

# 2024

## FY 2024 Operating & Maintenance and Capital Budget



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

BOARD OF WATER AND SEWER COMMISSIONERS OF THE CITY OF MOBILE  
2024 BUDGET  
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## INTRODUCTION



December 4, 2023

To the Board of Commissioners and Customers of the Board,

I am pleased to present the 2024 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 2024 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. Phase I of the master is almost complete and MAWSS has started working on Phase II. 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. A project to renovate the 50 million gallon reservoir at the E.M. Stickney Water Treatment Plant has begun and is expected to be completed in late 2024. In 2023, the design of upgrades to the E.M. Stickney Water Treatment Plant filters and SCADA will begin with a targeted bid date of late 2024. At the H.E. Myers Water Treatment Plant, renovations to the solids handling facility are complete. A project to upgrade SCADA at the Myers Water Treatment Plant is in design. The project is expected to bid in 2024 with completion in 2025.

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 facilities are bidding in February 2024 with completion dates 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 bid in 2024 with completion in 2025.

The C.C. Williams Wastewater Treatment Plant Dewatering Facility is under construction with completion in late 2024. A study is ongoing 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 4.5 mile Eslava Creek Force Main Replacement project is complete. The process of slip-lining the old force main will begin in 2024.

The Crenshaw St. Lift Station and Force Main upgrades project is complete. Magnolia Grove Lift Station and Force Main is under construction and will be completed in early 2024. The Mobile Street Force Main and Lift Station Upgrade Projects is underway. Completion of the project will be in early 2024.

An abandoned EMA Emergency Operations Center that is constructed on MAWSS property was conveyed to MAWSS ownership. Conversion of the building to MAWSS Central Laboratory is complete.

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. MAWSS has paid three of the five years and has two years remaining. 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 2024 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 and 2023.
- Ensure pay and benefits remain fair and competitive by implementing a Cost-of-Living Adjustment for the third straight year.
- Maintain market competitiveness to attract new employees and retain newly hired employees.
- Increasing operating efficiency which includes technology improvements, employee trainings, fleet management, and other factors.
- Continue to maintain or 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.



- Focus on completing the Master Plan for our IT Department and continue to upgrade our technological system.

#### **FY 2024 BUDGET HIGHLIGHTS & ASSUMPTIONS**

- With consumption projected to be slightly more in 2023 compared to 2022, we have to assume consumption will remain the same if not lower in 2024. With inflation increasing to 5%, with consumption in mind, and considering the operating, capital, and debt service needs of the Board, there will be 3% rate increase on volumetric charges. All other fees and charges will also be reviewed and updated based on the recommendation from our Cost-of-Service study performed by an independent third-party consulting firm. This is projected to increase revenues by approximately \$8.1 million. Total revenue is budgeted to be approximately \$135 million.
- The Budget assumes the additional debt requirements that will go into effect during the 2024 year. The Board anticipates closing on two SRF loans totaling approximately \$23.9 million.
- Operating expenses will increase from the 2023 operating budget. Total operating expenses are projected to be approximately \$71 million or a 4.8% increase.
- The total Capital Improvement Budget is \$75 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 \$45 million.
- A 2.5% COLA for active employees is assumed in the overall labor costs. The last COLA the Board implemented was in 2023.
- Budgeted positions remained constant at 363.
- \$331,000 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 2023 year, the priorities of the 2024 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

<b>Environment</b>	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.
<b>Communication</b>	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.
<b>Customer Service</b>	We are servants of the community and make every effort to fulfill this privilege by placing our customers first in all that we do.
<b>Trust</b>	Trust is the foundation of relationships. We strive to understand and rely on each other as we build strong teams and partnerships.
<b>Employees</b>	We acknowledge, respect, and promote the well-being and professional development of our employees because they are the heart of our organization.
<b>Integrity</b>	We weave virtue, honesty, sincerity, and acceptance of duty into our daily efforts so that integrity is the banner of our commitment.
<b>Continuous Improvement</b>	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, 2023**

*Christopher P. Morill*

Executive Director

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

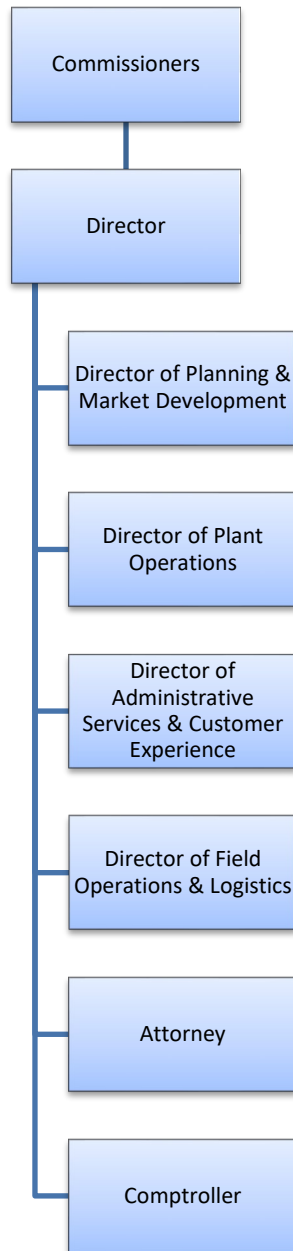
**Appointed Commissioners  
FY 2023**

Thomas Zoghby Term	Chair March 23, 2021 to October 1, 2026
Raymond L. Bell, Jr. Term	Vice-Chair August 11, 2020 to October 1, 2024
Maria Gonzalez Term	Secretary-Treasurer April 4, 2020 to April 28, 2026
Barbara Drummond Term	Commissioner July 7, 2020 to February 2, 2026
Linda St. John Term	Commissioner December 21, 2021 to December 21, 2027
Jay Weber Term	Commissioner January 24, 2023 to January 24, 2029
John Williams Term	Commissioner April 3, 2023 to April 3, 2029



**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.

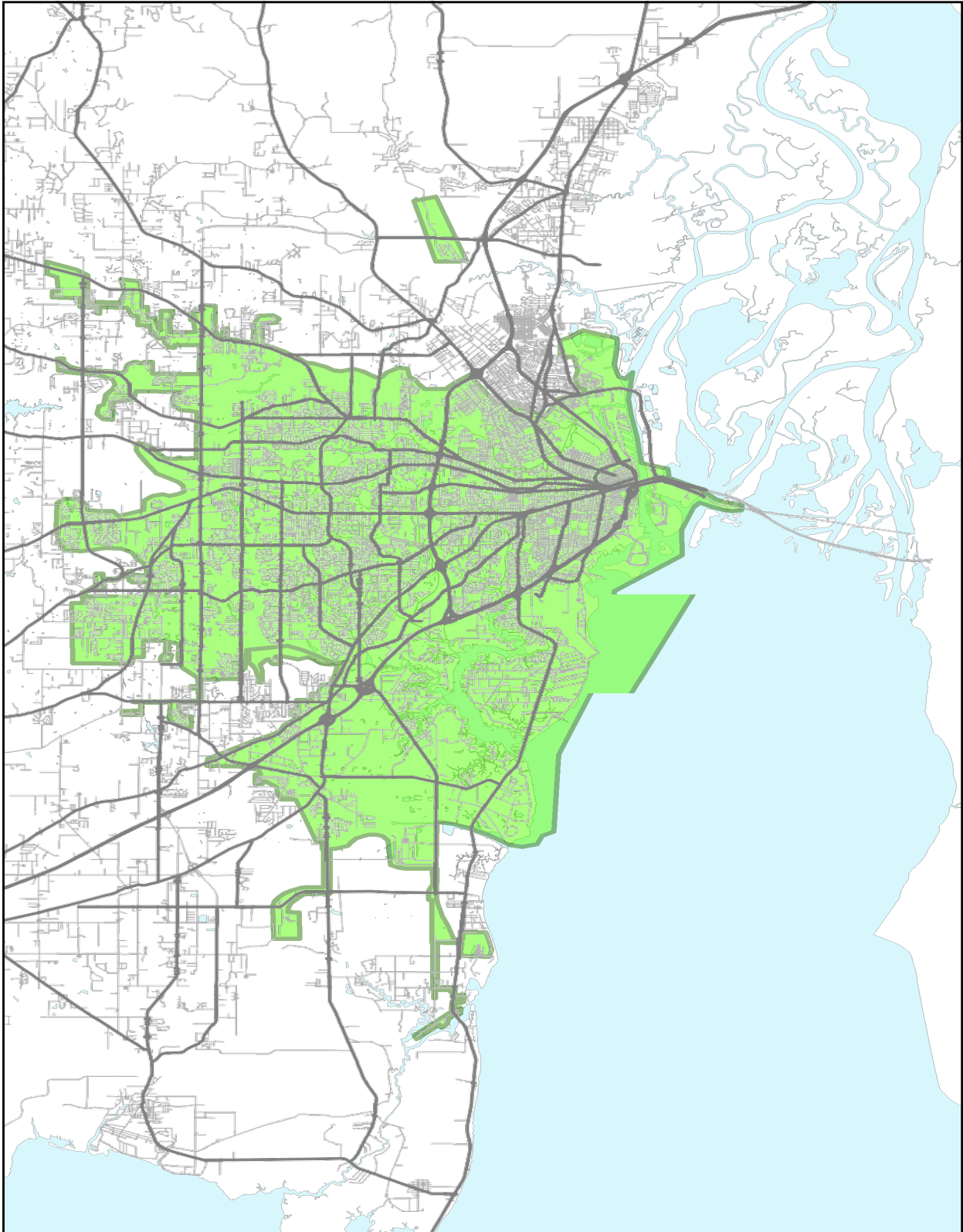
The Board's financial statements and budget have been prepared in conformity with accounting principles generally accepted in the United States of America as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental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

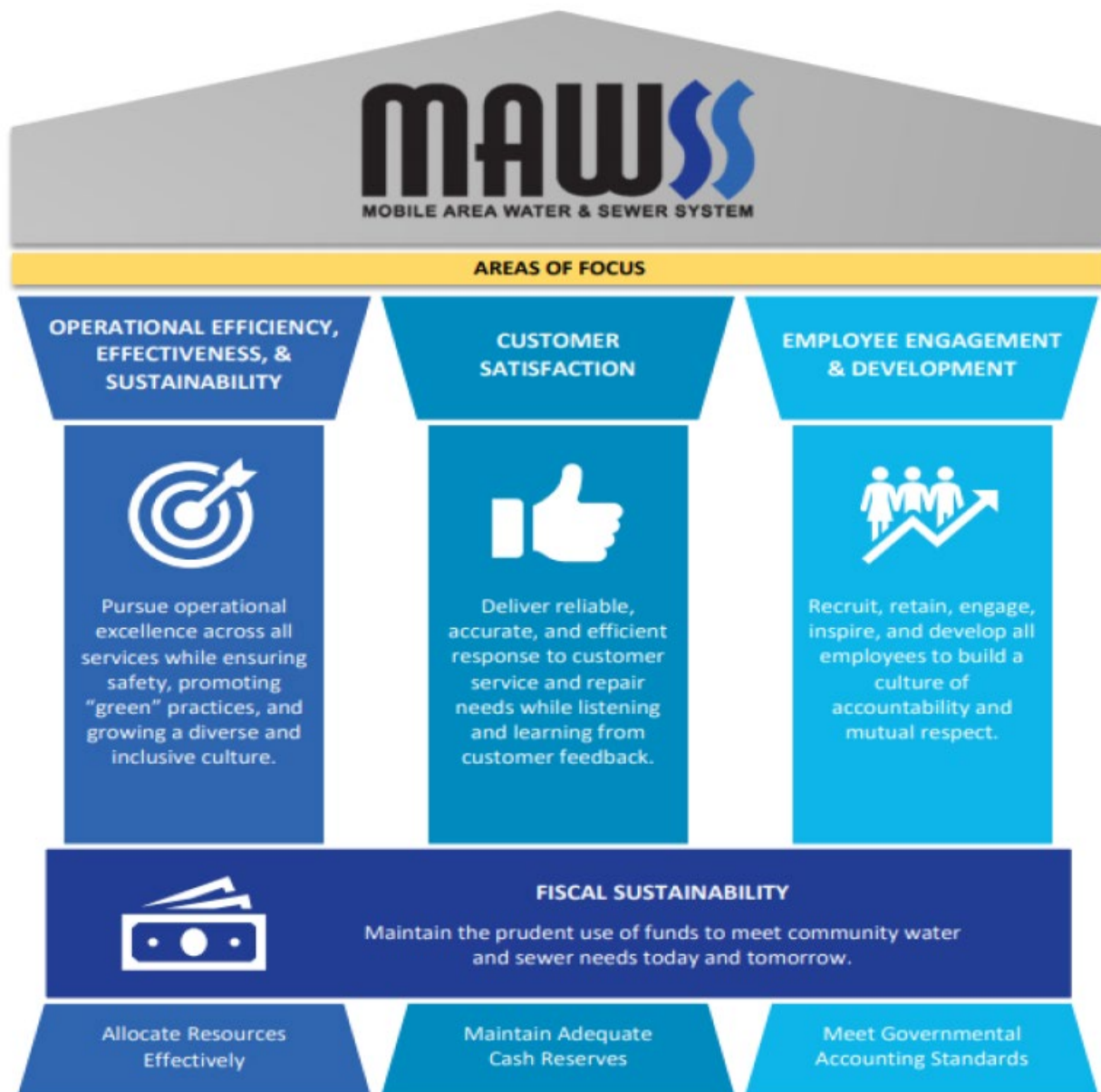
### **Key Performance Indicators (KPIs)**

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





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



## 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

- |   |  |
|---|--|
| <ul style="list-style-type: none"> <li>• Average residential water and wastewater bill as a percent of median income in Mobile County</li> <li>• Percent of customers surveyed that rate MAWSS as "good" or better</li> <li>• Number of households positively impacted by customer assistance programs (CAPs)</li> <li>• Monthly abandoned call rate</li> <li>• Average call wait time</li> </ul> | <ul style="list-style-type: none"> <li>• Number of work orders created by customer requests (not including new service requests)</li> <li>• Elapsed time to completing customer work orders from time requested (not including new service requests)</li> <li>• Annual sanitary sewer overflows (SSO)</li> <li>• Rates compared to peer group utilities</li> <li>• Percent of water and wastewater bill of median income in Mobile County</li> </ul> |
|---|--|





## 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

- |   |  |
|---|--|
| • Number of employees   | • Average training hours per employee                                  |
| • Employee retention percent rate   | • Number of employees with pertinent advanced education/certifications |
| • Employee engagement survey participation level (percent of total employees) | • Total hours worked   |
| • Employee engagement index rating (from survey)                              | • 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 22 Actual			FY 23 Projected			FY 24 Budgeted		
	Requirement	Goal	Actual	Requirement	Goal	Actual	Requirement	Goal	Projected
Debt Service Ratio	1.25	1.5	2.6	1.25	1.5	2.53	1.25	1.5	2.49
Days Cash on Hand	200	200	406	200	200	358	200	200	420
Operating Ratio	N/A	< 56%	46%	N/A	< 56%	50%	N/A	< 56%	53%
Return on Assets	N/A	> 2.41%	7.34%	N/A	> 2.41%	6.15%	N/A	> 2.41%	6.15%

#### Operational Efficiency

Measurement	FY 22 Actual		FY 23 Projected		FY 24 Budgeted	
	Goal	Actual	Goal	Actual	Goal	Projected
Water Loss	13%	18%	13%	18.00%	13%	-
OT Hours to Regular Hours	<= prior year	3%	<= prior year	4%	<= prior year	3%
Water Main Breaks per 100 Miles of Pipe	18	65	18	55	18	-
Sewer Main Breaks per 100 Miles of Pipe	6	7	6	7	6	-

**KPI Tracking (continued)****CUSTOMER SATISFACTION**

Measurement	FY 22 Actual		FY 23 Projected		FY 24 Budgeted	
	Goal	Actual	Goal	Actual	Goal	Projected
Monthly Abandoned Call Rate	12.5%	22%	12.5%	22%	12.5%	-
Average Call Wait Time	2:15	13:00	2:15	14:00	2:15	-
Elapsed Time to Complete Customer Work Orders	6	6	6	5	6	-

**EMPLOYEE ENGAGEMENT & DEVELOPMENT**

Measurement	FY 22 Actual		FY 23 Projected		FY 24 Budgeted	
	Goal	Actual	Goal	Actual	Goal	Projected
Employee Retention Rate	88.0%	86%	88.0%	90%	88.0%	-
Employee Turnover	10%	16%	10%	16%	10%	-
Average training Hours per Employee	25	21	25	20	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 2024 was \$1,600,000.

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 2022, through contributions to an OPEB trust, the Board has a funded the liability at a rate of 85%.

### **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**

	2023 APPROVED BUDGET	2024 PROPOSED BUDGET
<b>REVENUE</b>		
Revenue Derived from Levy and Collection of Water Charges	\$ 43,830,296	\$ 47,533,664
Water Connection (Service Line) Fees	255,730	323,966
Water Connection (Capacity) Fees	126,525	137,900
Miscellaneous Water Revenue	3,308,512	3,075,711
Water Supply System (Industrial)	1,450,757	1,502,855
<b>Total Water Revenue</b>	<u>48,971,820</u>	<u>52,574,096</u>
Revenue Derived from Levy and Collection of Sewer Charges	74,712,055	78,739,504
Sewer Connection (Service Line) Fees	329,511	206,506
Sewer Connection (Capacity) Fees	363,585	382,694
Pre-treatment Fees	693,861	637,761
Miscellaneous Sewer Revenue	1,479,621	1,893,919
<b>Total Sewer Revenue</b>	<u>77,578,633</u>	<u>81,860,384</u>
Investment Revenue	125,000	500,000
Miscellaneous Rentals and Other	400,000	330,000
<b>Gross Revenue</b>	127,075,453	135,264,480
<b>EXPENSES - OPERATION AND MAINTENANCE</b>		
<b>Total Operation and Maintenance</b>		
<i>Less Capitalized Labor and Materials and Depreciation</i>	<u>67,684,000</u>	<u>71,052,000</u>
<b>Net Revenue Before Transfers and Debt Service</b>	<u>59,391,453</u>	<u>64,212,480</u>
<b>TRANSFERS AND DEBT SERVICE</b>		
Bond Principal and Interest Requirements	9,474,912	4,424,400
State Revolving Loans P & I Requirements	17,378,285	21,400,916
Transfers to CIP Fund		
Cash Transfers	31,288,256	36,562,164
Capitalized Labor and Materials	1,250,000	1,825,000
	<u>32,538,256</u>	<u>38,387,164</u>
<b>Total Transfers and Debt Service</b>	<u>59,391,453</u>	<u>64,212,480</u>
<b>Net Revenue After Transfers and Debt Service</b>	<u>-</u>	<u>-</u>
<b>Net Position - Beginning of the year (based on audit)</b>	451,056,487	488,965,055
<b>Net Position - Ending Balance</b>	<u>\$ 451,056,487</u>	<u>\$ 488,965,055</u>
<b>Debt Service Coverage Ratio</b>	<b>2.21</b>	<b>2.49</b>

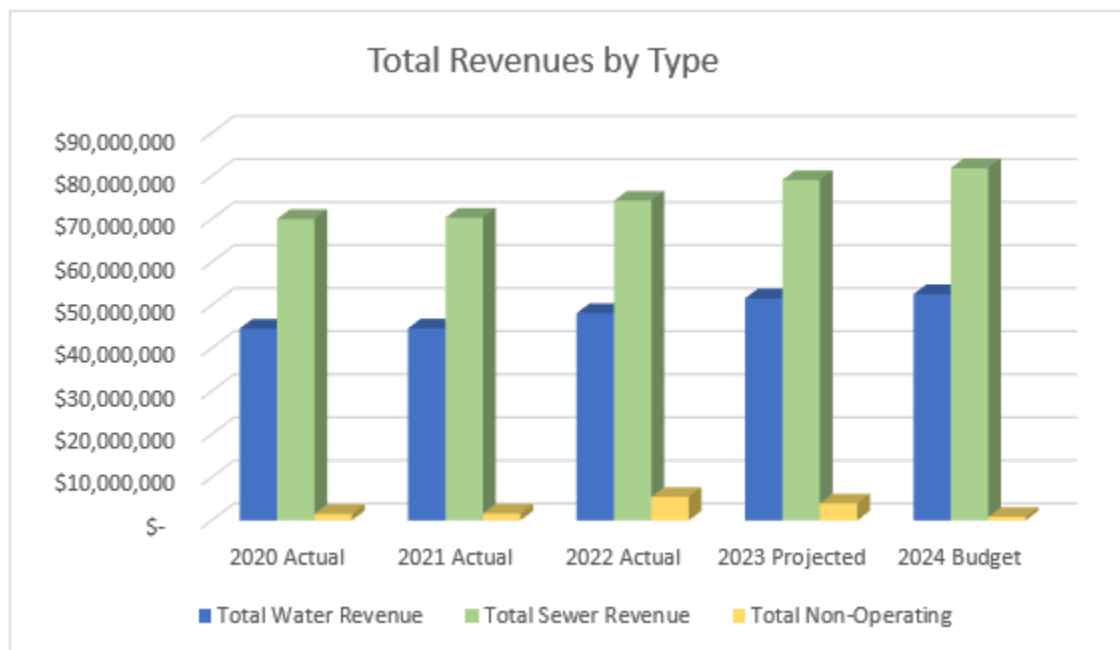
\*\*\* Please note the budget is prepared on a cash basis of accounting. This is different from the basis of accounting as presented on our financial statements. The Board does not budget for an increase/decrease in net position.

## **FINANCIAL TRENDS**

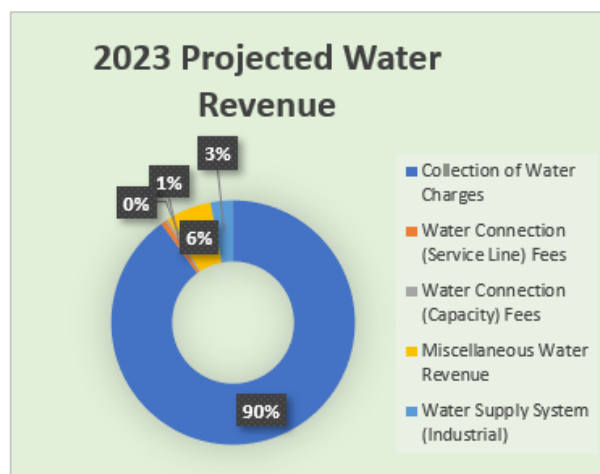
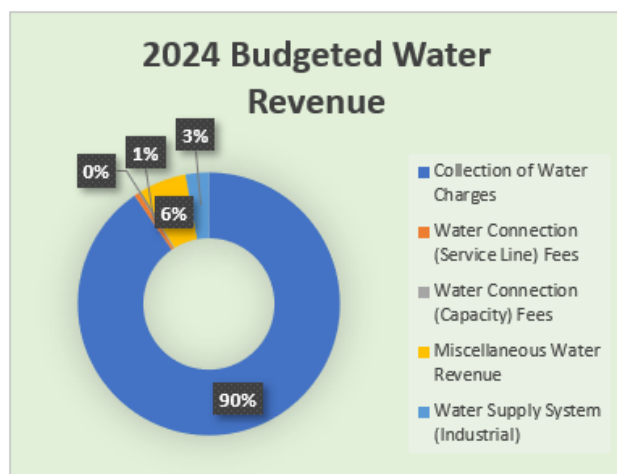
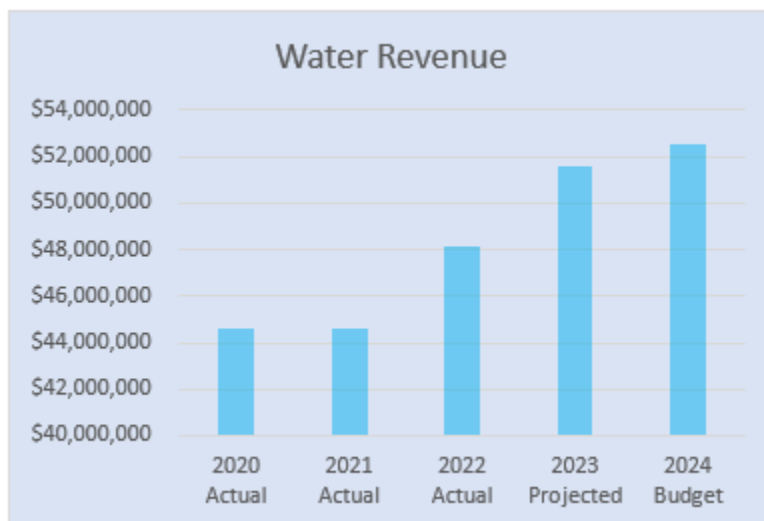
## Revenue Development

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 3% volumetric rate increase was used in developing the 2024 budgeted revenues.

