

ADOPTED

FISCAL YEAR 2024 BUDGET



JULY 1, 2023 - JUNE 30, 2024



METROPOLITAN ST. LOUIS SEWER DISTRICT • ST. LOUIS, MISSOURI

METROPOLITAN ST. LOUIS SEWER DISTRICT AT A GLANCE

INCORPORATION/GOVERNMENT

EstablishedFebruary 9, 1954
Form of government
Political subdivision of the State of Missouri

The Plan of the District was drafted by a Board of Freeholders and approved by the voters in 1954 and amended in 2000, 2012 and 2021.

A six-member Board of Trustees -- three appointed by the Mayor of the City of St. Louis and three appointed by the County Executive of St. Louis County, sets the policy governing MSD.

<u>Board Member</u>	<u>Term Expires</u>
Michael Evans, (City).....	3/15/2025
Ret. Col. Richard Wilson, Vice Chair (City)	
.....	3/15/2026
Brian Wahby, (City)	3/15/2024
Amy Fehr, Chair, (County).....	3/15/2024
Greg Nicosin, (County)	3/15/2025
Brian K. Watson, (County).....	3/16/2026

Board meetings are held the second Thursday of the month and are open to the public. Various citizen groups are formed to submit comments on ballot propositions and key District initiatives.

The voters in the community must approve all debt issues and tax issues.

Bond Ratings Series 2022B*

S&P..... AAA
Moody's Aa1

*Overall Outstanding Rating is consistent with 2022B Series.

FY24 BUDGET

Operating Budget	\$250.2 million
CIRP	\$566.7 million
Debt Service	\$139.4 million
Total FY24 Budget	\$956.3 million

MAJOR SERVICES PROVIDED BY MSD

Wastewater Treatment
Sanitary & Stormwater Maintenance
Floodwater Control
Pump Station Operation & Maintenance
Monitoring of Industrial Waste
Issuance of Pretreatment Discharge Permits
Engineering Design and Specification
Construction of Sewer Lines
Plan Reviews and Approvals
Issuance of Connection Permits

FY22 SERVICE STATISTICS

OPERATIONS

Sewer Lines	9,400 Miles
Treatment Plants	7 Plants
Sewage Treatment:	
Average flow in million gallons	
per day (MGD)	289.5
Treatment Capacity (MGD).....	811
Annual engineering maximum plant capacity	
(millions of gallons)	216,354
Amount treated annually	
(millions of gallons)	105,726
Unused Capacity (millions of gallons) ...	110,628
Percentage of capacity utilized	49%

ENGINEERING

Engineering Services:

Sewer Plans Approved	446
Sewer Construction Permits Issued	2,125
Sewer Connection Permits Issued	1,919

BILLING

Single Family Accounts	363,525
Multi-Family Accounts.....	41,387
Commercial-Industrial Accounts.....	23,940
Total Accounts	428,852

DEMOGRAPHICS

Land Area	520 square miles
Population.....	1.3 million
No. of Households - City & County	553,224
No. of Registered Voters	981,832
Median Age of Residents-City	36.0 yrs.
Median Age of Residents-County	40.4 yrs.
Median Household Income-City	\$48,751
Median Household Income-County	\$72,562
Median value of housing-City	\$153,200
Median value of housing-County	\$220,100
Persons below poverty level:	
- St. Louis City	19.6%
- St. Louis County	10.5%
Unemployment St. Louis City	3.3%
Unemployment St. Louis County	2.3%
Unemployment Missouri Average	2.7%
Unemployment National Average	3.5%

Cultural Institutions & Attractions:

- Gateway Arch
- St. Louis Art Museum
- Missouri History Museum
- Science Center
- Saint Louis Symphony
- Missouri Botanical Garden
- Busch Stadium – St. Louis Cardinals Baseball
- Enterprise Center – St. Louis Blues Hockey
- City Park – St. Louis CITY SC

Major employers include (local employees): BJC HealthCare (29,595), Washington University in St. Louis (18,805), Mercy Health (15,410), Boeing Integrated Defense Systems (14,865), SSM Healthcare (14,600), and Scott AFB (13,000).

Fortune 500 companies include: Centene, Emerson Electric, Ameren, Reinsurance Group of America, Edward Jones Investments, Olin, and Graybar Electric.

METROPOLITAN ST. LOUIS SEWER DISTRICT

FISCAL YEAR 2024 BUDGET

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AT A GLANCE

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GFOA DISTINGUISHED BUDGET AWARD

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FY24 BUDGET



The Introduction Section contains information regarding how to use this document, a District Organizational Chart, a brief history of Greater St. Louis and the District, services provided by the District, significant demographic information, links to supplement budget documents and a map of the service area.

HOW TO USE THIS BUDGET DOCUMENT

The Metropolitan St. Louis Sewer District's Annual Budget is comprised of three separate documents: The Annual Budget, the Budget Supplement (Capital Improvement and Replacement Program budget), and the Strategic Business and Operating Plan. This budget document is designed to communicate to the public concise and readable information about District policies, financial structure, operations and its organizational framework. It displays the District's goals, strategies and budget for the 2024 Fiscal Year (July 1, 2023 to June 30, 2024) and analyzes the District's revenues and expenditures. Throughout this book, rounding within reports may cause sub-totals or totals to appear off by a few dollars in either direction.

The document is broken down into the following sections:

Introduction: The introductory section contains the How to Use this Document, the District Organizational Chart with a listing of appointed Board members and key personnel followed by a brief history of Greater St. Louis and the District, services provided by the District, significant demographic information, and the District Watershed map.

Budget Message: The Executive Director's Budget Message provides an outline of the major assumptions relating to the annual budget, a general indication of the status of the District's finances and service levels, highlights principal issues facing the District, explains major priorities from prior year to current budget year, and short and long-term goals and other significant information.

Budget Summary: This section includes Budget & Financial Policies, a recap of the District's Strategic Planning Process, Vision Statement, Mission, Values, Goals, and Strategies. A Gantt chart that lists each department's objectives as they relate to the District's overall Strategic Business and Operating Plan and performance against prior year's objectives is also included. Each department's objectives coincide with MSD's goals and strategies. As each department works toward achieving their objectives, it will support the District in its mission to protect the public's health, safety and water environment by responsibly providing wastewater and stormwater management. The Budget Summary section presents the budgeted revenues and expenditures of the District along with Budget Policies and Procedures, Budget Calendar, and Allocated Positions. This section would describe major changes in service levels, fees, and/or taxes or state if there are no major difference, source of funding, debt authorization and ratio. Also, included is the comparison of Fund Basis verse GAAP Basis Statement of Operations.

Capital Improvement & Replacement Program Summary: This section provides an overview of the upcoming and continued capital projects. These projects are funded from a variety of sources, including user charges, fund balance reserves, taxes, State Revolving Fund (SRF) and revenue bonds. In addition, a multi-decade CIRP needs table and a proposed five-year timeline is presented. A *Capital Improvement and Replacement Program (CIRP) Budget Supplement* is available on MSD ProjectClear.org as an appendix under the *Budget* section. The CIRP Budget Supplement provides detailed descriptions and locations of the sewer projects planned for Fiscal Year 2024.

General Fund: The General Fund section begins with revenue trends, an overview and comparison of the fund, followed by sections for individual departmental expenses. Each department's section includes their mission, recent accomplishments, department objectives, budget and staffing. Following the General Fund department expense sections, the document is broken down into other fund groups.

Revenue Funds: All user charge revenue is recorded in the Wastewater Revenue Fund. This fund represents actual, budgeted and projected wastewater user charge revenue with projected service levels. A portion of the revenue is allocated to the General Fund for daily operating and maintenance costs and a portion to the Debt Service Funds to retire outstanding revenue bonds issued for capital improvements. The balance of the revenue is transferred to the Sanitary Replacement Fund, the General Insurance Fund, the Water Backup Fund and the Emergency Fund. Stormwater user charges, previously reported in this section, have been discontinued starting with Fiscal Year 2017.

Construction Funds: This section provides actual, budgeted and projected revenues, capital improvement expenditures and fund balances including a detailed listing of planned projects and costs.

Stormwater Funds: These funds were established to account for ad valorem taxes. The Stormwater Regulatory Fund, Districtwide Stormwater Fund and the Stormwater Operations and Maintenance Funds are reported in this section and receive, or at one time received, property tax revenues. These are primarily stormwater dedicated funds for projects and stormwater operations and maintenance.

Operations, Maintenance, and Construction Improvement (OMCI) Funds: These funds were established to account for ad valorem taxes, which are their primary source of revenue. This revenue is restricted for stormwater operations and maintenance and related capital improvement projects within the individual taxing district, except for the Bonfils and Meramec subdistricts, which are dedicated to wastewater projects.

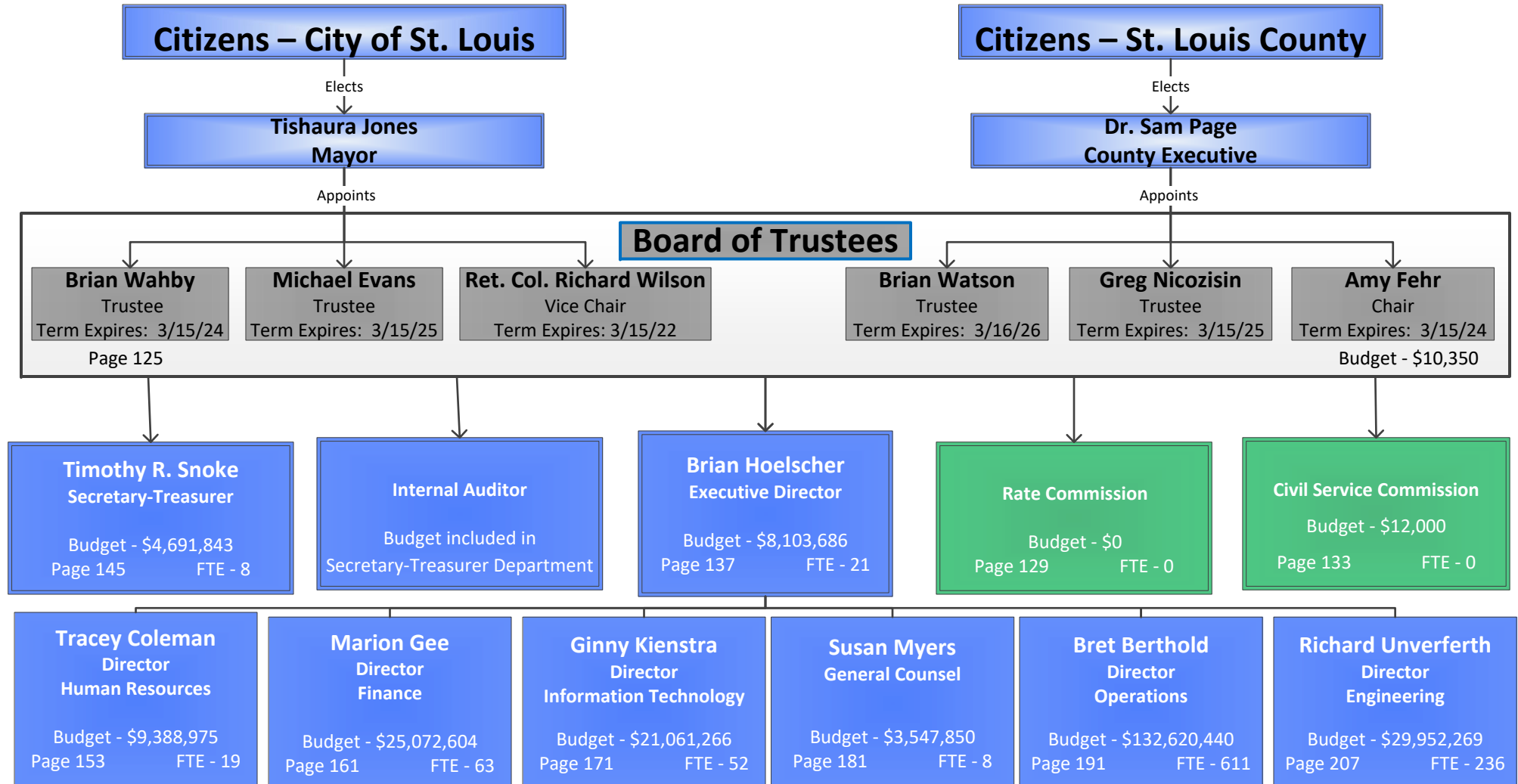
Debt Service Funds: This group of funds presents actual, budgeted and projected debt service obligations for revenue bonds issued by the District.

Special Funds: This section details actual, budgeted, and projected revenues, expenditures and fund balances of the various special funds such as the Water Back-up Insurance Fund and the Emergency Funds.

Ordinances: The last few sections contain the text of the ordinances concerning the revenues and expenditures, taxes and user charges covered in this document.

Glossary: A list of the terminology and acronyms used in this document that is either technical in nature or unique to the Metropolitan St. Louis Sewer District. Each term is given a short description that defines it within the context it is used.

Metropolitan St. Louis Sewer District



Note: Appointments to the Board of Trustees may continue beyond the term expiration date if a new appointee is not named.

St. Louis Metropolitan Area

The City of St. Louis is an independent city, meaning it is not part of a county, founded in 1766, located on the eastern border of Missouri and covers an area of approximately 62 square miles.

Before Europeans moved west, the St. Louis area was the center of the Native American Mississippian culture. European exploration began in 1673; five years later the area was claimed as part of French Louisiana. In 1764 control of the area was assumed by the Spanish as part of the Viceroyalty of New Spain. During the American Revolution, the Battle of St. Louis was waged by the British using Native American forces.

In 1800 St. Louis was transferred to the Republic of France. In 1803, St. Louis was sold by France to the U.S. as part of the Louisiana Purchase. Steamboats arrived in St. Louis in 1818, improving connections to New Orleans and eastern markets. Missouri became a state in 1821 with St. Louis continuing to grow due to its port connections.

In 1904 St. Louis hosted the first Olympics held outside of Europe and the World's Fair, Louisiana Purchase Exhibition. Today's Forest Park, which contains the St. Louis Zoo, St. Louis Art Museum and Missouri History Museum, was built as part of the Fair.

St. Louis expanded in the early 20th century with the peak population in 1950. Suburbanization from the 50's through the 90's reduced the City's population drastically. Revitalization efforts began in the 1980's and resulted in St. Louis receiving the World Leadership Award for urban renewal in 2006.

Today's City of St. Louis has a population of 301,578. According to the 2020 U.S. Census estimates; 43.9% is White, 45.7% is Black or African American, 4.1% is Hispanic, 3.4% is Asian, 0.3% is American Indian/Alaska Native and 3.1% report two or more races.

St. Louis County is comprised of 88 municipalities with some unincorporated areas, encompassing 508 square miles. The population estimate as of 2020 was 1,004,125 with a median age of 40.4 years. As of the 2020 Census data estimates, the racial makeup of the County is 65.3% White, 25.0% Black or African American, 4.7% Asian, 3.0% Hispanic, 0.2% American Indian/Alaska Native and 2.2% from two or more races.

The County was organized in 1812 with the City of St. Louis voting to become independent in 1877. At the time there were 350,000 residents in the City and 30,000 in the County. The City residents wanted to be, "rid of county taxes and state influence over county government." In 1970 the population of the County was 951,353 and the City's population was 750,026. In the 2020 Census both the City and the County experienced a reduction in population.

The combined City and County is known as Greater St. Louis and is the 20th largest metropolitan area in the U.S. The average annual temperature is 55 degrees Fahrenheit with an average precipitation of 43 inches per year. The City of St. Louis is also known as the Gateway to the West with the iconic St. Louis Arch rising 630 feet above downtown with the city at 465 feet above sea level.



Metropolitan St. Louis Sewer District

The Metropolitan St. Louis Sewer District was created in 1954 to provide a metropolitan-wide sewer system and drainage facility to serve the City of St. Louis and most of the more heavily populated areas of St. Louis County. Before MSD's creation, the City of St. Louis, various municipalities, and private sewer companies provided sewer service that primarily included only collecting and transporting sewage from small geographic areas to nearby rivers and streams with little or no treatment. Most of the municipalities or private sewer companies serving the area did not have the jurisdictional authority or financial resources needed to eliminate health hazards from untreated sewage.

When the District began operations, it took over the publicly owned wastewater and stormwater drainage facilities within its jurisdiction and began the construction of an extensive system of collector and interceptor sewers and treatment facilities. In 1977, voters approved the District's annexation of a 270 square mile area of the lower Missouri River and lower Meramec River watersheds. The District purchased the Fee Fee Trunk Sewer Company and the Missouri Bottoms Sewer Company in 1978. MSD has since annexed other property and acquired other investor-owned or municipally operated systems.

The District's service area now encompasses 520 square miles, including all 66 square miles of the City of St. Louis and 454 square miles of St. Louis County.

MSD is organized pursuant to Article VI, Section 30 of the Missouri State Constitution that empowers the people of St. Louis County and the City of St. Louis "to establish a metropolitan district for functional administration of services common to the area". MSD is the only district established pursuant to that section of the Missouri State Constitution.

