

2025

FY 2025 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
2025 BUDGET
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INTRODUCTION



December 2, 2024

To the Board of Commissioners and Customers of the Board,

I am pleased to present the 2025 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 2025 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 mid 2025. 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 2025. 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 2025 with completion in 2026. Filter and SCADA upgrades to the Stickney Water Treatment Plant will begin in 2025 with completion expected in 2028. Renovations of the Low Head Pump Building on the second floor at the Stickney Water Treatment Plant will begin in 2025 with completion in 2026. The warehouse space on the second floor is being converted into new control room, laboratory and offices for operations personnel.

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 in construction with completion dates in 2026.

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 2025 with completion in 2026.

The C.C. Williams Wastewater Treatment Plant Dewatering Facility is complete. 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. A new chlorine and sulfur dioxide building will be bid in 2025 with completion in 2026.

The 4.5 mile Eslava Creek Force Main Replacement project is complete. The Phase 1 process of slip-lining the old force main began in 2024 and will be completed in 2025. Phase 2, final, will be bid in 2025 with completion in 2026.

The Crenshaw St. Lift Station and Force Main upgrades project is complete. Magnolia Grove Lift Station and Force Main are complete. The Mobile Street Force Main and Lift Station Upgrade Projects are complete.

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.

A project to construct a toe berm at the base of Big Creek Lake Dam has been bid and will start construction in 2025. The project will be completed in 2025. The purpose of the project is to provide additional safety factors to the dam.

Key Objectives to the 2025 budget:

- Sustain the production and treatment of quality water and wastewater services to the citizens of Mobile, AL.
- Continue to monitor annual contracts and the use of outside providers.
- Ensure pay and benefits remain fair and competitive by implementing a Cost-of-Living Adjustment for the fourth 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 II of the Master Plan
- Engage in a Cost-of-Service Study to ensure revenue requirements will be met to sustain a balanced budget for 2026.
- Review customer payment options to ensure we are using the most cost-effective methods to collect payments.
- Focus on completing the Master Plan for our IT Department and continue to upgrade our technological system.

FY 2025 BUDGET HIGHLIGHTS & ASSUMPTIONS

- With consumption projected to be slightly more in 2025 compared to 2023, we have to assume consumption will remain the same if not lower in 2025. With all of these factors in mind; inflation, consumption, operating expenses, capital expenditures, and debt service needs of the Board, there will be 3% rate increase on volumetric charges. A Cost-of-Service study will be performed by an independent third-party consulting firm. This study will realign our revenue requirements need to sustain a balanced budget in future years. The rate increase is projected to increase operating revenues by approximately \$3.6 million. Total revenue is budgeted to be approximately \$139 million.
- The Budget assumes the additional debt requirements that will go into effect during the 2025 year. The Board anticipates closing three SRF loans totaling approximately \$57 million.
- Operating expenses will increase from the 2024 operating budget. Total operating expenses are projected to be approximately \$75.5 million or a 6.2% increase.
- The total Capital Improvement Budget is \$97.8 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 \$32 million and Capital Improvements funded by debt will be approximately \$65.8 million.
- A 2.5% COLA for active employees is assumed in the overall labor costs. The last COLA the Board implemented was in 2024.
- Budgeted positions remained constant at 363.
- \$875,000 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 do not change from year to year. The biggest differences in priorities from year to year are the capital projects being completed. As with the 2024 year, the priorities of the 2025 Annual Operating and Capital Budget will allow MAWSS to continue to work on completing Phase II of the Master Plan and provide high quality water and wastewater services to our customers while achieving our goals outlined for the next several years.

Sincerely,

Bud McCrory
Executive Director

MISSION STATEMENT

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

VISION STATEMENT

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

VALUES

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



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**Board of Water and Sewer Commissioners of the City of Mobile
Alabama**

For the Fiscal Year Beginning

January 01, 2024

Christopher P. Morill

Executive Director

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

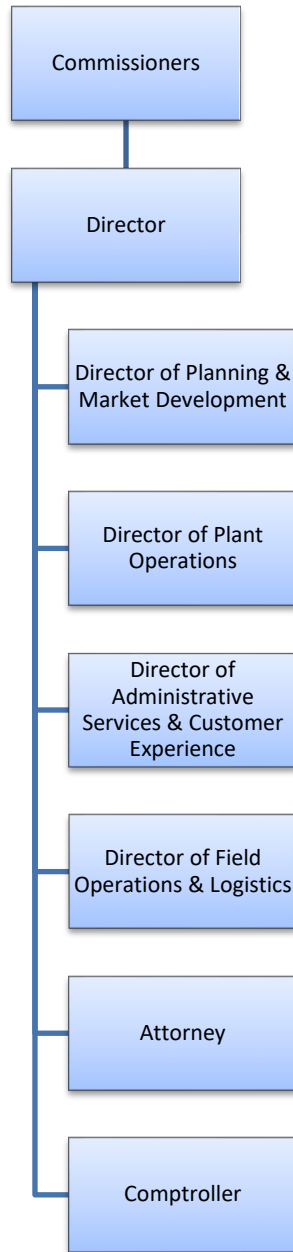
**Appointed Commissioners
FY 2024**

Raymond L. Bell, Jr. Term	Chair August 11, 2020 to October 1, 2024
Thomas Zoghby Term	Vice-Chair March 23, 2021 to October 1, 2026
John Williams Term	Secretary-Treasurer April 3, 2023 to April 3, 2029
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
Maria Gonzalez Term	Commissioner April 4, 2020 to April 28, 2026



**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 2024**

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 91,000 accounts within the City of Mobile and portions of the unincorporated areas of Mobile County. MAWSS also sells treated water from the J. B. Converse Reservoir (Big Creek Lake) to wholesale customers, and untreated or raw water, also from Big Creek Lake, to industrial customers.

Related Organization

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

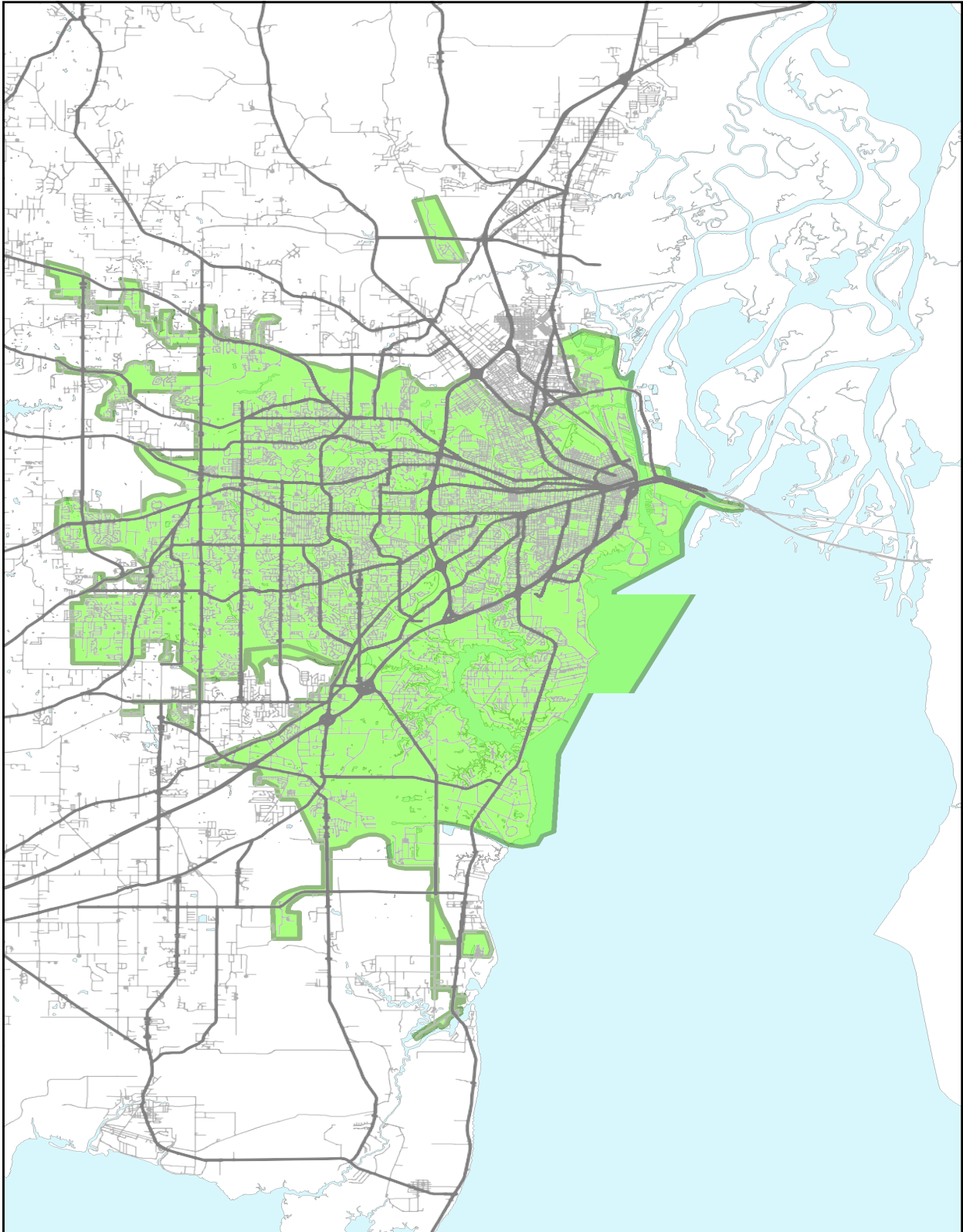
The Board's financial statements and budget have been prepared in conformity with accounting principles generally accepted in the United States of America as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental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

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

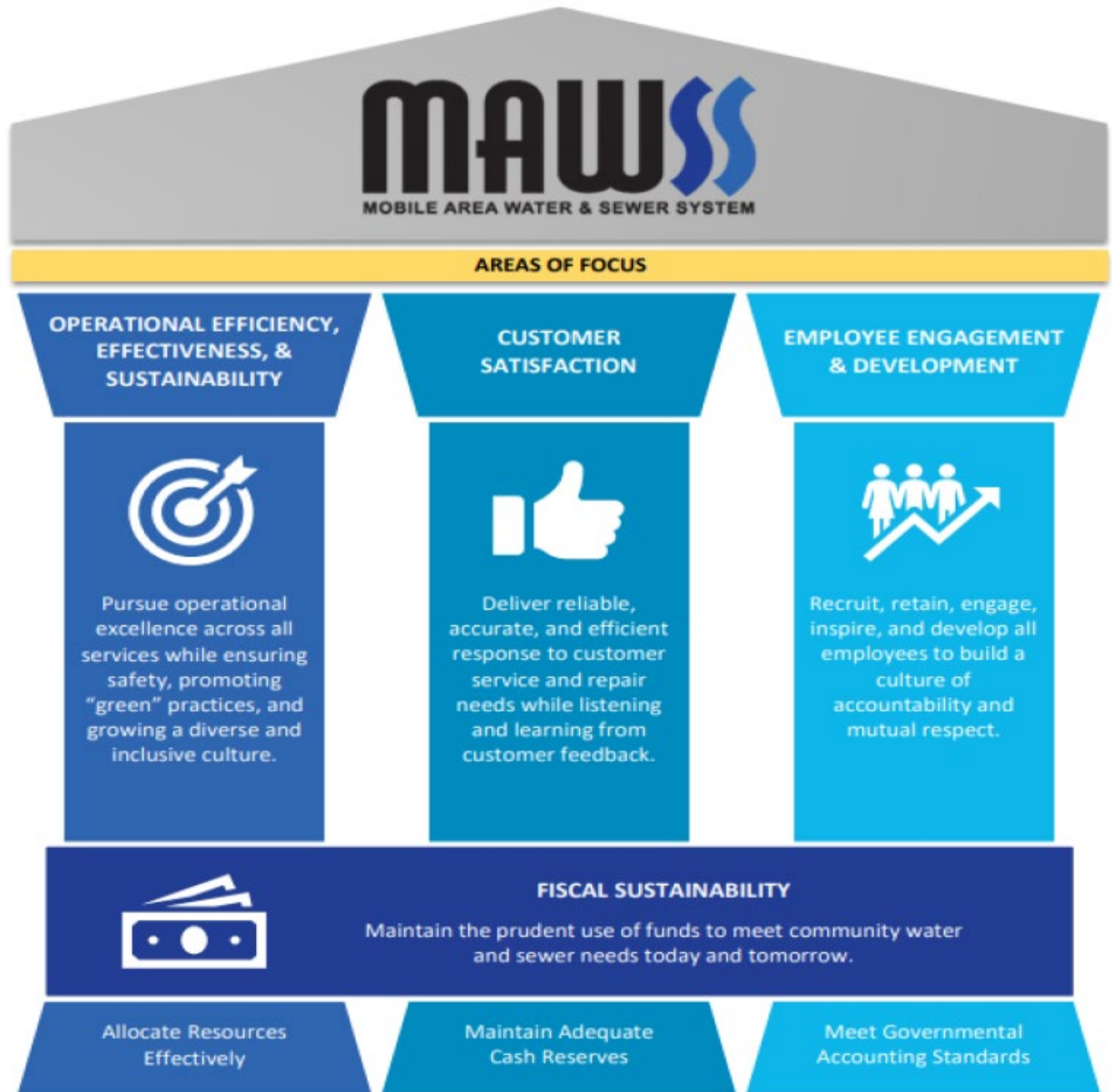
Key Performance Indicators (KPIs)

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

**Service Area
City of Mobile, AL**



OUR STRATEGIC PLAN - VISION 2026





FISCAL SUSTAINABILITY

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

STRATEGIC GOALS AND TACTICS

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

KEY PERFORMANCE INDICATORS

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



OPERATIONAL EFFICIENCY, EFFECTIVENESS, AND SUSTAINABILITY

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

STRATEGIC GOALS AND TACTICS

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

KEY PERFORMANCE INDICATORS

- Percent of rate and fee structure that reflects cost of service (including funding capital investments, O&M, and contribution to fund reserves) - actual compared to budget year over year
- Operating cost coverage (total operational revenues/total operating costs) for water and wastewater
- Total annual water pumped (billions of gallons)
- Percent of complete infrastructure master plan by phase
- Miles of water main
- Miles of sewer main
- Percent of complete technology master plan
- Recordable lost time rate
- Percent of new employees hired from monitored groups (compared with company, labor market, or industry benchmarks)
- Water loss (water pumped/sold)
- Overtime hours to regular hours
- Water main breaks per mile of pipe per year
- Sewer main breaks per mile of pipe per year
- Total percent of eligible expenditures with diverse suppliers



CUSTOMER SATISFACTION

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

STRATEGIC GOALS AND TACTICS

3.1. Deliver reliable, accurate, and efficient response to customer service and repair needs

- A. Automate work order administration
- B. Provide customer real-time usage data
- C. Improve work order scheduling through Infor/GIS connectivity to optimize routing response
- D. Improve interdepartmental resource allocations, sharing, and communication
- E. Study work processes to further understand opportunities to improve efficiency (i.e., cost effectiveness and productivity)
- F. Development of Master Technology Plan
 - i. Software to support customer service improvements
 - ii. Increase employee understanding and use of software to improve customer service levels

3.2. Drive Customer Service improvements based on feedback from current and prospective customers

- A. Establish channels for follow-up customer service feedback at all customer contact points
 - i. Provide customer service survey
 - ii. Automate phone surveys for customer calls
 - iii. Develop service ticket email survey for service call follow-up
 - iv. Provide 'Chat Now' service for immediate website customer contact
 - v. Continue social media feedback
- B. Set up standardized periodic customer feedback/ opportunity review process
 - i. Develop Board and public reporting of feedback-based improvement actions

3.3. Engage and educate all community stakeholders and customers

- A. Develop and deploy "MAWSS Listens" initiative
- B. Continue "Citizen's Water Academy"
- C. Expand local school outreach
- D. Develop community outreach and engagement program
- E. Expand website as an educational tool

3.4. Provide clear and consistent communication to our customers from within all areas of our organization

- A. Identify examples of conflicting communication; design and deploy employee training as needed to eliminate conflicting information

3.5. Expand Customer Assistance Programs

- A. Explore, improve, and enhance MAWSS Customer Financial Assistance Programs and expand public awareness of and participation in programs

KEY PERFORMANCE INDICATORS

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



EMPLOYEE ENGAGEMENT AND DEVELOPMENT

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

STRATEGIC GOALS AND TACTICS

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

KEY PERFORMANCE INDICATORS

- | | |
|---|--|
| • 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 23 Actual			FY 24 Projected			FY 25 Budgeted		
	Requirement	Goal	Actual	Requirement	Goal	Actual	Requirement	Goal	Projected
Debt Service Ratio	1.25	1.5	2.4	1.25	1.5	2.33	1.25	1.5	2.16
Days Cash on Hand	200	200	348	200	200	373	200	200	363
Operating Ratio	N/A	< 56%	50%	N/A	< 56%	50%	N/A	< 56%	55%
Return on Assets	N/A	> 2.41%	5.97%	N/A	> 2.41%	5.48%	N/A	> 2.41%	6.70%

Operational Efficiency

Measurement	FY 23 Actual		FY 24 Projected		FY 25 Budgeted	
	Goal	Actual	Goal	Actual	Goal	Projected
Water Loss	13%	11%	13%	15.00%	13%	-
OT Hours to Regular Hours	<= prior year	4%	<= prior year	3%	<= prior year	0%
Water Main Breaks per 100 Miles of Pipe	18	55	18	55	18	-
Sewer Main Breaks per 100 Miles of Pipe	6	7	6	7	6	-

KPI Tracking (continued)

CUSTOMER SATISFACTION

Measurement	FY 23 Actual		FY 24 Projected		FY 25 Budgeted	
	Goal	Actual	Goal	Actual	Goal	Projected
Monthly Abandoned Call Rate	12.5%	25%	12.5%	9%	12.5%	-
Average Call Wait Time	2:15	18:37	2:15	4:17	2:15	-
Elapsed Time to Complete Customer Work Orders	6	5	6	5	6	-

EMPLOYEE ENGAGEMENT & DEVELOPMENT

Measurement	FY 23 Actual		FY 24 Projected		FY 25 Budgeted	
	Goal	Actual	Goal	Actual	Goal	Projected
Employee Retention Rate	88.0%	85%	88.0%	90%	88.0%	-
Employee Turnover	10%	16%	10%	10%	10%	-
Average training Hours per Employee	25	12	25	15	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 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 uses a financial model to forecast the current year and the next nine years. The current year budget is entered into the model and forecasts the days cash on hand. This model also takes into account our debt service and ensures we stay in compliance with the trust indenture.

The Board revised the Cash Reserve Requirements Policy in December 2015 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 2025 was \$1,700,000.

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 2023, through contributions to an OPEB trust, the Board has funded the liability at a rate of 89%.

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**

	2024 APPROVED BUDGET	2025 PROPOSED BUDGET
REVENUE		
Revenue Derived from Levy and Collection of Water Charges	\$ 47,533,664	\$ 49,018,757
Water Connection (Service Line) Fees	323,966	406,241
Water Connection (Capacity) Fees	137,900	184,240
Miscellaneous Water Revenue	3,075,711	2,799,079
Water Supply System (Industrial)	1,502,855	1,469,966
Total Water Revenue	<u>52,574,096</u>	<u>53,878,283</u>
Revenue Derived from Levy and Collection of Sewer Charges	78,739,504	80,807,303
Sewer Connection (Service Line) Fees	206,506	223,863
Sewer Connection (Capacity) Fees	382,694	478,900
Pre-treatment Fees	637,761	695,000
Miscellaneous Sewer Revenue	1,893,919	1,947,882
Total Sewer Revenue	<u>81,860,384</u>	<u>84,152,948</u>
Investment Revenue	500,000	1,000,000
Miscellaneous Rentals and Other	330,000	265,000
Gross Revenue	<u>135,264,480</u>	<u>139,296,231</u>
 EXPENSES - OPERATION AND MAINTENANCE		
Total Operation and Maintenance		
<i>Less Capitalized Labor and Materials and Depreciation</i>	<u>71,052,000</u>	<u>75,465,000</u>
Net Revenue Before Transfers and Debt Service	<u>64,212,480</u>	<u>63,831,231</u>
 TRANSFERS AND DEBT SERVICE		
Bond Principal and Interest Requirements	4,424,400	7,657,600
State Revolving Loans P & I Requirements	21,400,916	22,956,058
Transfers to CIP Fund		
Cash Transfers	36,562,164	31,392,573
Capitalized Labor and Materials	1,825,000	1,825,000
	<u>38,387,164</u>	<u>33,217,573</u>
Total Transfers and Debt Service	<u>64,212,480</u>	<u>63,831,231</u>
Net Revenue After Transfers and Debt Service	<u>-</u>	<u>-</u>
Net Position - Beginning of the year (based on audit)	488,965,055	521,876,064
Net Position - Ending Balance	<u>\$ 488,965,055</u>	<u>\$ 521,876,064</u>
Debt Service Coverage Ratio	2.49	2.09

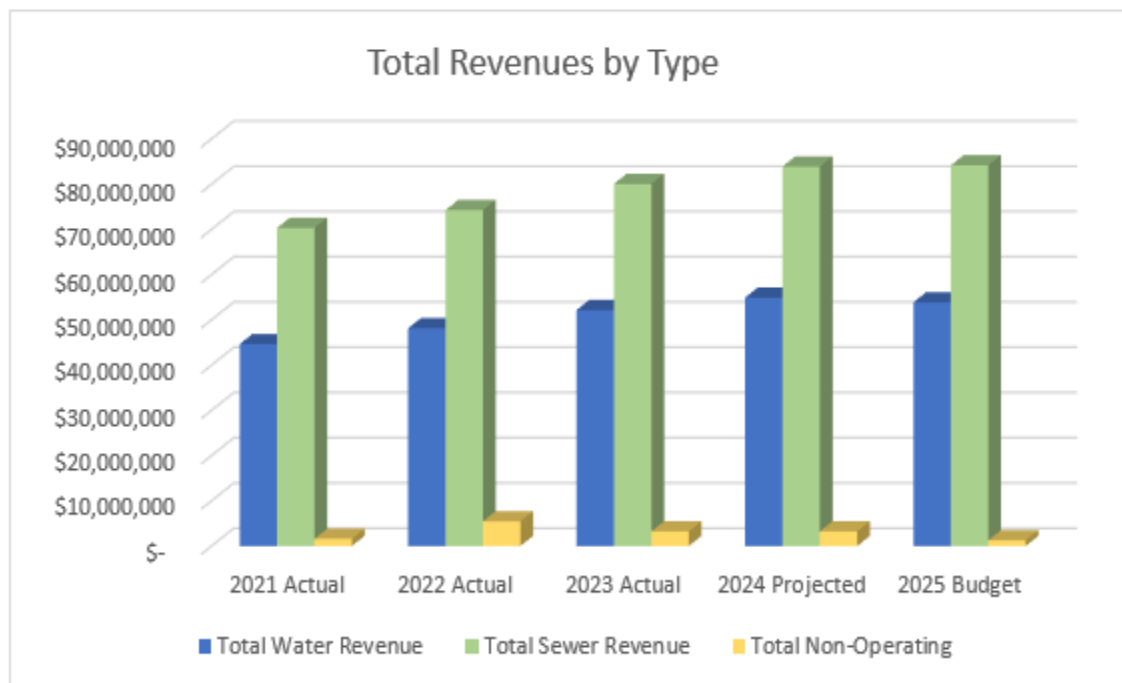
*** Please note the budget is prepared on a cash basis of accounting. This is different from the basis of accounting as presented on our financial statements. The Board does not budget for an increase/decrease in net position.