	<u>2020 Actual</u>	<u>2021 Actual</u>	<u>2022 Actual</u>	<u>2023 Projected</u>	<u>2024 Budget</u>
Revenue Derived from Levy and					
Collection of Water Charges	\$ 40,902,868	\$ 40,025,427	\$ 43,119,354	\$ 46,423,259	\$ 47,533,664
Water Connection (Service Line) Fees	413,788	234,992	323,966	349,223	323,966
Water Connection (Capacity) Fees	178,890	115,150	137,900	163,320	137,900
Miscellaneous Water Revenue	1,848,970	2,777,858	3,075,711	3,112,134	3,075,711
Water Supply System (Industrial)	1,230,581	1,480,511	1,480,645	1,533,705	1,502,855
<b>Total Water Revenue</b>	<u>44,575,097</u>	<u>44,633,938</u>	<u>48,137,576</u>	<u>51,581,640</u>	<u>52,574,096</u>
Revenue Derived from Levy and					
Collection of Sewer Charges	67,323,009	67,576,205	71,136,030	75,737,258	78,739,504
Sewer Connection (Service Line) Fees	348,712	304,820	206,506	287,505	206,506
Sewer Connection (Capacity) Fees	492,340	329,890	382,694	479,685	382,694
Pre-treatment Fees	1,078,049	1,508,329	1,893,919	615,795	637,761
Miscellaneous Sewer Revenue	792,069	608,893	637,761	1,957,200	1,893,919
<b>Total Sewer Revenue</b>	<u>70,034,179</u>	<u>70,328,137</u>	<u>74,256,910</u>	<u>79,077,443</u>	<u>81,860,384</u>
Investment Revenue	504,755	(51,027)	93,381	3,605,328	500,000
Miscellaneous Rentals and Other	1,014,502	1,646,619	5,372,032	362,687	330,000
<b>Total Non-Operating</b>	<u>1,519,257</u>	<u>1,595,592</u>	<u>5,465,413</u>	<u>3,968,015</u>	<u>830,000</u>
<b>TOTAL REVENUE</b>	<u>\$ 116,128,533</u>	<u>\$ 116,557,667</u>	<u>\$ 127,859,899</u>	<u>\$ 134,627,097</u>	<u>\$ 135,264,480</u>

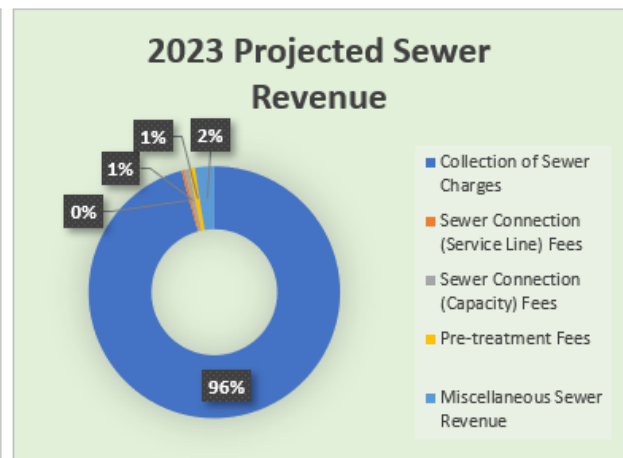
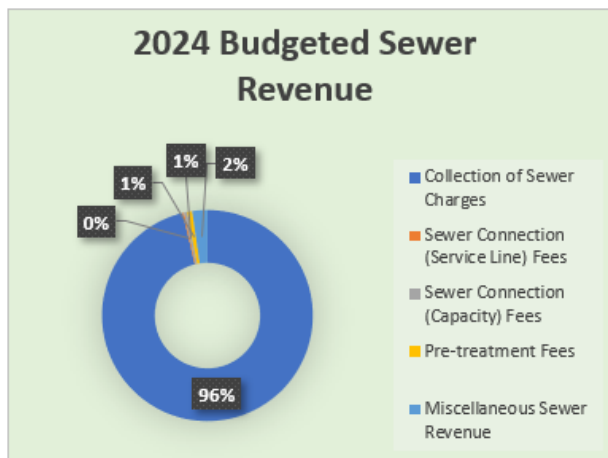
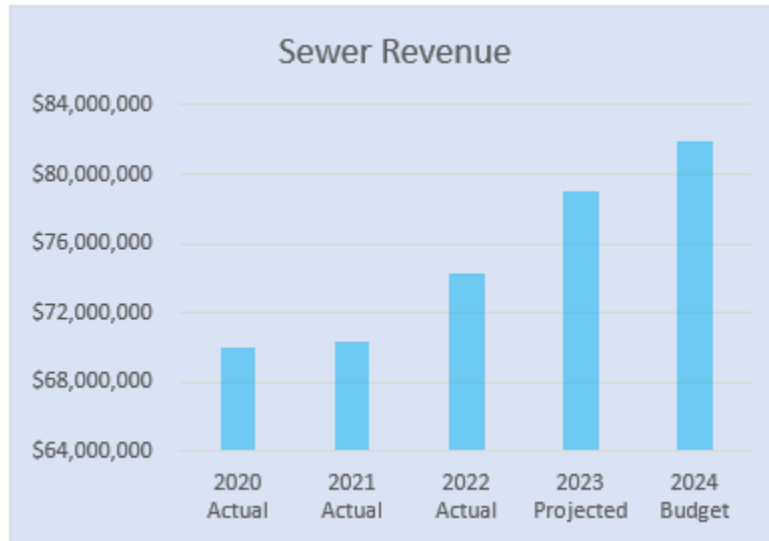


## Water Revenue



Water consumption has increased approximately 2.3% in 2023 from 2022. With a 5% increase in inflation, our operating costs and capital costs are projected to be substantially higher in 2024. The current disruption in the supply chain also makes for a lot of unknowns in 2024. With the continuation of the Master Plan and escalated capital costs, the decision was made to increase volumetric rates by 3%. The volumetric rate revenue is equivalent to 90% of total water revenue. All other fees and charges will also be reviewed and updated based on the recommendation from our Cost-of-Service study performed by an independent third-party consulting firm.

### Sewer Revenue



With the increase in consumption, an increase in operational and capital costs, the decision was made to increase the sewer volumetric rates by 3%. The volumetric rate revenue is equivalent to 96% of total sewer revenue. All other fees and charges will also be reviewed and updated based on the recommendation from our Cost-of-Service study performed by an independent third-party consulting firm.



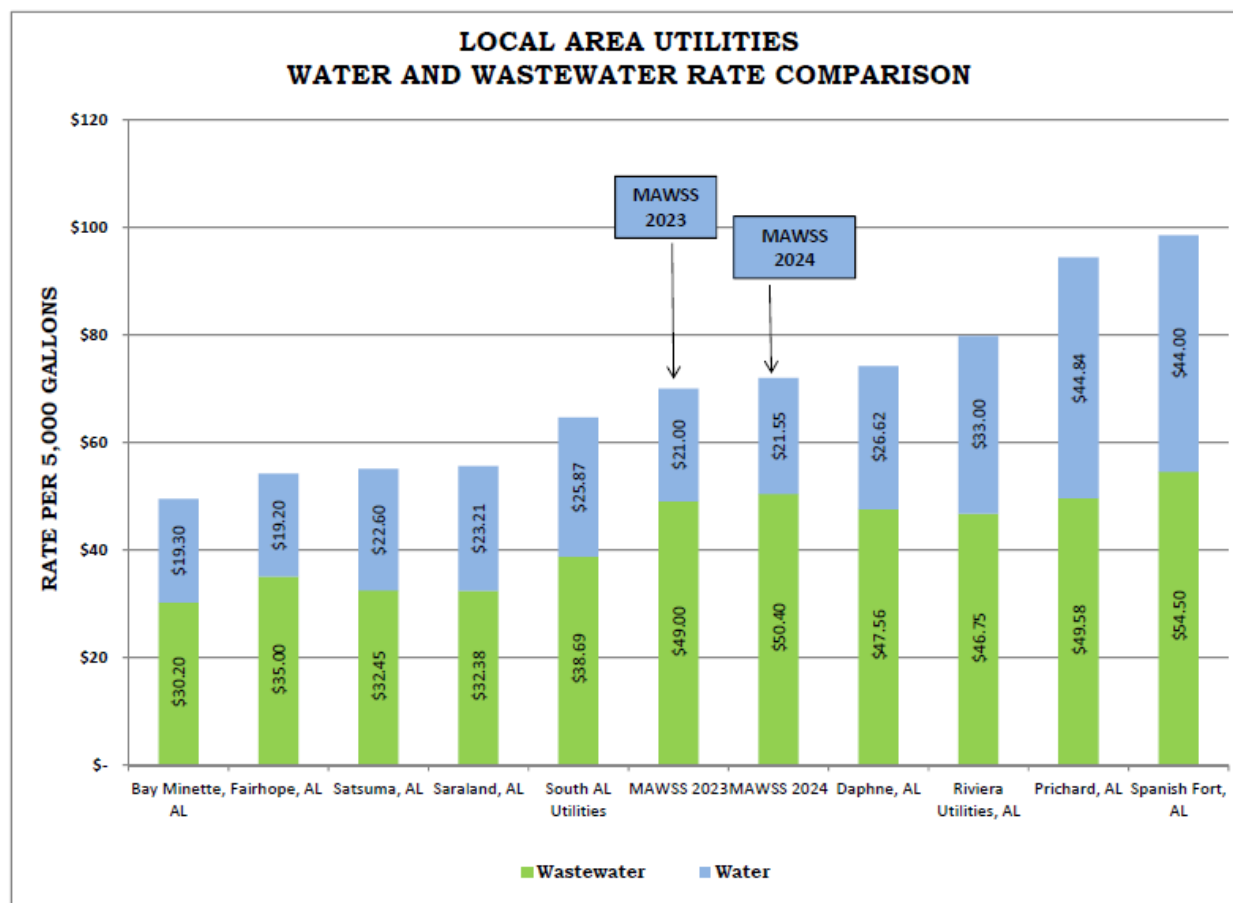
## Rates

Effective January 1, 2024, there will be a 3% 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-billing/>.

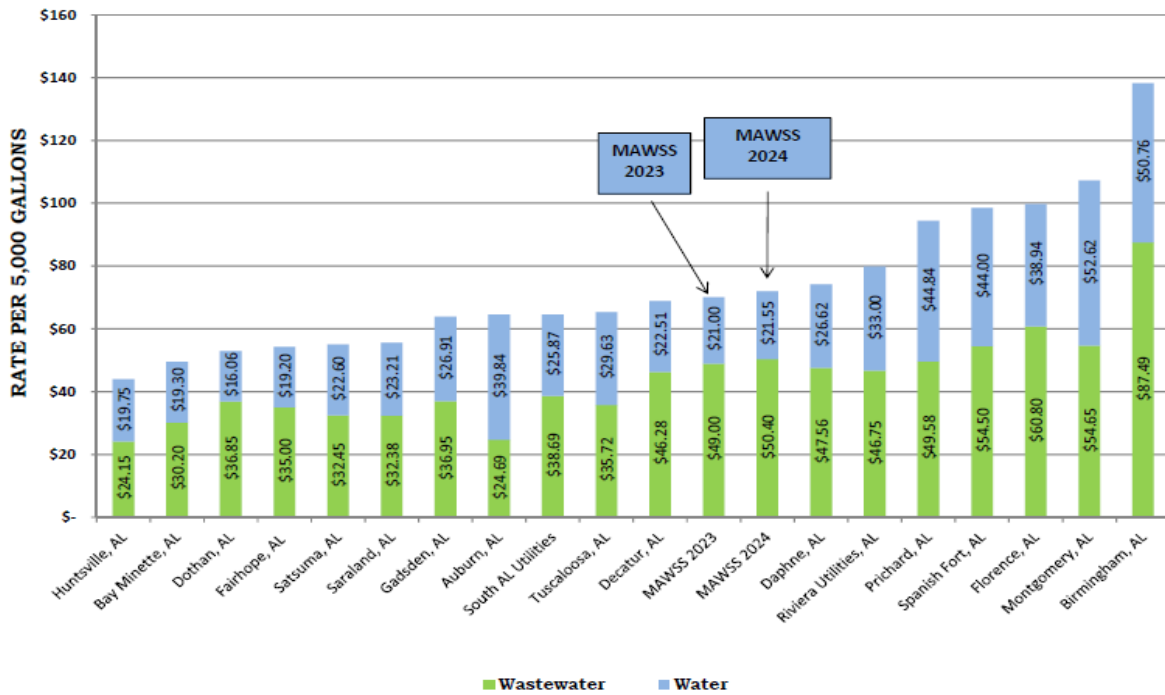
BOARD OF WATER AND SEWER COMMISSIONERS OF THE CITY OF MOBILE  
EFFECTS OF COST OF SERVICE RATE INCREASES FOR 2024

					Proposed, 3% increase						
	2023				2024				CHANGE PER MONTH		
	WATER	SEWER	ADMIN FEE	TOTAL	WATER	SEWER	ADMIN FEE	TOTAL	WATER	SEWER	TOTAL
RATE PER 1,000 GALLONS	3.74	9.34	-	13.08	3.85	9.62	-	13.47	0.11	0.28	0.39
2,500 GALLONS - MINIMUM	9.47	25.18	4.60	39.25	9.75	25.93	4.60	40.28	0.27	0.75	1.03
5,000 GALLONS	18.82	48.53	4.60	71.95	19.37	49.98	4.60	73.95	0.55	1.45	2.00
7,500 GALLONS	28.17	71.88	4.60	104.65	29.00	74.03	4.60	107.63	0.82	2.15	2.97

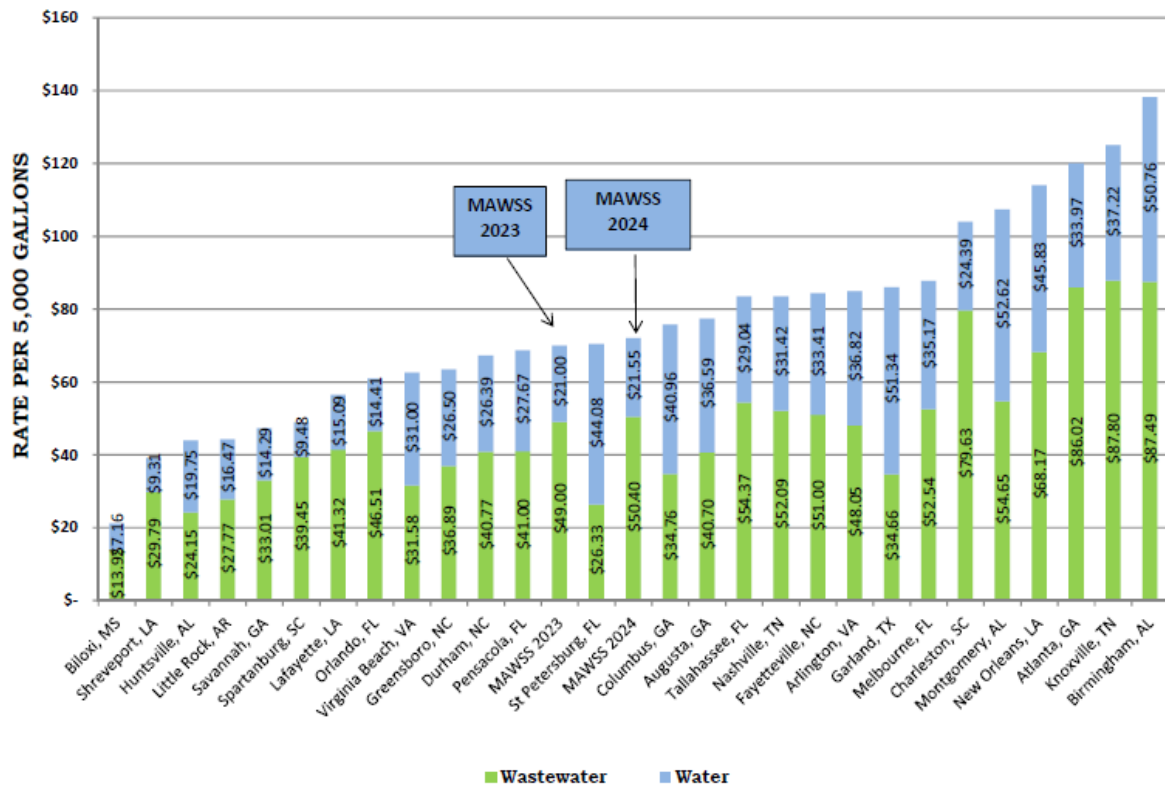
Even with a 3% rate increase to cover capital and operating needs, the Board still holds some of the cheapest rates locally and throughout the Southeastern United States.



### 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:

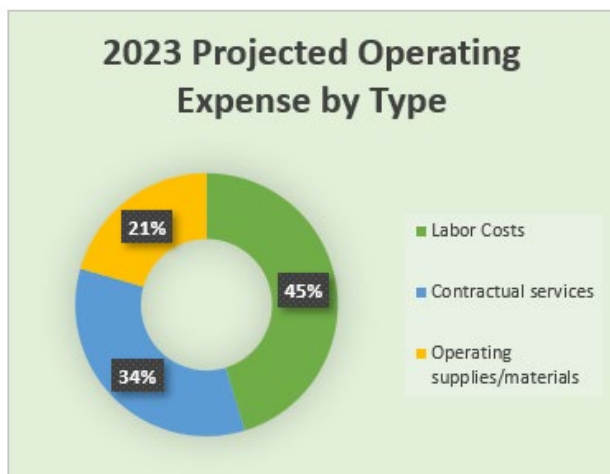
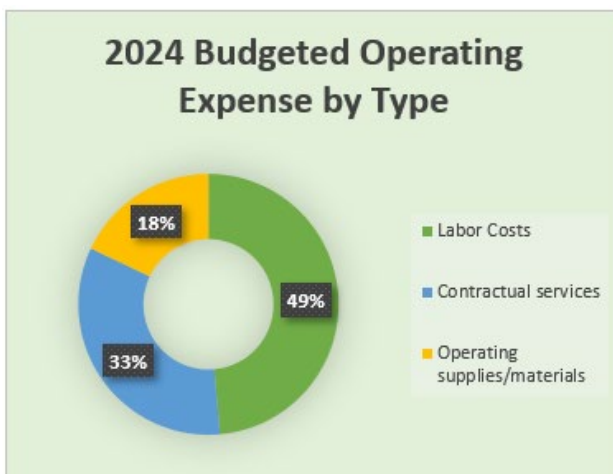
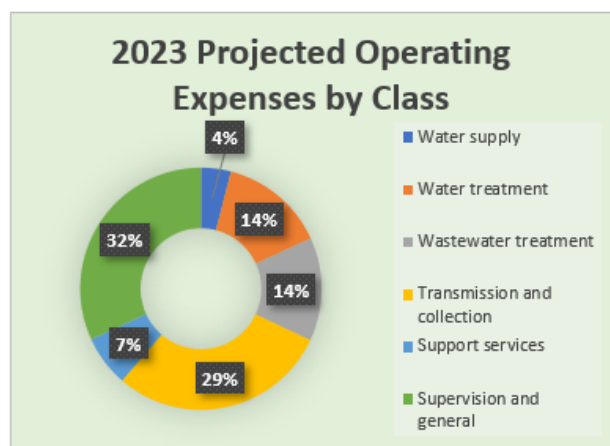
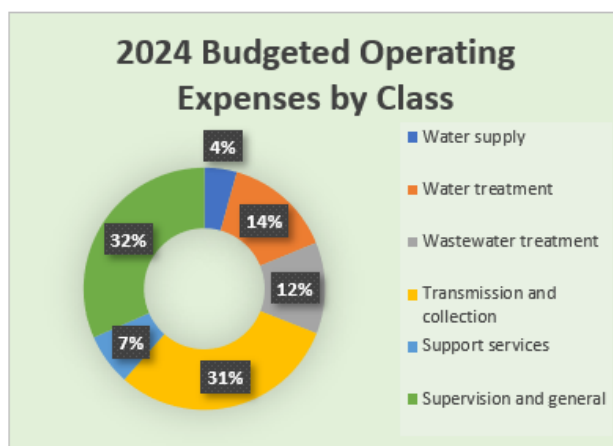
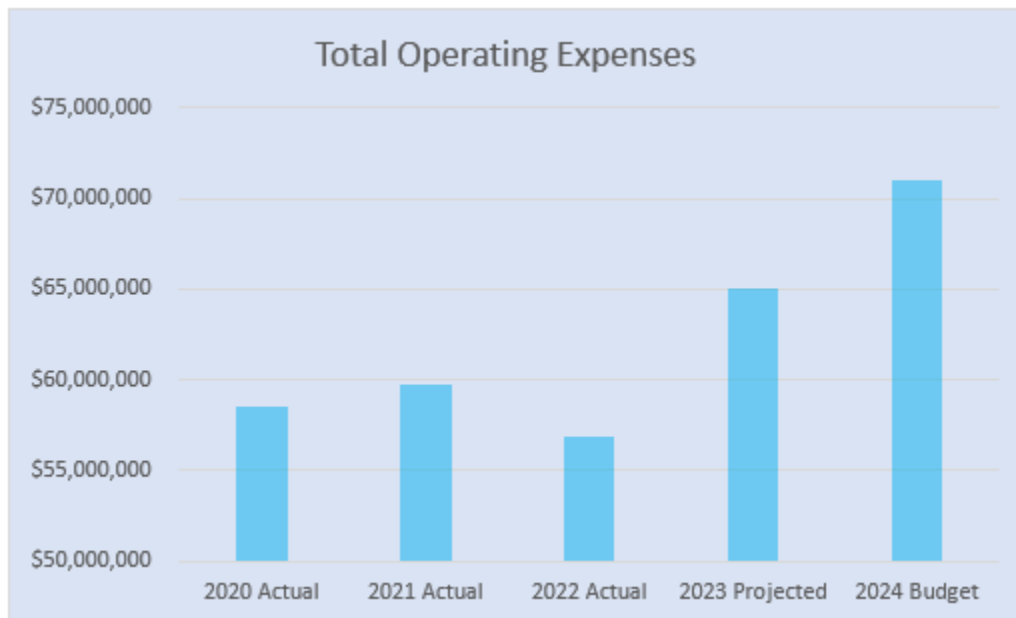
Water Supply  
Water Treatment  
Wastewater Treatment  
Transmission and Collection  
Support Services  
Administration

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

<b>Operating Expense by Classification</b>					
	<u>2020 Actual</u>	<u>2021 Actual</u>	<u>2022 Actual</u>	<u>2023 Projected</u>	<u>2024 Budget</u>
Water supply	\$ 1,906,486	\$ 2,283,823	\$ 2,729,655	\$ 2,612,409	\$ 3,087,000
Water treatment	6,046,753	6,171,376	7,893,841	9,224,870	10,279,000
Wastewater treatment	6,728,642	7,282,974	7,452,375	8,967,017	8,664,000
Transmission and collection	21,639,446	20,235,260	18,227,053	19,085,403	21,689,000
Support services	4,744,760	4,431,794	4,449,602	4,455,891	4,895,000
Supervision and general	<u>17,470,121</u>	<u>19,373,109</u>	<u>16,054,827</u>	<u>20,720,384</u>	<u>22,438,000</u>
<b>Total Operating expenses</b>	<b><u>\$ 58,536,208</u></b>	<b><u>\$ 59,778,336</u></b>	<b><u>\$ 56,807,353</u></b>	<b><u>\$ 65,065,973</u></b>	<b><u>\$ 71,052,000</u></b>