The Proposed Plan of the Metropolitan St. Louis Sewer District (the Plan), approved by the voters in 1954 and amended in 2000, 2012 and 2021, established the District. The Plan describes the District as "a body corporate, a municipal corporation and a political subdivision of the state". As a political subdivision of the state, MSD is comparable to a county or city, such as the City of St. Louis or St. Louis County, only with powers and responsibilities limited to wastewater collection and treatment and stormwater management.

Links to Supplement Detail Documents to the Budget

Capital Improvement and Replacement Program

***Click arrow “About Us”. Click on “Fiscal & Investor Relations” to “Overview” to “Capital Improvement Replacement Program (CIRP) Funding”**

Strategic Business and Operating Plan FY 2024 – 2028

***Click arrow “About Us” to “Our Organization” to “Strategic Business & Operating Plan”**

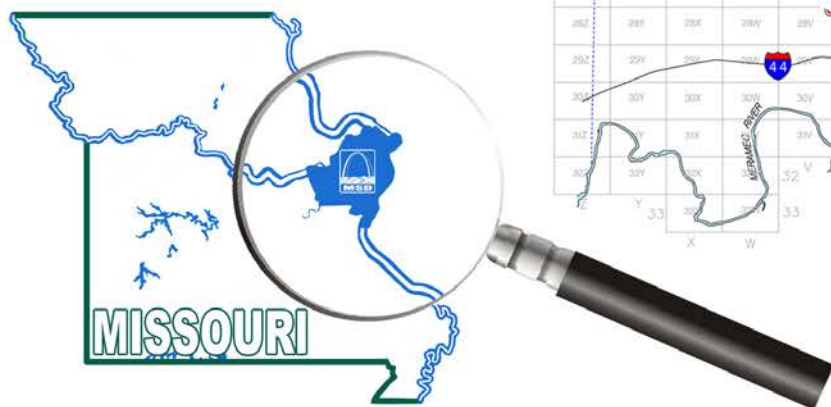
Annual Comprehensive Financial Report FY22

***Click arrow “About Us” to “Fiscal & Investor Relations” to “Annual Reports”**

The District’s Charter

***Click arrow “About Us” to “Our Organization” to “Our Charter”**

*Hard Copy Readers can find Supplement Detail Documents to the Budget on the District’s Website at <https://msdprojectclear.org/>





The Executive Director's Budget Message provides an outline of the major assumptions relating to the annual budget, a general indication of the status of the District's finances and service levels, short and long-term goals and other significant information.



**Metropolitan St. Louis
Sewer District**

2350 Market Street
St. Louis, MO 63103

June 8, 2023
Board of Trustees
Metropolitan St. Louis Sewer District
2350 Market Street
St. Louis, MO 63103

Dear Trustees:

The mission of the Metropolitan St. Louis Sewer District (MSD) is to protect the public's health and safety, and the region's water environment, by responsibly providing wastewater and stormwater management. In fulfilling our mission, we focus on delivering sound fiscal management and fostering a business-focused culture throughout the organization.

As MSD continues to make progress on the multi-decade Consent Decree in fiscal year 2024 (FY24), we will remain focused on several key areas of overall operations, while being fiscally responsive to the needs of the St. Louis region:

STRATEGIC BUSINESS AND OPERATING PLAN – MSD's management is committed to running this utility like a business. A key aspect of this effort is MSD's Strategic Business and Operating Plan (SBOP). The FY24 SBOP is easily understood, the goals and resulting strategies are actionable, and the impact of the strategies is measurable. It is a business-focused blueprint for serving our customers now and into the future. It is a plan that puts the customers and the St. Louis community first. The SBOP goals are clear:

- Deliver consistent, high-quality customer service,
- Comply with all legal and regulatory requirements and schedules,
- Minimize customer rate increases; and
- Be accountable to the St. Louis community.

The FY24 SBOP continues a philosophy that intimately links budgetary expenditures and strategic goals. Under this philosophy, the goals and strategies of the SBOP drive budgetary expenditures and succinctly support the SBOP's success. Further, the budgetary expenditures for the SBOP are business focused and ultimately serve the ratepayer. These goals build on the public input and feedback that the District has received.

BUDGET DEVELOPMENT – Each department prepares a base budget that covers funding for its day-to-day operations, and an incremental budget for strategic activities that are to be implemented throughout the budget year. A detailed budget review process ensures an in-depth review of all budgetary requests. If fiscal constraints require reduced funding, the costs of strategic objectives are identified so that proper decisions can be made.

BUDGET SUMMARY – As the Executive Director of MSD, I affirm that rates and charges as currently implemented will generate sufficient revenues to meet all expenditures as proposed in the FY24 budget, providing adequate operating liquidity as directed in MSD's Debt Management Policy. Furthermore, current rates and charges are adequate to ensure MSD's compliance with all obligations as provided in the Master Bond Ordinance, adopted by the Trustees on April 22, 2004.

The proposed FY24 operating budget includes \$250.2 million for day-to-day operations, reflecting a \$14.6 million or 6.2% increase over the FY23 budget. The total District budget for FY24 is \$956.3 million, which includes the operating budget, Capital Improvement and Replacement Program (CIRP), and debt service. The proposed budget includes no increase in full-time employees (FTE).

Proposed expenditures for the FY24 are summarized as follows: _____

Operating	\$250.2 million
CIRP	\$566.7 million
Debt Service	<u>\$139.4 million</u>
TOTAL EXPENSE BUDGET	\$956.3 million

Versus costs presented to the FY21 – FY24 Rate Commission, the operating budget for FY24 is projected to be 3.9% more than originally planned; and the CIRP budget for FY24 is projected to be 17.9% higher than originally planned.

The proposed FY24 budget for wastewater user charges is approximately \$470.1 million, which is \$34.1 million or 6.8% less than the amount projected from the rates recommended by the FY21 – FY24 Rate Commission and approved by the MSD Board of Trustees. Relative to the Rate Proposal projections, the debt service expenses will be lower by \$40.0 million, or 22.4%, primarily due to the favorable debt issuance environment that resulted in better financing terms than expected on recent issuances and new refunding opportunities.

KEY BUDGET FACTORS AND UPDATES

MSD PROJECT CLEAR® – In 2007, the State of Missouri and the United States Environmental Protection Agency filed a lawsuit against MSD regarding overflows. The Missouri Coalition for the Environment later joined the lawsuit as an intervener.

Throughout MSD's service area, there are hundreds of points where a combination of rainwater and wastewater discharges into local waterways from the sewer system during moderate to heavy rainstorms. Sewer overflow points act as relief valves when too much rainwater enters the sewer system, and without them, communities could experience thousands of basement backups and/or extensive street flooding.

In April 2012, the United States Federal Court approved an agreement known as a Consent Decree bringing the lawsuit to a close. This was amended by the United States District Court for the Eastern District of Missouri on June 22, 2018. The agreement calls for \$7.2 billion (in 2023 dollars) in improvements to the wastewater system over the next two decades. The FY24 capital budget continues MSD's ongoing execution of the Consent Decree.

Knowing that robust and simplified communications would be critical to the success of the Consent Decree, MSD launched MSD Project Clear (MSDPC). MSDPC covers all Consent Decree activities and communications with stakeholders. Therefore, MSDPC is a multi-billion-dollar, multi-decade initiative to plan, design, and build system-wide improvements to address water quality and alleviate many wastewater concerns in the St. Louis region. MSDPC focuses on system-wide improvements to get the rain out, repair and maintain, and build system improvements. Projects range in scale from massive underground tunnels that carry the volume of stormwater needed in a growing region, to the disconnection of residential downspouts from the sanitary sewer lines, and rainscaping improvements to manage stormwater runoff.

MSD Project Clear Updates – During calendar year 2022 MSD installed 51.7 miles of new sewers and rehabilitated. To date over the life of the consent decree, MSD has repaired, rehabilitated and/or replaced 1,313 miles of sewer.

MSD has removed 17 SSOs (sanitary sewage overflow or mixed with stormwater, to a stream) in 2022, and has a total of 40 remaining as of December 31, 2022. Since 2014, MSD has eliminated 109 constructed SSOs.

Total appropriations for consent decree compliance in FY22 was approximate \$309 million. Since 2012 MSD has spent \$2.4 billion on consent decree compliance.

A challenge that MSDPC is now dealing with is escalating costs pertaining to our CIRP. Recently, bids in some categories of projects have come in significantly above estimates. Funding some of these large projects like the Fluidized Bed Incinerators, necessitated by EPA regulations, estimated at \$575 million with a low bid received of \$900 million is an example.

RAINSCAPING / GREEN INFRASTRUCTURE – As part of the amendment of the Consent Decree, MSD also agreed to invest at least \$20 million in green infrastructure in the Lemay Service Area/River Des Peres Watershed, reducing untreated overflow volume to the River Des Peres. This is in addition to the existing \$100 million program within the Bissell Point watershed, which is predominantly served by the combined sewer system (sewers that collect rainwater and wastewater).

The rainscaping program includes:

- Up to \$13.5 million (\$1.5 million was spent in the pilot phase) is being used to demolish hundreds of abandoned, structurally condemned buildings that present a threat to public health and safety in the City of St. Louis. These demolitions reduce impervious surface area, which lessens the burden placed on the combined sewer system during moderate to heavy rainstorms. In FY22, approximately \$1.2 million was spent. As of January 2023, nearly \$602 thousand has been spent.
- The Large-Scale Rainscaping Program continues to build partnerships with municipalities, schools, community development organizations, private developers, and others. These partnerships help identify joint opportunities to incorporate rainscaping into ongoing development and other activities in the Bissell Point watershed. The program plans to spend \$8,000,000 in FY23 and the same amount in FY24.
- The Small Grants Rainscaping Program encourages homeowners, neighborhood groups, and other organizations to apply for grants, in the Mississippi and River Des Peres Watershed, and up to \$3,000 in the remainder of the MSD service area. These grants are designed to help MSD customers utilize raingardens, bioretention cells, pervious pavement, green roofs, and other rainscaping techniques at their home or business.

The Small Grants Rainscaping Program relied on in-person meetings to explain the program requirements and answer questions. Now, interested participants can find the information in a series of videos that can be viewed online and take a quiz at the end to fulfill the program requirements, or attend in-person meetings that will resume in 2023. The program plans to spend \$800,000 in FY23, and \$600,000 in FY24 because the River Des Peres area funds will be depleted by that time.

WASTEWATER PROJECTS – In FY22, MSD planned 122 new or continuing wastewater projects, throughout the service area, totaling \$336 million. 119 went to the Board, the rest were either cancelled or continued to FY23. In FY24, MSD has plans for 109 new or continuing wastewater projects, throughout the service area, totaling \$543 million. These projects are funded primarily from the Sanitary Replacement Fund and bond sales. The work represents \$0.6 million in continued projects and \$542 million in new projects.

STORMWATER PROJECTS - In FY22, MSD planned 22 stormwater projects, totaling \$16.7 million. 26 appropriations were made, with two projects continued to FY23. In FY24, MSD tentatively plans 35 stormwater projects, including continuing projects from FY22, totaling \$23 million.

BOND UTILIZATION & RATINGS – Since FY04, MSD has utilized voter approved bonds to lessen the steepness of necessary rate increases. While bonds must be repaid with interest, the dollars raised through their issuance has helped maintain the relative affordability of MSD rates.

Proceeds from the issuance of bonds must be – and can only be – used to finance wastewater projects that are a part of MSD’s Capital Improvement and Replacement Program (CIRP).

Through bond elections in 2004, 2008, 2012, 2016, and 2021 area voters have approved a total of \$3.12 billion in bond authorizations. As of December 31, 2022, MSD has utilized \$2.49 billion of the voter approved bond authorizations. That leaves \$628.2 million in bond authorization remaining to be utilized.

Thanks to strong financial operations; an experienced management staff; strong management and planning capabilities for the CIRP; and strong voter support for the bond authorizations, MSD enjoys some of the highest bond ratings received by any sewer utility in the United States. The current ratings are: Moody’s - Aa1; Standard & Poor’s – AAA; Fitch – AA+. These strong ratings allow MSD to issue bonds at lower interest rates, which in-turn lowers the costs that are passed on to MSD customers.

RATE COMMISSION – The independent MSD Rate Commission was established in 2000 through voter approved amendments to MSD’s Charter. Composed of 15 member organizations that represent a broad cross-section of MSD’s customers and the community it serves; the Rate Commission is designed to provide public input into how rates are set. By Charter, MSD staff is required to submit all rate proposals to the Rate Commission. In turn, the Rate Commission independently reviews rate proposals and makes recommendations to MSD’s Board of Trustees. Only under parameters defined in MSD’s Charter can Rate Commission recommendations be changed, modified, or rejected.

Now, in FY23, the Rate Commission will convene to recommend rates for the FY 25 - 28 wastewater rates and to determine how stormwater rates will be presented to rate payers. In FY24, it will be incumbent on MSD to educate the voters on both wastewater and stormwater propositions that its Board will be requested to approve as a result of its Rate Commission proceedings.

DIVERSITY – Diversity efforts at MSD continue to focus on helping develop and grow minority- and women-owned business enterprises (MWBE); and to develop a diverse workforce from which contractors can hire workers for MSD projects. In FY22, minority firms performed \$28.4 million in capital work, which represents 14.58% of MSD’s capital program. Women-owned firms performed \$16.6 million in capital work, representing 8.55% of MSD’s capital program. Minority-owned design firms (professional services) accounted for \$12.8 or 38.13% of payments made to design firms, and women-owned design firms were paid \$4.1 or 12.29% of payments made to design firms in FY22.

Within the same timeframe, minority construction workforce participation was 196,185 hours, or 27.29% of the total hours worked on capital projects. Women construction workforce participation was 53,203 hours, or 7.40% of total hours worked on capital projects. For capital program professional services (design) with workforce participation goals, minorities represented 16.33% and women represented 36.29% of the workforce.

As MSD continues the important work we are doing to protect our environment and serve our St. Louis community, we strive to ensure that our efforts reflect the diverse citizenry that we serve.

We will continue to improve our customer service levels and inform the community of our operations and needs. We will persist in addressing the health, safety, and environmental needs we face today and years into the future.

Sincerely,

A handwritten signature in black ink, appearing to read "Brian Hoelscher". The signature is fluid and cursive, with the first name "Brian" and last name "Hoelscher" clearly distinguishable.

Brian Hoelscher, P.E.
Executive Director & Chief Executive Officer



FY24 BUDGET



The Budget Summary section contains policies, processes, graphs and charts related to budget development. This section also contains information regarding staffing and a summary of the Capital Improvement and Replacement Program and the Strategic Business and Operating Plan.

BUDGET & FINANCIAL POLICIES

The Metropolitan St. Louis Sewer District's budget & financial policies set forth the basic framework for the District's overall management of operations considering changing circumstances and conditions. These policies assist the decision-making process of the Board and provide guidelines for evaluating both current activities and proposals for future programs. The District regularly reviews and revises a comprehensive set of Financial Policies to govern the overall financial management and health of the District.

Note: "v" = Compliant "X" = Not Compliant

Balanced Budget Policy	Compliance	Performance Against Policy
Section 7.130 of the District's Charter requires a balanced budget be submitted to The Board for approval. It mandates the following requirements:	✓	
<ul style="list-style-type: none"> In no event shall the total amount of proposed expenditures for the budget year from any fund exceed the estimated revenues to be actually received plus any unencumbered balance or less any deficit estimated for the beginning of the budget year. 	✓	"Changes in Fund Balance" pages are included in this book to demonstrate compliance with this policy.
<ul style="list-style-type: none"> The Annual Budget must be balanced. All funds, Department operations and services, supported by the financial resources of the District, must function within the limits of these resources identified or available specifically to them. A balance must be struck between revenues and expenditures so that the public can realize the benefits of a strong and stable utility. By law, budgets cannot exceed available resources, defined as revenues generated in the current period added to balances carried forward from prior years. 	✓	"Source of Funding" pages are included in this book to demonstrate compliance with this policy.

BUDGET & FINANCIAL POLICIES (continued)

Note: "v" = Compliant "X" = Not Compliant

<u>Balanced Budget Policy (continued)</u>	<u>Compliance</u>	<u>Performance Against Policy</u>
<ul style="list-style-type: none"> Pursuant to the Metropolitan St. Louis Sewer District Charter, Section 7.130, not later than the fifteenth day of March in each year, the Executive Director will submit to The Board a budget for the ensuing fiscal year, an explanatory budget message, and a general appropriation ordinance conforming with such budget. The budget shall provide a financial plan for the budget year for all District and subdistrict funds. 	v	The Board of Trustees received all of the required documents on March 09, 2023.
<u>Operating Budget Policies</u>	<u>Compliance</u>	<u>Performance Against Policy</u>
Historical levels of funding and expenditures shall be included in the budget to provide comparisons. Financial forecasting of future requirements shall be included to provide estimates of future financial and operating conditions.	v	"Changes in Fund Balance" pages are included in this book to demonstrate compliance with this policy.
Per Section 7.150 of the District's Charter Transfer of appropriations. Whenever approved by The Board, the Executive Director may transfer any unencumbered appropriation balances or portions from one classification of expenditure to another.	v	The District complies with this policy.