FINANCIAL TRENDS

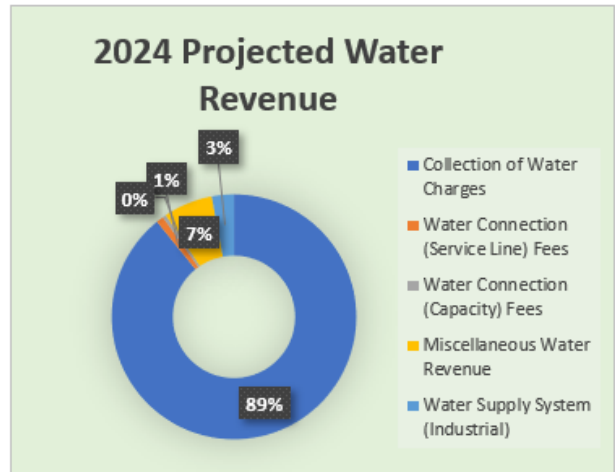
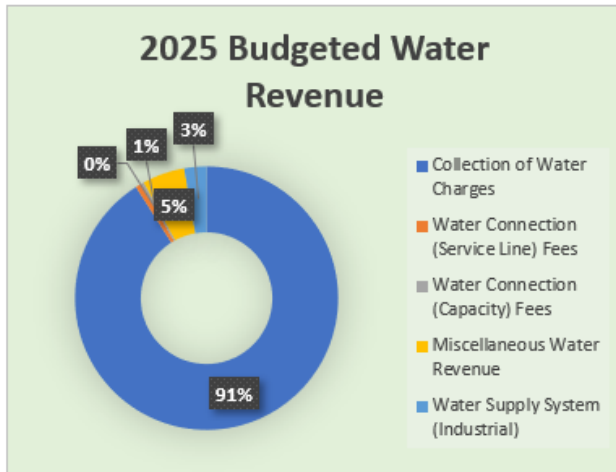
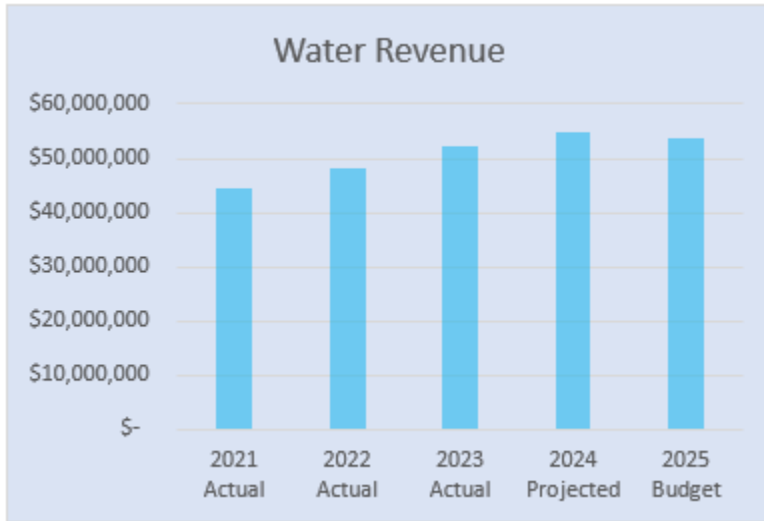
Revenue Development

Current year consumption information is added to the financial planning model and used to project revenues. The determining factors in deciding whether 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 2025 budgeted revenues.

	<u>2021 Actual</u>	<u>2022 Actual</u>	<u>2023 Actual</u>	<u>2024 Projected</u>	<u>2025 Budget</u>
Revenue Derived from Levy and					
Collection of Water Charges	\$ 40,025,427	\$ 43,119,354	\$ 47,301,665	\$ 48,942,947	\$ 49,018,757
Water Connection (Service Line) Fees	234,992	323,966	406,241	532,528	406,241
Water Connection (Capacity) Fees	115,150	137,900	184,240	254,440	184,240
Miscellaneous Water Revenue	2,777,858	3,075,711	2,799,079	3,568,740	2,799,079
Water Supply System (Industrial)	1,480,511	1,480,645	1,469,966	1,598,436	1,469,966
Total Water Revenue	<u>44,633,938</u>	<u>48,137,576</u>	<u>52,161,191</u>	<u>54,897,091</u>	<u>53,878,283</u>
Revenue Derived from Levy and					
Collection of Sewer Charges	67,576,205	71,136,030	76,810,340	79,716,588	80,807,303
Sewer Connection (Service Line) Fees	304,820	206,506	223,863	433,399	223,863
Sewer Connection (Capacity) Fees	329,890	382,694	478,900	695,227	478,900
Pre-treatment Fees	1,508,329	1,893,919	1,947,882	2,219,020	695,000
Miscellaneous Sewer Revenue	608,893	637,761	595,033	804,775	1,947,882
Total Sewer Revenue	<u>70,328,137</u>	<u>74,256,910</u>	<u>80,056,018</u>	<u>83,869,008</u>	<u>84,152,948</u>
Investment Revenue	(51,027)	121,867	3,820,806	4,364,099	1,000,000
Miscellaneous Rentals and Other	1,646,619	5,344,821	(572,499)	(1,104,649)	265,000
Total Non-Operating	<u>1,595,592</u>	<u>5,466,688</u>	<u>3,248,307</u>	<u>3,259,449</u>	<u>1,265,000</u>
TOTAL REVENUE	<u>\$ 116,557,667</u>	<u>\$ 127,861,174</u>	<u>\$ 135,465,516</u>	<u>\$ 142,025,548</u>	<u>\$ 139,296,231</u>

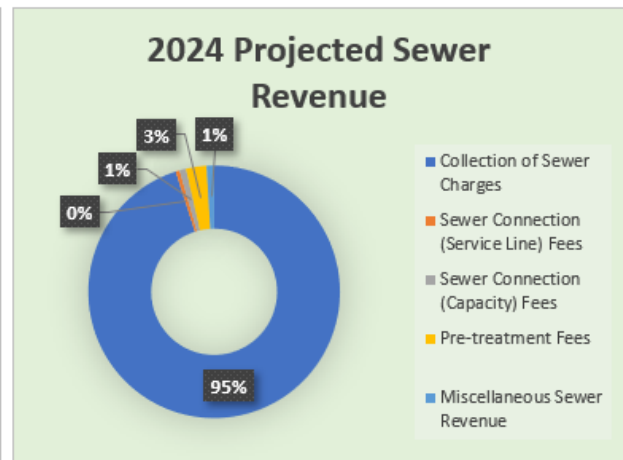
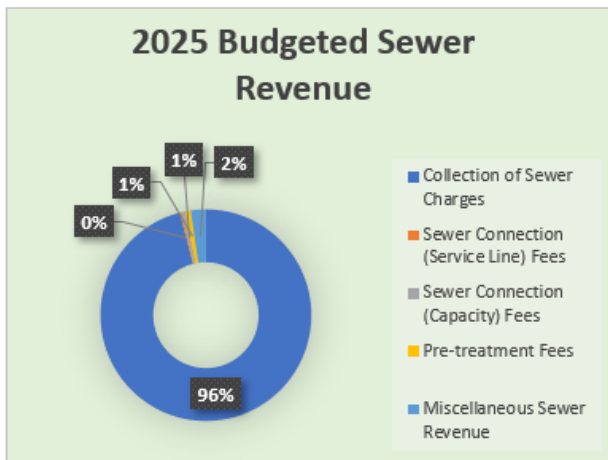
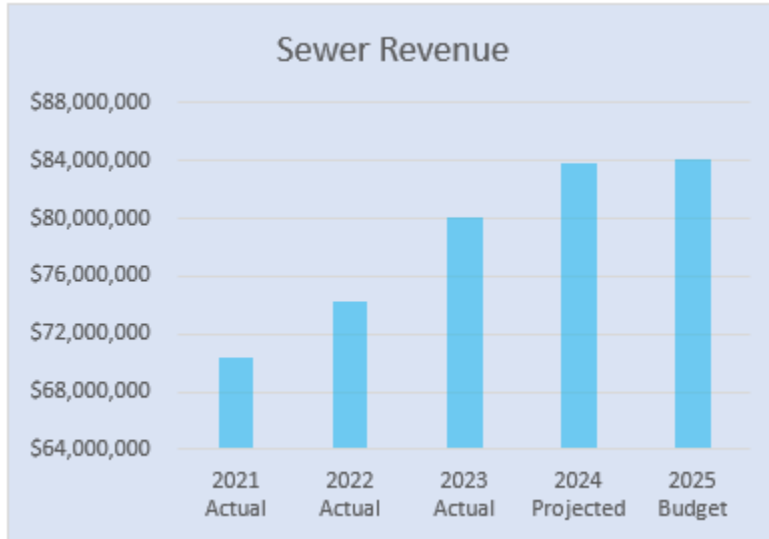


Water Revenue



Water consumption increased approximately 5% in 2024 from 2023. With a 3% increase in inflation, our operating costs and capital costs are projected to be substantially higher in 2025. 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 91% of total water revenue. All other fees and charges will remain the same in 2025. With rising operating costs and capital costs, MAWSS will perform a Cost-of-Service Study in 2025 to ensure we are still meeting our revenue requirements.

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 remain the same in 2025. With rising operating costs and capital costs, MAWSS will perform a Cost-of-Service Study in 2025 to ensure we are still meeting our revenue requirements.

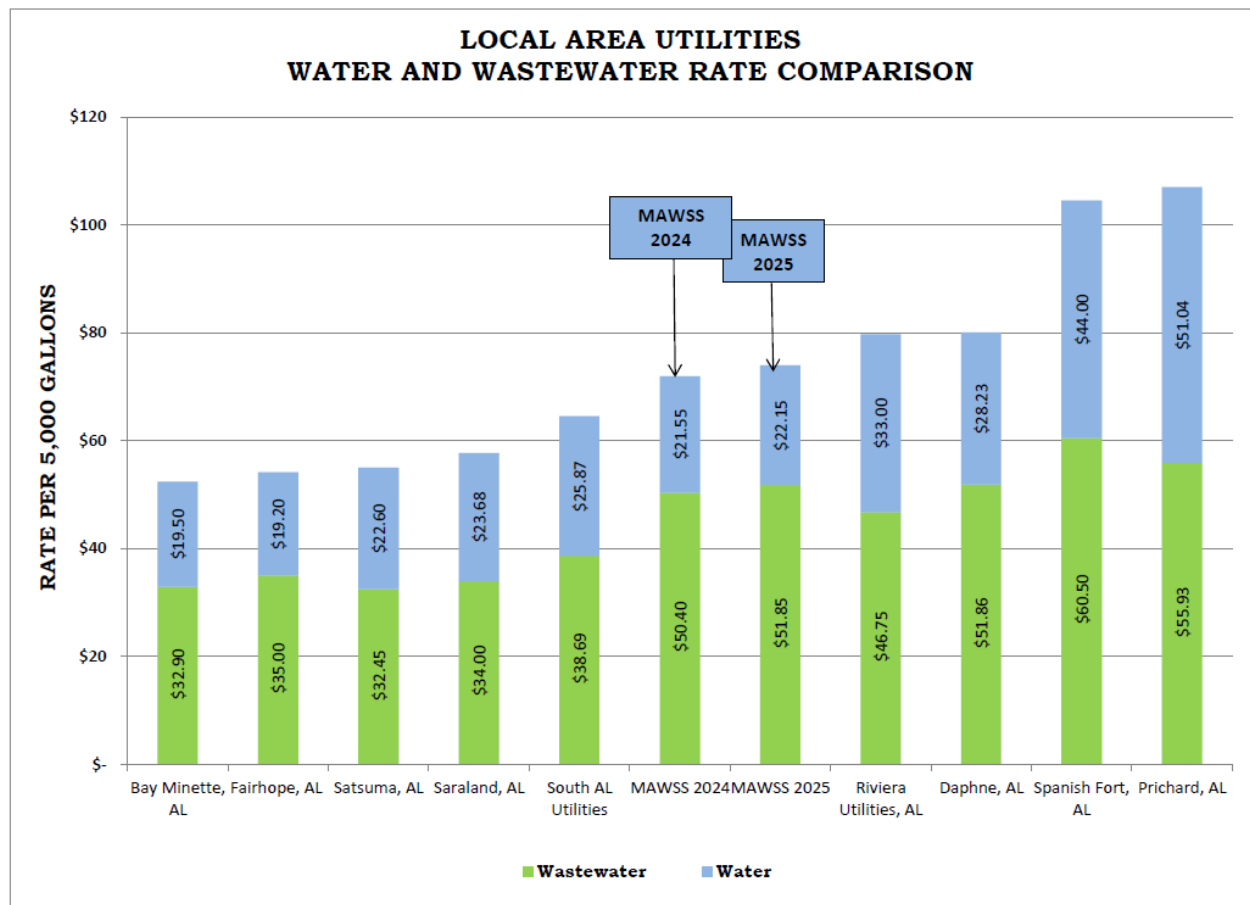
Rates

Effective January 1, 2025, 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/>.

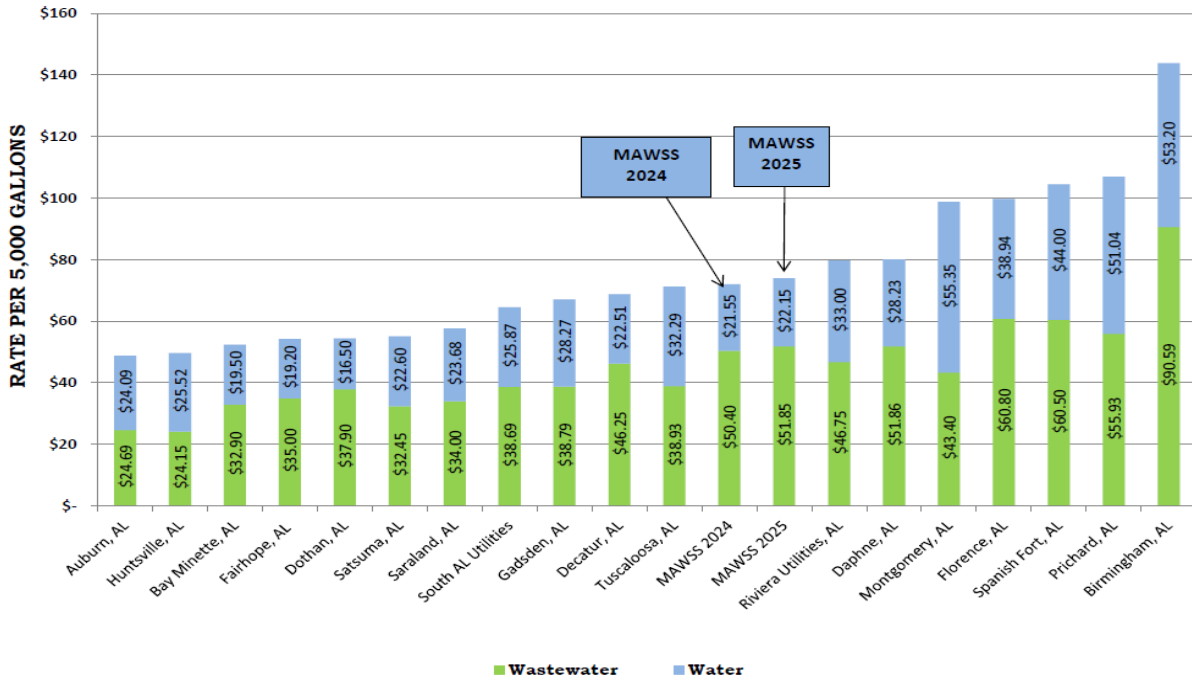
BOARD OF WATER AND SEWER COMMISSIONERS OF THE CITY OF MOBILE
EFFECTS OF COST OF SERVICE RATE INCREASES FOR 2025

	2024				2025				CHANGE PER MONTH		
	WATER	SEWER	ADMIN FEE	TOTAL	WATER	SEWER	ADMIN FEE	TOTAL	WATER	SEWER	TOTAL
RATE PER 1,000 GALLONS	3.85	9.62	-	13.47	3.97	9.91	-	13.88	0.12	0.29	0.41
2,500 GALLONS - MINIMUM	9.75	25.93	4.60	40.28	10.05	26.72	4.60	41.37	0.30	0.79	1.09
5,000 GALLONS	19.37	49.98	4.60	73.95	19.98	51.49	4.60	76.07	0.60	1.51	2.11
7,500 GALLONS	29.00	74.03	4.60	107.63	29.90	76.27	4.60	110.77	0.90	2.24	3.14

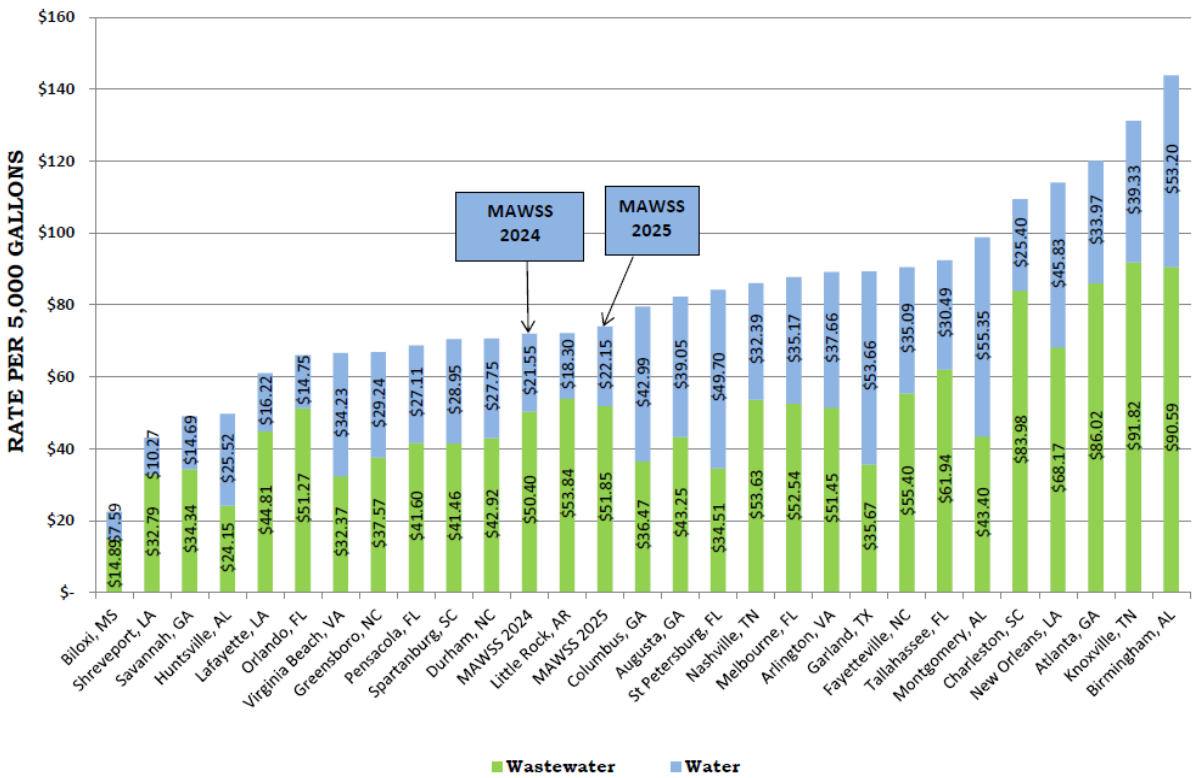
Even with a 3% rate increase to cover capital and operating needs, the Board still holds some of the cheapest rates locally and throughout the Southeastern United States.



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 reflect the same classifications in the board's annual audit:

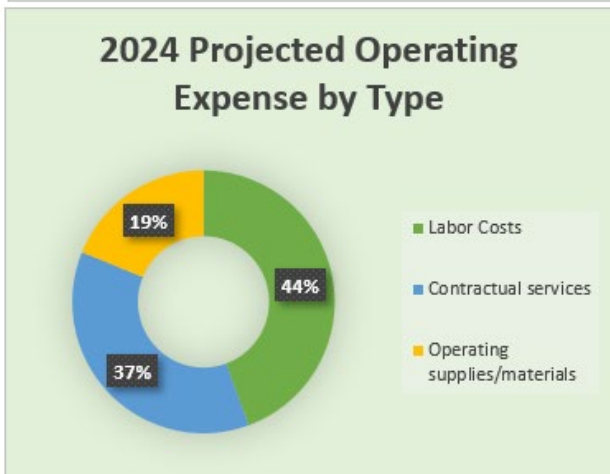
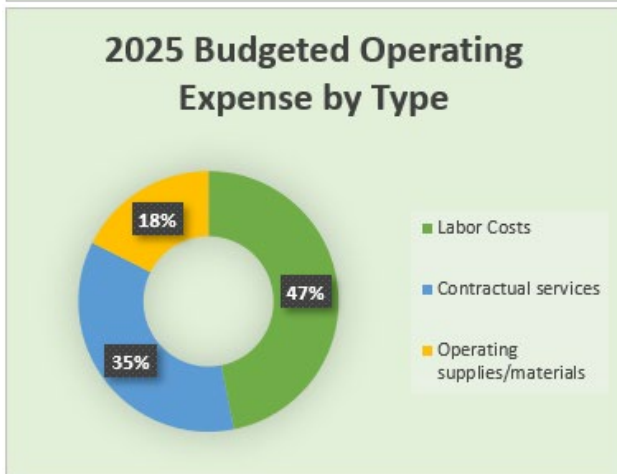
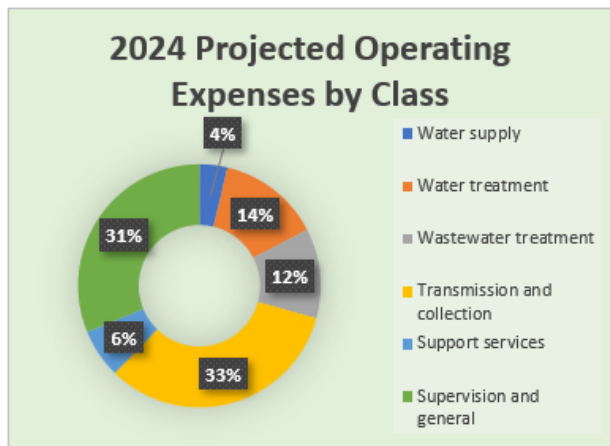
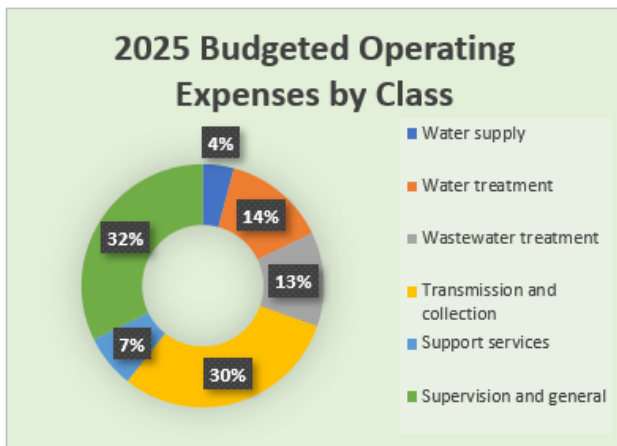
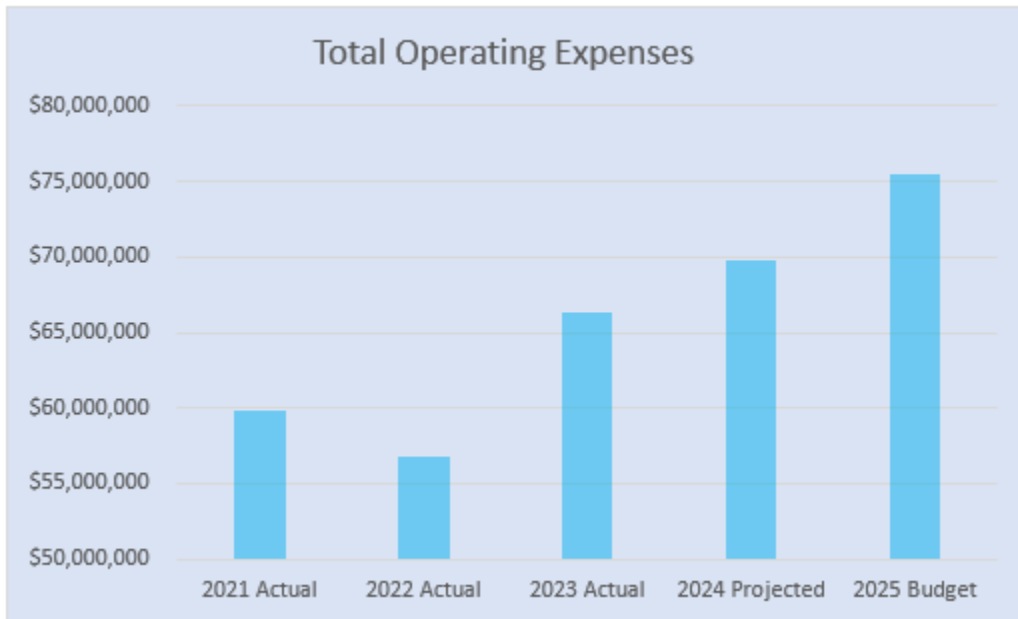
Water Supply
Water Treatment
Wastewater Treatment
Transmission and Collection
Support Services
Administration

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

Operating Expense by Classification					
	<u>2021 Actual</u>	<u>2022 Actual</u>	<u>2023 Actual</u>	<u>2024 Projected</u>	<u>2025 Budget</u>
Water supply	\$ 2,283,823	\$ 2,729,655	\$ 2,705,699	\$ 2,601,455	\$ 3,128,000
Water treatment	6,171,376	7,893,841	9,450,278	\$ 9,525,348	10,375,000
Wastewater treatment	7,282,974	7,452,375	8,891,227	\$ 8,306,125	9,441,000
Transmission and collection	20,235,260	18,227,053	19,904,376	\$ 22,978,987	22,827,000
Support services	4,431,794	4,449,602	4,531,827	\$ 4,567,588	5,328,000
Supervision and general	<u>19,373,109</u>	<u>16,054,827</u>	<u>20,853,406</u>	<u>\$ 21,745,460</u>	<u>24,366,000</u>
Total Operating expenses	<u>\$ 59,778,336</u>	<u>\$ 56,807,353</u>	<u>\$ 66,336,813</u>	<u>\$ 69,724,963</u>	<u>\$ 75,465,000</u>

Operating Expense by Type					
	<u>2021 Actual</u>	<u>2022 Actual</u>	<u>2023 Actual</u>	<u>2024 Projected</u>	<u>2025 Budget</u>
Labor Costs	\$ 29,598,732	\$ 23,372,940	\$ 30,670,457	\$ 30,957,725	\$ 35,376,000
Contractual services	20,423,910	23,450,678	22,491,006	\$ 25,639,847	26,828,000
Operating supplies/materials	<u>9,755,694</u>	<u>9,983,735</u>	<u>13,175,350</u>	<u>\$ 13,127,391</u>	<u>13,261,000</u>
Total Operating expenses	<u>\$ 59,778,336</u>	<u>\$ 56,807,353</u>	<u>\$ 66,336,813</u>	<u>\$ 69,724,963</u>	<u>\$ 75,465,000</u>

Operating Expenses (continued)



Debt Service

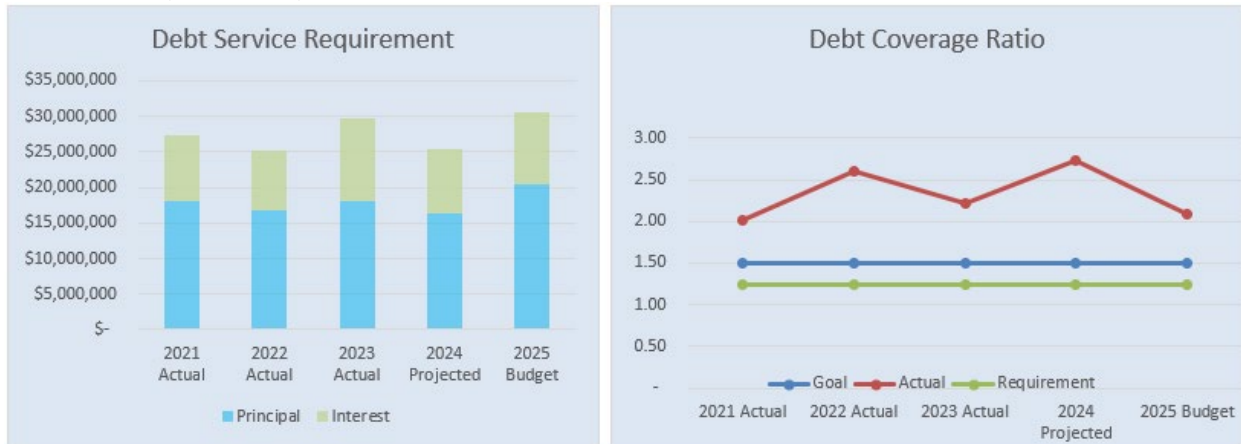
The Board issues water and sewer revenue bonds to provide funds for the acquisition and construction of major capital assets, including infrastructure. The water and sewer revenue bonds are on parity, while the State Revolving Fund bonds are subordinate. Total operating revenues are pledged as security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

During 2024, the Board obtained three State Revolving Fund bonds in the amount of approximately \$23,000,000. These bonds will be used for various capital improvement projects dealing with clean water and drinking water. In 2025, the Board will obtain three more State Revolving Fund loans for the approximate amount of \$57,000,000. 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 ratio. These figures are updated annually into our finance model and revenues are set accordingly to ensure MAWSS maintains its minimum requirement.