<b>Operating Expense by Type</b>					
	<u>2020 Actual</u>	<u>2021 Actual</u>	<u>2022 Actual</u>	<u>2023 Projected</u>	<u>2024 Budget</u>
Labor Costs	\$ 29,703,354	\$ 29,598,732	\$ 23,372,940	\$ 29,463,366	\$ 34,525,000
Contractual services	19,143,330	20,423,910	23,450,678	22,223,424	23,769,000
Operating supplies/materials	<u>9,689,524</u>	<u>9,755,694</u>	<u>9,983,735</u>	<u>13,379,182.50</u>	<u>12,758,000</u>
<b>Total Operating expenses</b>	<b><u>\$ 58,536,208</u></b>	<b><u>\$ 59,778,336</u></b>	<b><u>\$ 56,807,353</u></b>	<b><u>\$ 65,065,973</u></b>	<b><u>\$ 71,052,000</u></b>

## Operating Expenses (continued)



### Debt Service

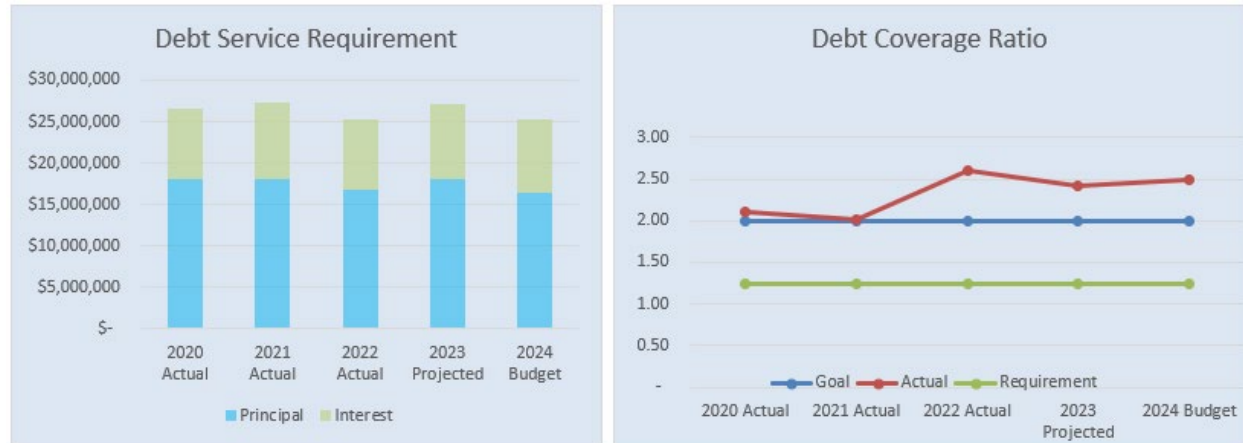
The Board issues water and sewer revenue bonds to provide funds for the acquisition and construction of major capital assets, including infrastructure. The water and sewer revenue bonds are on parity, while the State Revolving Fund bonds are subordinate. Total operating revenues are pledged as security 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 2023, the Board obtained six State Revolving Fund bonds in the amount of approximately \$64,000,000. These bonds will be used for various capital improvement projects dealing with clean water and drinking water. Also at the beginning of 2023, the Board refinanced one of its revenue bonds and was able to decrease the debt service payments for 2024 and the subsequent four years after. In 2024, the Board will obtain two more State Revolving Fund loans for the approximate amount of \$23,900,000. The proceeds from these borrowings will be used to begin Phase II of the Master Plan capital improvement 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>2020 Actual</u>	<u>2021 Actual</u>	<u>2022 Actual</u>	<u>2023 Projected</u>	<u>2024 Budget</u>
Principal	\$ 17,990,232	\$ 17,990,232	\$ 16,742,353	\$ 18,055,000	\$ 16,430,000
Interest	8,594,095	9,303,669	8,479,870	9,049,017	8,919,000
Total	<u>\$ 26,584,327</u>	<u>\$ 27,293,901</u>	<u>\$ 25,222,223</u>	<u>\$ 27,104,017</u>	<u>\$ 25,349,000</u>
Operating Revenues	\$ 114,609,276	\$ 114,962,075	\$ 122,394,486	\$ 130,659,083	\$ 134,434,480
Operating expenses	58,536,208	59,778,336	56,807,353	65,065,973	71,052,000
Operating income	<u>\$ 56,073,068</u>	<u>\$ 55,183,739</u>	<u>\$ 65,587,133</u>	<u>\$ 65,593,110</u>	<u>\$ 63,382,480</u>
Debt Coverage Ratio	2.11	2.02	2.60	2.42	2.50

### 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)
2024	\$ 16,430	\$ 8,919	\$ 25,349
2025	19,390	8,497	27,887
2026	19,920	8,027	27,947
2027	21,405	7,537	28,942
2028	21,915	7,020	28,935
2029 - 2033	130,400	25,880	156,280
2034 - 2038	110,315	10,467	120,782
2039 - 2043	44,800	1,857	46,657
Subtotals	384,575	78,204	462,779
Plus: Bond Premium	4,921	(4,921)	-
Total bonds payable	<u>\$ 389,496</u>	<u>\$ 73,283</u>	<u>\$ 462,779</u>

### Capital Improvements (PAYGO Funds)

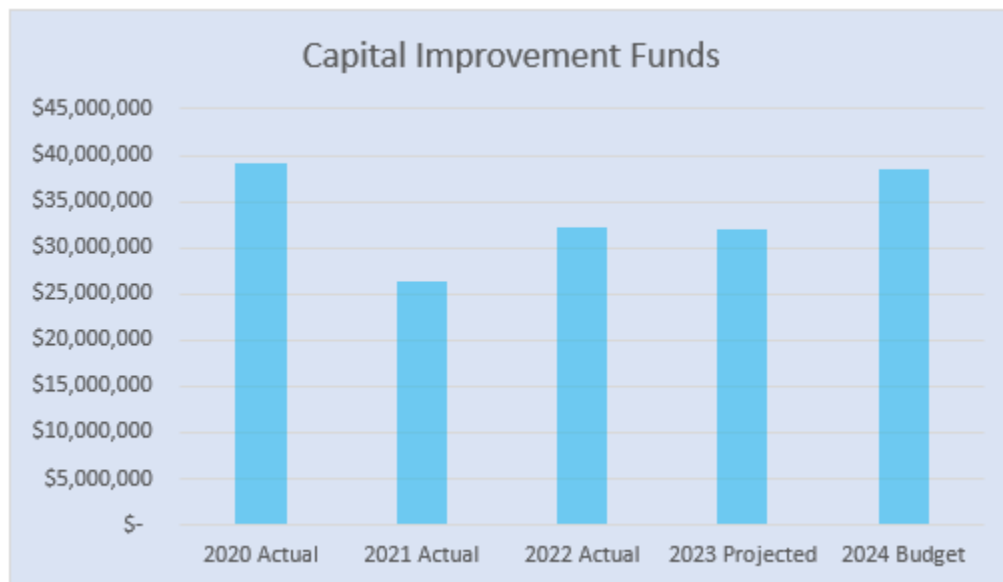
Cost Centers are asked to prepare their Capital Budget for the next ten-years. The current year's capital asset requests for each cost center are listed in a separate spreadsheet. Assets approved for budget are determined by age of replaced equipment, the function of the asset approved, and the cost 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>2020 Actual</u>	<u>2021 Actual</u>	<u>2022 Actual</u>	<u>2023 Projected</u>	<u>2024 Budget</u>
Capital Improvement Funds	\$ 39,137,519	\$ 26,355,757	\$ 32,230,570	\$ 32,010,699	\$ 38,387,164



\*\*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.

2024 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 2023
	2018	2019	2020	2021	2022	2022	2023	2024	\$ CHANGE	% CHANGE	AVERAGE	MEDIAN	ANNUALIZED
<b>LABOR COSTS</b>													
Labor-Regular	18,067,061	18,529,913	18,667,657	17,657,979	16,599,761	21,095,000	21,255,960	22,004,000	748,040	4%	17,904,474	18,067,061	17,229,055
Labor-Capitalized	(344,128)	(283,245)	(213,588)	(237,337)	(299,120)	(350,000)	(325,000)	(325,000)	-	0%	(275,484)	(283,245)	(283,942)
Labor-Allowance-Unfilled Posit	-	-	-	-	-	(1,092,000)	(1,032,910)	(1,420,000)	(387,090)	37%	-	-	-
Labor-Overtime	1,115,165	1,021,906	846,551	744,707	803,439	824,941	729,345	720,000	(9,345)	-1%	906,354	846,551	974,696
Labor-Standby	552,444	460,657	356,091	368,263	346,927	399,957	389,903	361,000	(28,903)	-7%	416,876	368,263	414,526
Labor-Holiday	97,267	93,063	92,618	68,208	108,171	92,982	109,786	115,000	5,214	5%	91,865	93,063	144,071
Labor-Military Time	238	12,008	14,643	765	-	-	-	-	-	0%	5,531	765	-
Labor-Sick Pay	466,212	492,367	745,334	642,899	574,007	-	-	-	-	0%	584,164	574,007	440,099
Labor-Vacation	1,158,569	1,162,436	1,019,997	1,040,719	1,131,554	-	-	-	-	0%	1,102,655	1,131,554	1,027,913
Labor-Bonus Pay	236,500	253,666	239,251	9,293	101,728	125,000	125,000	125,000	-	0%	168,088	236,500	5,522
Labor-Bonus-Measure Based	-	-	-	9,293	271	100,000	100,000	100,000	-	0%	1,913	-	2,112
Payroll Taxes-FICA	1,585,369	1,639,630	1,623,933	1,510,795	1,444,364	1,632,965	1,628,060	1,685,000	56,940	3%	1,560,818	1,585,369	1,542,897
Pension Expense	662,134	901,912	1,701,750	4,001,259	536,436	2,236,790	2,299,630	2,616,000	316,370	14%	1,560,698	901,912	2,191,600
Unfunded Pension Expense	1,000,000	1,100,000	1,200,000	1,324,292	(0)	1,400,000	1,500,000	1,600,000	100,000	7%	924,858	1,100,000	1,500,000
Disability Insurance Expense	118,878	122,763	122,072	115,779	115,246	118,850	124,090	128,000	3,910	3%	118,948	118,878	111,903
Health Insurance Expense	4,500,511	4,289,180	4,306,044	5,071,358	3,695,340	4,845,760	5,030,350	5,272,000	241,650	5%	4,372,487	4,306,044	3,875,335
Health Insurance Expense Distr	-	-	-	70,386	-	-	-	-	-	0%	14,077	-	-
Flex Benefit Plan-Sec 125	5,072	6,233	5,945	5,870	3,701	6,400	6,000	6,000	-	0%	5,364	5,870	4,426
Life Insurance Expense	51,125	52,803	52,250	44,018	4,886	46,040	48,090	50,000	1,910	4%	41,016	51,125	46,310
Health and Life Ins Variance	-	-	-	534	-	-	-	-	-	0%	107	-	-
Unemployment Insurance Expense	3,137	5,319	1,672	17,217	23,689	9,390	8,400	9,000	600	7%	10,207	5,319	-
Unemployment Ins Exp Distr	-	-	-	203	-	-	-	-	-	0%	41	-	-
Workers' Comp Insurance Exp	675,096	574,766	475,391	279,034	244,725	303,520	289,630	326,000	36,370	13%	449,802	475,391	275,862
Workers' Comp Ins Distr	-	-	-	3,306	-	-	-	-	-	0%	661	-	-
Workers' Comp Insurance-Polic	-	-	-	3,306	-	-	-	-	-	0%	661	-	-
Health Insurance Exp-Retirees	-	-	-	2,878	-	-	-	-	-	0%	576	-	(359,316)
Life Insurance Exp-Retirees	-	-	-	-	-	-	-	-	-	0%	-	-	1,444
Non-Cash PIK Expense	-	-	-	202	-	-	-	-	-	0%	40	-	-
Acc Vacation Leave Exp	1,829	237,901	256,457	380,971	64,485	200,000	250,000	200,000	(50,000)	-20%	188,329	237,901	-

2024 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 2023
	2018	2019	2020	2021	2022	2022	2023	2024	\$ CHANGE	% CHANGE	AVERAGE	MEDIAN		ANNUALIZED
Acc Sick Leave Exp	1,900,141	578,383	363,007	436,505	(11,015)	300,000	350,000	300,000	(50,000)	-14%	653,404	436,505		-
Post Employment Benefits-Other	1,340,070	(2,022,344)	(2,436,244)	(2,693,063)	(2,115,655)	800,000	325,000	331,000	6,000	2%	(1,585,447)	(2,115,655)		-
Personnel Board Expense	238,929	274,030	262,522	272,613	299,042	312,620	315,410	322,000	6,590	2%	269,427	272,613		318,855
Total Labor Costs	33,431,617	29,503,346	29,703,354	31,152,251	23,671,983	33,408,215	33,526,744	34,525,000	998,256	3%	29,492,510	28,415,791		29,463,366
CONTRACTUAL SERVICES														
Accounting & Audit Fees	94,258	87,515	103,780	102,905	113,650	104,000	96,475	88,000	(8,475)	-9%	100,422	102,905		116,550
Advertising	17,315	23,677	30,527	49,071	37,870	73,350	82,200	77,000	(5,200)	-6%	31,692	30,527		45,184
Bank Service Charges	-	-	-	532	(395)	-	-	180,000	180,000	0%	27	-		86,337
Contract-Grass Cutting	313,993	302,656	270,734	256,155	468,509	327,000	560,387	747,000	186,613	33%	322,409	302,656		553,027
Collection/Credit Bureau Fees	(186)	(2,437)	(1,499)	(807)	(1,410)	-	-	-	-	0%	(1,268)	(1,410)		(744)
Cost of Water-Other Utilities	53,620	56,246	47,863	50,589	61,860	50,907	60,200	63,000	2,800	5%	54,036	53,620		52,631
Courier Fees	14,954	21,624	20,526	24,550	30,506	12,500	22,000	22,000	-	0%	22,432	21,624		28,417
Schoalrship Fund	-	-	-	-	-	-	-	13,000	13,000	0%	-	-		11,250
Commissioners' Fees	93,700	94,800	95,900	94,800	94,800	94,800	94,800	68,000	(26,800)	-28%	94,800	94,800		79,950
Customer Assistance	-	5,000	5,000	5,000	5,051	5,000	5,000	18,000	13,000	260%	4,010	5,000		7,500
Diving Services	2,066	29,751	-	872	-	1,000	1,000	1,000	-	0%	6,538	872		-
Electricity	4,241,485	4,542,511	4,150,320	4,550,910	4,603,393	4,301,099	4,562,578	5,068,000	505,422	11%	4,417,724	4,542,511		5,559,542
Electricity-Bucks	6,697	16,894	6,717	2,789	4,117	13,035	13,815	15,000	1,185	9%	7,443	6,697		4,396
Empl Counseling-Rehab	15,359	15,858	13,518	14,810	16,758	15,000	20,000	20,000	-	0%	15,261	15,359		17,909
Engineering Services	154,416	279,967	219,381	184,434	475,691	210,000	160,000	180,000	20,000	13%	262,778	219,381		224,525
Engineering Services-Consent Decree	-	-	-	-	-	50,000	-	-	-	0%	-	-		-
EPA Expenses	-	-	-	(750)	325	-	-	-	-	0%	(85)	-		-
Equip & Property Rental	239,004	34,548	23,450	65,136	56,708	113,660	144,380	147,000	2,620	2%	83,769	56,708		248,693
Garbage Collection/Dump Fees	330,912	267,185	263,769	259,381	303,238	246,260	248,300	399,000	150,700	61%	284,897	267,185		311,364
Generator Maintenance - CC 27	15,428	79,974	4,931	21,486	10,582	24,550	54,250	49,000	(5,250)	-10%	26,480	15,428		12,836
Generator Maintenance - contra	-	(32,114)	-	-	-	-	-	-	-	0%	(6,423)	-		-
Insurance-Property & Liab	288,799	371,905	382,449	445,935	474,935	420,000	498,000	548,000	50,000	10%	392,804	382,449		422,165
Insurance-Uninsured Damage Clm	794,403	478,261	415,061	179,144	627,580	300,000	330,000	300,000	(30,000)	-9%	498,890	478,261		504,295
Insurance-Uninsured/Admin Fees	97,864	65,318	27,548	14,985	16,387	30,000	25,000	20,000	(5,000)	-20%	44,420	27,548		26,497

2024 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 2023
	2018	2019	2020	2021	2022	2022	2023	2024	\$ CHANGE	% CHANGE	AVERAGE	MEDIAN	ANNUALIZED
Investment Fees	-	-	13,611	16,817	24,457	-	24,800	25,000	200	1%	10,977	13,611	27,583
Land Management	423	-	581	-	3,885	-	-	-	-	0%	978	423	-
Land Surveying	67,490	26,161	20,155	29,725	1,380	20,000	25,000	20,000	(5,000)	-20%	28,982	26,161	44,048
Legal Fees	371,628	300,645	367,659	243,083	377,145	370,000	534,000	350,000	(184,000)	-34%	332,032	367,659	243,487
Maintenance Agreement	1,245,194	1,708,788	1,932,994	2,264,269	2,507,050	2,101,585	2,484,400	2,642,000	157,600	6%	1,931,659	1,932,994	2,849,741
Manhole Rehab	3,870	3,250	5,300	3,500	4,939	3,500	-	-	-	0%	4,172	3,870	4,500
Minority Enterprise Project	125,028	139,368	138,193	310,375	363,995	140,000	250,000	275,000	25,000	10%	215,392	139,368	333,862
Misc Outside Services	2,031,286	2,069,391	2,258,516	2,789,452	2,638,846	2,490,827	2,342,446	2,411,000	68,554	3%	2,357,498	2,258,516	2,400,298
Natural Gas	249,876	275,745	227,689	249,906	416,732	295,300	317,280	318,000	720	0%	283,989	249,906	300,909
Permit Fees	23,876	21,662	3,022	24,220	9,727	13,620	3,620	2,000	(1,620)	-45%	16,502	21,662	13,325
Pipeline Crossing Expense	4,296	3,631	4,079	2,889	15,254	4,000	4,000	4,000	-	0%	6,030	4,079	2,860
Plant Maint-Annual Contract	861,782	667,158	742,412	1,002,814	1,279,837	775,000	968,000	906,000	(62,000)	-6%	910,800	861,782	524,784
SCADA PICS Service	-	-	-	-	149,349	105,000	158,000	160,000	2,000	1%	29,870	-	217,967
Plant Maint/Electrical-Annual	193,678	259,574	250,629	345,685	427,017	256,500	320,000	351,000	31,000	10%	295,317	259,574	150,694
Plant Maint/Painting-Annual Co	-	124,359	88,661	92,577	71,526	186,000	211,500	143,000	(68,500)	-32%	75,425	88,661	38,037
Point Repairs	-	-	-	-	1,677	-	-	-	-	0%	335	-	-
Public Relations Consult Fees	-	-	-	-	-	-	30,000	40,000	10,000	33%	-	-	-
Recording Fees	756	1,554	803	792	848	1,000	800	1,000	200	25%	950	803	1,112
Repairs-Autos & Trucks	67,360	87,151	111,340	95,208	62,162	114,125	106,731	92,000	(14,731)	-14%	84,644	87,151	15,575
Repairs-Generators	4,507	4,818	9,131	883	9,678	4,350	9,753	6,000	(3,753)	-38%	5,803	4,818	418
Repairs & Maint-Equipment	750,385	642,810	464,595	541,264	737,091	829,450	922,930	920,000	(2,930)	0%	627,229	642,810	939,144
Repairs-Property	148,673	168,547	166,636	235,401	172,859	266,114	250,020	250,000	(20)	0%	178,423	168,547	79,056
Repairs-Standby Pumps	400	268	460	4,273	5,292	5,000	4,500	3,000	(1,500)	-33%	2,138	460	2,096
Repairs-Tires	14,451	140,259	113,344	122,885	94,148	101,750	74,500	85,000	10,500	14%	97,017	113,344	108,005
Safety Consulting Fees	24,737	35,376	29,700	14,825	-	67,500	67,500	68,000	500	1%	20,928	24,737	67,500
Security Services	233,027	217,958	246,146	258,282	321,244	233,000	233,000	324,000	91,000	39%	255,332	246,146	328,974
Sewer Cleaning/Videoin	1,327,956	1,669,603	1,437,024	1,496,658	1,217,918	1,500,000	1,500,000	1,450,000	(50,000)	-3%	1,429,832	1,437,024	186,427
Sludge Disposal	634,532	929,877	450,882	554,361	617,728	570,200	593,000	593,000	-	0%	637,476	617,728	513,525
Street Repairs-Paving-Permits	2,726,725	2,969,699	3,030,222	2,614,517	2,819,294	2,700,000	3,000,000	3,500,000	500,000	17%	2,832,091	2,819,294	3,462,969
Substance Abuse-Testing	10,955	8,706	3,411	8,561	7,187	4,500	4,500	8,000	3,500	78%	7,764	8,561	8,526

2024 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 2023
	2018	2019	2020	2021	2022	2022	2023	2024	\$ CHANGE	% CHANGE	AVERAGE	MEDIAN	ANNUALIZED
Telephone Services	88,296	77,955	82,481	126,825	157,325	90,987	90,580	236,000	145,420	161%	106,576	88,296	200,324
Telephone-Cellular & Pager	172,922	194,605	211,053	179,505	159,968	224,945	165,000	131,000	(34,000)	-21%	183,611	179,505	148,552
Testing-Outside Services	205,989	172,374	237,689	273,376	162,482	313,520	295,812	275,000	(20,812)	-7%	210,382	205,989	169,699
Trustee Fees	19,954	18,559	19,678	17,081	17,481	21,000	8,750	11,000	2,250	26%	18,550	18,559	17,025
Watershed Planning	30,230	30,230	30,230	31,140	32,100	38,250	43,250	46,000	2,750	6%	30,786	30,230	37,800
WCA Expenses	141,705	157,051	365,032	126,043	105,832	300,000	150,000	100,000	(50,000)	-33%	179,133	141,705	90,882
Total Contractual Services	18,556,074	19,866,272	19,143,330	20,399,116	22,393,607	20,539,184	22,172,057	23,769,000	1,596,943	7%	20,071,680	19,686,093	21,842,027
OPERATING SUPPLIES/MATERIALS													
Cashier Shortages	(291)	(1,316)	15	100	-	-	-	-	-	0%	(298)	-	-
Chem-Aluminum Sulfate	578,960	672,551	723,199	779,448	1,125,011	740,129	1,190,000	1,405,000	215,000	18%	775,834	723,199	1,194,256
Chem-Calcium Hydroxide Slurry	-	-	-	214,487	244,110	-	-	306,000	306,000	0%	91,719	-	293,481
Chem-Calcium Hypochlorite	2,163	1,597	2,997	957	2,500	1,650	2,379	2,000	(379)	-16%	2,043	2,163	2,469
Chem-Chlorine	214,715	211,864	228,066	271,678	439,678	259,931	1,095,837	1,080,000	(15,837)	-1%	273,200	228,066	715,617
Chem-Copper Sulfate	10,395	9,954	14,604	6,355	6,147	9,100	9,100	7,000	(2,100)	-23%	9,491	9,954	6,969
Chem-Fluoride	63,419	66,768	64,619	83,233	104,404	68,796	115,784	132,000	16,216	14%	76,488	66,768	114,090
Chem-Lime	187,042	187,215	245,057	142,000	154,940	316,761	459,620	186,000	(273,620)	-60%	183,251	187,042	194,153
Chem-Misc	4,451	7,077	4,901	3,016	2,368	9,580	5,350	8,000	2,650	50%	4,363	4,451	8,540
Chem-Odor Control	136,679	296,796	363,995	375,022	386,139	350,000	350,000	350,000	-	0%	311,726	363,995	401,099
Chem-Polymer	305,258	298,127	188,903	238,914	190,185	283,300	281,820	316,000	34,180	12%	244,278	238,914	167,094
Chem-Polyorthophosphate	113,009	123,213	129,398	131,190	278,535	201,300	405,594	445,000	39,406	10%	155,069	129,398	377,234
Chem-Powder Activated Charcoal	677,136	716,318	354,767	327,150	709,374	308,760	850,000	1,239,000	389,000	46%	556,949	677,136	1,236,575
Chem-Sodium Chlorite THM	323,887	318,487	329,679	313,044	342,192	326,075	373,956	454,000	80,044	21%	325,458	323,887	467,118
Chem-Sodium Hypochlorite	-	-	275	294	169	-	-	-	-	0%	147	169	-
Chem-Sulfur Dioxide	69,054	72,249	67,704	71,956	89,713	72,202	95,430	151,000	55,570	58%	74,135	71,956	118,914
Discounts Taken	(386)	(2,086)	(3,506)	(705)	(933)	-	-	-	-	0%	(1,523)	(933)	(114)
Dues & Subscriptions	70,342	76,586	81,042	118,011	87,402	118,585	98,639	104,000	5,361	5%	86,677	81,042	102,679
Empl Educ-Committee Reimbursed	23,372	21,325	14,297	7,982	11,085	20,000	6,240	29,000	22,760	365%	15,612	14,297	12,687
Empl Expense-Misc	99,716	70,932	52,475	93,737	107,639	70,945	60,090	51,000	(9,090)	-15%	84,900	93,737	88,776
Empl Incentive Expense	72,356	57,773	20,739	56,067	91,214	58,000	66,700	96,000	29,300	44%	59,630	57,773	43,682