BUDGET & FINANCIAL POLICIES (continued)

Note: "v" = Compliant "X" = Not Compliant

<u>Operating Budget Policies (continued)</u>	<u>Compliance</u>	<u>Performance Against Policy</u>
Per Section 7.160 of the District's Charter , at any time during the budget year, upon recommendation of the Executive Director, The Board may, by ordinance, make supplementary appropriations if (1) the Executive Director estimates that such appropriations will not result in a deficit at the end of the budget, or (2) The Board shall adopt an ordinance or ordinances consistent with the requirements in Section 7.140 providing additional revenues and the Executive Director estimates that the amount to be actually received there from during the budget year will equal or exceed the amount of such supplementary appropriations.	✓	The District complies with this policy.
The District will maintain a budgetary control system to ensure adherence to the budget and will prepare regular reports comparing actual revenues and expenditures to budgeted amounts.	✓	The District's accounting system has controls to ensure compliance with the budget. Managers receive daily reports that show financial performance against budget. Monthly reports comparing actual revenues and expenditures are prepared for Senior Management and highlights of these reports are presented quarterly to the Finance Committee of the Board of Trustees.

<u>Revenue Policies</u>	<u>Compliance</u>	<u>Performance Against Policy</u>
The District will seek to maintain a diversified and stable revenue system to minimize short-run fluctuations in any one revenue source.	✓	User Charge Fees are the District's primary source of funding for wastewater operations. While some of these fees are also used for capital improvements, the District also uses revenue bonds to finance a large portion of the CIRP.

BUDGET & FINANCIAL POLICIES (continued)

Note: "v" = Compliant "X" = Not Compliant

<u>Revenue Policies (continued)</u>	<u>Compliance</u>	<u>Performance Against Policy</u>
The District will follow an aggressive policy of collecting revenues.	✓	The District uses a multi-layered approach to collecting past due accounts. It employs a series of automated reminder calls to accounts that are 25 days delinquent. Accounts that remain delinquent then progress to being placed with collection agencies, second placement agencies and eventually law firms for collection.
The District will establish wastewater user charges and stormwater user charges, fees and tax rates at a level related to the full cost (operating, direct, indirect and capital) of providing the service. Voter approval is required to implement tax rate increases.	✓	The District is required to submit rate change proposals to a Rate Commission. During this rate setting process, the District's rate consultant performed a detailed cost of service analysis using industry standard principles endorsed by the Water Environment Federation which allows the District to demonstrate that rates have been set at a level to recover the full cost, without excess, of providing service.
The District will review wastewater fees and stormwater user charges, and fees annually to determine if the revenues support the cost of the service. Rate increases to generate needed revenues are required, per Charter Section 7.040, to be submitted to the District's Rate Commission for review and recommendation to The Board.	✓	The District reviews fee revenue annually as part of the budget process to ensure it is adequate to meet the District's balanced budget requirement.

BUDGET & FINANCIAL POLICIES (continued)

Note: "✓" = Compliant "X" = Not Compliant

<u>Investment Policies</u>	<u>Compliance</u>	<u>Performance Against Policy</u>
The District seeks a market return on investments while prioritizing safety and liquidity.	✓	The District complies with this policy.
The Secretary-Treasurer will develop and maintain a comprehensive, well-documented investment reporting system. This system will provide The Board with appropriate investment performance information.	✓	The Secretary-Treasurer reports monthly to the Finance Committee of The Board on the performance and make-up of the investment portfolio.

<u>Debt Policies</u>	<u>Compliance</u>	<u>Performance Against Policy</u>
The Board shall authorize and approve all debt issued for the purpose of financing portions of the District's CIRP as well as debt that may be issued for the purpose of refunding any outstanding District debt.	✓	In FY23, the District's Board approved Ordinances 16015 and 16016 on 10/13/22 authorizing an amount not to exceed \$10,000,000 (2022C) and \$115,000,000 (2022D), respectively, of Subordinate Wastewater System Revenue Bonds (State of Missouri – Direct Loan Program). In addition, the Forward Delivery Direct Placement 2023A Refunding Revenue Bonds authorized under Ordinance 15350 closed on 5/1/2023.
The District will confine long-term borrowing to finance authorized capital improvement projects or to refund, on a current or advanced basis, outstanding debt obligations. Any bond issues to refund on an advanced basis would be taxable debt.	✓	The District complies with this policy.

BUDGET & FINANCIAL POLICIES (continued)

Note: "✓" = Compliant "X" = Not Compliant

<u>Debt Policies (continued)</u>	<u>Compliance</u>	<u>Performance Against Policy</u>
The District may issue long-term debt (general obligation or revenue bonds) where it is deemed that capital improvements should not be financed from current revenues. Long-term borrowing will not be used to finance current operations or normal maintenance. Long-term debt will be self-supporting and structured such that the weighted average maturity of the debt does not exceed the expected useful life of the capital project.	✓	The District's use of revenue bonds during FY23 was consistent with use of debt outlined in the Rate Change Report accepted by The Board in October 2019. The proceeds from these bonds were used solely for capital improvements, where the assets gained have a useful life greater than the weighted average maturity of the debt.
The District may issue (1) general obligation bonds to finance capital improvement projects that result in community-wide benefits (2) revenue bonds to finance capital improvement projects serviced from the net revenues from a particular enterprise, such as sewer service.	✓	The District's use of revenue bonds in FY23 for capital improvement projects will be serviced with pledged revenues from sanitary sewer user charges.
Issuance of general obligation bonds requires 57% approval of those voting at primary and general elections and a 67% approval at other elections. Issuance of revenue bonds requires simple majority approval of those voting.	✓	The District issued \$125 million in new money revenue bonds (2022C and 2022D) in FY23 from previous voter authorization. As of 6/30/2023, the District is expected to have approximately \$320 million in remaining bonding authorization approved by voters on 4/6/21. By 6/30/2024, the remaining authorization amount will be \$43 million.
No general obligation bonds shall be issued in an amount, which together with existing indebtedness of the District or a subdistrict exceeds in the aggregate 5% of the value of all taxable tangible property in the District and its subdistricts.	✓	The District has no outstanding general obligation bonds.

BUDGET & FINANCIAL POLICIES (continued)

Note: "v" = Compliant "X" = Not Compliant

<u>Debt Policies (continued)</u>	<u>Compliance</u>	<u>Performance Against Policy</u>
Any general obligation bonds issued under the District charter shall mature over a period not exceeding 20 years from the date contracted, while revenue bond maturities may extend to 30 years.	✓	The District has no outstanding general obligation bonds.
For the purpose of refunding, extending, or unifying the whole or any part of its valid bonded indebtedness, the District may issue refunding bonds not exceeding the principle amount of the outstanding indebtedness to be refunded and the accrued interest to the date of such refunding bonds.	✓	During FY23 the District executed the 2023A Refunding Revenue Bonds authorized under Ordinance 15350 .
<p>Short-term borrowing may be utilized as authorized by District Charter, Section 3.020(13), for the temporary funding of capital projects or for operational cash flow deficits subject to the following policies:</p> <ul style="list-style-type: none"> ▪ District may issue short-term debt when there is a defined and adequate repayment source. ▪ Lines of Credit may be considered as an alternative to other short-term borrowing options if it is determined to be more cost-effective. ▪ Other short-term debt, including commercial paper notes, may be used when it provides an interest rate advantage or as interim financing until market conditions are more favorable for long-term debt issuance. 	✓	The District did not utilize short-term borrowing in FY23.

BUDGET & FINANCIAL POLICIES (continued)

Note: "✓" = Compliant "X" = Not Compliant

<u>Reserve Policies</u>	<u>Compliance</u>	<u>Performance Against Policy</u>
The operating reserve is a balance maintained in the General Fund, Construction Funds and Special Funds combined to accommodate fluctuations in annual revenues and expenditures. The District currently maintains a minimum fund balance of 60 days or 16.4% of the next year's annual operating expenditures for working capital.	✓	Operating Reserves for: FY22 – Actual – 155 FY23 – Projected – 136 days
The District will maintain a Stormwater Emergency Fund with a minimum balance of \$250,000 and a Wastewater Emergency Fund with a minimum balance of \$500,000.	✓	The District is in compliance with these minimum balance requirements. Please refer to the "Changes in Fund Balance" tables for these funds in the Debt Service & Special Funds section of this book for exact fund balances.
The District will maintain a Wastewater Backup Insurance and Reimbursement Fund with a minimum balance of \$1 million dollars.	✓	The District is in compliance with this minimum balance requirement. Please refer to the "Changes in Fund Balance" tables for these funds in the Special Funds section of this book for exact balances.
The District will maintain a General Insurance Fund with a minimum balance of \$500,000 dollars.	✓	The District is in compliance with this minimum balance requirement. Please refer to the "Changes in Fund Balance" tables for these funds in the Special Funds section of this book for exact balances.
Funds will be reserved to comply with the terms and conditions of the debt instruments used to finance capital improvement projects.	✓	The Master Bond Document contains a 45-day reserve requirement. Operating reserves for: FY22 – Actual – 155 days FY23 – Projected – 136 days
Property taxes levied by the District and other revenue received for construction, operations and maintenance in particular taxing subdistricts will be reserved for that use.	✓	The District maintains separate funds to account for each of the taxing subdistricts it manages.

BUDGET & FINANCIAL POLICIES (continued)

Note: "✓" = Compliant "X" = Not Compliant

<u>Capital Improvement and Replacement Policies</u>	<u>Compliance</u>	<u>Performance Against Policy</u>
The District shall prepare a long-term plan for wastewater infrastructure projects to relieve backup complaints and/or for the correction of identified sanitary sewer capacity inadequacies and deficiencies and/or for the correction of bypasses and overflows. This plan shall include stormwater projects to prevent flooding and erosion threatening homes and property. This plan shall be used to develop a five-year CIRP and make all capital improvements accordingly. This five-year plan shall be updated annually.	✓	The Board of Trustees received the five-year CIRP on March 09, 2023. This plan is updated annually and is consistent with the District's long-term plan for wastewater and stormwater projects.
The Board adopts the CIRP as a planning document but does not appropriate the identified multi-year expenditures. These expenditures are legally authorized during the year at the time a fixed contract is awarded.	✓	The District complies with this policy.
The District will maintain its physical assets at a level adequate to protect the District's capital investment and to minimize future maintenance and replacement costs.	✓	The District complies with this policy.

BUDGET & FINANCIAL POLICIES (continued)

Note: "✓" = Compliant "X" = Not Compliant

<u>Financial and Accounting Policies</u>	<u>Compliance</u>	<u>Performance Against Policy</u>
An independent audit shall be made of all accounts of the District at least annually by a certified public accounting firm that shall be engaged by The Board.	✓	CliftonLarsonAllen LLP issued their Independent Auditors' Report for the financial statements as of and for the year ended June 30, 2022 on October 28, 2022.
Financial reports will be submitted to The Board and District Staff.	✓	The District complies with this policy.
District financial information will be available through monthly financial statements, the Comprehensive Annual Financial Report and Annual Budget.	✓	The District prepares monthly financial statements and publishes quarterly statements on its website. The Annual Comprehensive Financial Report, the Annual Budget, and Popular Annual Financial Report are also available on the District's website.
The District will produce annual financial reports in accordance with Generally Accepted Accounting Principles (GAAP) as outlined by the Governmental Accounting Standards Board (GASB).	✓	The District's Annual Comprehensive Financial Report is prepared in accordance with GAAP as outlined by the GASB.
<u>Strategic and Operating Plan Policies</u>	<u>Compliance</u>	<u>Performance Against Policy</u>
The District's Charter requires a continuing five-year strategic business and operating plan (SBOP) to be adopted on an annual basis by the Board of Trustees. The SBOP shall state the District's objectives for the succeeding five years and include targets by which to measure the District's performance in meeting these objectives.	✓	The Strategic Business and Operating Plan completed for FY24-FY28.

FINANCIAL STRUCTURE

The District's financial structure is organized based on funds, each of which is considered a separate accounting entity with fund specific balancing accounts that comprise its assets, liabilities, fund balances, revenues, and expenditures. Governmental resources are allocated to and accounted for in individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled.

The District uses both Governmental Funds and Proprietary Funds. The District uses a Modified Accrual method of budgeting, and both Modified Accrual and Accrual bases of accounting.

In the table below, each fund type and group are identified. The purpose of the fund is stated, and the Budgeting Basis and Accounting Basis are also reported for each fund group.

Modified Accrual Accounting or Budgeting recognizes revenues when they are both available and measurable. Most expenditures are recognized when an obligation to pay is established, except in the case of interest on long-term debt. That interest expense is recognized when it is due.

Full Accrual Accounting is very similar to Modified Accrual Accounting. Under Full Accrual revenues are recognized when earned, and expenditures are recognized when an obligation to pay is established.

However, the major ways in which Modified Accrual is different than Full Accrual is the recognition of Capital expenditures. Under the Modified Accrual method, Capital expenditures are recognized when the entity has an obligation to pay. Under the Full Accrual method, Capital expenditures are recognized over the life of the asset.

FINANCIAL STRUCTURE (continued)

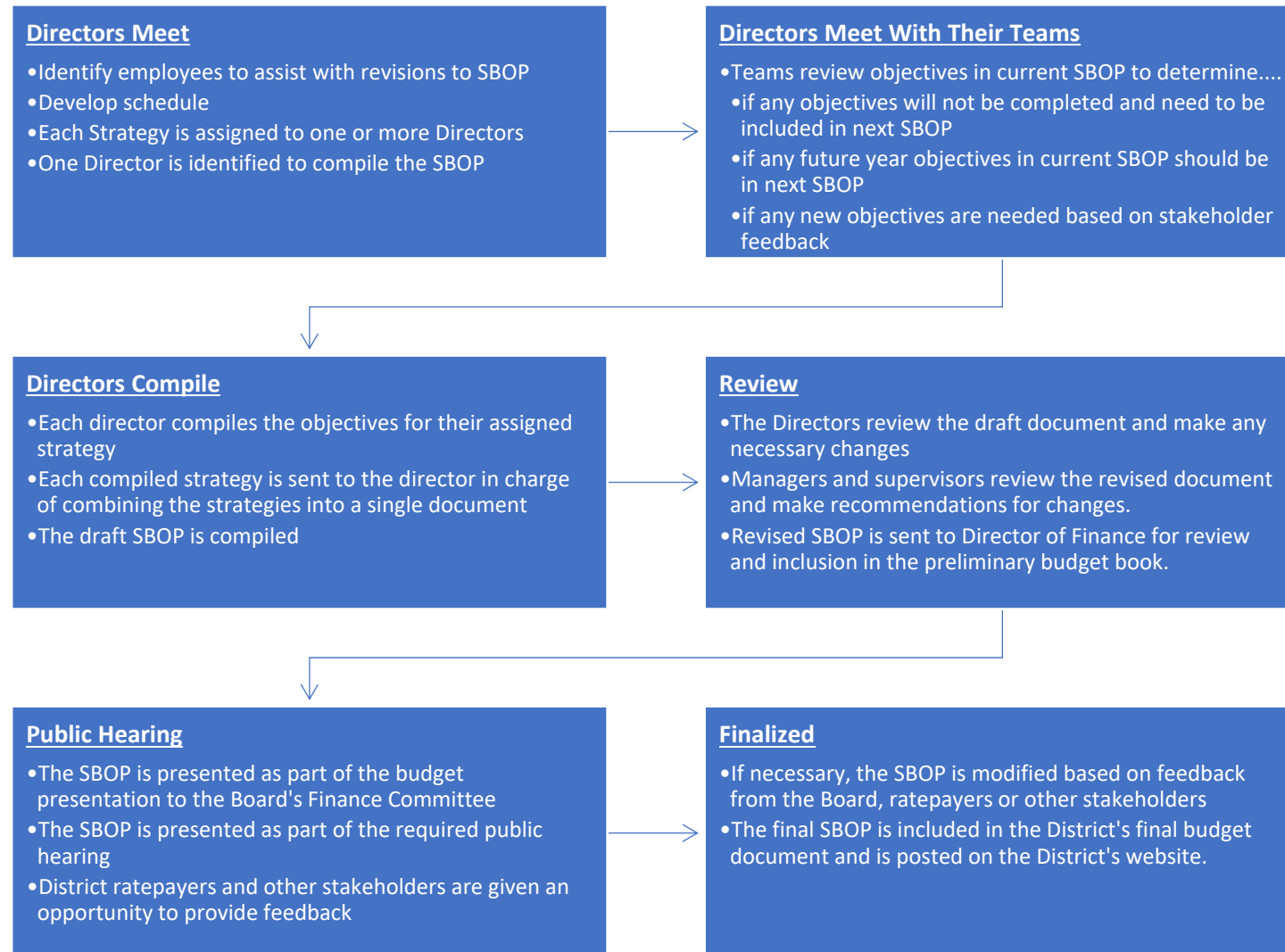
<u>Fund Type/Fund Title</u>	<u>Purpose</u>	<u>Budgeting Basis</u>	<u>Accounting Basis</u>
GOVERNMENTAL FUNDS			
General Fund	The General Fund is the general operating fund of the District. It is used to account for all financial resources except those required to be accounted for in another fund.	Modified Accrual	Modified Accrual
Revenue Funds	The Revenue Funds account for all wastewater user charges billed to customers. User Charge proceeds are recorded in the Revenue Funds and allocated to the various other funds to cover operation and maintenance costs and capital improvement expenditures.	Modified Accrual	Modified Accrual
Stormwater and Operations, Maintenance and Construction Improvement Funds	These funds account for the proceeds from tax levies in the various subdistricts. These are primarily stormwater dedicated subdistrict assessments which fund projects, stormwater operations and maintenance specific to each subdistrict's geographic area. Effective in Fiscal Year 2017, tax levies for all OMCI subdistricts were suspended. Remaining fund balances will be used for maintenance and operation of facilities in the respective subdistricts until balances are depleted. However, in Fiscal Year 2021 Coldwater Creek Trunk Subdistrict, Maline Creek Trunk Subdistrict, Subdistrict No. 366 (University City Branch of River des Peres Stormwater Subdistrict), Subdistrict No. 367 (Deer Creek Stormwater Subdistrict), Subdistrict No. 369 (Sugar Creek Stormwater Subdistrict) and Subdistrict No. 454 (Seminary Branch of River des Peres) reinstated the tax levies to provide funding for stormwater capital improvements. In the FY23 budget Gravois Creek was reinstated.	Modified Accrual	Modified Accrual
Construction Funds	The Construction Funds are established to receive and disburse proceeds from revenue sources and restricted for construction of improvements to sewerage and drainage collection systems and treatment facilities. The Sanitary Replacement Fund is dedicated to sanitary projects.	Modified Accrual	Modified Accrual
Debt Service Funds	The Debt Service Funds are established for bond issues sold by the District. These funds provide for the accounting of receipt and disbursement of monies designated for payment of principal and interest and redemption of outstanding bond issues. A distinct fund is established for each of the District's bond issues.	Modified Accrual	Modified Accrual