	<u>2021 Actual</u>	<u>2022 Actual</u>	<u>2023 Actual</u>	<u>2024 Projected</u>	<u>2025 Budget</u>
Principal	\$ 17,990,232	\$ 16,742,353	\$ 18,063,000	\$ 16,430,000	\$ 20,370,000
Interest	9,303,669	8,479,870	11,644,306	8,867,172	10,243,658
Total	<u>\$ 27,293,901</u>	<u>\$ 25,222,223</u>	<u>\$ 29,707,306</u>	<u>\$ 25,297,172</u>	<u>\$ 30,613,658</u>
Operating Revenues	\$ 114,962,075	\$ 122,394,486	\$ 132,217,209	\$ 138,766,099	\$ 139,296,231
Operating expenses	59,778,336	56,597,638	66,336,813	69,724,963	75,465,000
Operating income	<u>\$ 55,183,739</u>	<u>\$ 65,796,848</u>	<u>\$ 65,880,396</u>	<u>\$ 69,041,136</u>	<u>\$ 63,831,231</u>
Debt Coverage Ratio	2.02	2.61	2.22	2.73	2.09

Debt Service (continued)



Below is a summary of future debt service payments. The Board is expected to have all debt paid off by 2044.

Year's ending December 31,	<u>Principal</u> <u>(In thousands)</u>	<u>Interest</u> <u>(In thousands)</u>	<u>Total</u> <u>(In thousands)</u>
2025	\$ 20,370	\$ 8,989	\$ 29,359
2026	20,915	8,498	29,413
2027	22,425	7,987	30,412
2028	22,955	7,449	30,404
2029	26,150	6,861	33,011
2030 - 2034	137,900	24,381	162,281
2035 - 2039	102,755	9,075	111,830
2040 - 2044	<u>38,650</u>	<u>1,411</u>	<u>40,061</u>
Subtotals	392,120	74,651	466,771
Plus: Bond Premium	<u>3,835</u>	<u>(3,835)</u>	-
Total Bonds Payable	<u>\$ 395,955</u>	<u>\$ 70,816</u>	<u>\$ 466,771</u>

Capital Improvements (PAYGO Funds)

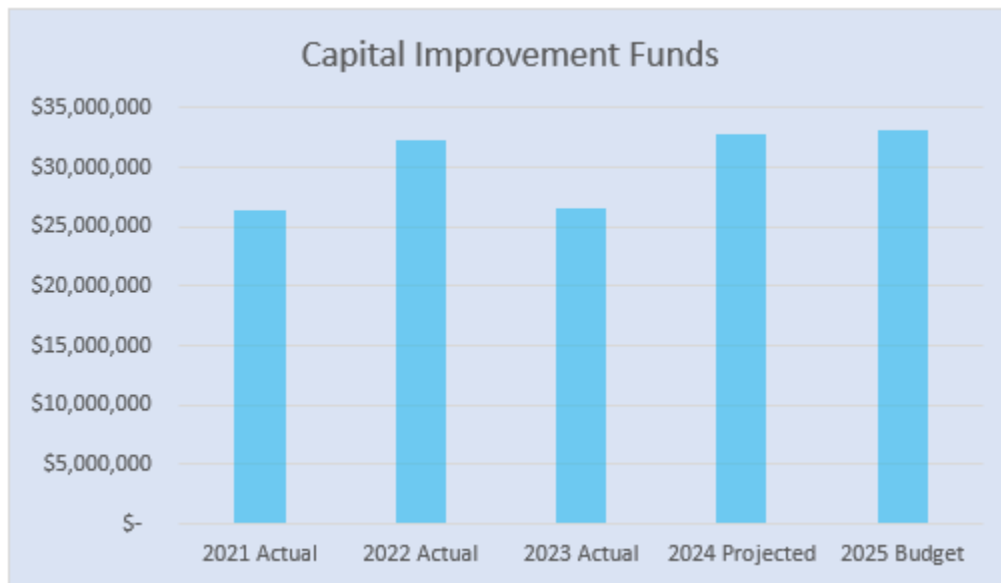
Cost Centers are asked to prepare their Capital Budget for the next ten-years. The current year's capital asset requests for each cost center are listed in a separate spreadsheet. Assets approved for budget are determined by age of replaced equipment, the function of the asset approved, and the cost 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>2021 Actual</u>	<u>2022 Actual</u>	<u>2023 Actual</u>	<u>2024 Projected</u>	<u>2025 Budget</u>
Capital Improvement Funds	\$ 26,355,757	\$ 32,230,570	\$ 26,599,494	\$ 32,880,663	\$ 33,217,573



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.

2025 OPERATIONS AND MAINTENANCE BUDGET													
COMBINED O&M													
ACCOUNT DESCRIPTION	ACTUAL 2019	ACTUAL 2020	ACTUAL 2021	ACTUAL 2022	ACTUAL 2023	APPROVED	APPROVED	WORKING	\$ CHANGE	% CHANGE	5 YEAR AVERAGE	5 YEAR MEDIAN	8
						BUDGET 2023	BUDGET 2024	BUDGET 2025					YTD 2024 ANNUALIZED
LABOR COSTS													
Labor-Regular	18,529,913	18,667,657	17,657,979	16,599,761	17,372,780	21,255,960	22,005,440	23,322,000	1,316,560	6%	17,765,618	17,657,979	19,108,136
Labor-Capitalized	(283,245)	(213,588)	(237,337)	(299,120)	(235,464)	(325,000)	(325,000)	(325,000)	-	0%	(253,751)	(237,337)	(163,354)
Labor-Contract-Unskilled	-	-	-	-	-	-	-	-	-	0%	-	-	-
Labor-Allowance-Unfilled Posit	-	-	-	-	-	(1,032,910)	(1,419,890)	(1,492,000)	(72,110)	5%	-	-	-
Labor-Overtime	1,021,906	846,551	744,707	803,439	895,146	729,345	719,349	691,000	(28,349)	-4%	862,350	846,551	775,172
Labor-Standby	460,657	356,091	368,263	346,927	423,858	389,903	359,789	416,000	56,211	16%	391,159	368,263	563,258
Labor-Holiday	93,063	92,618	68,208	108,171	122,185	109,786	115,692	122,000	6,308	5%	96,849	93,063	127,344
Labor-Military Time	12,008	14,643	765	-	-	-	-	-	-	0%	5,483	765	-
Labor-Sick Pay	492,367	745,334	642,899	574,007	455,682	-	-	-	-	0%	582,058	574,007	534,150
Labor-Vacation	1,162,436	1,019,997	1,040,719	1,131,554	1,096,924	-	-	-	-	0%	1,090,326	1,096,924	1,154,740
Labor-Bonus Pay	253,666	239,251	9,293	101,728	98,403	125,000	125,000	125,000	-	0%	140,468	101,728	4,873
Labor-Bonus-Measure Based	-	-	9,293	271	4,656	100,000	100,000	100,000	-	0%	2,844	271	9,502
Payroll Taxes-FICA	1,639,630	1,623,933	1,510,795	1,444,364	1,547,018	1,628,060	1,685,420	1,785,000	99,580	6%	1,553,148	1,547,018	1,659,473
Pension Expense	901,912	1,701,750	4,001,259	536,436	5,924,626	2,299,630	2,615,920	3,334,000	718,080	27%	2,613,197	1,701,750	2,577,212
Unfunded Pension Expense	1,100,000	1,200,000	1,324,292	(0)	-	1,500,000	1,600,000	1,700,000	100,000	6%	724,858	1,100,000	1,600,000
Disability Insurance Expense	122,763	122,072	115,779	115,246	114,739	124,090	128,230	137,000	8,770	7%	118,120	115,779	125,376
Health Insurance Expense	4,289,180	4,306,044	5,071,358	3,695,340	3,389,387	5,030,350	5,272,360	3,699,000	(1,573,360)	-30%	4,150,262	4,289,180	2,897,950
Health Insurance Expense Distr	-	-	70,386	-	-	-	-	-	-	0%	14,077	-	-
Flex Benefit Plan-Sec 125	6,233	5,945	5,870	3,701	(43,199)	6,000	5,500	6,000	500	9%	(4,290)	5,870	5,273
Life Insurance Expense	52,803	52,250	44,018	4,886	47,214	48,090	49,720	54,000	4,280	9%	40,234	47,214	50,791
Health and Life Ins Variance	-	-	534	-	-	-	-	-	-	0%	107	-	-
Unemployment Insurance Expense	5,319	1,672	17,217	23,689	-	8,400	8,650	9,000	350	4%	9,580	5,319	-
Unemployment Ins Exp Distr	-	-	203	-	-	-	200	-	(200)	-100%	41	-	-
Workers' Comp Insurance Exp	574,766	475,391	279,034	244,725	283,946	289,630	326,090	317,000	(9,090)	-3%	371,572	283,946	281,301
Workers' Comp Ins Distr	-	-	3,306	-	-	-	-	-	-	0%	661	-	-
Workers' Comp Insurance-Polic	-	-	3,306	-	-	-	-	-	-	0%	661	-	-
Health Insurance Exp-Retirees	-	-	2,878	-	-	-	-	-	-	0%	576	-	(317,983)
Life Insurance Exp-Retirees	-	-	-	-	-	-	-	-	-	0%	-	-	1,444
Pension Expense-Retirees	-	-	-	-	157,950	-	-	-	-	0%	31,590	-	-
Non-Cash PIK Expense	-	-	202	-	-	-	-	-	-	0%	40	-	-
Acc Vacation Leave Exp	237,901	256,457	380,971	64,485	185,218	250,000	200,000	100,000	(100,000)	-50%	225,006	237,901	-
Acc Sick Leave Exp	578,383	363,007	436,505	(11,015)	457,678	350,000	300,000	100,000	(200,000)	-67%	364,912	436,505	-
Post Employment Benefits-Other	(2,022,344)	(2,436,244)	(2,693,063)	(2,115,655)	(1,938,851)	325,000	331,000	875,000	544,000	164%	(2,241,231)	(2,115,655)	-
Personnel Board Expense	274,030	262,522	272,613	299,042	310,560	315,410	321,780	301,000	(20,780)	-6%	283,754	274,030	285,676
Total Labor Costs	29,503,346	29,703,354	31,152,251	23,671,983	30,670,457	33,526,744	34,525,250	35,376,000	850,750	2%	28,940,278	28,431,070	31,280,333

2025 OPERATIONS AND MAINTENANCE BUDGET													
COMBINED O&M													
ACCOUNT DESCRIPTION	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	APPROVED	APPROVED	WORKING	\$ CHANGE	% CHANGE	5 YEAR	5 YEAR	8
	2019	2020	2021	2022	2023	BUDGET	BUDGET	BUDGET					YTD 2024
						2023	2024	2025			AVERAGE	MEDIAN	ANNUALIZED
CONTRACTUAL SERVICES													
Accounting & Audit Fees	87,515	103,780	102,905	113,650	81,290	96,475	87,600	94,000	6,400	7%	97,828	102,905	151,596
Advertising	23,677	30,527	49,071	37,870	46,137	82,200	77,200	28,000	(49,200)	-64%	37,456	37,870	14,845
Bank Service Charges	-	-	532	(395)	94,010	-	180,000	37,000	(143,000)	-79%	18,829	-	37,934
Contract-Grass Cutting	302,656	270,734	256,155	468,509	707,435	560,387	747,115	710,000	(37,115)	-5%	401,098	302,656	676,002
Collection/Credit Bureau Fees	(2,437)	(1,499)	(807)	(1,410)	1,717	-	-	-	-	0%	(887)	(1,410)	2,175
Cost of Water-Other Utilities	56,246	47,863	50,589	61,860	60,739	60,200	63,200	63,000	(200)	0%	55,460	56,246	54,936
Courier Fees	21,624	20,526	24,550	30,506	29,023	22,000	22,000	22,000	-	0%	25,246	24,550	29,909
Schoalrship Fund	-	-	-	-	7,500	-	13,200	13,000	(200)	-2%	1,500	-	15,000
Commissioners' Fees	94,800	95,900	94,800	94,800	74,800	94,800	68,400	68,000	(400)	-1%	91,020	94,800	68,400
Customer Assistance	5,000	5,000	5,000	5,051	5,000	5,000	18,200	18,000	(200)	-1%	5,010	5,000	27,300
Diving Services	29,751	-	872	-	-	1,000	1,000	-	(1,000)	-100%	6,125	-	-
Electricity	4,542,511	4,150,320	4,550,910	4,603,393	5,622,050	4,562,578	5,067,624	5,779,000	711,376	14%	4,693,837	4,550,910	5,863,018
Electricity-Bucks	16,894	6,717	2,789	4,117	6,970	13,815	14,607	8,000	(6,607)	-45%	7,497	6,717	7,739
Electricity-Support Bldgs	-	-	-	-	-	-	-	-	-	0%	-	-	-
Empl Counseling-Rehab	15,858	13,518	14,810	16,758	17,878	20,000	20,000	20,000	-	0%	15,765	15,858	17,279
Engineering Services	279,967	219,381	184,434	475,691	277,271	160,000	180,000	180,000	-	0%	287,349	277,271	200,322
Engineering Services-Consent Decree	-	-	-	-	-	-	-	-	-	0%	-	-	-
EPA Expenses	-	-	(750)	325	-	-	-	-	-	0%	(85)	-	-
Equip & Property Rental	34,548	23,450	65,136	56,708	230,412	144,380	146,440	150,000	3,560	2%	82,051	56,708	200,414
Garbage Collection/Dump Fees	267,185	263,769	259,381	303,238	381,738	248,300	399,810	313,000	(86,810)	-22%	295,062	267,185	463,251
Generator Maintenance - CC 27	79,974	4,931	21,486	10,582	8,558	54,250	49,450	51,000	1,550	3%	25,106	10,582	4,867
Generator Maintenance - contra	(32,114)	-	-	-	-	-	-	25,000	25,000	0%	(6,423)	-	-
Insurance-Property & Liab	371,905	382,449	445,935	474,935	477,135	498,000	547,772	597,000	49,228	9%	430,472	445,935	563,802
Insurance-Uninsured Damage Clm	478,261	415,061	179,144	627,580	(697,561)	330,000	300,000	326,000	26,000	9%	200,497	415,061	329,791
Insurance-Uninsured/Admin Fees	65,318	27,548	14,985	16,387	21,493	25,000	20,000	27,000	7,000	35%	29,146	21,493	24,193
Investment Fees	-	13,611	16,817	24,457	24,630	24,800	24,800	26,000	1,200	5%	15,903	16,817	28,876
Land Management	-	581	-	3,885	-	-	-	-	-	0%	893	-	-
Land Surveying	26,161	20,155	29,725	1,380	51,975	25,000	20,000	30,000	10,000	50%	25,879	26,161	21,754
Legal Fees	300,645	367,659	243,083	377,145	296,820	534,000	350,000	354,000	4,000	1%	317,070	300,645	150,119
Software Maintenance Agreement	1,708,788	1,932,994	2,264,269	2,507,050	2,430,481	2,484,400	2,641,907	3,628,000	986,093	37%	2,168,716	2,264,269	3,170,167
Manhole Rehab	3,250	5,300	3,500	4,939	3,950	-	-	-	-	0%	4,188	3,950	1,800
Minority Enterprise Project	139,368	138,193	310,375	363,995	326,297	250,000	275,000	46,000	(229,000)	-83%	255,646	310,375	80,228
Misc Outside Services	2,069,391	2,258,516	2,789,452	2,638,846	2,550,110	2,342,446	2,411,444	3,289,000	877,556	36%	2,461,263	2,550,110	2,589,920
Natural Gas	275,745	227,689	249,906	416,732	268,996	317,280	318,252	324,000	5,748	2%	287,813	268,996	227,812

2025 OPERATIONS AND MAINTENANCE BUDGET													
COMBINED O&M													
ACCOUNT DESCRIPTION	ACTUAL 2019	ACTUAL 2020	ACTUAL 2021	ACTUAL 2022	ACTUAL 2023	APPROVED	APPROVED	WORKING	\$ CHANGE	% CHANGE	5 YEAR AVERAGE	5 YEAR MEDIAN	8
						BUDGET 2023	BUDGET 2024	BUDGET 2025					YTD 2024 ANNUALIZED
Permit Fees	21,662	3,022	24,220	9,727	10,877	3,620	2,500	19,000	16,500	660%	13,902	10,877	6,045
Personnel Board Expense	-	-	-	-	-	-	-	-	-	0%	-	-	-
Pipeline Crossing Expense	3,631	4,079	2,889	15,254	4,168	4,000	4,200	5,000	800	19%	6,004	4,079	3,421
Plant Maint-Annual Contract	667,158	742,412	1,002,814	1,279,837	900,855	968,000	905,500	905,000	(500)	0%	918,615	900,855	498,899
Capitalized Plant Maintenance	-	-	-	-	-	-	-	-	-	0%	-	-	-
SCADA PICS Service	-	-	-	149,349	211,923	158,000	160,000	165,000	5,000	3%	72,254	-	160,275
Plant Maint/Electrical-Annual	259,574	250,629	345,685	427,017	151,984	320,000	351,000	370,000	19,000	5%	286,978	259,574	285,596
Plant Maint/Painting-Annual Co	124,359	88,661	92,577	71,526	32,841	211,500	143,000	188,000	45,000	31%	81,993	88,661	153,625
Point Repairs	-	-	-	1,677	-	-	-	-	-	0%	335	-	-
Public Relations Consult Fees	-	-	-	-	-	30,000	40,000	-	(40,000)	-100%	-	-	-
Recording Fees	1,554	803	792	848	1,647	800	1,490	1,000	(490)	-33%	1,129	848	2,946
Regional WWTF Adm Exp-Other	-	-	-	-	-	-	-	-	-	0%	-	-	-
Repairs-Autos & Trucks	87,151	111,340	95,208	62,162	10,486	106,731	92,000	100,000	8,000	9%	73,270	87,151	117,848
Repairs-Generators	4,818	9,131	883	9,678	2,504	9,753	5,500	6,000	500	9%	5,403	4,818	1,959
Repairs & Maint-Equipment	642,810	464,595	541,264	737,091	1,028,180	922,930	919,350	1,306,000	386,650	42%	682,788	642,810	789,507
Repairs-Property	168,547	166,636	235,401	172,859	83,626	250,020	250,260	209,000	(41,260)	-16%	165,414	168,547	62,026
Repairs-Standby Pumps	268	460	4,273	5,292	1,398	4,500	2,500	4,000	1,500	60%	2,338	1,398	399
Repairs-Tires	140,259	113,344	122,885	94,148	113,848	74,500	85,000	75,000	(10,000)	-12%	116,897	113,848	99,776
Risk Management	-	-	-	-	-	-	-	-	-	0%	-	-	-
Safety Consulting Fees	35,376	29,700	14,825	-	56,250	67,500	67,500	44,000	(23,500)	-35%	27,230	29,700	32,715
Security Services	217,958	246,146	258,282	321,244	351,518	233,000	323,780	296,000	(27,780)	-9%	279,030	258,282	324,138
Sewer Cleaning/Videoring	1,669,603	1,437,024	1,496,658	1,217,918	1,236,286	1,500,000	1,450,000	1,500,000	50,000	3%	1,411,498	1,437,024	1,238,463
Sludge Disposal	929,877	450,882	554,361	617,728	544,277	593,000	593,000	646,000	53,000	9%	619,425	554,361	617,177
Street Repairs-Paving-Permits	2,969,699	3,030,222	2,614,517	2,819,294	3,204,485	3,000,000	3,500,000	4,000,000	500,000	14%	2,927,643	2,969,699	4,208,199
Substance Abuse-Testing	8,706	3,411	8,561	7,187	7,507	4,500	8,000	8,000	-	0%	7,074	7,507	12,056
Telephone Services	77,955	82,481	126,825	157,325	204,198	90,580	236,260	219,000	(17,260)	-7%	129,757	126,825	195,547
Telephone-Cellular & Pager	194,605	211,053	179,505	159,968	147,738	165,000	131,011	155,000	23,989	18%	178,574	179,505	208,731
Testing-ICR	-	-	-	-	-	-	-	-	-	0%	-	-	-
Testing-Outside Services	172,374	237,689	273,376	162,482	186,893	222,112	361,760	312,000	(49,760)	-14%	206,563	186,893	261,015
Trustee Fees	18,559	19,678	17,081	17,481	14,100	8,750	10,750	14,000	3,250	30%	17,380	17,481	17,025
Watershed Planning	30,230	30,230	31,140	32,100	33,600	43,250	45,750	40,000	(5,750)	-13%	31,460	31,140	41,513
WCA Expenses	157,051	365,032	126,043	105,832	90,773	150,000	100,000	15,000	(85,000)	-85%	168,946	126,043	17,621
Total Contractual Services	19,866,272	19,143,330	20,399,116	22,393,607	22,038,816	22,098,357	23,855,132	26,828,000	2,972,868	12%	20,768,228	20,639,586	24,379,972
OPERATING SUPPLIES/MATERIALS													
Cashier Shortages	(1,316)	15	100	-	-	-	-	-	-	0%	(240)	-	-

