

An aerial photograph of a long bridge spanning a wide body of water. The bridge has multiple lanes and a central green median. In the background, a city skyline is visible under a cloudy sky. The year '2023' is overlaid in large white numbers.

2023

The Board of
Water and Sewer
Commissioners of
the City of Mobile

FY 2023 Operating & Maintenance and Capital Budget

BOARD OF WATER AND SEWER COMMISSIONERS OF THE CITY OF MOBILE
2023 BUDGET
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INTRODUCTION



December 5, 2022

To the Board of Commissioners and Customers of the Board,

I am pleased to present the 2023 Annual Operating Budget and Capital Improvement Budget. The staff has worked diligently over the past few months to prepare and forecast our needs for the 2023 fiscal year. The budget is designed to help achieve our goals and objectives as outlined in our Strategic Plan and Master Plan.

Financial planning

Meeting new and revised regulatory permit requirements in the future will require additional capital investment in both the water and wastewater sectors. MAWSS has completed a master planning effort to evaluate the assets of the Board. A risk-based approach was used to prioritize assets for long term renewal and funding. This master plan was completed in 2018 and will assist MAWSS in forecasting their needs moving forward. Forecasting regulatory requirements is also a component of the planning effort.

MAWSS utilizes a financial planning model to optimize the balance between necessary rate increases and additional borrowing. Also taken into consideration are financial benchmarks such as days cash on hand and the debt service coverage ratio. The intent is to ensure the sustainability of the funding for capital projects, as well as to keep customer rates as low as possible.

In regard to the water system, the treatment plants and raw water conveyance systems were evaluated during the master plan for resiliency, redundancy, physical condition and technology to ensure the systems remain operational during times of power outage. The E.M. Stickney Water Treatment Plant was constructed in 1944. A project is currently ongoing to construct major electrical renovations throughout the plant with completion in late 2024. In 2023, the design of upgrades to the E.M. Stickney Water Treatment Plant processes will begin with a targeted bid date of late 2023. At the H.E. Myers Water Treatment Plant, a solids handling facility is being completely renovated with completion in 2023.

The predominant cause of sanitary sewer overflows (SSOs) in MAWSS' aging collection system is storm water inflow and infiltration through defects in aging collection system piping and manholes.

SSOs that reach Waters of the State are considered unauthorized discharges under the Clean Water Act and are prohibited. MAWSS will continue the need to expend resources both capital and operational budgets, to control and prevent SSOs within the system so that the potential for future U.S. EPA enforcement action is minimized. The effort to minimize SSOs includes ongoing collection system rehabilitation and the construction of wet weather conveyance and storage facilities in the Halls Mill Creek, Three Mile Creek and Eslava Creek sewer sheds. The Halls Mill Creek and Three Mile Creek Wet Weather Conveyance and Storage Facilities are complete and in service. The Eslava Creek Facility is in the design phase and easements are being acquired. The Eslava Creek facilities will be bid in 2023 with completion of construction in late 2025.



Wastewater treatment plant related projects include the recent completion of the Wright Smith, Jr. Wastewater Treatment Plant Headworks Replacement Project. The design of electrical upgrades throughout the Wright Smith Jr. Plant will begin in 2023 with construction beginning in 2024.

The C.C. Williams Wastewater Treatment Plant Dewatering Facility is under construction with completion in late 2023. A study is underway to determine what process improvements are needed at the C.C. Williams Wastewater Treatment Plant for addressing increased nutrient removal capabilities. This study will likely result in additional process capital improvements at the plant.

The Eslava Creek Force Main Replacement Phase 2 is complete and Phase 1 is currently under construction with a completion date in mid-2023. The completion of Phase 1 will complete the four - phase project of paralleling the 4.5 - mile pipeline from the Eslava Creek Lift Station to the C.C. Williams WWTP. The process of slip-lining the old force main will begin in 2023.

The Crenshaw St. Lift Station and Force Main upgrades project will break ground in November 2023 and be completed at the end of 2024. Magnolia Grove Lift Station and Force Main is beginning construction and will be completed in 2024. The Augusta Lift Station and Force Main upgrades and sanitary sewer renovations are complete.

An abandoned EMA Emergency Operations Center that is constructed on MAWSS property was conveyed to MAWSS ownership. The building is being renovated to be MAWSS new central laboratory. The project will be complete in 2023.

In June of 2020, The Alabama Department of Environmental Management ("ADEM") filed suit against MAWSS, alleging that MAWSS caused unpermitted discharges in the form of Sanitary Sewer Overflows (SSOs). MAWSS entered a Consent Order with ADEM and the Alabama Attorney General on October 12, 2021. Civil penalties in the amount of \$954,000 must be paid over a period of 5 years. The injunctive relief program is predominantly performing projects identified in the Board's Master Plan, some of which are mentioned above.

Key Objectives to the 2023 budget:

- Sustain the production and treatment of quality water and wastewater services to the citizens of Mobile, AL.
- Develop ways to save on operating costs due to high inflation that was experienced in 2022.
- Ensure pay and benefits remain fair and competitive.
- Increasing operating efficiency which includes technology improvements, employee trainings, fleet management, and other factors.
- Continue to increase PayGo funds for capital improvements.
- Continue the projects outlined in Phase I of the Master Plan and begin Phase II of the Master Plan.
- Ensure revenue requirements will be met in order to sustain a balanced budget.
- Expand customer payment options.



FY 2023 BUDGET HIGHLIGHTS & ASSUMPTIONS

- With consumption projected to be slightly more in 2022 compared to 2021, we have to assume consumption will remain the same if not lower in 2023. With inflation increasing to 8-10%, with consumption in mind, and considering the operating, capital, and debt service needs of the Board, there will be 7.5% rate increase on volumetric charges. All other fees and charges will remain the same. This is projected to increase revenues by approximately \$8.3 million. Total revenue is budgeted to be approximately \$127 million.
- The Budget assumes the additional debt requirements that will go into effect during the 2023 year. The Board anticipates closing on five SRF loans totaling approximately \$72.3 million.
- Operating expenses will increase from the 2022 operating budget. Total operating expenses are projected to be approximately \$67.6 million or a 5.2% increase.
- The total Capital Improvement Budget is \$53 million. The funding for this expense comes from two different sources: PayGo (cash) Funds and Debt Financing. Capital Improvements funded by PayGo (cash) is estimated to be approximately \$30 million and Capital Improvements funded by debt will be approximately \$23 million.
- A 5% COLA for active employees is assumed in the overall labor costs. The last COLA the Board implemented was in 2022.
- Budgeted positions decreased from 370 to 363.
- \$325,000 of OPEB funding is estimated based on actuality determined contributions.

As outlined in the 2014 Trust Indenture, the Board must adopt the annual budget by December 31 each year. The overall theme or priorities of the budget does not change from year to year. The biggest differences in priorities from year to year are the capital projects being completed. As with the 2022 year, the priorities of the 2023 Annual Operating and Capital Budget will allow MAWSS to continue to work on completing Phase I of the Master Plan, start Phase II of the Master Plan, and provide high quality water and wastewater services to our customers while achieving our goals outlined for the next several years.

Sincerely,

Bud McCrory
Executive Director

MISSION STATEMENT

Mobile Area Water and Sewer System will protect and enhance the health, safety, and economic wellbeing of our community through responsible management of water resources while providing superior customer service.

VISION STATEMENT

Mobile Area Water and Sewer System will become a model utility to create and protect resources for future generations. We will lead our industry and provide services to accommodate regional economic development and growth.

VALUES

Environment	We are guardians of the environment and honor this great responsibility by ensuring that our actions reflect our resolve to protect the health of the environment.
Communication	Effective communication with the community and throughout our organization is the means by which we will maintain alignment toward our goals and the needs of our customers.
Customer Service	We are servants of the community and make every effort to fulfill this privilege by placing our customers first in all that we do.
Trust	Trust is the foundation of relationships. We strive to understand and rely on each other as we build strong teams and partnerships.
Employees	We acknowledge, respect, and promote the well-being and professional development of our employees because they are the heart of our organization.
Integrity	We weave virtue, honesty, sincerity, and acceptance of duty into our daily efforts so that integrity is the banner of our commitment.
Continuous Improvement	We always seek to improve our organization and ourselves because the community deserves the best we can offer.



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**Board of Water and Sewer of Mobile
Alabama**

For the Fiscal Year Beginning

January 01, 2022

Christopher P. Morill

Executive Director

**BOARD OF WATER AND SEWER COMMISSIONERS
OF THE CITY OF MOBILE**

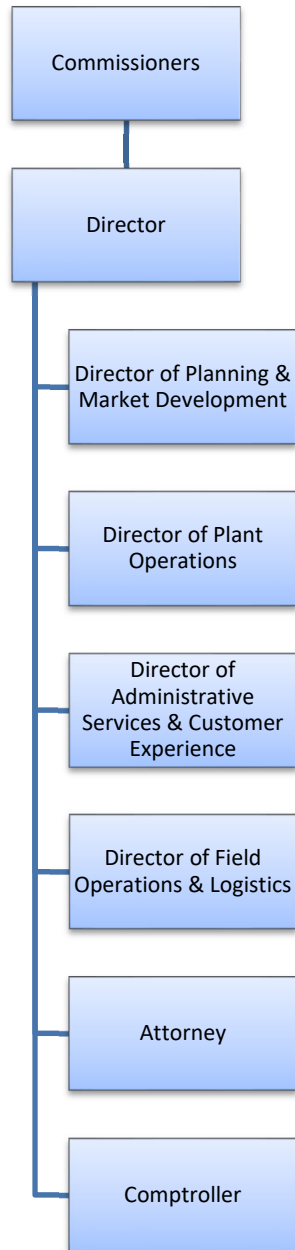
**Appointed Commissioners
FY 2022**

Sheri N. Weber	Chair
Term	October 4, 2016 to October 1, 2022
Thomas Zoghby	Vice-Chair
Term	March 23, 2021 to October 1, 2026
Raymond L. Bell, Jr.	Secretary-Treasurer
Term	August 11, 2020 to October 1, 2024
Barbara Drummond	Commissioner
Term	July 7, 2020 to February 2, 2026
Maria Gonzalez	Commissioner
Term	April 4, 2020 to April 28, 2026
Kenneth W. Nichols	Commissioner
Term	December 13, 2016 to February 1, 2022
Linda St. John	Commissioner
Term	December 21, 2021 to December 21, 2027



**BOARD OF WATER AND SEWER COMMISSIONERS
OF THE CITY OF MOBILE**

Organizational Chart



**BOARD OF WATER AND SEWER COMMISSIONERS
OF THE CITY OF MOBILE**

**Selected Administrative Staff
FY 2023**

Billy McCrory, Jr.	Executive Director
Doug Cote	Director of Plant Operations
Calressia Clark	Director of Field Operations & Logistics
Daryl Russell	Director of Planning & Marketing Development
Fatima Washington	Director of Administrative Services & Customer Experience
Bradley Dean	Attorney
Van Shepard	Comptroller
Mitch Jackson	Customer Operations Manager
Monica Allen	Public Affairs Manager
Russell Lomax	Water and Sewer Operations Manager
Markus Moore	Engineer II

About the Board

The Board of Water and Sewer Commissioners of the City of Mobile (The Board) was created in 1952 by an Act of the Alabama State Legislature as an independent water and sewer Utility. The Board, doing business as Mobile Area Water & Sewer System (MAWSS), provides water and wastewater services to customers in the City of Mobile and the surrounding areas. MAWSS is a public agency or instrumentality existing under the provisions of Act No. 775 adopted at the 1951 Regular Session of the Legislature of Alabama, as amended, which has been recodified as Code of Alabama 1975, Sections 11-50-340 through 11-50-358, as amended, and by an ordinance adopted by the governmental body of the City of Mobile on September 18, 1952. The Board is composed of seven (7) board members who serve staggered six (6) year terms. Mobile Area Water & Sewer System is a quasi-governmental agency located in South Alabama with over 330 employees and 130 retirees.

The Board is a separate governmental unit granted independent authority by the State of Alabama General Statutes. The Board does not receive funding from the state or any other local government. The Board has business activities for the provision of water and sewer services. It is fiscally independent, has the authority to set its own budget, set rates, and issue debt in its own name without the approval of any other governing body. Operations are funded through water and sewer usage fees.

The Board has a fiduciary fund for which it is responsible. The Board established the fiduciary fund to provide assets in trust to meet future other postemployment benefit (OPEB) obligations.

The Board currently provides services to approximately 90,000 accounts within the City of Mobile and portions of the unincorporated areas of Mobile County. MAWSS also sells treated water from the J. B. Converse Reservoir (Big Creek Lake) to wholesale customers, and untreated or raw water, also from Big Creek Lake, to industrial customers.

Related Organization

The City Council members of the City of Mobile, Alabama are responsible for appointing the seven (7) members of the Board. However, they do not have the power to impose their will upon the members of the Board.

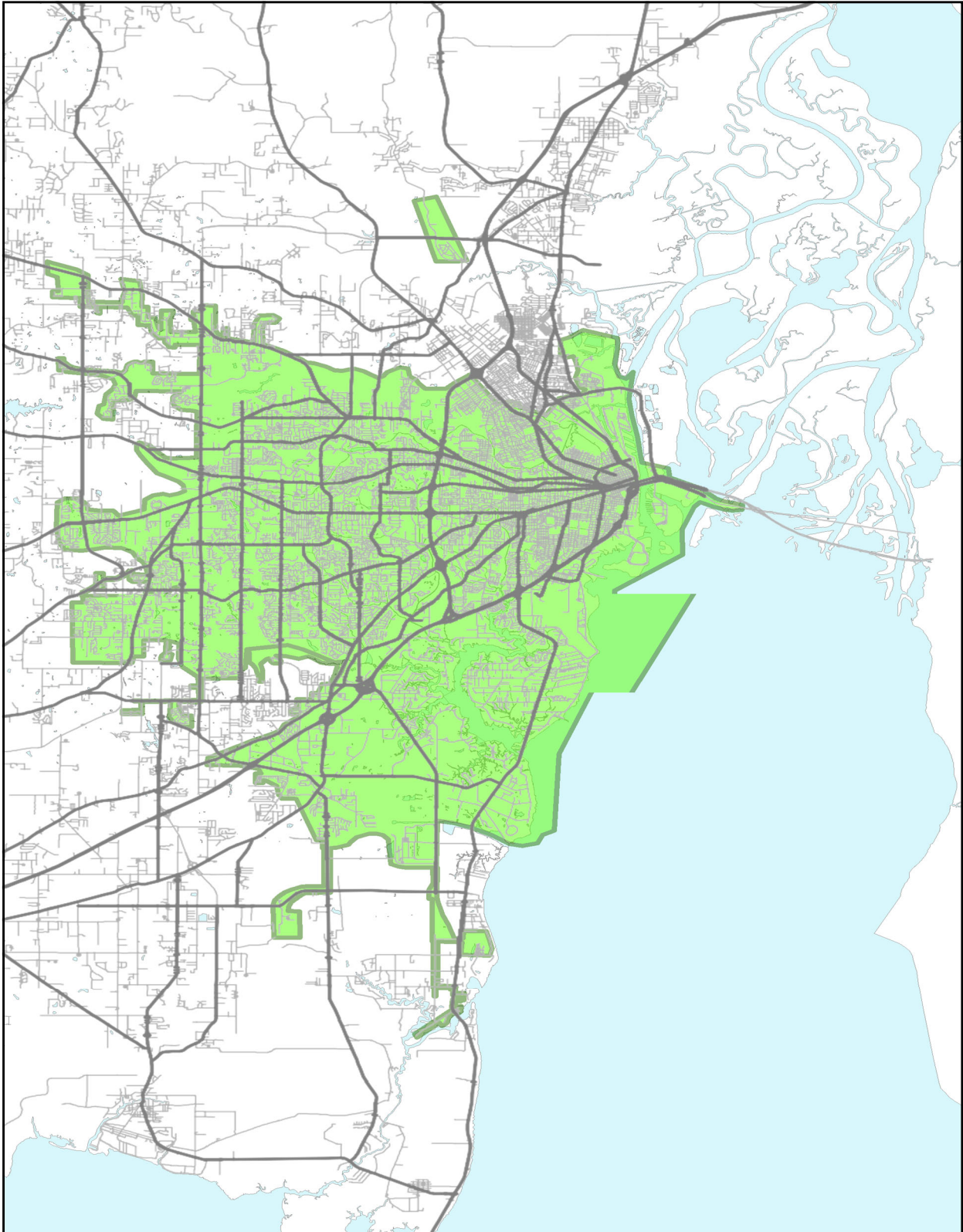
The Board's financial statements and budget have been prepared in conformity with accounting principles generally accepted in the United States of America as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles.

Under provisions of GASB, the Board is considered a special-purpose government and is not a component unit of any other entity. The Board's financial statements include both the business activities and fiduciary activities of the Board.

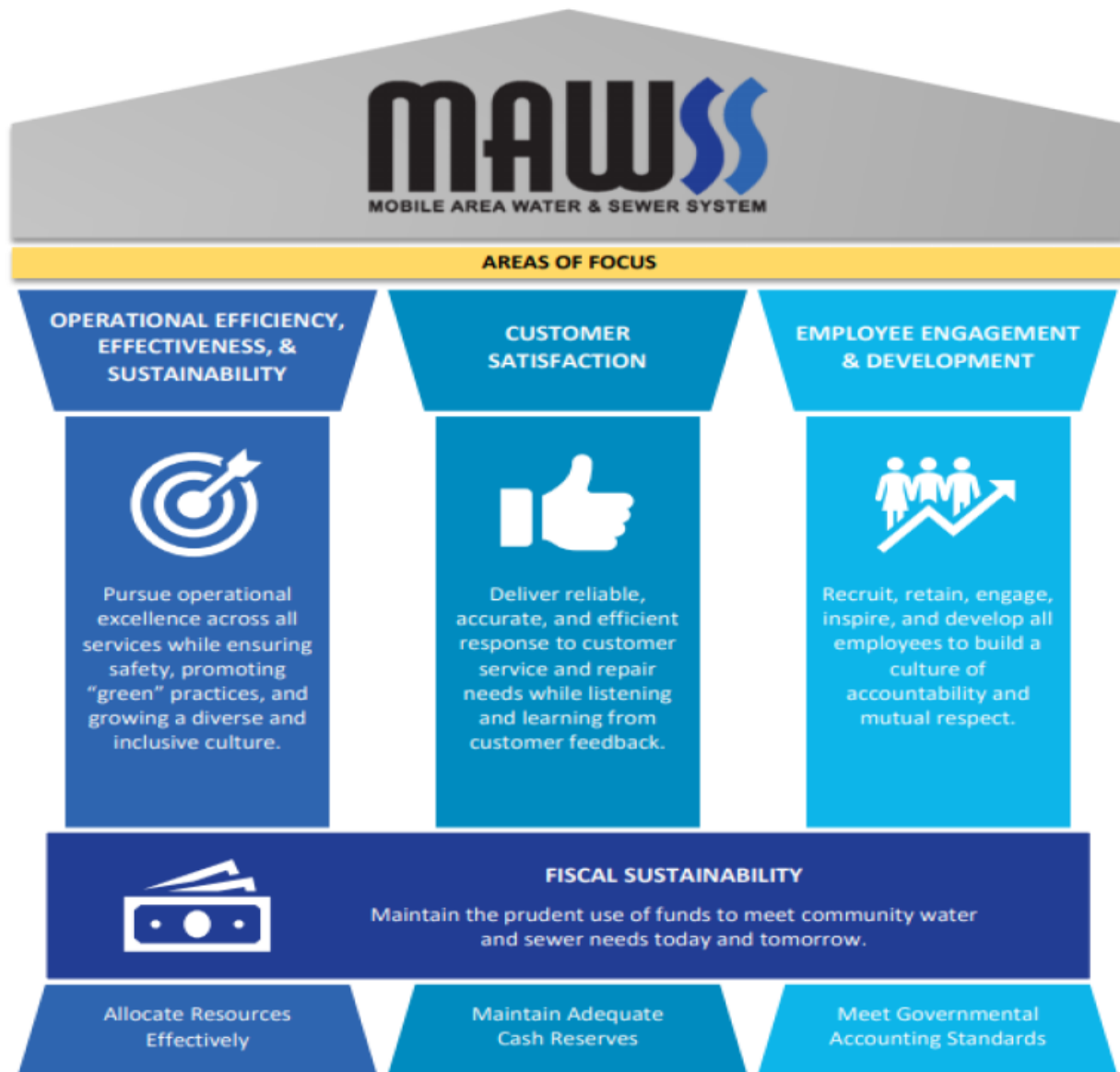
Key Performance Indicators (KPIs)

Throughout the year, the executive staff will update KPIs to ensure MAWSS is achieving our goals as outlined in the strategic plan. These measures are then evaluated by the Board. KPIs are developed for the following categories: Operating efficiency, Fiscal Sustainability, Customer Satisfaction, and Employee Engagement.

**Service Area
City of Mobile, AL**



OUR STRATEGIC PLAN - VISION 2026





FISCAL SUSTAINABILITY

Maintain the prudent use of funds to meet community water and sewer needs today and tomorrow.

STRATEGIC GOALS AND TACTICS

- 1.1. Grow the overall number of residential, commercial, and industrial customers**
 - A. Develop understanding of legal authority of service expansion into other areas
 - B. Review "in-fill" opportunities in existing service area and establish incentives for development
 - C. Identify wholesale customers within Mobile County
 - D. Review potential of converting septic tank users into sewer system customers
 - E. Continue to promote current water and wastewater services through local Chamber of Commerce relationship
- 1.2. Uphold fiscal and operational sustainability while maintaining low competitive rates**
 - A. Continue to balance rate increases and borrowing in order to fund future capital needs
 - B. Maintain reserves and positive performance of key financial measure benchmarks to ensure organization's high credit rating
 - C. Assist in the development and deployment of employee education in relationship to fiscal and operational responsibilities
 - D. Develop periodic leadership fiscal review process
- 1.3. Increase customer awareness of fiscal and operational service benefits and needs**
 - A. Summarize Comprehensive Annual Financial Report (CAFR) for appropriate audience to improve overall understanding
 - B. Incorporate fiscal and operational benefits and needs regularly into social media campaigns
 - C. Increase speaking engagement opportunities focused on fiscal and operational benefits and needs
 - D. Weave cost of service into all engagement activities as appropriate to audience (e.g., Citizen's Water Academy, community meetings, etc.)
- 1.4. Continue to pursue and build supplier diversity objectives and relationships**
 - A. Increase participation in and utilization of the Supplier Diversification Program
 - i. Increase communication and training regarding the Supplier Diversity program
 - a. Employees
 - b. Suppliers
 - c. Contract Service Providers
 - ii. Promote past accomplishments and future program goals to all stakeholders

KEY PERFORMANCE INDICATORS

- | | |
|---|---|
| <ul style="list-style-type: none"> • Credit rating • Total O&M expenditures as percent of revenue • Total number of customers (wholesale, residential, commercial, industrial, raw water) • Total percent of eligible dollars spent with participants of the Supplier Diversification Program • Days of cash on hand | <ul style="list-style-type: none"> • Debt service coverage ratio compared to both trust indenture requirement as well as internal target • O&M cost as percent of total revenue compared to identified peer utility group range (low and high percent) • Percent of total asset value spent on asset renewal annually • Privilege cost percent • Total annual debt |
|---|---|



OPERATIONAL EFFICIENCY, EFFECTIVENESS, AND SUSTAINABILITY

Pursue operational excellence across all services while ensuring safety, promoting “green” practices, and growing a diverse and inclusive culture.

STRATEGIC GOALS AND TACTICS

- 2.1. Sustain and improve existing service levels across Operations, Administration, and Technology while maintaining environmental and regulatory compliance**
 - A. Continue to implement Infrastructure Master Plan and periodically evaluate for needed changes going forward
 - B. Develop and implement an effective Technology Master Plan that is adaptable to change as required
 - C. Define the characteristics of “Model Utility” as intended in the Board’s Vision and implement efforts to meet or exceed
 - D. Define actionable KPIs for each department
 - i. Benchmark high performing peers to determine what is measured and how it is measured
 - ii. Use benchmarks in conjunction with MAWSS strategy, processes, and culture
 - E. Develop formal approach to review KPIs and drive improvement actions
 - F. Define organization-wide document management strategy
- 2.2. Maintain and improve safety and security awareness and practices across all activities**
 - A. Review and update policies and procedures related to safety and security
 - B. Integrate safety and security requirements and certifications into Master Training Plan
 - C. Incorporate safety and security requirements and behaviors in all employee evaluation processes
 - D. Improve and further implement both cyber and physical security measures
 - E. Develop and implement a property management program
- 2.3. Continue building MAWSS ‘green’ consciousness and practices**
 - A. Explore use of hybrid and alternative fueled vehicles
 - B. Increase recycling and expand our continued focus on waste reduction and energy efficiency
 - i. Conduct inventory of current programs and projects underway and explore opportunities to expand as viable
- 2.4. Grow a diverse and inclusive culture**
 - A. Encourage, promote, and require inclusive leadership practices across all levels of supervision
 - B. Ensure diversity and inclusion in hiring/promotion practices
 - C. Incorporate diversity and inclusiveness training within the Master Training Plan across all positions
 - D. Incorporate culture and climate checks in annual employee engagement survey process
 - E. Establish periodic third-party internal culture and climate assessments

KEY PERFORMANCE INDICATORS

- | | |
|--|--|
| <ul style="list-style-type: none">• Percent of rate and fee structure that reflects cost of service (including funding capital investments, O&M, and contribution to fund reserves) - actual compared to budget year over year• Operating cost coverage (total operational revenues/total operating costs) for water and wastewater• Total annual water pumped (billions of gallons)• Percent of complete infrastructure master plan by phase• Miles of water main• Miles of sewer main | <ul style="list-style-type: none">• Percent of complete technology master plan• Recordable lost time rate• Percent of new employees hired from monitored groups (compared with company, labor market, or industry benchmarks)• Water loss (water pumped/sold)• Overtime hours to regular hours• Water main breaks per mile of pipe per year• Sewer main breaks per mile of pipe per year• Total percent of eligible expenditures with diverse suppliers |
|--|--|



CUSTOMER SATISFACTION

Deliver reliable, accurate, and efficient response to customer service and repair needs while listening and learning from customer feedback.

STRATEGIC GOALS AND TACTICS

- 3.1. Deliver reliable, accurate, and efficient response to customer service and repair needs**
 - A. Automate work order administration
 - B. Provide customer real-time usage data
 - C. Improve work order scheduling through Infor/GIS connectivity to optimize routing response
 - D. Improve interdepartmental resource allocations, sharing, and communication
 - E. Study work processes to further understand opportunities to improve efficiency (i.e., cost effectiveness and productivity)
 - F. Development of Master Technology Plan
 - i. Software to support customer service improvements
 - ii. Increase employee understanding and use of software to improve customer service levels
- 3.2. Drive Customer Service improvements based on feedback from current and prospective customers**
 - A. Establish channels for follow-up customer service feedback at all customer contact points
 - i. Provide customer service survey
 - ii. Automate phone surveys for customer calls
 - iii. Develop service ticket email survey for service call follow-up
 - iv. Provide 'Chat Now' service for immediate website customer contact
 - v. Continue social media feedback
 - B. Set up standardized periodic customer feedback/ opportunity review process
 - i. Develop Board and public reporting of feedback-based improvement actions
- 3.3. Engage and educate all community stakeholders and customers**
 - A. Develop and deploy "MAWSS Listens" initiative
 - B. Continue "Citizen's Water Academy"
 - C. Expand local school outreach
 - D. Develop community outreach and engagement program
 - E. Expand website as an educational tool
- 3.4. Provide clear and consistent communication to our customers from within all areas of our organization**
 - A. Identify examples of conflicting communication; design and deploy employee training as needed to eliminate conflicting information
- 3.5. Expand Customer Assistance Programs**
 - A. Explore, improve, and enhance MAWSS Customer Financial Assistance Programs and expand public awareness of and participation in programs

KEY PERFORMANCE INDICATORS

- Average residential water and wastewater bill as a percent of median income in Mobile County
- Percent of customers surveyed that rate MAWSS as "good" or better
- Number of households positively impacted by customer assistance programs (CAPs)
- Monthly abandoned call rate
- Average call wait time
- Number of work orders created by customer requests (not including new service requests)
- Elapsed time to completing customer work orders from time requested (not including new service requests)
- Annual sanitary sewer overflows (SSO)
- Rates compared to peer group utilities
- Percent of water and wastewater bill of median income in Mobile County



EMPLOYEE ENGAGEMENT AND DEVELOPMENT

Recruit, retain, engage, inspire, and develop all employees to build a culture of accountability and mutual respect.

