forth in the South Carolina State Ethics Act or other provisions of law.
 - g. Any other cause, including debarment by another governmental entity for cause, which the Purchasing Administrator determines to be so serious and compelling as to indicate a likely inability to perform contracts as specified on time, within budget, without repeated correction or a high degree of supervision.
 - h. Collusion with other bidders to remove the element of competition from the procurement process.
 - i. Two (2) instances of withdrawal of bids within a twelve (12) month period subsequent to award notification as the lowest responsible and responsive bidder.
 - j. Invalid certification as to the origin of an end-product as made or manufactured in the United States.
2. Decision. The Purchasing Administrator, in coordination with the CFO and Greenville Water's attorney, shall issue a written decision to debar or suspend within ten (10) working days of the completion of administrative review of the matter. The decision shall:
- a. State the reasons for action taken.
 - b. State the period of debarment or suspension and inform the debarred or suspended person or firm involved of the rights to administrative review as provided in this Policy.
 - c. Notice of Decision. A copy of the decision shall be mailed or otherwise furnished immediately to the debarred or suspended person or firm and any other intervening party.
 - d. Finality of Decision. A decision shall be final and conclusive, unless the debarred or suspended person or firm appeals administratively to the CEO by filing a written appeal within ten (10) calendar days after receipt of the appeal. The decision of the CEO shall be final and conclusive. Debarment is not stayed pending appeal.

VIII. Special Programs

A. Public/Private Cooperation Agreements.

1. Whenever Greenville Water enters into an agreement with a private developer as a means of coordinating the provision of public services, avoidance of economic waste and timely completion of both components of the project can often be better accomplished by a single entity being responsible for coordinated construction, provided costs are properly accounted for and fair opportunity for competitive participation is preserved.

- a. Development Agreements. Whenever Greenville Water enters into an agreement with a private developer as a means of coordinating a private project with the provision of public services, the construction or installation of improvements, the installation of public improvements, or a combination of such arrangements, then in order to achieve efficiencies for all projects concerned and to avoid confusion and delay in the completion of the respective projects, Greenville Water may enter into written agreements which permit the private entity's procurement practices to be utilized in Greenville Water's component of the project. Any such arrangement, however, must be designed to secure the greatest value for the public good with the most efficient means available in accordance with reasonable business standards. Any written agreement for such coordinated projects must provide for Greenville Water's consent and approval of procurement practices for improvements or activities funded by Greenville Water. Such practices must assure adherence to principles of fairness, efficiency, and value for the use of public funds. The practices must provide for competitiveness, even though bids may not be necessary. To the extent performance bonds or payment bonds are required by the general law of this state for political subdivisions, these practices shall assure their use for public improvements funded by Greenville Water.

B. Cooperative Purchasing.

Greenville Water may participate in, sponsor, conduct, or administer a cooperative purchasing agreement for the procurement of any supplies, services, or construction services with one or more public procurement entities or external procurement activities in accordance with an agreement entered into between the participants. Such cooperative purchasing may include, but is not limited to, joint or multi-party contracts between public procurement entities and open-ended state public procurement unit contracts which shall be made available to local public procurement units.

C. U.S. Made or Manufactured End-Products.

1. Competitive procurements shall be of end-products made or manufactured in the United States, if available, before the same or substantially similar foreign-made or manufactured products are procured provided that: (1) bidder or offeror has certified in writing the bid or offer that the end-product was made or manufactured in the United States, and

- (2) the end-product is available, and (3) the cost of the end-product is not unreasonable, and (4) the vendor is a responsible and responsive bidder or offeror, and (5) the bid or offer otherwise complies with this Policy.
2. The cost of an end-product made or manufactured in the United States is unreasonable if the bid or offer exceeds by more than ten percent (10%) the lowest qualified bid or proposal on the same end-product, which is made or manufactured in a foreign country or territory.
3. If the bidder or offeror with an invalid certificate of origin was awarded the contract, they shall pay Greenville Water the amount which the bid based on the invalid certification exceeds the eventual bid award.

D. Disposal of Surplus Property.

1. Authority to Dispose of Surplus Property. The Purchasing Administrator shall have the authority to dispose of property that has been declared surplus by the following methods:
 - a. Transfer to another department or agency;
 - b. Trade-in for new supplies, materials, or equipment of similar nature; and
 - c. Sale, as follows: (authorized by the CFO if such action is expected to generate above \$25,000 in revenue)
 1. Auctions (sell items to the highest bidder at public auction),
 2. Sealed bids (public notice must be issued),
 3. Commercial markets; sold by consignment,
 4. Scrap,
 5. Posted prices (sold to the public on a first-come basis), and
 6. Negotiated/direct sale.
2. Other Methods of Disposal. Other available methods, including cannibalization (disassembling item to use its components), and donations as recommended by the Purchasing Administrator and authorized by the responsible Department Director provided there is documentation on good cause for not using a customary approach.
3. Declaration of Property as Surplus.
 - a. All departments shall submit to the CFO, in written form, a listing of all supplies, materials, and equipment which are no longer used or which have become obsolete, worn out or unusable. This information will be submitted to the CEO for review. The CEO has sole authority to declare property as surplus.
 - b. Departments are responsible for using proper judgment in determining which supplies, materials, and equipment are listed as surplus or obsolete and for the reasonable care and security of items declared surplus until submitted for disposal.

GREENVILLE WATER

POLICY NO. FIN-8

DATE: 07/07/2015

SUBJECT: Internal Control Policy

CONTENTS

- I. Objective and Scope
- II. Definitions
- III. Policy

I. Objective and Scope

The purpose of this policy is to communicate the internal control objectives of Greenville Water.

Greenville Water management has the responsibility to establish and maintain an adequate system of internal controls and to furnish to the Commissioners, regulatory agencies, Greenville Water creditors and other constituencies reliable financial information on a timely basis. An adequate system of internal control is necessary for management to discharge these responsibilities.

Controls ensure that assets are not exposed to unauthorized access and use, transactions are properly recorded in the financial records, and the resultant financial information is reliable. External organizations and stakeholders of Greenville Water rely on financial information to make decisions regarding credit, debt, grants, and other contractual relationships. Greenville Water resources are dependent upon the system of internal control. Auditors are required annually to report upon the adequacy of the systems for control over financial reporting and compliance. The safeguarding of Greenville Water assets and the reliability which the Commissioners and others can place upon its financial records is dependent upon the effectiveness of the internal control process.

The Commissioners expect Greenville Water management to effect an internal control environment with policies and procedures necessary to provide reasonable assurance that practices cause effective and efficient operations, reliable financial reporting, and compliance with applicable laws and regulations.

The system of internal control is meant to keep Greenville Water on course toward its mission and to minimize surprises. The system promotes efficiency, minimizes risks of asset loss, helps ensure the reliability of financial information, and compliance with applicable laws, rules, and regulations.

II. Definitions

1. Internal control is a process; a means to an end, and not an end unto itself.
2. The control environment is the foundation upon which all components of internal control are based. It sets the tone for Greenville Water operations.
3. Internal control is about people, operations, communications, and the work environment. It takes shape through the implementation of relevant policies, procedures, and practices.