2025 OPERATIONS AND MAINTENANCE BUDGET													
COMBINED O&M													
ACCOUNT DESCRIPTION	ACTUAL 2019	ACTUAL 2020	ACTUAL 2021	ACTUAL 2022	ACTUAL 2023	APPROVED	APPROVED	WORKING	\$ CHANGE	% CHANGE	5 YEAR AVERAGE	5 YEAR MEDIAN	8
						BUDGET 2023	BUDGET 2024	BUDGET 2025					YTD 2024 ANNUALIZED
Chem-Aluminum Sulfate	672,551	723,199	779,448	1,125,011	1,255,151	1,190,000	1,404,646	1,438,000	33,354	2%	911,072	779,448	1,265,219
Chem-Calcium Hydroxide Slurry	-	-	214,487	244,110	303,389	-	305,868	358,000	52,132	17%	152,397	214,487	298,966
Chem-Calcium Hypochlorite	1,597	2,997	957	2,500	2,481	2,379	2,212	2,000	(212)	-10%	2,106	2,481	3,509
Chem-Chlorine	211,864	228,066	271,678	439,678	792,791	1,095,837	1,080,102	1,095,000	14,898	1%	388,816	271,678	890,823
Chem-Copper Sulfate	9,954	14,604	6,355	6,147	11,246	9,100	7,384	8,000	616	8%	9,661	9,954	1,140
Chem-Fluoride	66,768	64,619	83,233	104,404	119,621	115,784	131,817	141,000	9,183	7%	87,729	83,233	114,371
Chem-Lime	187,215	245,057	142,000	154,940	217,082	459,620	185,734	190,000	4,266	2%	189,259	187,215	246,765
Chem-Misc	7,077	4,901	3,016	2,368	11,304	5,350	7,800	9,000	1,200	15%	5,733	4,901	6,577
Chem-Odor Control	296,796	363,995	375,022	386,139	414,068	350,000	350,000	360,000	10,000	3%	367,204	375,022	494,332
Chem-Oxalic Acid	-	-	-	-	-	-	-	-	-	0%	-	-	-
Chem-Polymer	298,127	188,903	238,914	190,185	208,327	281,820	316,250	294,000	(22,250)	-7%	224,891	208,327	286,579
Chem-Polyphosphate	-	-	-	-	-	-	-	-	-	0%	-	-	-
Chem-Polyorthophosphate	123,213	129,398	131,190	278,535	393,369	405,594	444,647	481,000	36,353	8%	211,141	131,190	400,766
Chem-Potassium Permanganate	-	-	-	-	-	-	-	-	-	0%	-	-	-
Chem-Powder Activated Charcoal	716,318	354,767	327,150	709,374	1,077,369	850,000	1,239,012	1,178,000	(61,012)	-5%	636,995	709,374	661,085
Chem-Sodium Chlorite THM	318,487	329,679	313,044	342,192	485,336	373,956	453,612	494,000	40,388	9%	357,747	329,679	499,306
Chem-Sodium Hydroxide	-	-	-	-	-	-	-	-	-	0%	-	-	-
Chem-Sodium Hypochlorite	-	275	294	169	-	-	-	-	-	0%	147	169	-
Chem-Sulfur Dioxide	72,249	67,704	71,956	89,713	128,082	95,430	150,591	208,000	57,409	38%	85,941	72,249	171,780
Chem-Zinc	-	-	-	-	-	-	-	-	-	0%	-	-	-
Cost of Raw Water	-	-	-	-	-	-	-	-	-	0%	-	-	-
Discounts Taken	(2,086)	(3,506)	(705)	(933)	2,661	-	-	-	-	0%	(914)	(933)	(693)
Dues & Subscriptions	76,586	81,042	118,011	87,402	89,655	98,639	105,310	95,000	(10,310)	-10%	90,539	87,402	89,505
Empl Educ-Committee Reimbursed	21,325	14,297	7,982	11,085	12,777	6,240	28,000	3,000	(25,000)	-89%	13,493	12,777	10,620
Empl Expense-Misc	70,932	52,475	93,737	107,639	81,048	60,090	49,710	56,000	6,290	13%	81,166	81,048	82,696
Empl Incentive Expense	57,773	20,739	56,067	91,214	66,539	66,700	95,800	119,000	23,200	24%	58,466	57,773	55,529
Empl Operator Certification	7,134	5,496	3,446	5,873	11,523	19,485	15,360	31,000	15,640	102%	6,695	5,873	26,940
Empl Orientation Expense	706	517	39	1,454	1,196	-	-	-	-	0%	782	706	-
Empl Professional Development	143,422	47,432	27,844	88,386	112,764	175,247	169,356	104,000	(65,356)	-39%	83,970	88,386	33,768
Empl Training Expense	70,897	107,779	117,612	57,995	68,888	79,550	105,000	139,000	34,000	32%	84,634	70,897	92,372
Empl Uniform Expense	65,848	68,495	43,237	47,693	60,332	56,120	56,710	63,000	6,290	11%	57,121	60,332	72,748
Empl Uniform Expense - Purchas	-	23,627	28,728	16,711	16,885	25,780	40,550	26,000	(14,550)	-36%	17,190	16,885	19,582
Empl Uniform Exp Distribution	-	-	-	-	-	1,170	-	-	-	0%	-	-	-
Empl Uniform Expense - Boots	41,507	39,643	10,140	2,347	31,511	28,000	28,300	37,000	8,700	31%	25,030	31,511	31,610
Freight	166	74	271	1,973	2,263	-	-	3,000	3,000	0%	950	271	-
Handling Fees	-	-	-	-	-	-	-	-	-	0%	-	-	-

2025 OPERATIONS AND MAINTENANCE BUDGET													
COMBINED O&M													
						APPROVED	APPROVED	WORKING					8
ACCOUNT DESCRIPTION	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	BUDGET	BUDGET	BUDGET			5 YEAR	5 YEAR	YTD 2024
	2019	2020	2021	2022	2023	2023	2024	2025	\$ CHANGE	% CHANGE	AVERAGE	MEDIAN	ANNUALIZED
Inspection Hold	-	-	-	-	-	-	-	-	-	0%	-	-	-
Inhouse Lab Expense	-	-	-	-	-	-	-	-	-	0%	-	-	-
Misc Board Member Expense	723	937	309	970	129	1,000	-	-	-	0%	614	723	-
Misc Equip-Furniture Purchase	479,205	349,215	349,833	271,825	168,599	338,320	330,100	199,000	(131,100)	-40%	323,735	349,215	123,209
Misc Litigation Prep Costs	1,129	707	26	34	-	-	-	-	-	0%	379	34	-
Off Supp-Adhesive/Sealant/Tape	6,537	1,136	4,802	6,031	5,196	2,675	2,200	4,000	1,800	82%	4,740	5,196	2,841
Off Supp-Disp Food Utensils	9,470	8,433	9,086	10,081	13,395	9,095	9,300	10,000	700	8%	10,093	9,470	10,396
Office Supp & Expense-Clerical	88,172	75,394	71,976	69,501	64,391	74,315	70,645	51,000	(19,645)	-28%	73,887	71,976	45,640
Office Supp & Expense-Other	16,644	11,964	4,687	7,130	17,406	5,500	9,550	4,000	(5,550)	-58%	11,566	11,964	21,046
Opr Supp-Bldg & Grds Matls	100,887	112,906	156,195	124,531	141,889	101,700	148,725	132,000	(16,725)	-11%	127,282	124,531	87,512
Opr Supp-Bottles, Caps, Labels	-	-	-	-	5,472	22,132	7,750	9,000	1,250	16%	1,094	-	6,654
Opr Supp-Cleaning	107,936	84,248	75,988	83,201	93,919	82,280	86,975	92,000	5,025	6%	89,058	84,248	99,828
Opr Supp-Cplgs-Clamps	111,759	96,203	129,565	112,165	170,376	111,025	160,000	180,000	20,000	13%	124,014	112,165	171,152
Opr Supp-Disaster Prep Matls	426	411,734	144,683	23,126	6,660	800	8,250	8,000	(250)	-3%	117,326	23,126	16,065
Opr Supp-Electrical	58,548	92,997	92,341	84,387	94,174	131,700	132,400	205,000	72,600	55%	84,489	92,341	116,937
Opr Supp-Fire Hydrants & Parts	245,283	214,361	188,147	96,533	100,325	150,000	126,000	132,000	6,000	5%	168,930	188,147	148,259
Opr Supp-Fishrs/Barricades/Sig	2,402	4,831	97	2,198	-	5,000	5,000	3,000	(2,000)	-40%	1,906	2,198	-
Opr Supp-Fuel-Off Road	69,312	67,431	82,364	129,427	106,029	94,680	118,450	132,000	13,550	11%	90,913	82,364	132,577
Opr Supp-Fuel-On Road	592,720	457,503	563,299	721,720	623,820	629,100	498,548	528,000	29,452	6%	591,812	592,720	649,220
Opr Supp-Grease Contr Bacteria	-	-	-	-	-	-	-	-	-	0%	-	-	-
Opr Supp-Grease Disposal Suppl	50,496	22,957	45,804	45,505	59,688	74,200	85,200	85,000	(200)	0%	44,890	45,804	50,149
Opr Supp-Hose	24,007	19,739	44,137	17,271	32,039	43,400	46,600	76,000	29,400	63%	27,438	24,007	38,347
Opr Supp-Lab	149,537	140,673	157,906	187,591	199,535	163,250	186,225	178,000	(8,225)	-4%	167,048	157,906	152,927
Opr Supp-Liquid Oxygen	100,257	38,920	37,275	36,781	47,213	62,577	67,500	85,000	17,500	26%	52,089	38,920	55,561
Opr Supp-Meters	634,068	1,025,378	762,834	549,851	383,282	540,000	330,000	376,000	46,000	14%	671,083	634,068	594,364
Opr Supp-Misc	22,576	21,953	35,069	37,480	45,817	12,000	14,000	12,000	(2,000)	-14%	32,579	35,069	17,913
Opr Supp-Mnholes-Castings-Cvrs	115,246	108,206	172,713	170,766	260,747	129,207	181,500	174,000	(7,500)	-4%	165,536	170,766	233,713
Opr Supp-Mtr/Vlve-Boxes-Lids	127,122	144,584	105,989	88,678	112,260	86,046	76,142	107,000	30,858	41%	115,727	112,260	181,603
Opr Supp-Nuts-Bolts	13,842	14,906	18,685	15,914	19,970	15,150	14,150	13,000	(1,150)	-8%	16,664	15,914	15,982
Opr Supp-Oil-Lubricant	14,461	14,785	18,577	12,093	13,845	41,400	29,018	51,000	21,982	76%	14,752	14,461	14,559
Opr Supp-Paint	17,778	11,186	16,190	23,066	19,410	43,336	31,375	39,000	7,625	24%	17,526	17,778	14,927
Opr Supp-Pipes-Fittings	466,187	550,031	414,759	485,446	719,793	468,550	517,525	561,000	43,475	8%	527,243	485,446	732,527
Opr Supp-Purchasing Card	(1,550)	(3,264)	1,096	(680)	26	-	-	-	-	0%	(874)	(680)	(81)
Opr Supp-Radmix-Asph-Concrete	59,145	44,481	58,384	62,874	80,175	70,425	91,850	72,000	(19,850)	-22%	61,012	59,145	73,105
Opr Supp-Rainsuits-Hip Boots	18,765	16,016	11,820	12,515	17,234	14,491	15,900	19,000	3,100	19%	15,270	16,016	23,748
Opr Supp-Safety	135,687	83,932	135,135	121,621	129,266	126,120	116,200	124,000	7,800	7%	121,128	129,266	137,900

2025 OPERATIONS AND MAINTENANCE BUDGET													
COMBINED O&M													
ACCOUNT DESCRIPTION	ACTUAL 2019	ACTUAL 2020	ACTUAL 2021	ACTUAL 2022	ACTUAL 2023	APPROVED	APPROVED	WORKING	\$ CHANGE	% CHANGE	5 YEAR AVERAGE	5 YEAR MEDIAN	8
						BUDGET 2023	BUDGET 2024	BUDGET 2025					YTD 2024 ANNUALIZED
Opr Supp-Sand-Dirt-Clay	49,792	36,650	57,480	85,248	78,210	72,500	92,500	93,000	500	1%	61,476	57,480	75,852
Opr Supp-Shells-Gravel	419,627	282,995	365,458	362,358	486,281	360,000	510,000	500,000	(10,000)	-2%	383,344	365,458	542,652
Opr Supp-Shop Accessories	23,433	21,325	19,543	15,130	11,825	25,000	10,000	18,000	8,000	80%	18,251	19,543	14,076
Opr Supp-Small Tools	114,230	101,706	128,079	128,747	142,838	158,560	126,900	213,000	86,100	68%	123,120	128,079	182,899
Opr Supp-Tapping Saddles-Slves	34,419	50,239	48,870	31,566	42,588	52,500	40,000	77,000	37,000	93%	41,536	42,588	85,202
Opr Supp-Valves	219,013	348,210	322,374	208,371	220,761	298,400	282,800	287,000	4,200	1%	263,746	220,761	205,954
Opr Supp-Whse Purchases	-	-	-	-	-	-	-	-	-	0%	-	-	-
Opr Supp-Wldg-Acetyl-Oxygen	1,335	1,609	3,276	8,340	2,666	7,970	5,160	6,000	840	16%	3,445	2,666	2,771
Capitalized Materials	(668,309)	(625,697)	(678,888)	(951,549)	(873,883)	(1,000,000)	(1,500,000)	(1,500,000)	-	0%	(759,665)	(678,888)	(653,210)
Parts-Equipment	689,314	734,089	904,648	815,164	1,553,934	965,140	1,088,831	1,172,000	83,169	8%	939,430	815,164	1,165,481
Parts-Generators	22,108	11,611	1,769	3,180	8,501	25,000	22,500	19,000	(3,500)	-16%	9,434	8,501	2,278
Parts-Meters/Backflows	420,093	416,423	356,404	340,443	140,063	230,500	170,000	224,000	54,000	32%	334,685	356,404	477,453
Parts-Standby Pumps	11,192	14,881	2,942	5,907	5,783	13,000	25,000	15,000	(10,000)	-40%	8,141	5,907	4,596
Parts-Veh/Equip-Tires	13,737	7,162	9,554	26,436	20,172	5,200	4,000	8,000	4,000	100%	15,412	13,737	20,287
Parts-Vehicles	210,534	163,724	184,292	151,026	172,960	122,980	148,000	150,000	2,000	1%	176,507	172,960	196,185
Postage and Bill Outsourcing	979,383	979,377	971,469	1,107,190	1,161,270	1,021,155	1,222,665	1,200,000	(22,665)	-2%	1,039,738	979,383	1,105,409
Public Relations	278,809	151,821	143,395	168,720	201,549	200,000	196,500	186,000	(10,500)	-5%	188,859	168,720	97,982
Rigby Place Expense	-	-	-	-	-	-	-	-	-	0%	-	-	-
Scrap Invoice Expense	-	-	-	-	-	-	-	-	-	0%	-	-	-
Warehouse Variance	177,767	(92,037)	(412,354)	29,406	520,538	-	3,000	-	(3,000)	-100%	44,664	29,406	-
Invoice Tolerance	1	(247,462)	20	0	24	-	-	-	-	0%	(49,483)	1	(35)
Received - Not Invoiced	3,034	(87,869)	(6,272)	2,469	743	-	-	-	-	0%	(17,579)	743	-
Match Write-Off	-	-	-	-	-	-	-	-	-	0%	-	-	-
Total Operating Supplies and Materials	10,373,401	9,689,524	9,797,084	10,742,088	13,626,564	12,059,270	12,738,706	13,261,000	522,294	4%	10,845,732	10,307,513	13,350,311
Total Cost Center Operating Expenses	59,743,019	58,536,208	61,348,451	56,807,678	66,335,836	67,684,370	71,119,087	75,465,000	4,345,913	6.1%	60,554,238	59,378,169	69,010,616
% CHANGE FROM PRIOR YEAR		-2%	5%	-7%	17%		5%	6%					

The combined operating budget was \$75,465,000. This figure represents a 6% increase from the previous year. With a 2.5 COLA incorporated into the budget and inflation still up from previous years, staff has done a great job to keep the budget from increasing at an astronomical 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.



2025 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 2024
	2019	2020	2021	2022	2023	2023	2024	2025	AVERAGE	MEDIAN	ANNUALIZED
LABOR COSTS											
Labor-Regular	206,252	246,561	238,318	166,882	180,046	187,620	240,000	264,000	207,612	206,252	203,513
Labor-Overtime	13,532	34,183	28,085	29,314	28,274	23,200	25,000	24,000	26,678	28,274	9,974
Labor-Standby	7,496	7,268	6,150	6,020	5,866	13,090	6,000	5,000	6,560	6,150	4,513
Labor-Holiday	-	-	-	-	965	-	-	1,000	193	-	-
Labor-Military Time	3,796	-	-	-	-	-	-	-	759	-	-
Labor-Sick Pay	4,497	6,135	4,407	1,834	2,388	-	-	-	3,852	4,407	3,448
Labor-Vacation	16,314	12,465	11,945	10,124	10,889	-	-	-	12,347	11,945	14,023
Labor-Bonus Pay	2,474	2,108	-	1,213	986	-	-	-	1,356	1,213	-
Payroll Taxes-FICA	19,124	23,179	21,306	15,792	16,723	14,360	18,370	20,000	19,225	19,124	17,080
Pension Expense	25,482	31,364	29,450	23,210	25,543	20,370	28,630	38,000	27,010	25,543	28,087
Disability Insurance Expense	1,372	1,466	1,530	1,164	1,237	1,090	1,400	2,000	1,354	1,372	1,441
Health Insurance Expense	52,630	62,644	79,462	46,550	47,725	42,510	59,240	41,000	57,802	52,630	43,970
Life Insurance Expense	588	619	595	48	484	440	570	1,000	467	588	551
Unemployment Insurance Expense	68	22	203	215	-	70	90	-	102	68	-
Workers' Comp Insurance Exp	6,848	6,390	3,422	2,210	2,578	2,570	3,570	4,000	4,290	3,422	2,514
Non-Cash PIK Expense	1,177	1,030	438	-	-	-	-	-	529	438	-
Post Employment Benefits-Other	2,902	6,965	-	-	-	-	-	-	1,974	-	-
Personnel Board Expense	3,365	3,649	4,445	3,271	3,483	2,790	3,520	3,000	3,643	3,483	3,030
Total Labor Costs	367,919	446,049	429,757	307,846	327,187	308,110	386,390	403,000	375,752	364,910	332,144
CONTRACTUAL SERVICES											
Advertising	-	-	-	-	-	-	-	-	-	-	249
Contract-Grass Cutting	-	-	-	275,995	343,495	369,175	372,115	287,000	123,898	-	285,420
Diving Services	1,957	-	872	-	-	-	-	-	566	-	-
Electricity	888,507	833,200	877,643	894,980	1,131,237	928,238	1,191,261	1,195,000	925,113	888,507	1,219,941
Electricity-Bucks	16,894	6,717	2,789	4,117	5,850	13,780	14,607	8,000	7,273	5,850	7,739

2025 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 2024
	2019	2020	2021	2022	2023	2023	2024	2025	AVERAGE	MEDIAN	ANNUALIZED
Equip & Property Rental	11,597	4,475	38,160	17,650	14,090	65,000	65,000	65,000	17,194	14,090	-
Garbage Collection/Dump Fees	5,280	12,101	2,832	1,986	5,087	5,400	6,400	6,000	5,457	5,087	8,433
Generator Maintenance - CC 27	458	-	-	-	-	5,000	-	10,000	92	-	-
Land Surveying	25,000	20,155	29,725	1,380	42,875	25,000	20,000	30,000	23,827	25,000	21,754
Software Maintenance Agreement	-	1,718	223	3,465	816	1,400	1,400	1,000	1,244	816	1,499
Misc Outside Services	33,327	105,490	189,919	429,120	330,597	292,402	312,542	352,000	217,691	189,919	226,711
Permit Fees	-	-	-	-	-	300	300	-	-	-	-
Plant Maint-Annual Contract	47,545	66,137	50,342	289,811	53,711	60,000	55,000	55,000	101,509	53,711	37,165
SCADA OT Service	-	-	-	2,678	5,125	10,000	10,000	10,000	1,561	-	435
Plant Maint/Electrical-Annual	14,151	13,688	22,517	9,936	11,107	22,000	27,000	27,000	14,280	13,688	12,180
Plant Maint/Painting-Annual Co	49,695	18,093	49,883	-	-	55,000	20,000	30,000	23,534	18,093	20,694
Repairs-Autos & Trucks	1,260	594	9,138	4,109	75	2,400	-	-	3,035	1,260	-
Repairs-Generators	3,060	-	-	-	-	4,500	4,500	5,000	612	-	-
Repairs & Maint-Equipment	121,413	41,106	97,069	97,074	73,850	194,000	195,000	210,000	86,102	97,069	26,554
Repairs-Property	63,444	95,954	128,724	38,014	9,377	105,020	55,960	86,000	67,103	63,444	-
Repairs-Standby Pumps	268	-	-	-	-	-	-	-	54	-	-
Repairs-Tires	1,362	1,183	2,360	890	2,735	-	-	-	1,706	1,362	-
Security Services	25,450	25,000	25,000	42,590	25,000	25,000	-	-	28,608	25,000	-
Telephone Services	-	-	216	8	-	-	-	-	45	-	-
Telephone-Cellular & Pager	4,120	1,994	101	214	321	-	-	1,000	1,350	321	9
Testing-Outside Services	37,397	31,361	52,268	-	-	45,000	40,000	40,000	24,205	31,361	-
Watershed Planning	30,230	30,230	31,140	32,100	33,600	38,250	45,750	40,000	31,460	31,140	41,513
Total Contractual Services	1,382,412	1,309,193	1,610,920	2,146,116	2,088,946	2,266,864	2,436,834	2,458,000	1,707,518	1,465,717	1,910,296
OPERATING SUPPLIES/MATERIALS											
Chem-Copper Sulfate	9,954	14,604	6,355	6,147	11,246	9,100	7,384	8,000	9,661	9,954	1,140
Dues & Subscriptions	225	5	599	4	-	120	150	-	167	5	-

2025 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 2024
	2019	2020	2021	2022	2023	2023	2024	2025	AVERAGE	MEDIAN	ANNUALIZED
Empl Educ-Committee Reimbursed	6,090	7,500	3,583	-	-	1,000	-	-	3,435	3,583	-
Empl Expense-Misc	242	(203)	1,088	1,898	1,824	220	150	-	970	1,088	323
Empl Operator Certification	600	866	55	70	70	450	450	1,000	332	70	-
Empl Professional Development	2,268	3,885	2,633	3,987	2,239	4,000	3,200	2,000	3,002	2,633	2,739
Empl Training Expense	-	-	-	-	-	-	-	-	-	-	1,793
Empl Uniform Expense	1,221	1,176	1,419	1,061	1,382	1,064	1,064	2,000	1,252	1,221	1,539
Empl Uniform Expense - Boots	455	795	290	-	-	-	-	-	308	290	-
Freight	-	-	-	21	170	-	-	-	38	-	-
Misc Equip-Furniture Purchase	3,461	3,407	2,543	13,703	7,910	3,000	2,000	1,000	6,205	3,461	167
Office Supp & Expense-Clerical	1,244	1,144	1,986	785	874	965	895	1,000	1,207	1,144	698
Office Supp & Expense-Other	-	-	-	1	15	-	-	-	3	-	-
Opr Supp-Bldg & Grds Matls	13,342	32,824	48,401	47,734	37,261	46,650	47,425	47,000	35,912	37,261	13,626
Opr Supp-Cleaning	1,935	1,708	1,197	2,512	1,880	2,572	2,525	3,000	1,847	1,880	1,300
Opr Supp-Disaster Prep Matls	-	1,616	-	-	-	-	-	-	323	-	411
Opr Supp-Electrical	3,432	625	3,830	1,852	3,578	5,600	5,600	6,000	2,663	3,432	4,536
Opr Supp-Fuel-Off Road	-	-	10,728	41,077	33,591	5,000	25,000	25,000	17,079	10,728	26,726
Opr Supp-Fuel-On Road	10,376	9,910	13,689	18,354	14,327	15,000	17,500	18,000	13,331	13,689	2,294
Opr Supp-Hose	-	389	-	-	-	-	-	-	78	-	-
Opr Supp-Mnholes-Castings-Cvrs	-	-	-	424	-	-	-	-	85	-	-
Opr Supp-Mtr/Vlve-Boxes-Lids	524	142	278	2,827	28	2,646	2,592	3,000	760	278	-
Opr Supp-Nuts-Bolts	-	266	-	-	-	-	-	-	53	-	-
Opr Supp-Oil-Lubricant	1,648	1,639	628	(83)	1,642	2,000	1,988	2,000	1,095	1,639	3,420
Opr Supp-Paint	3,516	585	2,909	3,368	460	3,300	3,225	3,000	2,168	2,909	-
Opr Supp-Pipes-Fittings	2,437	3,469	5,344	4,459	11,831	6,000	5,925	6,000	5,508	4,459	9,503
Opr Supp-Radmix-Asph-Concrete	36	561	483	419	285	600	600	1,000	357	419	214
Opr Supp-Rainsuits-Hip Boots	51	169	-	-	-	400	400	-	44	-	-
Opr Supp-Safety	5,891	2,027	2,306	1,947	2,679	3,670	3,650	6,000	2,970	2,306	13,650

2025 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 2024
	2019	2020	2021	2022	2023	2023	2024	2025	AVERAGE	MEDIAN	ANNUALIZED
Opr Supp-Sand-Dirt-Clay	9,408	4,770	19,656	34,776	21,978	22,500	22,500	23,000	18,118	19,656	-
Opr Supp-Shells-Gravel	38,185	26,021	47,938	63,602	51,024	60,000	50,000	50,000	45,354	47,938	77,899
Opr Supp-Small Tools	1,652	1,399	2,717	1,804	2,204	2,100	2,100	2,000	1,955	1,804	1,063
Opr Supp-Valves	-	95	-	-	39	-	-	-	27	-	-
Opr Supp-Wldg-Acetyl-Oxygen	-	94	181	541	244	250	240	-	212	181	270
Capitalized Materials	-	-	-	(32,300)	-	-	-	-	(6,460)	-	-
Parts-Equipment	3,802	26,123	57,863	49,235	67,386	49,500	49,500	51,000	40,882	49,235	35,377
Parts-Generators	2,281	2,023	703	1,315	6,333	5,500	5,500	6,000	2,531	2,023	417
Parts-Meters/Backflows	412	-	-	-	-	-	-	-	82	-	-
Parts-Standby Pumps	686	25	-	-	-	-	-	-	142	-	-
Parts-Veh/Equip-Tires	600	-	-	872	(6)	-	-	-	293	-	-
Parts-Vehicles	1,973	1,581	3,876	3,287	7,067	2,000	-	-	3,557	3,287	-
Postage and Bill Outsourcing	-	3	-	-	-	-	-	-	1	-	-
Total Operating Supplies and Materials	127,945	151,244	243,280	275,702	289,560	255,207	261,563	267,000	217,546	226,576	199,103
Total Cost Center Operating Expenses	1,878,277	1,906,486	2,283,958	2,729,664	2,705,693	2,830,181	3,084,787	3,128,000	2,300,815	2,057,202	2,441,544
% CHANGE FROM PRIOR YEAR		2%	20%	20%	-1%		9%	1%			

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.