FINANCIAL STRUCTURE (continued)

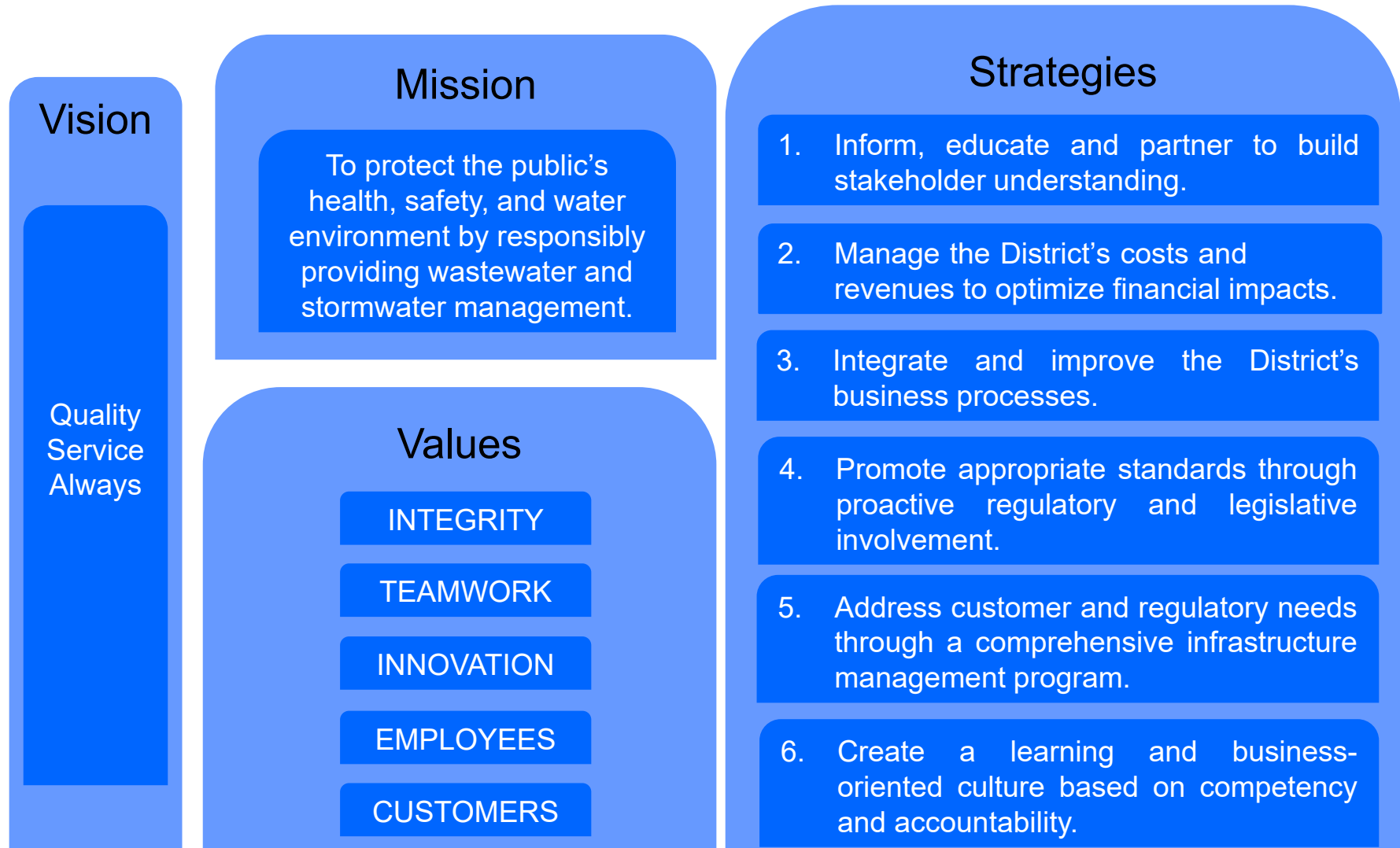
<u>Fund Type/Fund Title</u>	<u>Purpose</u>	<u>Budgeting Basis</u>	<u>Accounting Basis</u>
GOVERNMENTAL FUNDS (continued)			
Special Funds	<p>The Special Funds are established to: 1) account for and report financial resources related to the proceeds of specific revenue sources designated for specific purposes, or 2) account for and report financial resources related to funds required to maintain a minimum balance. The District's current Special Funds consist of the following:</p> <ol style="list-style-type: none"> 1. Improvement Fund – to account for the cost of any improvements and special tax bills issued for any improvement. 2. Water Backup Insurance and Reimbursement Fund – to account for customer water backup insurance claims resulting from over charged lines or blocked mains. 3. General Insurance Fund – to be used to pay the cost of workers' compensation claims, property insurance, general liability, auto liability, flood insurance and all expenses (i.e., premiums, claims, claim expenses, claim recoveries, and claim accruals) related to these coverages. 4. Two Emergency Funds – to account for monies needed to address Wastewater and Stormwater emergencies. Such emergencies require immediate District response. Examples are sewer repairs and replacements to immediately address severe disruption in the operations and maintenance of the District, weather related disruption of District operations, and other disruptions of District services caused by dramatic unforeseen events. 	Modified Accrual	Modified Accrual
PROPRIETARY FUNDS			
Enterprise Funds	Account for operations financed and operated in a manner like the private sector. The District utilizes these funds to convert the accounting records from a modified accrual to an accrual basis. The District performs this conversion so that it may produce financial statements as a single enterprise fund.	These funds are not budgeted.	Accrual

Strategic Business and Operation Plan Process (SBOP)

An overarching consideration during this process is the District's ability to fund this plan within the constraints of the rate revenue and other financing sources as determined by the Rate Commission process.



Strategic Business & Operating Plan FY24-FY28



*Go to Linked Documents, page 11, to get the link to view the entire Strategic Operating & Business Plan FY24-FY28.

STRATEGIC BUSINESS AND OPERATING PLAN
FISCAL YEARS 2024 - 2028 OBJECTIVES

Strategy	Obj.	Description	DEPARTMENTS IMPACTED								FY24				Years of Additional Milestones			
			Engineering	Executive Director	Finance	General Counsel	Human Resources	Information Technology	Operations	Secretary Treasurer	Q1	Q2	Q3	Q4	2025	2026	2027	2028
1		Inform, educate and partner to build stakeholder understanding.																
		1. Execute community outreach programs and engagement programs.		★														
		2. Execute outreach programs for elected representatives and other municipal officials.		★														
		3. Execute diversity and associated outreach programs.		★														
2		Manage the District's costs and revenues to optimize financial impacts.																
		1. Increase collection of delinquent revenue.		★	★													
		2. Identify and implement cost savings initiatives.			★					★								
		3. Maximize long-term financial plans for District needs.			★													
3		Integrate and improve the District's business processes.																
		1. Implement Information Governance Program that meets the District's Records & Information Discovery, Compliance and Information Security Policies.								★								
		2. Integrate capital asset information across systems (Oracle, Maximo and GIS)	★		★			★	★									
		3. Mobile technology strategy.						★										
		4. CIS System Replacement			★			★										
		5. Maximo System Upgrade						★	★									
4		Promote appropriate standards through proactive regulatory and legislative involvement.																
		1. Participate in stakeholder groups to develop sound technical basis for regulatory issues.				★												
		2. Promote appropriate regulatory and legislative initiatives that impact all areas of District operations.				★												
5		Address customer and regulatory needs through a comprehensive infrastructure management program.																
		1. Implement stormwater operating and capital improvement program.	★															
		2. Implement wastewater operating and capital improvement program.	★															
		3. Implement Asset Management Program.	★					★										
		4. Enhance reliability of Information Technology infrastructure.								★								
		5. Implement technologies and data driven solutions to reduce capital costs and increase utility performance.	★						★									
6		Create a learning and business-oriented culture based on competency and accountability.																
		1. Improve organizational effectiveness through leadership development.					★											
		2. Increase individual accountability and job satisfaction through continual performance coaching and training.					★											
		3. Increase employee satisfaction through training and fair compensation.					★											

★ Indicates Department Lead for Objective



Note: Refer to Department Budgets for additional details

FY24 Business Case Summary

In the budget process, the business cases are a means of linking the Budget and the Strategic Business and Operating Plan.

04550- Business Technology					
Approved	BC1	BC2	BC3	BC4	Information Systems Department Total
Description	Maximo Upgrade to MAS8	Diversity Reporting System	Support & maintenance of Wet Weather Optimization software used by engineering.	Incremental budget to support Oracle Cloud ERP implementation for one year after go live.	
Strategy	STRATEGY 3: INTEGRATE AND IMPROVE THE DISTRICT'S BUSINESS PROCESS	STRATEGY 1: EDUCATE AND PARTNER WITH STAKEHOLDERS TO BUILD SUPPORT	STRATEGY 5: ADDRESS CUSTOMER AND REGULATORY NEEDS THROUGH A COMPREHENSIVE INFRASTRUCTURE MANAGEMENT PROGRAM	STRATEGY 3: INTEGRATE AND IMPROVE THE DISTRICT'S BUSINESS PROCESS	
Objective	Objective 5: MAXIMO SYSTEM UPGRADE	Objective 3: EXECUTE DIVERSITY AND ASSOCIATED OUTREACH PROGRAMS	Objective 5: IMPLEMENT TECHNOLOGIES AND DATA DRIVEN SOLUTIONS TO REDUCE CAPITAL COSTS AND INCREASE UTILITY PERFORMANCE	Objective 2: INTEGRATE CAPITAL ASSET INFORMATION ACROSS SYSTEMS (ORACLE, MAXIMO, AND GIS)	
54050 Office System Services	\$ 150,000	\$ 150,000	\$ -	\$ -	\$ 300,000
54510 Temporary Help (Contracted)	300,000	250,000	125,000	990,864	1,665,864
54520 Professional Service	-	250,000	125,000	400,000	775,000
Total Incremental	\$450,000	\$650,000	\$250,000	\$1,390,864	\$2,740,864
FTE Impact	-	-	-	-	-

**STRATEGIC BUSINESS AND OPERATING PLAN
FY22 OBJECTIVES AND ACCOMPLISHMENTS**

Strategy	Obj	Description	DEPARTMENTS IMPACTED							Secretary Treasurer	Objectives % Completed
			Engineering	Executive Director	Finance	General Counsel	Human Resources	Information Technology	Operations		
1		Inform, Educate and Partner to Build Stakeholder Understanding									
	1.	Execute Community Outreach and Engagement Programs		★							100%
	2.	Execute Outreach Programs for Elected Representatives & Other Municipal Officials				★					100%
	3.	Execute Diversity and Associated Outreach Programs		★							100%
2		Manage the District's Costs and Revenues to Optimize Financial Impacts									
	1.	Increase Collection of Delinquent Revenue				★					75%
	2.	Identify and Implement Cost Savings Initiatives				★					75%
	3.	Maximize Long-Term Financial Plans for District Needs				★					100%
3		Integrate and Improve the District's Business Processes									
	1	Implement Information Governance Program That Meets the District's Records & Information Discovery, Compliance and Information Security Policies								★	33%
	2	Integrate Asset Information Across Systems (Oracle, Maximo and GIS)				★					45%
	3	Oracle EBS Upgrade							★		25%
	4.	Mobile Technology Standard							★		15%
	5.	CIS System Replacement				★					5%
4		Promote Appropriate Standards Through Proactive Regulatory & Legislative Involvement									
	1.	Participate in Stakeholder Groups to Develop Sound Technical Basis for Regulatory Issues		★							100%
	2.	Promote Appropriate Regulatory and Legislative Initiatives that Impact All Areas of District Operations		★							100%
5		Address Customer and Regulatory Needs Through a Comprehensive Infrastructure Management Program									
	1.	Implement Stormwater Operating and Capital Improvement Program		★							100%
	2.	Implement Wastewater Operating and Capital Improvement Program		★							100%
	3.	Implement Asset Management Program							★		85%
	4.	Enhance Reliability of Information Technology Infrastructure							★		85%
	5.	Implement Technologies and Data Driven Solutions to Reduce Capital Costs and Increase Utility Performance.		★							100%
6		Create a Learning and Business-Oriented Culture Based on Competency and Accountability									
	1.	Increase Organizational Performance through Improved Communications						★			80%
	2.	Improve Organizational Effectiveness through Leadership Development and Succession Management						★			55%
	3.	Increase Individual Accountability & Job Satisfaction Through Continual Performance Coaching & Training						★			70%
	4	Restructure a Recruitment Strategy that Promotes and Retains a Talented and Diversified Workforce						★			90%
	5	"Show Me MSD" - Business Partnership to Meet the Needs of the Communities that Support Them						★			30%
	6.	Implement Safety & Security Training to Support Training to Support a Safe Work Environment						★			80%

★ Indicates Department Lead for Objective

0%-24% of goal completed
25%-75% of goal completed
76%-100% of goal completed
Eliminated

Note: Refer to Department Budgets for additional details

METROPOLITAN ST. LOUIS SEWER DISTRICT PERFORMANCE SCORECARD

As of June 30, 2022

Category	Subject	FY20 Performance	FY21 Performance	FY22 Goal	FY22 Performance	FY23 Goal	Department
Customer Service	Overall Quality of Service	8.0	8.0	≥8 out of 10	8.1	≥8 out of 10	Operations
	On-Time Emergency Response (1)	82%	86%	≥ 90%	93%	≥ 90%	Operations
Mission	Treatment Plant Compliance Rate (2)	100%	100%	100%	99.9%	100%	Operations
	Sewer Overflows-Dry Weather	177	167	<162 annually (2.5 per 100 miles of pipe)	154	<162 annually (2.5 per 100 miles of pipe)	Operations
	Maintenance Related Backups	296	283	<424 annually (<1 in 1000 customers)	261	<424 annually (<1 in 1000 customers)	Operations
	CIRP Schedule Compliance (3)	77%	82%	≥80%	82%	≥80%	Engineering
Financial	CIRP Budget Performance (4)	78%	92%	≥95%	97%	≥95%	Engineering
Organizational Effectiveness	Non-Capital Competitive Purchasing (5)	99%	99%	>95%	100%	>95%	Finance

Note: (1) Performance is measured by 4-hour window for emergency response. If our response time is longer than 4 hours we do not meet our goal.

Note: (2) Our compliance rate is measured against the requirements outlined in our NPDES Permits which are issued by the Department of Natural Resources. The permits have a number of measurements that we must do to insure our treatment plants are in compliance. There are hundreds of tests we must perform on daily, weekly, and monthly basis throughout the year. Our goal is 100% compliance. If we fail a test for some reason, it lowers our percentage.