III. Policy

A. Responsibility

1. The Commissioners establish the organizational expectations for internal control.
2. The Chief Executive Officer (CEO) is responsible for implementing effective control policies and procedures and ensuring that an effective control environment is maintained in accordance with the Commissioner's expectations.
3. Individuals with delegated approval authority, e.g. chief officers, department directors and division heads are responsible for establishing, maintaining, and supporting a system of internal controls within their areas of responsibility and for creating the control environment that encourages compliance with policies and procedures.
 - a. Adequate supervision is necessary to ensure that internal controls are operating as intended, and to ensure the reliability of accounting and operational controls by pointing out errors, omissions, exceptions, and inconsistencies in procedures
 - b. Management and staff in leadership roles are responsible for the application of this policy and the design, development, implementation, and maintenance of systems of internal controls focusing on the effectiveness of operations and the safeguarding of assets within their respective areas of responsibility.
 - c. All levels of management and supervision are responsible for strengthening internal controls when weaknesses are detected. Department directors should periodically review departmental procedures to ensure that the general principles of internal control are being followed.
4. The Chief Financial Officer (CFO) has the primary responsibility for internal control over financial reporting and compliance with applicable laws, rules, and regulations. The CFO is Greenville Water's source for information and assistance to management and staff on this topic and will make resources available to any department to assist in administering this policy.
5. The Human Resources Director is responsible for internal controls over employee recruitment, hiring, separation, promotion, job classification, employee rights, and salary administration. The Human Resources Director is Greenville Water's source for information and assistance to

management and staff on this topic and will make resources available to any department to assist in administering this policy.

6. All levels of internal control are subject to examination by external auditors who are required to report on the adequacy of internal controls over finance and compliance.
7. Department directors are responsible for prompt corrective action on all internal control findings and recommendations made by external auditors. The audit process is completed only after department directors receive the audit results and take action to correct internal control weaknesses, improve systems, or demonstrate that management action is not warranted.
8. Management and staff in leadership positions have the responsibility to ensure that those who report to them have adequate knowledge, skills, and abilities to function within, and contribute to, an effective internal control environment. This includes providing access to appropriate training on topics relevant to their job responsibilities.

B. Greenville Water management will establish and maintain a system of internal controls that satisfies Greenville Water's objectives in the following categories:

1. Safeguarding of Greenville Water assets.
2. Reliability and integrity of financial information.
3. Compliance with Greenville Water policies, plans, procedures, laws and regulations.
4. Economical and efficient use of Greenville Water resources.
5. Meeting established objectives and goals for Greenville Water operations.

C. General internal control principles are:

1. Separation of duties
 - a. Duties are separated so that one person's work routinely serves as a check on another's work.
 - b. No one person has complete control over more than one key function or activity (e.g., authorizing, approving, certifying, disbursing, receiving, or reconciling).
2. Authorization and approval
 - a. Proposed transactions are authorized when proper and consistent with Greenville Water policy and the department's plans.
 - b. Transactions are approved by the person who has delegated approval authority.
3. Custodial and security arrangements
 - a. Responsibility for physical security/custody of Greenville Water assets is separated from record keeping/accounting for those assets.
 - b. Unauthorized access to Greenville Water assets and accounting records is prevented.
4. Timely and accurate review and reconciliation
 - a. Accounting records and documents are examined to verify that recorded transactions actually took place and were made in accordance with Greenville Water policies and procedures.
5. The general internal control principles shall be applied to all accounting records and reports, payroll, purchasing/receiving/disbursement approval,

equipment and supply inventories, cash receipts, petty cash and change funds, billing and accounts receivable.

- D. All department systems, processes, operations, functions, and activities are subject to evaluations of internal control systems. The overall results of these evaluations provide information regarding Greenville Water's overall system of control.**
- E. Information and communication – information must be timely and communicated in a manner that enables people to carry out their responsibilities.**
1. All personnel must receive a clear message from the Greenville Water management that control responsibilities are to be taken seriously. Failure to comply with established practices will subject individuals to the terms of disciplinary action or dismissal.
 2. Employees must understand their own roles in the internal control system, as well as how individual activities relate to the work of others.
 3. Employees must have a means of communicating significant information to Greenville Water management.
 4. Greenville Water must communicate effectively with external parties, such as customers, funding providers, contractors, suppliers, regulators and other stakeholders.
- F. Internal control is meant to keep Greenville Water focused on achieving its mission while avoiding surprises. There is a balance between effective controls and mission accomplishment. Costs associated with internal controls should not exceed their benefit, nor should controls be allowed to stifle mission effectiveness and timely action. Management must assess the costs, benefits, and risks when designing controls to develop a positive control environment and compensate for the risks of non-compliance, loss of assets, or unreliable reporting while accomplishing the Greenville Water mission.**

GREENVILLE WATER

POLICY NO. FIN-9

DATE: 07/07/2015

SUBJECT: Risk Management Policy

CONTENTS

- I. Risk Management Policy Statement
- II. Risk Retention
- III. General Liability
- IV. General Liability Claims
- V. Property Losses
- VI. Vehicle Accidents
- VII. Employee Accidents/Injuries
- VIII. Workers' Compensation
- IX. Insurance Requirements for Contractors and Lessees
- X. Management Commitment to Risk Management and Safety

I. Risk Management Policy Statement

To establish policies and procedures with respect to Risk Management and to give specific and general authority for the administration of the Risk Management program for Greenville Water.

A. Objectives:

- 1. The protection of Greenville Water against the financial consequences of accidental losses that are catastrophic in nature and to preserve Greenville Water assets and service capabilities from destruction or depletion.
- 2. The minimization of the total long-term cost to Greenville Water of all activities related to the identification, prevention, and control of accidental losses and their consequences.
- 3. The establishment, to the fullest extent possible, of a safe work and service environment in which employees, as well as members of the general public, can enjoy safety and security in the course of their daily pursuits.

B. Specific Areas of Responsibility

- 1. The Commission is responsible for setting organizational expectations for Risk Management.
- 2. The Commission hereby delegates to the Chief Executive Officer (CEO) the responsibility for establishing, adopting, and implementing an integrated, organization wide Risk Management program.

3. The Chief Financial Officer (CFO), or designee, is responsible for:
 - a. Identifying and measuring risks of accidental loss and insurance exposures and advising CEO;
 - b. Advising CEO on the selection and recommendation of appropriate risk management techniques for specific exposure problems;
 - c. Developing and maintaining an information system in coordination with existing systems for timely and accurate recording of losses, claims, insurance premiums, and other related costs;
 - d. Analyzing and allocating insurance premiums, uninsured losses, and other risk costs to the budgetary units.
 - e. Acting on behalf of Greenville Water in all matters relating to property, casualty, and liability exposures.
4. The Director of Human Resources, or designee, is responsible for:
 - a. Ensuring that Greenville Water is in full compliance with OSHA, Workers' Compensation laws and various other state and federal regulations.
 - b. Serving as a liaison between Greenville Water, insurance companies and employees who are injured on-the-job.
 - c. Contesting employee claims for Workers' Compensation benefits, when appropriate (e.g. off duty injuries).
 - d. Establishing, implementing, and monitoring an integrated Greenville Water safety program.
 - e. Helping to eliminate unnecessary workplace accidents through an effective safety program.
5. Each Department Director is responsible for:
 - a. Reporting changes in (a) building use or occupancy, (b) equipment, and (c) personnel to the CFO and Director of Human Resources.
 - b. Keeping the CFO and Director of Human Resources informed of new activities and functions performed or anticipated to be performed.
 - c. Contributing to the maintenance of a perpetual inventory of liability hazards.
 - d. Cooperating with the investigation of loss exposures and claims and in the operation of an effective loss prevention program.
 - e. Reviewing contracts with the CFO, or designee, before signing them so that any increase or decrease in the institution's contractual liability can be properly identified and controlled.
6. Greenville Water's Attorney is responsible for:
 - a. General legal services, including systems management.
 - b. Reviewing contracts entered into as determined to be needed by management and to identify and reduce any contractual liability being assumed, with attempt being made to transfer such liability to the other party or parties. The failure to obtain such review shall not affect the validity of any such contract.
 - c. Notifying the CEO, or designee, of changes in S.C. laws, upon notice from legislative liaison, of pending or recently enacted state legislation.