2025 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 2024
	2019	2020	2021	2022	2023	2023	2024	2025	AVERAGE	MEDIAN	ANNUALIZED
LABOR COSTS											
Labor-Regular	1,333,352	1,264,678	1,545,119	1,570,216	1,721,397	1,996,220	2,124,400	2,187,000	1,486,952	1,545,119	1,971,465
Labor-Overtime	142,123	216,129	184,051	194,660	216,793	207,495	208,191	216,000	190,751	194,660	243,233
Labor-Standby	906	714	3,644	4,029	5,191	993	5,743	6,000	2,897	3,644	10,756
Labor-Holiday	41,820	41,781	32,434	51,484	54,100	59,136	63,492	71,000	44,324	41,820	55,972
Labor-Sick Pay	40,612	24,042	49,890	38,786	50,685	-	-	-	40,803	40,612	64,410
Labor-Vacation	83,413	57,826	71,495	99,294	108,337	-	-	-	84,073	83,413	103,969
Labor-Bonus Pay	15,955	14,345	9,293	9,366	9,237	-	-	-	11,639	9,366	1,624
Labor-Bonus-Measure Based	-	-	9,293	-	217	-	-	-	1,902	-	406
Payroll Taxes-FICA	123,999	120,180	137,046	150,427	161,019	152,890	162,710	167,000	138,534	137,046	180,966
Pension Expense	169,042	163,658	182,252	203,493	232,818	216,750	253,400	314,000	190,253	182,252	283,883
Unfunded Pension Expense	-	-	24,292	-	-	-	-	-	4,858	-	-
Disability Insurance Expense	8,997	7,965	9,930	10,920	11,592	11,680	12,460	13,000	9,881	9,930	13,324
Health Insurance Expense	304,118	277,218	443,458	321,667	348,157	467,610	503,540	342,000	338,924	321,667	316,637
Health Insurance Expense Distr	-	-	70,386	-	-	-	-	-	14,077	-	-
Life Insurance Expense	3,885	3,422	3,845	469	4,703	4,520	4,840	5,000	3,265	3,845	5,409
Health and Life Ins Variance	-	-	534	-	-	-	-	-	107	-	-
Unemployment Insurance Expense	396	102	1,575	2,154	-	790	860	1,000	845	396	-
Unemployment Ins Exp Distr	-	-	203	-	-	-	-	-	41	-	-
Workers' Comp Insurance Exp	40,725	29,754	23,921	23,675	29,307	27,300	31,600	30,000	29,476	29,307	30,368
Workers' Comp Ins Distr	-	-	3,306	-	-	-	-	-	661	-	-
Workers' Comp Insurance-Polic	-	-	3,306	-	-	-	-	-	661	-	-
Non-Cash PIK Expense	8,164	5,850	2,892	-	-	-	-	-	3,381	2,892	-
Post Employment Benefits-Other	17,829	33,434	-	-	-	-	-	-	10,253	-	-
Personnel Board Expense	21,258	19,194	28,789	30,092	33,031	29,720	31,170	28,000	26,473	28,789	31,440
Total Labor Costs	2,356,594	2,280,292	2,840,954	2,710,733	2,986,583	3,175,104	3,402,405	3,380,000	2,635,031	2,634,757	3,313,864
CONTRACTUAL SERVICES											
Advertising	-	-	-	-	822	-	-	-	164	-	-
Contract-Grass Cutting	-	-	-	-	-	-	100,000	100,000	-	-	31,935
Cost of Water-Other Utilities	55,573	47,090	50,087	61,589	60,456	60,000	63,000	63,000	54,959	55,573	54,624
Diving Services	-	-	-	-	-	1,000	1,000	-	-	-	-
Electricity	575,120	513,097	526,825	525,682	617,549	547,320	591,556	638,000	551,655	526,825	643,117
Equip & Property Rental	328	1,730	1,900	3,544	152,178	1,500	2,500	3,000	31,936	1,900	114,585
Garbage Collection/Dump Fees	5,402	5,886	4,827	4,191	4,987	7,500	8,500	9,000	5,058	4,987	8,233
Generator Maintenance - CC 27	2,159	-	-	-	-	4,000	4,250	3,000	432	-	-
Software Maintenance Agreement	21,310	15,081	11,801	13,566	17,946	23,960	48,745	30,000	15,941	15,081	23,941
Minority Enterprise Project	-	-	-	-	334	-	-	-	67	-	-
Misc Outside Services	40,691	19,227	69,000	68,236	128,676	87,900	76,380	75,000	65,166	68,236	122,325
Natural Gas	11,830	9,668	10,364	13,190	9,331	16,800	18,000	19,000	10,877	10,364	11,640
Permit Fees	380	356	215	761	4,748	100	200	-	1,292	380	-
Plant Maint-Annual Contract	199,736	369,919	293,071	269,347	243,187	355,000	310,000	310,000	275,052	269,347	136,918

2025 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 2024
	2019	2020	2021	2022	2023	2023	2024	2025	AVERAGE	MEDIAN	ANNUALIZED
SCADA OT Service	-	-	-	5,398	54,331	30,000	30,000	30,000	11,946	-	19,346
Plant Maint/Electrical-Annual	69,619	37,222	58,332	109,553	26,587	75,000	75,000	75,000	60,263	58,332	38,476
Plant Maint/Painting-Annual Co	56,692	70,568	16,049	62,826	5,197	72,000	38,000	63,000	42,267	56,692	107,969
Recording Fees	-	-	-	-	575	-	-	-	115	-	939
Repairs-Autos & Trucks	4,669	1,123	11,693	1,390	43	12,000	-	-	3,784	1,390	-
Repairs-Generators	-	-	-	1,127	1,032	-	-	-	432	-	-
Repairs & Maint-Equipment	93,019	90,514	33,940	67,472	142,727	81,000	77,500	76,000	85,534	90,514	92,076
Repairs-Property	3,929	1,734	28,448	42,481	15,610	47,000	105,000	40,000	18,440	15,610	55,047
Repairs-Tires	12,610	7,467	5,258	4,965	6,493	-	-	-	7,358	6,493	-
Sludge Disposal	64,522	60,756	69,441	70,087	85,543	78,000	78,000	82,000	70,070	69,441	77,949
Street Repairs-Paving-Permits	23,379	-	-	-	-	-	-	-	4,676	-	-
Telephone Services	5,075	5,569	5,208	2,883	1,728	6,400	4,000	4,000	4,093	5,075	1,918
Telephone-Cellular & Pager	7,153	6,005	608	528	710	-	577	-	3,001	710	564
Testing-Outside Services	88,201	65,897	48,878	19,380	4,815	7,560	14,760	2,000	45,434	48,878	-
Total Contractual Services	1,341,399	1,328,908	1,245,945	1,348,198	1,585,605	1,514,040	1,646,967	1,622,000	1,370,011	1,305,828	1,541,603
OPERATING SUPPLIES/MATERIALS											
Chem-Aluminum Sulfate	672,551	723,199	779,448	1,125,011	1,255,151	1,190,000	1,404,646	1,438,000	911,072	779,448	1,265,219
Chem-Calcium Hydroxide Slurry	-	-	214,487	244,110	303,389	-	305,868	358,000	152,397	214,487	298,966
Chem-Calcium Hypochlorite	1,597	2,865	957	2,500	2,481	2,379	2,212	2,000	2,080	2,481	3,509
Chem-Chlorine	110,226	113,575	116,073	280,420	429,900	467,182	510,423	535,000	210,039	116,073	420,050
Chem-Fluoride	66,768	64,619	83,233	104,404	119,621	115,784	131,817	141,000	87,729	83,233	114,371
Chem-Lime	187,215	245,057	142,000	154,940	217,082	459,620	185,734	190,000	189,259	187,215	246,765
Chem-Misc	2,463	942	414	-	2,688	1,550	1,800	1,000	1,301	942	197
Chem-Polymer	121,246	125,494	122,285	107,393	95,482	150,720	138,000	176,000	114,380	121,246	168,559
Chem-Polyorthophosphate	123,213	129,398	131,190	278,535	393,369	405,594	444,647	481,000	211,141	131,190	400,766
Chem-Powder Activated Charcoal	716,318	354,767	327,150	709,374	1,077,369	850,000	1,239,012	1,178,000	636,995	709,374	661,085
Chem-Sodium Chlorite THM	318,487	329,679	313,044	342,192	485,336	373,956	453,612	494,000	357,747	329,679	499,306
Dues & Subscriptions	705	1,186	764	1,672	1,108	2,020	2,020	2,000	1,087	1,108	3,759
Empl Educ-Committee Reimbursed	-	-	-	-	-	-	7,500	-	-	-	-
Empl Expense-Misc	2,640	552	2,411	9,405	7,043	3,630	3,910	4,000	4,410	2,640	1,657
Empl Incentive Expense	-	-	-	110	2,121	-	-	-	446	-	-
Empl Operator Certification	2,715	1,970	1,891	1,324	3,665	3,130	3,635	3,000	2,313	1,970	2,025
Empl Professional Development	15,456	1,150	3,549	10,711	14,101	19,145	18,540	10,000	8,994	10,711	5,111
Empl Training Expense	-	450	332	34	994	3,650	-	-	362	332	567
Empl Uniform Expense	6,937	9,658	5,432	7,246	10,442	8,074	7,600	8,000	7,943	7,246	10,636
Empl Uniform Expense - Purchas	-	-	-	-	2,616	-	150	-	523	-	-
Empl Uniform Expense - Boots	2,920	3,097	665	-	-	-	300	-	1,336	665	-
Freight	-	-	-	1,035	256	-	-	-	258	-	-
Misc Equip-Furniture Purchase	158,319	8,999	27,233	32,451	40,924	32,300	36,300	26,000	53,585	32,451	13,401
Off Supp-Adhesive/Sealant/Tape	141	529	494	187	282	650	500	1,000	327	282	251
Off Supp-Disp Food Utensils	531	1,044	939	852	1,120	1,500	1,550	2,000	897	939	1,112

2025 OPERATIONS AND MAINTENANCE BUDGET											
COMBINED WATER TREATMENT (CC 08, 09, 12)											
						APPROVED	APPROVED	WORKING			
ACCOUNT DESCRIPTION	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	BUDGET	BUDGET	BUDGET	5 YEAR	5 YEAR	YTD 2024
	2019	2020	2021	2022	2023	2023	2024	2025	AVERAGE	MEDIAN	ANNUALIZED
Office Supp & Expense-Clerical	2,815	3,716	3,947	4,974	6,486	4,050	4,700	4,000	4,388	3,947	4,574
Office Supp & Expense-Other	293	166	688	2,218	1,019	-	-	-	877	688	664
Opr Supp-Bldg & Grds Mats	11,994	19,903	21,913	25,025	25,321	14,500	26,000	24,000	20,831	21,913	30,248
Opr Supp-Cleaning	9,014	11,539	12,608	13,582	13,024	12,500	13,500	14,000	11,954	12,608	13,359
Opr Supp-Cplgs-Clamps	84	772	1,181	205	184	25	-	-	485	205	1,100
Opr Supp-Disaster Prep Mats	-	12,120	6,634	-	-	-	-	-	3,751	-	2,444
Opr Supp-Electrical	9,892	9,164	7,403	9,215	15,027	10,100	10,500	11,000	10,140	9,215	19,596
Opr Supp-Flshrs/Barricades/Sig	-	260	-	-	-	-	-	-	52	-	-
Opr Supp-Fuel-Off Road	3,493	1,224	3,143	25,377	3,312	5,500	5,700	6,000	7,310	3,312	21,339
Opr Supp-Fuel-On Road	8,576	6,035	7,818	15,530	16,053	7,300	8,600	13,000	10,802	8,576	20,040
Opr Supp-Hose	6,944	5,450	4,462	2,405	14,254	4,500	5,000	6,000	6,703	5,450	8,893
Opr Supp-Lab	43,320	40,744	44,821	60,543	53,680	55,750	56,000	56,000	48,622	44,821	54,565
Opr Supp-Misc	3,021	2,878	1,977	5,424	4,673	2,000	2,000	2,000	3,595	3,021	2,543
Opr Supp-Mnholes-Castings-Cvrs	-	-	810	38	47	-	-	-	179	38	-
Opr Supp-Mtr/Vlve-Boxes-Lids	-	300	-	-	104	500	500	1,000	81	-	1,797
Opr Supp-Nuts-Bolts	2,353	791	2,729	2,854	4,892	2,250	2,450	2,000	2,724	2,729	561
Opr Supp-Oil-Lubricant	5,544	4,556	7,013	6,079	2,847	5,000	6,480	6,000	5,208	5,544	6,229
Opr Supp-Paint	2,519	1,114	1,315	5,450	4,143	7,000	6,000	5,000	2,908	2,519	4,736
Opr Supp-Pipes-Fittings	9,004	6,440	10,628	9,086	11,092	8,300	9,000	9,000	9,250	9,086	25,100
Opr Supp-Purchasing Card	-	(1,515)	570	(665)	14	-	-	-	(319)	-	(81)
Opr Supp-Radmix-Asph-Concrete	-	-	386	-	127	-	-	-	102	-	157
Opr Supp-Rainsuits-Hip Boots	384	485	388	847	956	900	900	1,000	612	485	463
Opr Supp-Safety	7,804	8,692	11,496	5,548	16,428	15,000	13,500	12,000	9,993	8,692	12,740
Opr Supp-Shop Accessories	509	-	898	-	-	-	-	-	281	-	-
Opr Supp-Small Tools	1,465	2,490	3,445	4,545	3,796	7,250	6,250	7,000	3,148	3,445	9,384
Opr Supp-Valves	11,249	3,106	6,993	12,787	2,190	6,500	6,500	7,000	7,265	6,993	4,886
Opr Supp-Wldg-Acetyl-Oxygen	-	15	646	-	-	1,420	1,420	1,000	132	-	-
Parts-Equipment	101,143	169,527	131,450	196,469	207,981	132,000	132,000	132,000	161,314	169,527	204,779
Parts-Generators	764	4,054	-	460	-	5,000	4,000	3,000	1,056	460	-
Parts-Meters/Backflows	-	-	4,519	5,452	-	-	-	-	1,994	-	6,872
Parts-Standby Pumps	80	-	26	107	222	-	-	-	87	80	4,144
Parts-Veh/Equip-Tires	-	430	563	125	544	-	-	-	332	430	-
Parts-Vehicles	3,318	2,382	4,886	6,450	2,480	5,000	-	-	3,903	3,318	-
Postage and Bill Outsourcing	2,662	2,491	3,030	874	650	2,250	2,250	1,000	1,941	2,491	125
Total Operating Supplies and Materials	2,758,691	2,437,553	2,582,377	3,834,910	4,878,086	4,405,478	5,223,026	5,373,000	3,298,323	3,063,305	4,578,566
Total Cost Center Operating Expenses	6,456,684	6,046,753	6,669,276	7,893,841	9,450,275	9,094,622	10,272,399	10,375,000	7,303,366	7,003,890	9,434,033
% CHANGE FROM PRIOR YEAR		-6%	10%	18%	20%		13%	1%			

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.



2025 OPERATIONS AND MAINTENANCE BUDGET											
COMBINED WASTEWATER TREATMENT (CC 18, 19, 25, 101)											
						APPROVED	APPROVED	WORKING			
ACCOUNT DESCRIPTION	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	BUDGET	BUDGET	BUDGET	5 YEAR	5 YEAR	5
	2019	2020	2021	2022	2023	2023	2024	2025	AVERAGE	MEDIAN	YTD 2024
											ANNUALIZED
LABOR COSTS											
Labor-Regular	1,929,901	1,931,145	1,771,590	1,761,924	2,015,628	2,275,900	2,316,440	2,365,000	1,882,037	1,929,901	2,151,068
Labor-Overtime	126,694	176,659	148,893	171,530	193,115	111,500	131,000	184,000	163,378	171,530	212,143
Labor-Standby	33,681	40,676	31,975	9,685	7,863	8,000	4,900	8,000	24,776	31,975	12,339
Labor-Holiday	36,183	37,345	28,236	42,859	46,985	38,350	39,200	47,000	38,322	37,345	54,380
Labor-Sick Pay	32,010	54,489	46,511	42,753	46,330	-	-	-	44,419	46,330	42,238
Labor-Vacation	111,029	99,273	105,713	114,780	111,568	-	-	-	108,473	111,029	92,412
Labor-Bonus Pay	24,502	25,586	-	10,124	11,292	-	-	-	14,301	11,292	-
Labor-Bonus-Measure Based	-	-	-	-	1,083	-	-	-	217	-	-
Payroll Taxes-FICA	171,812	176,167	166,717	159,285	179,272	174,280	177,440	181,000	170,651	171,812	203,457
Pension Expense	225,955	235,531	208,384	222,122	257,397	247,120	276,330	339,000	229,878	225,955	279,702
Disability Insurance Expense	12,371	12,360	11,434	11,995	13,073	13,370	13,560	14,000	12,247	12,360	12,955
Health Insurance Expense	405,749	336,305	468,306	391,965	384,199	524,290	562,780	394,000	397,305	391,965	282,747
Life Insurance Expense	5,361	5,332	4,452	515	5,499	5,100	5,330	6,000	4,232	5,332	5,333
Unemployment Insurance Expense	562	169	1,778	2,369	-	920	950	1,000	976	562	-
Workers' Comp Insurance Exp	60,201	48,397	28,146	27,306	34,622	31,130	34,450	32,000	39,734	34,622	33,510
Non-Cash PIK Expense	8,106	8,592	3,516	-	-	-	-	-	4,043	3,516	-
Post Employment Benefits-Other	24,472	52,937	-	-	-	-	-	-	15,482	-	-
Personnel Board Expense	29,157	28,052	32,530	32,964	37,076	33,890	33,980	31,000	31,956	32,530	32,915
Total Labor Costs	3,237,745	3,269,016	3,058,182	3,002,175	3,345,001	3,463,850	3,596,360	3,602,000	3,182,424	3,218,055	3,415,200
CONTRACTUAL SERVICES											
Contract-Grass Cutting	-	-	-	-	-	-	100,000	24,000	-	-	22,230
Cost of Water-Other Utilities	192	163	271	(4)	-	200	-	-	124	163	-
Electricity	1,284,053	1,183,898	1,306,158	1,365,597	1,610,755	1,270,000	1,333,000	1,610,000	1,350,092	1,306,158	1,542,821
Engineering Services	9,260	-	-	1,453	-	-	-	-	2,143	-	-
Equip & Property Rental	5,469	-	15,305	3,034	17,788	13,000	13,000	9,000	8,319	5,469	3,935
Garbage Collection/Dump Fees	173,882	173,792	139,415	102,372	128,366	147,000	122,040	139,000	143,566	139,415	162,606
Generator Maintenance - CC 27	5,895	-	-	-	-	7,700	7,200	-	1,179	-	4,867
Software Maintenance Agreement	35,585	47,009	81,616	82,505	76,487	108,340	104,880	61,000	64,640	76,487	70,146
Minority Enterprise Project	-	-	-	-	(551)	-	-	-	(110)	-	-
Misc Outside Services	75,628	99,756	174,913	136,381	143,187	93,900	133,712	211,000	125,973	136,381	116,348

2025 OPERATIONS AND MAINTENANCE BUDGET											
COMBINED WASTEWATER TREATMENT (CC 18, 19, 25, 101)											
						APPROVED	APPROVED	WORKING			
ACCOUNT DESCRIPTION	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	BUDGET	BUDGET	BUDGET	5 YEAR	5 YEAR	5
	2019	2020	2021	2022	2023	2023	2024	2025	AVERAGE	MEDIAN	YTD 2024
											ANNUALIZED
Natural Gas	222,123	205,894	204,766	389,194	241,148	260,000	270,000	270,000	252,625	222,123	183,021
Permit Fees	10,930	440	11,083	50	943	1,000	-	18,000	4,689	943	-
Plant Maint-Annual Contract	341,853	236,809	502,845	504,010	470,832	438,000	425,500	425,000	411,270	470,832	275,263
SCADA OT Service	-	-	-	4,990	18,978	8,000	15,000	20,000	4,794	-	8,295
Plant Maint/Electrical-Annual	110,325	132,964	143,490	178,970	71,781	103,000	112,000	131,000	127,506	132,964	99,326
Plant Maint/Painting-Annual Co	-	-	-	8,700	25,358	50,500	50,000	55,000	6,812	-	19,065
Repairs-Autos & Trucks	519	3,988	7,394	(136)	581	5,500	-	-	2,469	581	-
Repairs-Generators	-	-	-	4,173	966	-	-	-	1,028	-	-
Repairs & Maint-Equipment	63,089	115,339	101,170	240,811	541,471	238,000	256,000	546,000	212,376	115,339	384,349
Repairs-Property	23,696	31,182	-	10,004	-	3,000	2,000	6,000	12,976	10,004	2,844
Repairs-Standby Pumps	-	-	1,598	4,510	-	2,000	-	-	1,221	-	-
Repairs-Tires	1,675	120	2,464	1,833	1,330	-	-	-	1,484	1,675	-
Sludge Disposal	865,355	390,126	484,920	547,640	458,734	515,000	515,000	564,000	549,355	484,920	539,228
Telephone-Cellular & Pager	9,339	5,614	50	-	-	-	-	-	3,001	50	-
Testing-Outside Services	40,926	140,056	171,051	50,870	1,001	1,200	-	-	80,781	50,870	-
<i>Total Contractual Services</i>	<i>3,279,795</i>	<i>2,767,152</i>	<i>3,348,510</i>	<i>3,636,957</i>	<i>3,809,153</i>	<i>3,265,340</i>	<i>3,459,332</i>	<i>4,089,000</i>	<i>3,368,313</i>	<i>3,154,374</i>	<i>3,434,345</i>
OPERATING SUPPLIES/MATERIALS											
Chem-Calcium Hypochlorite	-	132	-	-	-	-	-	-	26	-	-
Chem-Chlorine	101,638	114,491	155,605	159,202	362,891	628,655	569,679	560,000	178,766	155,605	470,773
Chem-Misc	4,614	3,959	2,603	2,368	8,616	3,800	6,000	8,000	4,432	3,959	6,380
Chem-Polymer	176,881	63,410	116,629	82,793	112,845	131,100	178,250	118,000	110,512	112,845	118,020
Chem-Sodium Hypochlorite	-	275	294	169	-	-	-	-	147	169	-
Chem-Sulfur Dioxide	72,249	67,704	71,956	89,713	128,082	95,430	150,591	208,000	85,941	72,249	171,780
Dues & Subscriptions	385	169	250	165	651	1,225	1,185	2,000	324	250	1,327
Empl Educ-Committee Reimbursed	-	-	-	4,318	5,310	-	7,500	-	1,926	-	525
Empl Expense-Misc	1,323	(836)	2,174	4,034	877	500	500	3,000	1,515	1,323	2,803
Empl Incentive Expense	-	-	-	211	535	250	200	1,000	149	-	-
Empl Operator Certification	3,490	1,505	840	1,934	2,765	3,700	3,110	8,000	2,107	1,934	2,588
Empl Orientation Expense	-	-	-	-	186	-	-	-	37	-	-
Empl Professional Development	6,364	1,004	2,923	2,027	2,244	8,700	4,000	6,000	2,912	2,244	1,780
Empl Training Expense	750	-	1,853	337	325	500	-	-	653	337	45