STRATEGIC GOALS AND TACTICS

- 4.1. Consistently engage, inspire, and develop all employees**
 - A. Expand employee participation in Citizen's Academy
 - B. Develop Master Training Plan
 - i. Complete department training needs assessment
 - a. Engage both leadership and staff in determining training needs
 - ii. Based on needs, develop appropriate employee training plans by department and position
 - iii. Incorporate diversity, inclusion, sensitivity, and bias training across the organization
 - C. Improve employee onboarding/orientation process to incorporate use of new technology and leadership check-ins
 - D. Periodic all hands meetings
 - E. Conduct annual all employee engagement survey and identify improvement actions based on results
 - F. Update employee policies for simplicity and clarity
- 4.2. Recruit and retain appropriately skilled, motivated, and responsive employees**
 - A. Update job descriptions to better fit employee duties
 - B. Improve consistency of workforce planning
 - C. Expand applicant pool
 - D. Improve interview and selection process
 - E. Improve early employee evaluation effectiveness during probationary period
 - F. Improve hiring practices, evaluation, and promotion to ensure equity and fairness
 - G. Leverage insights from employee exit interviews to address solutions to maximize employee retention
- 4.3. Develop a culture of accountability and mutual respect through consistent, constant, objective evaluation, feedback, and inter-company cooperation**
 - A. Develop and deploy inter-department customer service surveys to improve inter-company cooperation
 - B. Develop and deploy an annual employee engagement process that incorporates an annual survey, focus groups, and action plans
- 4.4. Engage each employees' understanding of fiscal and operational responsibilities**
 - A. Develop and deploy an Employee Water Academy
 - B. Include fiscal and operational feedback at periodic all hands meetings
 - C. Incorporate fiscal responsibility into core curriculum as part of the Master Training Plan
 - D. Complete and implement MAWSS Incentive Program
- 4.5. Continuously inform and engage the organization's Board of Directors**
 - A. Establish multiple retreats throughout the year to review strategic plan performance/gather feedback
 - B. Continue use of Board Committees to allow for in-depth review, discussion, and guidance

KEY PERFORMANCE INDICATORS

- | | |
|---|---|
| <ul style="list-style-type: none"> • Number of employees • Employee retention percent rate • Employee engagement survey participation level (percent of total employees) • Employee engagement index rating (from survey) | <ul style="list-style-type: none"> • Average training hours per employee • Number of employees with pertinent advanced education/certifications • Total hours worked • Total overtime hours |
|---|---|

OUR STRATEGIC PLANNING PROCESS



Developing the strategic plan was a true collaborative process and a purposeful collection of stakeholder input focused on developing the direction of MAWSS. The strategic planning team, working with a third-party facilitator, began the process of gathering information to conduct an environmental scan and performance review. This information was used to determine the impact of the environment on the future of MAWSS, to review the current strategic plan and goals, and to evaluate performance data related to organizational development, business operations, and customer service. These findings served as the basis to conduct a SWOT (strengths, weaknesses, opportunities, and threats) analysis, which was then reviewed by the team in relation to the current strategic plan. This information became the springboard from which a new strategic plan could be built.

Subsequent strategic planning team meetings were held to review SWOT analysis and provide feedback. Using this information as well as previous findings, the team defined new/updated strategic goals, which will guide the organization in coming years.

To support the strategic goals, the team set its strategic objectives and critical initiatives, which will be the focus of action for the remaining five years. Key performance indicators were also developed to measure progress toward achieving these goals. Once all components were developed, the plan was submitted to the Board of Directors, who reviewed and approved the **Strategic Plan**.

This Strategic Plan will drive our work and will be continuously monitored using our identified key performance indicators.

KPI Tracking

Throughout the year, MAWSS will update our KPI spreadsheet to continuously monitor our progress and ensure we are headed down the correct path for our Strategic Plan. Below are summaries of some of the measurements to show our progress within the following categories: Fiscal Sustainability, Operational Efficiency, Customer Satisfaction, Employee Engagement & Development:

FISCAL SUSTAINABILITY

Measurement	FY 21 Actual			FY 22 Projected			FY 23 Budgeted		
	Requirement	Goal	Actual	Requirement	Goal	Actual	Requirement	Goal	Actual
Debt Ratio	1.25	1.5	2.02	1.25	1.5	2.3	1.25	1.5	2.21
Days Cash on Hand	200	200	291	200	200	317	200	200	309
Operating Ratio	N/A	< 56%	52%	N/A	< 56%	50%	N/A	< 56%	53%
Return on Assets	N/A	> 2.41%	6.91%	N/A	> 2.41%	6.73%	N/A	> 2.41%	6.56%

Operational Efficiency

Measurement	FY 21 Actual		FY 22 Projected		FY 23 Budgeted	
	Goal	Actual	Goal	Actual	Goal	Projected
Water Loss	13%	18%	13%	16.00%	13%	-
OT Hours to Regular Hours	<= prior year	3%	<= prior year	3%	<= prior year	3%
Water Main Breaks per Mile of Pipe	18	61	18	20	18	-
Sewer Main Breaks per Mile of Pipe	6	9	6	6	6	-

KPI Tracking (continued)

CUSTOMER SATISFACTION

Measurement	FY 21 ACTUAL		FY 22 PROJECTED		FY 23 BUDGETED	
	Goal	Actual	Goal	Actual	Goal	Projected
Monthly Abandoned Call Rate	12.5%	10%	12.5%	27%	12.5%	-
Average Call Wait Time	2:15	2:14	2:15	1:52	2:15	-
Elapsed Time to Complete Customer Work Orders	6	7	6	4	6	-

EMPLOYEE ENGAGEMENT & DEVELOPMENT

Measurement	FY 21 ACTUAL		FY 22 PROJECTED		FY 23 BUDGETED	
	Goal	Actual	Goal	Actual	Goal	Projected
Employee Retention Rate	88.0%	78%	88.0%	83%	88.0%	-
Employee Turnover	10%	22%	10%	17%	10%	-
Average training Hours per Employee	25	22	25	22	25	-

BUDGET PROCESS

History of the Budget

MAWSS is currently made up of multiple cost centers (departments). Each cost center is responsible for completing their budget each year. After completion, all the data is compiled into a one-page budget for the Board to review and adopt. The one-page budget has a long history. Since MAWSS' inception, the consulting engineer and the full-time secretary treasurer together prepared the one-page budget prior to October 20 of each year. It wasn't until the early 1990s that cost center line item budgets were developed that supported the amounts on the one-page budget. These cost center budgets were prepared by the comptroller with little or no input from the various managers. As time progressed, the development of the budget was shifted to the various managers which allowed them a say in their departmental needs. Today each cost center manager prepares their department's budget, providing input into what the overall budget will be.

The 2014 Indenture of Trust removed several requirements of the budget process, including the adoption of a preliminary budget in October and public hearing with newspaper publication. However, MAWSS has chosen to continue with both the public hearing and the newspaper publication. We believe that we have a fiscal responsibility to keep our customers informed and we strive to be as transparent as possible.

BUDGET PROCESS

Basis of Accounting

Enterprise funds are presented on the accrual basis of accounting using governmental accounting standards applicable to an enterprise fund for business activities and to fiduciary funds for the Board's OPEB trust fund.

Basis of Budgeting

The Board sets its budget on a cash basis of accounting. The Board does not consider non-cash items (i.e. depreciation, amortization, gains/loss on sale of assets, etc...) and considers debt and capital purchases as expenses when preparing the budget. The objective of the budget is to determine the amount of cash coming to the Board (revenue) and the amount of cash used by the Board (operating expenses, capital improvements, debt service). This basis is different from what is shown on the audited financial statements. The Board does not budget for a change in net position.

Recognition of Revenue

The Board's main source of revenue is derived from water/sewer services. Business activity revenues are recognized when water is used by the customer or when wastewater services are provided to the customer. Meters are read throughout the month and billed during different cycles of the month.

Fiduciary fund revenues are recognized when earned. Earned revenues include the change in fair value of investments for the reporting period as all investments are carried at fair value in the statement of fiduciary net position.

Operating Revenues and Expenses

Operating revenues and expenses result from providing water and wastewater services, which are the Board's principal ongoing operations. The Board also recognizes connection charges and capacity fees to connect to the system as operating revenues. Operating expenses include the costs to provide these services, administrative costs, and depreciation on capital assets. All revenues and expenses not meeting these definitions are reported as non-operating revenues and expenses.

Budget Adoption

The following steps are taken each year to ensure the Board stays in compliance with its Trust Indenture:

(a) Prior to the beginning of each Fiscal Year, the Board shall prepare and approve an annual budget for the System for the next ensuing Fiscal Year. Such budget shall show in reasonable detail:

- (1) the System Revenues estimated to be derived during such Fiscal Year;
- (2) the Operating Expenses estimated to be incurred during such Fiscal Year; and
- (3) the amounts which it is estimated will be paid into the Special Funds (Debt Service and Capital).

(b) The Board shall, after the adoption of the budget for each Fiscal Year, furnish a copy thereof to the Trustee and to any Holder who shall have made a written request therefor to the Board.

(c) The Board may at any time and from time to time, by Resolution, amend any budget so adopted.

The budget of the Board of Water and Sewer Commissioners of the City of Mobile ("Board") is adopted in accordance with the provisions of the *Indenture of Trust*, as revised November 2014, between the Board and its bond trustee, Regions Bank.

Budget Amendments

Amendments to the total combined budget shall be approved by resolution by the Board. Amendments to the departmental budgets will be made during the year as needed without Board approval.

Budget Calendar

The budget calendar is as follows:

August	Budget prepared by each cost center
August	Budget review by Director and Division Heads
September	Review budget information with the Finance Committee
October	Review budget information with the Board
October	Newspaper publication
November	Public hearing
December	Final budget adoption
December	Provide approved budget to Trustee

BUDGET DEVELOPMENT

Operating and Maintenance Budget

Each Cost Center will receive its own budget workbook from the Accounting Department. Cost Center budget workbooks are prepared in Excel format. Each Cost Center supervisor/manager receives five worksheets within its Excel workbook: Cost Center Operating budget, a detailed calculation template for all requested amounts, prior year calculations, the cost center capital budget, and a checklist of all items under review. The workbooks are completed and reviewed by the Supervisors, Managers, and Department Heads, and then submitted to Accounting for consolidation and subsequent review with the Director and Division Heads. The main worksheet lists the entire chart of accounts, five (5) years of actual expenses for that cost center, the prior year budget, current year budget and a column to complete the upcoming year's budget. Information on the five-year average, five-year median, and current year annualized is also provided. The section for labor costs includes calculated fields based on another workbook where information on positions is maintained by Accounting. (See Budgeting for Positions below.)

Labor/ Positions

There are two parts to the process of budgeting for positions. One is to determine the number of employees that are budgeted, and the other is to arrive at a dollar value of all payroll-related expenses based on that number of employees.

To determine the number of employees, the starting point is the budget for the current year. Departments are listed, showing every position that was budgeted for the department and the number of employees for each. Any changes or budget amendments that took place during the year are shown, with those two columns together making up the current year budget as amended. The corresponding actual information for the current year by department and position is then included, with the difference between these columns being any unfilled positions.

Any requested changes are directed to the Department Heads and Division Heads for approval and then can be included in a copy of the comparison detailed above to arrive at the new number of total budgeted positions. This includes any additions, deletions, promotions, or transfers. The departments are summed into the same classifications or divisions used in our financial statements, showing totals by division and overall.

For the dollar value of labor costs, a spreadsheet is created using the current payroll information, including employee name and number, department, position, grade, step, and hourly rate. Current employees by department and position are compared to the current year budget, and any vacant positions are added to the spreadsheet. A base for annual wages at the budgeted number of positions is then established using current labor costs. From there, multipliers are used to include any budgeted merit increases or COLA increases for the following year. This method allows the cost of any proposed increases to be calculated by changing only one field in the workbook which recalculates all labor costs.

Consolidating the budgets

Once the information is received from the managers and the labor costs are added to the workbooks, the budget is combined for all cost centers to determine total operating needs. Beginning with budget year 2014, information is combined based on the following classifications, which reflects the same classifications in the board's annual audit:

- Water Supply
- Water Treatment
- Wastewater Treatment
- Transmission and Collection
- Support Services
- Administration

The combined totals of the above classifications are then summed into a company-wide total resulting in the MAWSS Operating Budget.

Revenue Projections

Current year consumption information is added to the financial planning model and used to project revenues. The determining factors in deciding whether or not a rate increase is needed in the coming year are budgeted O & M expenses, debt service coverage and capital needs. The model is used to determine the increase needed to maintain the required levels of debt service coverage, fund balances,

and capital improvement expenditures. The balance of revenues minus operating expenses and debt service payments is the amount available for capital improvement.

Budgeted outcomes over the next several years are projected based on various assumptions, including rate increases, growth, increases to expenses based on the CPI, etc. The debt service coverage ratio (net revenues available for debt service payments) is then calculated. The debt service coverage ratio required by the Board's Indenture of Trust is 1.25, but the targeted ratio is 2.0, not to drop below 1.5. The days cash on hand benchmark is also monitored, with 200 days being the current target.

Cost Center Capital Requests

As noted earlier, the budget workbook contains five separate worksheets, including the Capital worksheet. This worksheet is for the preparation of each year's Cost Center Capital budget, and also a ten-year layout of assets needed, by year, and the amount necessary to maintain each Cost Center's request.

The current year's capital asset requests for each cost center are listed in a spreadsheet. Assets approved for budget are determined by age of replaced equipment, the function of the asset approved, and the cost of the item requested. Requests are made for equipment replacement as well as new equipment. Items greater than \$5,000 with a service life of two (2) or more years are capitalized as fixed assets. Assets less than \$5,000 are expensed. All new and replacement vehicle and equipment requests are included in the budget for the Garage cost center. These requests are submitted to the Garage Supervisor so that the items can be evaluated and included in the budget if approved. All computer hardware and software related requests are included in the budget for the Information Services cost center. These requests are submitted to the IT Director.

One-Page Budget

The preliminary one-page budget is prepared using projected revenues, requested budgeted expenses and required debt service payments. Every effort is made to limit the increase in the O&M budgeted expenses. The one-page proposed budget is reviewed, first by the Finance Committee, then at a board retreat, prior to submitting it to the Board for discussion and approval at the December board meeting.

Relevant Financial Policies

In conjunction with the new issue and the refunding, the Board adopted its Master Trust Indenture, dated November 1, 2014. The new covenants provide for, among other things, the adoption of an annual budget must be made by December 31 each year. The Board will vote on a one-page balanced budget. A balanced budget is establishing operating expenses, capital improvement needs, and debt service requirements and adjusting revenues to offset those costs. There should be no surplus/deficit in the budget. The Board is required to maintain a minimum Capital Improvement Fund balance of \$15 million. The Master Trust Indenture requires that the Board maintain a debt service coverage ratio of both parity and subordinate bonds of not less than 1.25. The Board has set internal policies to strive to maintain a debt service coverage ratio of 1.50, and also to maintain 200 days cash on hand.

The Board revised the Cash Reserve Requirements Policy in December 2015 in order to react to the required recording of the unfunded pension liability. This revision created an additional cash reserve for the accumulation of funds to offset the unfunded pension liability due to the adoption of Governmental Accounting Standards Board (GASB) Statement No. 68, Accounting and Financial Reporting for Pensions.

The Board, through their annual budget, is continuing to fund the reserve. The amount budgeted for 2023 was \$1,500,000.

As a result of two of the GASB Statements adopted in 2017, GASB Statement No. 74, *Financial Reporting for Postemployment Benefit Plans Other Than Pension Plans*, and GASB Statement No. 75, *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions*, the Board must also report its net OPEB liability. As of December 2021, through contributions to an OPEB trust, the Board has a funded the liability at a rate of 104%.

Net Position

Net position is divided into three components:

Net investment in capital assets - consist of the historical cost of capital assets less accumulated depreciation and less any debt that remains outstanding that was used to finance those assets.

Restricted - consist of net position that is restricted by the Board's creditors (for example, through debt covenants), by the state enabling legislation (through restrictions on shared revenues), by grantors (both federal and state), and by other contributors (including those who have donated to the Board).

Unrestricted - all other net position is reported in this category.

**THE BOARD OF WATER AND SEWER COMMISSIONERS
OF THE CITY OF MOBILE
ONE PAGE BUDGET - CASH BASIS**

	2022 APPROVED BUDGET	2023 PROPOSED BUDGET
REVENUE		
Revenue Derived from Levy and Collection of Water Charges	\$ 40,588,380	\$ 43,830,296
Water Connection (Service Line) Fees	255,730	255,730
Water Connection (Capacity) Fees	126,525	126,525
Miscellaneous Water Revenue	2,803,512	3,308,512
Water Supply System (Industrial)	1,450,757	1,450,757
Total Water Revenue	<u>45,224,904</u>	<u>48,971,820</u>
Revenue Derived from Levy and Collection of Sewer Charges	70,126,983	74,712,055
Sewer Connection (Service Line) Fees	329,511	329,511
Sewer Connection (Capacity) Fees	363,585	363,585
Pre-treatment Fees	693,861	693,861
Miscellaneous Sewer Revenue	1,479,621	1,479,621
Total Sewer Revenue	<u>72,993,561</u>	<u>77,578,633</u>
Investment Revenue	75,000	125,000
Miscellaneous Rentals and Other	430,000	400,000
Gross Revenue	118,723,465	127,075,453
EXPENSES - OPERATION AND MAINTENANCE		
Total Operation and Maintenance		
<i>Less Capitalized Labor and Materials and Depreciation</i>	<u>64,259,000</u>	<u>67,684,000</u>
Net Revenue Before Transfers and Debt Service	<u>54,464,465</u>	<u>59,391,453</u>
TRANSFERS AND DEBT SERVICE		
Bond Principal and Interest Requirements	12,154,351	9,474,912
State Revolving Loans P & I Requirements	14,322,034	17,378,285
Transfers to CIP Fund		
Cash Transfers	26,738,080	31,288,256
Capitalized Labor and Materials	1,250,000	1,250,000
	<u>27,988,080</u>	<u>32,538,256</u>
Total Transfers and Debt Service	<u>54,464,465</u>	<u>59,391,453</u>
Net Revenue After Transfers and Debt Service	<u>-</u>	<u>-</u>
Net Position - Beginning of the year (based on audit)	429,555,340	451,056,487
Net Position - Ending Balance	<u>\$ 429,555,340</u>	<u>\$ 451,056,487</u>
Debt Service Coverage Ratio	2.04	2.21

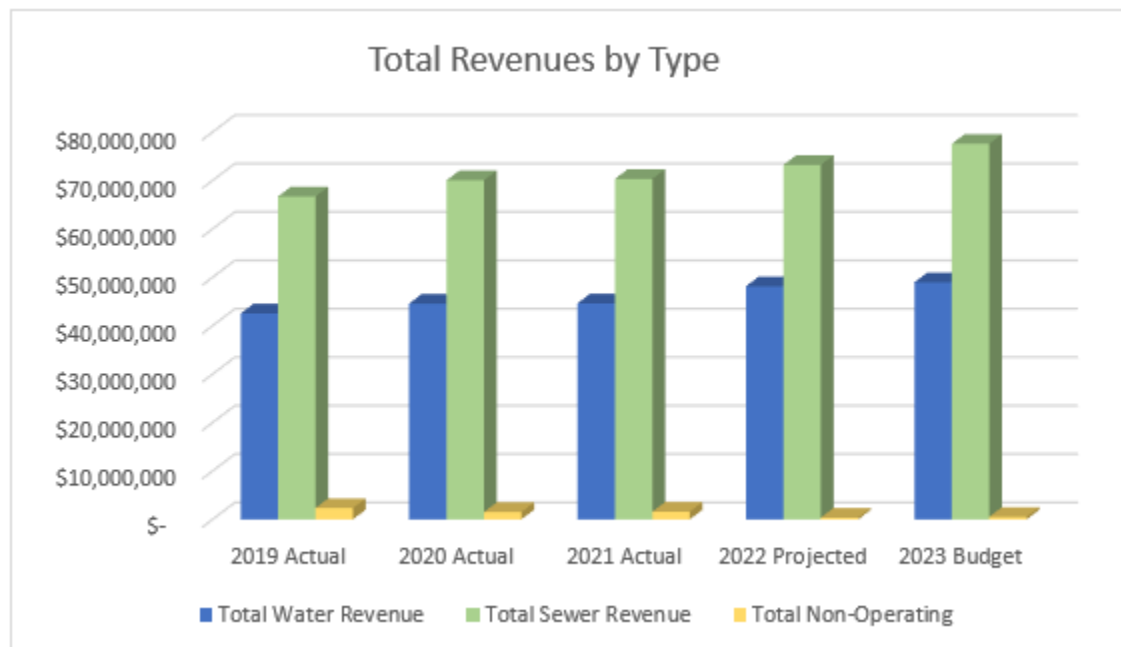
*** Please note the budget is prepared on a cash basis of accounting. This is different from the basis of accounting as presented on our financial statements. The Board does not budget for an increase/decrease in net position.

FINANCIAL TRENDS

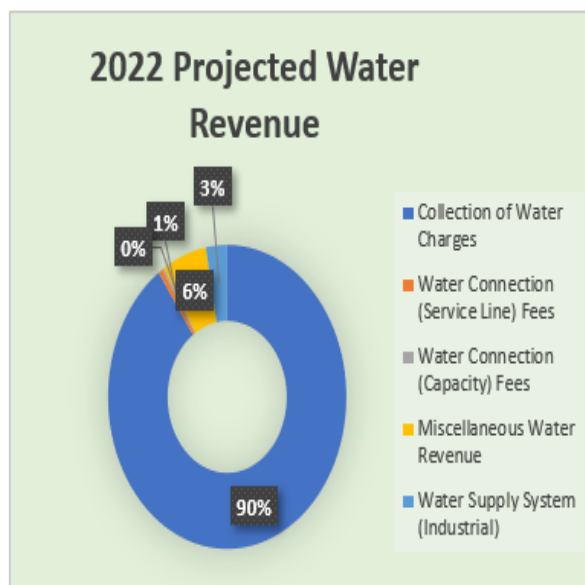
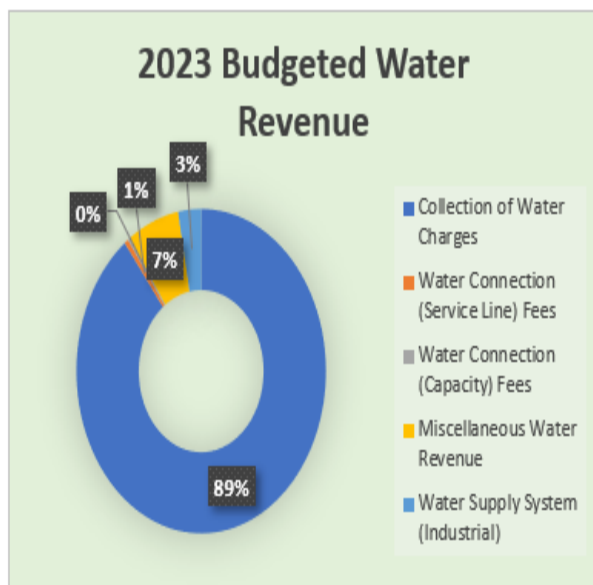
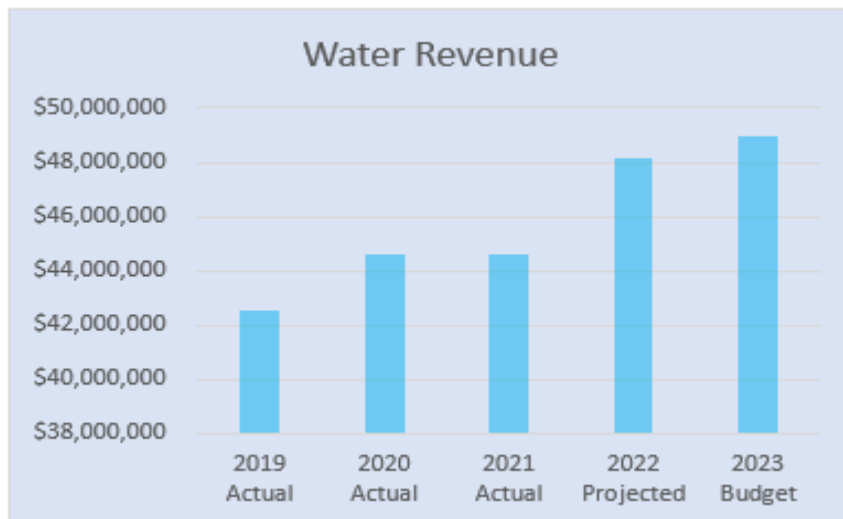
Revenue Development

Current year consumption information is added to the financial planning model and used to project revenues. The determining factors in deciding whether or not a rate increase is needed in the coming year are budgeted O & M expenses, debt service coverage and capital needs. A 7.5% volumetric rate increase was used in developing the 2023 budgeted revenues.

	<u>2019 Actual</u>	<u>2020 Actual</u>	<u>2021 Actual</u>	<u>2022 Projected</u>	<u>2023 Budget</u>
Revenue Derived from Levy and					
Collection of Water Charges	\$ 37,970,822	\$ 40,902,868	\$ 40,025,427	\$ 43,446,010	\$ 43,830,296
Water Connection (Service Line) Fees	291,908	413,788	234,992	290,925	255,730
Water Connection (Capacity) Fees	159,637	178,890	115,150	119,520	126,525
Miscellaneous Water Revenue	2,625,824	1,848,970	2,777,858	2,910,267	3,308,512
Water Supply System (Industrial)	1,491,099	1,230,581	1,480,511	1,379,673	1,450,757
Total Water Revenue	42,539,290	44,575,097	44,633,938	48,146,395	48,971,820
Revenue Derived from Levy and					
Collection of Sewer Charges	63,884,147	67,323,009	67,576,205	70,009,534	74,712,055
Sewer Connection (Service Line) Fees	236,215	348,712	304,820	284,225	329,511
Sewer Connection (Capacity) Fees	405,210	492,340	329,890	341,237	363,585
Pre-treatment Fees	1,379,502	1,078,049	1,508,329	703,258	693,861
Miscellaneous Sewer Revenue	793,511	792,069	608,893	1,868,342	1,479,621
Total Sewer Revenue	66,698,585	70,034,179	70,328,137	73,206,597	77,578,633
Investment Revenue	1,429,807	504,755	(51,027)	(506,218)	125,000
Miscellaneous Rentals and Other	913,214	1,014,502	1,646,619	865,505	400,000
Total Non-Operating	2,343,021	1,519,257	1,595,592	359,287	525,000
TOTAL REVENUE	\$ 111,580,896	\$ 116,128,533	\$ 116,557,667	\$ 121,712,278	\$ 127,075,453

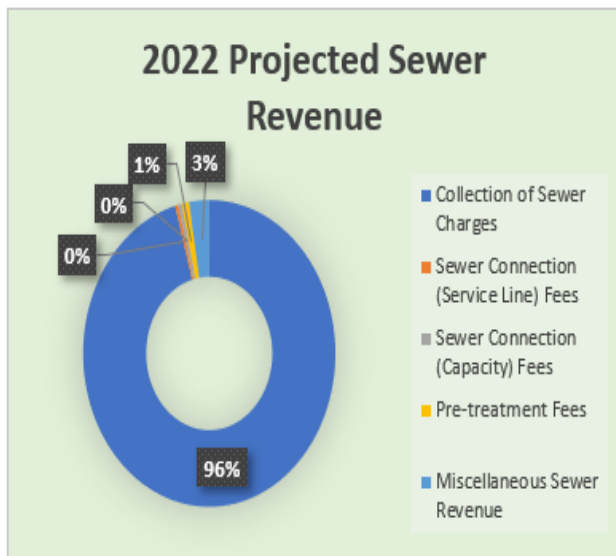
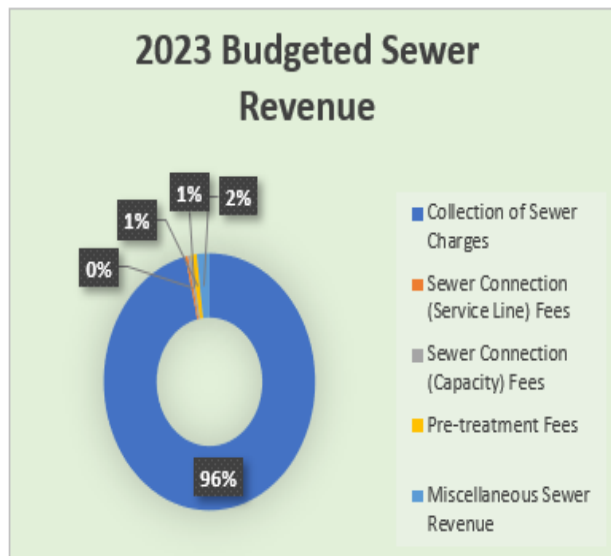
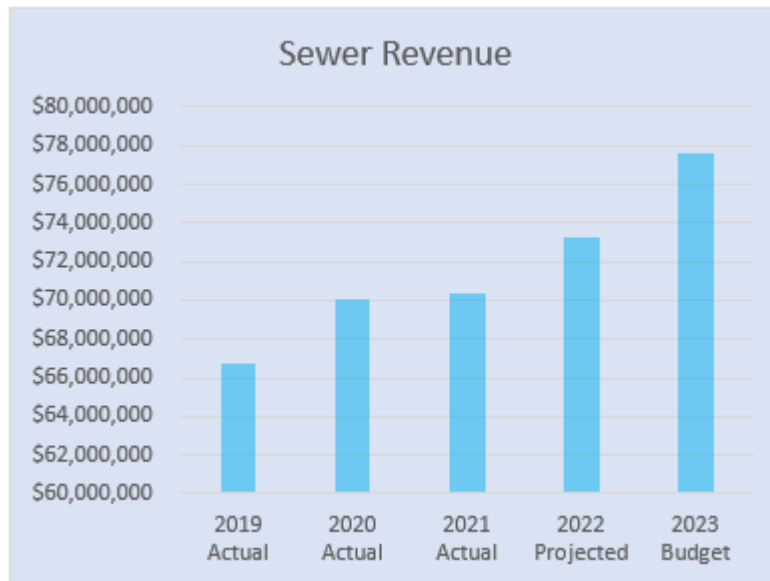


Water Revenue



Water consumption has increased approximately 5% in 2022 from 2021. With an 8-10% increase in inflation, our operating costs and capital costs are projected to be substantially higher in 2023. The current disruption in the supply chain also makes for a lot of unknowns in 2023. With the continuation of the Master Plan and escalated capital costs, our annual debt service is expected to increase as well. The decision was made to increase volumetric rates by 7.5%. The volumetric rate revenue is equivalent to 89% of total water revenue. All other fees and charges were unchanged for the 2023 fiscal year.