- d. Providing legal assistance in handling liability claims against Greenville Water in conjunction with liability carriers as needed.

II. Risk Retention

With regard to risks of accidental loss, it shall be Greenville Water's policy to self-insure all losses which occur with predictable frequency and which have no significant impact on Greenville Water's financial position.

III. General Liability

Greenville Water purchases commercial liability insurance. Claims processing reviews and program administration will be conducted by the insurance carrier. Specified deductible levels will be applicable on lines of coverage that are maintained.

IV. General Liability Claims

All claims presented by the general public shall be referred to and filed with the Controller. The Controller, or designee, will file the appropriate claim notice. Claims above the deductible will be filed with Greenville Water's insurance carrier.

V. Property Losses

All losses due to fire, theft, vandalism, weather, etc., shall be recorded. This includes vehicles, buildings, equipment, tools, etc.

A written report shall be filed with the Controller, or designee.

The Controller, or designee, shall review the circumstances surrounding the loss to determine if it is covered by insurance, or falls within the deductible. If the item in question is not covered by insurance, the Controller, or designee, will notify the responsible department. If the item is covered under Greenville Water's insurance program, the Controller, or designee, shall proceed with the processing of an insurance claim.

VI. Vehicle Accidents

All motor vehicle accidents shall be reported, regardless of the severity, immediately upon their occurrence, and shall be investigated by the appropriate law enforcement agency. The Director of Human Resources, the Controller, or designee, shall be notified by the affected department.

The Director of Human Resources and the affected department(s) are required to investigate all accidents and complete an accident report and to coordinate damage

estimates with the Garage. Supervisors are responsible for ensuring that drivers receive post-accident drug and alcohol screenings.

VII. Employee Accidents/Injuries

All on-the-job accidents, regardless of severity must be reported to the immediate supervisor. For minor injuries, the supervisor will assist the employee in obtaining first aid. An accident report must be completed by the supervisor, upon notice by an employee of any job related accident. The supervisor will report the job accident to HR as soon as possible, or at least by the following work day. Human Resources will assist the employee in submitting a claim for Workers Compensation benefits, when appropriate. The supervisor will notify HR anytime there are suspicious circumstances involving an alleged job accident, i.e. co-workers have told the supervisor that the accident occurred off-the-job.

All personal injury accidents requiring medical attention beyond basic first aid shall be reported immediately to the employee's supervisor and the Director of Human Resources. Greenville Water shall provide treatment and care as deemed necessary for employees injured during the scope and performance of their job, but will not be held liable for medical charges incurred through unauthorized treatment.

If an employee is unable to work and the disability exceeds seven days, that employee will receive payment from Greenville Water's Workers' Compensation Program. Greenville Water employees who are absent from work due to a disability or injury received during the scope and performance of their job, and who are receiving benefits under the provisions of the Workers' Compensation Law, shall be entitled, if they so elect, to utilize any unused general leave to supplement their weekly income from Workers' Compensation payments not to exceed their regular salary.

VIII. Workers' Compensation

Workers' Compensation is the vehicle utilized by Greenville Water to provide financial assistance to employees suffering a job-related injury. Greenville Water purchases commercial Workers' Compensation coverage. Greenville Water's obligation for such injury is limited to the coverage provided.

The insurance carrier shall examine, investigate, estimate and pay benefits, if any, to applicable workers' compensation claims.

IX. Insurance Requirements for Contractors and Lessees

The Greenville Water Procurement Policy establishes insurance requirements in order to ensure that its interests are properly protected regarding liability exposures.

The requirements included in the Procurement Policy provide proper insurance be included in Greenville Water contracts. This also aids in the standardization of such requirements in all areas of similar exposures.

In certain situations, management may determine that draft copies of contracts that are being prepared by a department be forwarded to the Greenville Water Attorney for review and comment.

X. Management Commitment to Risk Management and Safety

The health and well-being of all employees depends upon the cooperative participation of both employees and management to ensure a healthy and safe workplace for everyone. Management is committed to provide each and every employee with a healthy and safe workplace through the exchange of ideas between employees and management and the continuing development of an ongoing safety program including:

- Providing health and safety education and training, and
- Reviewing and updating workplace safety rules.

The provision of safe and healthful working conditions is a major concern of every Greenville Water employee. Unsafe acts or conditions can cause accidents, and both of these are under the supervisor's control. Unsafe working conditions shall be minimized by identifying hazards, correcting unsafe work practices and using proper equipment. Management will strive to maintain positive control toward prevention of unsafe acts by employees. If an accident occurs, the most important factor in accident investigation is to determine how to prevent a recurrence of the accident.

All safety and health rules and regulations are to be carefully observed so that employee accidents and injuries may be kept to a minimum. These regulations cover all employees; whether full-time, part-time, temporary, seasonal, etc. Failure to comply with these regulations may subject the employee and/or supervisor to disciplinary action.

Whenever a condition or practice is found to exist which could reasonably be expected to cause death or serious physical harm, or serious property damage, the affected operations'/employees' supervisor has the authority to take whatever action is necessary to correct the noted condition or practice, including the stoppage of the project or action in question.

Each employee has a personal responsibility to prevent accidents. It is the duty of each employee to accept and follow established safety regulations and procedures. Employees are expected to report all unsafe work conditions, accidents, and injuries immediately to their supervisors without concern for retaliation, penalty, or other disincentive.

All staff, participating guests, and visitors shall receive appropriate safety training. Supervisors are responsible for ensuring that employees and guests under their supervision receive this training to be fully informed about possible occupational health hazards and know how to work safely. Safety orientation should take place within the first month of

employment. The level and complexity of the training depends on the type of exposures, building locations, and potential hazards.

State and Federal regulations spell out several specific health and safety training requirements for special hazards. These include, but are not limited to, radiation safety, hazard communication for exposure to hazardous substances, respirator use, hearing conservation, and confined space hazards.

All employees shall be trained periodically by their supervisor on safety rules, policies, and procedures, and when changes are made to the safety manual. Individual employees will be retrained after the occurrence of a work related injury caused by an unsafe act or work practice, and when a supervisor observes employees displaying unsafe acts, practices, or behaviors.

Waterline Rupture Policy

1. When a Property Owner asserts that Greenville Water is responsible for damage to their property resulting from the rupture of a waterline, Greenville Water's insurance carrier will determine whether or not Greenville Water is legally responsible. The insurance carrier is responsible for adjusting and paying claims based on the provisions of the South Carolina Tort Claims Act.
2. At its sole discretion, Greenville Water may elect to provide financial assistance to a Property Owner for reimbursement of costs of water extraction and dehumidification of affected areas. This assistance may be provided independent of a determination of Greenville Water responsibility under the South Carolina Tort Claims Act, but does not constitute an acknowledgement by Greenville Water of responsibility for any damages.