2024 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 2023
	2018	2019	2020	2021	2022	2022	2023	2024	\$ CHANGE	% CHANGE	AVERAGE	MEDIAN	ANNUALIZED
Empl Operator Certification	6,328	7,134	5,496	3,446	5,873	14,300	19,485	16,000	(3,485)	-18%	5,655	5,873	12,318
Empl Orientation Expense	1,819	706	517	39	1,454	-	-	-	-	0%	907	706	379
Empl Professional Development	139,470	143,422	47,432	27,844	88,386	119,959	175,247	169,000	(6,247)	-4%	89,311	88,386	58,362
Empl Training Expense	94,122	70,897	107,779	117,612	57,995	113,295	79,550	105,000	25,450	32%	89,681	94,122	74,625
Empl Uniform Expense	65,587	65,848	68,495	43,237	47,693	88,955	56,120	57,000	880	2%	58,172	65,587	60,836
Empl Uniform Expense - Purchas	-	-	23,627	28,728	16,711	120	25,780	40,000	14,220	55%	13,813	16,711	20,140
Empl Uniform Exp Distribution	-	-	-	-	-	(220)	1,170	-	(1,170)	-100%	-	-	-
Empl Uniform Expense - Boots	28,105	41,507	39,643	10,140	2,347	28,011	28,000	28,000	-	0%	24,348	28,105	30,023
Freight	-	166	74	271	1,973	2,000	-	-	-	0%	497	166	2,865
Misc Board Member Expense	5,308	723	937	309	970	1,000	1,000	-	(1,000)	-100%	1,649	937	135
Misc Equip-Furniture Purchase	357,961	479,205	349,215	349,833	271,825	382,500	338,320	330,000	(8,320)	-2%	361,608	349,833	134,986
Misc Litigation Prep Costs	-	1,129	707	26	34	-	-	-	-	0%	379	34	-
Off Supp-Adhesive/Sealant/Tape	1,370	6,537	1,136	4,802	6,031	2,625	2,675	3,000	325	12%	3,975	4,802	5,338
Off Supp-Disp Food Utensils	8,803	9,470	8,433	9,086	10,081	9,550	9,095	10,000	905	10%	9,175	9,086	15,136
Office Supp & Expense-Clerical	87,403	88,172	75,394	71,976	69,501	73,040	74,315	72,000	(2,315)	-3%	78,489	75,394	65,582
Office Supp & Expense-Other	4,194	16,644	11,964	4,687	7,130	5,600	5,500	9,000	3,500	64%	8,924	7,130	18,154
Opr Supp-Bldg & Grds Matls	95,917	100,887	112,906	156,195	124,531	106,250	101,700	148,000	46,300	46%	118,087	112,906	160,101
Opr Supp-Bottles, Caps, Labels	-	-	-	-	-	-	22,132	8,000	(14,132)	-64%	-	-	-
Opr Supp-Cleaning	97,155	107,936	84,248	75,988	83,201	84,122	82,280	87,000	4,720	6%	89,706	84,248	89,823
Opr Supp-Cplgs-Clamps	132,306	111,759	96,203	129,565	112,165	125,130	111,025	160,000	48,975	44%	116,400	112,165	174,924
Opr Supp-Disaster Prep Matls	202	426	411,734	144,683	23,126	-	800	9,000	8,200	1025%	116,034	23,126	8,384
Opr Supp-Electrical	95,383	58,548	92,997	92,341	84,387	128,000	131,700	134,000	2,300	2%	84,731	92,341	101,002
Opr Supp-Fire Hydrants & Parts	168,966	245,283	214,361	188,147	96,533	200,000	150,000	126,000	(24,000)	-16%	182,658	188,147	122,753
Opr Supp-Flshrs/Barricades/Sig	6,894	2,402	4,831	97	2,198	10,000	5,000	5,000	-	0%	3,284	2,402	-
Opr Supp-Fuel-Off Road	97,286	69,312	67,431	82,364	129,427	79,375	94,680	120,000	25,320	27%	89,164	82,364	114,771
Opr Supp-Fuel-On Road	632,280	592,720	457,503	563,299	721,720	577,740	629,100	500,000	(129,100)	-21%	593,504	592,720	623,860
Opr Supp-Grease Disposal Suppl	56,795	50,496	22,957	45,804	45,505	52,350	74,200	85,000	10,800	15%	44,311	45,804	46,675
Opr Supp-Hose	32,362	24,007	19,739	44,137	17,271	35,300	43,400	47,000	3,600	8%	27,503	24,007	38,474
Opr Supp-Lab	155,076	149,537	140,673	157,906	187,591	134,817	163,250	187,000	23,750	15%	158,157	155,076	211,806
Opr Supp-Liquid Oxygen	67,377	100,257	38,920	37,275	36,781	57,200	62,577	68,000	5,423	9%	56,122	38,920	38,981

2024 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 2023
	2018	2019	2020	2021	2022	2022	2023	2024	\$ CHANGE	% CHANGE	AVERAGE	MEDIAN	ANNUALIZED
Opr Supp-Meters	185,524	634,068	1,025,378	762,834	549,851	875,000	540,000	330,000	(210,000)	-39%	631,531	634,068	381,737
Opr Supp-Misc	17,733	22,576	21,953	35,069	37,480	11,000	12,000	14,000	2,000	17%	26,962	22,576	40,189
Opr Supp-Mnholes-Castings-Cvrs	102,815	115,246	108,206	172,713	170,766	130,750	129,207	182,000	52,793	41%	133,949	115,246	289,719
Opr Supp-Mtr/Vlve-Boxes-Lids	118,577	127,122	144,584	105,989	88,678	97,296	86,046	77,000	(9,046)	-11%	116,990	118,577	110,862
Opr Supp-Nuts-Bolts	11,529	13,842	14,906	18,685	15,914	14,250	15,150	14,000	(1,150)	-8%	14,975	14,906	16,318
Opr Supp-Oil-Lubricant	30,629	14,461	14,785	18,577	12,093	38,275	41,400	29,000	(12,400)	-30%	18,109	14,785	13,446
Opr Supp-Paint	26,975	17,778	11,186	16,190	23,066	30,650	43,336	31,000	(12,336)	-28%	19,039	17,778	24,091
Opr Supp-Pipes-Fittings	561,915	466,187	550,031	414,759	485,446	427,075	468,550	518,000	49,450	11%	495,668	485,446	725,126
Opr Supp-Purchasing Card	(953)	(1,550)	(3,264)	1,096	(680)	-	-	-	-	0%	(1,070)	(953)	18
Opr Supp-Radmix-Asph-Concrete	68,666	59,145	44,481	58,384	62,874	61,550	70,425	93,000	22,575	32%	58,710	59,145	80,825
Opr Supp-Rainsuits-Hip Boots	18,688	18,765	16,016	11,820	12,515	13,600	14,491	16,000	1,509	10%	15,561	16,016	15,571
Opr Supp-Safety	120,172	135,687	83,932	135,135	121,621	128,073	126,120	118,000	(8,120)	-6%	119,309	121,621	139,530
Opr Supp-Sand-Dirt-Clay	48,950	49,792	36,650	57,480	85,248	62,000	72,500	93,000	20,500	28%	55,624	49,792	92,151
Opr Supp-Shells-Gravel	563,847	419,627	282,995	365,458	362,358	420,000	360,000	510,000	150,000	42%	398,857	365,458	442,590
Opr Supp-Shop Accessories	16,380	23,433	21,325	19,543	15,130	26,500	25,000	10,000	(15,000)	-60%	19,162	19,543	13,016
Opr Supp-Small Tools	108,070	114,230	101,706	128,079	128,747	122,500	158,560	127,000	(31,560)	-20%	116,167	114,230	137,804
Opr Supp-Tapping Saddles-Slves	34,050	34,419	50,239	48,870	31,566	51,000	52,500	40,000	(12,500)	-24%	39,829	34,419	37,694
Opr Supp-Valves	271,626	219,013	348,210	322,374	208,371	406,100	298,400	284,000	(14,400)	-5%	273,919	271,626	266,517
Opr Supp-Wldg-Acetyl-Oxygen	1,929	1,335	1,609	3,276	8,340	7,200	7,970	5,000	(2,970)	-37%	3,298	1,929	2,304
Capitalized Materials	(869,444)	(668,309)	(625,697)	(678,888)	(951,549)	(900,000)	(1,000,000)	(1,500,000)	(500,000)	50%	(758,777)	(678,888)	(1,012,459)
Parts-Equipment	967,400	689,314	734,089	904,648	815,164	884,753	965,140	1,091,000	125,860	13%	822,123	815,164	1,678,329
Parts-Generators	6,593	22,108	11,611	1,769	3,180	21,925	25,000	23,000	(2,000)	-8%	9,052	6,593	7,011
Parts-Meters/Backflows	189,508	420,093	416,423	356,404	340,443	399,500	230,500	170,000	(60,500)	-26%	344,574	356,404	134,636
Parts-Standby Pumps	8,420	11,192	14,881	2,942	5,907	10,000	13,000	25,000	12,000	92%	8,668	8,420	8,373
Parts-Veh/Equip-Tires	84,479	13,737	7,162	9,554	26,436	18,955	5,200	4,000	(1,200)	-23%	28,274	13,737	24,411
Parts-Vehicles	171,692	210,534	163,724	184,292	151,026	143,950	122,980	148,000	25,020	20%	176,253	171,692	161,818
Postage and Bill Outsourcing	847,789	979,383	979,377	971,469	1,107,190	1,011,075	1,021,155	1,222,000	200,845	20%	977,041	979,377	1,126,964
Public Relations	139,675	278,809	151,821	143,395	168,720	155,000	200,000	197,000	(3,000)	-2%	176,484	151,821	216,828
Warehouse Variance	276,948	177,767	(92,037)	(412,354)	29,406	-	-	3,000	3,000	0%	(4,054)	29,406	743,415
Invoice Tolerance	189	1	(247,462)	20	0	-	-	-	-	0%	(49,450)	1	675



2024 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 2023
	2018	2019	2020	2021	2022	2022	2023	2024	\$ CHANGE	% CHANGE	AVERAGE	MEDIAN	ANNUALIZED
Received - Not Invoiced	48,689	3,034	(87,869)	(6,272)	2,469	-	-	-	-	0%	(7,990)	2,469	-
Total Operating Supplies and Materials	9,568,807	10,373,401	9,689,524	9,797,084	10,742,088	10,314,110	12,059,270	12,758,000	698,730	6%	10,034,181	9,906,521	13,695,262
Total Cost Center Operating Expenses	61,556,498	59,743,019	58,536,208	61,348,451	56,807,678	64,261,509	67,758,070	71,052,000	3,293,930	4.9%	59,598,371	58,008,404	65,000,655
% CHANGE FROM PRIOR YEAR		-3%	-2%	5%	-7%		5%	4.86%					

The combined operating budget was \$71,052,000. This figure represents a 4.86% 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.



2024 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 2023
	2018	2019	2020	2021	2022	2022	2023	2024	AVERAGE	MEDIAN	ANNUALIZED
<b>LABOR COSTS</b>											
Labor-Regular	237,510	206,252	246,561	238,318	166,882	173,390	187,620	240,000	219,105	237,510	178,535
Labor-Overtime	9,937	13,532	34,183	28,085	29,314	15,460	23,200	25,000	23,010	28,085	34,552
Labor-Standby	6,674	7,496	7,268	6,150	6,020	6,960	13,090	6,000	6,722	6,674	6,737
Labor-Holiday	-	-	-	-	-	-	-	-	-	-	1,448
Labor-Military Time	-	3,796	-	-	-	-	-	-	759	-	-
Labor-Sick Pay	1,419	4,497	6,135	4,407	1,834	-	-	-	3,658	4,407	1,908
Labor-Vacation	15,552	16,314	12,465	11,945	10,124	-	-	-	13,280	12,465	11,110
Labor-Bonus Pay	2,954	2,474	2,108	-	1,213	-	-	-	1,750	2,108	81
Payroll Taxes-FICA	15,358	19,124	23,179	21,306	15,792	13,280	14,360	18,000	18,952	19,124	17,023
Pension Expense	27,484	25,482	31,364	29,450	23,210	18,510	20,370	29,000	27,398	27,484	26,170
Disability Insurance Expense	1,521	1,372	1,466	1,530	1,164	990	1,090	1,000	1,411	1,466	1,200
Health Insurance Expense	55,233	52,630	62,644	79,462	46,550	39,840	42,510	59,000	59,304	55,233	50,173
Life Insurance Expense	635	588	619	595	48	410	440	1,000	497	595	474
Unemployment Insurance Expense	11	68	22	203	215	80	70	-	104	68	-
Workers' Comp Insurance Exp	7,554	6,848	6,390	3,422	2,210	2,260	2,570	4,000	5,285	6,390	2,494
Non-Cash PIK Expense	2,024	1,177	1,030	438	-	-	-	-	934	1,030	-
Post Employment Benefits-Other	14,398	2,902	6,965	-	-	-	-	-	4,853	2,902	-
Personnel Board Expense	2,939	3,365	3,649	4,445	3,271	2,580	2,790	4,000	3,534	3,365	3,669
<b>Total Labor Costs</b>	<b>401,202</b>	<b>367,919</b>	<b>446,049</b>	<b>429,757</b>	<b>307,846</b>	<b>273,760</b>	<b>308,110</b>	<b>387,000</b>	<b>390,555</b>	<b>408,904</b>	<b>335,575</b>
<b>CONTRACTUAL SERVICES</b>											
Contract-Grass Cutting	-	-	-	-	275,995	250,000	369,175	372,000	55,199	-	391,635
Diving Services	2,066	1,957	-	872	-	-	-	-	979	872	-
Electricity	874,165	888,507	833,200	877,643	894,980	847,161	928,238	1,191,000	873,699	877,643	1,098,903
Electricity-Bucks	6,697	16,894	6,717	2,789	4,117	13,000	13,780	15,000	7,443	6,697	3,036
Equip & Property Rental	7,505	11,597	4,475	38,160	17,650	45,000	65,000	65,000	15,877	11,597	21,135

2024 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 2023
	2018	2019	2020	2021	2022	2022	2023	2024	AVERAGE	MEDIAN	ANNUALIZED
Garbage Collection/Dump Fees	3,125	5,280	12,101	2,832	1,986	4,260	5,400	6,000	5,065	3,125	4,784
Generator Maintenance - CC 27	371	458	-	-	-	2,000	5,000	-	166	-	-
Land Surveying	67,490	25,000	20,155	29,725	1,380	20,000	25,000	20,000	28,750	25,000	44,048
Maintenance Agreement	-	-	1,718	223	3,465	1,400	1,400	1,000	1,081	223	820
Misc Outside Services	103,748	33,327	105,490	189,919	429,120	242,002	292,402	313,000	172,321	105,490	278,202
Permit Fees	-	-	-	-	-	300	300	-	-	-	-
Plant Maint-Annual Contract	5,255	47,545	66,137	50,342	289,811	55,000	60,000	55,000	91,818	50,342	37,646
SCADA OT Service	-	-	-	-	2,678	10,000	10,000	10,000	536	-	-
Plant Maint/Electrical-Annual	10,301	14,151	13,688	22,517	9,936	10,000	22,000	27,000	14,119	13,688	16,379
Plant Maint/Painting-Annual Co	-	49,695	18,093	49,883	-	55,000	55,000	20,000	23,534	18,093	-
Repairs-Autos & Trucks	809	1,260	594	9,138	4,109	1,600	2,400	-	3,182	1,260	113
Repairs-Generators	-	3,060	-	-	-	2,000	4,500	5,000	612	-	-
Repairs & Maint-Equipment	101,866	121,413	41,106	97,069	97,074	185,000	194,000	195,000	91,705	97,074	69,839
Repairs-Property	26,454	63,444	95,954	128,724	38,014	73,020	105,020	56,000	70,518	63,444	-
Repairs-Standby Pumps	-	268	-	-	-	-	-	-	54	-	-
Repairs-Tires	-	1,362	1,183	2,360	890	-	-	-	1,159	1,183	4,102
Security Services	25,000	25,450	25,000	25,000	42,590	25,000	25,000	-	28,608	25,000	-
Telephone Services	-	-	-	216	8	-	-	-	45	-	-
Telephone-Cellular & Pager	2,755	4,120	1,994	101	214	4,350	-	-	1,837	1,994	325
Testing-Outside Services	38,927	37,397	31,361	52,268	-	45,000	45,000	40,000	31,990	37,397	-
Watershed Planning	30,230	30,230	30,230	31,140	32,100	38,250	38,250	46,000	30,786	30,230	37,800
<b>Total Contractual Services</b>	<b>1,306,762</b>	<b>1,382,412</b>	<b>1,309,193</b>	<b>1,610,920</b>	<b>2,146,116</b>	<b>1,929,342</b>	<b>2,266,864</b>	<b>2,437,000</b>	<b>1,551,081</b>	<b>1,370,351</b>	<b>2,008,766</b>
<b>OPERATING SUPPLIES/MATERIALS</b>											
Chem-Copper Sulfate	10,395	9,954	14,604	6,355	6,147	9,100	9,100	7,000	9,491	9,954	6,969
Dues & Subscriptions	-	225	5	599	4	160	120	-	167	5	-
Empl Educ-Committee Reimbursed	3,286	6,090	7,500	3,583	-	7,500	1,000	-	4,092	3,583	-

2024 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 2023
	2018	2019	2020	2021	2022	2022	2023	2024	AVERAGE	MEDIAN	ANNUALIZED
Empl Expense-Misc	511	242	(203)	1,088	1,898	220	220	-	707	511	2,766
Empl Operator Certification	-	600	866	55	70	450	450	-	318	70	105
Empl Professional Development	836	2,268	3,885	2,633	3,987	4,000	4,000	3,000	2,722	2,633	-
Empl Training Expense	120	-	-	-	-	-	-	-	24	-	-
Empl Uniform Expense	1,089	1,221	1,176	1,419	1,061	1,064	1,064	1,000	1,193	1,176	1,448
Empl Uniform Expense - Boots	605	455	795	290	-	800	-	-	429	455	-
Freight	-	-	-	-	21	-	-	-	4	-	111
Misc Equip-Furniture Purchase	3,187	3,461	3,407	2,543	13,703	3,000	3,000	2,000	5,260	3,407	330
Office Supp & Expense-Clerical	1,460	1,244	1,144	1,986	785	965	965	1,000	1,324	1,244	1,311
Office Supp & Expense-Other	-	-	-	-	1	-	-	-	0	-	23
Opr Supp-Bldg & Grds Matis	8,311	13,342	32,824	48,401	47,734	46,150	46,650	47,000	30,122	32,824	44,483
Opr Supp-Cleaning	1,437	1,935	1,708	1,197	2,512	2,472	2,572	3,000	1,758	1,708	1,028
Opr Supp-Disaster Prep Matis	-	-	1,616	-	-	-	-	-	323	-	-
Opr Supp-Electrical	31,305	3,432	625	3,830	1,852	5,500	5,600	6,000	8,209	3,432	2,209
Opr Supp-Fuel-Off Road	11,262	-	-	10,728	41,077	3,000	5,000	25,000	12,613	10,728	47,749
Opr Supp-Fuel-On Road	9,032	10,376	9,910	13,689	18,354	10,000	15,000	18,000	12,272	10,376	15,854
Opr Supp-Hose	-	-	389	-	-	-	-	-	78	-	-
Opr Supp-Mnholes-Castings-Cvrs	-	-	-	-	424	-	-	-	85	-	-
Opr Supp-Mtr/Vlve-Boxes-Lids	174	524	142	278	2,827	2,646	2,646	3,000	789	278	42
Opr Supp-Nuts-Bolts	62	-	266	-	-	-	-	-	66	-	-
Opr Supp-Oil-Lubricant	1,133	1,648	1,639	628	(83)	850	2,000	2,000	993	1,133	2,369
Opr Supp-Paint	1,741	3,516	585	2,909	3,368	2,500	3,300	3,000	2,424	2,909	211
Opr Supp-Pipes-Fittings	1,110	2,437	3,469	5,344	4,459	3,500	6,000	6,000	3,364	3,469	6,964
Opr Supp-Radmix-Asph-Concrete	409	36	561	483	419	600	600	1,000	382	419	189
Opr Supp-Rainsuits-Hip Boots	-	51	169	-	-	400	400	-	44	-	-
Opr Supp-Safety	1,730	5,891	2,027	2,306	1,947	3,570	3,670	4,000	2,780	2,027	3,983
Opr Supp-Sand-Dirt-Clay	1,680	9,408	4,770	19,656	34,776	12,000	22,500	23,000	14,058	9,408	32,967



2024 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 2023
	2018	2019	2020	2021	2022	2022	2023	2024	AVERAGE	MEDIAN	ANNUALIZED
Opr Supp-Shells-Gravel	41,454	38,185	26,021	47,938	63,602	70,000	60,000	50,000	43,440	41,454	8,226
Opr Supp-Shop Accessories	-	-	-	-	-	-	-	-	-	-	-
Opr Supp-Small Tools	1,430	1,652	1,399	2,717	1,804	1,600	2,100	2,000	1,800	1,652	2,090
Opr Supp-Valves	-	-	95	-	-	-	-	-	19	-	58
Opr Supp-Wldg-Acetyl-Oxygen	-	-	94	181	541	250	250	-	163	94	220
Capitalized Materials	-	-	-	-	(32,300)	-	-	-	(6,460)	-	-
Parts-Equipment	32,680	3,802	26,123	57,863	49,235	39,000	49,500	50,000	33,941	32,680	74,793
Parts-Generators	-	2,281	2,023	703	1,315	2,000	5,500	6,000	1,265	1,315	3,759
Parts-Meters/Backflows	-	412	-	-	-	-	-	-	82	-	-
Parts-Standby Pumps	-	686	25	-	-	-	-	-	142	-	-
Parts-Veh/Equip-Tires	130	600	-	-	872	-	-	-	320	130	-
Parts-Vehicles	422	1,973	1,581	3,876	3,287	1,500	2,000	-	2,228	1,973	7,181
<b>Total Operating Supplies and Materials</b>	<b>166,991</b>	<b>127,945</b>	<b>151,244</b>	<b>243,280</b>	<b>275,702</b>	<b>234,797</b>	<b>255,207</b>	<b>263,000</b>	<b>193,033</b>	<b>181,044</b>	<b>267,438</b>
<b>Total Cost Center Operating Expenses</b>	<b>1,874,955</b>	<b>1,878,277</b>	<b>1,906,486</b>	<b>2,283,958</b>	<b>2,729,664</b>	<b>2,437,899</b>	<b>2,830,181</b>	<b>3,087,000</b>	<b>2,134,668</b>	<b>1,960,299</b>	<b>2,611,780</b>
<b>% CHANGE FROM PRIOR YEAR</b>		<b>0%</b>	<b>2%</b>	<b>20%</b>	<b>20%</b>		<b>16%</b>	<b>9%</b>			

