

**SPARTANBURG WATER SYSTEM**

**FISCAL YEAR 2025 - 2026**

**ANNUAL OPERATING BUDGET**

*Commissioners*

John D. Montgomery - Chair

Horace C. Littlejohn, Jr. - Vice Chair

Angela M. Viney

*Chief Executive Officer*

Guy F. Boyle

*Chief Financial Officer*

Cam Cole

**Spartanburg Water System**  
**Estimated Revenue for Fiscal Years 2025 & 2026**

Source of Revenue	FY25 Budget	FY25 Revised	FY26 Request
<b>User Charges</b>			
Metered Water Sales	\$ 36,230,526	\$ 37,834,580	\$ 39,235,514
Fire Protection Charges	400,000	420,000	410,000
Base Charge	10,387,399	10,560,000	11,233,652
	<u>47,017,925</u>	<u>48,814,580</u>	<u>50,879,166</u>
<b>Billings, Collection &amp; Application</b>			
Late Payment Charges	280,000	308,998	290,000
Cutoff Service Charges	415,000	383,322	385,000
Returned Check Service Charges	35,000	43,110	40,000
New Account Fee/Transfer Fee	204,000	206,820	204,000
	<u>934,000</u>	<u>942,250</u>	<u>919,000</u>
<b>New Connections</b>			
Capacity Fees	759,375	1,424,600	776,250
Tap and Meter Sales	1,464,750	2,630,140	1,498,000
	<u>2,224,125</u>	<u>4,054,740</u>	<u>2,274,250</u>
<b>Recreational Income</b>			
Boating Permits	450,000	484,853	450,000
Pavilion	30,000	41,225	30,000
Other Watershed Permits	60,000	61,500	60,000
	<u>540,000</u>	<u>587,578</u>	<u>540,000</u>
<b>General Revenue</b>			
Hydro-Electric Revenue	80,000	101,375	80,000
Sewer Billing & Collection Fee	1,130,621	1,130,621	1,135,370
SSSD Fleet Services Fee	130,000	143,975	140,000
SSSD Administrative Fee	1,451,384	1,451,384	1,787,128
SSSD C & D Fee	304,851	304,851	301,114
SSSD Engineering Fee	1,247,117	1,247,117	1,384,312
Miscellaneous Cost Recoveries	130,000	130,000	130,000
Ice Machine Revenue-Ice	430,000	397,000	400,000
Ice Machine Revenue-Water	15,000	15,210	15,000
	<u>4,918,973</u>	<u>4,921,533</u>	<u>5,372,924</u>
<b>Interfund Transfer</b>			
Rate Stabilization Fund	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>
<b>Grand Total</b>	<u>\$ 55,635,023</u>	<u>\$ 59,320,681</u>	<u>\$ 59,985,340</u>