Greenville Water may, at its sole discretion, provide financial assistance under the following circumstances:

- Greenville Water may pay or reimburse the owner for water extraction and dehumidification up to a maximum amount of \$5,000.00.
- Greenville Water may require the Property Owner to execute an assignment of claim to the extent it reimburses or pays for such expenses.

Under this policy, Greenville Water will not reimburse a Property Owner for repairs to property or damage to contents.

3. In order to be eligible for financial assistance from Greenville Water for reimbursement of costs of water extraction and dehumidification, a Property Owner must satisfy the following conditions:
 - a) Sign the Waterline Rupture Information & Release Form that states Greenville Water is not acknowledging responsibility by providing assistance.
 - b) Use reasonable care and diligence to initiate prompt remedial action, when possible, to prevent further damage to his/her property.
 - c) Contract with a water extraction and dehumidification service provider. Professional water extraction and dehumidification assistance is advisable due to health and safety concerns.
 - d) Provide Greenville Water with a copy of the Property Owners Casualty Coverage and any appropriate letter indicating denial of coverage.
4. For the purposes of this policy the term Property Owner includes any tenant, renter, family or property management staff, etc. who are acting on behalf of the Property Owner. Greenville Water will provide financial assistance to only one party per property for an event under this policy.

Waterline Rupture Information and Release Form

The purpose of this Waterline Rupture Information and Release Form is to provide guidance to any Property Owner requesting limited financial assistance from Greenville Water for the extraction of water and dehumidification of affected areas and to completely release Greenville Water of any and all claims.

The Property Owner must use reasonable care and diligence to initiate prompt remedial action, when possible, to prevent further property damage. Professional water extraction and dehumidification assistance is advisable due to safety and health concerns. See **Attachment A** for a list of companies which offer water extraction and dehumidification services. Greenville Water does not endorse or guarantee work by any contractor and provides the list as information only.

Greenville Water may provide up to \$5,000 toward water extraction and dehumidification services expenses to property owner without acknowledging responsibility for the damage. Such payment will be limited to amount of the property owner's insurance deductible if insurance coverage is available for the property. Receipts must be submitted for reimbursement of expenses by the property owner. Greenville Water reserves the right to review and determine the amount to be paid.

Greenville Water may require the Property Owner to execute an assignment of claim to the extent it reimburses or pays for such expenses.

Property Owner's Agreement

My signature below confirms that I have read, understand and agree to abide by the provisions of the Waterline Rupture Policy, as well as the content of this Waterline Rupture Information and Release Form. It is understood and agreed that this settlement is the compromise of a doubtful and disputed claim, and that any payment made is not to be construed as an admission of responsibility on the part of the party or parties hereby released, and that said released parties deny any liability and intent merely to avoid litigation and buy their peace. The undersigned further declare(s) and represent(s) that no promise, inducement or agreement not herein expressed has been made to the undersigned, and that this release contains the entire agreement between the parties hereto, and that the terms of this Release are contractual and not a mere recital.

- I acknowledge that it is my responsibility to contact a private contractor to extract water and dehumidify the property. I agree to arrange for the service to begin water extraction work, as soon as possible.
- I understand and agree that any subsequent disputes about negligence or further damage caused by the private contractor (who provides water extraction and dehumidification services) is between the private contractor and me.
- I agree to promptly file a claim with my personal insurance. I agree to provide copies of the insurance company's determination to Greenville Water.
- I agree that the private contractor who provides water extraction and dehumidification services is not acting on behalf of Greenville Water.
- I agree that Greenville Water is not responsible for any damage or failure to perform by the private contractor providing water extraction and dehumidification service.

Acknowledgement of, and agreement with these terms and conditions does not constitute a guarantee of payment under the provisions of the Policy.

RELEASE OF ALL CLAIMS

That the Undersigned, being of lawful age, for sole consideration of _____ Dollars (\$ _____)

to the undersigned in hand paid, receipt whereof is hereby acknowledged, do/does hereby and for my/our/its heirs, executors, administrators, successors and assigns release, acquit and forever discharge

_____ and his, her, their, or its agents, servants, successors, heirs, executors, administrators and all other persons, firms, corporations, associations or partnerships of and from any and all claims, actions, causes of action, demands, rights, damages, costs, loss of service, expenses and compensation whatsoever, which the undersigned now has/have or which may hereafter accrue on account of or in any way growing out of any and all known and unknown, foreseen and unforeseen bodily and personal injuries and property damage and the consequences thereof resulting or to result from the accident, casualty or event which occurred on or about the _____ day of _____, 20____, at or near _____

It is understood and agreed that this settlement is the compromise of a doubtful and disputed claim, and that the payment made is not to be construed as an admission of liability on the part of the party or parties hereby released, and that said released parties deny liability and intend merely to avoid litigation and buy their peace.

The undersigned hereby declare(s) and represent (s) that the injuries sustained are or may be permanent and progressive and that recovery therefrom is uncertain and indefinite and in making this Release it is understood and agreed, that the undersigned rely(ies) wholly upon the undersigned's judgment, belief and knowledge of the nature, extent, effect and duration of said injuries and liability therefor and is made without reliance upon any statement or representation of the party or parties hereby released or their representatives or by any physician or surgeon by them employed.

The undersigned further declare(s) and represent(s) that no promise, inducement or agreement not herein expressed has been made to the undersigned, and that this Release contains the entire agreement between the parties hereto, and that terms of this Release are contractual and not a mere recital.

THE UNDERSIGNED HAS READ THE FOREGOING RELEASE AND FULLY UNDERSTANDS IT. Signed, sealed and delivered this _____ day of _____, 20____.

CAUTION: READ BEFORE SIGNING BELOW

WITNESS(ES):

Witness

Witness

Claim Number

SIGNATURE(S):

Signature

Signature

Date

NOTARY:

State of _____; County of _____; SS

On this _____ day of _____, 20____, before me appeared _____

_____ who is known to be the person(s) named herein and who voluntarily executed this release.

Notary Signature

Date Commission Expires

GREENVILLE WATERPOLICY NO. FIN-10DATE: 07/07/2015SUBJECT: Expense Policy**CONTENTS**

- I. Objective
- II. Funding Operations
- III. Compensation
- IV. Funding Non-Current Liabilities
- V. Pensions and OPEB's
- VI. Efficiency
- VII. Outsourcing

I. Objective

Greenville Water operates with limited available resources. As a result, we pay attention to both revenues and expenses in order to provide our customers with consistent service and promote stability. The intent of this policy is to define the Commissioners philosophy on the allocation of its limited resources to meet its strategic objectives.

II. Funding Operations

The Commission commits to a level of funding expenses that ensures that Greenville Water is able to protect its water resources and provide high quality, safe and affordable water service to its customers.

Rates, fees and charges will be established at a level to recover the full operating, capital, reserve and debt service costs, both direct and indirect, of providing service to our customers.

Expenses will not grow beyond the ability of rates, fees and charges to pay for them.

Preventative maintenance expenses on facilities and equipment will be funded adequately in order to avoid service disruptions and minimize repair and replacement costs in the future.

It must be demonstrated that sufficient revenues are available to cover the costs associated with new programs and services as well as additional operations and maintenance costs associated with capital projects.