2025 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 2024
	2019	2020	2021	2022	2023	2023	2024	2025	AVERAGE	MEDIAN	ANNUALIZED
Empl Uniform Expense	11,838	11,989	5,843	10,346	12,079	9,296	9,050	10,000	10,419	11,838	8,083
Empl Uniform Expense - Purchas	-	-	-	-	-	780	-	-	-	-	-
Empl Uniform Exp Distribution	-	-	-	-	-	780	-	-	-	-	-
Empl Uniform Expense - Boots	5,700	5,010	745	-	-	-	-	-	2,291	745	-
Freight	-	-	-	226	1,816	-	-	3,000	408	-	-
Misc Equip-Furniture Purchase	2,231	12,149	2,152	3,224	13,045	2,800	4,600	13,000	6,560	3,224	8,549
Off Supp-Adhesive/Sealant/Tape	1,299	221	4,036	5,824	4,609	1,400	1,700	3,000	3,198	4,036	2,590
Off Supp-Disp Food Utensils	2,232	2,321	2,946	2,557	3,577	2,000	2,100	2,000	2,727	2,557	4,260
Office Supp & Expense-Clerical	9,049	6,893	6,378	6,005	6,429	7,100	6,750	4,000	6,951	6,429	3,175
Office Supp & Expense-Other	2,169	31	692	1,420	877	1,000	1,050	1,000	1,038	877	970
Opr Supp-Bldg & Grds Mats	18,716	31,774	21,879	8,164	13,954	4,750	21,000	21,000	18,897	18,716	10,692
Opr Supp-Bottles, Caps, Labels	-	-	-	-	-	15,750	750	1,000	-	-	-
Opr Supp-Cleaning	24,968	10,047	10,642	13,680	10,390	15,400	14,400	13,000	13,946	10,642	17,345
Opr Supp-Cplgs-Clamps	175	125	614	-	1,044	-	-	-	392	175	1,337
Opr Supp-Disaster Prep Mats	-	23,955	1,951	-	-	-	500	2,000	5,181	-	3,139
Opr Supp-Electrical	10,460	14,388	26,768	29,086	6,641	20,500	20,500	27,000	17,468	14,388	4,671
Opr Supp-Fuel-Off Road	11,606	13,789	9,275	19,097	19,873	13,500	14,500	32,000	14,728	13,789	20,560
Opr Supp-Fuel-On Road	28,586	19,752	28,072	32,413	22,678	35,000	31,000	32,000	26,300	28,072	24,226
Opr Supp-Grease Disposal Suppl	50,496	22,957	45,804	45,505	59,688	74,000	85,000	85,000	44,890	45,804	50,149
Opr Supp-Hose	720	4,853	19,752	1,250	824	9,100	7,000	33,000	5,480	1,250	5,746
Opr Supp-Lab	12,249	10,048	14,959	12,429	6,906	12,500	12,725	14,000	11,318	12,249	9,341
Opr Supp-Liquid Oxygen	100,257	38,920	37,275	36,781	47,213	62,577	67,500	85,000	52,089	38,920	55,561
Opr Supp-Misc	3,146	6,024	19,424	14,036	27,267	5,000	5,000	2,000	13,979	14,036	6,909
Opr Supp-Mnholes-Castings-Cvrs	-	-	-	81	11	-	-	-	18	-	-
Opr Supp-Mtr/Ive-Boxes-Lids	-	194	-	49	510	-	-	2,000	151	49	281
Opr Supp-Nuts-Bolts	1,032	4,343	6,874	4,058	6,193	3,700	4,000	5,000	4,500	4,343	3,771
Opr Supp-Oil-Lubricant	2,383	5,693	7,868	3,875	5,483	14,000	15,000	39,000	5,060	5,483	3,124
Opr Supp-Paint	1,359	441	503	1,578	1,861	1,500	2,000	5,000	1,148	1,359	3,322
Opr Supp-Pipes-Fittings	11,572	10,430	11,099	10,797	19,849	16,000	17,000	14,000	12,750	11,099	12,288
Opr Supp-Purchasing Card	-	-	551	-	-	-	-	-	110	-	-
Opr Supp-Radmix-Asph-Concrete	252	172	1,079	31	-	1,000	1,000	1,000	307	172	354
Opr Supp-Rainsuits-Hip Boots	456	1,037	573	902	660	700	700	1,000	725	660	1,261

2025 OPERATIONS AND MAINTENANCE BUDGET											
COMBINED WASTEWATER TREATMENT (CC 18, 19, 25, 101)											
						APPROVED	APPROVED	WORKING			
ACCOUNT DESCRIPTION	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	BUDGET	BUDGET	BUDGET	5 YEAR	5 YEAR	YTD 2024
	2019	2020	2021	2022	2023	2023	2024	2025	AVERAGE	MEDIAN	ANNUALIZED
Opr Supp-Safety	11,034	9,485	12,243	13,170	11,423	15,000	15,000	21,000	11,471	11,423	20,645
Opr Supp-Small Tools	5,226	7,321	6,612	6,123	12,509	10,800	10,900	13,000	7,558	6,612	12,483
Opr Supp-Tapping Saddles-Slves	-	-	-	-	-	-	-	-	-	-	5,181
Opr Supp-Valves	30,717	9,268	11,349	6,861	244	15,400	15,800	14,000	11,688	9,268	1,504
Opr Supp-Wldg-Acetyl-Oxygen	84	-	-	-	-	1,500	1,500	1,000	17	-	-
Parts-Equipment	243,765	147,251	190,939	158,886	287,422	285,610	285,606	333,000	205,653	190,939	284,934
Parts-Generators	943	993	141	474	-	3,000	3,000	-	510	474	-
Parts-Meters/Backflows	-	-	-	488	300	-	-	-	157	-	2,920
Parts-Standby Pumps	80	48	378	562	-	-	-	-	214	80	-
Parts-Veh/Equip-Tires	1,489	477	545	1,955	830	200	-	-	1,059	830	-
Parts-Vehicles	7,231	4,192	3,992	7,255	8,904	3,300	-	-	6,315	7,231	-
Postage and Bill Outsourcing	8,071	4,069	5,478	6,779	47	6,500	3,000	2,000	4,889	5,478	21
Public Relations	-	-	-	-	1,327	-	3,000	2,000	265	-	-
Warehouse Variance	-	-	-	-	495,610	-	-	-	99,122	-	-
Total Operating Supplies and Materials	989,285	692,474	874,558	813,237	1,737,419	1,545,304	1,603,646	1,750,000	1,021,395	834,163	1,365,413
Total Cost Center Operating Expenses	7,506,824	6,728,642	7,281,250	7,452,369	8,891,574	8,274,494	8,659,338	9,441,000	7,572,132	7,206,592	8,214,958
% CHANGE FROM PRIOR YEAR		-10%	8%	2%	19%		5%	9%			

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.



2025 OPERATIONS AND MAINTENANCE BUDGET											
COMBINED TRANSMISSION & COLLECTION (CC 13, 14, 17, 22, 44, 107, 111, 124, 128, 129, 144)											
						APPROVED	APPROVED	WORKING			
ACCOUNT DESCRIPTION	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	BUDGET	BUDGET	BUDGET	5 YEAR	5 YEAR	5
	2019	2020	2021	2022	2023	2023	2024	2025	AVERAGE	MEDIAN	YTD 2024
LABOR COSTS											
Labor-Regular	6,038,694	6,126,111	5,525,269	4,939,217	5,203,458	6,816,740	7,155,310	7,624,000	5,566,550	5,525,269	5,918,268
Labor-Capitalized	(283,245)	(213,588)	(237,337)	(299,120)	(235,464)	(325,000)	(325,000)	(325,000)	(253,751)	(237,337)	(163,354)
Labor-Overtime	464,987	279,856	245,917	237,541	274,249	278,850	237,810	195,000	300,510	274,249	222,339
Labor-Standby	368,066	252,916	261,895	240,037	316,303	291,220	262,772	314,000	287,843	261,895	421,908
Labor-Holiday	703	910	1,460	-	9,595	-	-	-	2,534	910	2,598
Labor-Military Time	1,581	-	-	-	-	-	-	-	316	-	-
Labor-Sick Pay	171,772	353,760	264,380	162,502	120,000	-	-	-	214,483	171,772	155,342
Labor-Vacation	381,354	375,419	368,698	338,519	309,068	-	-	-	354,611	368,698	350,550
Labor-Bonus Pay	93,756	92,533	-	29,128	26,393	-	-	-	48,362	29,128	2,436
Labor-Bonus-Measure Based	-	-	-	271	1,245	-	-	-	303	-	406
Payroll Taxes-FICA	559,749	552,432	485,512	442,465	487,126	522,200	548,110	584,000	505,457	487,126	521,297
Pension Expense	758,456	765,151	658,114	617,149	664,690	740,270	853,560	1,094,000	692,712	664,690	820,437
Unfunded Pension Expense	-	-	-	-	-	-	-	-	-	-	-
Disability Insurance Expense	40,607	41,835	37,538	35,163	34,774	40,090	41,970	45,000	37,983	37,538	39,782
Health Insurance Expense	1,593,399	1,518,868	1,730,109	1,261,598	1,164,721	1,884,610	2,028,970	1,419,000	1,453,739	1,518,868	946,094
Life Insurance Expense	17,840	18,353	14,496	1,548	14,838	16,340	17,060	19,000	13,415	14,838	16,759
Unemployment Insurance Expense	1,879	626	5,792	7,968	-	2,820	3,040	3,000	3,253	1,879	-
Workers' Comp Insurance Exp	203,956	177,480	99,450	80,838	95,674	93,300	106,460	104,000	131,479	99,450	95,726
Non-Cash PIK Expense	27,221	25,887	10,496	-	-	-	-	-	12,721	10,496	-
Post Employment Benefits-Other	87,133	196,424	-	-	-	-	-	-	56,711	-	-
Personnel Board Expense	90,641	89,503	99,618	89,782	94,152	101,620	105,160	99,000	92,739	90,641	90,509
<i>Total Labor Costs</i>	<i>10,618,549</i>	<i>10,654,475</i>	<i>9,571,407</i>	<i>8,184,604</i>	<i>8,580,822</i>	<i>10,463,060</i>	<i>11,035,222</i>	<i>11,175,000</i>	<i>9,521,971</i>	<i>9,320,109</i>	<i>9,441,097</i>
CONTRACTUAL SERVICES											
Contract-Grass Cutting	-	-	-	-	-	-	125,000	144,000	-	-	117,045
Cost of Water-Other Utilities	481	611	231	274	283	-	200	-	376	283	312
Diving Services	27,794	-	-	-	-	-	-	-	5,559	-	-
Electricity	1,487,911	1,370,821	1,576,562	1,520,546	1,844,015	1,536,120	1,567,808	1,784,000	1,559,971	1,520,546	1,940,543
Electricity-Bucks	-	-	-	-	1,119	-	-	-	224	-	-
Engineering Services	3,726	-	-	-	-	-	-	-	745	-	2,599
Equip & Property Rental	4,633	13,436	5,412	12,992	11,561	60,000	60,000	60,000	9,607	11,561	16,838
Garbage Collection/Dump Fees	65,638	52,346	57,579	56,393	99,709	57,000	93,400	96,000	66,333	57,579	100,798

2025 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 2024
	2019	2020	2021	2022	2023	2023	2024	2025	AVERAGE	MEDIAN	ANNUALIZED
Generator Maintenance - CC 27	21,913	-	-	-	206	7,550	8,000	8,000	4,424	-	-
Generator Maintenance - contra	-	-	-	-	-	-	-	25,000	-	-	-
Software Maintenance Agreement	15,946	21,944	20,578	69,229	54,082	49,680	98,560	99,000	36,356	21,944	76,720
Manhole Rehab	3,250	5,300	3,500	4,939	3,950	-	-	-	4,188	3,950	1,800
Misc Outside Services	302,315	326,324	394,582	219,290	141,823	189,200	208,240	222,000	276,867	302,315	308,724
Natural Gas	41,580	11,625	34,247	14,012	18,416	40,000	30,000	35,000	23,976	18,416	33,152
Permit Fees	-	170	1,385	4,010	180	120	-	-	1,149	180	8
Pipeline Crossing Expense	-	-	-	3,557	-	-	-	-	711	-	-
Plant Maint-Annual Contract	78,024	69,547	156,555	216,668	133,126	115,000	115,000	115,000	130,784	133,126	49,553
SCADA OT Service	-	-	-	104,684	100,326	85,000	85,000	85,000	41,002	-	57,488
Plant Maint/Electrical-Annual	65,089	66,755	119,791	124,792	42,509	120,000	137,000	137,000	83,787	66,755	135,613
Plant Maint/Painting-Annual Co	17,972	-	26,645	-	2,286	34,000	35,000	40,000	9,381	2,286	5,897
Repairs-Autos & Trucks	68,641	81,578	41,731	26,042	6,953	62,000	-	-	44,989	41,731	-
Repairs-Generators	1,758	9,131	-	-	6	-	-	-	2,179	6	1,959
Repairs & Maint-Equipment	341,711	182,255	279,310	312,140	253,135	373,000	350,500	436,000	273,710	279,310	257,986
Repairs-Property	13,037	-	81	2,800	4,054	20,000	25,000	20,000	3,994	2,800	-
Repairs-Standby Pumps	-	460	2,675	782	1,398	2,500	2,500	4,000	1,063	782	399
Repairs-Tires	113,178	91,657	102,896	74,175	93,845	-	-	-	95,150	93,845	-
Sewer Cleaning/Videoging	1,669,603	1,437,024	1,496,658	1,217,918	1,236,286	1,500,000	1,450,000	1,500,000	1,411,498	1,437,024	1,238,463
Street Repairs-Paving-Permits	2,946,320	3,030,222	2,614,517	2,819,294	3,204,485	3,000,000	3,500,000	4,000,000	2,922,967	2,946,320	4,208,199
Telephone Services	9	18	5	-	-	-	-	-	7	5	-
Telephone-Cellular & Pager	62,883	48,744	11,515	3,354	585	-	-	-	25,416	11,515	577
Testing-Outside Services	383	-	-	754	-	-	-	-	227	-	3,173
Total Contractual Services	7,353,795	6,819,967	6,946,456	6,808,644	7,254,337	7,251,170	7,891,208	8,810,000	7,036,640	6,952,279	8,557,845
OPERATING SUPPLIES/MATERIALS											
Chem-Odor Control	296,796	363,995	375,022	386,139	414,068	350,000	350,000	360,000	367,204	375,022	494,332
Discounts Taken	-	-	-	-	3,055	-	-	-	611	-	-
Dues & Subscriptions	127	401	400	752	3,218	180	2,380	3,000	980	401	3,867
Empl Educ-Committee Reimbursed	-	-	2,357	669	1,299	5,000	5,000	3,000	865	669	2,588
Empl Expense-Misc	2,192	(4,602)	9,116	15,552	3,788	2,000	2,000	2,000	5,209	3,788	2,627
Empl Incentive Expense	-	-	-	79	-	-	-	-	16	-	1,293
Empl Operator Certification	329	690	590	2,445	4,200	12,000	6,665	19,000	1,651	690	21,840

2025 OPERATIONS AND MAINTENANCE BUDGET											
COMBINED TRANSMISSION & COLLECTION (CC 13, 14, 17, 22, 44, 107, 111, 124, 128, 129, 144)											
						APPROVED	APPROVED	WORKING			
ACCOUNT DESCRIPTION	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	BUDGET	BUDGET	BUDGET	5 YEAR	5 YEAR	5
	2019	2020	2021	2022	2023	2023	2024	2025	AVERAGE	MEDIAN	YTD 2024
											ANNUALIZED
Empl Professional Development	15,129	3,752	1,312	7,386	8,543	19,902	15,216	10,000	7,225	7,386	7,462
Empl Training Expense	4,700	100	6,958	1,646	3,621	12,500	-	-	3,405	3,621	10,763
Empl Uniform Expense	30,282	33,770	20,956	20,644	24,780	27,056	28,136	29,000	26,086	24,780	33,521
Empl Uniform Expense - Boots	21,890	21,387	3,605	-	-	-	-	-	9,376	3,605	-
Freight	28	74	209	529	21	-	-	-	172	74	-
Misc Equip-Furniture Purchase	30,940	21,457	7,185	71,833	4,628	3,500	7,200	73,000	27,209	21,457	6,226
Off Supp-Adhesive/Sealant/Tape	4,545	386	29	-	305	125	-	-	1,053	305	-
Off Supp-Disp Food Utensils	1,459	1,312	554	969	2,236	1,125	900	1,000	1,306	1,312	1,321
Office Supp & Expense-Clerical	10,100	8,252	7,536	8,872	6,691	8,500	3,700	4,000	8,290	8,252	5,440
Office Supp & Expense-Other	1,286	645	458	833	430	-	1,000	1,000	730	645	22
Opr Supp-Bldg & Grds Mats	26,971	16,061	30,197	22,955	32,961	18,250	30,000	25,000	25,829	26,971	25,355
Opr Supp-Bottles, Caps, Labels	-	-	-	-	-	-	-	-	-	-	(8)
Opr Supp-Cleaning	32,567	27,005	23,310	29,255	39,820	26,500	30,000	29,000	30,392	29,255	41,724
Opr Supp-Cplgs-Clamps	111,500	95,305	127,770	115,421	165,718	111,000	160,000	180,000	123,143	115,421	169,567
Opr Supp-Disaster Prep Mats	18	22,940	-	-	-	-	-	-	4,592	-	-
Opr Supp-Electrical	34,393	68,619	54,088	43,600	59,358	80,500	80,500	79,000	52,011	54,088	75,814
Opr Supp-Fire Hydrants & Parts	244,770	214,361	188,147	96,533	100,325	150,000	126,000	132,000	168,827	188,147	148,177
Opr Supp-Flshrs/Barricades/Sig	95	2,004	-	2,198	-	5,000	5,000	3,000	859	95	-
Opr Supp-Fuel-Off Road	35,864	41,927	38,536	49,492	45,700	64,000	66,250	64,000	42,304	41,927	69,274
Opr Supp-Fuel-On Road	395,897	307,217	372,325	444,855	408,576	405,800	355,000	342,000	385,774	395,897	418,598
Opr Supp-Hose	15,831	8,294	19,215	12,431	16,674	29,800	34,600	37,000	14,489	15,831	23,708
Opr Supp-Lab	-	-	-	-	198	-	-	-	40	-	-
Opr Supp-Meters	597,780	995,631	745,654	547,176	371,845	540,000	330,000	375,000	651,617	597,780	592,474
Opr Supp-Misc	450	659	864	1,236	114	-	-	-	665	659	54
Opr Supp-Mnholes-Castings-Cvrs	114,137	106,520	148,668	140,851	230,811	129,207	181,500	169,000	148,197	140,851	202,569
Opr Supp-Mtr/Vlve-Boxes-Lids	121,694	120,955	85,261	85,224	110,020	81,000	71,250	91,000	104,631	110,020	155,413
Opr Supp-Nuts-Bolts	8,874	7,449	7,626	7,656	8,807	4,700	6,200	6,000	8,083	7,656	11,629
Opr Supp-Oil-Lubricant	3,630	1,899	1,480	1,645	2,388	4,100	3,650	4,000	2,208	1,899	1,370
Opr Supp-Paint	5,210	3,338	7,244	4,509	4,415	24,736	13,350	24,000	4,943	4,509	5,390
Opr Supp-Pipes-Fittings	438,220	524,937	385,511	457,979	668,730	437,750	483,000	531,000	495,076	457,979	683,136
Opr Supp-Radmix-Asph-Concrete	58,155	43,672	54,696	60,358	78,346	67,825	88,750	68,000	59,045	58,155	70,386
Opr Supp-Rainsuits-Hip Boots	16,062	12,954	9,511	10,170	14,253	11,711	12,250	16,000	12,590	12,954	21,095
Opr Supp-Safety	64,443	52,060	74,449	58,841	71,267	65,200	57,500	59,000	64,212	64,443	75,723

2025 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 2024
	2019	2020	2021	2022	2023	2023	2024	2025	AVERAGE	MEDIAN	ANNUALIZED
Opr Supp-Sand-Dirt-Clay	40,384	31,880	37,824	50,472	56,232	50,000	70,000	70,000	43,358	40,384	75,852
Opr Supp-Shells-Gravel	381,442	256,974	317,520	298,756	435,257	300,000	460,000	450,000	337,990	317,520	464,754
Opr Supp-Shop Accessories	25	-	-	-	1,900	-	-	-	385	-	69
Opr Supp-Small Tools	83,353	73,626	75,858	75,670	96,515	74,800	77,050	81,000	81,004	75,858	121,747
Opr Supp-Tapping Saddles-Slves	34,354	50,239	48,870	31,673	42,432	52,500	40,000	77,000	41,514	42,432	80,021
Opr Supp-Valves	177,047	335,741	304,032	188,566	218,289	276,500	260,500	266,000	244,735	218,289	199,528
Opr Supp-Wldg-Acetyl-Oxygen	148	256	619	437	-	-	-	-	292	256	852
Capitalized Materials	(668,309)	(625,697)	(678,888)	(919,249)	(873,883)	(1,000,000)	(1,500,000)	(1,500,000)	(753,205)	(678,888)	(653,210)
Parts-Equipment	308,270	356,880	487,682	370,891	902,632	461,690	590,500	614,000	485,271	370,891	558,824
Parts-Generators	17,902	3,167	176	775	1,583	10,000	10,000	10,000	4,721	1,583	1,861
Parts-Meters/Backflows	330,995	406,259	343,496	308,254	127,633	226,000	170,000	20,000	303,327	330,995	463,406
Parts-Standby Pumps	10,296	14,807	2,538	5,238	5,562	13,000	25,000	15,000	7,688	5,562	453
Parts-Veh/Equip-Tires	2,373	2,324	4,590	8,425	11,306	-	-	-	5,804	4,590	-
Parts-Vehicles	158,464	132,775	137,525	104,160	137,169	94,000	-	-	134,019	137,169	180
Postage and Bill Outsourcing	36	349	118	-	48	-	-	-	110	48	-
Total Operating Supplies and Materials	3,623,142	4,165,004	3,892,797	3,234,802	4,073,884	3,257,457	2,760,047	2,842,000	3,797,926	3,643,232	4,697,090
Total Cost Center Operating Expenses	21,595,487	21,639,446	20,410,660	18,228,050	19,909,043	20,971,687	21,686,477	22,827,000	20,356,537	19,915,620	22,696,032
% CHANGE FROM PRIOR YEAR		0%	-6%	-11%	9%		3%	5%			

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.