Note: (3) The planned Board Introduction month for each project in the CIRP is locked in June of the previous fiscal year. Performance is then measured by % of projects that were included on the Board agenda for introduction by that date (on time or earlier).

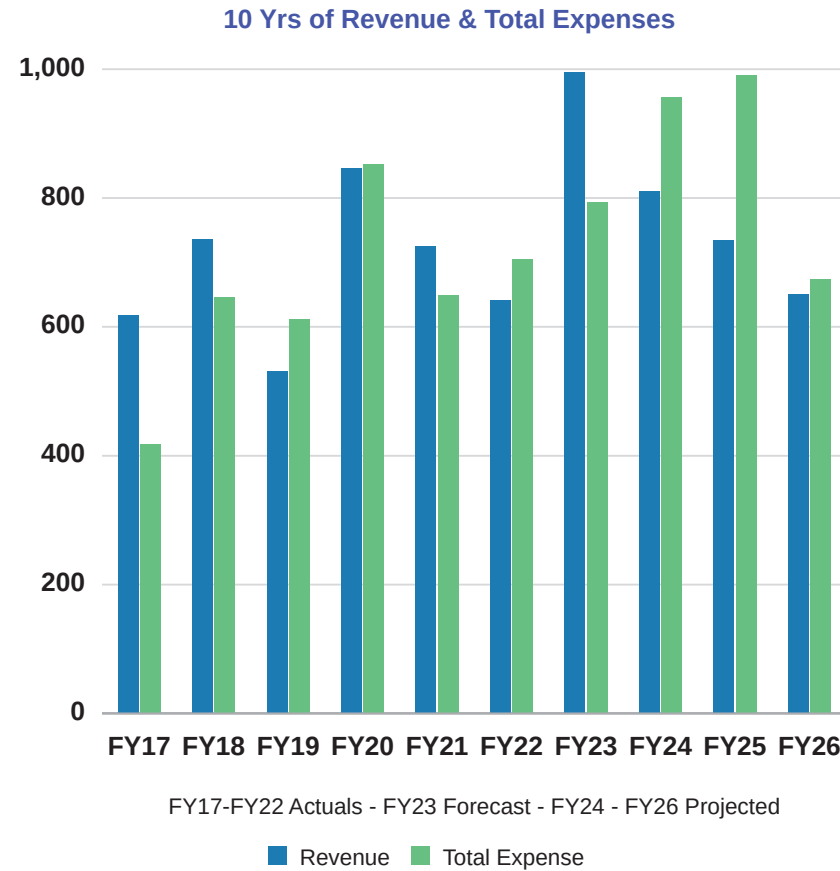
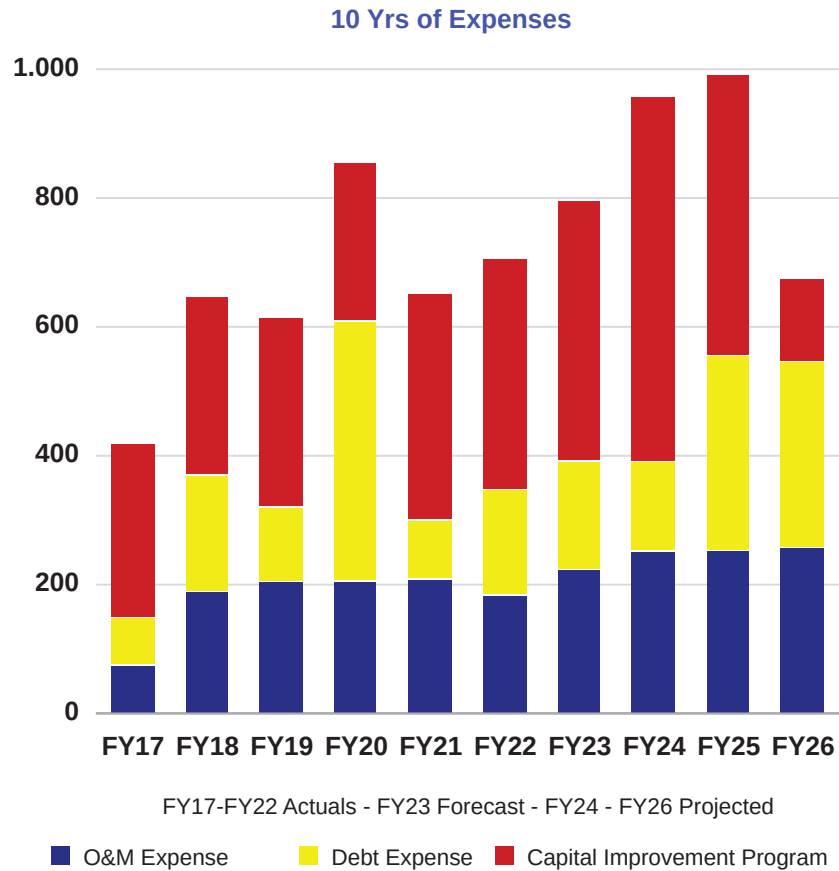
Note: (4) Total appropriations vs. budgets for the projects scheduled each month per the Board Introduction Schedule.

Note: (5) Competitive vs. Non Competitive Spend as a Percentage of Total Year to Date at June 30.

	Performance Meets or Exceeds FY22 Goal
	Performance Does Not Meet FY22 Goal

METROPOLITAN ST. LOUIS SEWER DISTRICT

10 Years of Revenue & Expenses (\$s in millions)



Note: CIRP dollars from FY25 in the amount of \$198,341,173 and FY26 in the amount of \$459,185,098 were removed due to anticipated rate increases and additional bond authorization for those future years which also will not match the projects listing for Engineering. Because these dollars are unknown, they will not be included in the revenue projections.

BUDGET PROCESS FY24

The District's SBOP is the key to the development of the Annual Budget. The SBOP process begins in July when all Departments are given the opportunity to reassess goals, strategies and objectives and the means for accomplishing them. The budget serves as the tool to communicate the District's long-term plans and policies to the public, details the costs of services and programs and becomes the plan to accomplish the District's goals and objectives during the next fiscal year.

The budget process begins in early October with the projection of revenues (wastewater and stormwater user charges, investment & other income). District-wide imperatives and budgetary parameters are established by Executive Management and The Board of Trustees ("The Board"). The imperatives for this fiscal year include:

IMPERATIVES FOR FY24	STRATEGIC BUSINESS PLAN	
	STRATEGY	OBJECTIVE
Base budgets, except for salaries, wages, and benefits, should remain at FY23 levels. All increases to current service levels should be delayed if possible. Any proposed cost increases to accounts other than salaries, wages, and benefits need to be justified as part of base budget submittals.	2	2
All business cases will require extended justification as to why new initiatives need to be done this year and cannot wait until future budget requests.	2	2
No planned acceleration of Consent Decree projects. Acceleration of any projects during fiscal year only allowed after fiscal review by senior management.	5	2

Department Directors and Managers begin budget development by providing an updated expenditure forecast for the remainder of FY23. A two step, zero-based budgeting method is used to develop the FY24 budget. This method requires written justification as to need and purpose for all expenditures. The first step is the preparation of a base budget that reflects the ongoing day-to-day operations of each Department. The second step is the preparation of an incremental budget, which reflects costs associated with initiatives outlined in the SBOP. Throughout the budget development process, departmental staff is required to evaluate programs and identify possible changes in services and staff positions. The Department Directors forward their proposed base budgets to the Director of Finance for analysis. Cost benefit business cases are used to support incremental budgets submitted to the Executive Director for review. The base budgets and requests for incremental funding are then compiled and further analyzed to ensure the preliminary budget meets the District's needs, priorities, goals and objectives without exceeding forecasted resources.

Any unresolved issues are presented to the Executive Director for a final decision. The recommended budget reductions and adjustments are then incorporated. Per Charter a preliminary budget is delivered to the Board for review by March 15th. A series of budget presentations are given to the Board's Finance Committee to allow for more in-depth review by the Trustees.

BUDGET PROCESS FY24-continued

The Board's recommended budget adjustments are incorporated into a final budget document. A proposed financial plan and an Executive Summary of the budget are communicated to the public in the form of a public hearing. The public hearing is advertised in the newspapers at least three weeks before the scheduled hearing to allow sufficient time for the public to review and ask questions. The Board is then required to adopt the budget, tax and rate ordinances (if applicable) consistent with the District's Charter and state law.

The District's fiscal year begins on July 1st. Departments are accountable for budgetary control throughout the fiscal year. Expenditure patterns are examined and compared to budget plans with variances reported. Responses to significant variances are required quarterly from each Department and reviewed by the Director of Finance. Budget status is reviewed with senior staff monthly and is reported quarterly to The Board at its monthly Finance Committee meeting. The Director of Finance reviews the District's monthly financial statements and budget variance report ensuring the District's actual revenue is sufficient to support budgeted expenditures. Forecasted expenses are also compared to budget. The District's operating budget is adopted at the Department level as detailed in the District's Budget Ordinance. Any transfers between Funds require Board approval. Budget transfers are made on an as-needed basis.

Expenditures for the CIRP are presented on an appropriated basis as opposed to a cash flow basis. The District's accounting procedures require an adequate budget to pay for planned Ordinances in the period in which an Ordinance is appropriated. All outstanding CIRP encumbrances remain open until a project is completed.

There were no major changes from FY23 compared to FY24 in service levels, wastewater user charges, revenue bonds, fees, or taxes.

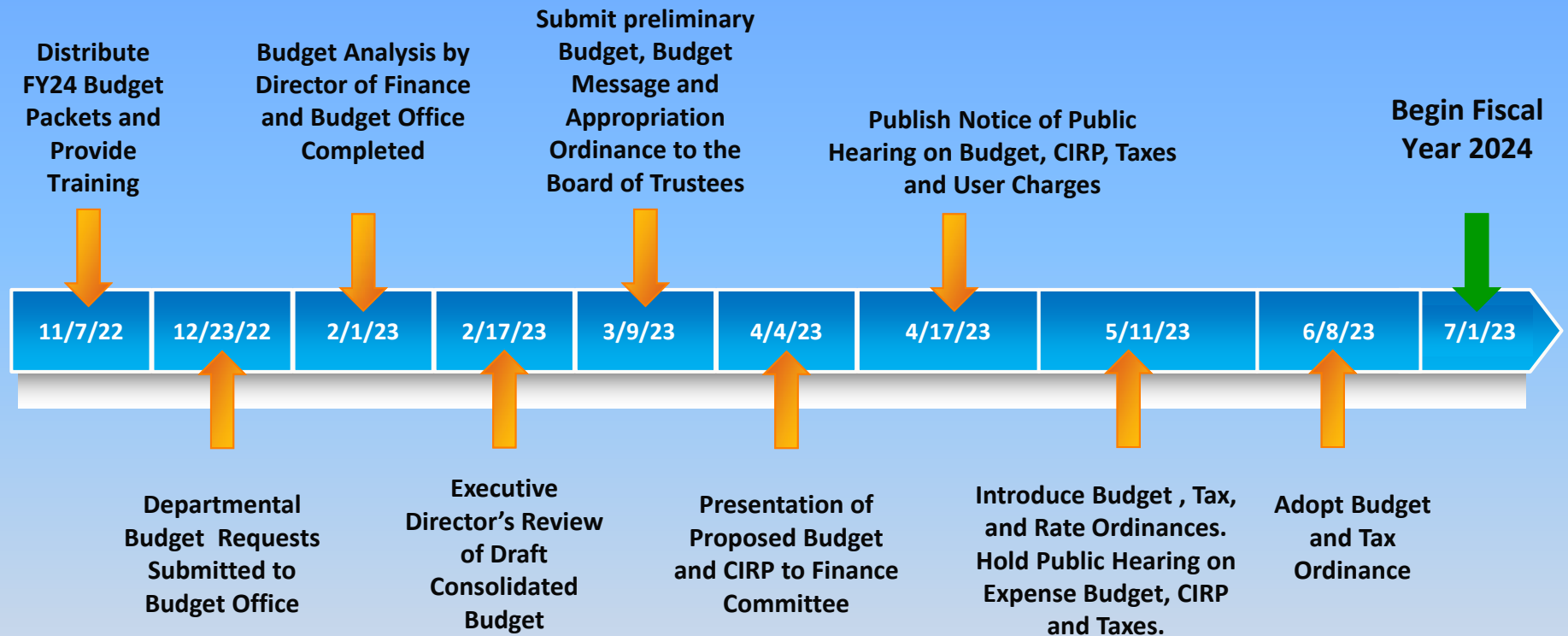
A budget is developed for both revenues and expenses:

1. Revenue expectations are developed from trend analysis, incorporating upcoming rate increases and significant economic and policy factors.
 - FY24 Total Revenue: (shown in million \$)

Wastewater User Charges:	\$470.1
Revenue Bonds:	278.0
Taxes:	48.9
Investment and Other Income:	14.5
Increase of Fund Balances:	<u>144.8</u>
TOTAL DISTRICT REVENUE:	\$956.3
2. Operating Expenses are developed using a zero-based budgeting method with written justification for all expenditures. The CIRP is developed by the District's Engineering Department based on the revenues forecasted for the coming year. Projects prioritized for the coming year are outlined in a supplemental report in conjunction with the Operating Budget. Debt service for the District's existing and forecasted use of bonds is developed by the District's Secretary-Treasurer's Department and incorporated into the Operating Budget.
 - FY24 Total Expense: (shown in million \$)

Operating Budget:	\$250.2
CIRP:	566.7
Debt Service:	<u>139.4</u>
TOTAL DISTRICT EXPENSES:	\$956.3

MSD Calendar for Fiscal Year 2024 Budget Development



Summary of Changes from Preliminary Budget Books

FY24
(\$s in millions)

<u>FY24 Total Revenue</u>	Preliminary Budget Book	Net Change	Final Budget
WW User Charges (1)	\$470.1	\$0.0	\$470.1
Revenue Bonds	278.0	0.0	278.0
Taxes	46.3	2.6	48.9
Investment Income and Other	14.6	(0.1)	14.5
Fund Balances	138.7	6.1	144.8
Total District Revenue	\$947.8	\$8.6	\$956.3
<u>FY24 Total Expenses</u>			
Operating Budget	\$246.8	\$3.4	\$250.2
Debt Service	139.4	0.0	139.4
CIRP	561.5	5.2	566.7
Total District Expense	\$947.8	\$8.6	\$956.3

(1) Includes sewer service charges from the Wastewater Revenue Fund net of the bad debt provision and late charges from the General Fund.

Sources and Uses of Funding

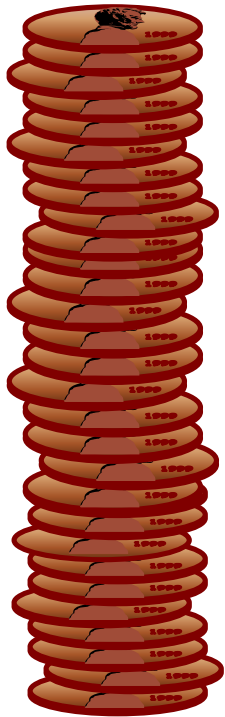
TOTAL FY24 BUDGET \$956.3

\$s in millions

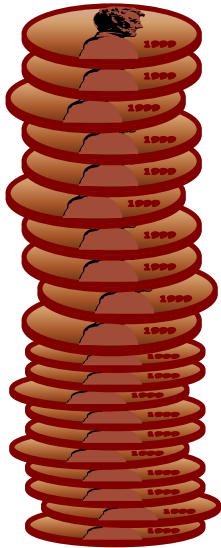
Where does the
money come from?

Where does the
money go?