Management will actively explore methods to increase the efficiency and effectiveness of service delivery to avoid the addition of new employees.

III. Compensation

Greenville Water will maintain a compensation program that is sufficient to attract and retain quality employees.

The compensation program will be maintained to be competitive with similarly sized peer utilities in the southeastern United States.

A salary and benefit study will be conducted periodically by an independent consultant to ensure that Greenville Water is maintaining a compensation package that is competitive and that its pay plan is fair and equitable.

Personnel budgets will be funded at a level sufficient to provide authorized staffing and in order to deliver high quality of service and deliver safe water to our customers.

Greenville Water has established a bonus program for Assistant Department Directors and above based upon achievement of strategic planning goals.

The Commission shall authorize all new positions.

IV. Funding Non-Current Liabilities

Asset Maintenance and Replacement

1. Greenville Water is committed to funding the renewal and replacement of system infrastructure each year to replace aging pipe, replace meters, make upgrades and replacements due to road improvements, serve new customers and improve system performance.

V. Pensions and OPEBs

Greenville Water is committed to funding its annual pension contributions to the South Carolina Retirement System and its Other Post-Employment Benefits (OPEB) benefits to qualifying retirees in its Annual Operating Budget.

VI. Efficiency

Greenville Water will make the most efficient use of its resources in order to maintain affordable rates, fees and charges for its customers.

We will continue to explore and analyze the most cost effective and reliable methods of providing water service through the following:

1. Evaluating new technologies and capital investments to improve productivity.
2. Reviewing operations and systems on a systematic, ongoing basis.
3. Reviewing nonrevenue water and determining how to minimize it.

VII. Outsourcing

Contracting with the private sector to outsource some aspects of our operations may provide an opportunity for cost containment and productivity enhancements.

In evaluating the costs of private sector contracts compared with in-house performance of the service, indirect, direct, and contract administration costs will be identified and considered. Whenever private sector providers are available and can meet established service levels, they may be considered as viable service delivery alternatives.

For programs and activities currently provided by Greenville Water employees, conversions to contract services will generally be made through attrition, reassignment or absorption by the contractor.

GREENVILLE WATERPOLICY NO. FIN-11DATE: 07/07/2015SUBJECT: Rates, Fees and Charges Policy**CONTENTS**

- I. Objective
- II. Goals
- III. Non-recurring Revenues
- IV. New Revenue Sources
- V. Revenue Estimates
- VI. Review of Rates, Fees and Charges
- VII. Adjustments to Rates, Fees and Charges

I. Objective

To state the rate setting and pricing objectives for Greenville Water in order to establish a system of rates, fees and charges that generates sufficient revenues for the operation of the system.

II. Goals

Rates, fees and charges will be established to accomplish the following:

1. Recover the full operating, capital, reserve and debt service costs, both direct and indirect, of providing service to our customers.
2. Recover costs from retail and wholesale customer classes in proportion to the costs of providing service.
3. Accomplish financial goals adopted by Commissioners for reserve levels and debt service coverage as established in the Reserve Policy and Debt Management Policy, respectively.
4. Generate stable and predictable revenues from year to year in order to maintain financial stability.
5. Avoid large one-time increases.
6. Promote the optimal use of water resources.
7. Comply and be consistent with relevant local, state and federal laws and regulations, court rulings, and debt covenants.
8. Be easily understood by customers and other stakeholders.
9. Be easily implemented and administered.

10. Be affordable to our customers.
11. Be competitive with similar and adjacent communities.

Water rates will be established using generally accepted rate setting practices.

New revenue sources will be actively explored.

Greenville Water will seek to maximize its collections using the legally available means at its disposal to collect delinquent accounts.

III. Non-recurring Revenues

Non-recurring revenues will not be used to fund ongoing, recurring expenses. Non-recurring revenue will be used to pay down debt early, increase reserves, or to fund projects in the Capital Improvement Program.

IV. New Revenue Sources

Greenville Water will seek out and evaluate new sources of revenue based on the following criteria:

1. Benefit to Greenville Water and its customers.
2. Impact of economic competitiveness in our community.
3. The cost of collection in relation to the revenue collected.
4. Impact on private economic decisions.
5. Statutory/legal authority to enact.

V. Revenue Estimates

Each year a financial forecast of revenues, operating and capital expenditures will be prepared to aid in rate planning. The objective is to ensure that rates, fees and charges generate sufficient revenues in order to provide the capacity to address current and future operating and capital needs.

The forecast will consider the following factors at least five years into the future:

- projected water demand;
- policy changes;
- impacts of inflation;
- development activity;
- operations and maintenance costs associated with capital projects;
- legal and regulatory changes;
- analysis of financial trends;
- impact of demographic and economic changes on services, revenue and expenses; and
- the costs that are deferred or postponed until the future.



Revenues will be forecasted objectively and cautiously in order to provide the most accurate estimates possible.

VI. Review of Rates, Fees and Charges

A study will be performed periodically by an independent rate consultant to ensure that rates, fees and charges are fully recovering costs on a fair and equitable basis.

VII. Adjustments to Rates, Fees and Charges

Adjustments to existing rates, fees and charges or the establishment of new revenue sources and associated rates, fees and charges shall be approved by the Commission.

GREENVILLE WATERPOLICY NO. FIN-12

DATE: 12/01/2015

SUBJECT: Fixed Asset Policy**CONTENTS**

- I. Introduction
- II. Fixed Asset Accounting System
- III. Policies and Procedures

I. Introduction

A fixed asset is defined as being tangible in nature and having a useful life longer than one year. Land, system infrastructure, buildings, vehicles, and equipment are generally what come to mind when we discuss fixed assets. Maintaining a complete and accurate accounting of Greenville Water's fixed assets with significant value is very important. The responsibility of stewardship involved in safeguarding such a large public investment is of the utmost importance to sound financial administration. This responsibility can be discharged only through an effective fixed asset accounting system.

II. Fixed Asset Accounting System**A. Function & Benefit**

The purpose of the fixed asset system is to ensure that our accounting records properly summarize fixed asset expenditure transactions, that physical safeguards are present to control our fixed assets, and that our records substantiate that assets used by Greenville Water are actually owned by us. An effective fixed asset system enables us to provide the proper stewardship over the large public investment we are responsible for, as well as present financial reports that accurately reflect this investment.

Fixed asset accounting procedures, internal controls and records are essential for effective property management, including insurance and risk management. The fixed asset system provides information for each recorded asset including its description, serial number, location, cost, date acquired, and depreciation. This information is necessary to determine the amount of property insurance required

and to adequately document a claim in the event of damage or loss from an insurable event.

A well maintained system also serves as a tool for use by management in decision-making. Proper use of fixed asset records may prevent unneeded assets from being acquired. Fixed asset information is also helpful in planning and budgeting for long-term capital needs.

The Accounting Division and the user departments working together in utilizing accounting records, source documents, fixed asset forms and reports can obtain an accurate recording of fixed asset transactions and information. This information can then be processed and entered into our fixed asset software.

B. Source Documents

Fixed asset forms will include a form that will be generated when assets are purchased or acquired by other means (Fixed Asset Addition), and a form (Fixed Asset Change Form) that will be generated when a fixed asset is sold, stolen, destroyed, transferred, etc. Source documents utilized by the Accounting Division include invoices, purchase orders, packing slips, and check copies.