### **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.





2024 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 2023
	2018	2019	2020	2021	2022	2022	2023	2024	AVERAGE	MEDIAN	ANNUALIZED
<b>LABOR COSTS</b>											
Labor-Regular	1,345,526	1,333,352	1,264,678	1,545,119	1,570,216	1,471,330	1,996,220	2,124,000	1,411,778	1,345,526	1,739,377
Labor-Overtime	193,477	142,123	216,129	184,051	194,660	168,349	207,495	208,000	186,088	193,477	216,189
Labor-Standby	1,337	906	714	3,644	4,029	997	993	6,000	2,126	1,337	4,764
Labor-Holiday	46,156	41,820	41,781	32,434	51,484	47,201	59,136	63,000	42,735	41,820	62,733
Labor-Sick Pay	40,087	40,612	24,042	49,890	38,786	-	-	-	38,683	40,087	36,915
Labor-Vacation	86,848	83,413	57,826	71,495	99,294	-	-	-	79,775	83,413	98,270
Labor-Bonus Pay	17,573	15,955	14,345	9,293	9,366	-	-	-	13,307	14,345	853
Labor-Bonus-Measure Based	-	-	-	9,293	-	-	-	-	1,859	-	-
Payroll Taxes-FICA	130,344	123,999	120,180	137,046	150,427	112,720	152,890	163,000	132,399	130,344	159,863
Pension Expense	176,429	169,042	163,658	182,252	203,493	157,060	216,750	253,000	178,975	176,429	232,053
Unfunded Pension Expense	-	-	-	24,292	-	-	-	-	4,858	-	-
Disability Insurance Expense	9,061	8,997	7,965	9,930	10,920	8,410	11,680	12,000	9,375	9,061	11,539
Health Insurance Expense	322,570	304,118	277,218	443,458	321,667	358,560	467,610	504,000	333,806	321,667	385,289
Health Insurance Expense Distr	-	-	-	70,386	-	-	-	-	14,077	-	-
Life Insurance Expense	3,916	3,885	3,422	3,845	469	3,430	4,520	5,000	3,107	3,845	4,734
Health and Life Ins Variance	-	-	-	534	-	-	-	-	107	-	-
Unemployment Insurance Expense	74	396	102	1,575	2,154	730	790	1,000	860	396	-
Unemployment Ins Exp Distr	-	-	-	203	-	-	-	-	41	-	-
Workers' Comp Insurance Exp	47,786	40,725	29,754	23,921	23,675	19,260	27,300	32,000	33,172	29,754	28,860
Workers' Comp Ins Distr	-	-	-	3,306	-	-	-	-	661	-	-
Workers' Comp Insurance-Polic	-	-	-	3,306	-	-	-	-	661	-	-
Non-Cash PIK Expense	7,539	8,164	5,850	2,892	-	-	-	-	4,889	5,850	-
Post Employment Benefits-Other	94,205	17,829	33,434	-	-	-	-	-	29,094	17,829	-
Personnel Board Expense	19,249	21,258	19,194	28,789	30,092	21,910	29,720	31,000	23,717	21,258	33,991
<b>Total Labor Costs</b>	<b>2,542,179</b>	<b>2,356,594</b>	<b>2,280,292</b>	<b>2,840,954</b>	<b>2,710,733</b>	<b>2,369,957</b>	<b>3,175,104</b>	<b>3,402,000</b>	<b>2,546,151</b>	<b>2,436,439</b>	<b>3,015,431</b>
<b>CONTRACTUAL SERVICES</b>											
Contract-Grass Cutting	-	-	-	-	-	-	-	100,000	-	-	-
Cost of Water-Other Utilities	53,024	55,573	47,090	50,087	61,589	50,000	60,000	63,000	53,473	53,024	52,348
Diving Services	-	-	-	-	-	1,000	1,000	1,000	-	-	-
Electricity	532,348	575,120	513,097	526,825	525,682	502,938	547,320	592,000	534,614	526,825	615,032
Equip & Property Rental	1,000	328	1,730	1,900	3,544	1,000	1,500	3,000	1,701	1,730	197,250
Garbage Collection/Dump Fees	13,969	5,402	5,886	4,827	4,191	6,700	7,500	9,000	6,855	5,402	4,804
Generator Maintenance - CC 27	90	2,159	-	-	-	4,000	4,000	4,000	450	-	-
Maintenance Agreement	17,223	21,310	15,081	11,801	13,566	20,900	23,960	49,000	15,796	15,081	17,311
Minority Enterprise Project	-	-	-	-	-	-	-	-	-	-	502
Misc Outside Services	74,869	40,691	19,227	69,000	68,236	53,500	87,900	76,000	54,405	68,236	144,135
Natural Gas	19,650	11,830	9,668	10,364	13,190	15,300	16,800	18,000	12,940	11,830	11,985
Permit Fees	4,920	380	356	215	761	100	100	-	1,327	380	7,123
Plant Maint-Annual Contract	300,426	199,736	369,919	293,071	269,347	200,000	355,000	310,000	286,500	293,071	90,564
SCADA OT Service	-	-	-	-	5,398	30,000	30,000	30,000	1,080	-	26,599

2024 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 2023
	2018	2019	2020	2021	2022	2022	2023	2024	AVERAGE	MEDIAN	ANNUALIZED
Plant Maint/Electrical-Annual	29,749	69,619	37,222	58,332	109,553	37,000	75,000	75,000	60,895	58,332	16,867
Plant Maint/Painting-Annual Co	-	56,692	70,568	16,049	62,826	62,000	72,000	38,000	41,227	56,692	-
Recording Fees	-	-	-	-	-	-	-	-	-	-	177
Repairs-Autos & Trucks	103	4,669	1,123	11,693	1,390	7,500	12,000	-	3,796	1,390	65
Repairs-Generators	-	-	-	-	1,127	-	-	-	225	-	409
Repairs & Maint-Equipment	59,734	93,019	90,514	33,940	67,472	81,000	81,000	78,000	68,936	67,472	101,916
Repairs-Property	20,664	3,929	1,734	28,448	42,481	38,000	47,000	105,000	19,451	20,664	19,563
Repairs-Tires	806	12,610	7,467	5,258	4,965	-	-	-	6,221	5,258	9,740
Sludge Disposal	69,339	64,522	60,756	69,441	70,087	97,200	78,000	78,000	66,829	69,339	80,344
Street Repairs-Paving-Permits	-	23,379	-	-	-	-	-	-	4,676	-	-
Telephone Services	4,296	5,075	5,569	5,208	2,883	5,440	6,400	4,000	4,606	5,075	1,647
Telephone-Cellular & Pager	6,682	7,153	6,005	608	528	5,454	-	1,000	4,195	6,005	775
Testing-Outside Services	81,747	88,201	65,897	48,878	19,380	63,190	7,560	15,000	60,821	65,897	7,222
<b>Total Contractual Services</b>	<b>1,290,638</b>	<b>1,341,399</b>	<b>1,328,908</b>	<b>1,245,945</b>	<b>1,348,198</b>	<b>1,282,223</b>	<b>1,514,040</b>	<b>1,649,000</b>	<b>1,311,018</b>	<b>1,331,702</b>	<b>1,406,377</b>
<b>OPERATING SUPPLIES/MATERIALS</b>											
Chem-Aluminum Sulfate	578,960	672,551	723,199	779,448	1,125,011	740,129	1,190,000	1,405,000	775,834	723,199	1,194,256
Chem-Calcium Hydroxide Slurry	-	-	-	214,487	244,110	-	-	306,000	91,719	-	293,481
Chem-Calcium Hypochlorite	1,900	1,597	2,865	957	2,500	1,650	2,379	2,000	1,964	1,900	2,469
Chem-Chlorine	104,239	110,226	113,575	116,073	280,420	117,850	467,182	510,000	144,907	113,575	400,967
Chem-Fluoride	63,419	66,768	64,619	83,233	104,404	68,796	115,784	132,000	76,488	66,768	114,090
Chem-Lime	187,042	187,215	245,057	142,000	154,940	316,761	459,620	186,000	183,251	187,042	194,153
Chem-Misc	370	2,463	942	414	-	1,300	1,550	2,000	838	414	-
Chem-Polymer	104,867	121,246	125,494	122,285	107,393	126,500	150,720	138,000	116,257	121,246	52,017
Chem-Polyorthophosphate	113,009	123,213	129,398	131,190	278,535	201,300	405,594	445,000	155,069	129,398	377,234
Chem-Powder Activated Charcoal	677,136	716,318	354,767	327,150	709,374	308,760	850,000	1,239,000	556,949	677,136	1,236,575
Chem-Sodium Chlorite THM	323,887	318,487	329,679	313,044	342,192	326,075	373,956	454,000	325,458	323,887	467,118
Dues & Subscriptions	800	705	1,186	764	1,672	1,300	2,020	2,000	1,025	800	1,268
Empl Educ-Committee Reimbursed	3,487	-	-	-	-	-	-	8,000	697	-	-
Empl Expense-Misc	1,086	2,640	552	2,411	9,405	2,180	3,630	4,000	3,219	2,411	8,947
Empl Incentive Expense	-	-	-	-	110	-	-	-	22	-	1,531
Empl Operator Certification	1,506	2,715	1,970	1,891	1,324	2,210	3,130	4,000	1,881	1,891	2,850
Empl Professional Development	16,044	15,456	1,150	3,549	10,711	18,624	19,145	19,000	9,382	10,711	9,275
Empl Training Expense	4,686	-	450	332	34	2,250	3,650	-	1,100	332	1,491
Empl Uniform Expense	7,736	6,937	9,658	5,432	7,246	7,160	8,074	8,000	7,402	7,246	10,092
Empl Uniform Expense - Purchas	-	-	-	-	-	-	-	-	-	-	543
Empl Uniform Expense - Boots	3,085	2,920	3,097	665	-	2,990	-	-	1,953	2,920	-
Freight	-	-	-	-	1,035	-	-	-	207	-	-
Misc Equip-Furniture Purchase	23,956	158,319	8,999	27,233	32,451	64,100	32,300	36,000	50,192	27,233	10,513
Off Supp-Adhesive/Sealant/Tape	202	141	529	494	187	700	650	1,000	311	202	58
Off Supp-Disp Food Utensils	1,037	531	1,044	939	852	1,700	1,500	2,000	880	939	1,102
Office Supp & Expense-Clerical	3,037	2,815	3,716	3,947	4,974	3,600	4,050	5,000	3,698	3,716	6,017

2024 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 2023
	2018	2019	2020	2021	2022	2022	2023	2024	AVERAGE	MEDIAN	ANNUALIZED
Office Supp & Expense-Other	-	293	166	688	2,218	-	-	-	673	293	662
Opr Supp-Bldg & Grds Matls	14,795	11,994	19,903	21,913	25,025	10,000	14,500	26,000	18,726	19,903	23,021
Opr Supp-Cleaning	12,888	9,014	11,539	12,608	13,582	9,900	12,500	14,000	11,926	12,608	11,032
Opr Supp-Cplgs-Clamps	69	84	772	1,181	205	130	25	-	462	205	193
Opr Supp-Disaster Prep Matls	-	-	12,120	6,634	-	-	-	-	3,751	-	-
Opr Supp-Electrical	11,121	9,892	9,164	7,403	9,215	9,000	10,100	11,000	9,359	9,215	14,456
Opr Supp-Fishrs/Barricades/Sig	-	-	260	-	-	-	-	-	52	-	-
Opr Supp-Fuel-Off Road	2,752	3,493	1,224	3,143	25,377	3,000	5,500	6,000	7,198	3,143	1,399
Opr Supp-Fuel-On Road	10,750	8,576	6,035	7,818	15,530	7,900	7,300	9,000	9,742	8,576	14,950
Opr Supp-Hose	2,802	6,944	5,450	4,462	2,405	3,100	4,500	5,000	4,412	4,462	15,726
Opr Supp-Lab	46,394	43,320	40,744	44,821	60,543	50,500	55,750	56,000	47,165	44,821	46,894
Opr Supp-Misc	404	3,021	2,878	1,977	5,424	1,000	2,000	2,000	2,741	2,878	3,580
Opr Supp-Mnholes-Castings-Cvrs	22	-	-	810	38	-	-	-	174	22	19
Opr Supp-Mtr/Vlve-Boxes-Lids	-	-	300	-	-	400	500	1,000	60	-	155
Opr Supp-Nuts-Bolts	784	2,353	791	2,729	2,854	1,650	2,250	2,000	1,902	2,353	2,580
Opr Supp-Oil-Lubricant	5,086	5,544	4,556	7,013	6,079	4,300	5,000	6,000	5,656	5,544	2,308
Opr Supp-Paint	5,761	2,519	1,114	1,315	5,450	5,500	7,000	6,000	3,232	2,519	5,683
Opr Supp-Pipes-Fittings	9,195	9,004	6,440	10,628	9,086	7,200	8,300	9,000	8,871	9,086	10,642
Opr Supp-Purchasing Card	-	-	(1,515)	570	(665)	-	-	-	(322)	-	-
Opr Supp-Radmix-Asph-Concrete	7	-	-	386	-	-	-	-	78	-	-
Opr Supp-Rainsuits-Hip Boots	508	384	485	388	847	1,000	900	1,000	522	485	543
Opr Supp-Safety	9,706	7,804	8,692	11,496	5,548	16,000	15,000	14,000	8,649	8,692	16,240
Opr Supp-Shop Accessories	-	509	-	898	-	-	-	-	281	-	-
Opr Supp-Small Tools	3,112	1,465	2,490	3,445	4,545	5,500	7,250	6,000	3,011	3,112	1,900
Opr Supp-Tapping Saddles-Slves	-	-	-	-	-	-	-	-	-	-	-
Opr Supp-Valves	7,653	11,249	3,106	6,993	12,787	5,500	6,500	7,000	8,357	7,653	2,174
Opr Supp-Wldg-Acetyl-Oxygen	525	-	15	646	-	950	1,420	1,000	237	15	-
Parts-Equipment	160,370	101,143	169,527	131,450	196,469	132,500	132,000	132,000	151,792	160,370	227,924
Parts-Generators	-	764	4,054	-	460	4,000	5,000	4,000	1,056	460	-
Parts-Meters/Backflows	-	-	-	4,519	5,452	-	-	-	1,994	-	-
Parts-Standby Pumps	230	80	-	26	107	-	-	-	89	80	31
Parts-Veh/Equip-Tires	645	-	430	563	125	-	-	-	353	430	61
Parts-Vehicles	3,381	3,318	2,382	4,886	6,450	4,750	5,000	-	4,083	3,381	2,905
Postage and Bill Outsourcing	2,338	2,662	2,491	3,030	874	2,250	2,250	2,000	2,279	2,491	954
Total Operating Supplies and Materials	2,532,788	2,758,691	2,437,553	2,582,377	3,834,910	2,601,965	4,405,478	5,228,000	2,829,264	2,715,764	4,792,081
Total Cost Center Operating Expenses	6,365,605	6,456,684	6,046,753	6,669,276	7,893,841	6,254,145	9,094,622	10,279,000	6,686,432	6,483,904	9,213,889
% CHANGE FROM PRIOR YEAR		1%	-6%	10%	18%		45%	13%			



### **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.



2024 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 2023
	2018	2019	2020	2021	2022	2022	2023	2024	AVERAGE	MEDIAN	ANNUALIZED
<b>LABOR COSTS</b>											
Labor-Regular	1,817,316	1,929,901	1,931,145	1,771,590	1,761,924	2,117,500	2,275,900	2,316,000	1,842,375	1,817,316	2,008,502
Labor-Overtime	128,041	126,694	176,659	148,893	171,530	106,250	111,500	131,000	150,363	148,893	186,665
Labor-Standby	20,329	33,681	40,676	31,975	9,685	23,500	8,000	5,000	27,269	31,975	8,999
Labor-Holiday	36,483	36,183	37,345	28,236	42,859	34,300	38,350	39,000	36,221	36,483	52,961
Labor-Sick Pay	30,071	32,010	54,489	46,511	42,753	-	-	-	41,167	42,753	36,198
Labor-Vacation	103,061	111,029	99,273	105,713	114,780	-	-	-	106,771	105,713	91,205
Labor-Bonus Pay	25,120	24,502	25,586	-	10,124	-	-	-	17,067	24,502	325
Payroll Taxes-FICA	152,775	171,812	176,167	166,717	159,285	162,210	174,280	177,000	165,351	166,717	174,527
Pension Expense	212,720	225,955	235,531	208,384	222,122	226,010	247,120	276,000	220,942	222,122	253,855
Disability Insurance Expense	11,647	12,371	12,360	11,434	11,995	12,130	13,370	14,000	11,961	11,995	12,711
Health Insurance Expense	447,302	405,749	336,305	468,306	391,965	491,360	524,290	563,000	409,925	405,749	422,664
Life Insurance Expense	4,995	5,361	5,332	4,452	515	4,780	5,100	5,000	4,131	4,995	5,379
Unemployment Insurance Expense	100	562	169	1,778	2,369	1,040	920	1,000	996	562	-
Workers' Comp Insurance Exp	67,513	60,201	48,397	28,146	27,306	27,710	31,130	34,000	46,312	48,397	34,084
Non-Cash PIK Expense	7,245	8,106	8,592	3,516	-	-	-	-	5,492	7,245	-
Post Employment Benefits-Other	133,367	24,472	52,937	-	-	-	-	-	42,155	24,472	-
Personnel Board Expense	24,006	29,157	28,052	32,530	32,964	31,550	33,890	34,000	29,342	29,157	37,585
<b>Total Labor Costs</b>	<b>3,222,090</b>	<b>3,237,745</b>	<b>3,269,016</b>	<b>3,058,182</b>	<b>3,002,175</b>	<b>3,238,340</b>	<b>3,463,850</b>	<b>3,595,000</b>	<b>3,157,842</b>	<b>3,129,045</b>	<b>3,325,661</b>
<b>CONTRACTUAL SERVICES</b>											
Contract-Grass Cutting	-	-	-	-	-	-	-	100,000	-	-	-
Cost of Water-Other Utilities	557	192	163	271	(4)	400	200	-	236	192	-
Electricity	1,211,010	1,284,053	1,183,898	1,306,158	1,365,597	1,221,000	1,270,000	1,333,000	1,270,143	1,284,053	1,688,157
Engineering Services	-	9,260	-	-	1,453	-	-	-	2,143	-	-
Equip & Property Rental	167,972	5,469	-	15,305	3,034	13,000	13,000	13,000	38,356	5,469	8,974
Garbage Collection/Dump Fees	222,122	173,882	173,792	139,415	102,372	146,800	147,000	122,000	162,317	173,792	121,746
Generator Maintenance - CC 27	487	5,895	-	-	-	9,000	7,700	7,000	1,276	-	-
Maintenance Agreement	34,188	35,585	47,009	81,616	82,505	57,480	108,340	105,000	56,181	47,009	72,005
Minority Enterprise Project	-	-	-	-	-	-	-	-	-	-	(827)
Misc Outside Services	88,011	75,628	99,756	174,913	136,381	80,450	93,900	134,000	114,938	99,756	172,907
Natural Gas	182,903	222,123	205,894	204,766	389,194	250,000	260,000	270,000	240,976	205,894	267,357



2024 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 2023
	2018	2019	2020	2021	2022	2022	2023	2024	AVERAGE	MEDIAN	ANNUALIZED
Permit Fees	8,155	10,930	440	11,083	50	1,000	1,000	-	6,131	8,155	1,072
Plant Maint-Annual Contract	438,717	341,853	236,809	502,845	504,010	405,000	438,000	426,000	404,847	438,717	278,958
SCADA OT Service	-	-	-	-	4,990	5,000	8,000	15,000	998	-	19,738
Plant Maint/Electrical-Annual	63,602	110,325	132,964	143,490	178,970	104,500	103,000	112,000	125,870	132,964	85,037
Plant Maint/Painting-Annual Co	-	-	-	-	8,700	50,000	50,500	50,000	1,740	-	38,037
Repairs-Autos & Trucks	1,402	519	3,988	7,394	(136)	7,075	5,500	-	2,633	1,402	872
Repairs-Generators	-	-	-	-	4,173	-	-	-	835	-	-
Repairs & Maint-Equipment	262,739	63,089	115,339	101,170	240,811	143,500	238,000	256,000	156,630	115,339	516,059
Repairs-Property	26,950	23,696	31,182	-	10,004	33,000	3,000	2,000	18,366	23,696	-
Repairs-Standby Pumps	-	-	-	1,598	4,510	-	2,000	-	1,221	-	-
Repairs-Tires	329	1,675	120	2,464	1,833	500	-	-	1,284	1,675	1,917
Sludge Disposal	565,193	865,355	390,126	484,920	547,640	473,000	515,000	515,000	570,647	547,640	433,181
Telephone-Cellular & Pager	8,763	9,339	5,614	50	-	-	-	-	4,753	5,614	-
Testing-Outside Services	84,454	40,926	140,056	171,051	50,870	190,900	1,200	-	97,471	84,454	1,501
<b>Total Contractual Services</b>	<b>3,367,554</b>	<b>3,279,795</b>	<b>2,767,152</b>	<b>3,348,510</b>	<b>3,636,957</b>	<b>3,191,605</b>	<b>3,265,340</b>	<b>3,460,000</b>	<b>3,279,994</b>	<b>3,175,822</b>	<b>3,706,689</b>
<b>OPERATING SUPPLIES/MATERIALS</b>											
Chem-Calcium Hypochlorite	264	-	132	-	-	-	-	-	79	-	-
Chem-Chlorine	110,475	101,638	114,491	155,605	159,202	142,081	628,655	570,000	128,282	114,491	314,650
Chem-Misc	3,625	4,614	3,959	2,603	2,368	8,280	3,800	6,000	3,434	3,625	8,540
Chem-Polymer	200,391	176,881	63,410	116,629	82,793	156,800	131,100	178,000	128,021	116,629	115,076
Chem-Sodium Hypochlorite	-	-	275	294	169	-	-	-	147	169	-
Chem-Sulfur Dioxide	69,054	72,249	67,704	71,956	89,713	72,202	95,430	151,000	74,135	71,956	118,914
Dues & Subscriptions	1,516	385	169	250	165	1,340	1,225	1,000	497	250	915
Empl Educ-Committee Reimbursed	-	-	-	-	4,318	-	-	8,000	864	-	7,221
Empl Expense-Misc	1,239	1,323	(836)	2,174	4,034	500	500	1,000	1,587	1,323	2,500
Empl Incentive Expense	-	-	-	-	211	-	250	-	42	-	-
Empl Operator Certification	3,580	3,490	1,505	840	1,934	3,575	3,700	3,000	2,270	1,934	3,720
Empl Orientation Expense	-	-	-	-	-	-	-	-	-	-	280
Empl Professional Development	8,604	6,364	1,004	2,923	2,027	10,000	8,700	4,000	4,184	2,923	432
Empl Training Expense	604	750	-	1,853	337	500	500	-	709	604	488
Empl Uniform Expense	10,375	11,838	11,989	5,843	10,346	9,100	9,296	9,000	10,078	10,375	9,656