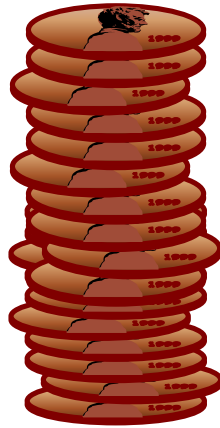
User Charges
\$470.1 49.2%



Revenue Bonds
\$278.0 29.1%



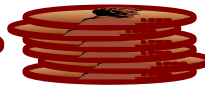
Increase
Fund Balance
\$144.8 15.1%



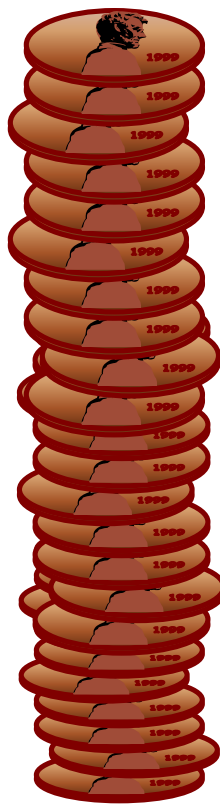
Taxes
\$48.9 5.1%



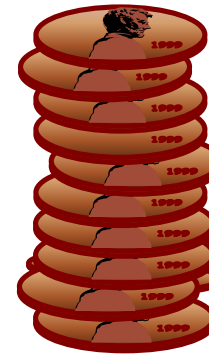
Investment and
Other Income
\$14.6 1.5%



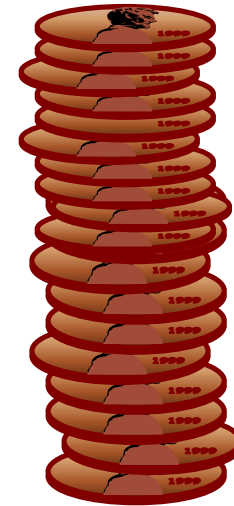
Capital Improvement &
Replacement Program
\$566.7 59.2%



Debt Service
\$139.4 14.6%



Operating
\$250.2 26.2%

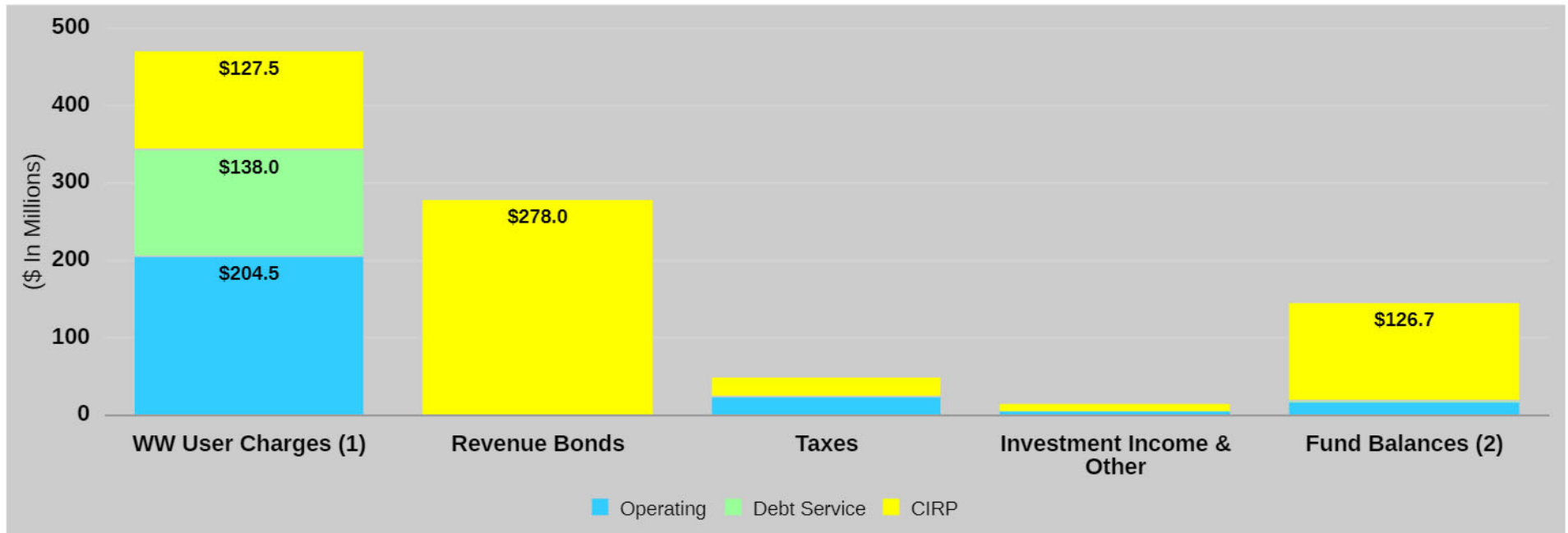


Sources of Funding

FY24

(\$s in millions)

	WW User Charges (1)	Revenue Bonds	Taxes	Investment Income & Other	Fund Balances (2)	Total
Operating	\$204.5	\$0.0	\$23.4	\$5.1	\$17.1	\$250.2
Debt Service	\$138.0	\$0.0	\$0.0	\$0.4	\$1.0	\$139.4
CIRP	\$127.5	\$278.0	\$25.5	\$9.1	\$126.7	\$566.7
Total	\$470.1	\$278.0	\$48.9	\$14.6	\$144.8	\$956.3



(1) Includes sewer service charges from the Wastewater Revenue Fund net of the bad debt provision and late charges from the General Fund.

(2) A positive number represents the use of fund balance as a revenue source while a negative number means MSD is adding to fund balance.

(3) Rounding within this report may cause totals to appear off by one hundred thousand dollars in either direction.

FY24 SOURCES OF FUNDING

USER CHARGES

The District has a Wastewater User Charge which is recorded in the Wastewater Revenue Fund. A portion of the revenue is transferred to the General Fund to cover daily operating, maintenance and replacement costs; a portion is allocated to the Water Backup Insurance and Reimbursement Fund to provide assistance to homeowners with damages resulting from blocked main and basement backups, a portion is allocated to the General Insurance Fund to provide for workers' compensation, property, general liability and other insurance expenditures, and a portion is allocated to the Debt Service Funds to meet debt service requirements on outstanding bonds issued for capital improvements. The remainder of the revenue is transferred to the Capital Improvement and Replacement Fund for construction projects and emergencies. A chart detailing the flow of funds is also included in the following pages of the Budget Summary section.

Wastewater: Residential customers with metered water service will pay a billing and collection charge, a system availability charge and a volume charge based on the most recent winter quarter water usage. Unmetered customers will pay the same charges except for a volume charge. Unmetered volume is based on housing attributes such as the number of rooms and plumbing fixtures.

Non-residential customers will pay the same charges plus an additional compliance charge. Some non-residential customers will pay extra strength surcharges for the treatment of wastewater containing suspended solids, biochemical oxygen demand or chemical oxygen demand exceeding normal wastewater strengths.

User Charges in the Wastewater Revenue Fund for FY24 is estimated at \$468.2 million.

Other User Charges: Other User Charge revenue such as Late Fees, Lien Interest, Refunds and Account Adjustments are estimated to be \$1.9 million. This amount is net of a provision for doubtful accounts, or past-due customer bills that might go uncollected.

TOTAL WASTEWATER USER CHARGE REVENUE: The District's total FY24 User Charge revenue is estimated to be \$470.1 million.

The District provides an assistance program to customers who meet the eligibility requirements of income, age or disability. Those customers who are eligible will receive a credit equal to 50% of their sewer service charge bill. A composite schedule of the budgeted Wastewater and Stormwater user charge revenue by customer class can be found in the pages of the Revenue Funds Section.

FY24 SOURCES OF FUNDING-continued

REVENUE BONDS

The District plans to receive approximately \$278.0 million in bond and loan proceeds in FY24. These proceeds are expected to be derived from \$278.0 million from the Water Infrastructure Finance and Innovation Act (WIFIA).

Prior to a November 2000 Charter change, the District was unable to issue revenue bonds as a source of funding its CIRP. Almost all the District's capital expenditures were funded from annual cash flow, known as Pay-As-You-Go (PAYGO) funding. Continuation of a PAYGO approach as the District's sole funding option would have required significant rate increases to generate the necessary annual capital funding. PAYGO is the lowest cost funding source due to its avoidance of the financing and interest costs associated with long term debt. The primary negatives associated with PAYGO funding include: 1) the short-term impact on customer rates, and 2) the mismatch between the cost and benefit of the District's capital infrastructure to the users. In the case of capital projects that have a long-life expectancy, PAYGO funding causes today's customers to pay for an asset that will be used by tomorrow's customers for many years. Financing a portion of the capital program with bonds is an excellent way to distribute the cost of long-term assets to the future customers who will benefit from the use of the assets and lessen the impact of short-term rate increases.

It is typically considered good public policy to allocate a portion of the cost of long-term assets to future users by the use of debt. At the same time, prudent fiscal policy would not allow 100% debt financing. The goal is to strike the correct balance between the distribution of the cost of long-term assets to the users that benefit from them and maintaining healthy financial ratios.

FY24 SOURCES OF FUNDING-continued

AD VALOREM TAXES

The District's budget for tax revenue in FY24 totals \$48.8 million. During FY24 all taxpayers within the District's boundaries will be assessed a \$0.0155 (one point fifty-five cents) per \$100 of assessed valuation tax levy to pay primarily for stormwater services required by State and Federal regulations. Except for taxpayers living in certain levy districts, all taxpayers within the District will also be assessed a \$0.0801 (eight point zero one cents) per \$100 of assessed valuation tax levy to pay for the District's non-regulatory stormwater costs. This tax revenue of approximately \$38.2 million is recorded in the Stormwater Regulatory Fund (\$6.4 million) and the Districtwide Stormwater Fund (\$31.8 million) of the District.

Other property tax rates were suspended within the District's boundaries beginning in FY17. All subdistrict taxes previously collected within these boundaries are held in the OMCI fund balances and must be used primarily for stormwater capital improvements and stormwater operating expenses within the specific subdistrict boundaries in which the taxes were collected. However, in FY21 the District reinstated six of the tax levies and one additional in FY23 totaling \$10.7 million in FY24 to provide funding for stormwater capital projects for Subdistrict No. 367 (Deer Creek Stormwater Subdistrict) in the amount of \$4.3 million, Coldwater Creek Trunk Subdistrict in the amount of \$2.3 million, newly added Gravois Creek Trunk Subdistrict in the amount of \$1.6 million, Subdistrict No. 366 (University City Branch of River des Peres Stormwater Subdistrict) in the amount of \$1.1 million, Maline Creek Trunk Subdistrict in the amount of \$0.8 million, Subdistrict No. 454 (Seminary Branch of River des Peres) in the amount of \$0.3 million and Subdistrict No. 369 (Sugar Creek Stormwater Subdistrict) in the amount of \$0.3 million. The detailed taxes rates are included in the tax ordinance section.

FY24 SOURCES OF FUNDING-continued

INVESTMENT INCOME & OTHER FEES

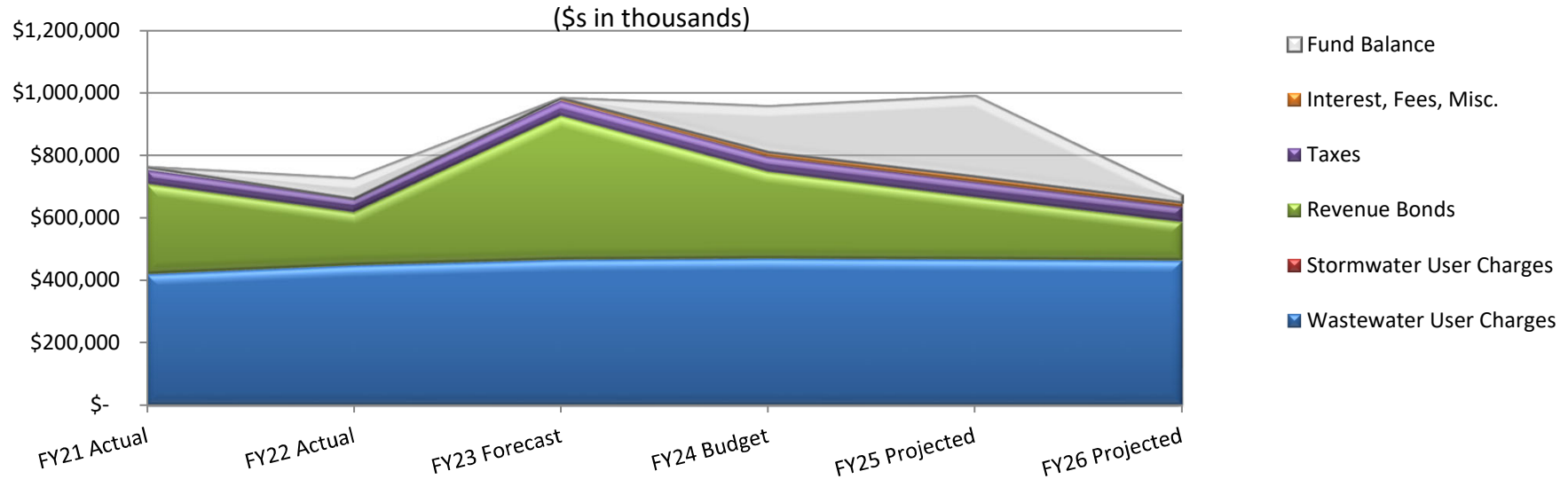
Investment Income and Other Fees will fund \$14.6 million of the Budget. Investment income of approximately \$5.0 million is anticipated. Connection fees are expected to generate \$3.2 million based on a flat rate per connection to the sanitary system. These revenue estimates are based on previous experience, current economic conditions and anticipated new home construction. Miscellaneous income of approximately \$5.9 million is expected, \$4.0 million relates to state grant, \$1.3 million of court awarded court costs and attorney fees, reimbursement of district costs totaling \$135 thousand, \$161 thousand pertaining to forfeited construction deposits, \$11 thousand for sale of scrap and the remainder consists of \$297 thousand of miscellaneous income. Rental income is expected to generate \$0.4 million. Finally, \$0.1 million is expected to be generated from the sale of property.

FUND BALANCES

These sources of funding will result in a fund balance decrease of \$144.8 million during FY24.

CONSOLIDATED REVENUE SOURCES

Revenue Trends



This analysis of MSD's revenue compares actual revenues received in FY21, FY22 and forecasted for FY23, budgeted for FY24 and projected for FY25 and FY26. The District normally submits a Rate Change Proposal to the Rate Commission every four years. The analysis required to complete this proposal includes impacts of historical trends, the local economy, housing development and projected inflation factors. A Rate Commission Report, accepted by the Board of Trustees, recommended a four-year Wastewater User Charge rate with annual increases from FY21 through FY24. Revenue growth from rate increases has been mitigated by a declining trend in billed volumes resulting in a compounded annual wastewater revenue growth rate of approximately 2.2% from FY21 to FY26. Taxes which fund MSD's stormwater services fluctuate little from year-to-year and are expected to be approximately \$48.8 million in FY24. For FY25, the District went to the Rate Commission with a rate change proposal in February of 2023. For now, the FY24 approved rates are used to project FY25 and FY26 revenue.

In April 2016, the voters approved the authorization of \$900 million in bonds and voters approved another \$500 million authorization in April 2021. The District continues to utilize that authorization with \$553 million remaining at the end of May FY22. In FY20, bond proceeds of \$352 million were utilized against the April 2016 authorization. Planned issuances in FY25 will further utilize the April 2016 and portion of April 2021 authorizations. It is estimated the authorization will be fully depleted in FY25. The proposed bond proceeds take into consideration the required CIRP, the cost of issuance, and the rate of return.

Interest, fees, and miscellaneous includes interest on investments, connection and other fees. The impact of these revenue sources does not change significantly in most years. Finally, Fund Balance appears on the graph as a revenue source in years where fund balance declines as it is used to fund operations, debt service, or the CIRP.

METROPOLITAN ST. LOUIS SEWER DISTRICT
Projected User Charge Revenue
FY24 BUDGET
COMPOSITE

	Projected Revenue
WASTEWATER USER CHARGE	
Metered Single Family	\$207,856,017
Unmetered Single Family	53,966,697
Metered Multi-Family	48,044,308
Unmetered Multi-Family	29,513,030
Non-residential	120,673,269
Extra Strength Surcharges	6,401,152
Customer Assistance Program	1,711,954
Subtotal WASTEWATER USER CHARGE	\$468,166,427

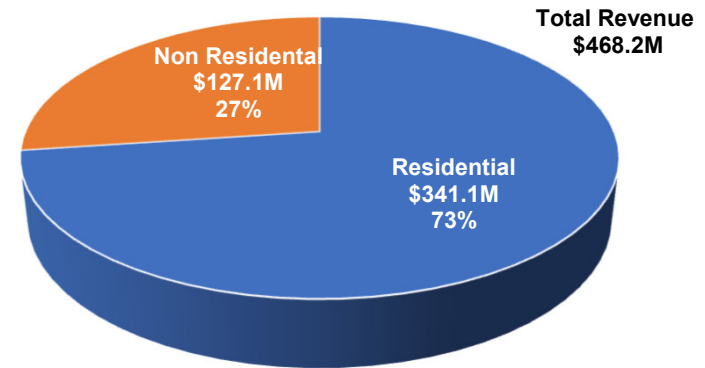
GENERAL FUND USER CHARGES

Bad Debt Provision	(\$5,772,120)
Adjustments, Late Charges & Other	7,680,300
	\$1,908,180

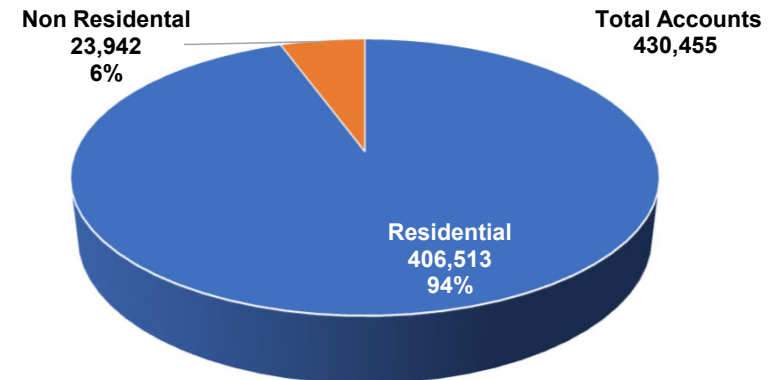
USER CHARGE REVENUE **\$470,074,607**

The pie chart shows the distribution of revenue and accounts expected to be billed between residential and non-residential accounts. The smaller class of accounts (non-residential) contributes proportionately a greater amount of the user charge revenues.