C. Programs and Reports

Fixed asset software is used to maintain fixed asset information. Reports generated by the program include information on the listing of assets, depreciation, year to date additions and disposals.

III. Policies and Procedures

A. User Department Responsibilities

Ultimate responsibility for the stewardship of fixed assets rests with the user departments. Without their involvement and assistance, the fixed asset system cannot be maintained effectively.

B. Accounting Division Responsibilities

The Accounting Division's responsibilities include maintaining the fixed asset records required for financial reporting and managerial decision-making purposes.

C. Expenditure Accounts

Fixed assets or capital acquisitions are budgeted and accounted for in the general ledger in the following accounts:

1500

Land

1600 – 1700	Rights of Way
1900 – 1999	Buildings & Grounds
2000 – 2099	Standpipes & Tanks
2100 – 2190	Dams & Reservoirs
2200 – 2299	Mechanical Plant
2300 – 2399	Transmission
2400 – 2499	Distribution
2500 – 2599	Meters
2600 – 2697	Meter Boxes/AMR
2700 – 2799	Valves
2800 – 2899	Fire Hydrants
2900 – 3090	Railroad Siding: Pipe Yard
4010 – 4093	Office Equip & Furniture
4110 – 4199	Tools & Equip
4200 – 4299	Autos & Trucks
4300 – 4399	Equipment - Maintenance Building
4400 – 4499	Office Facilities
4500 – 4599	Lab Furniture & Equip

D. Valuation of Fixed Assets

Fixed assets should be recorded at historical cost. The cost of a fixed asset includes the purchase price or construction costs (including costs of engineering studies), and ancillary charges necessary to acquire the asset or to place it in the intended location and condition for use. Ancillary charges include costs such as transportation, permits, site preparation, professional fees and legal claims attributed directly to asset acquisition. For equipment, the cost of assembly and installation, and any testing or calibration should also be capitalized.

Donated assets are those acquired by gift or contribution and should be valued at their fair market value at the date of acquisition. Assets acquired by these methods are recorded as fixed assets with a corresponding credit to contributed capital.

Interest costs on assets constructed with the proceeds from debt should be capitalized as part of the cost of that asset. Those assets financed from tax exempt debt that restricts the use of proceeds of that debt to the acquisition of that particular asset, should have the interest capitalized net of any interest earned on the proceeds from the time of the borrowing until the completion of the project. Assets financed from debt borrowings that do not restrict the use of the proceeds of the financing to the acquisition of a particular asset, should have the interest on that debt capitalize from the time when construction expenses are incurred until the project is completed.

E. Capitalization Policy

Greenville Water has established a capitalization threshold of \$2,500. This means that assets valued less than \$2,500 will not be recorded in the fixed asset records, with two exceptions. One exception is meters and the second is land which will be recorded without regard to value. The rationale behind setting a \$2,500 minimum on the capitalization of fixed assets is to avoid recording assets with low values that do not, in aggregate, amount to a material portion of the value of our fixed assets. The less time spent controlling assets that have little impact on our financial status, the more time that can be devoted to controlling the larger dollar items.

F. Treatment of Costs Subsequent to Acquisition

Costs associated with fixed assets that occur subsequent to acquisition such as repairs, improvements, and additions are capitalized only if they significantly improve the performance of the asset, or significantly extend its life and meet the capitalization threshold of \$2,500.

G. Tagging

Assets will be tagged when acquired, with the tag having a fixed asset number as assigned by the Accounting Division. Assets that do not meet the capitalization threshold should also be tagged, but the tag will not have a number on it. Unnumbered tags will be given to department and division heads to affix to equipment that costs below \$2,500 and that have enough space for a tag to be placed on it.

H. Coding and Classification

Fixed assets will be recorded by class and function/description. They will be assigned an identification number that will increment by one. Asset ID's will be unique and none shall be duplicated or reused in the event of a disposal. Classifications will be made and will be assigned as follows:

Land

Land
Rights of Way

Buildings & Grounds

Buildings & Grounds
Standpipes & Tanks
Dams & Reservoirs
Mechanical Plant

Water Supply and Distribution

Transmission

Distribution
Meters
Meter Boxes
AMR Pilot Project
Valves
Fire Hydrants
Railroad Siding: Pipe Yard
Office Equip & Furniture

Equipment and Furnishings

Tools & Equip
Autos & Trucks
Equipment - Maintenance Building
Office Facilities
Lab Furniture & Equip

I. Physical Inventories

Physical inventories will be conducted to reconcile the fixed asset schedule to fixed assets actually on hand. The purpose of physical inventory is to verify the existence, condition and accuracy of our records for equipment owned by, donated to or accountable to Greenville Water. This is a team effort involving employees from Accounting as well as other department's staff. A cyclical physical inventory will occur to include all departments every 5 years. The most recent fixed asset schedule will be used for inventory purposes. It will reflect all acquisitions and disposals up to the starting date of the inventory. Annually, each department will be responsible for reviewing and signing off on the list of assets assigned to their area. The department head signature is his or her validation of their department's equipment. The list will be forwarded back to Accounting for review. The updated schedules will be reconciled with the removal reports in the event of changes. The permanent fixed asset records will be updated prior to the December 31 year end close.

Fixed asset records are used to assist in the determination of adequate insurance coverage on property, vehicles and equipment. A review of insurance coverage on fixed assets will be conducted annually and completed prior to December 31 to ensure an accurate January 1 renewal.

J. Impairment of Fixed Assets

An impairment of a fixed asset is defined as a significant, unexpected decline in the service utility of a fixed asset. A fixed asset should be tested for impairment when any one of the following triggering events occurs:

- Decline in market value of the asset;
- Change in the way the asset is used or a physical change in the asset;

- Adverse changes in legal factors or business climate;
- Accumulated cost in excess of amounts originally expected to construct or acquire an asset;
- Current expectation that an asset will be sold or disposed of significantly before the end of its useful life; and
- Current period losses with history of operating or cash flow losses associated with an asset.

If it is determined that a significant and unexpected decline in service utility has occurred that is more than temporary, it must be measured and reported in the financial statements. Department heads are required to complete a Fixed Asset Change Form to identify the impaired asset.

K. Disposal of Fixed Assets

Fixed assets shall be declared surplus by the Chief Executive Officer before being disposed and should then be disposed of in accordance with the methods provided in the Greenville Water Procurement Policy. Asset disposals including trade-ins will be accounted for using Generally Accepted Accounting Principles (GAAP).

User departments should fill out a Fixed Asset Change Form when one of their assets is sold, stolen, destroyed or transferred, etc.

L. Useful Lives

Useful lives will be assigned to fixed asset classifications as follows:

Buildings	40 - 50 years
Water supply and distribution system	25 -100 years
Equipment and furnishings	2 - 20 years

M. Depreciation

Fixed assets will be depreciated using the straight line method. No salvage values will be assigned to fixed assets. A half year depreciation will be taken on fixed assets for the year of acquisition.

Group depreciation will be used for water meters. Meters will be grouped by meter size, and by year and each group will be depreciated collectively. Meters 2" and below will have the group method applied.

Leases will be determined and accounted for as capital or operating pursuant to GAAP.

N. Recording of Fixed Assets

Fixed Asset Addition form will be generated by the departments with basic information about the asset when it is purchased (i.e. model number, serial number, etc.). Additionally, capital accounts, maintenance and repair accounts, contracted services accounts, and departmental materials and supply accounts in the monthly detail reports will be analyzed for expenditures at or above the \$2,500 capitalization threshold.