2024 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 2023
	2018	2019	2020	2021	2022	2022	2023	2024	AVERAGE	MEDIAN	ANNUALIZED
Empl Uniform Expense - Purchas	-	-	-	-	-	-	780	-	-	-	-
Empl Uniform Exp Distribution	-	-	-	-	-	-	780	-	-	-	-
Empl Uniform Expense - Boots	4,025	5,700	5,010	745	-	4,095	-	-	3,096	4,025	-
Freight	-	-	-	-	226	-	-	-	45	-	2,723
Misc Equip-Furniture Purchase	42,575	2,231	12,149	2,152	3,224	2,400	2,800	5,000	12,466	3,224	5,678
Off Supp-Adhesive/Sealant/Tape	476	1,299	221	4,036	5,824	1,500	1,400	2,000	2,371	1,299	4,823
Off Supp-Disp Food Utensils	1,693	2,232	2,321	2,946	2,557	2,000	2,000	2,000	2,350	2,321	3,133
Office Supp & Expense-Clerical	11,805	9,049	6,893	6,378	6,005	7,100	7,100	7,000	8,026	6,893	6,612
Office Supp & Expense-Other	-	2,169	31	692	1,420	1,000	1,000	1,000	862	692	1,005
Opr Supp-Bldg & Grds Matls	20,862	18,716	31,774	21,879	8,164	19,750	4,750	21,000	20,279	20,862	12,370
Opr Supp-Bottles, Caps, Labels	-	-	-	-	-	-	15,750	1,000	-	-	-
Opr Supp-Cleaning	22,319	24,968	10,047	10,642	13,680	15,500	15,400	14,000	16,332	13,680	10,548
Opr Supp-Cplgs-Clamps	534	175	125	614	-	-	-	-	290	175	354
Opr Supp-Disaster Prep Matls	-	-	23,955	1,951	-	-	-	1,000	5,181	-	-
Opr Supp-Electrical	20,358	10,460	14,388	26,768	29,086	23,000	20,500	21,000	20,212	20,358	7,460
Opr Supp-Fuel-Off Road	6,855	11,606	13,789	9,275	19,097	14,000	13,500	15,000	12,124	11,606	16,709
Opr Supp-Fuel-On Road	31,307	28,586	19,752	28,072	32,413	31,000	35,000	31,000	28,026	28,586	22,932
Opr Supp-Grease Disposal Suppl	56,795	50,496	22,957	45,804	45,505	52,350	74,000	85,000	44,311	45,804	46,675
Opr Supp-Hose	6,474	720	4,853	19,752	1,250	8,600	9,100	7,000	6,610	4,853	1,236
Opr Supp-Lab	15,822	12,249	10,048	14,959	12,429	12,000	12,500	13,000	13,101	12,429	8,384
Opr Supp-Liquid Oxygen	67,377	100,257	38,920	37,275	36,781	57,200	62,577	68,000	56,122	38,920	38,981
Opr Supp-Misc	2,147	3,146	6,024	19,424	14,036	5,000	5,000	5,000	8,955	6,024	24,187
Opr Supp-Mnholes-Castings-Cvrs	3	-	-	-	81	-	-	-	17	-	17
Opr Supp-Mtr/Vlve-Boxes-Lids	20	-	194	-	49	-	-	-	53	20	254
Opr Supp-Nuts-Bolts	1,858	1,032	4,343	6,874	4,058	3,700	3,700	4,000	3,633	4,058	5,397
Opr Supp-Oil-Lubricant	19,880	2,383	5,693	7,868	3,875	13,500	14,000	15,000	7,940	5,693	5,505
Opr Supp-Paint	6,981	1,359	441	503	1,578	1,500	1,500	2,000	2,172	1,359	1,987
Opr Supp-Pipes-Fittings	15,951	11,572	10,430	11,099	10,797	18,000	16,000	17,000	11,970	11,099	18,430
Opr Supp-Purchasing Card	-	-	-	551	-	-	-	-	110	-	-
Opr Supp-Radmix-Asph-Concrete	59	252	172	1,079	31	1,000	1,000	1,000	318	172	-
Opr Supp-Rainsuits-Hip Boots	418	456	1,037	573	902	700	700	1,000	677	573	616
Opr Supp-Safety	13,666	11,034	9,485	12,243	13,170	15,200	15,000	15,000	11,920	12,243	11,562



2024 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 2023
	2018	2019	2020	2021	2022	2022	2023	2024	AVERAGE	MEDIAN	ANNUALIZED
Opr Supp-Sand-Dirt-Clay	240	-	-	-	-	-	-	-	48	-	-
Opr Supp-Small Tools	7,896	5,226	7,321	6,612	6,123	12,700	10,800	11,000	6,635	6,612	13,008
Opr Supp-Valves	11,251	30,717	9,268	11,349	6,861	21,600	15,400	16,000	13,889	11,251	263
Opr Supp-Wldg-Acetyl-Oxygen	-	84	-	-	-	1,500	1,500	2,000	17	-	-
Parts-Equipment	274,560	243,765	147,251	190,939	158,886	273,775	285,610	286,000	203,080	190,939	326,121
Parts-Generators	2,595	943	993	141	474	4,500	3,000	3,000	1,029	943	-
Parts-Meters/Backflows	-	-	-	-	488	-	-	-	98	-	-
Parts-Standby Pumps	348	80	48	378	562	-	-	-	283	348	-
Parts-Veh/Equip-Tires	1,959	1,489	477	545	1,955	1,500	200	-	1,285	1,489	330
Parts-Vehicles	4,748	7,231	4,192	3,992	7,255	4,300	3,300	-	5,484	4,748	8,403
Postage and Bill Outsourcing	4,696	8,071	4,069	5,478	6,779	9,000	6,500	3,000	5,819	5,478	71
Public Relations	-	-	-	-	-	-	-	3,000	-	-	1,991
Warehouse Variance	-	-	-	-	-	-	-	-	-	-	743,415
<b>Total Operating Supplies and Materials</b>	<b>1,088,280</b>	<b>989,285</b>	<b>692,474</b>	<b>874,558</b>	<b>813,237</b>	<b>1,043,348</b>	<b>1,545,304</b>	<b>1,609,000</b>	<b>891,567</b>	<b>803,054</b>	<b>1,933,568</b>
<b>Total Cost Center Operating Expenses</b>	<b>7,677,924</b>	<b>7,506,824</b>	<b>6,728,642</b>	<b>7,281,250</b>	<b>7,452,369</b>	<b>7,473,293</b>	<b>8,274,494</b>	<b>8,664,000</b>	<b>7,329,402</b>	<b>7,107,921</b>	<b>8,965,917</b>
<b>% CHANGE FROM PRIOR YEAR</b>		<b>-2%</b>	<b>-10%</b>	<b>8%</b>	<b>2%</b>		<b>11%</b>	<b>5%</b>			

### **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.



2024 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 2023
	2018	2019	2020	2021	2022	2022	2023	2024	AVERAGE	MEDIAN	ANNUALIZED
<b>LABOR COSTS</b>											
Labor-Regular	5,958,409	6,038,694	6,126,111	5,525,269	4,939,217	6,876,270	6,816,740	7,155,000	5,717,540	5,958,409	5,147,769
Labor-Capitalized	(344,128)	(283,245)	(213,588)	(237,337)	(299,120)	(350,000)	(325,000)	(325,000)	(275,484)	(283,245)	(283,942)
Labor-Overtime	505,903	464,987	279,856	245,917	237,541	439,495	278,850	238,000	346,840	279,856	315,696
Labor-Standby	470,792	368,066	252,916	261,895	240,037	315,494	291,220	263,000	318,741	261,895	305,395
Labor-Holiday	538	703	910	1,460	-	-	-	-	722	703	14,393
Labor-Military Time	238	1,581	-	-	-	-	-	-	364	-	-
Labor-Sick Pay	181,591	171,772	353,760	264,380	162,502	-	-	-	226,801	181,591	126,936
Labor-Vacation	384,968	381,354	375,419	368,698	338,519	-	-	-	369,791	375,419	290,004
Labor-Bonus Pay	79,956	93,756	92,533	-	29,128	-	-	-	59,075	79,956	2,152
Labor-Bonus-Measure Based	-	-	-	-	271	-	-	-	54	-	1,056
Payroll Taxes-FICA	552,305	559,749	552,432	485,512	442,465	526,760	522,200	548,000	518,493	552,305	494,788
Pension Expense	742,411	758,456	765,151	658,114	617,149	733,840	740,270	854,000	708,256	742,411	662,746
Disability Insurance Expense	39,301	40,607	41,835	37,538	35,163	38,060	40,090	42,000	38,889	39,301	33,726
Health Insurance Expense	1,623,685	1,593,399	1,518,868	1,730,109	1,261,598	1,811,840	1,884,610	2,029,000	1,545,532	1,593,399	1,295,435
Life Insurance Expense	17,111	17,840	18,353	14,496	1,548	15,350	16,340	17,000	13,869	17,111	14,401
Unemployment Insurance Expense	378	1,879	626	5,792	7,968	2,460	2,820	3,000	3,329	1,879	-
Workers' Comp Insurance Exp	244,847	203,956	177,480	99,450	80,838	116,000	93,300	106,000	161,314	177,480	92,369
Non-Cash PIK Expense	25,858	27,221	25,887	10,496	-	-	-	-	17,892	25,858	-
Post Employment Benefits-Other	471,267	87,133	196,424	-	-	-	-	-	150,965	87,133	-
Personnel Board Expense	83,207	90,641	89,503	99,618	89,782	102,620	101,620	105,000	90,550	89,782	97,558
<b>Total Labor Costs</b>	<b>11,038,635</b>	<b>10,618,549</b>	<b>10,654,475</b>	<b>9,571,407</b>	<b>8,184,604</b>	<b>10,628,189</b>	<b>10,463,060</b>	<b>11,035,000</b>	<b>10,013,534</b>	<b>10,181,242</b>	<b>8,610,484</b>
<b>CONTRACTUAL SERVICES</b>											
Contract-Grass Cutting	-	-	-	-	-	-	-	125,000	-	-	-
Cost of Water-Other Utilities	40	481	611	231	274	507	-	-	327	274	283
Diving Services	-	27,794	-	-	-	-	-	-	5,559	-	-
Electricity	1,593,423	1,487,911	1,370,821	1,576,562	1,520,546	1,460,000	1,536,120	1,568,000	1,509,853	1,520,546	1,819,850
Electricity-Bucks	-	-	-	-	-	-	-	-	-	-	1,360
Engineering Services	-	3,726	-	-	-	-	-	-	745	-	-
Equip & Property Rental	60,622	4,633	13,436	5,412	12,992	50,000	60,000	60,000	19,419	12,992	11,696
Garbage Collection/Dump Fees	80,088	65,638	52,346	57,579	56,393	62,000	57,000	93,000	62,409	57,579	100,504
Generator Maintenance - CC 27	229	21,913	-	-	-	7,550	7,550	8,000	4,429	-	309

2024 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 2023
	2018	2019	2020	2021	2022	2022	2023	2024	AVERAGE	MEDIAN	ANNUALIZED
Maintenance Agreement	34,485	15,946	21,944	20,578	69,229	63,300	49,680	99,000	32,436	21,944	48,162
Manhole Rehab	3,620	3,250	5,300	3,500	4,939	3,500	-	-	4,122	3,620	4,500
Misc Outside Services	291,500	302,315	326,324	394,582	219,290	421,000	189,200	208,000	306,802	302,315	77,782
Natural Gas	47,109	41,580	11,625	34,247	14,012	30,000	40,000	30,000	29,714	34,247	21,416
Permit Fees	120	-	170	1,385	4,010	120	120	-	1,137	170	-
Pipeline Crossing Expense	-	-	-	-	3,557	-	-	-	711	-	-
Plant Maint-Annual Contract	117,383	78,024	69,547	156,555	216,668	115,000	115,000	115,000	127,636	117,383	117,615
SCADA OT Service	-	-	-	-	104,684	35,000	85,000	85,000	20,937	-	149,953
Plant Maint/Electrical-Annual	90,027	65,089	66,755	119,791	124,792	105,000	120,000	137,000	93,291	90,027	32,411
Plant Maint/Painting-Annual Co	-	17,972	-	26,645	-	19,000	34,000	35,000	8,923	-	-
Repairs-Autos & Trucks	54,137	68,641	81,578	41,731	26,042	82,500	62,000	-	54,426	54,137	9,303
Repairs-Generators	4,507	1,758	9,131	-	-	-	-	-	3,079	1,758	10
Repairs & Maint-Equipment	302,960	341,711	182,255	279,310	312,140	343,500	373,000	351,000	283,675	302,960	245,592
Repairs-Property	5,411	13,037	-	81	2,800	22,094	20,000	25,000	4,266	2,800	2,202
Repairs-Standby Pumps	400	-	460	2,675	782	5,000	2,500	3,000	863	460	2,096
Repairs-Tires	11,766	113,178	91,657	102,896	74,175	62,500	-	-	78,734	91,657	83,255
Sewer Cleaning/Videoging	1,327,956	1,669,603	1,437,024	1,496,658	1,217,918	1,500,000	1,500,000	1,450,000	1,429,832	1,437,024	186,427
Street Repairs-Paving-Permits	2,726,725	2,946,320	3,030,222	2,614,517	2,819,294	2,700,000	3,000,000	3,500,000	2,827,415	2,819,294	3,462,969
Telephone Services	26	9	18	5	-	-	-	-	12	9	-
Telephone-Cellular & Pager	53,683	62,883	48,744	11,515	3,354	37,145	-	-	36,036	48,744	564
Testing-Outside Services	459	383	-	-	754	-	-	-	319	383	-
<b>Total Contractual Services</b>	<b>6,806,676</b>	<b>7,353,795</b>	<b>6,819,967</b>	<b>6,946,456</b>	<b>6,808,644</b>	<b>7,124,715</b>	<b>7,251,170</b>	<b>7,892,000</b>	<b>6,947,108</b>	<b>6,920,322</b>	<b>6,378,259</b>
<b>OPERATING SUPPLIES/MATERIALS</b>											
Chem-Misc	386	-	-	-	-	-	-	-	77	-	-
Chem-Odor Control	136,679	296,796	363,995	375,022	386,139	350,000	350,000	350,000	311,726	363,995	401,099
Dues & Subscriptions	365	127	401	400	752	180	180	2,000	409	400	4,827
Empl Educ-Committee Reimbursed	4,792	-	-	2,357	669	12,500	5,000	5,000	1,563	669	-
Empl Expense-Misc	4,839	2,192	(4,602)	9,116	15,552	2,325	2,000	2,000	5,420	4,839	8,414
Empl Incentive Expense	-	-	-	-	79	-	-	-	16	-	-
Empl Operator Certification	1,101	329	690	590	2,445	7,570	12,000	7,000	1,031	690	5,385
Empl Professional Development	16,416	15,129	3,752	1,312	7,386	20,777	19,902	15,000	8,799	7,386	1,390
Empl Training Expense	15,839	4,700	100	6,958	1,646	10,000	12,500	-	5,848	4,700	3,816



2024 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 2023
	2018	2019	2020	2021	2022	2022	2023	2024	AVERAGE	MEDIAN	ANNUALIZED
Empl Uniform Expense	31,069	30,282	33,770	20,956	20,644	31,846	27,056	28,000	27,344	30,282	24,375
Empl Uniform Expense - Boots	12,680	21,890	21,387	3,605	-	16,256	-	-	11,912	12,680	-
Freight	-	28	74	209	529	1,000	-	-	168	74	31
Misc Equip-Furniture Purchase	89,571	30,940	21,457	7,185	71,833	23,000	3,500	7,000	44,197	30,940	6,296
Off Supp-Adhesive/Sealant/Tape	256	4,545	386	29	-	125	125	-	1,043	256	457
Off Supp-Disp Food Utensils	1,696	1,459	1,312	554	969	1,625	1,125	1,000	1,198	1,312	2,657
Office Supp & Expense-Clerical	14,737	10,100	8,252	7,536	8,872	8,525	8,500	4,000	9,899	8,872	5,584
Office Supp & Expense-Other	112	1,286	645	458	833	-	-	1,000	667	645	645
Opr Supp-Bldg & Grds Matls	18,418	26,971	16,061	30,197	22,955	16,000	18,250	30,000	22,920	22,955	38,365
Opr Supp-Cleaning	25,960	32,567	27,005	23,310	29,255	29,300	26,500	30,000	27,619	27,005	39,454
Opr Supp-Cplgs-Clamps	131,703	111,500	95,305	127,770	115,421	125,000	111,000	160,000	116,340	115,421	169,676
Opr Supp-Disaster Prep Matls	15	18	22,940	-	-	-	-	-	4,594	15	-
Opr Supp-Electrical	31,039	34,393	68,619	54,088	43,600	75,500	80,500	81,000	46,348	43,600	69,269
Opr Supp-Fire Hydrants & Parts	168,966	244,770	214,361	188,147	96,533	200,000	150,000	126,000	182,556	188,147	122,753
Opr Supp-Flshrs/Barricades/Sig	6,894	95	2,004	-	2,198	10,000	5,000	5,000	2,238	2,004	-
Opr Supp-Fuel-Off Road	54,539	35,864	41,927	38,536	49,492	53,500	64,000	66,000	44,072	41,927	46,476
Opr Supp-Fuel-On Road	417,538	395,897	307,217	372,325	444,855	369,800	405,800	355,000	387,566	395,897	392,822
Opr Supp-Hose	23,086	15,831	8,294	19,215	12,431	23,400	29,800	35,000	15,771	15,831	21,512
Opr Supp-Meters	185,524	597,780	995,631	745,654	547,176	875,000	540,000	330,000	614,353	597,780	380,846
Opr Supp-Misc	634	450	659	864	1,236	-	-	-	769	659	135
Opr Supp-Mnholes-Castings-Cvrs	101,667	114,137	106,520	148,668	140,851	130,000	129,207	182,000	122,369	114,137	254,610
Opr Supp-Mtr/Vlve-Boxes-Lids	107,559	121,694	120,955	85,261	85,224	91,950	81,000	71,000	104,138	107,559	108,902
Opr Supp-Nuts-Bolts	7,222	8,874	7,449	7,626	7,656	4,700	4,700	6,000	7,765	7,626	8,223
Opr Supp-Oil-Lubricant	3,054	3,630	1,899	1,480	1,645	3,575	4,100	4,000	2,342	1,899	2,881
Opr Supp-Paint	5,583	5,210	3,338	7,244	4,509	14,150	24,736	13,000	5,177	5,210	4,951
Opr Supp-Pipes-Fittings	532,258	438,220	524,937	385,511	457,979	397,750	437,750	483,000	467,781	457,979	680,737
Opr Supp-Purchasing Card	(149)	-	-	-	-	-	-	-	(30)	-	-
Opr Supp-Radmix-Asph-Concrete	67,083	58,155	43,672	54,696	60,358	59,250	67,825	89,000	56,793	58,155	78,533
Opr Supp-Rainsuits-Hip Boots	16,547	16,062	12,954	9,511	10,170	9,320	11,711	12,000	13,049	12,954	12,364
Opr Supp-Safety	78,407	64,443	52,060	74,449	58,841	68,900	65,200	58,000	65,640	64,443	78,049
Opr Supp-Sand-Dirt-Clay	47,030	40,384	31,880	37,824	50,472	50,000	50,000	70,000	41,518	40,384	59,184
Opr Supp-Shells-Gravel	522,392	381,442	256,974	317,520	298,756	350,000	300,000	460,000	355,417	317,520	434,364
Opr Supp-Shop Accessories	-	25	-	-	-	-	-	-	5	-	2,850

2024 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 2023
	2018	2019	2020	2021	2022	2022	2023	2024	AVERAGE	MEDIAN	ANNUALIZED
Opr Supp-Small Tools	70,394	83,353	73,626	75,858	75,670	69,800	74,800	77,000	75,780	75,670	87,911
Opr Supp-Tapping Saddles-Slves	34,050	34,354	50,239	48,870	31,673	51,000	52,500	40,000	39,837	34,354	37,460
Opr Supp-Valves	252,722	177,047	335,741	304,032	188,566	379,000	276,500	261,000	251,622	252,722	264,022
Opr Supp-Wldg-Acetyl-Oxygen	-	148	256	619	437	-	-	-	292	256	-
Capitalized Materials	(869,444)	(668,309)	(625,697)	(678,888)	(919,249)	(900,000)	(1,000,000)	(1,500,000)	(752,317)	(678,888)	(1,012,459)
Parts-Equipment	470,727	308,270	356,880	487,682	370,891	409,200	461,690	591,000	398,890	370,891	941,415
Parts-Generators	3,601	17,902	3,167	176	775	10,000	10,000	10,000	5,124	3,167	2,375
Parts-Meters/Backflows	183,225	330,995	406,259	343,496	308,254	395,000	226,000	170,000	314,446	330,995	129,614
Parts-Standby Pumps	7,762	10,296	14,807	2,538	5,238	10,000	13,000	25,000	8,128	7,762	8,342
Parts-Veh/Equip-Tires	73,912	2,373	2,324	4,590	8,425	29,000	-	-	18,325	4,590	13,627
Parts-Vehicles	127,868	158,464	132,775	137,525	104,160	112,000	94,000	-	132,158	132,775	120,929
Postage and Bill Outsourcing	-	36	349	118	-	-	-	-	100	36	-
<i>Total Operating Supplies and Materials</i>	<i>3,238,325</i>	<i>3,623,142</i>	<i>4,165,004</i>	<i>3,892,797</i>	<i>3,234,802</i>	<i>4,007,824</i>	<i>3,257,457</i>	<i>2,762,000</i>	<i>3,630,814</i>	<i>3,641,178</i>	<i>4,065,172</i>
<i>Total Cost Center Operating Expenses</i>	<i>21,083,636</i>	<i>21,595,487</i>	<i>21,639,446</i>	<i>20,410,660</i>	<i>18,228,050</i>	<i>21,760,729</i>	<i>20,971,687</i>	<i>21,689,000</i>	<i>20,591,456</i>	<i>20,742,741</i>	<i>19,053,914</i>
<i>% CHANGE FROM PRIOR YEAR</i>		<i>2%</i>	<i>0%</i>	<i>-6%</i>	<i>-11%</i>		<i>-4%</i>	<i>3%</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.





2024 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 2023
	2018	2019	2020	2021	2022	2022	2023	2024	AVERAGE	MEDIAN	ANNUALIZED
<b>LABOR COSTS</b>											
Labor-Regular	1,883,999	2,058,956	2,097,323	1,904,866	1,860,694	2,481,660	2,248,200	2,181,000	1,996,046	2,014,097	1,812,649
Labor-Overtime	8,077	16,732	23,882	13,139	11,012	14,187	9,200	14,000	15,625	12,088	25,138
Labor-Standby	20,796	21,561	15,933	6,679	9,084	24,405	15,600	15,000	16,310	17,858	14,066
Labor-Holiday	2,969	2,877	3,364	1,876	3,366	2,800	4,300	5,000	2,909	2,877	3,513
Labor-Sick Pay	54,090	44,002	90,561	47,282	70,453	-	-	-	62,803	57,686	59,763
Labor-Vacation	137,468	134,293	115,600	106,070	125,166	-	-	-	125,702	119,942	123,379
Labor-Bonus Pay	27,980	31,046	25,491	-	11,348	-	-	-	19,673	23,909	406
Labor-Bonus-Measure Based	-	-	-	-	-	-	-	-	-	-	244
Payroll Taxes-FICA	159,249	175,252	176,165	150,989	165,057	190,100	172,200	167,000	168,460	168,314	158,570
Pension Expense	216,275	237,295	237,651	200,500	225,147	264,890	244,150	260,000	227,627	227,398	225,656
Disability Insurance Expense	13,147	14,540	13,934	12,175	13,236	14,250	13,160	13,000	13,642	13,889	12,274
Health Insurance Expense	508,209	531,310	558,931	571,068	493,158	584,320	538,460	518,000	541,642	540,820	482,520
Life Insurance Expense	5,739	6,268	5,991	4,657	560	5,640	5,190	5,000	4,740	5,659	5,136
Unemployment Insurance Expense	111	601	185	1,982	2,728	1,260	890	1,000	1,126	561	-
Workers' Comp Insurance Exp	74,043	65,955	53,540	30,392	27,963	32,420	30,760	32,000	51,327	52,978	29,765
Non-Cash PIK Expense	14,954	17,425	18,096	8,059	-	-	-	-	11,919	13,681	-
Post Employment Benefits-Other	149,188	28,013	58,509	-	-	-	-	-	48,134	30,248	-
Personnel Board Expense	23,437	29,178	28,121	31,605	32,074	36,960	33,460	32,000	29,388	28,608	32,168
<b>Total Labor Costs</b>	<b>3,299,734</b>	<b>3,415,304</b>	<b>3,523,277</b>	<b>3,091,337</b>	<b>3,051,045</b>	<b>3,652,893</b>	<b>3,315,570</b>	<b>3,243,000</b>	<b>3,337,071</b>	<b>3,330,613</b>	<b>2,985,248</b>
<b>CONTRACTUAL SERVICES</b>											
Contract-Grass Cutting	313,993	302,656	270,734	256,155	192,514	77,000	191,212	50,000	267,210	270,734	161,392
Electricity	-	-	-	-	-	-	-	54,000	-	-	-
Equip & Property Rental	-	3,876	-	-	840	300	500	2,000	943	-	5,279
Garbage Collection/Dump Fees	4,048	6,016	5,488	4,372	4,019	500	5,400	13,000	4,789	4,228	7,375
Generator Maintenance - CC 27	14,250	47,860	4,931	21,486	10,582	2,000	30,000	30,000	19,822	14,250	12,527
Generator Maintenance - contra	-	(32,114)	-	-	-	-	-	-	(6,423)	-	-
Maintenance Agreement	5,302	8,157	23,920	20,229	68,819	7,699	21,303	63,000	25,285	16,583	84,427
Misc Outside Services	529,975	587,757	603,437	613,483	511,730	655,675	590,711	457,000	570,489	587,018	491,179
Natural Gas	215	211	501	529	336	-	480	-	359	336	467