Sewer Revenue



With the increase in consumption, an increase in operational and capital costs, and an increase for our debt service for 2023, the decision was made to increase the sewer volumetric rates by 7.5%. The volumetric rate revenue is equivalent to 96% of total sewer revenue. All other fees and charges were unchanged for the 2023 fiscal year.

Rates

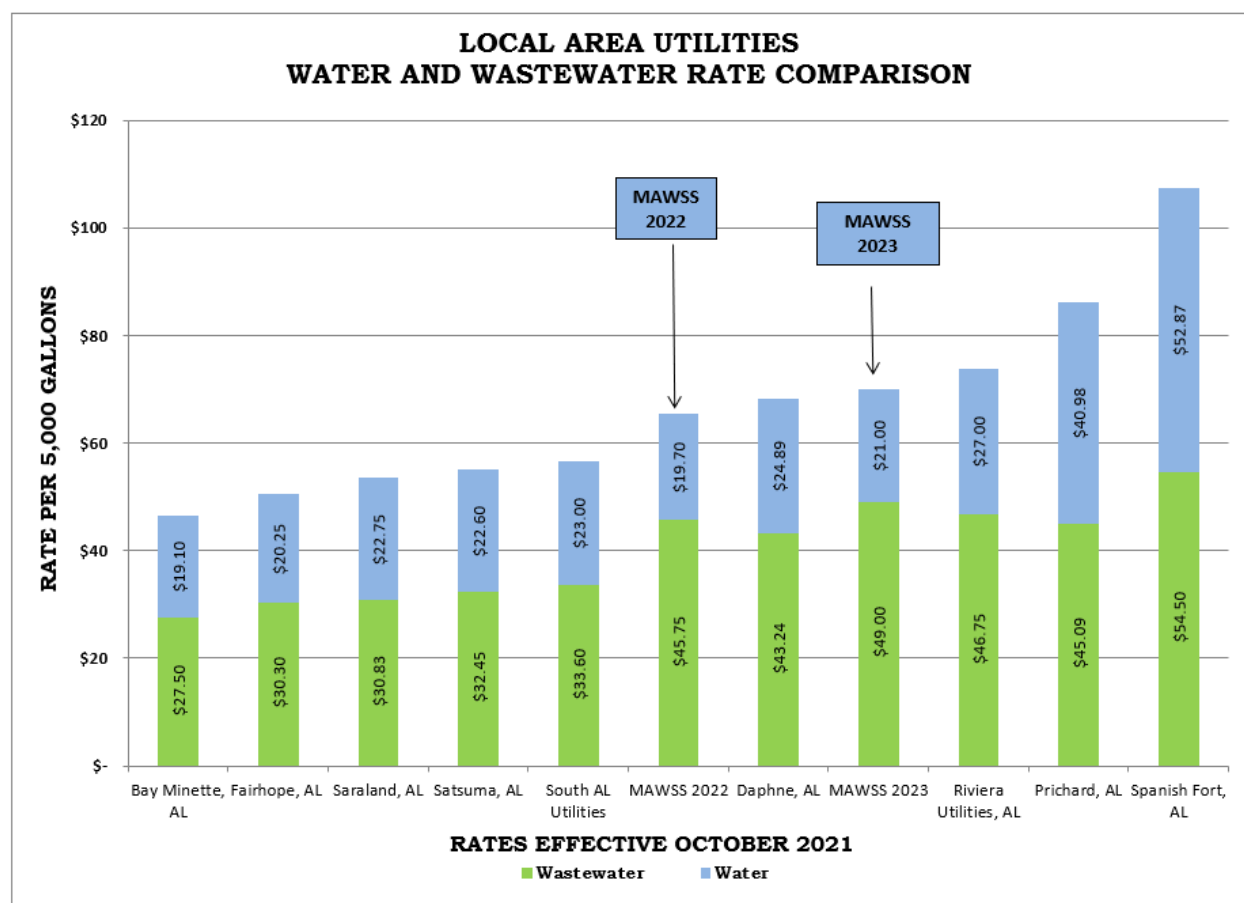
Effective January 1, 2023, there will be a 7.5% volumetric rate increase on water and sewer services. The Board has a monthly fixed admin fee and capital improvement fee on each bill. A complete view of our rates can be found on our website at <https://www.mawss.com/billing/rates-and-billing/>.

BOARD OF WATER AND SEWER COMMISSIONERS OF THE CITY OF MOBILE
EFFECTS OF COST OF SERVICE RATE INCREASES FOR 2023

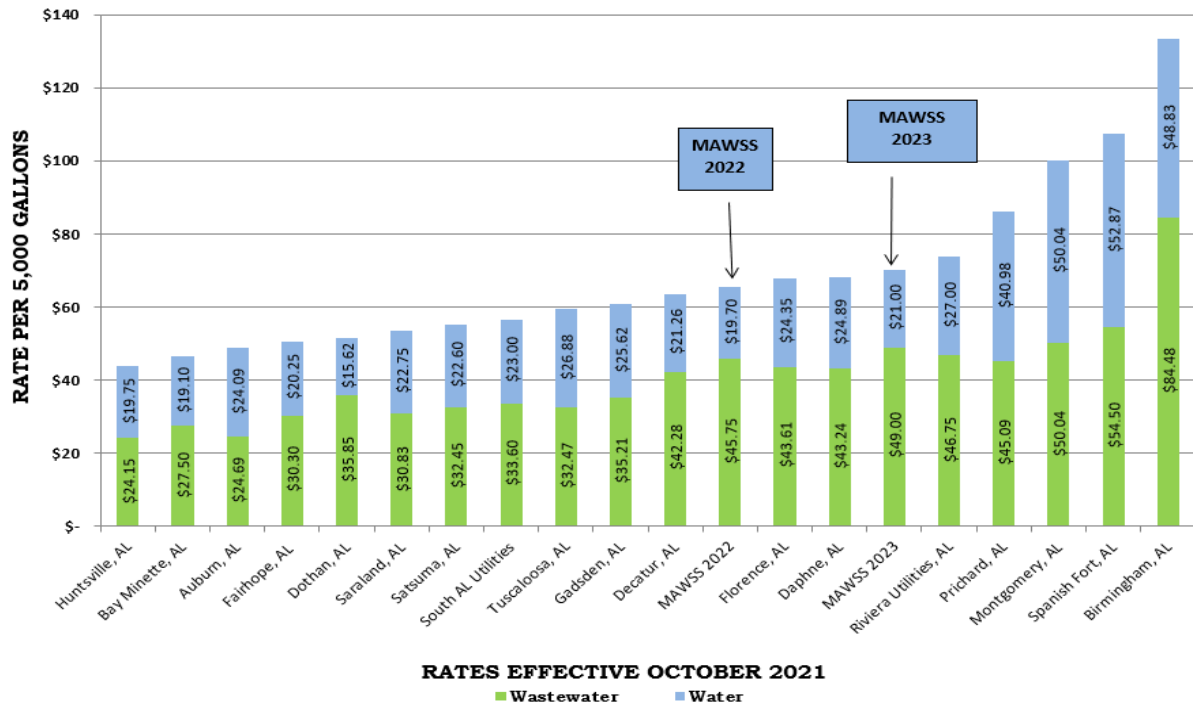
Proposed, 7.5% increase

	2022				2023				CHANGE PER MONTH		
	WATER	SEWER	ADMIN FEE	TOTAL	WATER	SEWER	ADMIN FEE	TOTAL	WATER	SEWER	TOTAL
RATE PER 1,000 GALLONS	3.48	8.69	-	12.17	3.74	9.34	-	13.08	0.26	0.65	0.91
2,500 GALLONS - MINIMUM	8.81	23.43	4.60	36.84	9.47	25.18	4.60	39.25	0.66	1.76	2.42
5,000 GALLONS	17.51	45.15	4.60	67.26	18.82	48.53	4.60	71.95	1.31	3.38	4.69
7,500 GALLONS	26.21	66.88	4.60	97.69	28.17	71.88	4.60	104.65	1.96	5.01	6.97

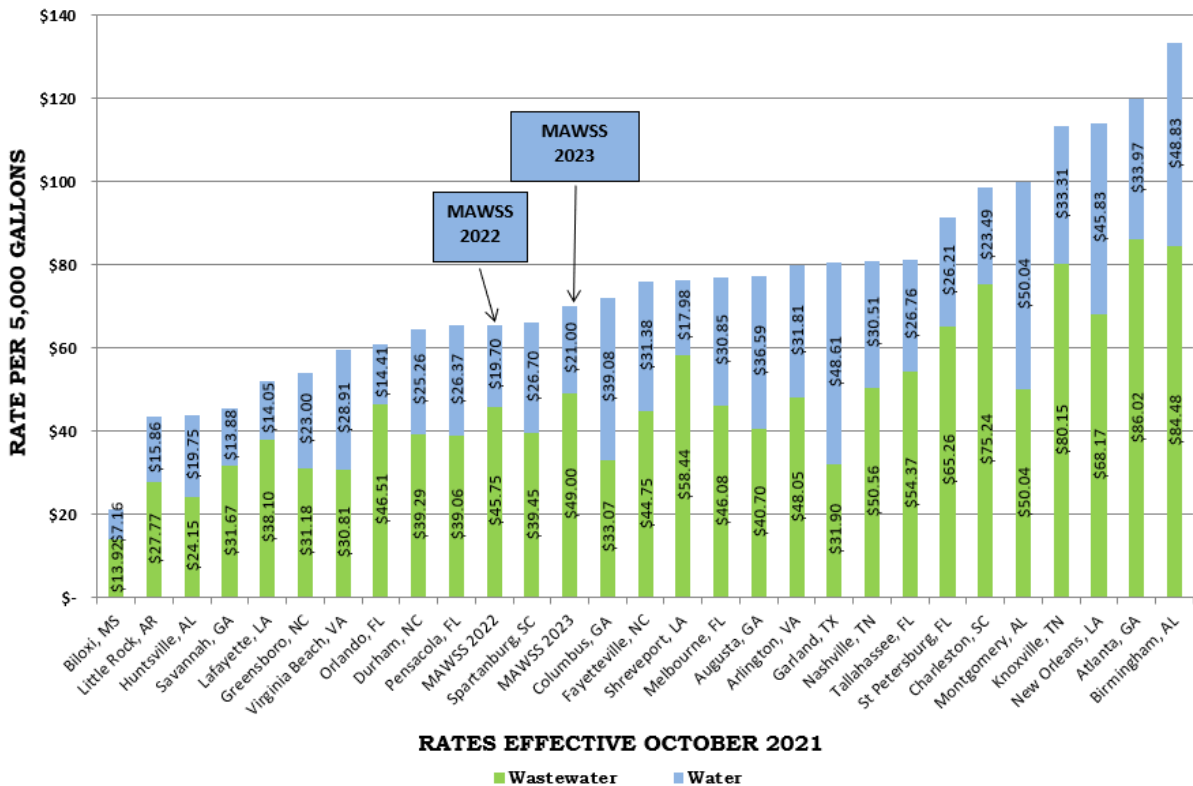
Even with a 7.5% rate increase to cover capital and operating needs, the Board still holds some of the cheapest rates locally and throughout the Southeastern United States.



STATE OF ALABAMA UTILITIES WATER AND WASTEWATER RATE COMPARISON



SOUTHEAST REGION UTILITIES WATER AND WASTEWATER RATE COMPARISON



Operating Expenses

Each Cost Center will determine their own expense budget based on three (3) different categories: Labor Costs, Contractual Services, and Operating Supplies/Materials. Once Accounting receives all completed cost center workbooks, the budget is combined for all cost centers to determine total operating needs. Information is combined based on the following classifications, which reflects the same classifications in the board's annual audit:

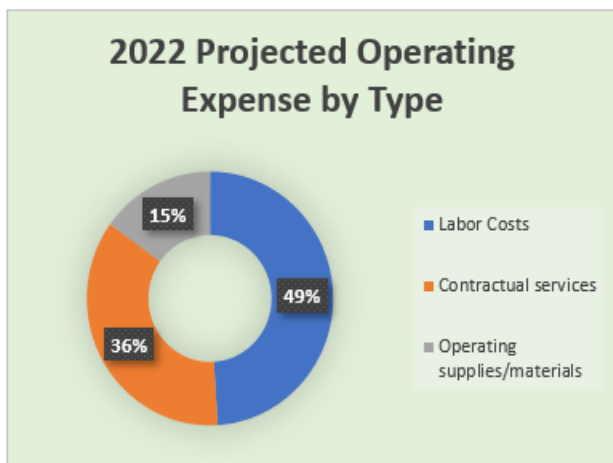
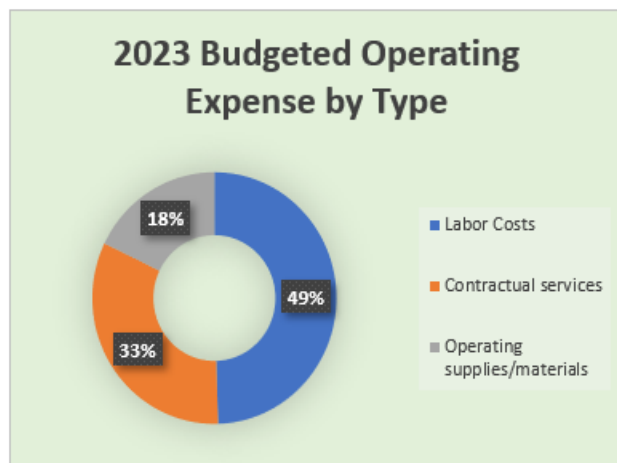
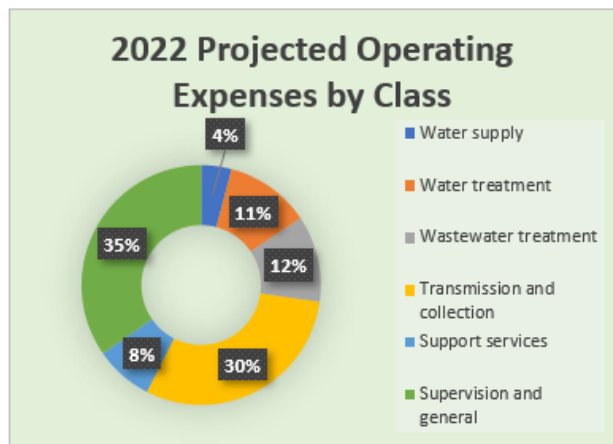
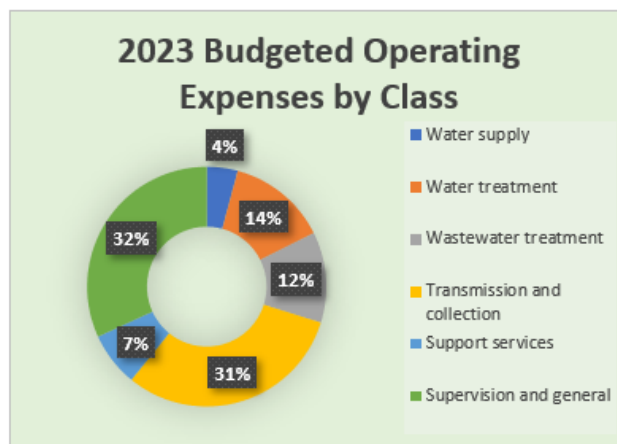
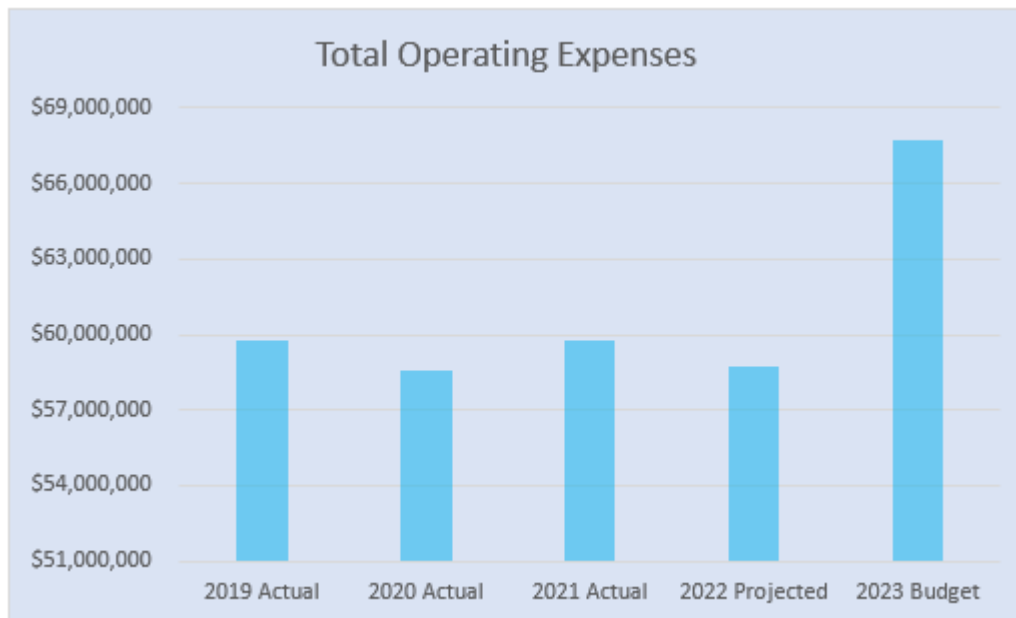
Water Supply
Water Treatment
Wastewater Treatment
Transmission and Collection
Support Services
Administration

The combined totals of the above classifications are then summed into a company-wide total resulting in the MAWSS Operating Budget.

Operating Expense by Classification					
	<u>2019 Actual</u>	<u>2020 Actual</u>	<u>2021 Actual</u>	<u>2022 Projected</u>	<u>2023 Budget</u>
Water supply	\$ 1,878,277	\$ 1,906,486	\$ 2,283,823	\$ 2,413,337	\$ 2,830,000
Water treatment	6,456,684	6,046,753	6,171,376	6,734,369	9,100,000
Wastewater treatment	7,506,824	6,728,642	7,282,974	6,855,225	8,278,000
Transmission and collection	21,595,487	21,639,446	20,235,260	17,749,747	20,977,000
Support services	4,943,279	4,744,760	4,431,794	4,611,519	4,945,000
Supervision and general	17,362,468	17,470,121	19,373,109	20,342,050	21,554,000
Total Operating expenses	<u>\$ 59,743,019</u>	<u>\$ 58,536,208</u>	<u>\$ 59,778,336</u>	<u>\$ 58,706,247</u>	<u>\$ 67,684,000</u>

Operating Expense by Type					
	<u>2019 Actual</u>	<u>2020 Actual</u>	<u>2021 Actual</u>	<u>2022 Projected</u>	<u>2023 Budget</u>
Labor Costs	\$ 29,503,346	\$ 29,703,354	\$ 29,598,732	\$ 28,764,211	\$ 33,526,000
Contractual services	19,866,272	19,143,330	20,423,910	21,116,539	22,086,000
Operating supplies/materials	10,373,401	9,689,524	9,755,694	8,825,498	12,072,000
Total Operating expenses	<u>\$ 59,743,019</u>	<u>\$ 58,536,208</u>	<u>\$ 59,778,336</u>	<u>\$ 58,706,247</u>	<u>\$ 67,684,000</u>

Operating Expenses (continued)



Debt Service

The Board issues water and sewer revenue bonds to provide funds for the acquisition and construction of major capital assets, including infrastructure. The water and sewer revenue bonds are on parity, while the State Revolving Fund bonds are subordinate. Total operating revenues are pledged as security on the bonds, regardless of the source of the revenue or the use of the proceeds. The Board currently holds an Aa3 rating with Moody's Investments.

During 2022, the Board obtained two State Revolving Fund bonds in the amount of \$56,380,000. These bonds will be used for various capital improvement projects dealing with clean water and drinking water. In 2023, the Board will obtain five more State Revolving Fund loans for the approximate amount of \$73,000,000. The proceeds from these borrowings will be used to complete Phase I of the Master Plan capital improvement project, start Phase II of the Master Plan project, and various other projects not identified in the Master Plan.

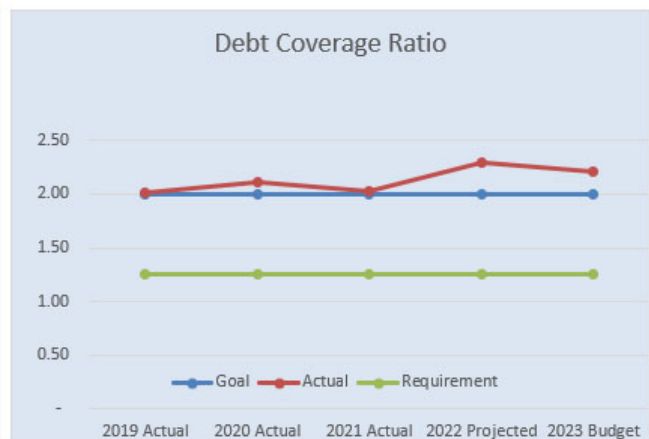
Below is a graph to demonstrate the debt service for the previous five years. As set forth in the 2014 Trust Indenture, the Board is required to maintain a 1.25 debt coverage ratio but has an internal goal of maintaining a 1.5 – 2.0 ratio. These figures are updated annually into our finance model and revenues are set accordingly to ensure MAWSS maintains its minimum requirement.

	<u>2019 Actual</u>	<u>2020 Actual</u>	<u>2021 Actual</u>	<u>2022 Projected</u>	<u>2023 Budget</u>
Principal	\$ 16,369,213	\$ 17,990,232	\$ 17,990,232	\$ 17,127,277	\$ 17,378,285
Interest	<u>8,275,372</u>	<u>8,594,095</u>	<u>9,303,669</u>	<u>10,279,191</u>	<u>9,474,912</u>
Total	<u>\$ 24,644,585</u>	<u>\$ 26,584,327</u>	<u>\$ 27,293,901</u>	<u>\$ 27,406,468</u>	<u>\$ 26,853,197</u>

Operating Revenues	\$ 109,237,875	\$ 114,609,276	\$ 114,962,075	\$ 121,712,278	\$ 127,075,453
Operating expenses	<u>59,743,019</u>	<u>58,536,208</u>	<u>59,778,336</u>	<u>58,706,247</u>	<u>67,684,000</u>
Operating income	<u>\$ 49,494,856</u>	<u>\$ 56,073,068</u>	<u>\$ 55,183,739</u>	<u>\$ 63,006,031</u>	<u>\$ 59,391,453</u>

Debt Coverage Ratio	2.01	2.11	2.02	2.30	2.21
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Debt Service (continued)



Below is a summary of future debt service payments. The Board is expected to have all debt paid off by 2042.

<u>Year ending December 31,</u>	<u>Principal</u> (in thousands)	<u>Interest</u> (in thousands)	<u>Total</u> (in thousands)
2023	\$ 17,105	\$ 7,392	\$ 24,497
2024	13,990	7,768	21,758
2025	16,900	7,395	24,295
2026	17,390	6,975	24,365
2027	18,825	6,535	25,360
2028 - 2032	112,315	24,782	137,097
2033 - 2037	106,270	10,457	116,727
2038 - 2042	<u>39,815</u>	<u>1,774</u>	<u>41,589</u>
Subtotals	342,610	73,078	415,688
Plus: bond premium	<u>5,466</u>	<u>(5,466)</u>	<u>-</u>
Total bonds payable	<u>\$ 348,076</u>	<u>\$ 67,612</u>	<u>\$ 415,688</u>

Capital Improvements (PAYGO Funds)

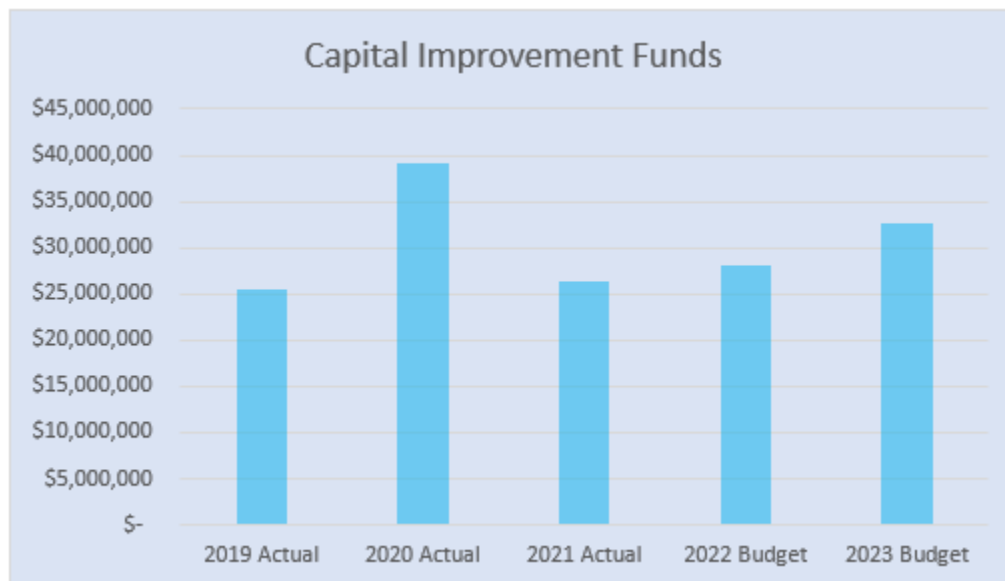
Cost Centers are asked to prepare their Capital Budget for the next ten-years. The current year's capital asset requests for each cost center are listed in a separate spreadsheet. Assets approved for budget are determined by age of replaced equipment, the function of the asset approved, and the cost of the item requested. Requests are made for equipment replacement as well as new equipment. Items greater than \$5,000 with a service life of two (2) or more years are capitalized as fixed assets. Assets less than \$5,000 are expensed. All new and replacement vehicle and equipment requests are included in the budget for the Garage cost center. These requests are submitted to the Garage Supervisor so that the items can be evaluated and included in the budget if approved. All computer hardware and software related requests are included in the budget for the Information Services cost center. These requests are submitted to the IT Director.

The following formula is used to calculate the funds that will be used for capital purchases:

$$\text{Budgeted revenues} - \text{operating expenses} - \text{debt services} = \text{capital improvement (PayGo funds)}$$

Below is a chart representing how much the Board has applied to Capital Improvements over the past 5 years. This amount is separate from Capital Projects being funded by debt.

	<u>2018 Actual</u>	<u>2019 Actual</u>	<u>2020 Actual</u>	<u>2021 Actual</u>	<u>2022 Budget</u>	<u>2023 Budget</u>
Capital Improvement Funds	\$ 19,744,538	\$ 25,525,973	\$ 39,137,519	\$ 26,353,844	\$ 27,988,080	\$ 32,538,256



**The year 2020 was higher due to the Board funding the Advanced Metering Infrastructure System (AMI).

O&M BUDGET OVERVIEW

Operating Budget Overview

As mentioned earlier, each Cost Center/Department will determine their own expense budget based on three (3) different categories: Labor Costs, Contractual Services, and Operating Supplies/Materials. Once Accounting receives all completed cost center workbooks, the budget is combined for all cost centers to determine total operating needs. Cost Centers are combined based on the following classifications, which reflects the same classifications in the board's annual audit:

- Water Supply
- Water Treatment
- Wastewater Treatment
- Transmission and Collection
- Support Services
- Administration

The combined totals of the above classifications are then summed into a company-wide total resulting in the MAWSS Operating Budget. The total O&M cost is referenced on the One-Page budget summary presented to the Board prior to adoption.

In this section, the combined O&M will be presented and then a breakdown of each classification. A brief description of each classification and their responsibilities is listed below.

Combined O&M Operating Budget

Below is a combined O&M budget of all six classifications. This budget is used in determining the overall operating needs for the upcoming fiscal year. This is presented to the Board and used in the adoption process.