Transactions at or above \$2,500 in the repairs and maintenance accounts will be analyzed to determine whether or not they meet the criteria for capitalization. Also, transactions in the departmental materials and supplies and contracted services line items that meet the capitalization threshold will be analyzed to determine whether or not they are indeed fixed asset purchases. Although these are not capital expenditure accounts, fixed asset purchases are sometimes inadvertently coded to these accounts.

All costs associated with the acquisition of fixed assets should be captured even though they may occur over a period of time. Source documents and related backup materials will be pulled and maintained in a file for all fixed assets that are capitalized.

Other sources of fixed asset acquisition information include contracts which Greenville Water enters into, Commission meeting agendas and minutes, as well as Operating Budget and Capital Improvement Program documents.

Labor and material costs associated with construction projects will be allocated to projects annually. Projects that span several years should have their costs accumulated in a construction work in progress account until complete, whereupon they will be transferred to the appropriate classification.

Another source of additions to Greenville Water's system is water lines and services installed by developers during construction of subdivisions, which are donated to us for continued maintenance.

Labor and material costs allocated for capital improvements will be reclassified into the appropriate capital accounts by journal entry at year end.

GREENVILLE WATERPOLICY NO. FIN-13DATE: 12/01/2015SUBJECT: Accounting, Auditing and Financial Reporting Policy**CONTENTS**

- I. Basis of Accounting
- II. Accounts Receivable
- III. External Audit
- IV. Capitalization Policy
- V. Financial Reporting

I. Basis of Accounting

The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles applicable to state and local governments. Greenville Water's accounting and reporting policies conform to these generally accepted accounting principles (GAAP).

In order to have accounting information that is compatible with the needs of management, the modified accrual basis is used for budgetary accounting and financial planning purposes. However, for annual financial reporting purposes, needed adjustments will be made at year end to prepare external financial reports on the full accrual basis of accounting in conformity with GAAP.

II. Accounts Receivable**A. Accounting (Collection Efforts)**

Greenville Water will seek to maximize its collections using the available legal means at its disposal to collect delinquent accounts prior to them being written off. Accounts Receivable is an asset account reflecting amounts owed to Greenville Water.

1. Greenville Water will use proper internal control in the handling of monies and make timely deposits.
2. Greenville Water will properly and timely record the various receivables and provide for the appropriate collection methods.
 - a. Collection efforts include:
 - Collecting existing debt by searching for old balances and requiring payment prior to establishing new accounts.

- Participation in a debt collection program.
3. Greenville Water is to collect all outstanding charges for miscellaneous services. If payment is not received within 30 days of the due date, the account may be sent to an outside agency for collection. The following process/requirement must be met as part of the collection policy.
- a. The process:
 - When a customer has moved a final bill is generated, and payment is due within 21 days.
 - Final bill account balances are transferred to the active account for customers who have an active Greenville Water account.
 - Final bill invoices 30 days past due are considered for collection.

Collections may be submitted to the South Department of Revenue (DOR) for participation in the setoff debt program. This program attempts to garnish tax refunds for unpaid utility bills. Collections may also be submitted to the Government Enterprise Accounts Receivable (GEAR) program. The GEAR program is a more flexible and comprehensive debt collection service that includes garnishment of wages and state individual income tax refunds, use of tax liens, and levy of bank accounts. Collections may also be submitted to private collection agencies.

4. All unpaid accounts in the collection process after one year will be written off. Annually, Accounting will prepare a list of these accounts for management action.

III. External Audit

A. Auditor Responsibilities to the Commission

Greenville Water shall cause an annual audit to be made of the books and accounts. Auditors are accountable to the Commission and will have access to direct communication with the Commission if the staff is unresponsive to auditor recommendations or if the auditors consider such communication necessary to fulfill their legal and professional responsibilities.

B. Auditor Rotation

Greenville Water has deemed it advantageous to appoint an auditor for a five-year term with such appointment to be rotated automatically to another auditor at the end of five years.

The audit engagement shall be for three years, subject to annual review and approval by Greenville Water, the satisfactory negotiation of terms (including a price acceptable to both Greenville Water and the selected firm) and the availability of funding. Greenville Water shall have the right to extend the engagement for two (2) consecutive terms of one year each.

C. Auditor Selection Criteria

The Auditor shall be selected on the basis of professional competence and experience using the following criteria:

1. The Auditor shall be a certified public accountant licensed to practice within the State of South Carolina.
2. The Auditor shall have an understanding of the needs of Greenville Water and its plans for the future.
3. The Auditor's approach shall be thorough, comprehensive, and tailored to Greenville Water's needs.
4. The Auditor's staff to be assigned to the audit shall have specialized governmental auditing training and should have experience in auditing municipal utility systems.
5. The audit firm shall have a demonstrated commitment to a state and local government audit practice. The firm shall have the appropriate resources available to apply to the audit engagement.
6. The fees proposed by the audit firm shall be reasonable in view of the type and quality of services the firm will be providing. An auditor shall not be selected solely on the basis of a fee. Auditing is a professional service that should not be purchased strictly on the basis of the lowest cost.
7. The audit firm shall have a local office in Greenville, SC.

IV. Capitalization Policy

Capital outlay or fixed asset is used to refer to system infrastructure, land, buildings, equipment, and improvements other than buildings acquired for use in the provision of water service to customers. It is incumbent upon Department Directors to maintain adequate control over all of a department's assets, including its fixed assets, to minimize the risk of loss or misuse.

Not all fixed assets are required to be reported on the balance sheet. Specifically, fixed assets with extremely short useful lives and fixed assets of small monetary value (less than \$2,500) are properly reported as an "expense" in the period in which they are acquired. Fixed assets that are reported on the balance sheet are said to be "capitalized" and must meet the capitalization criteria established.

Capitalization is primarily a financial reporting issue. While it is essential to maintain control over all fixed assets, there are more efficient means than capitalization for accomplishing this objective in the case of smaller dollar-value fixed assets. Practice has demonstrated that fixed asset systems that attempt to incorporate data on numerous smaller fixed assets are often costly and difficult to maintain and operate.

The following criteria are established for inclusion in the capital outlay category:

1. Fixed assets should be capitalized only if they have estimated useful life of at least one year following the date of acquisition.
2. Fixed assets' capitalization threshold should be applied to individual fixed assets rather than to groups of fixed assets (e.g., desks, tables, software, etc.).
3. The capitalization threshold for each individual item is \$2,500.

Department Directors should exercise control over their non-capitalized fixed assets by establishing and maintaining adequate control procedures at the departmental level.

V. Financial Reporting

External Financial Reporting – each year a Comprehensive Annual Financial Report (CAFR) will be produced and made available on Greenville Water website. The CAFR will be prepared in compliance with GAAP.

Internal Financial Reporting – Monthly financial reports will be presented to the Commission after the close of each month. Such reports will enable the Commissioners to be constantly informed of the financial status of Greenville Water. Internal Financial Reporting will be presented using the modified accrual basis of accounting.

Internal Financial reporting (Budget to Actual Reports), detailing monthly and year-to-date expenses from each department's budget, is distributed on a monthly basis.