2025 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 2024
	2019	2020	2021	2022	2023	2023	2024	2025	AVERAGE	MEDIAN	ANNUALIZED
LABOR COSTS											
Labor-Regular	2,058,956	2,097,323	1,904,866	1,860,694	1,830,910	2,248,200	2,181,470	2,288,000	1,977,930	2,023,072	1,844,014
Labor-Overtime	16,732	23,882	13,139	11,012	27,077	9,200	13,700	12,000	19,383	18,272	20,171
Labor-Standby	21,561	15,933	6,679	9,084	14,059	15,600	14,500	12,000	14,513	13,242	11,748
Labor-Holiday	2,877	3,364	1,876	3,366	3,322	4,300	5,000	3,000	2,979	2,877	5,196
Labor-Sick Pay	44,002	90,561	47,282	70,453	61,556	-	-	-	64,061	50,916	51,348
Labor-Vacation	134,293	115,600	106,070	125,166	124,751	-	-	-	122,624	122,911	104,032
Labor-Bonus Pay	31,046	25,491	-	11,348	9,251	-	-	-	15,825	13,061	-
Labor-Bonus-Measure Based	-	-	-	-	487	-	-	-	97	-	-
Payroll Taxes-FICA	175,252	176,165	150,989	165,057	164,205	172,200	167,090	175,000	168,781	164,125	151,855
Pension Expense	237,295	237,651	200,500	225,147	227,904	244,150	260,300	328,000	229,047	221,911	244,262
Disability Insurance Expense	14,540	13,934	12,175	13,236	12,587	13,160	12,750	13,000	13,478	13,180	12,663
Health Insurance Expense	531,310	558,931	571,068	493,158	445,517	538,460	518,350	363,000	527,376	541,527	364,366
Life Insurance Expense	6,268	5,991	4,657	560	5,237	5,190	5,050	5,000	4,616	5,044	5,145
Unemployment Insurance Expense	601	185	1,982	2,728	-	890	650	1,000	1,103	558	-
Unemployment Ins Exp Distr	-	-	-	-	-	-	200	-	-	-	-
Workers' Comp Insurance Exp	65,955	53,540	30,392	27,963	30,675	30,760	32,450	31,000	42,401	34,876	28,533
Non-Cash PIK Expense	17,425	18,096	8,059	-	-	-	-	-	8,859	8,764	-
Post Employment Benefits-Other	28,013	58,509	-	-	-	-	-	-	17,778	1,248	-
Personnel Board Expense	29,178	28,121	31,605	32,074	31,601	33,460	32,010	30,000	30,923	32,395	26,118
Total Labor Costs	3,415,304	3,523,277	3,091,337	3,051,045	2,989,139	3,315,570	3,243,520	3,261,000	3,261,775	3,267,978	2,869,451
CONTRACTUAL SERVICES											
Contract-Grass Cutting	302,656	270,734	256,155	192,514	363,940	191,212	50,000	155,000	277,200	270,734	219,372
Electricity	-	-	-	-	-	-	54,000	29,000	-	-	9,557
Equip & Property Rental	3,876	-	-	840	9,554	500	1,500	5,000	2,854	-	40,078
Garbage Collection/Dump Fees	6,016	5,488	4,372	4,019	6,549	5,400	13,470	13,000	5,289	5,359	12,828
Generator Maintenance - CC 27	47,860	4,931	21,486	10,582	8,352	30,000	30,000	30,000	18,642	10,582	-
Generator Maintenance - contra	(32,114)	-	-	-	-	-	-	-	(6,423)	-	-
Software Maintenance Agreement	8,157	23,920	20,229	68,819	83,963	21,303	63,234	66,000	41,018	24,216	52,310
Misc Outside Services	587,757	603,437	613,483	511,730	355,364	590,711	457,425	571,000	535,267	592,016	126,962
Natural Gas	211	501	529	336	311	480	252	-	378	336	-
Permit Fees	371	1,536	5,218	371	371	1,100	1,000	-	1,573	371	5,455

2025 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 2024
	2019	2020	2021	2022	2023	2023	2024	2025	AVERAGE	MEDIAN	ANNUALIZED
SCADA OT Service	-	-	-	8,515	14,480	25,000	20,000	20,000	4,599	-	19,294
Recording Fees	-	-	-	-	-	-	-	-	-	-	799
Repairs-Autos & Trucks	4,599	18,734	16,563	10,281	(406)	19,031	92,000	100,000	10,046	5,003	117,848
Repairs-Generators	-	-	-	-	-	4,253	-	-	-	-	-
Repairs & Maint-Equipment	14,506	6,635	6,870	11,348	4,752	12,330	16,350	24,000	8,869	8,369	17,603
Repairs-Property	50,290	37,767	78,148	79,560	36,930	75,000	62,300	57,000	56,539	50,290	-
Repairs-Tires	9,395	8,187	8,060	11,915	6,467	74,500	85,000	75,000	8,815	7,771	99,776
Security Services	-	-	-	-	-	-	-	1,000	-	-	-
Telephone-Cellular & Pager	20,926	16,961	1,992	-	-	-	-	-	8,108	2,521	-
Testing-Outside Services	5,466	375	1,179	90,936	181,078	155,052	220,000	270,000	55,807	5,466	257,842
Total Contractual Services	1,029,971	999,206	1,034,284	1,001,765	1,071,705	1,205,872	1,166,531	1,416,000	1,028,580	983,034	979,726
OPERATING SUPPLIES/MATERIALS											
Dues & Subscriptions	4,155	355	3,171	1,294	4,221	3,645	4,315	1,000	2,645	3,039	4,340
Empl Educ-Committee Reimbursed	-	1,244	-	-	-	240	200	-	249	-	-
Empl Expense-Misc	1,211	(1,227)	2,417	4,499	(520)	400	600	1,000	1,286	909	979
Empl Incentive Expense	-	-	-	454	185	250	600	2,000	128	-	-
Empl Operator Certification	-	140	-	-	70	205	-	-	42	-	-
Empl Orientation Expense	-	-	-	-	66	-	-	-	13	-	-
Empl Professional Development	6,944	7,066	4,039	4,069	1,376	14,200	10,160	8,000	4,855	3,582	958
Empl Training Expense	2,045	2,767	2,725	616	1,240	2,400	-	-	1,901	1,190	457
Empl Uniform Expense	7,055	5,226	5,378	5,233	6,178	5,260	5,800	7,000	5,851	5,401	10,666
Empl Uniform Expense - Purchas	-	-	-	-	60	-	400	1,000	12	-	-
Empl Uniform Exp Distribution	-	-	-	-	-	390	-	-	-	-	-
Empl Uniform Expense - Boots	5,585	5,777	1,350	-	-	-	-	1,000	2,619	1,720	-
Freight	138	-	63	-	-	-	-	-	40	-	-
Misc Equip-Furniture Purchase	5,224	10,167	2,541	24,004	15,757	23,670	7,800	12,000	11,539	2,541	7,536
Off Supp-Adhesive/Sealant/Tape	459	-	-	-	-	500	-	-	92	-	-
Off Supp-Disp Food Utensils	599	538	798	913	1,423	700	500	1,000	863	645	930
Office Supp & Expense-Clerical	3,439	3,184	2,517	2,476	1,511	3,350	2,500	2,000	2,640	2,225	3,545
Office Supp & Expense-Other	28	41	-	-	15	100	50	-	18	-	22
Opr Supp-Bldg & Grds Mats	6,131	1,260	5,795	10,186	16,267	6,250	6,000	5,000	7,928	6,855	2,437
Opr Supp-Bottles, Caps, Labels	-	-	-	-	5,472	6,382	7,000	8,000	1,094	-	6,662

2025 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 2024
	2019	2020	2021	2022	2023	2023	2024	2025	AVERAGE	MEDIAN	ANNUALIZED
Opr Supp-Cleaning	4,482	4,501	4,854	4,457	7,635	2,908	6,100	6,000	5,209	4,915	7,304
Opr Supp-Cplgs-Clamps	-	-	-	(3,461)	3,308	-	-	-	(31)	-	(851)
Opr Supp-Disaster Prep Mats	408	29,719	7,803	1,065	1,113	800	1,750	1,000	8,022	1,113	8,871
Opr Supp-Electrical	69	201	-	46	9,033	15,000	15,000	82,000	1,882	23	11,781
Opr Supp-Fire Hydrants & Parts	513	-	-	-	-	-	-	-	103	-	83
Opr Supp-Flshrs/Barricades/Sig	914	-	-	-	-	-	-	-	183	-	-
Opr Supp-Fuel-Off Road	16,674	9,263	17,003	(5,923)	3,248	6,680	6,500	5,000	8,389	6,847	(5,967)
Opr Supp-Fuel-On Road	46,279	45,062	37,186	63,241	64,780	64,540	54,598	47,000	52,095	44,007	78,240
Opr Supp-Hose	234	636	-	242	287	-	-	-	280	-	-
Opr Supp-Lab	93,967	89,881	98,127	114,619	138,752	95,000	117,500	108,000	107,069	98,127	89,021
Opr Supp-Meters	-	-	-	-	-	-	-	1,000	-	-	1,890
Opr Supp-Misc	15,390	12,072	2,007	1,712	475	-	-	1,000	6,331	2,007	499
Opr Supp-Mnholes-Castings-Cvrs	1,080	1,686	22,708	29,372	29,855	-	-	5,000	16,940	14,657	31,144
Opr Supp-Mtr/Vlve-Boxes-Lids	258	81	67	98	410	100	-	1,000	183	30	1,410
Opr Supp-Nuts-Bolts	1,503	1,892	1,455	1,313	-	4,500	1,500	-	1,233	1,455	21
Opr Supp-Oil-Lubricant	400	556	655	297	1,247	16,300	1,800	-	631	384	37
Opr Supp-Paint	657	358	415	266	634	800	500	-	466	416	15
Opr Supp-Pipes-Fittings	1,664	2,400	52	1,163	1,881	500	2,000	-	1,432	1,007	809
Opr Supp-Radmix-Asph-Concrete	560	53	1,679	1,902	1,417	1,000	1,500	2,000	1,122	1,410	1,814
Opr Supp-Rainsuits-Hip Boots	1,584	1,345	1,273	451	1,221	780	1,650	1,000	1,182	1,342	890
Opr Supp-Safety	4,972	2,776	4,940	7,922	5,975	7,500	5,800	5,000	5,321	4,916	3,247
Opr Supp-Shop Accessories	22,899	21,325	18,645	15,130	9,925	25,000	10,000	18,000	17,585	18,645	14,006
Opr Supp-Small Tools	10,721	6,274	23,236	15,495	14,436	54,490	21,550	100,000	14,090	9,039	28,600
Opr Supp-Tapping Saddles-Slves	65	-	-	(227)	-	-	-	-	(32)	-	-
Opr Supp-Valves	-	-	-	65	-	-	-	-	13	-	37
Opr Supp-Wldg-Acetyl-Oxygen	1,103	1,245	1,830	6,962	2,422	4,800	2,000	4,000	2,712	1,830	1,649
Parts-Equipment	29,095	32,496	35,474	35,637	85,805	35,640	30,500	41,000	43,797	32,894	72,248
Parts-Generators	-	426	-	-	-	1,500	-	-	85	-	-
Parts-Meters/Backflows	132	-	-	-	-	-	-	-	26	-	450
Parts-Standby Pumps	50	-	-	-	-	-	-	-	10	-	-
Parts-Veh/Equip-Tires	3,122	1,358	263	7,658	876	5,000	4,000	8,000	2,711	1,453	20,287
Parts-Vehicles	17,350	11,444	16,361	14,137	6,906	13,630	148,000	150,000	13,331	11,513	196,005
Postage and Bill Outsourcing	1,078	727	525	-	959	280	-	16,000	658	727	14

2025 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 2024
	2019	2020	2021	2022	2023	2023	2024	2025	AVERAGE	MEDIAN	ANNUALIZED
Warehouse Variance	177,767	(92,037)	(412,354)	29,406	24,928	-	3,000	-	(54,458)	27,977	-
<i>Total Operating Supplies and Materials</i>	498,004	222,276	(85,003)	396,791	470,850	424,690	481,173	651,000	302,386	314,842	602,083
<i>Total Cost Center Operating Expenses</i>	4,943,279	4,744,760	4,040,618	4,449,601	4,531,693	4,946,132	4,891,224	5,328,000	4,592,740	4,565,854	4,451,260
<i>% CHANGE FROM PRIOR YEAR</i>		-4%	-15%	10%	2%		-1%	9%			

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.



2025 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			
ACCOUNT DESCRIPTION	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	BUDGET	BUDGET	BUDGET	5 YEAR	5 YEAR	5
	2019	2020	2021	2022	2023	2023	2024	2025	AVERAGE	MEDIAN	YTD 2024
											ANNUALIZED
LABOR COSTS											
Labor-Regular	6,962,759	7,001,840	6,672,817	6,300,829	6,421,341	7,731,280	7,987,820	8,594,000	6,671,917	6,672,817	7,019,808
Labor-Allowance-Unfilled Posit	-	-	-	-	-	(1,032,910)	(1,419,890)	(1,492,000)	-	-	-
Labor-Overtime	257,838	115,843	124,622	159,383	155,637	99,100	103,648	60,000	162,665	155,637	67,312
Labor-Standby	28,946	38,583	57,921	78,071	74,575	61,000	65,874	71,000	55,619	57,921	101,993
Labor-Holiday	11,480	9,217	4,201	10,462	7,218	8,000	8,000	-	8,516	9,217	9,197
Labor-Military Time	6,631	14,643	765	-	-	-	-	-	4,408	765	-
Labor-Sick Pay	199,475	216,347	230,429	257,679	174,723	-	-	-	215,731	216,347	217,364
Labor-Vacation	436,035	359,414	376,798	443,671	432,313	-	-	-	409,646	432,313	489,754
Labor-Bonus Pay	85,932	79,189	-	40,549	41,244	125,000	125,000	125,000	49,383	41,244	812
Labor-Bonus-Measure Based	-	-	-	-	1,624	100,000	100,000	100,000	325	-	8,690
Payroll Taxes-FICA	589,693	575,810	549,224	511,339	538,673	592,130	611,700	658,000	552,948	549,224	584,817
Pension Expense	(514,319)	268,395	2,722,560	(754,685)	4,516,274	830,970	943,700	1,221,000	1,247,645	268,395	920,841
Unfunded Pension Expense	1,100,000	1,200,000	1,300,000	(0)	-	1,500,000	1,600,000	1,700,000	720,000	1,100,000	1,600,000
Disability Insurance Expense	44,875	44,513	43,172	42,769	41,477	44,700	46,090	50,000	43,361	43,172	45,211
Health Insurance Expense	1,401,974	1,552,078	1,778,956	1,180,403	999,067	1,572,870	1,599,480	1,140,000	1,382,496	1,401,974	944,136
Flex Benefit Plan-Sec 125	6,233	5,945	5,870	3,701	(43,199)	6,000	5,500	6,000	(4,290)	5,870	5,273
Life Insurance Expense	18,861	18,532	15,972	1,746	16,452	16,500	16,870	18,000	14,313	16,452	17,594
Unemployment Insurance Expense	1,814	567	5,886	8,255	-	2,910	3,060	3,000	3,305	1,814	-
Workers' Comp Insurance Exp	197,081	159,830	93,704	82,733	91,090	104,570	117,560	116,000	124,888	93,704	90,650
Health Insurance Exp-Retirees	-	-	2,878	-	-	-	-	-	576	-	(317,983)
Life Insurance Exp-Retirees	-	-	-	-	-	-	-	-	-	-	1,444
Pension Expense-Retirees	-	-	-	-	157,950	-	-	-	31,590	-	-
Non-Cash PIK Expense	(62,095)	(59,455)	(25,199)	-	-	-	-	-	(29,350)	(25,199)	-
Acc Vacation Leave Exp	237,901	256,457	380,971	64,485	185,218	250,000	200,000	100,000	225,006	237,901	-
Acc Sick Leave Exp	578,383	363,007	436,505	(11,015)	457,678	350,000	300,000	100,000	364,912	436,505	-
Post Employment Benefits-Other	(2,182,694)	(2,784,514)	(2,693,063)	(2,115,655)	(1,938,851)	325,000	331,000	875,000	(2,342,955)	(2,182,694)	-
Personnel Board Expense	100,431	94,003	75,626	110,858	111,218	113,930	115,940	110,000	98,427	100,431	101,664
Total Labor Costs	9,507,234	9,530,245	12,160,615	6,415,579	12,441,725	12,801,050	12,861,352	13,555,000	10,011,080	9,633,811	11,908,578
CONTRACTUAL SERVICES											
Accounting & Audit Fees	87,515	103,780	102,905	113,650	81,290	96,475	87,600	94,000	97,828	102,905	151,596
Advertising	23,677	30,527	49,071	37,870	45,315	82,200	77,200	28,000	37,292	37,870	14,595

2025 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 2024
	2019	2020	2021	2022	2023	2023	2024	2025	AVERAGE	MEDIAN	ANNUALIZED
Bank Service Charges	-	-	532	(395)	94,010	-	180,000	37,000	18,829	-	37,934
Collection/Credit Bureau Fees	(2,437)	(1,499)	(807)	(1,410)	1,717	-	-	-	(887)	(1,410)	2,175
Courier Fees	21,624	20,526	24,550	30,506	29,023	22,000	22,000	22,000	25,246	24,550	29,909
Scholarship Fund	-	-	-	-	7,500	-	13,200	13,000	1,500	-	15,000
Commissioners' Fees	94,800	95,900	94,800	94,800	74,800	94,800	68,400	68,000	91,020	94,800	68,400
Customer Assistance	5,000	5,000	5,000	5,051	5,000	5,000	18,200	18,000	5,010	5,000	27,300
Electricity	306,920	249,303	263,721	296,588	418,494	280,900	330,000	523,000	307,005	296,588	507,039
Electricity-Bucks	-	-	-	-	-	35	-	-	-	-	-
Empl Counseling-Rehab	15,858	13,518	14,810	16,758	17,878	20,000	20,000	20,000	15,765	15,858	17,279
Engineering Services	266,981	219,381	184,434	474,238	277,271	160,000	180,000	180,000	284,461	266,981	197,723
EPA Expenses	-	-	(750)	325	-	-	-	-	(85)	-	-
Equip & Property Rental	8,644	3,810	4,359	18,649	25,241	4,380	4,440	8,000	12,141	8,644	24,978
Garbage Collection/Dump Fees	10,968	14,156	50,356	134,278	137,039	26,000	156,000	50,000	69,359	50,356	170,351
Generator Maintenance - CC 27	1,688	-	-	-	-	-	-	-	338	-	-
Insurance-Property & Liab	371,905	382,449	445,935	474,935	477,135	498,000	547,772	597,000	430,472	445,935	563,802
Insurance-Uninsured Damage Clm	478,261	415,061	179,144	627,580	(697,561)	330,000	300,000	326,000	200,497	415,061	329,791
Insurance-Uninsured/Admin Fees	65,318	27,548	14,985	16,387	21,493	25,000	20,000	27,000	29,146	21,493	24,193
Investment Fees	-	13,611	16,817	24,457	24,630	24,800	24,800	26,000	15,903	16,817	28,876
Land Management	-	581	-	3,885	-	-	-	-	893	-	-
Land Surveying	1,161	-	-	-	9,100	-	-	-	2,052	-	-
Legal Fees	300,645	367,659	243,083	377,145	296,820	534,000	350,000	354,000	317,070	300,645	150,119
Software Maintenance Agreement	1,627,790	1,823,322	2,129,822	2,269,465	2,197,187	2,279,717	2,325,088	3,371,000	2,009,517	2,129,822	2,945,550
Minority Enterprise Project	139,368	138,193	310,375	363,995	326,514	250,000	275,000	46,000	255,689	310,375	80,228
Misc Outside Services	1,029,675	1,104,283	1,347,554	1,274,089	1,450,462	1,088,334	1,223,145	1,858,000	1,241,213	1,274,089	1,688,851
Natural Gas	-	-	-	-	(210)	-	-	-	(42)	-	-
Permit Fees	9,982	520	6,319	4,535	4,635	1,000	1,000	1,000	5,198	4,635	583
Pipeline Crossing Expense	3,631	4,079	2,889	11,696	4,168	4,000	4,200	5,000	5,293	4,079	3,421
SCADA OT Service	-	-	-	23,085	18,684	-	-	-	8,354	-	55,418
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	1,554	803	792	848	1,072	800	1,490	1,000	1,014	848	1,208
Repairs-Autos & Trucks	7,464	5,322	8,689	20,477	3,241	5,800	-	-	9,038	7,464	-

2025 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)											
ACCOUNT DESCRIPTION	ACTUAL 2019	ACTUAL 2020	ACTUAL 2021	ACTUAL 2022	ACTUAL 2023	APPROVED	APPROVED	WORKING	5 YEAR AVERAGE	5 YEAR MEDIAN	5 YTD 2024 ANNUALIZED
						BUDGET 2023	BUDGET 2024	BUDGET 2025			
Repairs-Generators	-	-	883	4,378	500	1,000	1,000	1,000	1,152	500	-
Repairs & Maint-Equipment	9,072	28,746	22,904	8,246	12,246	24,600	24,000	14,000	16,243	12,246	10,939
Repairs-Property	14,151	-	-	-	17,656	-	-	-	6,361	-	4,135
Repairs-Tires	2,040	4,730	1,848	370	2,978	-	-	-	2,393	2,040	-
Safety Consulting Fees	35,376	29,700	14,825	-	56,250	67,500	67,500	44,000	27,230	29,700	32,715
Security Services	192,508	221,146	233,282	278,654	326,518	208,000	323,780	295,000	250,422	233,282	324,138
Substance Abuse-Testing	8,706	3,411	8,561	7,187	7,507	4,500	8,000	8,000	7,074	7,507	12,056
Telephone Services	72,872	76,894	121,396	154,434	202,469	84,180	232,260	215,000	125,613	121,396	193,629
Telephone-Cellular & Pager	90,184	131,736	165,239	155,872	146,123	165,000	130,434	154,000	137,831	146,123	207,581
Testing-Outside Services	-	-	-	542	-	-	-	-	108	-	-
Trustee Fees	18,559	19,678	17,081	17,481	14,100	8,750	10,750	14,000	17,380	17,481	17,025
Watershed Planning	-	-	-	-	-	5,000	-	-	-	-	-
WCA Expenses	157,051	365,032	126,043	105,832	90,773	150,000	100,000	15,000	168,946	126,043	17,621
<i>Total Contractual Services</i>	<i>5,478,900</i>	<i>5,918,904</i>	<i>6,213,002</i>	<i>7,451,927</i>	<i>6,229,069</i>	<i>6,581,771</i>	<i>7,167,259</i>	<i>8,433,000</i>	<i>6,258,360</i>	<i>6,530,113</i>	<i>7,956,156</i>
OPERATING SUPPLIES/MATERIALS											
Cashier Shortages	(1,316)	15	100	-	-	-	-	-	(240)	-	-
Discounts Taken	(2,086)	(3,506)	(705)	(933)	(394)	-	-	-	(1,525)	(933)	(693)
Dues & Subscriptions	70,989	78,926	112,826	83,515	80,457	91,449	95,260	87,000	85,343	80,457	76,211
Empl Educ-Committee Reimbursed	15,235	5,552	2,042	6,098	6,168	-	7,800	-	7,019	6,098	7,507
Empl Expense-Misc	63,326	58,791	76,530	72,250	68,036	53,340	42,550	46,000	67,787	68,036	74,306
Empl Incentive Expense	57,773	20,739	56,067	90,361	63,698	66,200	95,000	116,000	57,728	57,773	54,236
Empl Operator Certification	-	325	70	100	753	-	1,500	-	250	100	488
Empl Orientation Expense	706	517	39	1,454	944	-	-	-	732	706	-
Empl Professional Development	97,261	30,575	13,388	60,205	84,260	109,300	118,240	68,000	57,138	60,205	15,719
Empl Training Expense	63,402	104,462	105,745	55,362	62,708	60,500	105,000	139,000	78,336	63,402	78,748
Empl Uniform Expense	8,515	6,676	4,209	3,165	5,470	5,370	5,060	7,000	5,607	5,470	8,304
Empl Uniform Expense - Purchas	-	23,627	28,728	16,711	14,209	25,000	40,000	25,000	16,655	16,711	19,582
Empl Uniform Expense - Boots	4,957	3,577	3,485	2,347	31,511	28,000	28,000	36,000	9,175	3,577	31,610
Freight	-	-	-	163	-	-	-	-	33	-	-
Misc Board Member Expense	723	937	309	970	129	1,000	-	-	614	723	-
Misc Equip-Furniture Purchase	279,030	293,036	308,179	126,609	86,336	273,050	272,200	74,000	218,638	279,030	87,329
Misc Litigation Prep Costs	1,129	707	26	34	-	-	-	-	379	34	-