2023 OPERATIONS AND MAINTENANCE BUDGET													
COMBINED O&M													
ACCOUNT DESCRIPTION	ACTUAL 2017	ACTUAL 2018	ACTUAL 2019	ACTUAL 2020	ACTUAL 2021	APPROVED BUDGET 2021	APPROVED BUDGET 2022	WORKING BUDGET 2023					5 YTD 2022 ANNUALIZED
									\$ CHANGE	% CHANGE	5 YEAR AVERAGE	5 YEAR MEDIAN	
LABOR COSTS													
Labor-Regular	17,205,471	18,067,061	18,529,913	18,667,657	17,657,979	21,430,330	21,095,000	21,256,000	161,000	1%	18,025,616	18,067,061	16,967,814
Labor-Capitalized	(454,917)	(344,128)	(283,245)	(213,588)	(237,337)	-	(350,000)	(325,000)	25,000	-7%	(306,643)	(283,245)	(317,228)
Labor-Allowance-Unfilled Posit	-	-	-	-	-	(1,115,803)	(1,092,000)	(1,033,000)	59,000	-5%	-	-	-
Labor-Overtime	1,106,328	1,115,165	1,021,906	846,551	744,707	849,141	824,941	729,000	(95,941)	-12%	966,931	1,021,906	676,621
Labor-Standby	531,455	552,444	460,657	356,091	368,263	407,165	399,957	390,000	(9,957)	-2%	453,782	460,657	375,913
Labor-Holiday	87,817	97,267	93,063	92,618	68,208	98,907	92,982	109,000	16,018	17%	87,794	92,618	129,033
Labor-Military Time	1,947	238	12,008	14,643	765	-	-	-	-	0%	5,920	1,947	-
Labor-Sick Pay	441,464	466,212	492,367	745,334	642,899	-	-	-	-	0%	557,655	492,367	589,931
Labor-Vacation	1,085,385	1,158,569	1,162,436	1,019,997	1,040,719	-	-	-	-	0%	1,093,421	1,085,385	1,100,650
Labor-Bonus Pay	229,560	236,500	253,666	239,251	15,854	125,000	125,000	125,000	-	0%	194,966	236,500	-
Labor-Bonus-Measure Based	-	-	-	-	15,854	100,000	100,000	100,000	-	0%	3,171	-	-
Payroll Taxes-FICA	1,570,210	1,585,369	1,639,630	1,623,933	1,510,795	1,659,133	1,632,965	1,627,000	(5,965)	0%	1,585,987	1,585,369	1,526,403
Pension Expense	2,153,105	662,134	901,912	1,701,750	4,001,259	2,274,300	2,236,790	2,299,000	62,210	3%	1,884,032	1,701,750	2,147,439
Unfunded Pension Expense	900,000	1,000,000	1,100,000	1,200,000	1,338,784	1,300,000	1,400,000	1,500,000	100,000	7%	1,107,757	1,100,000	1,400,000
Disability Insurance Expense	114,637	118,878	122,763	122,072	115,779	123,210	118,850	124,000	5,150	4%	118,826	118,878	118,614
Health Insurance Expense	3,849,476	4,500,511	4,289,180	4,306,044	5,071,358	4,844,480	4,845,760	5,031,000	185,240	4%	4,403,314	4,306,044	6,767,033
Health Insurance Expense Distr	-	-	-	-	108,511	-	-	-	-	0%	21,702	-	-
Flex Benefit Plan-Sec 125	5,427	5,072	6,233	5,945	5,870	6,400	6,400	6,000	(400)	-6%	5,709	5,870	5,584
Life Insurance Expense	48,849	51,125	52,803	52,250	44,018	48,580	46,040	48,000	1,960	4%	49,809	51,125	4,989
Health and Life Ins Variance	-	-	-	-	830	-	-	-	-	0%	166	-	-
Unemployment Insurance Expense	3,620	3,137	5,319	1,672	17,217	4,590	9,390	9,000	(390)	-4%	6,193	3,620	56,855
Unemployment Ins Exp Distr	-	-	-	-	305	-	-	-	-	0%	61	-	-
Workers' Comp Insurance Exp	703,220	675,096	574,766	475,391	279,034	498,960	303,520	290,000	(13,520)	-4%	541,501	574,766	182,599
Workers' Comp Ins Distr	-	-	-	-	4,854	-	-	-	-	0%	971	-	-
Workers' Comp Insurance-Polic	-	-	-	-	4,854	-	-	-	-	0%	971	-	-
Health Insurance Exp-Retirees	-	-	-	-	2,878	-	-	-	-	0%	576	-	(385,684)
Life Insurance Exp-Retirees	-	-	-	-	-	-	-	-	-	0%	-	-	1,495
Non-Cash PIK Expense	-	-	-	-	202	-	-	-	-	0%	40	-	-
Acc Vacation Leave Exp	169,867	1,829	237,901	256,457	380,971	105,150	200,000	250,000	50,000	25%	209,405	237,901	-
Acc Sick Leave Exp	229,629	1,900,141	578,383	363,007	436,505	306,000	300,000	350,000	50,000	17%	701,533	436,505	-
Post Employment Benefits-Other	195,339	1,340,070	(2,022,344)	(2,436,244)	(2,693,063)	240,000	800,000	325,000	(475,000)	-59%	(1,123,248)	(2,022,344)	-
Personnel Board Expense	277,666	238,929	274,030	262,522	272,613	313,030	312,620	316,000	3,380	1%	265,152	272,613	306,651
Total Labor Costs	30,455,559	33,431,617	29,503,346	29,703,354	31,221,484	33,618,573	33,408,215	33,526,000	117,785	0%	30,863,072	29,547,294	31,654,710
CONTRACTUAL SERVICES													

2023 OPERATIONS AND MAINTENANCE BUDGET													
COMBINED O&M													
						APPROVED	APPROVED	WORKING					5
ACCOUNT DESCRIPTION	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	BUDGET	BUDGET	BUDGET			5 YEAR	5 YEAR	YTD 2022
	2017	2018	2019	2020	2021	2021	2022	2023	\$ CHANGE	% CHANGE	AVERAGE	MEDIAN	ANNUALIZED
Accounting & Audit Fees	32,631	94,258	87,515	103,780	102,905	93,970	104,000	96,000	(8,000)	-8%	84,218	94,258	252,439
Advertising	8,337	17,315	23,677	30,527	49,071	141,500	73,350	82,000	8,650	12%	25,785	23,677	40,122
Bank Service Charges	-	-	-	-	532	-	-	-	-	0%	106	-	(960)
Contract-Grass Cutting	281,727	313,993	302,656	270,734	256,155	300,000	327,000	560,000	233,000	71%	285,053	281,727	400,658
Collection/Credit Bureau Fees	(280)	(186)	(2,437)	(1,499)	(807)	-	-	-	-	0%	(1,042)	(807)	1,320
Cost of Water-Other Utilities	62,374	53,620	56,246	47,863	50,589	55,710	50,907	60,000	9,093	18%	54,138	53,620	69,524
Courier Fees	12,049	14,954	21,624	20,526	24,550	18,000	12,500	22,000	9,500	76%	18,741	20,526	28,473
Commissioners' Fees	94,800	93,700	94,800	95,900	94,800	94,800	94,800	95,000	200	0%	94,800	94,800	94,800
Customer Assistance	-	-	5,000	5,000	5,000	5,000	5,000	5,000	-	0%	3,000	5,000	12,000
Diving Services	-	2,066	29,751	-	872	1,000	1,000	1,000	-	0%	6,538	872	-
Electricity	4,260,689	4,241,485	4,542,511	4,150,320	4,550,910	4,348,746	4,301,099	4,562,000	260,901	6%	4,349,183	4,260,689	4,241,169
Electricity-Bucks	5,481	6,697	16,894	6,717	2,789	17,500	13,035	14,000	965	7%	7,715	6,697	3,720
Empl Counseling-Rehab	14,484	15,359	15,858	13,518	14,810	15,000	15,000	20,000	5,000	33%	14,806	14,810	16,961
Engineering Services	198,161	154,416	279,967	219,381	184,434	235,000	210,000	160,000	(50,000)	-24%	207,272	198,161	490,218
Engineering Services-Consent Decree	-	-	-	-	-	-	50,000	-	(50,000)	-100%	-	-	-
EPA Expenses	-	-	-	-	(750)	-	-	-	-	0%	(150)	-	-
Equip & Property Rental	81,949	239,004	34,548	23,450	65,136	59,180	113,660	145,000	31,340	28%	88,817	65,136	50,638
Garbage Collection/Dump Fees	181,882	330,912	267,185	263,769	259,381	232,980	246,260	248,000	1,740	1%	260,626	263,769	270,248
Generator Maintenance - CC 27	68,651	15,428	79,974	4,931	21,486	24,950	24,550	55,000	30,450	124%	38,094	21,486	25,397
Generator Maintenance - contra	(35,443)	-	(32,114)	-	-	-	-	-	-	0%	(13,511)	-	-
Insurance-Property & Liab	372,888	288,799	371,905	382,449	445,935	389,000	420,000	498,000	78,000	19%	372,395	372,888	414,194
Insurance-Uninsured Damage Clm	1,223,636	794,403	478,261	415,061	179,144	390,000	300,000	330,000	30,000	10%	618,101	478,261	554,009
Insurance-Uninsured/Admin Fees	130,590	97,864	65,318	27,548	14,985	50,000	30,000	25,000	(5,000)	-17%	67,261	65,318	22,270
Investment Fees	-	-	-	13,611	16,817	-	-	25,000	25,000	0%	6,085	-	29,680
Land Management	(45)	423	-	581	-	600	-	-	-	0%	192	-	-
Land Surveying	18,039	67,490	26,161	20,155	29,725	35,000	20,000	25,000	5,000	25%	32,314	26,161	3,312
Legal Fees	279,858	371,628	300,645	367,659	243,083	250,000	370,000	534,000	164,000	44%	312,575	300,645	358,754
Maintenance Agreement	1,243,364	1,245,194	1,708,788	1,932,994	2,264,269	2,294,907	2,101,585	2,484,000	382,415	18%	1,678,922	1,708,788	2,528,789
Manhole Rehab	3,725	3,870	3,250	5,300	3,500	3,500	3,500	-	(3,500)	-100%	3,929	3,725	6,926
Minority Enterprise Project	45,033	125,028	139,368	138,193	310,375	100,000	140,000	250,000	110,000	79%	151,599	138,193	341,183
Misc Outside Services	2,207,971	2,031,286	2,069,391	2,258,516	2,789,452	2,879,592	2,490,827	2,342,000	(148,827)	-6%	2,271,323	2,207,971	3,158,930
Natural Gas	277,447	249,876	275,745	227,689	249,906	279,720	295,300	317,000	21,700	7%	256,133	249,906	613,929
Permit Fees	5,248	23,876	21,662	3,022	24,220	12,395	13,620	3,000	(10,620)	-78%	15,606	21,662	8,174
Personnel Board Expense	-	-	-	-	10,198	-	-	-	-	0%	2,040	-	-
Pipeline Crossing Expense	3,072	4,296	3,631	4,079	2,889	4,000	4,000	4,000	-	0%	3,593	3,631	13,940
Plant Maint-Annual Contract	802,817	861,782	667,158	742,412	1,002,814	773,000	775,000	968,000	193,000	25%	815,396	802,817	1,146,985

2023 OPERATIONS AND MAINTENANCE BUDGET													
COMBINED O&M													
						APPROVED	APPROVED	WORKING					
ACCOUNT DESCRIPTION	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	BUDGET	BUDGET	BUDGET			5 YEAR	5 YEAR	5
	2017	2018	2019	2020	2021	2021	2022	2023	\$ CHANGE	% CHANGE	AVERAGE	MEDIAN	YTD 2022
													ANNUALIZED
SCADA PICS Service	-	-	-	-	-	-	105,000	158,000	53,000	50%	-	-	35,499
Plant Maint/Electrical-Annual	191,547	193,678	259,574	250,629	345,685	252,000	256,500	320,000	63,500	25%	248,223	250,629	329,459
Plant Maint/Painting-Annual Co	-	-	124,359	88,661	92,577	219,000	186,000	212,000	26,000	14%	61,119	88,661	-
Public Relations Consult Fees	-	-	-	-	-	-	-	30,000	30,000	0%	-	-	-
Recording Fees	616	756	1,554	803	792	1,500	1,000	1,000	-	0%	904	792	649
Repairs-Autos & Trucks	199,789	67,360	87,151	111,340	95,208	141,850	114,125	107,000	(7,125)	-6%	112,170	95,208	102,175
Repairs-Generators	-	4,507	4,818	9,131	883	5,700	4,350	10,000	5,650	130%	3,868	4,507	13,214
Repairs & Maint-Equipment	908,044	750,385	642,810	464,595	541,264	928,350	829,450	923,000	93,550	11%	661,419	642,810	591,380
Repairs-Property	138,574	148,673	168,547	166,636	235,401	243,520	266,114	250,000	(16,114)	-6%	171,566	166,636	221,602
Repairs-Standby Pumps	-	400	268	460	4,273	2,500	5,000	5,000	-	0%	1,080	400	1,584
Repairs-Tires	-	14,451	140,259	113,344	122,885	60,770	101,750	75,000	(26,750)	-26%	78,188	113,344	76,230
Safety Consulting Fees	32,079	24,737	35,376	29,700	14,825	45,000	67,500	68,000	500	1%	27,343	29,700	-
Security Services	208,976	233,027	217,958	246,146	258,282	223,000	233,000	233,000	-	0%	232,878	233,027	278,544
Sewer Cleaning/Videoin	1,651,931	1,327,956	1,669,603	1,437,024	1,496,658	1,500,000	1,500,000	1,500,000	-	0%	1,516,634	1,496,658	1,071,562
Sludge Disposal	636,084	634,532	929,877	450,882	554,361	573,200	570,200	593,000	22,800	4%	641,147	634,532	645,613
Street Repairs-Paving-Permits	1,690,404	2,726,725	2,969,699	3,030,222	2,614,517	2,703,520	2,700,000	3,000,000	300,000	11%	2,606,313	2,726,725	3,037,336
Substance Abuse-Testing	10,568	10,955	8,706	3,411	8,561	7,000	4,500	5,000	500	11%	8,440	8,706	6,190
Telephone Services	105,458	88,296	77,955	82,481	126,825	90,016	90,987	90,000	(987)	-1%	96,203	88,296	123,881
Telephone-Cellular & Pager	176,961	172,922	194,605	211,053	179,505	220,500	224,945	165,000	(59,945)	-27%	187,009	179,505	163,581
Testing-Outside Services	120,025	205,989	172,374	237,689	273,376	190,023	387,220	209,000	(178,220)	-46%	201,890	205,989	128,254
Trustee Fees	21,404	19,954	18,559	19,678	17,081	21,000	21,000	9,000	(12,000)	-57%	19,335	19,678	19,200
Watershed Planning	28,620	30,230	30,230	30,230	31,140	30,000	38,250	43,000	4,750	12%	30,090	30,230	38,520
WCA Expenses	-	141,705	157,051	365,032	126,043	500,000	300,000	150,000	(150,000)	-50%	157,966	141,705	73,053
Total Contractual Services	18,002,214	18,556,074	19,866,272	19,143,330	20,409,314	21,063,499	20,612,884	22,086,000	1,473,116	7%	19,195,441	18,942,126	22,155,330
OPERATING SUPPLIES/MATERIALS													
Cashier Shortages	(50)	(291)	(1,316)	15	100	-	-	-	-	0%	(308)	(50)	-
Chem-Aluminum Sulfate	617,777	578,960	672,551	723,199	779,448	799,650	740,129	1,190,000	449,871	61%	674,387	672,551	1,054,025
Chem-Calcium Hydroxide Slurry	-	-	-	-	214,487	-	-	-	-	0%	42,897	-	244,149
Chem-Calcium Hypochlorite	1,853	2,163	1,597	2,997	957	2,875	1,650	2,000	350	21%	1,913	1,853	1,574
Chem-Chlorine	227,933	214,715	211,864	228,066	271,678	246,205	259,931	1,096,000	836,069	322%	230,851	227,933	281,617
Chem-Copper Sulfate	10,296	10,395	9,954	14,604	6,355	10,468	9,100	9,000	(100)	-1%	10,321	10,296	5,753
Chem-Fluoride	73,192	63,419	66,768	64,619	83,233	66,456	68,796	116,000	47,204	69%	70,246	66,768	96,328
Chem-Lime	185,760	187,042	187,215	245,057	142,000	318,361	316,761	460,000	143,239	45%	189,415	187,042	135,426
Chem-Misc	10,013	4,451	7,077	4,901	3,016	15,220	9,580	6,000	(3,580)	-37%	5,892	4,901	936
Chem-Odor Control	105,922	136,679	296,796	363,995	375,022	350,000	350,000	350,000	-	0%	255,683	296,796	330,851

2023 OPERATIONS AND MAINTENANCE BUDGET														
COMBINED O&M														
						APPROVED	APPROVED	WORKING						5
ACCOUNT DESCRIPTION	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	BUDGET	BUDGET	BUDGET			5 YEAR	5 YEAR		YTD 2022
	2017	2018	2019	2020	2021	2021	2022	2023	\$ CHANGE	% CHANGE	AVERAGE	MEDIAN		ANNUALIZED
Chem-Oxalic Acid	451	-	-	-	-	-	-	-	-	0%	90	-	-	-
Chem-Polymer	286,585	305,258	298,127	188,903	238,914	302,838	283,300	282,000	(1,300)	0%	263,558	286,585	232,372	
Chem-Polyorthophosphate	121,778	113,009	123,213	129,398	131,190	124,386	201,300	406,000	204,700	102%	123,717	123,213	180,659	
Chem-Powder Activated Charcoal	965,431	677,136	716,318	354,767	327,150	610,354	308,760	850,000	541,240	175%	608,160	677,136	402,791	
Chem-Sodium Chlorite THM	305,703	323,887	318,487	329,679	313,044	330,583	326,075	374,000	47,925	15%	318,160	318,487	309,446	
Chem-Sodium Hypochlorite	-	-	-	275	294	1,500	-	-	-	0%	114	-	-	-
Chem-Sulfur Dioxide	76,930	69,054	72,249	67,704	71,956	69,998	72,202	95,000	22,798	32%	71,579	71,956	80,463	
Discounts Taken	(1,250)	(386)	(2,086)	(3,506)	(705)	-	-	-	-	0%	(1,586)	(1,250)	(575)	
Dues & Subscriptions	75,071	70,342	76,586	81,042	118,011	108,181	118,585	98,000	(20,585)	-17%	84,210	76,586	117,939	
Empl Educ-Committee Reimbursed	18,070	23,372	21,325	14,297	7,982	15,100	20,000	6,000	(14,000)	-70%	17,009	18,070	1,663	
Empl Expense-Misc	96,620	99,716	70,932	52,475	93,737	76,380	70,945	60,000	(10,945)	-15%	82,696	93,737	89,463	
Empl Incentive Expense	42,767	72,356	57,773	20,739	56,067	60,000	58,000	66,000	8,000	14%	49,941	56,067	29,886	
Empl Operator Certification	5,677	6,328	7,134	5,496	3,446	8,165	14,300	19,000	4,700	33%	5,616	5,677	6,204	
Empl Orientation Expense	600	1,819	706	517	39	-	-	-	-	0%	736	600	-	
Empl Professional Development	141,767	139,470	143,422	47,432	27,844	101,923	119,959	175,000	55,041	46%	99,987	139,470	45,021	
Empl Training Expense	98,197	94,122	70,897	107,779	117,612	111,100	113,295	81,000	(32,295)	-29%	97,722	98,197	64,681	
Empl Uniform Expense	65,031	65,587	65,848	68,495	43,237	75,627	88,955	55,000	(33,955)	-38%	61,640	65,587	43,873	
Empl Uniform Expense - Purchas	-	-	-	23,627	28,728	-	120	25,000	24,880	20733%	10,471	-	9,030	
Empl Uniform Exp Distribution	-	-	-	-	-	-	(220)	1,000	1,220	-555%	-	-	-	
Empl Uniform Expense - Boots	-	28,105	41,507	39,643	10,140	32,860	28,011	28,000	(11)	0%	23,879	28,105	5,632	
Freight	-	-	166	74	271	-	2,000	-	(2,000)	-100%	102	74	1,270	
Misc Board Member Expense	1,075	5,308	723	937	309	-	1,000	1,000	-	0%	1,670	937	2,328	
Misc Equip-Furniture Purchase	290,816	357,961	479,205	349,215	349,833	178,412	382,500	339,000	(43,500)	-11%	365,406	349,833	419,664	
Misc Litigation Prep Costs	-	-	1,129	707	26	-	-	-	-	0%	372	26	54	
Off Supp-Adhesive/Sealant/Tape	2,412	1,370	6,537	1,136	4,802	3,200	2,625	3,000	375	14%	3,251	2,412	3,655	
Off Supp-Disp Food Utensils	8,624	8,803	9,470	8,433	9,086	8,518	9,550	10,000	450	5%	8,883	8,803	7,957	
Office Supp & Expense-Clerical	117,216	87,403	88,172	75,394	71,976	83,245	73,040	74,000	960	1%	88,032	87,403	64,849	
Office Supp & Expense-Other	121	4,194	16,644	11,964	4,687	3,700	5,600	5,000	(600)	-11%	7,522	4,687	7,519	
Opr Supp-Bldg & Grds Matis	114,651	95,917	100,887	112,906	156,195	89,300	106,250	102,000	(4,250)	-4%	116,111	112,906	120,136	
Opr Supp-Bottles, Caps, Labels	-	-	-	-	73	-	-	22,000	22,000	0%	15	-	-	
Opr Supp-Cleaning	89,189	97,155	107,936	84,248	75,988	95,392	84,122	83,000	(1,122)	-1%	90,903	89,189	79,180	
Opr Supp-Cplgs-Clamps	107,188	132,306	111,759	96,203	129,565	108,365	125,130	111,000	(14,130)	-11%	115,404	111,759	102,337	
Opr Supp-Disaster Prep Matis	15,163	202	426	411,734	144,683	-	-	1,000	1,000	0%	114,441	15,163	37,128	
Opr Supp-Electrical	85,445	95,383	58,548	92,997	92,341	117,950	128,000	133,000	5,000	4%	84,943	92,341	137,739	
Opr Supp-Fire Hydrants & Parts	184,872	168,966	245,283	214,361	188,147	190,680	200,000	150,000	(50,000)	-25%	200,326	188,147	82,495	
Opr Supp-Flshrs/Barricades/Sig	3,662	6,894	2,402	4,831	97	6,500	10,000	5,000	(5,000)	-50%	3,577	3,662	4,734	

2023 OPERATIONS AND MAINTENANCE BUDGET													
COMBINED O&M													
						APPROVED	APPROVED	WORKING					5
ACCOUNT DESCRIPTION	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	BUDGET	BUDGET	BUDGET			5 YEAR	5 YEAR	YTD 2022
	2017	2018	2019	2020	2021	2021	2022	2023	\$ CHANGE	% CHANGE	AVERAGE	MEDIAN	ANNUALIZED
Opr Supp-Fuel-Off Road	36,907	97,286	69,312	67,431	82,364	84,525	79,375	96,000	16,625	21%	70,660	69,312	170,596
Opr Supp-Fuel-On Road	555,886	632,280	592,720	457,503	563,299	566,045	577,740	629,000	51,260	9%	560,338	563,299	709,354
Opr Supp-Grease Contr Bacteria	-	-	-	-	5,766	-	-	-	-	0%	1,153	-	-
Opr Supp-Grease Disposal Suppl	64,903	56,795	50,496	22,957	45,804	50,000	52,350	74,000	21,650	41%	48,191	50,496	15,001
Opr Supp-Hose	24,075	32,362	24,007	19,739	44,137	34,200	35,300	44,000	8,700	25%	28,864	24,075	31,343
Opr Supp-Lab	143,288	155,076	149,537	140,673	157,906	150,500	134,817	164,000	29,183	22%	149,296	149,537	196,989
Opr Supp-Liquid Oxygen	29,153	67,377	100,257	38,920	37,275	61,600	57,200	63,000	5,800	10%	54,596	38,920	37,057
Opr Supp-Meters	473,953	185,524	634,068	1,025,378	762,834	870,510	875,000	540,000	(335,000)	-38%	616,351	634,068	738,538
Opr Supp-Misc	23,009	17,733	22,576	21,953	35,069	22,700	11,000	12,000	1,000	9%	24,068	22,576	25,346
Opr Supp-Mnholes-Castings-Cvrs	153,547	102,815	115,246	108,206	172,713	134,680	130,750	129,000	(1,750)	-1%	130,506	115,246	132,470
Opr Supp-Mtr/Vlve-Boxes-Lids	99,089	118,577	127,122	144,584	105,989	95,631	97,296	87,000	(10,296)	-11%	119,072	118,577	97,987
Opr Supp-Nuts-Bolts	9,353	11,529	13,842	14,906	18,685	16,265	14,250	16,000	1,750	12%	13,663	13,842	17,557
Opr Supp-Oil-Lubricant	21,848	30,629	14,461	14,785	18,577	40,459	38,275	41,000	2,725	7%	20,060	18,577	6,209
Opr Supp-Paint	35,560	26,975	17,778	11,186	16,190	31,065	30,650	44,000	13,350	44%	21,538	17,778	24,659
Opr Supp-Pipes-Fittings	551,877	561,915	466,187	550,031	414,759	430,430	427,075	469,000	41,925	10%	508,954	550,031	467,049
Opr Supp-Purchasing Card	766	(953)	(1,550)	(3,264)	1,096	-	-	-	-	0%	(781)	(953)	(1,523)
Opr Supp-Radmix-Asph-Concrete	66,423	68,666	59,145	44,481	58,384	61,026	61,550	71,000	9,450	15%	59,420	59,145	69,497
Opr Supp-Rainsuits-Hip Boots	16,436	18,688	18,765	16,016	11,820	17,375	13,600	15,000	1,400	10%	16,345	16,436	11,652
Opr Supp-Safety	150,504	120,172	135,687	83,932	135,135	120,611	128,073	127,000	(1,073)	-1%	125,086	135,135	111,907
Opr Supp-Sand-Dirt-Clay	51,692	48,950	49,792	36,650	57,480	58,000	62,000	73,000	11,000	18%	48,913	49,792	57,427
Opr Supp-Shells-Gravel	444,616	563,847	419,627	282,995	365,458	427,794	420,000	360,000	(60,000)	-14%	415,308	419,627	249,560
Opr Supp-Shop Accessories	17,237	16,380	23,433	21,325	19,543	29,000	26,500	25,000	(1,500)	-6%	19,583	19,543	13,847
Opr Supp-Small Tools	93,535	108,070	114,230	101,706	128,079	110,279	122,500	158,000	35,500	29%	109,124	108,070	159,986
Opr Supp-Tapping Saddles-Slves	41,273	34,050	34,419	50,239	48,870	45,000	51,000	53,000	2,000	4%	41,770	41,273	24,839
Opr Supp-Valves	204,837	271,626	219,013	348,210	322,374	340,980	406,100	299,000	(107,100)	-26%	273,212	271,626	206,242
Opr Supp-Wldg-Acetyl-Oxygen	3,764	1,929	1,335	1,609	3,276	6,650	7,200	8,000	800	11%	2,383	1,929	15,193
Capitalized Materials	(1,326,357)	(869,444)	(668,309)	(625,697)	(678,888)	(1,250,000)	(900,000)	(1,000,000)	(100,000)	11%	(833,739)	(678,888)	(1,133,800)
Parts-Equipment	729,072	967,400	689,314	734,089	904,648	863,004	884,753	967,000	82,247	9%	804,905	734,089	720,764
Parts-Generators	-	6,593	22,108	11,611	1,769	21,850	21,925	26,000	4,075	19%	8,416	6,593	1,963
Parts-Meters/Backflows	401,835	189,508	420,093	416,423	356,404	101,500	399,500	231,000	(168,500)	-42%	356,852	401,835	232,034
Parts-Standby Pumps	-	8,420	11,192	14,881	2,942	10,000	10,000	13,000	3,000	30%	7,487	8,420	12,036
Parts-Veh/Equip-Tires	-	84,479	13,737	7,162	9,554	12,850	18,955	5,000	(13,955)	-74%	22,986	9,554	16,216
Parts-Vehicles	165,979	171,692	210,534	163,724	184,292	150,357	143,950	123,000	(20,950)	-15%	179,244	171,692	153,609
Postage and Bill Outsourcing	683,815	847,789	979,383	979,377	971,469	932,450	1,011,075	1,021,000	9,925	1%	892,366	971,469	1,082,617
Public Relations	175,265	139,675	278,809	151,821	143,395	140,500	155,000	200,000	45,000	29%	177,793	151,821	126,404
Warehouse Variance	61,516	276,948	177,767	(92,037)	(412,354)	-	-	-	-	0%	2,368	61,516	-

2023 OPERATIONS AND MAINTENANCE BUDGET													
COMBINED O&M													
						APPROVED	APPROVED	WORKING					5
ACCOUNT DESCRIPTION	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	BUDGET	BUDGET	BUDGET					YTD 2022
	2017	2018	2019	2020	2021	2021	2022	2023	\$ CHANGE	% CHANGE	5 YEAR	5 YEAR	ANNUALIZED
											AVERAGE	MEDIAN	
Invoice Tolerance	155	189	1	(247,462)	20	-	-	-	-	0%	(49,419)	20	96
Received - Not Invoiced	19,863	48,689	3,034	(87,869)	(6,272)	-	-	-	-	0%	(4,511)	3,034	-
<i>Total Operating Supplies and Materials</i>	<i>8,777,234</i>	<i>9,568,807</i>	<i>10,373,401</i>	<i>9,689,524</i>	<i>9,802,923</i>	<i>9,511,328</i>	<i>10,314,110</i>	<i>12,072,000</i>	<i>1,757,890</i>	<i>17%</i>	<i>9,642,378</i>	<i>9,942,770</i>	<i>9,640,977</i>
<i>Total Cost Center Operating Expenses</i>	<i>57,235,007</i>	<i>61,556,498</i>	<i>59,743,019</i>	<i>58,536,208</i>	<i>61,433,720</i>	<i>64,193,400</i>	<i>64,335,209</i>	<i>67,684,000</i>	<i>3,348,791</i>	<i>5.2%</i>	<i>59,700,890</i>	<i>58,432,190</i>	<i>63,451,017</i>

The combined operating budget was \$67,684,000. This figure represents a 5.2% increase from the previous year. With inflation rising, staff has done a great job to keep the budget from increasing by more than the inflation rate. This can be attributed to the Board using a zero-based budgeting approach instead of the traditional incremental increase approach. The Board has also been looking for ways to be more efficient with new advances in technology to help save on costs.