2024 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 2023
	2018	2019	2020	2021	2022	2022	2023	2024	AVERAGE	MEDIAN	ANNUALIZED
Permit Fees	360	371	1,536	5,218	371	1,100	1,100	1,000	1,571	371	556
SCADA OT Service	-	-	-	-	8,515	25,000	25,000	20,000	1,703	-	2,385
Repairs-Autos & Trucks	4,517	4,599	18,734	16,563	10,281	9,650	19,031	92,000	11,034	5,181	362
Repairs-Generators	-	-	-	-	-	1,350	4,253	-	-	-	-
Repairs & Maint-Equipment	14,346	14,506	6,635	6,870	11,348	51,150	12,330	16,000	11,105	11,571	4,330
Repairs-Property	45,981	50,290	37,767	78,148	79,560	100,000	75,000	62,000	58,349	50,290	55,395
Repairs-Tires	766	9,395	8,187	8,060	11,915	37,950	74,500	85,000	7,675	7,422	4,631
Telephone Services	-	-	-	-	-	3,747	-	-	-	-	-
Telephone-Cellular & Pager	14,529	20,926	16,961	1,992	-	3,600	-	-	11,048	14,672	-
Testing-Outside Services	403	5,466	375	1,179	90,936	1,130	155,052	220,000	19,672	1,179	160,976
<b>Total Contractual Services</b>	<b>948,684</b>	<b>1,029,971</b>	<b>999,206</b>	<b>1,034,284</b>	<b>1,001,765</b>	<b>977,852</b>	<b>1,205,872</b>	<b>1,165,000</b>	<b>1,004,631</b>	<b>983,835</b>	<b>991,281</b>
<b>OPERATING SUPPLIES/MATERIALS</b>											
Chem-Misc	70	-	-	-	-	-	-	-	14	-	-
Dues & Subscriptions	7,417	4,155	355	3,171	1,294	6,105	3,645	4,000	3,288	3,079	6,332
Empl Educ-Committee Reimbursed	-	-	1,244	-	-	-	240	-	249	-	-
Empl Expense-Misc	844	1,211	(1,227)	2,417	4,499	250	400	1,000	1,559	1,040	1,011
Empl Incentive Expense	-	-	-	-	454	-	250	1,000	91	-	-
Empl Operator Certification	70	-	140	-	-	195	205	-	46	-	105
Empl Orientation Expense	-	-	-	-	-	-	-	-	-	-	99
Empl Professional Development	8,841	6,944	7,066	4,039	4,069	16,158	14,200	10,000	6,425	4,610	-
Empl Training Expense	399	2,045	2,767	2,725	616	3,345	2,400	-	1,733	1,190	1,765
Empl Uniform Expense	6,523	7,055	5,226	5,378	5,233	8,490	5,260	6,000	5,955	5,694	6,151
Empl Uniform Expense - Purchas	-	-	-	-	-	120	-	-	-	-	-
Empl Uniform Exp Distribution	-	-	-	-	-	780	390	-	-	-	-
Empl Uniform Expense - Boots	3,620	5,585	5,777	1,350	-	3,870	-	-	3,364	3,810	-
Freight	-	138	-	63	-	1,000	-	-	40	-	-
Misc Equip-Furniture Purchase	19,955	5,224	10,167	2,541	24,004	11,900	23,670	8,000	12,519	9,193	21,513
Off Supp-Adhesive/Sealant/Tape	224	459	-	-	-	300	500	-	137	-	-
Off Supp-Disp Food Utensils	1,018	599	538	798	913	350	700	1,000	784	720	1,798
Office Supp & Expense-Clerical	2,641	3,439	3,184	2,517	2,476	3,900	3,350	3,000	2,873	2,783	1,384

2024 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 2023
	2018	2019	2020	2021	2022	2022	2023	2024	AVERAGE	MEDIAN	ANNUALIZED
Office Supp & Expense-Other	-	28	41	-	-	100	100	-	15	-	22
Opr Supp-Bldg & Grds Matls	14,490	6,131	1,260	5,795	10,186	3,100	6,250	6,000	7,572	6,761	20,450
Opr Supp-Bottles, Caps, Labels	-	-	-	-	-	-	6,382	7,000	-	-	-
Opr Supp-Cleaning	4,271	4,482	4,501	4,854	4,457	4,100	2,908	6,000	4,543	4,193	8,818
Opr Supp-Cplgs-Clamps	-	-	-	-	(3,461)	-	-	-	(692)	-	4,073
Opr Supp-Disaster Prep Matls	187	408	29,719	7,803	1,065	-	800	2,000	7,837	1,065	1,670
Opr Supp-Electrical	-	69	201	-	46	15,000	15,000	15,000	76	23	6,801
Opr Supp-Fire Hydrants & Parts	-	513	-	-	-	-	-	-	103	-	-
Opr Supp-Fishrs/Barricades/Sig	-	914	-	-	-	-	-	-	183	-	-
Opr Supp-Fuel-Off Road	19,580	16,674	9,263	17,003	(5,923)	4,575	6,680	7,000	11,656	17,495	2,183
Opr Supp-Fuel-On Road	46,914	46,279	45,062	37,186	63,241	57,190	64,540	55,000	48,853	45,752	81,369
Opr Supp-Hose	-	234	636	-	242	-	-	-	222	-	-
Opr Supp-Lab	92,860	93,967	89,881	98,127	114,619	72,317	95,000	118,000	97,891	93,967	156,529
Opr Supp-Misc	13,792	15,390	12,072	2,007	1,712	-	-	-	8,994	12,072	-
Opr Supp-Mnholes-Castings-Cvrs	1,016	1,080	1,686	22,708	29,372	750	-	-	11,172	1,239	35,040
Opr Supp-Mtr/Vlve-Boxes-Lids	118	258	81	67	98	-	100	-	124	30	616
Opr Supp-Nuts-Bolts	1,470	1,503	1,892	1,455	1,313	4,200	4,500	2,000	1,527	1,470	-
Opr Supp-Oil-Lubricant	645	400	556	655	297	15,500	16,300	2,000	511	556	48
Opr Supp-Paint	826	657	358	415	266	800	800	1,000	504	416	913
Opr Supp-Pipes-Fittings	1,299	1,664	2,400	52	1,163	125	500	2,000	1,316	1,046	1,247
Opr Supp-Radmix-Asph-Concrete	835	560	53	1,679	1,902	500	1,000	2,000	1,006	835	2,104
Opr Supp-Rainsuits-Hip Boots	1,021	1,584	1,345	1,273	451	2,180	780	2,000	1,142	1,085	1,831
Opr Supp-Safety	7,472	4,972	2,776	4,940	7,922	7,200	7,500	6,000	5,625	4,818	6,476
Opr Supp-Shop Accessories	16,380	22,899	21,325	18,645	15,130	26,500	25,000	10,000	18,876	18,645	10,166
Opr Supp-Small Tools	12,433	10,721	6,274	23,236	15,495	23,300	54,490	22,000	13,693	9,326	17,540
Opr Supp-Tapping Saddles-Slves	-	65	-	-	(227)	-	-	-	(32)	-	-
Opr Supp-Valves	-	-	-	-	65	-	-	-	13	-	-
Opr Supp-Wldg-Acetyl-Oxygen	1,057	1,103	1,245	1,830	6,962	4,500	4,800	2,000	2,439	1,245	2,084
Parts-Equipment	20,899	29,095	32,496	35,474	35,637	28,978	35,640	31,000	30,827	26,463	106,095
Parts-Generators	-	-	426	-	-	1,425	1,500	-	85	-	-
Parts-Meters/Backflows	-	132	-	-	-	-	-	-	26	-	-

2024 OPERATIONS AND MAINTENANCE BUDGET								
COMBINED SUPPORT (CC 15, 21, 24, 26, 27, 28, 117)								
						APPROVED	APPROVED	WORKING
ACCOUNT DESCRIPTION	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	BUDGET	BUDGET	BUDGET
	2018	2019	2020	2021	2022	2022	2023	2024
Parts-Standby Pumps	81	50	-	-	-	-	-	-
Parts-Veh/Equip-Tires	1,937	3,122	1,358	263	7,658	7,175	5,000	4,000
Parts-Vehicles	15,529	17,350	11,444	16,361	14,137	15,800	13,630	148,000
Postage and Bill Outsourcing	127	1,078	727	525	-	1,050	280	-
Warehouse Variance	276,948	177,767	(92,037)	(412,354)	29,406	-	-	3,000
Total Operating Supplies and Materials	603,808	498,004	222,276	(85,003)	396,791	353,128	424,690	487,000
Total Cost Center Operating Expenses	4,852,226	4,943,279	4,744,760	4,040,618	4,449,601	4,983,872	4,946,132	4,895,000
% CHANGE FROM PRIOR YEAR		2%	-4%	-15%	10%		-1%	-1%

**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.



2024 OPERATIONS AND MAINTENANCE BUDGET											
COMBINED ADMINISTRATION (CC 23, 30, 31, 32, 33, 34, 35, 36, 37, 38, 41, 42, 43, 45, 47, 48, 49, 141, 142, 143)											
						APPROVED	APPROVED	WORKING			5
ACCOUNT DESCRIPTION	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	BUDGET	BUDGET	BUDGET	5 YEAR	5 YEAR	YTD 2023
	2018	2019	2020	2021	2022	2022	2023	2024	AVERAGE	MEDIAN	ANNUALIZED
<b>LABOR COSTS</b>											
Labor-Regular	6,824,301	6,962,759	7,001,840	6,672,817	6,300,829	7,974,850	7,731,280	7,988,000	6,752,509	6,824,301	6,342,222
Labor-Allowance-Unfilled Posit	-	-	-	-	-	(1,092,000)	(1,032,910)	(1,420,000)	-	-	-
Labor-Overtime	269,730	257,838	115,843	124,622	159,383	81,200	99,100	104,000	185,483	159,383	196,454
Labor-Standby	32,515	28,946	38,583	57,921	78,071	28,600	61,000	66,000	47,207	38,583	74,565
Labor-Holiday	11,122	11,480	9,217	4,201	10,462	8,681	8,000	8,000	9,296	10,462	9,023
Labor-Military Time	-	6,631	14,643	765	-	-	-	-	4,408	765	-
Labor-Sick Pay	158,955	199,475	216,347	230,429	257,679	-	-	-	212,577	216,347	178,378
Labor-Vacation	430,672	436,035	359,414	376,798	443,671	-	-	-	409,318	430,672	413,944
Labor-Bonus Pay	82,916	85,932	79,189	-	40,549	125,000	125,000	125,000	57,717	79,189	1,705
Labor-Bonus-Measure Based	-	-	-	-	-	100,000	100,000	100,000	-	-	812
Payroll Taxes-FICA	575,338	589,693	575,810	549,224	511,339	627,895	592,130	612,000	560,281	575,338	538,125
Pension Expense	(713,185)	(514,319)	268,395	2,722,560	(754,685)	836,480	830,970	944,000	201,753	(514,319)	791,118
Unfunded Pension Expense	1,000,000	1,100,000	1,200,000	1,300,000	(0)	1,400,000	1,500,000	1,600,000	920,000	1,100,000	1,500,000
Disability Insurance Expense	44,200	44,875	44,513	43,172	42,769	45,010	44,700	46,000	43,906	44,200	40,454
Health Insurance Expense	1,543,512	1,401,974	1,552,078	1,778,956	1,180,403	1,559,840	1,572,870	1,599,000	1,491,385	1,543,512	1,239,254
Flex Benefit Plan-Sec 125	5,072	6,233	5,945	5,870	3,701	6,400	6,000	6,000	5,364	5,870	4,426
Life Insurance Expense	18,729	18,861	18,532	15,972	1,746	16,430	16,500	17,000	14,768	18,532	16,186
Unemployment Insurance Expense	2,462	1,814	567	5,886	8,255	3,820	2,910	3,000	3,797	2,462	-
Workers' Comp Insurance Exp	233,353	197,081	159,830	93,704	82,733	105,870	104,570	118,000	153,340	159,830	88,289
Health Insurance Exp-Retirees	-	-	-	2,878	-	-	-	-	576	-	(359,316)
Life Insurance Exp-Retirees	-	-	-	-	-	-	-	-	-	-	1,444
Non-Cash PIK Expense	(57,620)	(62,095)	(59,455)	(25,199)	-	-	-	-	(40,874)	(57,620)	-
Acc Vacation Leave Exp	1,829	237,901	256,457	380,971	64,485	200,000	250,000	200,000	188,329	237,901	-
Acc Sick Leave Exp	1,900,141	578,383	363,007	436,505	(11,015)	300,000	350,000	300,000	653,404	436,505	-
Post Employment Benefits-Other	477,646	(2,182,694)	(2,784,514)	(2,693,063)	(2,115,655)	800,000	325,000	331,000	(1,859,656)	(2,182,694)	-
Personnel Board Expense	86,090	100,431	94,003	75,626	110,858	117,000	113,930	116,000	93,402	94,003	113,884
<b>Total Labor Costs</b>	<b>12,927,778</b>	<b>9,507,234</b>	<b>9,530,245</b>	<b>12,160,615</b>	<b>6,415,579</b>	<b>13,245,076</b>	<b>12,801,050</b>	<b>12,863,000</b>	<b>10,108,290</b>	<b>9,223,220</b>	<b>11,190,967</b>
<b>CONTRACTUAL SERVICES</b>											
Accounting & Audit Fees	94,258	87,515	103,780	102,905	113,650	104,000	96,475	88,000	100,422	102,905	116,550
Advertising	17,315	23,677	30,527	49,071	37,870	73,350	82,200	77,000	31,692	30,527	45,184
Bank Service Charges	-	-	-	532	(395)	-	-	180,000	27	-	86,337



2024 OPERATIONS AND MAINTENANCE BUDGET											
COMBINED ADMINISTRATION (CC 23, 30, 31, 32, 33, 34, 35, 36, 37, 38, 41, 42, 43, 45, 47, 48, 49, 141, 142, 143)											
						APPROVED	APPROVED	WORKING			5
ACCOUNT DESCRIPTION	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	BUDGET	BUDGET	BUDGET	5 YEAR	5 YEAR	YTD 2023
	2018	2019	2020	2021	2022	2022	2023	2024	AVERAGE	MEDIAN	ANNUALIZED
Collection/Credit Bureau Fees	(186)	(2,437)	(1,499)	(807)	(1,410)	-	-	-	(1,268)	(1,410)	(744)
Courier Fees	14,954	21,624	20,526	24,550	30,506	12,500	22,000	22,000	22,432	21,624	28,417
Scholarship Fund	-	-	-	-	-	-	-	13,000	-	-	11,250
Commissioners' Fees	93,700	94,800	95,900	94,800	94,800	94,800	94,800	68,000	94,800	94,800	79,950
Customer Assistance	-	5,000	5,000	5,000	5,051	5,000	5,000	18,000	4,010	5,000	7,500
Electricity	30,539	306,920	249,303	263,721	296,588	270,000	280,900	330,000	229,414	263,721	337,600
Electricity-Bucks	-	-	-	-	-	35	35	-	-	-	-
Empl Counseling-Rehab	15,359	15,858	13,518	14,810	16,758	15,000	20,000	20,000	15,261	15,359	17,909
Engineering Services	154,416	266,981	219,381	184,434	474,238	210,000	160,000	180,000	259,890	219,381	224,525
Engineering Services-Consent Decree	-	-	-	-	-	50,000	-	-	-	-	-
EPA Expenses	-	-	-	(750)	325	-	-	-	(85)	-	-
Equip & Property Rental	1,906	8,644	3,810	4,359	18,649	4,360	4,380	4,000	7,474	4,359	4,359
Garbage Collection/Dump Fees	7,560	10,968	14,156	50,356	134,278	26,000	26,000	156,000	43,463	14,156	72,150
Generator Maintenance - CC 27	-	1,688	-	-	-	-	-	-	338	-	-
Insurance-Property & Liab	288,799	371,905	382,449	445,935	474,935	420,000	498,000	548,000	392,804	382,449	422,165
Insurance-Uninsured Damage Clm	794,403	478,261	415,061	179,144	627,580	300,000	330,000	300,000	498,890	478,261	504,295
Insurance-Uninsured/Admin Fees	97,864	65,318	27,548	14,985	16,387	30,000	25,000	20,000	44,420	27,548	26,497
Investment Fees	-	-	13,611	16,817	24,457	-	24,800	25,000	10,977	13,611	27,583
Land Management	423	-	581	-	3,885	-	-	-	978	423	-
Land Surveying	-	1,161	-	-	-	-	-	-	232	-	-
Legal Fees	371,628	300,645	367,659	243,083	377,145	370,000	534,000	350,000	332,032	367,659	243,487
Maintenance Agreement	1,153,996	1,627,790	1,823,322	2,129,822	2,269,465	1,950,806	2,279,717	2,325,000	1,800,879	1,823,322	2,627,016
Manhole Rehab	250	-	-	-	-	-	-	-	50	-	-
Minority Enterprise Project	125,028	139,368	138,193	310,375	363,995	140,000	250,000	275,000	215,392	139,368	334,188
Misc Outside Services	943,182	1,029,675	1,104,283	1,347,554	1,274,089	1,038,200	1,088,334	1,223,000	1,139,757	1,104,283	1,236,094
Natural Gas	-	-	-	-	-	-	-	-	-	-	(316)
Permit Fees	10,321	9,982	520	6,319	4,535	11,000	1,000	1,000	6,336	6,319	4,575
Pipeline Crossing Expense	4,296	3,631	4,079	2,889	11,696	4,000	4,000	4,000	5,318	4,079	2,860
SCADA OT Service	-	-	-	-	23,085	-	-	-	4,617	-	19,292
Plant Maint/Electrical-Annual	-	389	-	1,554	3,766	-	-	-	1,142	389	-
Point Repairs	-	-	-	-	1,677	-	-	-	335	-	-
Public Relations Consult Fees	-	-	-	-	-	-	30,000	40,000	-	-	-
Recording Fees	756	1,554	803	792	848	1,000	800	1,000	950	803	934

2024 OPERATIONS AND MAINTENANCE BUDGET											
COMBINED ADMINISTRATION (CC 23, 30, 31, 32, 33, 34, 35, 36, 37, 38, 41, 42, 43, 45, 47, 48, 49, 141, 142, 143)											
						APPROVED	APPROVED	WORKING			5
ACCOUNT DESCRIPTION	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	BUDGET	BUDGET	BUDGET	5 YEAR	5 YEAR	YTD 2023
	2018	2019	2020	2021	2022	2022	2023	2024	AVERAGE	MEDIAN	ANNUALIZED
Repairs-Autos & Trucks	6,393	7,464	5,322	8,689	20,477	5,800	5,800	-	9,669	7,464	4,861
Repairs-Generators	-	-	-	883	4,378	1,000	1,000	1,000	1,052	-	-
Repairs & Maint-Equipment	8,739	9,072	28,746	22,904	8,246	25,300	24,600	24,000	15,541	9,072	1,409
Repairs-Property	23,213	14,151	-	-	-	-	-	-	7,473	-	1,896
Repairs-Tires	785	2,040	4,730	1,848	370	800	-	-	1,954	1,848	4,362
Safety Consulting Fees	24,737	35,376	29,700	14,825	-	67,500	67,500	68,000	20,928	24,737	67,500
Security Services	208,027	192,508	221,146	233,282	278,654	208,000	208,000	324,000	226,724	221,146	328,974
Substance Abuse-Testing	10,955	8,706	3,411	8,561	7,187	4,500	4,500	8,000	7,764	8,561	8,526
Telephone Services	83,975	72,872	76,894	121,396	154,434	81,800	84,180	232,000	101,914	83,975	198,677
Telephone-Cellular & Pager	86,510	90,184	131,736	165,239	155,872	174,396	165,000	130,000	125,908	131,736	146,886
Testing-Outside Services	-	-	-	-	542	-	-	-	108	-	-
Trustee Fees	19,954	18,559	19,678	17,081	17,481	21,000	8,750	11,000	18,550	18,559	17,025
Watershed Planning	-	-	-	-	-	-	5,000	-	-	-	-
WCA Expenses	141,705	157,051	365,032	126,043	105,832	300,000	150,000	100,000	179,133	141,705	90,882
<i>Total Contractual Services</i>	<i>4,835,759</i>	<i>5,478,900</i>	<i>5,918,904</i>	<i>6,213,002</i>	<i>7,451,927</i>	<i>6,020,147</i>	<i>6,581,771</i>	<i>7,166,000</i>	<i>5,979,698</i>	<i>5,767,739</i>	<i>7,350,656</i>
<u>OPERATING SUPPLIES/MATERIALS</u>											
Cashier Shortages	(291)	(1,316)	15	100	-	-	-	-	(296)	-	-
Chem-Chlorine	-	-	-	-	55	-	-	-	11	-	-
Discounts Taken	(386)	(2,086)	(3,506)	(705)	(933)	-	-	-	(1,523)	(933)	(114)
Dues & Subscriptions	60,245	70,989	78,926	112,826	83,515	109,500	91,449	95,000	81,300	78,926	89,338
Empl Educ-Committee Reimbursed	11,807	15,235	5,552	2,042	6,098	-	-	8,000	8,147	6,098	5,466
Empl Expense-Misc	91,197	63,326	58,791	76,530	72,250	65,470	53,340	43,000	72,419	72,250	65,138
Empl Incentive Expense	72,356	57,773	20,739	56,067	90,361	58,000	66,200	95,000	59,459	57,773	42,151
Empl Operator Certification	70	-	325	70	100	300	-	2,000	113	70	153
Empl Orientation Expense	1,819	706	517	39	1,454	-	-	-	907	706	-
Empl Professional Development	88,729	97,261	30,575	13,388	60,205	50,400	109,300	118,000	58,031	60,205	47,265
Empl Training Expense	72,474	63,402	104,462	105,745	55,362	97,200	60,500	105,000	80,289	72,474	67,065
Empl Uniform Expense	8,796	8,515	6,676	4,209	3,165	31,295	5,370	5,000	6,272	6,676	9,115
Empl Uniform Expense - Purchas	-	-	23,627	28,728	16,711	-	25,000	40,000	13,813	16,711	19,597
Empl Uniform Exp Distribution	-	-	-	-	-	(1,000)	-	-	-	-	-
Empl Uniform Expense - Boots	4,090	4,957	3,577	3,485	2,347	-	28,000	28,000	3,691	3,577	30,023
Freight	-	-	-	-	163	-	-	-	33	-	-