2025 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 2024
	2019	2020	2021	2022	2023	2023	2024	2025	AVERAGE	MEDIAN	ANNUALIZED
Off Supp-Adhesive/Sealant/Tape	93	-	243	20	-	-	-	-	71	20	-
Off Supp-Disp Food Utensils	4,650	3,217	3,850	4,790	5,039	3,770	4,250	4,000	4,309	4,650	2,773
Office Supp & Expense-Clerical	61,526	52,207	49,611	46,388	42,400	50,350	52,100	36,000	50,426	49,611	28,209
Office Supp & Expense-Other	12,868	11,081	2,850	2,658	15,049	4,400	7,450	2,000	8,901	11,081	19,368
Opr Supp-Bldg & Grds Matls	23,734	11,083	28,010	10,467	16,126	11,300	18,300	10,000	17,884	16,126	5,154
Opr Supp-Cleaning	34,968	29,448	23,376	19,714	21,170	22,400	20,450	27,000	25,735	23,376	18,797
Opr Supp-Cplgs-Clamps	-	-	-	-	122	-	-	-	24	-	-
Opr Supp-Disaster Prep Matls	-	321,383	128,294	22,060	5,547	-	6,000	5,000	95,457	22,060	1,200
Opr Supp-Electrical	303	-	253	587	538	-	300	-	336	303	540
Opr Supp-Fishrs/Barricades/Sig	1,394	2,567	97	-	-	-	-	-	811	97	-
Opr Supp-Fuel-Off Road	1,674	1,228	3,679	307	306	-	500	-	1,439	1,228	647
Opr Supp-Fuel-On Road	103,006	69,526	104,209	147,327	97,407	101,460	31,850	76,000	104,295	103,006	105,820
Opr Supp-Grease Disposal Suppl	-	-	-	-	-	200	200	-	-	-	-
Opr Supp-Hose	278	117	707	942	-	-	-	-	409	278	-
Opr Supp-Meters	36,288	29,747	17,180	2,676	11,437	-	-	-	19,465	17,180	-
Opr Supp-Misc	569	320	10,798	15,072	13,289	5,000	7,000	7,000	8,010	10,798	7,908
Opr Supp-Mnholes-Castings-Cvrs	29	-	527	-	23	-	-	-	116	23	-
Opr Supp-Mtr/Vlve-Boxes-Lids	4,647	22,912	20,383	480	1,187	1,800	1,800	9,000	9,922	4,647	22,702
Opr Supp-Nuts-Bolts	79	166	-	33	79	-	-	-	71	79	-
Opr Supp-Oil-Lubricant	855	442	933	280	239	-	100	-	550	442	380
Opr Supp-Paint	4,517	5,351	3,804	7,896	7,896	6,000	6,300	2,000	5,893	5,351	1,464
Opr Supp-Pipes-Fittings	3,290	2,355	2,124	1,962	6,410	-	600	1,000	3,228	2,355	1,691
Opr Supp-Purchasing Card	(1,550)	(1,749)	(24)	(15)	12	-	-	-	(665)	(24)	-
Opr Supp-Radmix-Asph-Concrete	142	23	61	165	-	-	-	-	78	61	180
Opr Supp-Rainsuits-Hip Boots	229	27	75	145	144	-	-	-	124	144	40
Opr Supp-Safety	41,544	8,892	29,701	34,192	21,495	19,750	20,750	21,000	27,165	29,701	11,895
Opr Supp-Small Tools	11,815	10,597	16,211	25,110	13,379	9,120	9,050	10,000	15,422	13,379	9,622
Opr Supp-Tapping Saddles-Slves	-	-	-	120	155	-	-	-	55	-	-
Opr Supp-Valves	-	-	-	92	-	-	-	-	18	-	-
Opr Supp-Wldg-Acetyl-Oxygen	-	-	-	400	-	-	-	-	80	-	-
Parts-Equipment	3,238	1,812	1,239	4,045	2,707	700	725	1,000	2,608	2,707	9,319
Parts-Generators	218	949	748	155	585	-	-	-	531	585	-
Parts-Meters/Backflows	88,554	10,164	8,389	26,250	12,130	4,500	-	204,000	29,097	12,130	3,805

2025 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 2024
	2019	2020	2021	2022	2023	2023	2024	2025	AVERAGE	MEDIAN	ANNUALIZED
Parts-Veh/Equip-Tires	6,154	2,574	3,594	7,400	6,621	-	-	-	5,269	6,154	-
Parts-Vehicles	22,198	11,349	17,652	15,736	10,434	5,050	-	-	15,474	15,736	-
Postage and Bill Outsourcing	967,536	971,738	962,318	1,099,537	1,159,565	1,012,125	1,217,415	1,181,000	1,032,139	971,738	1,105,249
Public Relations	278,809	151,821	143,395	168,720	200,222	200,000	193,500	184,000	188,593	168,720	97,982
Invoice Tolerance	1	(247,462)	20	0	24	-	-	-	(49,483)	1	(35)
Received - Not Invoiced	3,034	(87,869)	(6,272)	2,469	743	-	-	-	(17,579)	743	-
Total Operating Supplies and Materials	2,376,334	2,020,973	2,289,073	2,186,647	2,176,764	2,171,134	2,409,250	2,378,000	2,209,958	2,135,873	1,908,056
Total Cost Center Operating Expenses	17,362,468	17,470,121	20,662,690	16,054,153	20,847,558	21,553,955	22,437,862	24,366,000	18,479,398	18,299,797	21,772,790
% CHANGE FROM PRIOR YEAR		1%	18%	-22%	30%		4%	9%			

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 2025 budgeted year.

**2025 OPERATIONS AND MAINTENANCE BUDGET
POSITIONS SUMMARY**

POSITION	2023 BUDGET	2024 BUDGET	2024 BUDGET AMENDMENTS	2024 BUDGET AS AMENDED - INCLUDING TRANSFERS & SWAPS	2024 CURRENT IN PLACE 06/30/2024	2025 ELIMINATIONS	2025 VACANT POSITIONS	2025 VACANT POSITIONS ELIMINATED	2025 PROMOTIONS/S WAPS	2025 NEW POSITIONS	2025 BUDGET
Water Supply	3.0	4.0	0.0	4.0	3.0	0.0	1.0	0.0	0.0	0.0	4.0
Water Treatment	34.5	34.8	(1.0)	33.8	32.8	(1.0)	1.0	0.0	1.0	0.0	33.8
Wastewater Treatment	39.5	39.0	0.0	39.0	36.8	(2.0)	2.3	0.0	2.0	0.0	39.0
Transmission and Collection	132.0	137.0	2.3	139.3	115.3	(3.0)	24.0	0.0	1.0	0.0	137.3
Support	39.0	36.0	0.0	36.0	35.5	(2.0)	0.5	0.0	2.0	0.0	36.0
Administration	114.0	112.8	0.8	112.5	100.5	(3.0)	12.0	0.0	2.0	1.0	113.5
Total	362.00	363.50	2.00	364.50	323.75	(11.00)	40.75	0.00	8.00	1.00	363.50

CAPITAL IMPROVEMENT BUDGET

Master Plan

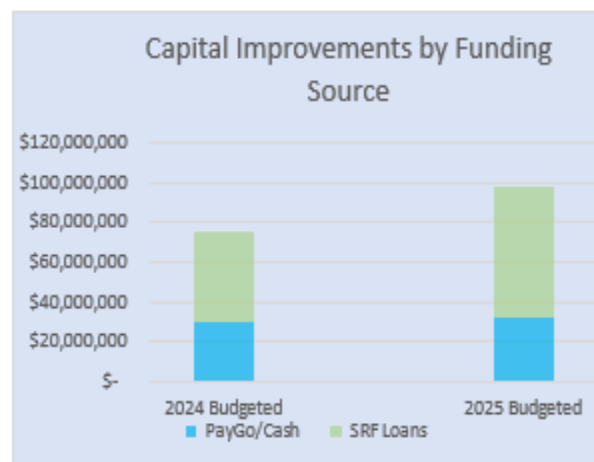
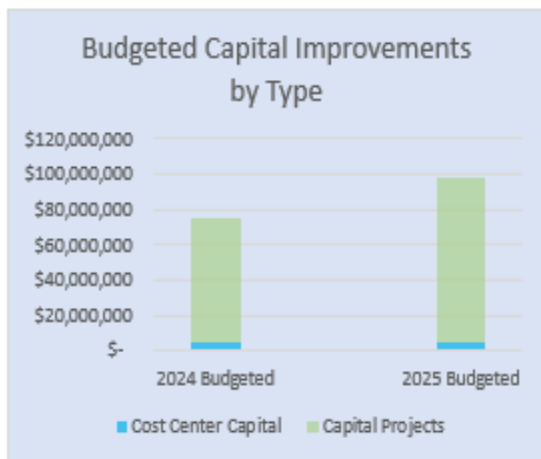
The Board has developed a “Master Plan” to help aid in our aging infrastructure. The Master Plan is a 15-year program for renewing aging infrastructure. The plan was developed by studying all of MAWSS infrastructure and identifying projects necessary to repair or replace facilities that are at high risk 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 THROUGH 2028, the Board anticipates spending \$231M on capital purchases. 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.

<u>Capital Improvements by Type</u>			<u>Capital Improvements by Funding Source</u>		
	<u>2024 Budgeted</u>	<u>2025 Budgeted</u>		<u>2024 Budgeted</u>	<u>2025 Budgeted</u>
Cost Center Capital	\$ 4,612,403	\$ 4,656,500	PayGo/Cash	\$ 30,000,000	\$ 32,100,000
Capital Projects	70,687,597	93,161,500	SRF Loans	45,300,000	65,718,000
Total Capital	\$ 75,300,000	\$ 97,818,000	Total Funding	\$ 75,300,000	\$ 97,818,000



Capital Projects

Below is a list of the Capital Projects and Expenses for 2024 and 2025 (including Cost Center Capital). For a more detailed look on certain projects, please visit our website: <https://www.mawss.com/projects/>

THE BOARD OF WATER AND SEWER COMMISSIONERS OF THE CITY OF MOBILE					
2025 CAPITAL BUDGET Proposed Final					
PROJECT DESCRIPTION	Funding	Project Type	2024	2025	
Sept 16 2024					
Cost Center Capital					
Cost Center Repair & Replacement	Cash	R&R	2,618,803	2,157,900	
Fleet Vehicle and Equipment Replacement	Cash	R&R	1,585,600	1,599,600	
Fleet Vehicles and Equipment Expansion	Cash	New	-	25,000	
Cost Center Expansion/New Purchases	Cash	New	408,000	874,000	
Total Cash Funded			4,612,403	4,656,500	
Total Non-Cash Funded (SRF)			-	-	
Total			4,612,403	4,656,500	
Customer Service					
Customer Service Building Renovations	Cash	New Work - Sys Imp	500,000	-	
Total Cash Funded			500,000	-	
Total Non-Cash Funded (SRF)			-	-	
Total			500,000	-	
Distribution System					
Crestview Water Main Replacement	Cash	R&R	-	1,250,000	
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	350,000	300,000	
Replace 16" Water Main Across River/Repair Bulkheads	Cash	R&R	-	1,400,000	
Annual Contract for Service Line Replacement and Leaks	Cash	R&R	300,000	500,000	
Annual Contract for HDPE Water Service Replacements	Cash	R&R	-	300,000	
Automatic Flushing Program	Cash	New Work - Req	100,000	-	
Spanish Fort Water Line Replacements	Spanish Fort Water Line DWSRF (close 2025 Supplement)		R&R	-	1,700,000
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 Esiava Express Sewer Proj.)	Cash (2022 Bond Refinancing)	R&R	400,000	-	
Improvements for Defective 36" Water Valve on Moffett and Springhill Connection	Cash	R&R	-	650,000	
Chlorine Booster Station for South of Laurandine Road	Cash	New Work-Sys Imp	-	800,000	
Michigan/Ann/Flint	Cash	R&R	-	800,000	
Total Cash Funded			4,592,597	6,000,000	
Total Non-Cash Funded (SRF)			-	1,700,000	
Total			4,592,597	7,700,000	
Distribution System/Sewer Collection System					
Utility Relocation ALDOT and County ROW Projects	Cash	New Work - Other	285,000	250,000	
City Coordination Projects	Cash	New Work - Other	250,000	250,000	
MLK Avenue - Broad St. to Butchers Lane (City ROW Restoration)	Cash	R&R	1,200,000	-	
Total Cash Funded			1,735,000	500,000	
Total Non-Cash Funded (SRF)			-	-	
Total			1,735,000	500,000	
Distribution System Booster Stations/Storage					
Paint Water Tanks	Cash	R&R	150,000	-	
Booster Station Generators for Power Outage Resiliency	Cash	New Work- Sys Imp	-	400,000	
Total Cash Funded			150,000	400,000	
Total Non-Cash Funded (SRF)			-	-	
Total			150,000	400,000	
Decentralized Treatment Facilities					
Total Cash Funded			-	-	
Total Non-Cash Funded (SRF)			-	-	
Total			-	-	

THE BOARD OF WATER AND SEWER COMMISSIONERS OF THE CITY OF MOBILE				
2025 CAPITAL BUDGET Proposed Final				
PROJECT DESCRIPTION	Funding	Project Type	2024	2025
Sept 16 2024				
Information Technology including GIS				
Total Cash Funded			-	-
Total Non-Cash Funded (SRF)			-	-
Total			-	-
Myars WTP				
Myers WTP SCADA Improvement Project Plus Water Facility HMI Upgrades	2022 MP PH1 DWSRF	R&R	-	5,500,000
Myers WTP Roof Replacement	Cash	R&R	650,000	230,000
Total Cash Funded			650,000	230,000
Total Non-Cash Funded (SRF)			-	5,500,000
Total			650,000	5,730,000
Other				
Private Lateral Loans	Cash	New Work - Cus Svc	40,000	40,000
Engineering Studies and Other General Services	Cash	New Work - Sys Imp	350,000	325,000
Pretreatment Program Evaluation	Cash	New Work - Sys Imp	-	90,000
New Service - Unidentified Projects (Contribution to Developers)	Cash	New Work - Sys Exp	250,000	250,000
Easement Acquisition	Cash	New Work - Sys Imp	-	50,000
Convert EMA Bldg to Laboratory and Pretreatment Bldg(Including Contents)	Cash	New Work-Sys Imp	300,000	25,000
SCADA Review for Capital Projects	Cash	New Work-Sys Imp	50,000	25,000
Underground Storage Tank Replacement	Cash	New Work - Reg	400,000	50,000
Board Room Upgrades	Cash	New Work - Sys Imp	100,000	-
AMI Meter Installations	Cash	New Work - Sys Imp	200,000	-
Raw Water Meter Installations	Cash	R&R	200,000	200,000
Plant Electronic Security Services	Cash	New Work - Sys Imp	-	100,000
Total Cash Funded			1,890,000	1,155,000
Total Non-Cash Funded (SRF)			-	-
Total			1,890,000	1,155,000
Big Creek Lake Raw Water System				
Strategic BMP Equipment and Storage (MP2)	DWSRF MP PH2	New Work - Sys Imp	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	500,000	-
BCL Pump Station By-pass Fittings (MP2)	Cash	New Work Sys Imp	100,000	-
Boat Wash Facility to Prevent Invasive Species from Entering Lake	Cash	New Work - Sys Imp	-	-
Big Creek Lake Toe of Dam Berm Modifications	DWSRF MP PH2	New Work - Sys Imp	2,000,000	2,500,000
Big Creek Lake Source Water Assessment	Cash	New Work - Reg	-	-
Galliard Pump Station Pump, Valves and Fitting Replacement	DWSRF MP PH2	R&R	-	7,000,000
Hydrologic and Hydraulic Update	Cash	New Work - Sys Imp	70,000	-
Spillway Geophysical Survey	Cash	New Work - Sys Imp	45,000	-
Total Cash Funded			215,000	-
Total Non-Cash Funded (SRF)			3,700,000	9,500,000
Total			3,915,000	9,500,000
Mobile River Raw Water System				
Install Sheet Pile Wall at Bucks	Cash	New Work - Sys Imp	650,000	-
Total Cash Funded			650,000	-
Total Non-Cash Funded (SRF)			-	-
Total			650,000	-
Sewer Collection System (Gravity Sewers)				
Manhole Rehab	Cash	R&R	500,000	500,000
Sewer Lateral Replacement (Fund from O&M)*	Cash	R&R	1,250,000	1,000,000
Replace Old Manhole Castings	Cash	R&R	350,000	300,000

THE BOARD OF WATER AND SEWER COMMISSIONERS OF THE CITY OF MOBILE				
2025 CAPITAL BUDGET Proposed Final				
PROJECT DESCRIPTION	Funding	Project Type	2024	2025
Sept 16 2024				
CIPP Sewer Lining (Large Diameter)	Cash	R&R	1,450,000	1,000,000
CIPP Sewer Lining (Large Diameter)	Cash (2022 Bond Refinancing)	R&R	1,300,000	-
Sanitary Sewer Rehab & Maintenance	Cash	R&R	1,800,000	3,000,000
CIPP Sewer Lining (Small Diameter)	Cash	R&R	1,500,000	2,000,000
CIPP Lateral Lining	Cash	R&R	500,000	1,700,000
Gravity Sewer Ingress, Egress and Erosion Issues	Cash	R&R	1,000,000	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
Restore Act Grant Match for CIPP of Perch Creek Trunk Sewers (CD)	Cash	R&R	-	1,400,000
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	-
Eslava Creek Concrete Pipe Trunk Sewer Rehab	CWSRF MP PH2	R&R	-	500,000
Total Cash Funded			9,925,000	12,175,000
Total Non-Cash Funded (SRF)			4,500,000	500,000
Total			14,425,000	12,675,000
			-	-
Sewer Transmission (LS, Force Mains, SWATs)				
Low Pressure Force Main Check Valve Installations	Cash	New Work - Sys Imp	100,000	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 SWAT (MP) Consent Decree (Additional Funding)2026	2025 MP PH1 CWSRF Supplement	New Work - Reg	-	8,431,000
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 PCCP	2022 MP PH1 CWSRF	R&R	1,000,000	2,980,000
Eslava Creek FM Slip Lining of Phase 1 and 2 PCCP	2025 MP PH2 CWSRF	R&R	-	5,000,000
Redirect Baker and Abilene Lift Stations To Augusta Lift Station	Cash	New Work- Cap Imp	300,000	-
Mobile St. Lift Station FM Rerouting (Luzel St)	Cash	New Work - Reg	250,000	-
Halls Mill Creek Lift Station Surge Tank	Cash	New Work -Sys Imp	600,000	-
Perch Creek Force Main Fittings Replacement	Cash	R&R	200,000	-
Three Mile Creek SWAT Bar Screen	Cash	New Work - Sys Imp	650,000	-
Norton's Lane SWAT Bar Screen	Cash	New Work - Sys Imp	750,000	-
Replace Schillinger Road FM ARVs	Cash	R&R	250,000	-
Perch Creek Lift Station Replacement Design (MP2)	2025 MP PH2 CWSRF	New Work-Sys Imp	-	500,000
Halls Mill Creek Lift Station Force Main Failure Mitigation	2025 MP PH2 CWSRF	New Work-Sys Imp	-	7,000,000
Total Cash Funded			3,100,000	100,000
Total Non-Cash Funded (SRF)			21,364,000	23,911,000
Total			24,464,000	24,011,000
			-	-
Stickney WTP				
Stickney WTP50 MG Reservoir Rehabilitation (MP)	2023 MP DWSRF	R&R	-	5,703,000
Stickney WTP50 MG Reservoir Rehabilitation (MP)	2025 MP PH1 DWSRF Supplement	R&R	-	1,000,000
Stickney WTP Electrical Upgrades (MP) (Change Orders)	Cash		330,000	-
Stickney WTP Electrical Upgrades (MP) (Change Orders)	2025 MP PH1 DWSRF Supplement		-	435,000
Stickney WTP Physical Security Upgrades (MP2)	2025 MP PH1 DWSRF Supplement	New Work - Sys Imp	-	2,000,000
Stickney Filter Rehab (Sand, anthracite, valves, actuators, SCADA)(MP2)	DWSRF MP Phase 2	R&R	6,736,000	11,000,000
PS 2nd Floor and Main Bldg Renovations for Offices, Ct Room, Lab and Conf Rm	Cash	New Work-Sys Imp	-	1,300,000
Stickney WTP Settling Basin Structural Rehab	DWSRF MP Phase 2	R&R	1,500,000	-
Stickney WTP Settling Basin Structural Rehab	Cash	R&R	-	600,000
Stickney Redundant Solids Clarifier (MP2)	2025 DWSRF MP Phase 2	New Work-Sys Imp	-	500,000
Total Cash Funded			330,000	1,900,000
Total Non-Cash Funded (SRF)			8,236,000	20,638,000
Total			8,566,000	22,538,000
			-	-
Wright Smith Jr. WWTP				
Smith WWTP SCADA Hardware Upgrades	Cash	R&R	700,000	-

THE BOARD OF WATER AND SEWER COMMISSIONERS OF THE CITY OF MOBILE				
2025 CAPITAL BUDGET Proposed Final				
PROJECT DESCRIPTION	Funding	Project Type	2024	2025
Sept 16 2024				
Smith WWTP Electrical Upgrades	CWSRF MP Phase 2	R&R	7,500,000	2,300,000
Clarifier Weir Leveling and Grouting	Cash	R&R	300,000	-
Raise and Pave Entrance Road for Hurricane Resiliency	Cash	New Work Sys Imp	-	550,000
Abandoned Facility Demolition	Cash	New Work Sys Imp	-	258,500
Stairs and Sidewalk Repairs (Safety)	Cash	R&R	-	125,000
Total Cash Funded			1,000,000	933,500
Total Non-Cash Funded (SRF)			7,500,000	2,300,000
Total			8,500,000	3,233,500
			-	-
Projects to Support Wholesale Service				
Total Cash Funded			-	-
Total Non-Cash Funded (SRF)			-	-
Total			-	-
Williams WWTP				
Clean/Repair Digesters	Cash	New Work - Other	-	1,700,000
Parshall Flume Modifications	Cash	R&R	300,000	-
New Chlorine and Sulphur Dioxide Building Demolish Old Bldgs (MP1)	2025 MP PH1 CWSRF Supplement	R&R	-	1,669,000
New Chlorine and Sulphur Dioxide Building Demolish Old Bldgs (MP1)	Cash	R&R	-	2,000,000
Demolish Old Dewatering Building (MP1)	Cash	R&R	150,000	-
Biofilter Installation and Headworks Rehabilitation Design	Cash	New Work - Sys Imp	-	350,000
Administration Building Interior Renovations	Cash	R&R	200,000	-
Total Cash Funded			650,000	4,050,000
Total Non-Cash Funded (SRF)			-	1,669,000
Total			650,000	5,719,000
			-	-
Projected PayGo/Cash Capital Budget (Including Capital Reserve Funds)			30,000,000	32,100,000
Total Budget Non-Cash Funded (SRF)			45,300,000	65,718,000
Total Budget			75,300,000	97,818,000

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.)
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
2023	26.25	9,582.02	43.8%	14.94	5,452.78	49.8%	41.19	15,034.80	45.8%	15.03
10 Year Average	26.19	9,563.58	44%	11.37	4,157.33	38%	37.59	13,720.91	42%	13.72

The Board keeps these statistics to monitor how much capacity we have in our system. This allows the Board to make decision about expanding its customer base through wholesale or retail customers.

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

**TOTAL NUMBER OF CUSTOMERS
Last Ten Years**

YEAR	WATER	SEWER	TOTAL
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
2023	89,068	86,568	92,716

The Board uses this statistic to track growth over the past ten-year period.

BOARD OF WATER AND 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>

By trending the population growth in the City and County, MAWSS can get an idea of how much capacity will be needed for future decades.

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
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
2023	411,291	51,263	\$ 27,942	\$ 51,169	196,951	3.5%	190,147

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

The Board uses these statistics to not only trend the growth in our area but also to ensure the rates we charge remain affordable when compared to the Median Household Income.

BOARD OF WATER AND SEWER COMMISSIONERS OF THE CITY OF MOBILE

**MOBILE COUNTY TOP TEN EMPLOYERS
2023 AND NINE YEARS AGO**

Employer	2023			2014		
	Full-Time Employees	Rank	Percentage of Total Employment	Full-Time Employees	Rank	Percentage of Total Employment
Mobile County Public School System	7,200	1	3.65%	7,480	1	4.06%
Mobile Infirmary Medical Center	6,000	2	3.04%	5,100	3	2.77%
Univ of South Alabama & USA Medical Facilities	5,500	3	2.79%	5,180	2	2.81%
Austal USA	4,900	4	2.48%	4,210	4	2.29%
City of Mobile	2,200	5	1.11%	2,320	5	1.26%
PCH Hotels & Resorts	2,000	6	1.01%	-	-	
CPSI	2,000	7	1.01%	-	-	
AM/NS Calvert (formerly ThyssenKrupp Steel)	1,600	8	0.81%	-	-	
Altapointe	1,450	9	0.73%	1,300	9	0.71%
Airbus	1,400	10	0.71%	-	-	
AM/NS Calvert	-	-		1,600	6	0.87%
Mobile County	-	-		1,590	7	0.86%
Providence Hospital	-	-		1,550	8	0.84%
VT MAE	-	-		1,250	10	0.68%
Totals	34,250		17.36%	31,580		17.15%
Total Number of Employees - All Mobile County Employers	197,321			184,191		

Source: Mobile Area Chamber of Commerce

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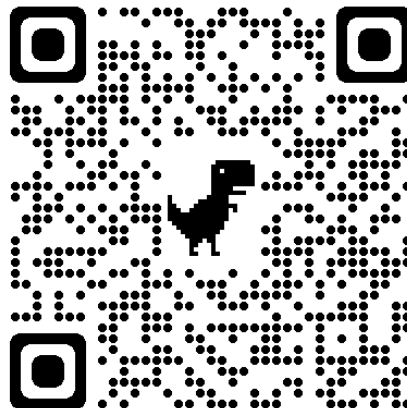
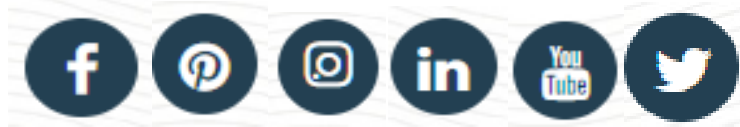
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