On the next several pages, we will breakdown each individual classification operating budget.

Water Supply O&M Budget

Water Supply is made up of the Cost Centers that supply the water to our water treatment facilities. Our water is pumped from Big Creek Lake and then fed to our two water treatment facilities. The pumping station has the capacity to pump over 90,000,000 gallons per day.



2023 OPERATIONS AND MAINTENANCE BUDGET											
COMBINED WATER SUPPLY (CC 01, 02)											
						APPROVED	APPROVED	WORKING			5
ACCOUNT DESCRIPTION	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	BUDGET	BUDGET	BUDGET	5 YEAR	5 YEAR	YTD 2022
	2017	2018	2019	2020	2021	2021	2022	2023	AVERAGE	MEDIAN	ANNUALIZED
LABOR COSTS											
Labor-Regular	220,080	237,510	206,252	246,561	238,318	270,980	173,390	188,000	229,744	237,510	171,091
Labor-Overtime	6,229	9,937	13,532	34,183	28,085	14,600	15,460	23,000	18,393	13,532	29,613
Labor-Standby	6,715	6,674	7,496	7,268	6,150	8,730	6,960	13,000	6,861	6,715	7,966
Labor-Military Time	-	-	3,796	-	-	-	-	-	759	-	-
Labor-Sick Pay	482	1,419	4,497	6,135	4,407	-	-	-	3,388	4,407	151
Labor-Vacation	20,792	15,552	16,314	12,465	11,945	-	-	-	15,414	15,552	5,673
Labor-Bonus Pay	1,976	2,954	2,474	2,108	-	-	-	-	1,902	2,108	-
Payroll Taxes-FICA	19,164	15,358	19,124	23,179	21,306	20,760	13,280	14,000	19,626	19,164	15,782
Pension Expense	24,788	27,484	25,482	31,364	29,450	28,750	18,510	20,000	27,714	27,484	23,510
Disability Insurance Expense	1,439	1,521	1,372	1,466	1,530	1,560	990	1,000	1,466	1,466	1,161
Health Insurance Expense	40,343	55,233	52,630	62,644	79,462	61,400	39,840	43,000	58,062	55,233	74,437
Life Insurance Expense	591	635	588	619	595	650	410	-	606	595	48
Unemployment Insurance Expense	-	11	68	22	203	60	80	-	61	22	-
Workers' Comp Insurance Exp	7,819	7,554	6,848	6,390	3,422	6,220	2,260	3,000	6,406	6,848	1,654
Non-Cash PIK Expense	1,537	2,024	1,177	1,030	438	-	-	-	1,241	1,177	-
Post Employment Benefits-Other	26,815	14,398	2,902	6,965	-	-	-	-	10,216	6,965	-
Personnel Board Expense	4,002	2,939	3,365	3,649	4,445	3,930	2,580	3,000	3,680	3,649	3,332
Total Labor Costs	382,770	401,202	367,919	446,049	429,757	417,640	273,760	308,000	405,539	402,427	334,418
CONTRACTUAL SERVICES											
Contract-Grass Cutting	-	-	-	-	-	-	250,000	369,000	-	-	271,464
Diving Services	-	2,066	1,957	-	872	-	-	-	979	872	-
Electricity	822,530	874,165	888,507	833,200	877,643	874,454	847,161	928,000	859,209	874,165	858,979
Electricity-Bucks	5,481	6,697	16,894	6,717	2,789	17,500	13,000	14,000	7,715	6,697	3,720
Equip & Property Rental	26,918	7,505	11,597	4,475	38,160	25,000	45,000	65,000	17,731	11,597	9,768
Garbage Collection/Dump Fees	5,374	3,125	5,280	12,101	2,832	4,260	4,260	5,000	5,742	5,280	1,130

2023 OPERATIONS AND MAINTENANCE BUDGET											
COMBINED WATER SUPPLY (CC 01, 02)											
						APPROVED	APPROVED	WORKING			5
ACCOUNT DESCRIPTION	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	BUDGET	BUDGET	BUDGET	5 YEAR	5 YEAR	YTD 2022
	2017	2018	2019	2020	2021	2021	2022	2023	AVERAGE	MEDIAN	ANNUALIZED
Generator Maintenance - CC 27	2,348	371	458	-	-	2,000	2,000	5,000	636	371	-
Land Surveying	17,139	67,490	25,000	20,155	29,725	35,000	20,000	25,000	31,902	25,000	3,312
Maintenance Agreement	692	-	-	1,718	223	1,400	1,400	1,000	527	223	3,026
Misc Outside Services	25,282	103,748	33,327	105,490	189,919	201,702	242,002	292,000	91,553	103,748	562,482
Permit Fees	282	-	-	-	-	300	300	-	56	-	-
Plant Maint-Annual Contract	38,570	5,255	47,545	66,137	50,342	55,000	55,000	60,000	41,570	47,545	56,212
SCADA OT Service	-	-	-	-	-	-	10,000	10,000	-	-	6,426
Plant Maint/Electrical-Annual	11,343	10,301	14,151	13,688	22,517	10,000	10,000	22,000	14,400	13,688	-
Plant Maint/Painting-Annual Co	-	-	49,695	18,093	49,883	65,000	55,000	55,000	23,534	18,093	-
Repairs-Autos & Trucks	2,037	809	1,260	594	9,138	-	1,600	2,000	2,767	1,260	9,861
Repairs-Generators	-	-	3,060	-	-	2,000	2,000	5,000	612	-	-
Repairs & Maint-Equipment	104,310	101,866	121,413	41,106	97,069	200,000	185,000	194,000	93,153	101,866	130,287
Repairs-Property	3,402	26,454	63,444	95,954	128,724	54,020	73,020	105,000	63,596	63,444	91,234
Repairs-Standby Pumps	-	-	268	-	-	-	-	-	54	-	-
Repairs-Tires	-	-	1,362	1,183	2,360	-	-	-	981	1,183	1,967
Security Services	25,000	25,000	25,450	25,000	25,000	25,000	25,000	25,000	25,090	25,000	1,945
Telephone Services	-	-	-	-	216	4,020	-	-	43	-	12
Telephone-Cellular & Pager	2,329	2,755	4,120	1,994	101	-	4,350	-	2,260	2,329	-
Testing-Outside Services	-	38,927	37,397	31,361	52,268	42,000	45,000	45,000	31,990	37,397	-
Watershed Planning	28,620	30,230	30,230	30,230	31,140	30,000	38,250	38,000	30,090	30,230	38,520
Total Contractual Services	1,121,656	1,306,762	1,382,412	1,309,193	1,610,920	1,648,656	1,929,342	2,265,000	1,346,189	1,369,987	2,050,347
OPERATING SUPPLIES/MATERIALS											
Chem-Copper Sulfate	10,296	10,395	9,954	14,604	6,355	10,468	9,100	9,000	10,321	10,296	5,753
Dues & Subscriptions	-	-	225	5	599	350	160	-	166	5	-
Empl Educ-Committee Reimbursed	-	3,286	6,090	7,500	3,583	7,500	7,500	1,000	4,092	3,583	1,663
Empl Expense-Misc	-	511	242	(203)	1,088	60	220	-	327	242	3,293

2023 OPERATIONS AND MAINTENANCE BUDGET											
COMBINED WATER SUPPLY (CC 01, 02)											
						APPROVED	APPROVED	WORKING			5
ACCOUNT DESCRIPTION	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	BUDGET	BUDGET	BUDGET	5 YEAR	5 YEAR	YTD 2022
	2017	2018	2019	2020	2021	2021	2022	2023	AVERAGE	MEDIAN	ANNUALIZED
Empl Operator Certification	70	-	600	866	55	375	450	-	318	70	-
Empl Professional Development	-	836	2,268	3,885	2,633	9,000	4,000	4,000	1,924	2,268	7,334
Empl Training Expense	-	120	-	-	-	-	-	-	24	-	-
Empl Uniform Expense	1,077	1,089	1,221	1,176	1,419	1,330	1,064	1,000	1,196	1,176	976
Empl Uniform Expense - Boots	-	605	455	795	290	1,000	800	-	429	455	-
Misc Equip-Furniture Purchase	1,075	3,187	3,461	3,407	2,543	3,500	3,000	3,000	2,735	3,187	21,832
Off Supp-Adhesive/Sealant/Tape	155	-	-	-	-	-	-	-	31	-	-
Off Supp-Disp Food Utensils	2	-	-	-	-	-	-	-	0	-	-
Office Supp & Expense-Clerical	444	1,460	1,244	1,144	1,986	1,505	965	1,000	1,256	1,244	364
Opr Supp-Bldg & Grds Matis	27,866	8,311	13,342	32,824	48,401	31,150	46,150	47,000	26,149	27,866	56,990
Opr Supp-Cleaning	2,212	1,437	1,935	1,708	1,197	2,472	2,472	3,000	1,698	1,708	3,965
Opr Supp-Disaster Prep Matis	-	-	-	1,616	-	-	-	-	323	-	-
Opr Supp-Electrical	6,590	31,305	3,432	625	3,830	5,500	5,500	6,000	9,156	3,830	2,640
Opr Supp-Fuel-Off Road	6,919	11,262	-	-	10,728	3,000	3,000	5,000	5,782	6,919	97,068
Opr Supp-Fuel-On Road	9,116	9,032	10,376	9,910	13,689	10,500	10,000	15,000	10,425	9,910	18,216
Opr Supp-Hose	-	-	-	389	-	-	-	-	78	-	-
Opr Supp-Misc	939	-	-	-	-	-	-	-	188	-	-
Opr Supp-Mnholes-Castings-Cvrs	-	-	-	-	-	-	-	-	-	-	864
Opr Supp-Mtr/Vlve-Boxes-Lids	3,133	174	524	142	278	2,646	2,646	3,000	850	278	173
Opr Supp-Nuts-Bolts	177	62	-	266	-	-	-	-	101	62	-
Opr Supp-Oil-Lubricant	134	1,133	1,648	1,639	628	850	850	2,000	1,036	1,133	300
Opr Supp-Paint	3,675	1,741	3,516	585	2,909	2,500	2,500	3,000	2,485	2,909	8,083
Opr Supp-Pipes-Fittings	4,467	1,110	2,437	3,469	5,344	3,500	3,500	6,000	3,365	3,469	9,090
Opr Supp-Radmix-Asph-Concrete	294	409	36	561	483	600	600	1,000	357	409	87
Opr Supp-Rainsuits-Hip Boots	99	-	51	169	-	500	400	-	64	51	-
Opr Supp-Safety	2,181	1,730	5,891	2,027	2,306	3,710	3,570	4,000	2,827	2,181	1,808
Opr Supp-Sand-Dirt-Clay	7,600	1,680	9,408	4,770	19,656	12,000	12,000	23,000	8,623	7,600	14,918

2023 OPERATIONS AND MAINTENANCE BUDGET											
COMBINED WATER SUPPLY (CC 01, 02)											
						APPROVED	APPROVED	WORKING			5
ACCOUNT DESCRIPTION	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	BUDGET	BUDGET	BUDGET	5 YEAR	5 YEAR	YTD 2022
	2017	2018	2019	2020	2021	2021	2022	2023	AVERAGE	MEDIAN	ANNUALIZED
Opr Supp-Shells-Gravel	49,137	41,454	38,185	26,021	47,938	50,000	70,000	60,000	40,547	41,454	16,430
Opr Supp-Small Tools	408	1,430	1,652	1,399	2,717	1,600	1,600	2,000	1,521	1,430	3,122
Opr Supp-Valves	-	-	-	95	-	-	-	-	19	-	-
Opr Supp-Wldg-Acetyl-Oxygen	-	-	-	94	181	250	250	-	55	-	112
Capitalized Materials	-	-	-	-	-	-	-	-	-	-	(77,520)
Parts-Equipment	15,486	32,680	3,802	26,123	57,863	17,000	39,000	50,000	27,191	26,123	18,262
Parts-Generators	-	-	2,281	2,023	703	2,000	2,000	6,000	1,002	703	-
Parts-Meters/Backflows	-	-	412	-	-	-	-	-	82	-	-
Parts-Standby Pumps	-	-	686	25	-	-	-	-	142	-	-
Parts-Veh/Equip-Tires	-	130	600	-	-	-	-	-	146	-	331
Parts-Vehicles	1,175	422	1,973	1,581	3,876	-	1,500	2,000	1,805	1,581	5,650
Postage and Bill Outsourcing	-	-	-	3	-	-	-	-	1	-	-
Total Operating Supplies and Materials	154,725	166,991	127,945	151,244	243,280	184,866	234,797	257,000	168,837	162,142	221,801
Total Cost Center Operating Expenses	1,659,151	1,874,955	1,878,277	1,906,486	2,283,958	2,251,162	2,437,899	2,830,000	1,920,565	1,934,556	2,606,566

Water Treatment O&M Budget

Water Treatment is made up of the Cost Centers that deal directly with treating raw water. These Cost Centers ensure the City of Mobile has good clean drinking water for its citizens. The Board uses two water treatment plants: H.E. Myers WTP and E.M. Stickney WTP. On a monthly basis, the Myers Plant has the capacity to treat 30,000,000 gallons of water per day and the Stickney Plant has the capacity to treat up to 60,000,000 gallons of water each day.



2023 OPERATIONS AND MAINTENANCE BUDGET											
COMBINED WATER TREATMENT (CC 08, 09, 12)											
						APPROVED	APPROVED	WORKING			5
ACCOUNT DESCRIPTION	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	BUDGET	BUDGET	BUDGET	5 YEAR	5 YEAR	YTD 2022
	2017	2018	2019	2020	2021	2021	2022	2023	AVERAGE	MEDIAN	ANNUALIZED
LABOR COSTS											
Labor-Regular	1,223,176	1,345,526	1,333,352	1,264,678	1,545,119	1,430,790	1,471,330	1,996,000	1,342,370	1,333,352	1,639,862
Labor-Overtime	186,922	193,477	142,123	216,129	184,051	175,635	168,349	207,000	184,540	186,922	144,946
Labor-Standby	1,461	1,337	906	714	3,644	997	997	1,000	1,613	1,337	4,901
Labor-Holiday	39,484	46,156	41,820	41,781	32,434	47,739	47,201	59,000	40,335	41,781	61,945
Labor-Sick Pay	28,492	40,087	40,612	24,042	49,890	-	-	-	36,624	40,087	44,378
Labor-Vacation	85,419	86,848	83,413	57,826	71,495	-	-	-	77,000	83,413	92,227
Labor-Bonus Pay	16,444	17,573	15,955	14,345	9,293	-	-	-	14,722	15,955	-
Labor-Bonus-Measure Based	-	-	-	-	9,293	-	-	-	1,859	-	-
Payroll Taxes-FICA	119,277	130,344	123,999	120,180	137,046	109,580	112,720	153,000	126,169	123,999	158,853
Pension Expense	160,949	176,429	169,042	163,658	182,252	151,790	157,060	217,000	170,466	169,042	215,765
Unfunded Pension Expense	-	-	-	-	24,292	-	-	-	4,858	-	-
Disability Insurance Expense	8,273	9,061	8,997	7,965	9,930	8,210	8,410	12,000	8,845	8,997	11,545
Health Insurance Expense	273,573	322,570	304,118	277,218	443,458	331,560	358,560	468,000	324,187	304,118	631,586
Health Insurance Expense Distr	-	-	-	-	70,386	-	-	-	14,077	-	-
Life Insurance Expense	3,604	3,916	3,885	3,422	3,845	3,320	3,430	5,000	3,734	3,845	495
Health and Life Ins Variance	-	-	-	-	534	-	-	-	107	-	-
Unemployment Insurance Expense	-	74	396	102	1,575	290	730	1,000	429	102	-
Unemployment Ins Exp Distr	-	-	-	-	203	-	-	-	41	-	-
Workers' Comp Insurance Exp	48,868	47,786	40,725	29,754	23,921	32,870	19,260	27,000	38,211	40,725	16,816
Workers' Comp Ins Distr	-	-	-	-	3,306	-	-	-	661	-	-
Workers' Comp Insurance-Polic	-	-	-	-	3,306	-	-	-	661	-	-
Non-Cash PIK Expense	5,565	7,539	8,164	5,850	2,892	-	-	-	6,002	5,850	-
Post Employment Benefits-Other	183,036	94,205	17,829	33,434	-	-	-	-	65,701	33,434	-
Personnel Board Expense	24,677	19,249	21,258	19,194	28,789	20,810	21,910	30,000	22,633	21,258	31,125
Total Labor Costs	2,409,219	2,542,179	2,356,594	2,280,292	2,840,954	2,313,591	2,369,957	3,176,000	2,485,848	2,414,216	3,054,443
CONTRACTUAL SERVICES											
Cost of Water-Other Utilities	62,207	53,024	55,573	47,090	50,087	55,000	50,000	60,000	53,596	53,024	69,289
Diving Services	-	-	-	-	-	1,000	1,000	1,000	-	-	-
Electricity	492,742	532,348	575,120	513,097	526,825	548,369	502,938	547,000	528,027	526,825	489,672
Equip & Property Rental	8,622	1,000	328	1,730	1,900	1,500	1,000	2,000	2,716	1,730	1,979
Garbage Collection/Dump Fees	6,253	13,969	5,402	5,886	4,827	6,520	6,700	8,000	7,267	5,886	4,329
Generator Maintenance - CC 27	2,599	90	2,159	-	-	4,000	4,000	4,000	970	90	-
Maintenance Agreement	22,178	17,223	21,310	15,081	11,801	25,680	20,900	24,000	17,519	17,223	12,126
Misc Outside Services	46,383	74,869	40,691	19,227	69,000	53,500	53,500	88,000	50,034	46,383	46,474
Natural Gas	3,272	19,650	11,830	9,668	10,364	14,720	15,300	17,000	10,957	10,364	21,948
Permit Fees	282	4,920	380	356	215	75	100	-	1,231	356	504
Plant Maint-Annual Contract	220,460	300,426	199,736	369,919	293,071	200,000	200,000	355,000	276,722	293,071	384,761
SCADA OT Service	-	-	-	-	-	-	30,000	30,000	-	-	2,142
Plant Maint/Electrical-Annual	30,836	29,749	69,619	37,222	58,332	35,000	37,000	75,000	45,152	37,222	69,992
Plant Maint/Painting-Annual Co	-	-	56,692	70,568	16,049	62,000	62,000	72,000	28,662	16,049	-

2023 OPERATIONS AND MAINTENANCE BUDGET											
COMBINED WATER TREATMENT (CC 08, 09, 12)											
						APPROVED	APPROVED	WORKING			5
ACCOUNT DESCRIPTION	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	BUDGET	BUDGET	BUDGET	5 YEAR	5 YEAR	YTD 2022
	2017	2018	2019	2020	2021	2021	2022	2023	AVERAGE	MEDIAN	ANNUALIZED
Repairs-Autos & Trucks	10,203	103	4,669	1,123	11,693	-	7,500	12,000	5,558	4,669	5,798
Repairs-Generators	-	-	-	-	-	-	-	-	-	-	2,706
Repairs & Maint-Equipment	114,607	59,734	93,019	90,514	33,940	83,000	81,000	81,000	78,363	90,514	90,966
Repairs-Property	34,154	20,664	3,929	1,734	28,448	37,500	38,000	47,000	17,786	20,664	-
Repairs-Tires	-	806	12,610	7,467	5,258	-	-	-	5,228	5,258	1,872
Sludge Disposal	78,569	69,339	64,522	60,756	69,441	97,200	97,200	78,000	68,525	69,339	54,014
Street Repairs-Paving-Permits	-	-	23,379	-	-	-	-	-	4,676	-	-
Telephone Services	3,608	4,296	5,075	5,569	5,208	4,940	5,440	6,000	4,751	5,075	3,157
Telephone-Cellular & Pager	6,691	6,682	7,153	6,005	608	-	5,454	-	5,428	6,682	521
Testing-Outside Services	80,870	81,747	88,201	65,897	48,878	38,890	63,190	8,000	73,119	80,870	26,119
Total Contractual Services	1,224,535	1,290,638	1,341,399	1,328,908	1,245,945	1,268,894	1,282,223	1,515,000	1,286,285	1,291,293	1,288,369
OPERATING SUPPLIES/MATERIALS											
Chem-Aluminum Sulfate	617,777	578,960	672,551	723,199	779,448	799,650	740,129	1,190,000	674,387	672,551	1,054,025
Chem-Calcium Hydroxide Slurry	-	-	-	-	214,487	-	-	-	42,897	-	244,149
Chem-Calcium Hypochlorite	1,853	1,900	1,597	2,865	957	2,875	1,650	2,000	1,834	1,853	1,574
Chem-Chlorine	100,593	104,239	110,226	113,575	116,073	118,886	117,850	467,000	108,941	110,226	151,261
Chem-Fluoride	73,192	63,419	66,768	64,619	83,233	66,456	68,796	116,000	70,246	66,768	96,328
Chem-Lime	185,760	187,042	187,215	245,057	142,000	318,361	316,761	460,000	189,415	187,042	135,426
Chem-Misc	645	370	2,463	942	414	1,300	1,300	2,000	967	645	-
Chem-Oxalic Acid	451	-	-	-	-	-	-	-	90	-	-
Chem-Polymer	97,680	104,867	121,246	125,494	122,285	134,838	126,500	151,000	114,314	121,246	135,041
Chem-Polyorthophosphate	121,778	113,009	123,213	129,398	131,190	124,386	201,300	406,000	123,717	123,213	180,659
Chem-Powder Activated Charcoal	965,431	677,136	716,318	354,767	327,150	610,354	308,760	850,000	608,160	677,136	402,791
Chem-Sodium Chlorite THM	305,703	323,887	318,487	329,679	313,044	330,583	326,075	374,000	318,160	318,487	309,446
Dues & Subscriptions	460	800	705	1,186	764	1,300	1,300	2,000	783	764	1,464
Empl Educ-Committee Reimbursed	1,289	3,487	-	-	-	-	-	-	955	-	-
Empl Expense-Misc	790	1,086	2,640	552	2,411	1,800	2,180	4,000	1,496	1,086	10,166
Empl Incentive Expense	-	-	-	-	-	-	-	-	-	-	263
Empl Operator Certification	2,047	1,506	2,715	1,970	1,891	2,210	2,210	3,000	2,026	1,970	1,728
Empl Professional Development	8,226	16,044	15,456	1,150	3,549	18,624	18,624	19,000	8,885	8,226	-
Empl Training Expense	-	4,686	-	450	332	1,800	2,250	4,000	1,094	332	82
Empl Uniform Expense	6,813	7,736	6,937	9,658	5,432	7,334	7,160	8,000	7,315	6,937	4,519
Empl Uniform Expense - Boots	-	3,085	2,920	3,097	665	2,990	2,990	-	1,953	2,920	-
Misc Equip-Furniture Purchase	10,410	23,956	158,319	8,999	27,233	50,800	64,100	32,000	45,783	23,956	15,498
Off Supp-Adhesive/Sealant/Tape	232	202	141	529	494	900	700	1,000	320	232	386
Off Supp-Disp Food Utensils	1,036	1,037	531	1,044	939	1,500	1,700	2,000	917	1,036	896
Office Supp & Expense-Clerical	3,358	3,037	2,815	3,716	3,947	3,650	3,600	4,000	3,375	3,358	5,456
Office Supp & Expense-Other	81	-	293	166	688	-	-	-	245	166	2,499
Opr Supp-Bldg & Grds Mats	6,063	14,795	11,994	19,903	21,913	9,400	10,000	15,000	14,934	14,795	13,323
Opr Supp-Cleaning	9,903	12,888	9,014	11,539	12,608	9,900	9,900	13,000	11,191	11,539	12,863
Opr Supp-Cplgs-Clamps	7	69	84	772	1,181	140	130	-	423	84	63

2023 OPERATIONS AND MAINTENANCE BUDGET											
COMBINED WATER TREATMENT (CC 08, 09, 12)											
						APPROVED	APPROVED	WORKING			5
ACCOUNT DESCRIPTION	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	BUDGET	BUDGET	BUDGET	5 YEAR	5 YEAR	YTD 2022
	2017	2018	2019	2020	2021	2021	2022	2023	AVERAGE	MEDIAN	ANNUALIZED
Opr Supp-Disaster Prep Matls	-	-	-	12,120	6,634	-	-	-	3,751	-	-
Opr Supp-Electrical	13,242	11,121	9,892	9,164	7,403	13,000	9,000	10,000	10,164	9,892	2,815
Opr Supp-Fishrs/Barricades/Sig	90	-	-	260	-	-	-	-	70	-	-
Opr Supp-Fuel-Off Road	953	2,752	3,493	1,224	3,143	4,500	3,000	6,000	2,313	2,752	8,081
Opr Supp-Fuel-On Road	9,023	10,750	8,576	6,035	7,818	7,900	7,900	7,000	8,440	8,576	16,949
Opr Supp-Hose	2,377	2,802	6,944	5,450	4,462	5,500	3,100	5,000	4,407	4,462	3,315
Opr Supp-Lab	46,470	46,394	43,320	40,744	44,821	55,500	50,500	56,000	44,350	44,821	62,068
Opr Supp-Misc	2,032	404	3,021	2,878	1,977	1,000	1,000	2,000	2,062	2,032	6,952
Opr Supp-Mnholes-Castings-Cvrs	-	22	-	-	810	-	-	-	166	-	-
Opr Supp-Mtr/Vlve-Boxes-Lids	2,087	-	-	300	-	450	400	1,000	477	-	-
Opr Supp-Nuts-Bolts	921	784	2,353	791	2,729	1,375	1,650	2,000	1,516	921	1,764
Opr Supp-Oil-Lubricant	1,595	5,086	5,544	4,556	7,013	4,800	4,300	5,000	4,759	5,086	2,335
Opr Supp-Paint	9,989	5,761	2,519	1,114	1,315	7,100	5,500	7,000	4,140	2,519	1,889
Opr Supp-Pipes-Fittings	10,108	9,195	9,004	6,440	10,628	7,700	7,200	8,000	9,075	9,195	10,491
Opr Supp-Purchasing Card	-	-	-	(1,515)	570	-	-	-	(189)	-	(1,523)
Opr Supp-Radmix-Asph-Concrete	61	7	-	-	386	-	-	-	91	7	-
Opr Supp-Rainsuits-Hip Boots	497	508	384	485	388	1,000	1,000	1,000	452	485	651
Opr Supp-Safety	14,465	9,706	7,804	8,692	11,496	16,000	16,000	15,000	10,432	9,706	2,217
Opr Supp-Shop Accessories	-	-	509	-	898	-	-	-	281	-	-
Opr Supp-Small Tools	3,366	3,112	1,465	2,490	3,445	5,700	5,500	7,000	2,776	3,112	2,780
Opr Supp-Valves	5,088	7,653	11,249	3,106	6,993	5,500	5,500	7,000	6,818	6,993	10,532
Opr Supp-Wldg-Acetyl-Oxygen	1,132	525	-	15	646	1,400	950	1,000	464	525	-
Parts-Equipment	139,785	160,370	101,143	169,527	131,450	137,500	132,500	132,000	140,455	139,785	188,014
Parts-Generators	-	-	764	4,054	-	4,000	4,000	5,000	964	-	-
Parts-Meters/Backflows	371	-	-	-	4,519	-	-	-	978	-	-
Parts-Standby Pumps	-	230	80	-	26	-	-	-	67	26	-
Parts-Veh/Equip-Tires	-	645	-	430	563	-	-	-	328	430	-
Parts-Vehicles	3,603	3,381	3,318	2,382	4,886	-	4,750	5,000	3,514	3,381	10,148
Postage and Bill Outsourcing	784	2,338	2,662	2,491	3,030	2,000	2,250	2,000	2,261	2,491	84
Total Operating Supplies and Materials	2,789,619	2,532,788	2,758,691	2,437,553	2,582,377	2,901,962	2,601,965	4,409,000	2,620,206	2,613,764	3,109,471
Total Cost Center Operating Expenses	6,423,373	6,365,605	6,456,684	6,046,753	6,669,276	6,484,447	6,254,145	9,100,000	6,392,338	6,319,274	7,452,284

Wastewater Treatment O&M Budget

Wastewater Treatment is made up of the Cost Centers that directly deal with treating and cleaning the sewage water. The Board has two wastewater treatment facilities: C.C. Williams WWTP and Wright-Smith WWTP. The combined total capacity for both plants is 40,000,000 million gallons daily.