Wastewater User Charge Revenue Dollars



Wastewater User Accounts



FY24 MSD FLOW OF USER CHARGE FUNDS

MSD has two separate and distinct self-supporting services: wastewater service and stormwater service. To recover the cost of providing these services in a fair and equitable manner, two distinct pricing methods are used. The wastewater service charge is based on the volume and strength of wastewater discharged into the sewer, whereas the stormwater services are paid for with ad valorem taxes instead of a user charge.

Wastewater User Charges are recorded in the Wastewater Revenue Fund for which the details are provided in the revenue section of this document. The entire balance of this fund is transferred each month to other function-specific funds. From the Wastewater Revenue Fund, the largest amounts are allocated to the General Fund for the operation and maintenance of existing facilities and the Sanitary Replacement Fund for the replacement of existing facilities. Smaller amounts are transferred to the Wastewater Emergency Fund to cover the cost of emergency work that may occur during this fiscal year, the Water Backup Insurance & Reimbursement Fund to cover the cost of water backup insurance and reimbursement, the General Insurance Fund to cover the cost of all other insurance premiums and related costs, and the Debt Service Fund to cover the cost of principal and interest on revenue bonds.

The overall budget for the General Fund, whose resources are only partially made up of the sewer service charge allocation from the revenue fund, is in the General Fund section.

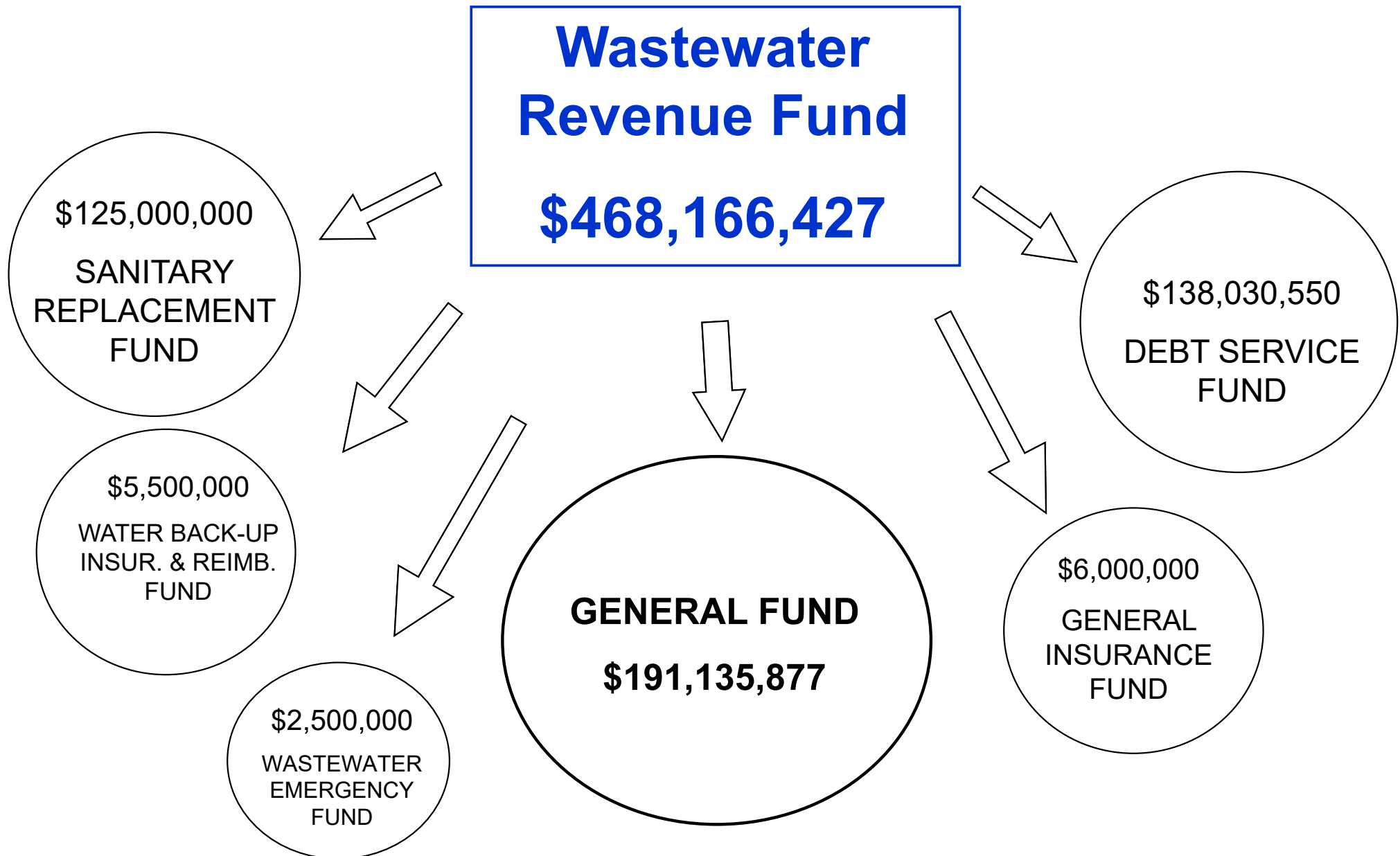
The proposed budget for the Sanitary Replacement Fund can be found in the Construction Funds section. The revenue derived from the applicable user charge is listed as an Interfund Transfer in the column labeled FY24 BUDGET. The pages immediately following the table show the projects currently planned for that fund.

The proposed budget for the Wastewater Revenue Bond Service Fund is in the Debt Service Funds section. The revenue transferred from the Wastewater Revenue Fund is listed as an Interfund Transfer in the column labeled FY24 BUDGET.

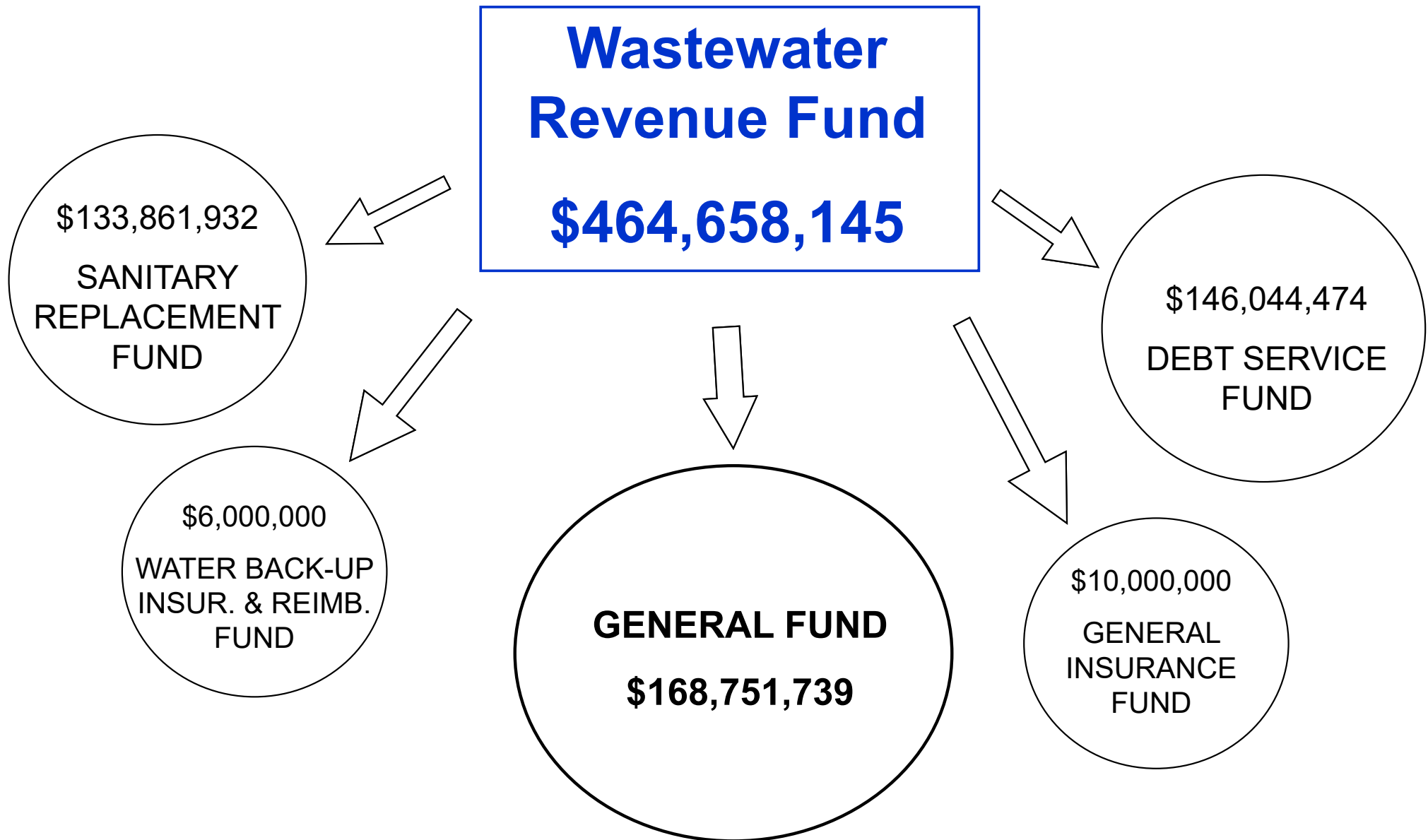
The proposed budget for the Water Backup Insurance and Reimbursement Fund, the General Insurance Fund, and the Wastewater Emergency Fund can be found in the Special Funds section. The revenue transferred from the Wastewater Revenue Fund is listed as an Interfund Transfer in the columns labeled FY24 BUDGET.

Please refer to the following chart that graphically depicts the MSD flow of funds.

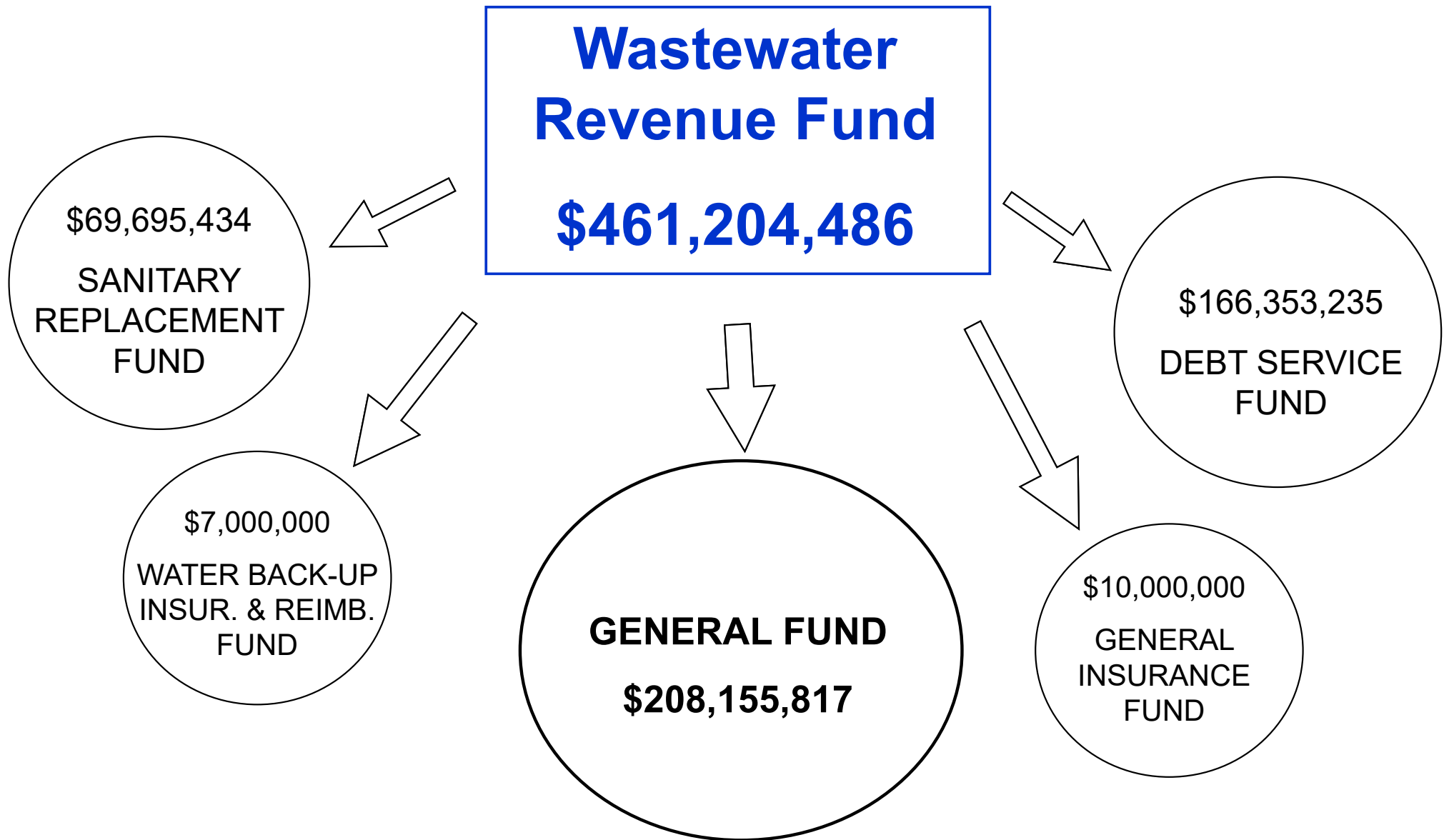
MSD Flow of User Charges FY24



MSD Flow of User Charges FY25



MSD Flow of User Charges FY26



FY24 MONTHLY USER CHARGE STRUCTURE

A cost of service model is used to project revenues and revenue requirements for four fiscal years, recognizing anticipated growth in number of customers and increased wastewater flows throughout the service area. The study of revenue requirements recognizes projected operation and maintenance expense, capital improvement requirements met from revenues, principal and interest payments on current and proposed revenue bond issues, and recommended reserve fund requirements.

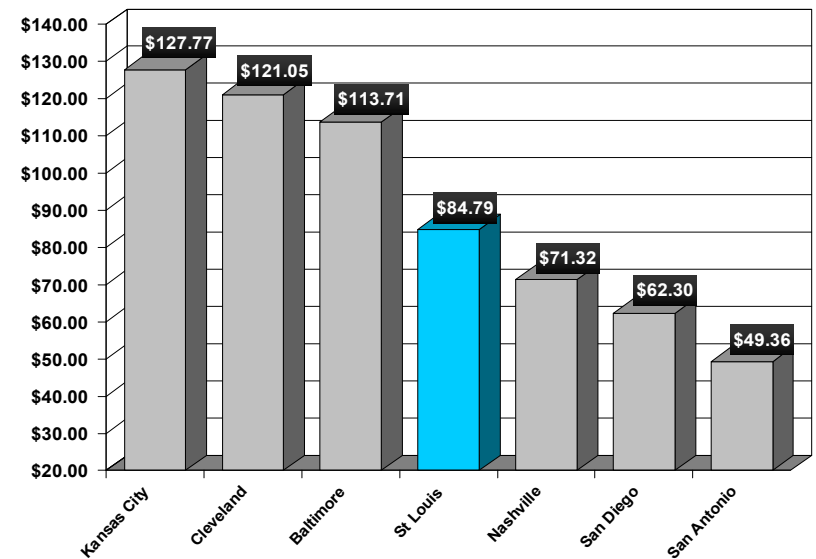
Allocated costs of service are developed for each class of customer and type of service based on considerations of utility revenue needs and projected customer service requirements. User charge rate adjustments are designed for customers in accordance with allocated costs of service and local policy and practical considerations.