The primary purpose of this report is to enable those responsible with each department to monitor expenditures against budget line items and initiate appropriate action. Department heads are responsible for proper planning of expenditures not to exceed department budgets. If at any point it appears the budget of one of its major expense categories (personnel, operating, capital, etc.) will be exceeded prior to year-end, the department head will immediately present to the Chief Financial Officer proposed actions to reduce or eliminate planned expenditures to remain within budgeted totals, and/or request budget changes within their current approved budget.

Position Count



Greenville Water 2022 and 2023 Personnel Budget Summary

	2020 Actual	2021 Budget	2022 Budget	Budget Change	2023 Budget	Budget Change
Executive Management						
Chief Executive Officer	1	1	1	0	1	0
Chief Financial Officer	1	1	1	0	1	0
Chief Administrative Officer	0	0	1	1	1	0
Chief Operations Officer	1	1	1	0	1	0
Communications Manager	1	1	1	0	1	0
Director, Strategic Initiatives	1	1	1	0	1	0
Sustainability and Source Water Protection Specialist	0	1	0	-1	0	0
Executive Assistant	1	1	1	0	1	0
Asset Management Program Manager	1	1	1	0	1	0
Graphics Designer	0	0	1	1	1	0
Auditor	0	0	1	1	1	0
Business Process Analyst	0	0	1	1	1	0
Subtotal Executive Management	7	8	11	3	11	0
Human Resources						
Director - Human Resources	1	1	1	0	1	0
HR General Safety Specialist	1	1	1	0	1	0
Payroll and HR Specialist	1	1	1	0	1	0
Subtotal Human Resources	3	3	3	0	3	0
Information Technology						
Director - Information Technology	1	1	1	0	1	0
Manager - Information Technology	1	1	1	0	1	0
IT Analysts	4	5	4	-1	4	0
IT Security Analyst	0	0	1	1	1	0
Help Desk Technologist	1	1	1	0	1	0
Subtotal Information Technology	7	8	8	0	8	0
Watersheds & Reservoirs						
Watershed Manager	1	1	1	0	1	0
Caretaker	2	2	2	0	2	0
Team Leader	3	3	3	0	3	0
Maintenance and Protection	14	15	15	0	15	0
Subtotal Watersheds & Reservoirs	20	21	21	0	21	0
Water Resources - Fleet						
Fleet Services Supervisor	1	1	1	0	1	0
Fleet Services Mechanics	2	2	2	0	2	0
Subtotal - Water Resources - Fleet	3	3	3	0	3	0
Finance - Accounting						
Controller	1	1	1	0	1	0
Staff Accountant	4	4	4	0	4	0
Accounting Specialist	1	1	1	0	1	0
Subtotal - Finance - Accounting	6	6	6	0	6	0
Finance - Buildings and Grounds						
Custodian	1	1	2	1	2	0
Subtotal - Finance - Buildings and Grounds	1	1	2	1	2	0
Finance - Purchasing						
Purchasing Manager	1	1	1	0	1	0
Buyer (Ops Tech)	0	0	1	1	1	0

Greenville Water 2022 and 2023 Personnel Budget Summary

	2020 Actual	2021 Budget	2022 Budget	Budget Change	2023 Budget	Budget Change
Supply and Inventory Technicians	2	2	2	0	2	0
Subtotal - Finance - Purchasing	3	3	4	1	4	0
Business Services - Billing						
Billing Supervisor	1	1	1	0	1	0
Billing Specialist	1	1	1	0	1	0
Billing Representative	7	7	7	0	7	0
Subtotal - Business Services - Billing	9	9	9	0	9	0
Business Services - Customer Service						
Business Services Director	1	1	1	0	1	0
Customer Service Manager	1	1	1	0	1	0
Assistant Customer Service Manager	1	1	1	0	1	0
Receptionist	1	1	1	0	1	0
Customer Service Representatives	18	20	19	-1	19	0
Subtotal - Business Services - Customer Service	22	24	23	-1	23	0
Business Services - Field Services						
Field Services - Supervisor	1	1	1	0	1	0
Field Services - Assistant Supervisor	1	1	1	0	1	0
Dispatcher	1	1	1	0	1	0
Field Services Representatives	18	19	19	0	19	0
Field Services Representatives Trainees	4	6	5	-1	5	0
Subtotal - Business Services - Field Services	25	28	27	-1	27	0
Engineering						
Director of Engineering	1	1	1	0	1	0
CAD Tech	1	1	1	0	1	0
CCC Coordinator	1	1	1	0	1	0
CCC Tech	1	1	1	0	1	0
Hydraulic Modeling Engineer	1	1	1	0	1	0
Design and Inspection	1	2	2	0	2	0
Design and Inspection Trainee	2	1	1	0	1	0
Development Service Tech	4	4	4	0	4	0
Manager Development Services	1	0	0	0	0	0
Engineers	2	6	6	0	6	0
Engineering Techs	3	4	4	0	4	0
GIS Supervisor	1	1	1	0	1	0
GIS Techs	4	3	2	-1	2	0
Subtotal Engineering	23	26	25	-1	25	0
Field Operations - Management						
Director of Maintenance and Field Operations	0	1	1	0	1	0
Manager - Field Operations	1	1	1	0	1	0
Assistant Manager - Field Operations	0	1	1	0	1	0
Administrative Assistant	1	1	1	0	1	0
Subtotal - Field Operations - Management	2	4	4	0	4	0
Field Operations - C&M						
Crew Leaders	6	7	7	0	7	0
Team Leaders	10	11	11	0	11	0
Operations Techs	30	36	35	-1	35	0
Subtotal Field Operations - C&M	46	54	53	-1	53	0
Field Operations - Locating						

Greenville Water 2022 and 2023 Personnel Budget Summary

	2020 Actual	2021 Budget	2022 Budget	Budget Change	2023 Budget	Budget Change
Crew Leader	0	1	1	0	1	0
Damage Prevention Tech	6	5	6	1	6	0
Subtotal Field Operations - Locating	6	6	7	1	7	0
Water Resources - MGT						
Director - Water Resources	1	1	1	0	1	0
Assistant Director - Water Resources	0	1	1	0	1	0
Admin. Asst - Water Resources	1	1	1	0	1	0
Subtotal Water Resources - MGT	2	3	3	0	3	0
Water Resources - Lab						
Lab Manager	1	1	1	0	1	0
Lab Technicians	4	4	4	0	4	0
Distribution Water Quality Techs	6	6	6	0	6	0
Subtotal Water Resources - Lab	11	11	11	0	11	0
Water Resources - Stovall						
Superintendent	1	1	1	0	1	0
Lead Operators	5	5	5	0	5	0
Operators	8	7	7	0	7	0
Subtotal Water Resources - Stovall	14	13	13	0	13	0
Water Resources - Adkins						
Superintendent	1	1	1	0	1	0
Lead Operators	4	4	4	0	4	0
Operators	8	8	8	0	8	0
Subtotal Water Resources - Adkins	13	13	13	0	13	0
Water Resources - Maintenance						
Facilities Maintenance Manager	1	1	1	0	1	0
Facilities Maintenance Supervisor	1	1	1	0	1	0
Maintenance Techs	5	5	5	0	5	0
SCADA Tech	0	1	1	0	1	0
Maintenance Tech Trainee	1	1	0	-1	0	0
Subtotal - Water Resources - Maintenance	8	9	8	-1	8	0
Total Personnel Budget	231	253	254	1	254	0