2023 OPERATIONS AND MAINTENANCE BUDGET											
COMBINED WASTEWATER TREATMENT (CC 18, 19, 25, 101)											
						APPROVED	APPROVED	WORKING			5
ACCOUNT DESCRIPTION	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	BUDGET	BUDGET	BUDGET	5 YEAR	5 YEAR	YTD 2022
	2017	2018	2019	2020	2021	2021	2022	2023	AVERAGE	MEDIAN	ANNUALIZED
LABOR COSTS											
Labor-Regular	1,719,337	1,817,316	1,929,901	1,931,145	1,771,590	2,227,250	2,117,500	2,276,000	1,833,858	1,817,316	1,752,663
Labor-Overtime	118,402	128,041	126,694	176,659	148,893	107,000	106,250	112,000	139,738	128,041	136,016
Labor-Standby	20,750	20,329	33,681	40,676	31,975	23,500	23,500	8,000	29,482	31,975	10,419
Labor-Holiday	35,078	36,483	36,183	37,345	28,236	37,400	34,300	38,000	34,665	36,183	50,462
Labor-Sick Pay	22,926	30,071	32,010	54,489	46,511	-	-	-	37,202	32,010	37,361
Labor-Vacation	92,229	103,061	111,029	99,273	105,713	-	-	-	102,261	103,061	88,718
Labor-Bonus Pay	18,812	25,120	24,502	25,586	6,561	-	-	-	20,116	24,502	-
Labor-Bonus-Measure Based	-	-	-	-	6,561	-	-	-	1,312	-	-
Payroll Taxes-FICA	153,633	152,775	171,812	176,167	166,717	170,590	162,210	174,000	164,221	166,717	154,065
Pension Expense	200,870	212,720	225,955	235,531	208,384	236,260	226,010	247,000	216,692	212,720	221,077
Unfunded Pension Expense	-	-	-	-	14,492	-	-	-	2,898	-	-
Disability Insurance Expense	10,844	11,647	12,371	12,360	11,434	12,750	12,130	13,000	11,731	11,647	11,892
Health Insurance Expense	391,431	447,302	405,749	336,305	468,306	503,480	491,360	524,000	409,819	405,749	701,781
Health Insurance Expense Distr	-	-	-	-	38,125	-	-	-	7,625	-	-
Life Insurance Expense	4,732	4,995	5,361	5,332	4,452	5,060	4,780	5,000	4,974	4,995	502
Health and Life Ins Variance	-	-	-	-	296	-	-	-	59	-	-
Unemployment Insurance Expense	-	100	562	169	1,778	470	1,040	1,000	522	169	-
Unemployment Ins Exp Distr	-	-	-	-	102	-	-	-	20	-	-
Workers' Comp Insurance Exp	70,241	67,513	60,201	48,397	28,146	51,200	27,710	31,000	54,899	60,201	18,450
Workers' Comp Ins Distr	-	-	-	-	1,548	-	-	-	310	-	-
Workers' Comp Insurance-Polic	-	-	-	-	1,548	-	-	-	310	-	-
Non-Cash PIK Expense	6,085	7,245	8,106	8,592	3,516	-	-	-	6,709	7,245	-
Post Employment Benefits-Other	261,820	133,367	24,472	52,937	-	-	-	-	94,519	52,937	-
Personnel Board Expense	31,437	24,006	29,157	28,052	32,530	32,410	31,550	34,000	29,036	29,157	32,467
Total Labor Costs	3,158,628	3,222,090	3,237,745	3,269,016	3,127,415	3,407,370	3,238,340	3,463,000	3,202,979	3,124,625	3,215,873
CONTRACTUAL SERVICES											
Cost of Water-Other Utilities	167	557	192	163	271	200	400	-	270	192	19
Electricity	1,241,645	1,211,010	1,284,053	1,183,898	1,306,158	1,234,000	1,221,000	1,270,000	1,245,353	1,241,645	1,217,649
Engineering Services	-	-	9,260	-	-	-	-	-	1,852	-	-
Equip & Property Rental	12,981	167,972	5,469	-	15,305	15,000	13,000	13,000	40,345	12,981	2,956

2023 OPERATIONS AND MAINTENANCE BUDGET											
COMBINED WASTEWATER TREATMENT (CC 18, 19, 25, 101)											
						APPROVED	APPROVED	WORKING			5
ACCOUNT DESCRIPTION	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	BUDGET	BUDGET	BUDGET	5 YEAR	5 YEAR	YTD 2022
	2017	2018	2019	2020	2021	2021	2022	2023	AVERAGE	MEDIAN	ANNUALIZED
Garbage Collection/Dump Fees	99,493	222,122	173,882	173,792	139,415	147,700	146,800	147,000	161,741	173,792	89,013
Generator Maintenance - CC 27	5,620	487	5,895	-	-	9,000	9,000	8,000	2,400	487	-
Maintenance Agreement	22,391	34,188	35,585	47,009	81,616	56,180	57,480	108,000	44,158	35,585	52,349
Misc Outside Services	208,351	88,011	75,628	99,756	174,913	78,910	80,450	94,000	129,332	99,756	296,138
Natural Gas	330,423	182,903	222,123	205,894	204,766	255,000	250,000	260,000	229,222	205,894	580,661
Permit Fees	360	8,155	10,930	440	11,083	11,000	1,000	1,000	6,193	8,155	120
Personnel Board Expense	-	-	-	-	10,198	-	-	-	2,040	-	-
Plant Maint-Annual Contract	403,854	438,717	341,853	236,809	502,845	403,000	405,000	438,000	384,816	403,854	562,985
SCADA OT Service	-	-	-	-	-	-	5,000	8,000	-	-	-
Plant Maint/Electrical-Annual	90,904	63,602	110,325	132,964	143,490	102,000	104,500	103,000	108,257	110,325	186,919
Plant Maint/Painting-Annual Co	-	-	-	-	-	53,000	50,000	51,000	-	-	-
Repairs-Autos & Trucks	5,113	1,402	519	3,988	7,394	-	7,075	6,000	3,683	3,988	(681)
Repairs & Maint-Equipment	391,235	262,739	63,089	115,339	101,170	306,300	143,500	238,000	186,715	115,339	170,625
Repairs-Property	11,097	26,950	23,696	31,182	-	27,000	33,000	3,000	18,585	23,696	-
Repairs-Standby Pumps	-	-	-	-	1,598	-	-	2,000	320	-	-
Repairs-Tires	-	329	1,675	120	2,464	-	500	-	918	329	1,568
Sludge Disposal	557,515	565,193	865,355	390,126	484,920	476,000	473,000	515,000	572,622	557,515	591,599
Telephone Services	1,077	-	-	-	-	-	-	-	215	-	-
Telephone-Cellular & Pager	37,782	8,763	9,339	5,614	50	-	-	-	12,310	8,763	-
Testing-Outside Services	35,718	84,454	40,926	140,056	171,051	94,748	190,900	1,000	94,441	84,454	93,267
Total Contractual Services	3,455,726	3,367,554	3,279,795	2,767,152	3,358,707	3,269,038	3,191,605	3,266,000	3,245,787	3,086,753	3,845,188
OPERATING SUPPLIES/MATERIALS											
Chem-Calcium Hypochlorite	-	264	-	132	-	-	-	-	79	-	-
Chem-Chlorine	127,341	110,475	101,638	114,491	155,605	127,319	142,081	629,000	121,910	114,491	130,224
Chem-Misc	7,756	3,625	4,614	3,959	2,603	13,920	8,280	4,000	4,511	3,959	936
Chem-Polymer	188,905	200,391	176,881	63,410	116,629	168,000	156,800	131,000	149,243	176,881	97,331
Chem-Sodium Hypochlorite	-	-	-	275	294	1,500	-	-	114	-	-
Chem-Sulfur Dioxide	76,930	69,054	72,249	67,704	71,956	69,998	72,202	95,000	71,579	71,956	80,463
Dues & Subscriptions	1,257	1,516	385	169	250	1,465	1,340	1,000	715	385	-
Empl Educ-Committee Reimbursed	1,195	-	-	-	-	-	-	-	239	-	-
Empl Expense-Misc	1,310	1,239	1,323	(836)	2,174	480	500	1,000	1,042	1,310	838

2023 OPERATIONS AND MAINTENANCE BUDGET											
COMBINED WASTEWATER TREATMENT (CC 18, 19, 25, 101)											
						APPROVED	APPROVED	WORKING			5
ACCOUNT DESCRIPTION	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	BUDGET	BUDGET	BUDGET	5 YEAR	5 YEAR	YTD 2022
	2017	2018	2019	2020	2021	2021	2022	2023	AVERAGE	MEDIAN	ANNUALIZED
Empl Incentive Expense	-	-	-	-	-	-	-	-	-	-	506
Empl Operator Certification	3,130	3,580	3,490	1,505	840	4,440	3,575	4,000	2,509	3,130	948
Empl Professional Development	10,527	8,604	6,364	1,004	2,923	14,550	10,000	9,000	5,884	6,364	568
Empl Training Expense	1,889	604	750	-	1,853	-	500	1,000	1,019	750	641
Empl Uniform Expense	14,881	10,375	11,838	11,989	5,843	11,383	9,100	9,000	10,985	11,838	6,961
Empl Uniform Exp Distribution	-	-	-	-	-	-	-	1,000	-	-	-
Empl Uniform Expense - Boots	-	4,025	5,700	5,010	745	3,100	4,095	-	3,096	4,025	-
Misc Equip-Furniture Purchase	47,753	42,575	2,231	12,149	2,152	8,094	2,400	3,000	21,372	12,149	7,739
Off Supp-Adhesive/Sealant/Tape	1,341	476	1,299	221	4,036	1,300	1,500	1,000	1,475	1,299	3,220
Off Supp-Disp Food Utensils	1,679	1,693	2,232	2,321	2,946	1,900	2,000	2,000	2,174	2,232	2,133
Office Supp & Expense-Clerical	13,044	11,805	9,049	6,893	6,378	12,100	7,100	7,000	9,434	9,049	4,376
Office Supp & Expense-Other	-	-	2,169	31	692	1,000	1,000	1,000	578	31	942
Opr Supp-Bldg & Grds Matls	21,718	20,862	18,716	31,774	21,879	18,500	19,750	5,000	22,990	21,718	18,500
Opr Supp-Bottles, Caps, Labels	-	-	-	-	73	-	-	16,000	15	-	-
Opr Supp-Cleaning	19,975	22,319	24,968	10,047	10,642	17,700	15,500	15,000	17,590	19,975	16,994
Opr Supp-Cplgs-Clamps	88	534	175	125	614	-	-	-	307	175	-
Opr Supp-Disaster Prep Matls	117	-	-	23,955	1,951	-	-	-	5,205	117	-
Opr Supp-Electrical	30,204	20,358	10,460	14,388	26,768	23,000	23,000	21,000	20,436	20,358	57,506
Opr Supp-Fuel-Off Road	4,574	6,855	11,606	13,789	9,275	12,500	14,000	14,000	9,220	9,275	7,905
Opr Supp-Fuel-On Road	26,441	31,307	28,586	19,752	28,072	27,072	31,000	35,000	26,832	28,072	31,411
Opr Supp-Grease Contr Bacteria	-	-	-	-	5,766	-	-	-	1,153	-	-
Opr Supp-Grease Disposal Suppl	64,903	56,795	50,496	22,957	45,804	50,000	52,350	74,000	48,191	50,496	15,001
Opr Supp-Hose	2,338	6,474	720	4,853	19,752	3,600	8,600	9,000	6,828	4,853	1,903
Opr Supp-Lab	11,471	15,822	12,249	10,048	14,959	15,000	12,000	13,000	12,910	12,249	18,090
Opr Supp-Liquid Oxygen	29,153	67,377	100,257	38,920	37,275	61,600	57,200	63,000	54,596	38,920	37,057
Opr Supp-Misc	7,264	2,147	3,146	6,024	19,424	4,000	5,000	5,000	7,601	6,024	6,871
Opr Supp-Mnholes-Castings-Cvrs	10	3	-	-	-	-	-	-	3	-	53
Opr Supp-Mtr/Vlve-Boxes-Lids	2,670	20	-	194	-	-	-	-	577	20	-
Opr Supp-Nuts-Bolts	926	1,858	1,032	4,343	6,874	3,000	3,700	4,000	3,007	1,858	7,951
Opr Supp-Oil-Lubricant	14,544	19,880	2,383	5,693	7,868	15,500	13,500	14,000	10,074	7,868	1,484
Opr Supp-Paint	8,726	6,981	1,359	441	503	2,200	1,500	2,000	3,602	1,359	1,238
Opr Supp-Pipes-Fittings	16,425	15,951	11,572	10,430	11,099	15,500	18,000	16,000	13,096	11,572	10,690

2023 OPERATIONS AND MAINTENANCE BUDGET											
COMBINED WASTEWATER TREATMENT (CC 18, 19, 25, 101)											
						APPROVED	APPROVED	WORKING			5
ACCOUNT DESCRIPTION	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	BUDGET	BUDGET	BUDGET	5 YEAR	5 YEAR	YTD 2022
	2017	2018	2019	2020	2021	2021	2022	2023	AVERAGE	MEDIAN	ANNUALIZED
Opr Supp-Purchasing Card	-	-	-	-	551	-	-	-	110	-	-
Opr Supp-Radmix-Asph-Concrete	65	59	252	172	1,079	-	1,000	1,000	325	172	-
Opr Supp-Rainsuits-Hip Boots	660	418	456	1,037	573	1,000	700	1,000	629	573	618
Opr Supp-Safety	11,315	13,666	11,034	9,485	12,243	14,400	15,200	15,000	11,549	11,315	15,068
Opr Supp-Sand-Dirt-Clay	-	240	-	-	-	-	-	-	48	-	-
Opr Supp-Small Tools	4,848	7,896	5,226	7,321	6,612	7,100	12,700	11,000	6,381	6,612	9,301
Opr Supp-Valves	11,231	11,251	30,717	9,268	11,349	59,700	21,600	15,000	14,763	11,251	10,237
Opr Supp-Wldg-Acetyl-Oxygen	-	-	84	-	-	700	1,500	2,000	17	-	-
Parts-Equipment	269,862	274,560	243,765	147,251	190,939	295,800	273,775	286,000	225,276	243,765	128,564
Parts-Generators	-	2,595	943	993	141	4,500	4,500	3,000	934	943	1,137
Parts-Meters/Backflows	-	-	-	-	-	-	-	-	-	-	713
Parts-Standby Pumps	-	348	80	48	378	-	-	-	171	80	-
Parts-Veh/Equip-Tires	-	1,959	1,489	477	545	-	1,500	-	894	545	1,750
Parts-Vehicles	5,430	4,748	7,231	4,192	3,992	-	4,300	3,000	5,119	4,748	7,766
Postage and Bill Outsourcing	14,601	4,696	8,071	4,069	5,478	6,000	9,000	7,000	7,383	5,478	151
Total Operating Supplies and Materials	1,078,500	1,088,280	989,285	692,474	880,397	1,098,921	1,043,348	1,549,000	945,787	940,241	745,782
Total Cost Center Operating Expenses	7,692,854	7,677,924	7,506,824	6,728,642	7,366,519	7,775,329	7,473,293	8,278,000	7,394,553	7,151,619	7,806,843

Transmission and Collection O&M Budget

The Transmission System conveys potable water from the water plants to customers. The Collection System conveys wastewater from the customers to the wastewater plant. The responsibilities of the Transmission and Collection Department consists of monitoring, investigating, installing, repairing, maintaining, pumping, operating, conveying, metering and storing water and wastewater between the water and wastewater treatment plants in a community.



2023 OPERATIONS AND MAINTENANCE BUDGET											
COMBINED TRANSMISSION & COLLECTION (CC 13, 14, 17, 22, 44, 107, 111, 124, 128, 129, 144)											
						APPROVED	APPROVED	WORKING			5
ACCOUNT DESCRIPTION	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	BUDGET	BUDGET	BUDGET	5 YEAR	5 YEAR	YTD 2022
	2017	2018	2019	2020	2021	2021	2022	2023	AVERAGE	MEDIAN	ANNUALIZED
LABOR COSTS											
Labor-Regular	5,686,947	5,958,409	6,038,694	6,126,111	5,525,269	7,471,810	6,876,270	6,817,000	5,867,086	5,958,409	5,079,177
Labor-Capitalized	(454,917)	(344,128)	(283,245)	(213,588)	(237,337)	-	(350,000)	(325,000)	(306,643)	(283,245)	(317,228)
Labor-Overtime	548,810	505,903	464,987	279,856	245,917	454,799	439,495	279,000	409,094	464,987	227,745
Labor-Standby	449,018	470,792	368,066	252,916	261,895	330,423	315,494	291,000	360,537	368,066	263,169
Labor-Holiday	2,695	538	703	910	1,460	1,287	-	-	1,261	910	-
Labor-Military Time	1,947	238	1,581	-	-	-	-	-	753	238	-
Labor-Sick Pay	156,403	181,591	171,772	353,760	264,380	-	-	-	225,581	181,591	181,741
Labor-Vacation	365,733	384,968	381,354	375,419	368,698	-	-	-	375,234	375,419	319,790
Labor-Bonus Pay	78,768	79,956	93,756	92,533	-	-	-	-	69,003	79,956	-
Payroll Taxes-FICA	561,592	552,305	559,749	552,432	485,512	572,890	526,760	522,000	542,318	552,432	453,682
Pension Expense	722,219	742,411	758,456	765,151	658,114	793,330	733,840	740,000	729,270	742,411	648,305
Disability Insurance Expense	38,423	39,301	40,607	41,835	37,538	43,000	38,060	40,000	39,541	39,301	36,261
Health Insurance Expense	1,367,129	1,623,685	1,593,399	1,518,868	1,730,109	1,927,960	1,811,840	1,885,000	1,566,638	1,593,399	2,278,867
Life Insurance Expense	16,544	17,111	17,840	18,353	14,496	17,770	15,350	16,000	16,869	17,111	1,589
Unemployment Insurance Expense	-	378	1,879	626	5,792	1,600	2,460	3,000	1,735	626	-
Workers' Comp Insurance Exp	252,497	244,847	203,956	177,480	99,450	171,730	116,000	93,000	195,646	203,956	61,685
Non-Cash PIK Expense	25,814	25,858	27,221	25,887	10,496	-	-	-	23,055	25,858	-
Post Employment Benefits-Other	930,268	471,267	87,133	196,424	-	-	-	-	337,018	196,424	-
Personnel Board Expense	108,497	83,207	90,641	89,503	99,618	108,660	102,620	102,000	94,293	90,641	92,672
Total Labor Costs	10,858,388	11,038,635	10,618,549	10,654,475	9,571,407	11,895,259	10,628,189	10,463,000	10,548,291	10,608,490	9,327,455
CONTRACTUAL SERVICES											
Cost of Water-Other Utilities	-	40	481	611	231	510	507	-	273	231	215
Diving Services	-	-	27,794	-	-	-	-	-	5,559	-	-
Electricity	1,469,665	1,593,423	1,487,911	1,370,821	1,576,562	1,441,888	1,460,000	1,536,000	1,499,677	1,487,911	1,375,738
Engineering Services	-	-	3,726	-	-	-	-	-	745	-	-
Equip & Property Rental	33,398	60,622	4,633	13,436	5,412	11,000	50,000	60,000	23,500	13,436	27,816
Garbage Collection/Dump Fees	67,850	80,088	65,638	52,346	57,579	60,900	62,000	57,000	64,700	65,638	58,818
Generator Maintenance - CC 27	23,432	229	21,913	-	-	7,550	7,550	8,000	9,115	229	-
Maintenance Agreement	4,221	34,485	15,946	21,944	20,578	62,834	63,300	50,000	19,434	20,578	22,507
Manhole Rehab	3,725	3,620	3,250	5,300	3,500	3,500	3,500	-	3,879	3,620	6,926
Misc Outside Services	1,001,843	291,500	302,315	326,324	394,582	417,880	421,000	189,000	463,313	326,324	184,671

2023 OPERATIONS AND MAINTENANCE BUDGET											
COMBINED TRANSMISSION & COLLECTION (CC 13, 14, 17, 22, 44, 107, 111, 124, 128, 129, 144)											
						APPROVED	APPROVED	WORKING			5
ACCOUNT DESCRIPTION	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	BUDGET	BUDGET	BUDGET	5 YEAR	5 YEAR	YTD 2022
	2017	2018	2019	2020	2021	2021	2022	2023	AVERAGE	MEDIAN	ANNUALIZED
Natural Gas	16,479	47,109	41,580	11,625	34,247	10,000	30,000	40,000	30,208	34,247	10,859
Permit Fees	1,956	120	-	170	1,385	120	120	-	726	170	6,300
Pipeline Crossing Expense	-	-	-	-	-	-	-	-	-	-	8,537
Plant Maint-Annual Contract	139,932	117,383	78,024	69,547	156,555	115,000	115,000	115,000	112,288	117,383	143,027
SCADA OT Service	-	-	-	-	-	-	35,000	85,000	-	-	26,931
Plant Maint/Electrical-Annual	58,464	90,027	65,089	66,755	119,791	105,000	105,000	120,000	80,025	66,755	63,509
Plant Maint/Painting-Annual Co	-	-	17,972	-	26,645	39,000	19,000	34,000	8,923	-	-
Repairs-Autos & Trucks	133,502	54,137	68,641	81,578	41,731	-	82,500	62,000	75,918	68,641	32,946
Repairs-Generators	-	4,507	1,758	9,131	-	2,500	-	-	3,079	1,758	-
Repairs & Maint-Equipment	254,838	302,960	341,711	182,255	279,310	326,800	343,500	373,000	272,215	279,310	183,121
Repairs-Property	16,828	5,411	13,037	-	81	25,000	22,094	20,000	7,071	5,411	-
Repairs-Standby Pumps	-	400	-	460	2,675	2,500	5,000	3,000	707	400	1,584
Repairs-Tires	-	11,766	113,178	91,657	102,896	-	62,500	-	63,899	91,657	56,276
Sewer Cleaning/Videoing	1,651,931	1,327,956	1,669,603	1,437,024	1,496,658	1,500,000	1,500,000	1,500,000	1,516,634	1,496,658	1,071,562
Street Repairs-Paving-Permits	1,690,404	2,726,725	2,946,320	3,030,222	2,614,517	2,703,520	2,700,000	3,000,000	2,601,638	2,726,725	3,037,336
Telephone Services	101	26	9	18	5	-	-	-	32	18	-
Telephone-Cellular & Pager	35,044	53,683	62,883	48,744	11,515	-	37,145	-	42,374	48,744	4,729
Testing-Outside Services	2,754	459	383	-	-	-	-	-	719	383	-
<i>Total Contractual Services</i>	6,606,367	6,806,676	7,353,795	6,819,967	6,946,456	6,835,502	7,124,715	7,252,000	6,906,652	6,856,227	6,323,407
OPERATING SUPPLIES/MATERIALS											
Chem-Misc	1,612	386	-	-	-	-	-	-	400	-	-
Chem-Odor Control	105,922	136,679	296,796	363,995	375,022	350,000	350,000	350,000	255,683	296,796	330,851
Dues & Subscriptions	743	365	127	401	400	180	180	-	407	400	-
Empl Educ-Committee Reimbursed	5,000	4,792	-	-	2,357	-	12,500	5,000	2,430	2,357	-
Empl Expense-Misc	2,505	4,839	2,192	(4,602)	9,116	2,925	2,325	2,000	2,810	2,505	1,739
Empl Operator Certification	220	1,101	329	690	590	370	7,570	12,000	586	590	3,528
Empl Professional Development	23,832	16,416	15,129	3,752	1,312	20,176	20,777	20,000	12,088	15,129	6,971
Empl Training Expense	4,070	15,839	4,700	100	6,958	4,200	10,000	13,000	6,333	4,700	2,746
Empl Uniform Expense	26,180	31,069	30,282	33,770	20,956	38,820	31,846	27,000	28,451	30,282	21,345
Empl Uniform Expense - Boots	-	12,680	21,890	21,387	3,605	21,190	16,256	-	11,912	12,680	-
Freight	-	-	28	74	209	-	1,000	-	62	28	1,270
Misc Equip-Furniture Purchase	121,137	89,571	30,940	21,457	7,185	42,768	23,000	4,000	54,058	30,940	115,999

2023 OPERATIONS AND MAINTENANCE BUDGET											
COMBINED TRANSMISSION & COLLECTION (CC 13, 14, 17, 22, 44, 107, 111, 124, 128, 129, 144)											
						APPROVED	APPROVED	WORKING			5
ACCOUNT DESCRIPTION	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	BUDGET	BUDGET	BUDGET	5 YEAR	5 YEAR	YTD 2022
	2017	2018	2019	2020	2021	2021	2022	2023	AVERAGE	MEDIAN	ANNUALIZED
Off Supp-Adhesive/Sealant/Tape	150	256	4,545	386	29	200	125	-	1,073	256	-
Off Supp-Disp Food Utensils	1,949	1,696	1,459	1,312	554	1,018	1,625	1,000	1,394	1,459	875
Office Supp & Expense-Clerical	16,531	14,737	10,100	8,252	7,536	11,340	8,525	9,000	11,431	10,100	6,277
Office Supp & Expense-Other	-	112	1,286	645	458	-	-	-	500	458	351
Opr Supp-Bldg & Grds Matls	22,226	18,418	26,971	16,061	30,197	18,600	16,000	18,000	22,774	22,226	15,009
Opr Supp-Cleaning	26,443	25,960	32,567	27,005	23,310	32,270	29,300	27,000	27,057	26,443	22,251
Opr Supp-Cplgs-Clamps	107,093	131,703	111,500	95,305	127,770	108,225	125,000	111,000	114,674	111,500	110,581
Opr Supp-Disaster Prep Matls	14,865	15	18	22,940	-	-	-	-	7,567	18	-
Opr Supp-Electrical	34,270	31,039	34,393	68,619	54,088	75,000	75,500	81,000	44,481	34,393	74,432
Opr Supp-Fire Hydrants & Parts	184,872	168,966	244,770	214,361	188,147	190,680	200,000	150,000	200,223	188,147	82,495
Opr Supp-Flshrs/Barricades/Sig	3,572	6,894	95	2,004	-	5,500	10,000	5,000	2,513	2,004	4,734
Opr Supp-Fuel-Off Road	28,511	54,539	35,864	41,927	38,536	37,725	53,500	64,000	39,875	38,536	51,798
Opr Supp-Fuel-On Road	357,438	417,538	395,897	307,217	372,325	362,800	369,800	406,000	370,083	372,325	422,286
Opr Supp-Hose	19,361	23,086	15,831	8,294	19,215	24,900	23,400	30,000	17,157	19,215	23,865
Opr Supp-Meters	462,260	185,524	597,780	995,631	745,654	870,510	875,000	540,000	597,370	597,780	732,117
Opr Supp-Misc	775	634	450	659	864	-	-	-	676	659	960
Opr Supp-Mnholes-Castings-Cvrs	152,168	101,667	114,137	106,520	148,668	134,680	130,000	129,000	124,632	114,137	92,994
Opr Supp-Mtr/Vlve-Boxes-Lids	87,600	107,559	121,694	120,955	85,261	84,535	91,950	81,000	104,614	107,559	96,953
Opr Supp-Nuts-Bolts	5,562	7,222	8,874	7,449	7,626	8,190	4,700	5,000	7,347	7,449	7,152
Opr Supp-Oil-Lubricant	3,532	3,054	3,630	1,899	1,480	3,859	3,575	4,000	2,719	3,054	1,146
Opr Supp-Paint	5,461	5,583	5,210	3,338	7,244	12,315	14,150	25,000	5,367	5,461	6,246
Opr Supp-Pipes-Fittings	517,503	532,258	438,220	524,937	385,511	401,855	397,750	438,000	479,686	517,503	435,227
Opr Supp-Purchasing Card	291	(149)	-	-	-	-	-	-	28	-	-
Opr Supp-Radmix-Asph-Concrete	65,364	67,083	58,155	43,672	54,696	60,426	59,250	68,000	57,794	58,155	65,787
Opr Supp-Rainsuits-Hip Boots	14,021	16,547	16,062	12,954	9,511	11,855	9,320	12,000	13,819	14,021	9,489
Opr Supp-Safety	94,653	78,407	64,443	52,060	74,449	72,916	68,900	65,000	72,802	74,449	59,154
Opr Supp-Sand-Dirt-Clay	44,092	47,030	40,384	31,880	37,824	46,000	50,000	50,000	40,242	40,384	42,509
Opr Supp-Shells-Gravel	395,479	522,392	381,442	256,974	317,520	377,794	350,000	300,000	374,761	381,442	233,131
Opr Supp-Shop Accessories	-	-	25	-	-	2,500	-	-	5	-	-
Opr Supp-Small Tools	64,679	70,394	83,353	73,626	75,858	65,829	69,800	75,000	73,582	73,626	89,569
Opr Supp-Tapping Saddles-Slves	41,273	34,050	34,354	50,239	48,870	45,000	51,000	53,000	41,757	41,273	25,096
Opr Supp-Valves	188,517	252,722	177,047	335,741	304,032	275,780	379,000	277,000	251,612	252,722	185,261
Opr Supp-Wldg-Acetyl-Oxygen	109	-	148	256	619	100	-	-	226	148	1,049

2023 OPERATIONS AND MAINTENANCE BUDGET											
COMBINED TRANSMISSION & COLLECTION (CC 13, 14, 17, 22, 44, 107, 111, 124, 128, 129, 144)											
						APPROVED	APPROVED	WORKING			5
ACCOUNT DESCRIPTION	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	BUDGET	BUDGET	BUDGET	5 YEAR	5 YEAR	YTD 2022
	2017	2018	2019	2020	2021	2021	2022	2023	AVERAGE	MEDIAN	ANNUALIZED
Capitalized Materials	(1,326,357)	(869,444)	(668,309)	(625,697)	(678,888)	(1,250,000)	(900,000)	(1,000,000)	(833,739)	(678,888)	(1,056,280)
Parts-Equipment	267,861	470,727	308,270	356,880	487,682	387,204	409,200	462,000	378,284	356,880	340,849
Parts-Generators	-	3,601	17,902	3,167	176	10,000	10,000	10,000	4,969	3,167	452
Parts-Meters/Backflows	397,734	183,225	330,995	406,259	343,496	95,000	395,000	226,000	332,342	343,496	226,427
Parts-Standby Pumps	-	7,762	10,296	14,807	2,538	10,000	10,000	13,000	7,080	7,762	12,036
Parts-Veh/Equip-Tires	-	73,912	2,373	2,324	4,590	-	29,000	-	16,640	2,373	1,319
Parts-Vehicles	118,441	127,868	158,464	132,775	137,525	-	112,000	94,000	135,015	132,775	99,106
Postage and Bill Outsourcing	-	-	36	349	118	-	-	-	100	36	-
<i>Total Operating Supplies and Materials</i>	<i>2,709,522</i>	<i>3,238,325</i>	<i>3,623,142</i>	<i>4,165,004</i>	<i>3,892,797</i>	<i>3,075,235</i>	<i>4,007,824</i>	<i>3,262,000</i>	<i>3,525,758</i>	<i>3,680,909</i>	<i>3,007,150</i>
<i>Total Cost Center Operating Expenses</i>	<i>20,174,277</i>	<i>21,083,636</i>	<i>21,595,487</i>	<i>21,639,446</i>	<i>20,410,660</i>	<i>21,805,996</i>	<i>21,760,729</i>	<i>20,977,000</i>	<i>20,980,701</i>	<i>21,145,626</i>	<i>18,658,013</i>

Support Services O&M Budget

Support is made up of the Cost Centers that provide additional support/maintenance to all other Cost Centers. Additional support includes the maintenance of our vehicle fleet, operation of inventory, pre-treatment services, lawn/easement services, and much more.