2024 OPERATIONS AND MAINTENANCE BUDGET											
COMBINED ADMINISTRATION (CC 23, 30, 31, 32, 33, 34, 35, 36, 37, 38, 41, 42, 43, 45, 47, 48, 49, 141, 142, 143)											
						APPROVED	APPROVED	WORKING			5
ACCOUNT DESCRIPTION	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	BUDGET	BUDGET	BUDGET	5 YEAR	5 YEAR	YTD 2023
	2018	2019	2020	2021	2022	2022	2023	2024	AVERAGE	MEDIAN	ANNUALIZED
Misc Board Member Expense	5,308	723	937	309	970	1,000	1,000	-	1,649	937	135
Misc Equip-Furniture Purchase	178,717	279,030	293,036	308,179	126,609	278,100	273,050	272,000	237,114	279,030	90,655
Misc Litigation Prep Costs	-	1,129	707	26	34	-	-	-	379	34	-
Off Supp-Adhesive/Sealant/Tape	212	93	-	243	20	-	-	-	114	93	-
Off Supp-Disp Food Utensils	3,359	4,650	3,217	3,850	4,790	3,875	3,770	4,000	3,973	3,850	6,447
Office Supp & Expense-Clerical	53,724	61,526	52,207	49,611	46,388	48,950	50,350	52,000	52,691	52,207	44,674
Office Supp & Expense-Other	4,082	12,868	11,081	2,850	2,658	4,500	4,400	7,000	6,708	4,082	15,798
Opr Supp-Bldg & Grds Matls	19,042	23,734	11,083	28,010	10,467	11,250	11,300	18,000	18,467	19,042	21,411
Opr Supp-Cleaning	30,281	34,968	29,448	23,376	19,714	22,850	22,400	20,000	27,557	29,448	18,943
Opr Supp-Cplgs-Clamps	-	-	-	-	-	-	-	-	-	-	628
Opr Supp-Disaster Prep Matls	-	-	321,383	128,294	22,060	-	-	6,000	94,348	22,060	6,714
Opr Supp-Electrical	1,561	303	-	253	587	-	-	-	541	303	807
Opr Supp-Fishrs/Barricades/Sig	-	1,394	2,567	97	-	-	-	-	811	97	-
Opr Supp-Fuel-Off Road	2,297	1,674	1,228	3,679	307	1,300	-	1,000	1,837	1,674	256
Opr Supp-Fuel-On Road	116,739	103,006	69,526	104,209	147,327	101,850	101,460	32,000	108,161	104,209	95,932
Opr Supp-Grease Disposal Suppl	-	-	-	-	-	-	200	-	-	-	0
Opr Supp-Hose	-	278	117	707	942	200	-	-	409	278	-
Opr Supp-Meters	-	36,288	29,747	17,180	2,676	-	-	-	17,178	17,180	890
Opr Supp-Misc	755	569	320	10,798	15,072	5,000	5,000	7,000	5,503	755	12,288
Opr Supp-Mnholes-Castings-Cvrs	108	29	-	527	-	-	-	-	133	29	34
Opr Supp-Mtr/Ive-Boxes-Lids	10,706	4,647	22,912	20,383	480	2,300	1,800	2,000	11,826	10,706	893
Opr Supp-Nuts-Bolts	133	79	166	-	33	-	-	-	82	79	118
Opr Supp-Oil-Lubricant	831	855	442	933	280	550	-	-	668	831	335
Opr Supp-Paint	6,083	4,517	5,351	3,804	7,896	6,200	6,000	6,000	5,530	5,351	10,346
Opr Supp-Pipes-Fittings	2,101	3,290	2,355	2,124	1,962	500	-	1,000	2,366	2,124	7,105
Opr Supp-Purchasing Card	(804)	(1,550)	(1,749)	(24)	(15)	-	-	-	(828)	(804)	18
Opr Supp-Radmix-Asph-Concrete	274	142	23	61	165	200	-	-	133	142	-
Opr Supp-Rainsuits-Hip Boots	194	229	27	75	145	-	-	-	134	145	216
Opr Supp-Safety	9,192	41,544	8,892	29,701	34,192	17,203	19,750	21,000	24,704	29,701	23,219
Opr Supp-Small Tools	12,804	11,815	10,597	16,211	25,110	9,600	9,120	9,000	15,307	12,804	15,355
Opr Supp-Tapping Saddles-Slves	-	-	-	-	120	-	-	-	24	-	233
Opr Supp-Valves	-	-	-	-	92	-	-	-	18	-	-
Opr Supp-Wldg-Acetyl-Oxygen	347	-	-	-	400	-	-	-	149	-	-

2024 OPERATIONS AND MAINTENANCE BUDGET											
COMBINED ADMINISTRATION (CC 23, 30, 31, 32, 33, 34, 35, 36, 37, 38, 41, 42, 43, 45, 47, 48, 49, 141, 142, 143)											
						APPROVED	APPROVED	WORKING			5
ACCOUNT DESCRIPTION	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	BUDGET	BUDGET	BUDGET	5 YEAR	5 YEAR	YTD 2023
	2018	2019	2020	2021	2022	2022	2023	2024	AVERAGE	MEDIAN	ANNUALIZED
Parts-Equipment	8,164	3,238	1,812	1,239	4,045	1,300	700	1,000	3,700	3,238	1,983
Parts-Generators	397	218	949	748	155	-	-	-	494	397	878
Parts-Meters/Backflows	6,283	88,554	10,164	8,389	26,250	4,500	4,500	-	27,928	10,164	5,021
Parts-Veh/Equip-Tires	5,896	6,154	2,574	3,594	7,400	(18,720)	-	-	5,124	5,896	9,531
Parts-Vehicles	19,743	22,198	11,349	17,652	15,736	5,600	5,050	-	17,336	17,652	14,384
Postage and Bill Outsourcing	840,628	967,536	971,738	962,318	1,099,537	998,775	1,012,125	1,217,000	968,351	967,536	1,124,501
Public Relations	139,675	278,809	151,821	143,395	168,720	155,000	200,000	194,000	176,484	151,821	214,838
Invoice Tolerance	189	1	(247,462)	20	0	-	-	-	(49,450)	1	675
Received - Not Invoiced	48,689	3,034	(87,869)	(6,272)	2,469	-	-	-	(7,990)	2,469	-
<b>Total Operating Supplies and Materials</b>	<b>1,938,614</b>	<b>2,376,334</b>	<b>2,020,973</b>	<b>2,289,073</b>	<b>2,186,646</b>	<b>2,073,048</b>	<b>2,171,134</b>	<b>2,409,000</b>	<b>2,162,328</b>	<b>2,130,095</b>	<b>2,120,456</b>
<b>Total Cost Center Operating Expenses</b>	<b>19,702,151</b>	<b>17,362,468</b>	<b>17,470,121</b>	<b>20,662,690</b>	<b>16,054,153</b>	<b>21,338,271</b>	<b>21,553,955</b>	<b>22,438,000</b>	<b>18,250,317</b>	<b>17,121,055</b>	<b>20,662,079</b>
<b>% CHANGE FROM PRIOR YEAR</b>		<b>-12%</b>	<b>1%</b>	<b>18%</b>	<b>-22%</b>		<b>1%</b>	<b>4%</b>			

## 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 2024 budgeted year.

2024 OPERATIONS AND MAINTENANCE BUDGET  
POSITIONS SUMMARY

POSITION	2022 BUDGET	2023 BUDGET	2023 BUDGET AMENDMENTS	2023 BUDGET AS AMENDED - INCLUDING TRANSFERS & SWAPS	2023 CURRENT IN PLACE 07/01/22	2024 ELIMINATIONS	2024 VACANT POSITIONS	2024 VACANT POSITIONS ELIMINATED	2024 PROMOTIONS/S WAPS	2024 NEW POSITIONS	2024 BUDGET
Water Supply	3.0	3.0	0.0	3.0	3.0	(1.0)	0.0	1.0	0.0	1.0	4.0
Water Treatment	28.3	34.5	1.0	35.5	33.5	0.0	2.0	0.0	0.0	0.0	35.5
Wastewater Treatment	38.0	39.5	0.0	39.5	37.0	0.0	2.5	0.0	0.0	0.0	39.5
Transmission and Collection	137.0	132.0	5.0	137.0	103.0	0.0	34.0	0.0	0.0	0.0	137.0
Support	45.0	39.0	(3.0)	36.0	31.5	0.0	4.5	0.0	0.0	0.0	36.0
Administration	118.5	114.0	(2.5)	111.5	100.5	(1.0)	11.0	0.0	1.0	0.0	111.5
Total	369.75	362.00	0.50	362.50	308.50	(2.00)	54.00	1.00	1.00	1.00	363.50



## **CAPITAL IMPROVEMENT BUDGET**

## Master Plan

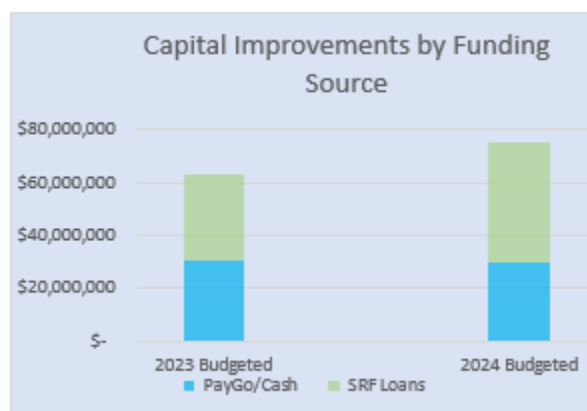
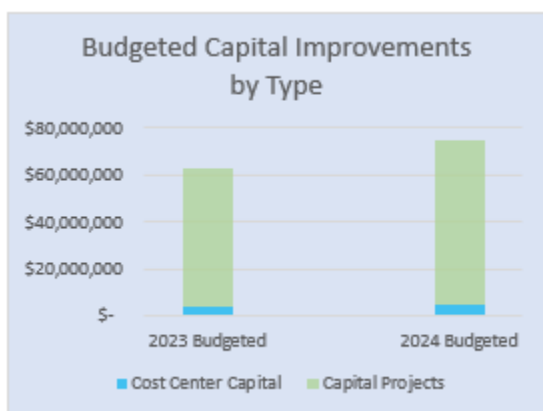
The Board has developed a “Master Plan” to help aid in our aging infrastructure. The Master Plan is a 15-year program for renewing aging infrastructure. The plan was developed by studying all of MAWSS infrastructure and identifying projects necessary to repair or replace facilities that are at high risk 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 Phase II of the Master Plan and it is projected to cost approximately \$85,000,000. We expect to receive the initial loans for Phase II in early 2024. 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		
	2023 Budgeted	2024 Budgeted		2023 Budgeted	2024 Budgeted
Cost Center Capital	\$ 4,466,800	\$ 4,612,403	PayGo/Cash	\$ 30,200,000	\$ 30,000,000
Capital Projects	58,776,900	70,687,597	SRF Loans	33,043,700	45,300,000
Total Capital	\$ 63,243,700	\$ 75,300,000	Total Funding	\$ 63,243,700	\$ 75,300,000



## Capital Projects

Below is a list of the Capital Projects and Expenses for 2023 and 2024 (including Cost Center Capital).

THE BOARD OF WATER AND SEWER COMMISSIONERS				
OF THE CITY OF MOBILE				
2024 CAPITAL BUDGET Proposed Final				
PROJECT DESCRIPTION	Funding	Project Type	2023 Approved Budget	2024 Proposed Final
<b>Cost Center Capital</b>				
Cost Center Repair & Replacement	Cash	R&R	2,093,000	2,618,803
Fleet Vehicle and Equipment Replacement	Cash	R&R	1,865,800	1,585,600
Cost Center Expansion/New Purchases	Cash	New	508,000	408,000
<b>Total Cash Funded</b>			<b>4,466,800</b>	<b>4,612,403</b>
<b>Total Non-Cash Funded (\$RF)</b>			-	-
<b>Total</b>			<b>4,466,800</b>	<b>4,612,403</b>
<b>Customer Service</b>				
Customer Service Building Renovations	Cash	New Work - Sys Imp		500,000
<b>Total Cash Funded</b>			-	<b>500,000</b>
<b>Total Non-Cash Funded (\$RF)</b>			-	-
<b>Total</b>			-	<b>500,000</b>
<b>Distribution System</b>				
Main Line Valve Installation or Replacement (Master Plan)	Cash	R&R		2,442,597
Water Line Looping and Associated Upgrades	Cash	New Work-Sys Imp	418,200	350,000
Annual Contract for Service Line Replacement and Leaks	Cash	R&R	300,000	300,000
Automatic Flushing Program	Cash	New Work - Reg	100,000	100,000
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 (Broad to Ezra Trice)	Cash (2022 Bond Refinancing)	R&R	2,000,000	
Tennessee St. Area 12" Water Main Relocation (Broad to Ezra Trice)	Cash	R&R	1,000,000	
Tennessee St. Area 12" Water Main Relocation (Broad to Ezra Trice)	Cash (2022 Bond Refinancing)	R&R		900,000
Tennessee St. Area 16" Water Main Relocation (Broad to Owen)	Cash	R&R		100,000
Pine Hill Drive Water Line Replacement (In Eslava Express Sewer Proj.)	Cash (2022 Bond Refinancing)	R&R		400,000
<b>Total Cash Funded</b>			<b>3,818,200</b>	<b>4,592,597</b>
<b>Total Non-Cash Funded (\$RF)</b>			<b>9,407,700</b>	-
<b>Total</b>			<b>13,225,900</b>	<b>4,592,597</b>
			-	-
<b>Distribution System/Sewer Collection System</b>				
Utility Relocation ALDOT and County ROW Projects	Cash	New Work - Other	250,000	285,000
City Coordination Projects	Cash	New Work - Other	250,000	250,000
St. Louis Street (City ROW Restoration)	Cash	R&R	1,000,000	
McGregor North Water and Sewer Replacement (City ROW Restoration)	Cash	R&R	350,000	
MLK Avenue - Broad St. to Butchers Lane (City ROW Restoration)	Cash	R&R	1,000,000	1,200,000
Mobile County MCR-2012-001 Tanner Williams Rd Snow to Ziegler	Cash	New Work System Imp	950,000	
<b>Total Cash Funded</b>			<b>3,800,000</b>	<b>1,735,000</b>
<b>Total Non-Cash Funded (\$RF)</b>			-	-
<b>Total</b>			<b>3,800,000</b>	<b>1,735,000</b>

THE BOARD OF WATER AND SEWER COMMISSIONERS				
OF THE CITY OF MOBILE				
2024 CAPITAL BUDGET Proposed Final				
PROJECT DESCRIPTION	Funding	Project Type	2023 Approved Budget	2024 Proposed Final
<b>Distribution System Booster Stations/Storage</b>				
Paint Water Tanks	Cash	R&R	150,000	150,000
<b>Total Cash Funded</b>			<b>150,000</b>	<b>150,000</b>
<b>Total Non-Cash Funded (SRF)</b>			-	-
<b>Total</b>			<b>150,000</b>	<b>150,000</b>
			-	-
<b>Decentralized Treatment Facilities</b>				
Hutchens OSTF Redirect LS FM to Richmond LS121	Cash	New Work - Sys Imp	200,000	
<b>Total Cash Funded</b>			<b>200,000</b>	-
<b>Total Non-Cash Funded (SRF)</b>			-	-
<b>Total</b>			<b>200,000</b>	-
<b>Myers WTP</b>				
Myers WTP SCADA Improvement Project Plus Water Facility HMI Upgrades	2022 MP PH1 DWSRF	R&R	1,100,000	
Demolish Lime Silo	Cash	New Work - Sys Imp	350,000	
Myers WTP Roof Replacement	Cash	R&R		650,000
<b>Total Cash Funded</b>			<b>350,000</b>	<b>650,000</b>
<b>Total Non-Cash Funded (SRF)</b>			<b>1,100,000</b>	-
<b>Total</b>			<b>1,450,000</b>	<b>650,000</b>
			-	-
<b>Other</b>				
Private Lateral Loans	Cash	New Work - Cus Svc	20,000	40,000
Engineering Studies and Other General Services	Cash	New Work - Sys Imp	300,000	350,000
New Service - Unidentified Projects (Contribution to Developers)	Cash	New Work - Sys Exp	250,000	250,000
Convert EMA Bidg to Laboratory and Pretreatment Bidg(Including Contents)	Cash	New Work-Sys Imp	200,000	300,000
SCADA Review for Capital Projects	Cash	New Work-Sys Imp	50,000	50,000
Underground Storage Tank Replacement	Cash	New Work - Reg	500,000	400,000
Board Room Upgrades	Cash	New Work - Sys Imp	500,000	100,000
AMI Meter Installations	Cash	New Work - Sys Imp		200,000
Raw Water Meter Installations	Cash			200,000
<b>Total Cash Funded</b>			<b>1,820,000</b>	<b>1,890,000</b>
<b>Total Non-Cash Funded (SRF)</b>			-	-
<b>Total</b>			<b>1,820,000</b>	<b>1,890,000</b>
			-	-
<b>Big Creek Lake Raw Water System</b>				
Strategic BMP Equipment and Storage (MP2)	DWSRF MP PH2	New Work - Sys Imp	<del>500,000</del>	500,000
Early Contaminant Warning System (MP2)	DWSRF MP PH 2	New Work - Sys Imp		700,000
BCL Pump Station By-pass Fittings (MP2)	DWSRF MP PH2	New Work - Sys Imp	<del>500,000</del>	500,000
BCL Pump Station By-pass Fittings (MP2)	Cash	New Work Sys Imp		100,000
Big Creek Lake Toe of Dam Berm Modifications	DWSRF MP PH2	New Work - Sys Imp	<del>2,000,000</del>	2,000,000
Big Creek Lake Source Water Assessment	Cash	New Work - Reg	200,000	

THE BOARD OF WATER AND SEWER COMMISSIONERS				
OF THE CITY OF MOBILE				
2024 CAPITAL BUDGET Proposed Final				
PROJECT DESCRIPTION	Funding	Project Type	2023 Approved Budget	2024 Proposed Final
Hydrologic and Hydraulic Update	Cash	New Work - Sys Imp		70,000
Spillway Geophysical Survey	Cash	New Work - Sys Imp		45,000
Total Cash Funded			200,000	215,000
Total Non-Cash Funded (SRF)			3,000,000	3,700,000
Total			3,200,000	3,915,000
			-	-
Mobile River Raw Water System				
Install Sheet Pile Wall at Bucks	Cash	New Work - Sys Imp	720,000	650,000
Total Cash Funded			720,000	650,000
Total Non-Cash Funded (SRF)			-	-
Total			720,000	650,000
			-	-
Sewer Collection System (Gravity Sewers)				
Manhole Rehab	Cash	R&R	750,000	500,000
Sewer Lateral Replacement (Fund from O&M)*	Cash	R&R	1,250,000	1,250,000
Replace Old Manhole Castings	Cash	R&R	500,000	350,000
CIPP Sewer Lining (Large Diameter)	Cash	R&R	1,000,000	1,450,000
CIPP Sewer Lining (Large Diameter)	Cash (2022 Bond Refinancing)	R&R		1,300,000
Sanitary Sewer Rehab & Maintenance	Cash	R&R	1,500,000	1,800,000
CIPP Sewer Lining (Small Diameter)	Cash	R&R	1,900,000	1,500,000
CIPP Lateral Lining	Cash	R&R	500,000	500,000
Gravity Sewer Ingress, Egress and Erosion Issues	Cash	R&R	1,250,000	1,000,000
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	25,000	25,000
Virginia Street Area Large Diameter CIPP (Change to Florida St. Laterals)	CWSRF MP PH2	R&R		2,000,000
Beauregard Street Area Large Diameter CIPP (Change to Mobile St. Laterals)	CWSRF MP PH2	R&R		2,500,000
Total Cash Funded			8,925,000	9,925,000
Total Non-Cash Funded (SRF)			-	4,500,000
Total			8,925,000	14,425,000
			-	-
Sewer Transmission (LS, Force Mains, SWATs)				
Low Pressure Force Main Check Valve Installations	Cash	New Work - Sys Imp	350,000	100,000
Eslava Creek SWAT (MP) Consent Decree (Additional Funding)2026	2022 CWSRF MP Phase I (Close 2023)	New Work - Reg		5,864,000
Eslava Creek Trunk (MP) (Consent Decree) 2026	2022 MP PH1 CWSRF (Close 2023)	New Work - Reg		14,500,000
Eslava Creek FM Slip Lining of Phase 3 PCOP	2022 MP PH1 CWSRF	R&R	8,000,000	1,000,000
Redirect Baker and Abilene Lift Stations To Augusta Lift Station	Cash	New Work- Cap Imp	900,000	300,000
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	250,000
Halls Mill Creek Lift Station Surge Tank	Cash			600,000
Perch Creek Force Main Fittings Replacement	Cash			200,000
Three Mile Creek SWAT Bar Screen	Cash	New Work - Sys Imp		650,000



THE BOARD OF WATER AND SEWER COMMISSIONERS				
OF THE CITY OF MOBILE				
2024 CAPITAL BUDGET Proposed Final				
PROJECT DESCRIPTION	Funding	Project Type	2023 Approved Budget	2024 Proposed Final
Norton's Lane SWAT Bar Screen	Cash	New Work - Sys Imp		750,000
Replace Schillinger Road FM ARVs	Cash			250,000
Total Cash Funded			2,550,000	3,100,000
Total Non-Cash Funded (SRF)			8,000,000	21,364,000
Total			10,550,000	24,464,000
			-	-
Stickney WTP				
Stickney WTP50 MG Reservoir Rehabilitation (MP)	2023 MP DWSRF	R&R	10,000,000	
Stickney WTP Electrical Upgrades (MP) (Change Orders)	Cash			330,000
Stickney WTP Physical Security Upgrades (MP2)	DWSRF MP Phase 1	New Work - Sys Imp	800,000	
Stickney Filter Rehab (Sand, anthracite, valves, actuators, SCADA)(MP2)	DWSRF MP Phase 2	R&R	736,000	6,736,000
PS 2nd Floor and Main Bldg Renovations for Offices, Ctl Room, Lab and Conf Rm	Cash	New Work-Sys Imp	800,000	
Stickney WTP Settling Basin Structural Rehab	DWSRF MP Phase 2	R&R		1,500,000
Total Cash Funded			800,000	330,000
Total Non-Cash Funded (SRF)			11,536,000	8,236,000
Total			12,336,000	8,566,000
			-	-
Wright Smith Jr. WWTP				
Trickling Filter Arm Replacement	Cash	R&R	1,250,000	
Smith WWTP SCADA Hardware Upgrades	Cash	R&R		700,000
Smith WWTP Electrical Upgrades	CWSRF MP Phase 2	R&R		7,500,000
Clarifier Weir Leveling and Grouting	Cash			300,000
Total Cash Funded			1,250,000	1,000,000
Total Non-Cash Funded (SRF)			-	7,500,000
Total			1,250,000	8,500,000
Williams WWTP				
Clean/Repair Digesters	Cash	New Work - Other	500,000	
Parshall Flume Modifications	Cash	R&R	500,000	300,000
Biological Nutrient Removal Process Upgrades (MP2) Study	Cash	New Work-Reg	150,000	
Demolish Old Dewatering Building (MP1)	Cash	R&R		150,000
Administration Building Interior Renovations	Cash	R&R		200,000
Total Cash Funded			1,150,000	650,000
Total Non-Cash Funded (SRF)			-	-
Total			1,150,000	650,000
			-	-
Projected PayGo/Cash Capital Budget (Including Capital Reserve Funds)			30,200,000	30,000,000
Total Budget Non-Cash Funded (SRF)			33,043,700	45,300,000
Total Budget			63,243,700	75,300,000

## **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.)
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
2022	28.11	10,258.77	46.8%	11.65	4,251.89	38.8%	39.76	14,510.66	44.2%	14.51
10 Year Average	26.19	9,563.58	44%	11.37	4,157.33	38%	37.59	13,720.91	42%	13.72

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

**TOTAL NUMBER OF CUSTOMERS  
Last Ten Years**

<b>YEAR</b>	<b>WATER</b>	<b>SEWER</b>	<b>TOTAL</b>
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
2022	86,873	83,946	90,455

**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
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
2022	413,891	52,813	\$ 46,418	\$ 52,464	193,070	2.7%	187,782

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  
2022 AND NINE YEARS AGO**

Employer	2022			2013		
	Full-Time Employees	Rank	Percentage of Total Employment	Full-Time Employees	Rank	Percentage of Total Employment
Mobile County Public School System	7,200	1	3.89%	7,250	1	3.96%
Mobile Infirmary Medical Center	6,000	2	3.25%	5,100	3	2.78%
Univ of South Alabama & USA Medical Facilities	5,500	3	2.97%	5,151	2	2.81%
Austal USA	4,900	4	2.65%	3,800	4	2.07%
City of Mobile	2,200	5	1.19%	2,323	5	1.27%
PCH Hotels & Resorts	2,000	6	1.08%	-	-	-
CPSI	2,000	7	1.08%	-	-	-
AM/NS Calvert (formerly ThyssenKrupp Steel)	1,600	8	0.87%	1,490	8	0.81%
Altapointe	1,450	9	0.78%	-	-	-
Airbus	1,400	10	0.76%	-	-	-
Mobile County	-	-	-	1,650	6	0.90%
Providence Hospital	-	-	-	1,550	7	0.85%
ST Aerospace Mobile	-	-	-	1,300	9	0.71%
Springhill Medical Center	-	-	-	1,200	10	0.66%
<b>Totals</b>	<b>34,250</b>		<b>18.53%</b>	<b>30,814</b>		<b>16.82%</b>
<b>Total Number of Employees - All Mobile County Employers</b>	<b>184,874</b>			<b>183,171</b>		

Source: Mobile Area Chamber of Commerce

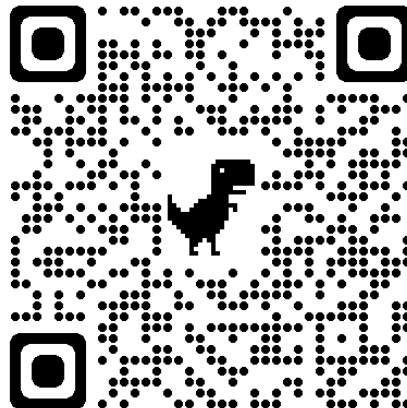
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