**Spartanburg Water System  
Expenditure Budget**

Dept: Total Company

Account #	Account Name	FY25 Budget	FY25 Estimated Expenditures	FY26 Request
<b>Labor</b>				
51000	Salaries and Wages	\$ 14,242,488	\$ 14,242,488	\$ 15,329,873
51100	Overtime	549,288	549,288	564,288
51200	Retirement	2,745,354	2,745,354	2,949,957
51300	FICA	1,131,571	1,131,571	1,215,902
51500	Group Insurance	2,000,000	3,387,749	3,000,000
51600	Worker's Compensation	59,682	70,050	75,779
51700	Employment Security Commission	10,000	-	5,000
51800	Other Post Employment Benefits	1,049,747	455,365	600,000
51900	Other Benefits-S/LTD Insurance	136,500	138,414	138,500
		<u>21,924,630</u>	<u>22,720,279</u>	<u>23,879,299</u>
<b>Supplies &amp; Maintenance</b>				
52000	Printing and Office Supplies	144,750	130,953	143,350
52100	Safety Equipment and Supplies	148,660	147,700	167,270
52200	Office/Computer System Maint.	576,834	336,506	608,410
52300	Vehicle & Equipment Maint.	250,000	300,000	275,000
52400	Vehicle & Equipment Fuel	348,800	419,800	331,300
52500	System Operation & Maintenance	2,122,750	2,148,750	2,232,625
52600	Building & Grounds Maintenance	730,950	782,382	839,400
52700	Treatment and Filter Supplies	2,446,591	2,446,591	2,647,063
52800	Lab Supplies	221,000	215,530	222,100
52900	Service Area/Watershed Maint.	38,000	38,000	38,000
		<u>7,028,335</u>	<u>6,966,212</u>	<u>7,504,518</u>
<b>Outside Services</b>				
53000	Utilities	1,576,603	1,581,701	1,696,492
53100	Telephone	248,378	242,634	265,203
53200	Uniforms	133,500	140,000	150,000
53300	Legal	60,000	24,100	50,000
53400	Consulting Services	360,506	352,222	618,270
53500	Audit	18,750	23,750	32,500
53600	Fees and Support Services	767,360	766,610	821,229
53700	Postage & Delivery	260,433	245,689	262,425
53900	Other Outside Services	965,508	1,151,704	1,324,579
		<u>4,391,038</u>	<u>4,528,410</u>	<u>5,220,698</u>
<b>Education &amp; Other Business Expenses</b>				
54000	Education, Training	263,700	204,042	288,226
54100	Meals and Lodging	44,100	41,402	46,900
54200	Transportation	7,650	7,804	8,550
54300	Memberships & Sponsorships	142,006	134,788	137,571
54400	Employment Expenses	26,190	26,000	34,890
54500	Employee Programs	253,765	258,589	278,422
54600	Company Training Programs	28,500	23,400	23,400
		<u>765,911</u>	<u>696,025</u>	<u>817,959</u>
<b>Capital Outlay</b>				
55000	Equipment/Other Capital Items	431,132	552,479	385,392
55100	Capital Improvements	900,000	1,700,000	900,000
55200	Small Equipment Replacement	63,950	79,112	85,350
		<u>1,395,082</u>	<u>2,331,591</u>	<u>1,370,742</u>
<b>Company Expenses</b>				
56000	Debt Service Principal & Interest	12,065,288	12,065,287	12,060,421
56100	Property & Liability Insurance	445,000	440,000	477,554
56200	Depreciation Fund	2,100,000	2,100,000	3,100,000
56300	System Improvement Fund	2,000,000	2,000,000	3,000,000
56400	Customer Relations & Info.	106,500	102,000	124,625
56600	Distribution System Rehab Fund	1,000,000	1,000,000	1,000,000
56700	Bad Debt Expense	150,000	150,000	150,000
56800	City Trfr-Economic Development	1,163,239	1,163,239	1,179,524
56900	Rate Stabilization	1,000,000	1,000,000	-
56925	Health Insurance Reserve	-	500,000	-
56950	Contingency	100,000	-	100,000
		<u>20,130,027</u>	<u>20,520,526</u>	<u>21,192,124</u>
<b>Grand Total</b>		<u>\$ 55,635,023</u>	<u>\$ 57,763,042</u>	<u>\$ 59,985,340</u>

**SPARTANBURG WATER SYSTEM  
DEPRECIATION FUNDING SCHEDULE**

	Replacement/ Renovation Cost	# of Years	Annual Amount
Expenditure Schedule			
1. Vehicle/Equipment Replacement	8,522,639	10	852,264
2. Storage Tank Rehab	4,060,191	15	270,679
3. Distribution Remote Facilities	3,340,000	Various	167,000
4. C&D Complex and Equipment	2,657,000	Various	332,125
5. Ice Houses	1,380,000	8	172,500
6. Drinking Water Treatment	97,154,895	Various	4,857,745
7. Watershed Management	2,689,700	Various	158,218
8. Lab Equipment	622,250	Various	77,781
9. IT Equipment & Systems	1,154,625	5	230,925
10. SCADA Equipment	3,514,600	11	319,509
11. Office Equipment	171,800	8	21,475
12. Engineering Equipment	186,500	5	37,300
13. Fleet Services Equipment	275,000	5	55,000
	Schedule Total		<u>7,552,521</u>
	FY 26 Funding Amount		<u>3,100,000</u>