2023 OPERATIONS AND MAINTENANCE BUDGET											
COMBINED SUPPORT (CC 15, 21, 24, 26, 27, 28, 117)											
						APPROVED	APPROVED	WORKING			5
ACCOUNT DESCRIPTION	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	BUDGET	BUDGET	BUDGET	5 YEAR	5 YEAR	YTD 2022
	2017	2018	2019	2020	2021	2021	2022	2023	AVERAGE	MEDIAN	ANNUALIZED
LABOR COSTS											
Labor-Regular	1,832,466	1,883,999	2,058,956	2,097,323	1,904,866	2,541,800	2,481,660	2,248,000	1,996,113	1,983,714	1,874,428
Labor-Overtime	13,104	8,077	16,732	23,882	13,139	15,987	14,187	9,000	16,108	12,957	6,538
Labor-Standby	17,493	20,796	21,561	15,933	6,679	14,374	24,405	16,000	18,231	18,598	7,028
Labor-Holiday	2,864	2,969	2,877	3,364	1,876	2,800	2,800	4,000	2,808	2,728	4,389
Labor-Sick Pay	61,727	54,090	44,002	90,561	47,282	-	-	-	61,227	57,672	73,317
Labor-Vacation	122,125	137,468	134,293	115,600	106,070	-	-	-	125,586	125,734	124,808
Labor-Bonus Pay	26,494	27,980	31,046	25,491	-	-	-	-	22,801	27,010	-
Payroll Taxes-FICA	163,092	159,249	175,252	176,165	150,989	194,680	190,100	172,000	168,581	166,384	181,331
Pension Expense	205,749	216,275	237,295	237,651	200,500	269,670	264,890	244,000	224,430	225,063	230,482
Disability Insurance Expense	12,395	13,147	14,540	13,934	12,175	14,610	14,250	13,000	13,514	13,727	13,352
Health Insurance Expense	440,935	508,209	531,310	558,931	571,068	577,160	584,320	538,000	532,355	522,052	821,901
Life Insurance Expense	5,367	5,739	6,268	5,991	4,657	5,730	5,640	5,000	5,724	5,905	563
Unemployment Insurance Expense	-	111	601	185	1,982	500	1,260	1,000	580	177	-
Workers' Comp Insurance Exp	80,285	74,043	65,955	53,540	30,392	58,400	32,420	31,000	62,040	64,282	21,445
Non-Cash PIK Expense	13,167	14,954	17,425	18,096	8,059	-	-	-	14,617	14,586	-
Post Employment Benefits-Other	299,802	149,188	28,013	58,509	-	-	-	-	109,134	60,211	-
Personnel Board Expense	32,286	23,437	29,178	28,121	31,605	36,970	36,960	33,000	29,533	28,704	32,670
Total Labor Costs	3,329,350	3,299,734	3,415,304	3,523,277	3,091,337	3,732,681	3,652,893	3,314,000	3,403,382	3,329,507	3,392,252
CONTRACTUAL SERVICES											
Contract-Grass Cutting	281,727	313,993	302,656	270,734	256,155	300,000	77,000	191,000	285,053	281,727	129,194
Equip & Property Rental	-	-	3,876	-	-	300	300	1,000	775	-	2,016
Garbage Collection/Dump Fees	212	4,048	6,016	5,488	4,372	100	500	5,000	4,027	4,358	3,202
Generator Maintenance - CC 27	33,071	14,250	47,860	4,931	21,486	2,400	2,000	30,000	24,320	21,486	25,397
Generator Maintenance - contra	(35,443)	-	(32,114)	-	-	-	-	-	(13,511)	-	-
Maintenance Agreement	5,436	5,302	8,157	23,920	20,229	29,809	7,699	21,000	12,609	8,373	106,980
Misc Outside Services	287,504	529,975	587,757	603,437	613,483	622,800	655,675	591,000	525,294	580,970	450,679
Natural Gas	59	215	211	501	529	-	-	-	303	215	461
Permit Fees	360	360	371	1,536	5,218	400	1,100	1,000	1,569	371	890
SCADA OT Service	-	-	-	-	-	-	25,000	25,000	-	-	-

2023 OPERATIONS AND MAINTENANCE BUDGET											
COMBINED SUPPORT (CC 15, 21, 24, 26, 27, 28, 117)											
						APPROVED	APPROVED	WORKING			5
ACCOUNT DESCRIPTION	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	BUDGET	BUDGET	BUDGET	5 YEAR	5 YEAR	YTD 2022
	2017	2018	2019	2020	2021	2021	2022	2023	AVERAGE	MEDIAN	ANNUALIZED
Repairs-Autos & Trucks	28,241	4,517	4,599	18,734	16,563	141,850	9,650	19,000	14,553	6,699	14,618
Repairs-Generators	-	-	-	-	-	1,200	1,350	4,000	-	-	-
Repairs & Maint-Equipment	24,912	14,346	14,506	6,635	6,870	(10,450)	51,150	12,000	14,307	14,843	15,257
Repairs-Property	45,670	45,981	50,290	37,767	78,148	100,000	100,000	75,000	51,571	45,981	130,368
Repairs-Tires	-	766	9,395	8,187	8,060	60,770	37,950	75,000	5,292	5,827	14,486
Telephone Services	-	-	-	-	-	-	3,747	-	-	-	-
Telephone-Cellular & Pager	12,037	14,529	20,926	16,961	1,992	-	3,600	-	13,462	14,755	-
Testing-Outside Services	683	403	5,466	375	1,179	1,085	1,130	155,000	1,621	683	7,567
Total Contractual Services	684,469	948,684	1,029,971	999,206	1,034,284	1,250,264	977,852	1,205,000	941,245	986,288	901,115
OPERATING SUPPLIES/MATERIALS											
Chem-Misc	-	70	-	-	-	-	-	-	14	-	-
Dues & Subscriptions	2,989	7,417	4,155	355	3,171	4,715	6,105	4,000	3,631	3,119	1,877
Empl Educ-Committee Reimbursed	-	-	-	1,244	-	100	-	-	249	-	-
Empl Expense-Misc	95	844	1,211	(1,227)	2,417	125	250	-	678	263	1,877
Empl Incentive Expense	-	-	-	-	-	-	-	-	-	-	948
Empl Operator Certification	210	70	-	140	-	570	195	-	88	-	-
Empl Professional Development	4,100	8,841	6,944	7,066	4,039	15,798	16,158	14,000	6,503	5,091	-
Empl Training Expense	321	399	2,045	2,767	2,725	7,050	3,345	2,000	1,674	895	-
Empl Uniform Expense	8,657	6,523	7,055	5,226	5,378	10,490	8,490	5,000	6,706	6,279	5,608
Empl Uniform Expense - Purchas	-	-	-	-	-	-	120	-	-	-	-
Empl Uniform Exp Distribution	-	-	-	-	-	-	780	-	-	-	-
Empl Uniform Expense - Boots	-	3,620	5,585	5,777	1,350	4,480	3,870	-	3,364	3,810	-
Freight	-	-	138	-	63	-	1,000	-	40	-	-
Misc Equip-Furniture Purchase	7,316	19,955	5,224	10,167	2,541	6,550	11,900	24,000	9,258	4,458	57,360
Off Supp-Adhesive/Sealant/Tape	240	224	459	-	-	800	300	1,000	185	220	-
Off Supp-Disp Food Utensils	648	1,018	599	538	798	800	350	1,000	722	752	598
Office Supp & Expense-Clerical	3,588	2,641	3,439	3,184	2,517	4,300	3,900	3,000	3,099	2,855	2,398
Office Supp & Expense-Other	-	-	28	41	-	200	100	-	15	-	-
Opr Supp-Bldg & Grds Matls	6,421	14,490	6,131	1,260	5,795	3,400	3,100	6,000	6,821	6,424	5,593
Opr Supp-Bottles, Caps, Labels	-	-	-	-	-	-	-	6,000	-	-	-

2023 OPERATIONS AND MAINTENANCE BUDGET											
COMBINED SUPPORT (CC 15, 21, 24, 26, 27, 28, 117)											
						APPROVED	APPROVED	WORKING			5
ACCOUNT DESCRIPTION	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	BUDGET	BUDGET	BUDGET	5 YEAR	5 YEAR	YTD 2022
	2017	2018	2019	2020	2021	2021	2022	2023	AVERAGE	MEDIAN	ANNUALIZED
Opr Supp-Cleaning	4,380	4,271	4,482	4,501	4,854	5,750	4,100	3,000	4,516	4,258	3,755
Opr Supp-Cplgs-Clamps	-	-	-	-	-	-	-	-	-	-	(8,307)
Opr Supp-Disaster Prep Matls	181	187	408	29,719	7,803	-	-	1,000	7,660	269	1,858
Opr Supp-Electrical	33	-	69	201	-	100	15,000	15,000	72	17	-
Opr Supp-Fire Hydrants & Parts	-	-	513	-	-	-	-	-	103	-	-
Opr Supp-Flshrs/Barricades/Sig	-	-	914	-	-	-	-	-	183	-	-
Opr Supp-Fuel-Off Road	(4,060)	19,580	16,674	9,263	17,003	24,000	4,575	7,000	11,941	16,203	5,745
Opr Supp-Fuel-On Road	53,579	46,914	46,279	45,062	37,186	68,590	57,190	65,000	47,157	43,114	58,677
Opr Supp-Hose	-	-	234	636	-	-	-	-	174	-	-
Opr Supp-Lab	85,347	92,860	93,967	89,881	98,127	80,000	72,317	95,000	92,036	92,860	116,831
Opr Supp-Misc	12,000	13,792	15,390	12,072	2,007	17,500	-	-	11,052	12,072	-
Opr Supp-Mnholes-Castings-Cvrs	1,307	1,016	1,080	1,686	22,708	-	750	-	5,559	1,366	38,559
Opr Supp-Mtr/Vlve-Boxes-Lids	-	118	258	81	67	-	-	-	105	30	236
Opr Supp-Nuts-Bolts	1,646	1,470	1,503	1,892	1,455	3,500	4,200	5,000	1,593	1,477	612
Opr Supp-Oil-Lubricant	1,258	645	400	556	655	15,000	15,500	16,000	703	594	576
Opr Supp-Paint	1,401	826	657	358	415	1,250	800	1,000	732	629	350
Opr Supp-Pipes-Fittings	1,311	1,299	1,664	2,400	52	625	125	1,000	1,345	1,061	42
Opr Supp-Radmix-Asph-Concrete	504	835	560	53	1,679	-	500	1,000	726	519	3,228
Opr Supp-Rainsuits-Hip Boots	974	1,021	1,584	1,345	1,273	2,920	2,180	1,000	1,244	1,058	606
Opr Supp-Safety	11,528	7,472	4,972	2,776	4,940	8,200	7,200	8,000	6,383	5,118	9,972
Opr Supp-Shop Accessories	17,237	16,380	22,899	21,325	18,645	26,500	26,500	25,000	19,297	18,645	13,847
Opr Supp-Small Tools	7,461	12,433	10,721	6,274	23,236	19,100	23,300	54,000	12,108	8,050	12,455
Opr Supp-Tapping Saddles-Slves	-	-	65	-	-	-	-	-	13	-	(545)
Opr Supp-Valves	-	-	-	-	-	-	-	-	-	-	155
Opr Supp-Wldg-Acetyl-Oxygen	2,286	1,057	1,103	1,245	1,830	4,200	4,500	5,000	1,504	1,245	13,671
Parts-Equipment	32,470	20,899	29,095	32,496	35,474	22,400	28,978	36,000	30,110	27,089	42,192
Parts-Generators	-	-	-	426	-	1,350	1,425	2,000	85	-	-
Parts-Meters/Backflows	-	-	132	-	-	-	-	-	26	-	-
Parts-Standby Pumps	-	81	50	-	-	-	-	-	26	-	-
Parts-Veh/Equip-Tires	-	1,937	3,122	1,358	263	12,850	7,175	5,000	1,395	1,063	2,615
Parts-Vehicles	15,173	15,529	17,350	11,444	16,361	150,357	15,800	14,000	15,369	13,967	15,643

2023 OPERATIONS AND MAINTENANCE BUDGET											
COMBINED SUPPORT (CC 15, 21, 24, 26, 27, 28, 117)											
						APPROVED	APPROVED	WORKING			5
ACCOUNT DESCRIPTION	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	BUDGET	BUDGET	BUDGET	5 YEAR	5 YEAR	YTD 2022
	2017	2018	2019	2020	2021	2021	2022	2023	AVERAGE	MEDIAN	ANNUALIZED
Postage and Bill Outsourcing	19	127	1,078	727	525	350	1,050	-	495	525	-
Warehouse Variance	61,516	276,948	177,767	(92,037)	(412,354)	-	-	-	2,368	61,516	-
<i>Total Operating Supplies and Materials</i>	342,135	603,808	498,004	222,276	(85,003)	523,920	353,128	426,000	319,129	346,908	409,031
<i>Total Cost Center Operating Expenses</i>	4,355,954	4,852,226	4,943,279	4,744,760	4,040,618	5,506,865	4,983,872	4,945,000	4,663,756	4,662,702	4,702,398

Supervision and General (Admin) O&M Budget

Supervision and General is made up all other Cost Centers that do not fall under any of the other sections. The duties of these other Cost Centers primarily deal with providing administrative support to the Board: Accounting, HR, Public Relations, IT, Billing, Customer Support, Mapping and GIS, Facility Management, Supplier Diversity, and much more.



2023 OPERATIONS AND MAINTENANCE BUDGET											
COMBINED ADMINISTRATION (CC 23, 30, 31, 32, 33, 34, 35, 36, 37, 38, 41, 42, 43, 45, 47, 48, 49, 131, 141, 142, 143)											
						APPROVED	APPROVED	WORKING			5
ACCOUNT DESCRIPTION	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	BUDGET	BUDGET	BUDGET	5 YEAR	5 YEAR	YTD 2022
	2017	2018	2019	2020	2021	2021	2022	2023	AVERAGE	MEDIAN	ANNUALIZED
LABOR COSTS											
Labor-Regular	6,523,465	6,824,301	6,962,759	7,001,840	6,672,817	7,487,700	7,974,850	7,731,000	6,797,036	6,824,301	6,450,593
Labor-Allowance-Unfilled Posit	-	-	-	-	-	(1,115,803)	(1,092,000)	(1,033,000)	-	-	-
Labor-Overtime	232,861	269,730	257,838	115,843	124,622	81,120	81,200	99,000	200,179	232,861	131,762
Labor-Standby	36,017	32,515	28,946	38,583	57,921	29,141	28,600	61,000	38,796	36,017	82,431
Labor-Holiday	7,696	11,122	11,480	9,217	4,201	9,681	8,681	8,000	8,743	9,217	12,237
Labor-Military Time	-	-	6,631	14,643	765	-	-	-	4,408	765	-
Labor-Sick Pay	171,434	158,955	199,475	216,347	230,429	-	-	-	195,328	199,475	252,982
Labor-Vacation	399,088	430,672	436,035	359,414	376,798	-	-	-	400,401	399,088	469,434
Labor-Bonus Pay	87,066	82,916	85,932	79,189	-	125,000	125,000	125,000	67,021	82,916	-
Labor-Bonus-Measure Based	-	-	-	-	-	100,000	100,000	100,000	-	-	-
Payroll Taxes-FICA	553,452	575,338	589,693	575,810	549,224	590,633	627,895	592,000	568,703	575,338	562,690
Pension Expense	838,531	(713,185)	(514,319)	268,395	2,722,560	794,500	836,480	831,000	520,396	268,395	808,300
Unfunded Pension Expense	900,000	1,000,000	1,100,000	1,200,000	1,300,000	1,300,000	1,400,000	1,500,000	1,100,000	1,100,000	1,400,000
Disability Insurance Expense	43,263	44,200	44,875	44,513	43,172	43,080	45,010	45,000	44,005	44,200	44,404
Health Insurance Expense	1,336,065	1,543,512	1,401,974	1,552,078	1,778,956	1,442,920	1,559,840	1,573,000	1,522,517	1,543,512	2,258,462
Flex Benefit Plan-Sec 125	5,427	5,072	6,233	5,945	5,870	6,400	6,400	6,000	5,709	5,870	5,584
Life Insurance Expense	18,012	18,729	18,861	18,532	15,972	16,050	16,430	17,000	18,021	18,532	1,791
Unemployment Insurance Expense	3,620	2,462	1,814	567	5,886	1,670	3,820	3,000	2,870	2,462	56,855
Workers' Comp Insurance Exp	243,510	233,353	197,081	159,830	93,704	178,540	105,870	105,000	185,496	197,081	62,548
Health Insurance Exp-Retirees	-	-	-	-	2,878	-	-	-	576	-	(385,684)
Life Insurance Exp-Retirees	-	-	-	-	-	-	-	-	-	-	1,495
Non-Cash PIK Expense	(52,168)	(57,620)	(62,095)	(59,455)	(25,199)	-	-	-	(51,307)	(57,620)	-
Acc Vacation Leave Exp	169,867	1,829	237,901	256,457	380,971	105,150	200,000	250,000	209,405	237,901	-
Acc Sick Leave Exp	229,629	1,900,141	578,383	363,007	436,505	306,000	300,000	350,000	701,533	436,505	-
Post Employment Benefits-Other	(1,506,400)	477,646	(2,182,694)	(2,784,514)	(2,693,063)	240,000	800,000	325,000	(1,737,805)	(2,182,694)	-
Personnel Board Expense	76,766	86,090	100,431	94,003	75,626	110,250	117,000	114,000	86,583	86,090	114,385
Total Labor Costs	10,317,204	12,927,778	9,507,234	9,530,245	12,160,615	11,852,032	13,245,076	12,802,000	10,888,615	10,060,211	12,330,269
CONTRACTUAL SERVICES											
Accounting & Audit Fees	32,631	94,258	87,515	103,780	102,905	93,970	104,000	96,000	84,218	94,258	252,439
Advertising	8,337	17,315	23,677	30,527	49,071	141,500	73,350	82,000	25,785	23,677	40,122
Bank Service Charges	-	-	-	-	532	-	-	-	106	-	(960)

2023 OPERATIONS AND MAINTENANCE BUDGET											
COMBINED ADMINISTRATION (CC 23, 30, 31, 32, 33, 34, 35, 36, 37, 38, 41, 42, 43, 45, 47, 48, 49, 131, 141, 142, 143)											
						APPROVED	APPROVED	WORKING			5
ACCOUNT DESCRIPTION	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	BUDGET	BUDGET	BUDGET	5 YEAR	5 YEAR	YTD 2022
	2017	2018	2019	2020	2021	2021	2022	2023	AVERAGE	MEDIAN	ANNUALIZED
Collection/Credit Bureau Fees	(280)	(186)	(2,437)	(1,499)	(807)	-	-	-	(1,042)	(807)	1,320
Courier Fees	12,049	14,954	21,624	20,526	24,550	18,000	12,500	22,000	18,741	20,526	28,473
Commissioners' Fees	94,800	93,700	94,800	95,900	94,800	94,800	94,800	95,000	94,800	94,800	94,800
Customer Assistance	-	-	5,000	5,000	5,000	5,000	5,000	5,000	3,000	5,000	12,000
Electricity	234,107	30,539	306,920	249,303	263,721	250,035	270,000	281,000	216,918	249,303	299,132
Electricity-Bucks	-	-	-	-	-	-	35	-	-	-	-
Empl Counseling-Rehab	14,484	15,359	15,858	13,518	14,810	15,000	15,000	20,000	14,806	14,810	16,961
Engineering Services	198,161	154,416	266,981	219,381	184,434	235,000	210,000	160,000	204,675	198,161	490,218
Engineering Services-Consent Decree	-	-	-	-	-	-	50,000	-	-	-	-
EPA Expenses	-	-	-	-	(750)	-	-	-	(150)	-	-
Equip & Property Rental	30	1,906	8,644	3,810	4,359	6,380	4,360	4,000	3,750	3,810	6,103
Garbage Collection/Dump Fees	2,701	7,560	10,968	14,156	50,356	13,500	26,000	26,000	17,148	10,968	113,756
Generator Maintenance - CC 27	1,581	-	1,688	-	-	-	-	-	654	-	-
Insurance-Property & Liab	372,888	288,799	371,905	382,449	445,935	389,000	420,000	498,000	372,395	372,888	414,194
Insurance-Uninsured Damage Clm	1,223,636	794,403	478,261	415,061	179,144	390,000	300,000	330,000	618,101	478,261	554,009
Insurance-Uninsured/Admin Fees	130,590	97,864	65,318	27,548	14,985	50,000	30,000	25,000	67,261	65,318	22,270
Investment Fees	-	-	-	13,611	16,817	-	-	25,000	6,085	-	29,680
Land Management	(45)	423	-	581	-	600	-	-	192	-	-
Land Surveying	900	-	1,161	-	-	-	-	-	412	-	-
Legal Fees	279,858	371,628	300,645	367,659	243,083	250,000	370,000	534,000	312,575	300,645	358,754
Maintenance Agreement	1,188,447	1,153,996	1,627,790	1,823,322	2,129,822	2,119,004	1,950,806	2,280,000	1,584,675	1,627,790	2,331,800
Manhole Rehab	-	250	-	-	-	-	-	-	50	-	-
Minority Enterprise Project	45,033	125,028	139,368	138,193	310,375	100,000	140,000	250,000	151,599	138,193	341,183
Misc Outside Services	638,609	943,182	1,029,675	1,104,283	1,347,554	1,504,800	1,038,200	1,088,000	1,012,661	1,029,675	1,618,485
Natural Gas	(72,786)	-	-	-	-	-	-	-	(14,557)	-	-
Permit Fees	2,008	10,321	9,982	520	6,319	500	11,000	1,000	5,830	6,319	360
Pipeline Crossing Expense	3,072	4,296	3,631	4,079	2,889	4,000	4,000	4,000	3,593	3,631	5,403
Plant Maint/Electrical-Annual	-	-	389	-	1,554	-	-	-	389	-	9,039
Public Relations Consult Fees	-	-	-	-	-	-	-	30,000	-	-	-
Recording Fees	616	756	1,554	803	792	1,500	1,000	1,000	904	792	649
Repairs-Autos & Trucks	20,693	6,393	7,464	5,322	8,689	-	5,800	6,000	9,712	7,464	39,632
Repairs-Generators	-	-	-	-	883	-	1,000	1,000	177	-	10,508
Repairs & Maint-Equipment	18,141	8,739	9,072	28,746	22,904	22,700	25,300	25,000	17,521	18,141	1,123

2023 OPERATIONS AND MAINTENANCE BUDGET											
COMBINED ADMINISTRATION (CC 23, 30, 31, 32, 33, 34, 35, 36, 37, 38, 41, 42, 43, 45, 47, 48, 49, 131, 141, 142, 143)											
						APPROVED	APPROVED	WORKING			5
ACCOUNT DESCRIPTION	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	BUDGET	BUDGET	BUDGET	5 YEAR	5 YEAR	YTD 2022
	2017	2018	2019	2020	2021	2021	2022	2023	AVERAGE	MEDIAN	ANNUALIZED
Repairs-Property	27,423	23,213	14,151	-	-	-	-	-	12,957	14,151	-
Repairs-Tires	-	785	2,040	4,730	1,848	-	800	-	1,880	1,848	61
Safety Consulting Fees	32,079	24,737	35,376	29,700	14,825	45,000	67,500	68,000	27,343	29,700	-
Security Services	183,976	208,027	192,508	221,146	233,282	198,000	208,000	208,000	207,788	208,027	276,599
Substance Abuse-Testing	10,568	10,955	8,706	3,411	8,561	7,000	4,500	5,000	8,440	8,706	6,190
Telephone Services	100,672	83,975	72,872	76,894	121,396	81,056	81,800	84,000	91,162	83,975	120,712
Telephone-Cellular & Pager	83,077	86,510	90,184	131,736	165,239	220,500	174,396	165,000	111,349	90,184	158,331
Testing-Outside Services	-	-	-	-	-	-	-	-	-	-	1,301
Trustee Fees	21,404	19,954	18,559	19,678	17,081	21,000	21,000	9,000	19,335	19,678	19,200
Watershed Planning	-	-	-	-	-	-	-	5,000	-	-	-
WCA Expenses	-	141,705	157,051	365,032	126,043	500,000	300,000	150,000	157,966	141,705	73,053
Total Contractual Services	4,909,460	4,835,759	5,478,900	5,918,904	6,213,002	6,777,845	6,020,147	6,583,000	5,471,205	5,361,596	7,746,903
OPERATING SUPPLIES/MATERIALS											
Cashier Shortages	(50)	(291)	(1,316)	15	100	-	-	-	(308)	(50)	-
Chem-Chlorine	-	-	-	-	-	-	-	-	-	-	132
Discounts Taken	(1,250)	(386)	(2,086)	(3,506)	(705)	-	-	-	(1,586)	(1,250)	(575)
Dues & Subscriptions	69,623	60,245	70,989	78,926	112,826	100,171	109,500	91,000	78,522	70,989	114,598
Empl Educ-Committee Reimbursed	10,586	11,807	15,235	5,552	2,042	7,500	-	-	9,044	10,586	-
Empl Expense-Misc	91,919	91,197	63,326	58,791	76,530	70,990	65,470	53,000	76,353	76,530	71,550
Empl Incentive Expense	42,767	72,356	57,773	20,739	56,067	60,000	58,000	66,000	49,941	56,067	28,169
Empl Operator Certification	-	70	-	325	70	200	300	-	93	70	-
Empl Orientation Expense	600	1,819	706	517	39	-	-	-	736	600	-
Empl Professional Development	95,081	88,729	97,261	30,575	13,388	23,775	50,400	109,000	65,007	88,729	30,148
Empl Training Expense	91,917	72,474	63,402	104,462	105,745	98,050	97,200	61,000	87,600	91,917	61,212
Empl Uniform Expense	7,423	8,796	8,515	6,676	4,209	6,270	31,295	5,000	7,124	7,423	4,464
Empl Uniform Expense - Purchas	-	-	-	23,627	28,728	-	-	25,000	10,471	-	9,030
Empl Uniform Exp Distribution	-	-	-	-	-	-	(1,000)	-	-	-	-
Empl Uniform Expense - Boots	-	4,090	4,957	3,577	3,485	100	-	28,000	3,222	3,577	5,632
Misc Board Member Expense	1,075	5,308	723	937	309	-	1,000	1,000	1,670	937	2,328
Misc Equip-Furniture Purchase	103,125	178,717	279,030	293,036	308,179	66,700	278,100	273,000	232,417	279,030	201,237
Misc Litigation Prep Costs	-	-	1,129	707	26	-	-	-	372	26	54
Off Supp-Adhesive/Sealant/Tape	293	212	93	-	243	-	-	-	168	212	49

2023 OPERATIONS AND MAINTENANCE BUDGET											
COMBINED ADMINISTRATION (CC 23, 30, 31, 32, 33, 34, 35, 36, 37, 38, 41, 42, 43, 45, 47, 48, 49, 131, 141, 142, 143)											
						APPROVED	APPROVED	WORKING			5
ACCOUNT DESCRIPTION	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	BUDGET	BUDGET	BUDGET	5 YEAR	5 YEAR	YTD 2022
	2017	2018	2019	2020	2021	2021	2022	2023	AVERAGE	MEDIAN	ANNUALIZED
Off Supp-Disp Food Utensils	3,311	3,359	4,650	3,217	3,850	3,300	3,875	4,000	3,677	3,359	3,455
Office Supp & Expense-Clerical	80,250	53,724	61,526	52,207	49,611	50,350	48,950	50,000	59,463	53,724	45,978
Office Supp & Expense-Other	40	4,082	12,868	11,081	2,850	2,500	4,500	4,000	6,184	4,082	3,729
Opr Supp-Bldg & Grds Matls	30,358	19,042	23,734	11,083	28,010	8,250	11,250	11,000	22,445	23,734	10,721
Opr Supp-Cleaning	26,277	30,281	34,968	29,448	23,376	27,300	22,850	22,000	28,870	29,448	19,352
Opr Supp-Disaster Prep Matls	-	-	-	321,383	128,294	-	-	-	89,935	-	35,270
Opr Supp-Electrical	1,106	1,561	303	-	253	1,350	-	-	644	303	346
Opr Supp-Flshrs/Barricades/Sig	-	-	1,394	2,567	97	1,000	-	-	811	97	-
Opr Supp-Fuel-Off Road	10	2,297	1,674	1,228	3,679	2,800	1,300	-	1,777	1,674	-
Opr Supp-Fuel-On Road	100,290	116,739	103,006	69,526	104,209	89,183	101,850	101,000	98,754	103,006	161,816
Opr Supp-Hose	-	-	278	117	707	200	200	-	221	117	2,260
Opr Supp-Meters	11,693	-	36,288	29,747	17,180	-	-	-	18,982	17,180	6,422
Opr Supp-Misc	-	755	569	320	10,798	200	5,000	5,000	2,488	569	10,564
Opr Supp-Mnholes-Castings-Cvrs	62	108	29	-	527	-	-	-	145	62	-
Opr Supp-Mtr/Vlve-Boxes-Lids	3,599	10,706	4,647	22,912	20,383	8,000	2,300	2,000	12,450	10,706	625
Opr Supp-Nuts-Bolts	121	133	79	166	-	200	-	-	100	121	79
Opr Supp-Oil-Lubricant	785	831	855	442	933	450	550	-	769	831	368
Opr Supp-Paint	6,307	6,083	4,517	5,351	3,804	5,700	6,200	6,000	5,212	5,351	6,852
Opr Supp-Pipes-Fittings	2,062	2,101	3,290	2,355	2,124	1,250	500	-	2,386	2,124	1,510
Opr Supp-Purchasing Card	475	(804)	(1,550)	(1,749)	(24)	-	-	-	(730)	(804)	-
Opr Supp-Radmix-Asph-Concrete	135	274	142	23	61	-	200	-	127	135	395
Opr Supp-Rainsuits-Hip Boots	184	194	229	27	75	100	-	-	142	184	288
Opr Supp-Safety	16,361	9,192	41,544	8,892	29,701	5,385	17,203	20,000	21,138	16,361	23,688
Opr Supp-Small Tools	12,772	12,804	11,815	10,597	16,211	10,950	9,600	9,000	12,840	12,772	42,759
Opr Supp-Tapping Saddles-Slves	-	-	-	-	-	-	-	-	-	-	289
Opr Supp-Valves	-	-	-	-	-	-	-	-	-	-	58
Opr Supp-Wldg-Acetyl-Oxygen	237	347	-	-	-	-	-	-	117	-	360
Parts-Equipment	3,608	8,164	3,238	1,812	1,239	3,100	1,300	1,000	3,612	3,238	2,883
Parts-Generators	-	397	218	949	748	-	-	-	462	397	373
Parts-Meters/Backflows	3,730	6,283	88,554	10,164	8,389	6,500	4,500	5,000	23,424	8,389	4,894
Parts-Veh/Equip-Tires	-	5,896	6,154	2,574	3,594	-	(18,720)	-	3,644	3,594	10,202
Parts-Vehicles	22,157	19,743	22,198	11,349	17,652	-	5,600	5,000	18,620	19,743	15,295
Postage and Bill Outsourcing	668,410	840,628	967,536	971,738	962,318	924,100	998,775	1,012,000	882,126	962,318	1,082,382

2023 OPERATIONS AND MAINTENANCE BUDGET											
COMBINED ADMINISTRATION (CC 23, 30, 31, 32, 33, 34, 35, 36, 37, 38, 41, 42, 43, 45, 47, 48, 49, 131, 141, 142, 143)											
						APPROVED	APPROVED	WORKING			5
ACCOUNT DESCRIPTION	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	BUDGET	BUDGET	BUDGET	5 YEAR	5 YEAR	YTD 2022
	2017	2018	2019	2020	2021	2021	2022	2023	AVERAGE	MEDIAN	ANNUALIZED
Public Relations	175,265	139,675	278,809	151,821	143,395	140,500	155,000	200,000	177,793	151,821	126,404
Invoice Tolerance	155	189	1	(247,462)	20	-	-	-	(49,419)	20	96
Received - Not Invoiced	19,863	48,689	3,034	(87,869)	(6,272)	-	-	-	(4,511)	3,034	-
Total Operating Supplies and Materials	1,702,734	1,938,614	2,376,334	2,020,973	2,289,073	1,726,424	2,073,048	2,169,000	2,065,546	2,123,082	2,147,742
Total Cost Center Operating Expenses	16,929,398	19,702,151	17,362,468	17,470,121	20,662,690	20,356,301	21,338,271	21,554,000	18,425,366	17,544,889	22,224,914

PERSONNEL COUNTS

Labor/ Positions

As mentioned during the budget process section, there are two parts to the process of budgeting for positions. One is to determine the number of employees that are budgeted, and the other is to arrive at a dollar value of all payroll-related expenses based on that number of employees.

To determine the number of employees, the starting point is the budget for the current year. Departments are listed, showing every position that was budgeted for the department and the number of employees for each. Any changes or budget amendments that took place during the year are shown, with those two columns together making up the current year budget as amended. The corresponding actual information for the current year by department and position is then included, with the difference between these columns being any unfilled positions.

Any requested changes are directed to the Department Heads and Division Heads for approval and then can be included in a copy of the comparison detailed above to arrive at the new number of total budgeted positions. This includes any additions, deletions, promotions, or transfers. The departments are summed into the same classifications or divisions used in our financial statements, showing totals by division and overall.

For the dollar value of labor costs, a spreadsheet is created using the current payroll information, including employee name and number, department, position, grade, step, and hourly rate. Current employees by department and position are compared to the current year budget, and any vacant positions are added to the spreadsheet. A base for annual wages at the budgeted number of positions is then established using current labor costs. From there, multipliers are used to include any budgeted merit increases or COLA increases for the following year. This method allows the cost of any proposed increases to be calculated by changing only one field in the workbook which recalculates all labor costs.

Below is a summary chart that makes up our budgeted personnel counts for the previous year, the current year, and the 2023 budgeted year.

2023 OPERATIONS AND MAINTENANCE BUDGET
POSITIONS SUMMARY

POSITION	2021 BUDGET	2022 BUDGET	2022 BUDGET AMENDMENTS	2022 BUDGET AS AMENDED - INCLUDING TRANSFERS & SWAPS	2022 CURRENT IN PLACE 07/01/22	2023 ELIMINATIONS	2023 VACANT POSITIONS	2023 VACANT POSITIONS ELIMINATED	2023 PROMOTIONS/S WAPS	2023 NEW POSITIONS	2023 BUDGET
Water Supply	5.0	3.0	0.0	3.0	3.0	0.0	0.0	0.0	0.0	0.0	3.0
Water Treatment	28.0	28.3	3.8	32.0	32.0	0.0	0.0	0.0	1.0	1.5	34.5
Wastewater Treatment	42.0	38.0	6.0	44.0	38.0	0.0	6.0	(6.0)	0.0	1.5	39.5
Transmission and Collection	157.0	137.0	0.0	137.0	109.0	0.0	28.0	(3.0)	(1.0)	0.0	133.0
Support	48.5	45.0	(5.0)	40.0	36.0	(1.0)	4.0	0.0	0.0	0.0	39.0
Administration	123.0	118.5	3.0	121.5	109.5	(4.0)	12.0	(6.0)	1.0	1.5	114.0
Total	403.50	369.75	7.75	377.50	327.50	(5.00)	50.00	(15.00)	1.00	4.50	363.00

CAPITAL IMPROVEMENT BUDGET

Master Plan

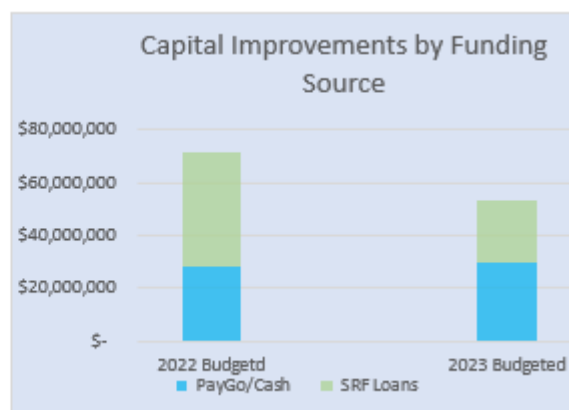
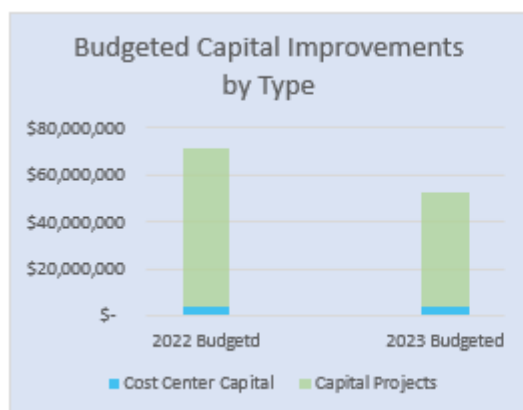
The Board has developed a “Master Plan” to help aid in our aging infrastructure. The Master Plan is a 15-year program for renewing aging infrastructure. The plan was developed by studying all of MAWSS infrastructure and identifying projects necessary to repair or replace facilities that are at high risk of failure plus constructing new facilities for the purpose of reducing sanitary sewer overflows.

Phase I of the Master Plan implementation covers a five-year period, 2019 through 2023. The cost of Phase I is approximately \$325 Million. The Board has approved all of Phase I and is expected to receive the final loans for Phase I in the beginning of 2023. The Board has approved Phase II of the Master Plan and it is projected to cost approximately \$85,000,000. Phase III is projected to begin in 2028 with a cost of \$120,000,000. The majority of the Master Plan will be funded with SRF loans provided by ADEM (Alabama Department of Environmental Management). The portions not funded by loans will be paid for using PayGo (cash) funds. Capital purchases are looked at each year and the total dollar amount that is anticipated to be needed, is then factored into the finance model to determine if current rates are adequate to fulfill the cost of capital projects. Projects would be considered as non-recurring because once a project is completed, it will not reoccur.

Capital Improvement Budget

The Capital Improvement Budget is broken down into two sections: Cost Center Capital Requests and Capital Projects. Cost Center Capital is any minor capital purchase that would need to be made (i.e. equipment/machinery, vehicles, small projects, minor facility upgrades, etc...). Capital Projects is typically any project that would involve engineers and be covered under the Master Plan.

Capital Improvements by Type			Capital Improvements by Funding Source		
	<u>2022 Budgeted</u>	<u>2023 Budgeted</u>		<u>2022 Budgeted</u>	<u>2023 Budgeted</u>
Cost Center Capital	\$ 4,045,473	\$ 4,466,800	PayGo/Cash	\$ 27,988,080	\$ 30,000,000
Capital Projects	67,287,607	48,576,900	SRF Loans	43,345,000	23,043,700
Total Capital	<u>\$ 71,333,080</u>	<u>\$ 53,043,700</u>	Total Funding	<u>\$ 71,333,080</u>	<u>\$ 53,043,700</u>



Capital Projects

Below is a list of the Capital Projects and Expenses for 2022 and 2023 (including Cost Center Capital).

THE BOARD OF WATER AND SEWER COMMISSIONERS OF THE CITY OF MOBILE				
2023 CAPITAL BUDGET				
PROJECT DESCRIPTION	Funding	Project Type	2022	2023
Cost Center Capital				
Cost Center Repair & Replacement	Cash	R&R	1,566,873	2,093,000
Fleet Vehicle and Equipment Replacement	Cash	R&R	1,219,000	1,865,800
Fleet Vehicles and Equipment Expansion	Cash	New	51,600	-
Cost Center Expansion/New Purchases	Cash	New	1,208,000	508,000
Total Cash Funded			4,045,473	4,466,800
Distribution System				
Water Line Looping and Associated Upgrades	Cash	New Work-Sys Imp		418,200
Replace 16" Water Main Across River/Repair Bulkheads	Cash	R&R	300,000	
Annual Contract for Service Line Replacement and Leaks	Cash	R&R		300,000
Victory Avenue & Wilkins Road	Cash	New Work - Cap Imp	100,000	
Automatic Flushing Program	Cash	New Work - Reg		100,000
Lead and Copper Rule Svc Line Inventory and Program Dev. LCRR	Cash	New Work - Reg	1,500,000	
Lead and Copper Rule Svc Line Inventory and Program Dev. LCRR	Lead and Copper Rule DWSRF (2023)	New Work - Reg		2,500,000
Spanish Fort Water Line Replacements	Spanish Fort Water Line DWSRF (close 2023)	R&R		6,907,700
Tennessee St. Area 12" Water Main Relocation	Cash (2022 Bond Refinancing)	R&R		2,000,000
Tennessee St. Area 12" Water Main Relocation	Cash	R&R		1,000,000
Total Cash Funded			1,900,000	3,818,200
Total Non-Cash Funded (SRF)			-	9,407,700
Total			1,900,000	13,225,900
Distribution System/Sewer Collection System				
Utility Relocation ALDOT and County ROW Projects	Cash	New Work - Other	200,000	250,000
City Coordination Projects	Cash	New Work - Other		250,000
St. Louis Street (City ROW Restoration)	Cash	R&R	1,000,000	1,000,000
McGregor North Water and Sewer Replacement (City ROW Restoration)	Cash	R&R	935,000	350,000
Texas St. ROW Water and Sewer Replacement (City ROW Restoration)	Cash	R&R	1,225,000	
MLK Avenue - Broad St. to Butchers Lane (City ROW Restoration)	Cash	R&R	1,100,000	1,000,000
McGregor Widening Airport to Dauphin (ALDOT Project)	Cash	R&R	60,000	
Mobile County MCR-2012-001 Tanner Williams Rd Snow to Ziegler	Cash	New Work System Imp		950,000
Total Cash Funded			4,520,000	3,800,000
Total Non-Cash Funded (SRF)			-	-
Total			4,520,000	3,800,000
Distribution System Booster Stations/Storage				
Paint Water Tanks	Cash	R&R	550,000	150,000
Total Cash Funded			550,000	150,000
Total Non-Cash Funded (SRF)			-	-
Total			550,000	150,000

THE BOARD OF WATER AND SEWER COMMISSIONERS OF THE CITY OF MOBILE				
2023 CAPITAL BUDGET				
PROJECT DESCRIPTION	Funding	Project Type	2022	2023
Decentralized Treatment Facilities				
Hutchens OSTF Redirect LS FM to Richmond LS121	Cash	New Work - Sys Imp		200,000
Total Cash Funded			-	200,000
Total Non-Cash Funded (SRF)			-	-
Total			-	200,000
Myers WTP				
Sludge Building Upgrades (Solids Handling Facility) (MP)	2022 MP DWSRF	R&R	5,035,000	
Sludge Building Upgrades (Solids Handling Facility) (MP)	2022 MP DWSRF (Additional Funds)	R&R	1,500,000	
Myers WTP SCADA Improvement Project Plus Water Facility HMI Upgrades	2022 MP DWSRF	R&R	2,174,000	1,100,000
Replace Myers Chlorine Scrubber	Cash	R&R	300,000	
Demolish Lime Silo	Cash	New Work - Sys Imp		350,000
Total Cash Funded			300,000	350,000
Total Non-Cash Funded (SRF)			8,709,000	1,100,000
Total			9,009,000	1,450,000
Other				
Private Lateral Loans	Cash	New Work - Cus Svc	20,000	20,000
Engineering Studies and Other General Services	Cash	New Work - Sys Imp	250,000	300,000
New Service - Unidentified Projects (Contribution to Developers)	Cash	New Work - Sys Exp	200,000	250,000
Park Forest SCADA OT Hardware and Software Upgrades (MP1)	Cash	New	300,000	
Shelton Beach Road Maintenance Facility Pavement Repairs	Cash	R&R	175,000	
Convert EMA Bldg to Laboratory and Pretreatment Bldg(Including Contents)	Cash	New Work-Sys Imp	1,600,000	
SCADA Review for Capital Projects	Cash	New Work-Sys Imp		50,000
Underground Storage Tank Replacement	Cash	New Work - Reg		500,000
Board Room Upgrades	Cash	New Work - Sys Imp		500,000
Total Cash Funded			2,545,000	1,620,000
Total Non-Cash Funded (SRF)			-	-
Total			2,545,000	1,620,000
Big Creek Lake Raw Water System				
Strategic BMP Equipment and Storage (MP2)	DWSRF MP Phase 2	New Work - Sys Imp		500,000
BCL Pump Station By-pass Fittings (MP2)	DWSRF MP Phase 2	New Work - Sys Imp		500,000
Boat Wash Facility to Prevent Invasive Species from Entering Lake	Cash	New Work - Sys Imp	600,000	
Big Creek Lake Toe of Dam Berm Modifications	DWSRF MP Phase 2	New Work - Sys Imp		2,000,000
Big Creek Lake Source Water Assessment	Cash	New Work - Reg		200,000
Total Cash Funded			600,000	200,000
Total Non-Cash Funded (SRF)			-	3,000,000
Total			600,000	3,200,000

THE BOARD OF WATER AND SEWER COMMISSIONERS OF THE CITY OF MOBILE				
2023 CAPITAL BUDGET				
PROJECT DESCRIPTION	Funding	Project Type	2022	2023
Mobile River Raw Water System				
Install Sheet Pile Wall at Bucks	Cash	New Work - Sys Imp		720,000
Total Cash Funded			-	720,000
Total Non-Cash Funded (SRF)			-	-
Total			-	720,000
Sewer Collection System (Gravity Sewers)				
Manhole Rehab	Cash	R&R	507,607	750,000
Locate and Raise Manholes	Cash	R&R	100,000	
Sewer Lateral Replacement (Fund from O&M)*	Cash	R&R	1,250,000	1,250,000
Replace Old Manhole Castings	Cash	R&R	100,000	500,000
CIPP Sewer Lining (Large Diameter)	Cash	R&R	1,000,000	1,000,000
Sanitary Sewer Rehab & Maintenance	Cash	R&R	3,000,000	1,500,000
CIPP Sewer Lining (Small Diameter)	Cash	R&R	1,000,000	1,900,000
CIPP Lateral Lining	Cash	R&R	250,000	500,000
Gravity Sewer Ingress, Egress and Erosion Issues	Cash	R&R	1,200,000	1,250,000
Annual Contract for Public Lateral Replacements	Cash	R&R	250,000	250,000
Collection System Dynamic Model for Capital Projects	Cash	New Work - Sys Imp	120,000	25,000
Florida St. Sewer Rehab Phase II (Consent Decree)2022	Cash	R&R	1,100,000	
Mobile Street Sewer Phase II (Consent Decree)2024	Will be completed with annual contracts.	R&R	150,000	
Total Cash Funded			10,027,607	8,925,000
Total Non-Cash Funded (SRF)			-	-
Total			10,027,607	8,925,000
Sewer Transmission (LS, Force Mains, SWATs)				
Low Pressure Force Main Check Valve Installations	Cash	New Work - Sys Imp		350,000
Crenshaw St. LS Force Main Design (SSO Reduction)(Consent Decree)2023	Cash	New Work - Reg	2,150,000	
Eslava Creek SWAT (MP) Consent Decree (Additional Funding)2026	2021 MP CWSRF (Additional Funds MP PH1)	New Work - Reg	5,000,000	
Eslava Creek SWAT (MP) (Consent Decree)2026	2022 MP CWSRF (Close 2023)	New Work - Reg	3,665,000	
Eslava Creek SWAT (MP) Consent Decree (Additional Funding)2026	2022 MP CWSRF (Additional Funds MP PH1)	New Work - Reg	5,000,000	
Eslava Creek Trunk (MP) (Consent Decree) 2026	2022 MP CWSRF (Close 2023)	New Work - Reg	3,665,000	
Eslava Creek Trunk Easement Acquisition Consent Decree	Cash	New Work - Reg	400,000	
Eslava Creek FM Slop Lining of Phase 3 PCCP	2022 MP CWSRF	R&R		8,000,000
Redirect Baker and Abilene Lift Stations To Augusta Lift Station	Cash	New Work- Cap Imp		900,000
Lift Station/SWAT SCADA Software and HMI Upgrades(MP2)	Cash	R&R	350,000	
Lift Station, SWAT and SWAB SCADA Hardware Upgrades (MP2)	Cash	R&R		400,000
Mobile St. Lift Station FM Rerouting (Luzel St)	Cash	New Work - Reg		900,000
Total Cash Funded			2,900,000	2,550,000
Total Non-Cash Funded (SRF)			17,330,000	8,000,000
Total			20,230,000	10,550,000

THE BOARD OF WATER AND SEWER COMMISSIONERS OF THE CITY OF MOBILE				
2023 CAPITAL BUDGET				
PROJECT DESCRIPTION	Funding	Project Type	2022	2023
Stickney WTP				
Stickney WTP Electrical Upgrades (MP)	2021 MP DWSRF (Additional Funds MP PH1)	R&R	3,000,000	
Stickney WTP Electrical Upgrades (MP)	2022 MP DWSRF (Additional Funds MP PH1)	R&R	3,000,000	
Stickney WTP Electrical Upgrades (MP)	2022 MP DWSRF	R&R	2,000,000	
Stickney WTP Physical Security Upgrades (MP2)	2023 DWSRF MP Ph1	New Work - Sys Imp		800,000
Stickney Filter Rehab (Sand, anthracite, valves, actuators, SCADA)(MP2)	DWSRF MP Phase 2	R&R		736,000
PS 2nd Floor and Main Bldg Renovations for Offices, Ctl Room, Lab and Conf Rm	Cash	New Work-Sys Imp		800,000
Total Cash Funded			-	800,000
Total Non-Cash Funded (SRF)			8,000,000	1,536,000
Total			8,000,000	2,336,000
Wright Smith Jr. WWTP				
Trickling Filter Arm Replacement	Cash	R&R		1,250,000
Total Cash Funded			-	1,250,000
Total Non-Cash Funded (SRF)			-	-
Total			-	1,250,000
Williams WWTP				
Clean/Repair Digesters	Cash	New Work - Other	500,000	500,000
Williams WWTP Process Modeling	Cash	New Work - Sys Imp	100,000	
Dewatering Facility (MP)	2022 MP CWSRF	R&R	9,306,000	
Parshall Flume Modifications	Cash	R&R		500,000
Biological Nutrient Removal Process Upgrades (MP2) Study	Cash	New Work-Reg		150,000
Total Cash Funded			600,000	1,150,000
Total Non-Cash Funded (SRF)			9,306,000	-
Total			9,906,000	1,150,000
Subtotal of Cash Projects			27,988,080	30,000,000
Projected PayGo/Cash Capital Budget (Including Capital Reserve Funds)			27,988,080	30,000,000
Total Budget Non-Cash Funded (SRF)			43,345,000	23,043,700
Total Budget			71,333,080	53,043,700

STATISTICAL SECTION

**BOARD OF WATER AND SEWER COMMISSIONERS
OF THE CITY OF MOBILE**

**ANNUAL WATER FLOWS TO SYSTEM
Last Ten Years**

YEAR	E. M. STICKNEY WFF			H. E. MYERS WFF			TOTAL			
	AVERAGE (MGD)	TOTAL MILLION GALLONS	% Capacity	AVERAGE (MGD)	TOTAL MILLION GALLONS	% Capacity	AVERAGE (MGD)	TOTAL MILLION GALLONS	% Capacity	Billion Gallons (Yr.)
2012	26.29	9,621.41	43.8%	11.49	4,205.03	38.4%	37.88	13,826.44	42.1%	13.83
2013	24.18	8,824.39	40.3%	11.77	4,294.37	39.2%	35.94	13,118.76	39.9%	13.12
2014	24.50	8,941.72	40.8%	11.75	4,369.65	39.9%	36.47	13,311.37	40.5%	13.31
2015	24.66	9,002.59	41.1%	11.80	4,305.36	39.3%	36.46	13,307.95	40.5%	13.31
2016	24.67	9,030.65	41.1%	11.78	4,310.52	39.4%	36.55	13,341.17	40.6%	13.34
2017	25.19	9,192.94	41.9%	11.60	4,235.36	38.7%	36.79	13,428.30	40.9%	13.43
2018	28.88	10,542.41	48.0%	10.74	3,918.34	35.8%	39.62	14,460.75	44.0%	14.46
2019	28.75	10,493.58	47.8%	11.09	4,048.29	37.0%	39.84	14,541.87	44.3%	14.54
2020	26.71	9,748.71	44.4%	10.52	3,838.28	35.1%	37.22	13,586.99	41.4%	13.59
2021	26.30	9,600.07	43.8%	10.96	4,001.25	36.5%	37.26	13,601.32	41.4%	13.60
10 Year Average	26.01	9,499.85	43%	11.35	4,152.64	38%	37.40	13,652.49	42%	13.65

**BOARD OF WATER AND SEWER COMMISSIONERS
OF THE CITY OF MOBILE**

**TOTAL NUMBER OF CUSTOMERS
Last Ten Years**

YEAR	WATER	SEWER	TOTAL
2012	84,989	82,203	88,606
2013	85,266	82,482	88,906
2014	85,219	82,412	88,911
2015	85,678	82,923	89,447
2016	86,166	83,497	90,007
2017	86,271	83,662	90,121
2018	86,276	83,696	90,154
2019	86,561	83,764	90,261
2020	87,448	84,649	91,186
2021	87,162	83,856	90,348

**BOARD OF WATER & SEWER COMMISSIONERS
OF THE CITY OF MOBILE**

MISCELLANEOUS STATISTICAL DATA

Population (per census):

<u>Year</u>	<u>City of Mobile</u>	<u>Mobile County</u>
1910	51,521	80,854
1920	60,777	110,117
1930	68,202	118,363
1940	78,720	141,974
1950	129,009	231,105
1960	202,779	314,301
1970	190,026	317,308
1980	200,452	364,379
1990	196,278	378,643
2000	198,915	399,843
2010	195,111	412,992
2020	187,041	414,809

Source: US Census website....<https://www.census.gov/quickfacts/mobilecountyalabama>

**BOARD OF WATER AND SEWER COMMISSIONERS
OF THE CITY OF MOBILE**

**MOBILE COUNTY DEMOGRAPHIC STATISTICS
Last Ten Years**

Year	Population	School Enrollment	Per Capita Personal Income	Median Income Per Household	Labor Force	Unemployment Rate Percent	Employment
2012	413,936	59,706	\$ 33,554	\$ 43,252	187,925	8.3%	172,410
2013	414,560	59,582	\$ 33,924	\$ 41,800	186,004	8.0%	171,163
2014	415,123	59,746	\$ 34,675	\$ 44,264	183,668	6.7%	171,415
2015	415,395	58,537	\$ 36,169	\$ 43,844	187,902	6.6%	175,493
2016	415,635	57,694	\$ 35,031	\$ 45,821	187,465	6.5%	175,320
2017	413,955	56,572	\$ 35,348	\$ 45,233	185,118	4.1%	177,529
2018	414,270	62,089	\$ 35,951	\$ 45,802	187,172	4.6%	186,017
2019	414,328	54,144	\$ 37,089	\$ 46,166	192,453	3.0%	184,147
2020	414,659	53,286	\$ 40,112	\$ 46,166	188,111	8.3%	172,427
2021	415,395	53,992	\$ 43,844	\$ 47,583	186,778	4.6%	178,166

Sources: The US Census Bureau, Bureau of Labor Statistics, Mobile Area Chamber of Commerce, and Mobile County Public School System

BOARD OF WATER AND SEWER COMMISSIONERS
OF THE CITY OF MOBILE

MOBILE COUNTY TOP TEN EMPLOYERS
2021 AND NINE YEARS AGO

Employer	2021			2012		
	Full-Time Employees	Rank	Percentage of Total Employment	Full-Time Employees	Rank	Percentage of Total Employment
Mobile County Public School System	7,200	1	3.99%	7,250	1	4.02%
Univ of South Alabama & USA Medical Facilities	6,000	2	3.32%	5,500	2	3.05%
Infirmiry Health Systems (Mobile Infirmiry)	5,400	3	2.99%	4,660	3	2.58%
Austal USA	4,000	4	2.21%	3,200	4	1.77%
City of Mobile	2,000	5	1.11%	2,200	6	1.22%
AltaPointe	1,700	6	0.94%	-	-	-
Mobile County	1,600	7	0.89%	1,585	8	0.88%
AM/NS Calvert	1,600	8	0.89%	-	-	-
Providence Hospital	1,250	9	0.69%	1,670	7	0.92%
CPSI	1,000	10	0.55%	-	-	-
Wal-Mart	-	-	-	2,500	5	1.38%
ThyssenKrupp Steel	-	-	-	1,550	9	0.86%
ST Aerospace Mobile	-	-	-	1,500	10	0.83%
Totals	<u>31,750</u>		<u>17.58%</u>	<u>31,615</u>		<u>17.51%</u>
Total Number of Employees - All Mobile County Employers	<u>180,594</u>			<u>180,554</u>		

Source: Mobile Area Chamber of Commerce

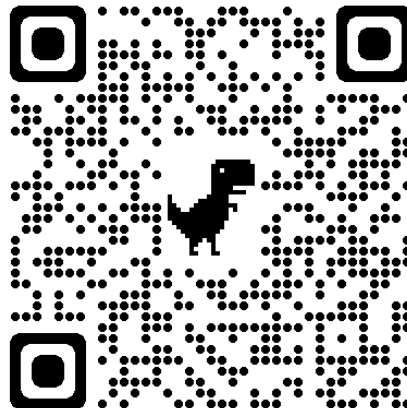
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