WASTEWATER USER CHARGE RATES (Monthly)

	<u>FY24</u>	<u>FY23</u>	<u>FY22</u>	<u>FY21***</u>	<u>FY20</u>
Unmetered:					
Billing, Collection					
& System Availability Charge	\$29.29	\$28.26	\$27.31	\$26.40	\$26.35
Per Room	3.29	3.17	3.06	2.95	2.89
Per Water Closet	12.23	11.80	11.40	11.02	10.72
Per Bath	10.20	9.84	9.51	9.19	8.93
Per Separate Shower	10.20	9.84	9.51	9.19	8.93
Metered--Residential and Non-Residential:					
Billing, Collection					
& System Availability Charge	\$ 29.29	\$28.26	\$27.31	\$26.40	\$26.35
Volume Charge - \$/100 Cubic Ft.	5.55	5.35	5.17	5.00	4.87
Metered--Non-Residential:					
Compliance Charge Tier 1	\$4.85	\$4.71	\$4.55	\$4.44	\$3.14
Compliance Charge Tier 2	67.67	65.80	63.64	62.16	62.61
Compliance Charge Tier 3	144.98	140.99	136.37	133.20	137.75
Compliance Charge Tier 4	193.30	187.98	181.83	177.60	203.49
Compliance Charge Tier 5	241.63	234.98	227.29	222.00	266.10
Extra Strength Surcharge - \$/Ton:					
Suspended Solids over 300 mg/l*	\$329.43	\$320.36	\$309.88	\$302.67	\$283.87
BOD over 300 mg/l	884.78	860.43	832.28	812.94	708.56
COD over 600 mg/l	442.40	430.22	416.14	406.47	354.30

*mg/l: milligrams per liter

Residential Wastewater User Charge
St. Louis and Other Municipalities
Monthly Average for a Typical Single Family Residence
Based on 10 CCF's



SOURCES: Northeast Ohio Regional Sewer District, Baltimore City Department of Public Works, KCWater, City of San Diego, Metro Government of Nashville & Davidson County, Tennessee, and San Antonio Water System. (Rates based on 10 CCF)

*** Rates are effective October 1, 2020.

MSD ANNUAL USER CHARGE STRUCTURE

	<u>FY24</u>	<u>FY23</u>	<u>FY22</u>	<u>FY21***</u>	<u>FY20</u>
<u>WASTEWATER USER CHARGE RATES (Annual)</u>					
Unmetered:					
Billing, Collection					
& System Availability Charge	\$351.48	\$339.12	\$327.72	\$316.80	\$316.20
Per Room	39.48	38.04	36.72	35.40	34.68
Per Water Closet	146.76	141.60	136.80	132.24	128.64
Per Bath	122.40	118.08	114.12	110.28	107.16
Per Separate Shower	122.40	118.08	114.12	110.28	107.16
Metered--Residential and Non-Residential:					
Billing, Collection					
& System Availability Charge	\$351.48	\$339.12	\$327.72	\$316.80	\$316.20
Volume Charge - \$ per 100 Cubic Feet	5.55	5.35	5.17	5.00	4.87
Metered--Non-Residential:					
Compliance Charge Tier 1	\$58.20	\$56.52	\$54.60	\$53.28	\$37.68
Compliance Charge Tier 2	812.04	789.60	763.68	745.92	751.32
Compliance Charge Tier 3	1,739.76	1,691.88	1,636.44	1,598.40	1,653.00
Compliance Charge Tier 4	2,319.60	2,255.76	2,181.96	2,131.20	2,441.88
Compliance Charge Tier 5	2,899.56	2,819.76	2,727.48	2,664.00	3,193.20
Extra Strength Surcharge-\$/Ton:					
Suspended Solids over 300 mg/l*	\$3,953.16	\$3,844.32	\$3,718.56	\$3,632.04	\$3,406.44
BOD over 300 mg/l	10,617.36	10,325.16	9,987.36	9,755.28	8,502.72
COD over 600 mg/l	5,308.80	5,162.64	4,993.68	4,877.64	4,251.60
* ml/g: milligrams per liter					
<u>STORMWATER SERVICE CHARGE (Annual)</u>					
Per Single Family/Commercial Account	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Per Unit of Multi-Unit Residential Account	0.00/unit	0.00/unit	0.00/unit	0.00/unit	0.00/unit

Ten Largest Customers' User Charges For the Year Ended June 30, 2022

<u>Customer</u>	<u>User Charge</u>	<u>Percent of Total User Charges</u>
Anheuser-Busch	\$6,009,037	1.33%
Washington University	\$2,259,830	0.50%
City of St Louis	\$2,119,128	0.53%
Missouri-American Water Co	\$2,109,851	0.47%
St Louis University	\$1,630,212	0.36%
BJC Health System	\$1,386,559	0.31%
Sensient Colors Inc	\$1,382,103	0.31%
Sigma-Aldrich	\$1,343,327	0.30%
Jost Real Estate LLC	\$1,257,051	0.28%
The Boeing Company	\$1,149,697	0.25%
Total Top Ten by User Charges	<u>\$20,646,795</u>	4.56%
Total User Charges FY22	\$452,645,091	

*** Rates are effective October 1, 2020.

Date of Voters Bond Authorizations Full Utilized Bond Authorizations (\$s in millions)								
Bond Date	Series	Type	Refunding - Not Applied Against Authorization	2/1/2004	8/1/2008	6/1/2012	4/1/2016 (1)	Grand Total
May-04	2004A	Wastewater System Refunding Bond		175.0				175.0
May-04	2004B	State Revolving Loan - Subordinate Revenue Bonds and Direct Loan		161.3				161.3
May-05	2005A	State Revolving Loan - Subordinate Revenue Bonds and Direct Loan		6.8				6.8
Apr-06	2006A	State Revolving Loan - Subordinate Revenue Bonds and Direct Loan		42.7				42.7
Oct-06	2006B	State Revolving Loan - Subordinate Revenue Bonds and Direct Loan		14.2				14.2
Nov-06	2006C	Wastewater Senior Revenue Bond		60.0				60.0
Nov-08	2008A	Wastewater Senior Revenue Bond			30.0			30.0
Oct-08	2008A/E	State Revolving Loans Program including both Subordinate Revenue Bonds and Direct Loans.		40.0				40.0
Oct-09	2009A	State Revolving Loans Program including both Subordinate Revenue Bonds and Direct Loans.			23.0			23.0
Jan-10	2010A	State Revolving Loans Program including both Subordinate Revenue Bonds and Direct Loans.			8.0			8.0
Jan-10	2010B	Wastewater Senior Revenue Bond			85.0			85.0
Dec-10	2010C	State Revolving Loans Program including both Subordinate Revenue Bonds and Direct Loans.			37.0			37.0
Nov-11	2011A	State Revolving Loans Program including both Subordinate Revenue Bonds and Direct Loans.			39.8			39.8
Dec-11	2011B	Wastewater Senior Revenue Bond			52.3			52.3
Aug-12	2012A	Wastewater Senior Revenue Bond				225.0		225.0
Nov-12	2012B	Wastewater System Refunding Bond	141.7					141.7

Bond Date	Series	Type	Refunding - Not Applied Against Authorization	2/1/2004	8/1/2008	6/1/2012	4/1/2016 (1)	Grand Total
Oct-13	2013A	State Revolving Loans Program including both Subordinate Revenue Bonds and Direct Loans.				52.0		52.0
Dec-13	2013B	Wastewater Senior Revenue Bond				150.0		150.0
Aug-15	2015A	State Revolving Loans Program including both Subordinate Revenue Bonds and Direct Loans.				75.0		75.0
Dec-15	2015B	Wastewater System Senior Revenue Bonds 2006C and 2008A were refunded by 2015B. 2015B Also included new money of \$150 million. Only the \$150 million counts against the District's authorization.	73.9			150.0		223.9
Dec-16	2016A	State Revolving Loans Program including both Subordinate Revenue Bonds and Direct Loans.				20.0		20.0
Dec-16	2016B	State Revolving Loans Program including both Subordinate Revenue Bonds and Direct Loans.				75.5		75.5
Dec-16	2016C	Wastewater Senior Revenue Bond				150.0		150.0
Nov-17	2017A	Wastewater System Senior Revenue Bonds 2011B, 2012A, 2013B and 2015B were partially refunded by 2017A. 2017A also included new money of \$200 million. Only the \$200 million counts against the District's authorization	116.2			47.5	152.5	316.2
Grand Total			331.8	500.0	275.0	945.0	152.5	2,204.3
Authorized Amount			N/A	500.0	275.0	945.0	900.0	2,620.0
Outstanding Amount			N/A	-	-	-	747.5	747.5

Note1: Not fully utilized but required to include the entire Nov-FY17 which partially utilizes an outstanding authorization.

Date of Voters Bond Authorizations								
Partial Utilized and Projected Authorizations								
(\$s in millions)								
Bond Date	Series	Type	Refunding - Not Applied Against Authorization	Full Authorization Carried Forward (3)	6/1/2012 (2)	4/1/2016	4/1/2021	Grand Total
Carry Forward from Fully Utilized (2)			215.6	775.0	897.5	-		1,888.1
Nov-17	2017A	Wastewater System Senior Revenue Bonds 2011B, 2012A, 2013B and 2015B were partially refunded by 2017A. 2017A also included new money of \$200 million. Only the \$200 million counts against the District's authorization	116.2		47.5	152.5		316.2
Dec-18	2018A	Water Infrastructure Finance and Innovation Act (WIFIA) bonds.				47.7		47.7
Dec-18	2018B	State Revolving Loans Program including both Subordinate Revenue Bonds and Direct Loans.				25.2		25.2
Dec-19	2019A	State Revolving Loans Program including both Subordinate Revenue Bonds and Direct Loans.				24.0		24.0
Dec-19	2019B	Wastewater Senior Revenue Bond				52.1		52.1
Dec-19	2019C	Wastewater System Refunding Bond	276.3					276.3
Sep-20	2020A	State Revolving Loans Program including both Subordinate Revenue Bonds and Direct Loans.				22.0		22.0
Dec-20	2020B	Wastewater System Revenue Bond				120.0		120.0
Jan-21	2021A	State Revolving Loans Program including both Subordinate Revenue Bonds and Direct Loans.				63.1		63.1
Jan-21	2021B	State Revolving Loans Program including both Subordinate Revenue Bonds and Direct Loans.				40.2		40.2
May-21	2021C	Wastewater System Refunding Bond	5.6					5.6
May-22	2022A	Wastewater System Refunding Revenue Bond	39.8					39.8
Jun-22	2022B	Wastewater Senior Refunding and Revenue Bond	9.1			100.0		109.1
Oct-22	2022C	State Revolving Loans Program debt.				10.0		10.0
Oct-22	2022D	State Revolving Loans Program debt.				115.0		115.0

Projected								
Mar-23	2023B	Proposed State Revolving Loans Program debt. (FBI SRF)				128.2	131.8	260.0
Apr-23	2023E	Proposed Water Infrastructure Finance and Innovation Act (WIFIA) bonds.					278.0	278.0
Apr-23	2023C	Proposed State Revolving Loans Program debt (I&I PHs VIII).					10.0	10.0
Apr-23	2023D	Proposed State Revolving Loans Program debt (SRF Fine Screens).					37.1	37.1
May-23	2023A	Direct Purchase Refunding.	23.0					23.0
Dec-24	2024A	Proposed Wastewater System Senior Revenue Bonds (Remaining Authorization).					17.1	17.1
May-25	2025A	Direct Purchase Refunding.	133.6					133.6
Jun-25	2025B	Proposed State Revolving Loans Program debt (SRF CSO Mary and Hampton).					26.0	26.0
May-26	2026A	Direct Purchase Refunding.	106.9					106.9
Grand Total - All			926.1	775.0	945.0	900.0	500.0	4,046.1
Total - Refunding Only			926.1					926.1
Total - Deb Service				775.0	945.0	900.0	500.0	3,120.0
Authorized Amount			N/A	775.0	945.0	900.0	500.0	3,120.0
Outstanding Amount			N/A	-	-	-	-	-

Note2: Include full utilized authorization to show the entire Nov-FY17 Bond. Balances adjusted to ensure dollars were not duplicated.

Note3: Includes only 2/1/2004 & 8/1/2008 to account for bond authorizations not included on this page but in the full utilized.

Note4: Total includes refunding which does not apply to Authorization because it is refunding another Series.

Debt Coverage Ratio

	FY18	FY19	FY20	FY21	FY22
Operating Revenues	\$368,292,761	\$401,109,124	\$437,982,038	\$427,145,371	\$458,248,661
Non-Operating Revenues	6,356,029	14,438,669	14,210,947	1,304,546	4,226,652
Gross Revenues	374,648,790	415,547,792	452,192,984	428,449,917	462,475,312
Less: Operating Expenses (excluding Depreciation)	163,026,312	170,585,143	175,848,763	180,843,676	179,411,917
Net Available Revenues	\$211,622,478	\$244,962,649	\$276,344,221	\$247,606,241	\$283,063,395
Subordinate Debt Service	\$32,476,212	\$36,191,351	\$36,859,803	\$37,616,306	\$39,865,057
Senior Debt Service	67,923,285	77,941,363	75,660,403	81,685,268	84,020,621
Senior Debt Service Coverage Ratio	3.12	3.14	3.65	3.03	3.36
Required Senior Debt Service Coverage Ratio	1.25	1.25	1.25	1.25	1.25
Subordinate and Senior Debt Service	\$100,399,497	\$114,132,715	\$112,520,206	\$119,301,574	\$123,885,678
Total Debt Service Coverage Ratio	2.11	2.15	2.46	2.08	2.28
Required Total Debt Service Coverage Ratio	1.15	1.15	1.15	1.15	1.15

Total Expenditures FY24

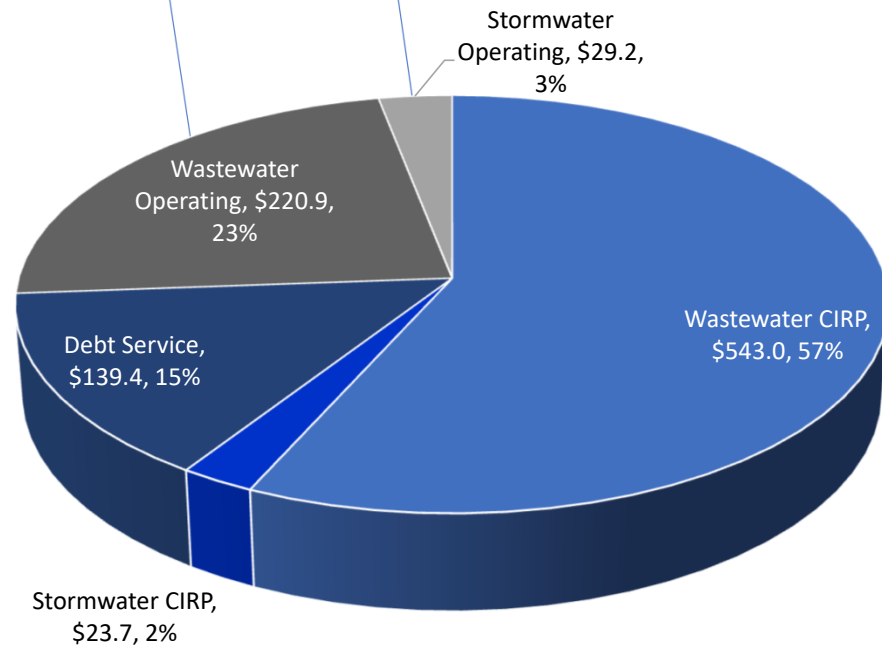
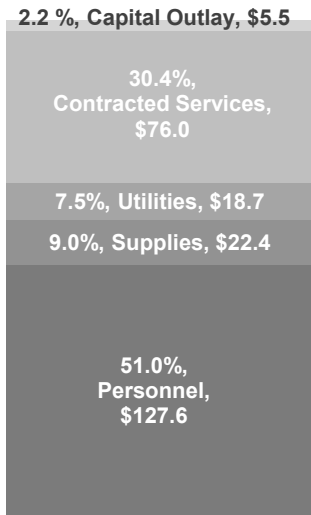
(\$s in millions)

Total Operating Budget
\$250.2, 26%
Detail below

Detail Operating Expenses

Total Operating Budget = \$250.2,
26% of Total including:
Wastewater Operating, \$220.9
& Stormwater Operating \$29.3
Presented in Grey on charts

**Total Expenditures \$956.2
Presented in Pie Chart**



Note:

Operations includes: General Fund, Water Backup Insurance & Reimbursement Fund, General Insurance Fund and Stormwater Operation & Maintenance in OMCI funds.

Appropriations by Department and Fund

	1000 - General Funds	2000 - Principal and Interest Funds	4000 - Special Funds	5000 - Stormwater & OMCI Funds	6000 - Construction Funds	Grand Total
00102 - Property Insurance	\$ -	\$ -	\$ 3,204,000	\$ -	\$ -	\$ 3,204,000
00103 - General Liability Insurance	-	-	3,701,000	-	-	3,701,000
00104 - Worker's Compensation	-	-	2,591,113	-	-	2,591,113
00105 - Water Backup	-	-	5,478,000	-	-	5,478,000
00202 - Interest Expense	-	138,030,550	-	-	1,390,000	139,420,550
00205 - Tax Fees	-	-	-	695,019	-	695,019
SW100 - Stormwater O&M Total	(36,270,030)	-	68,484	28,670,030	7,531,516	(0.00)
T1010 - Board of Trustees Total	10,350	-	-	-	-	10,350
T1100 - Secretary Treasurer Department Total	4,417,359	-	-	-	-	4,417,359
T2020 - Civil Service Commission Total	12,000	-	-	-	-	12,000
T2500 - Human Resources Department Total	9,382,327	-	-	-	-	9,382,327
T3000 - Executive Director Department Total	7,999,219	-	-	-	-	7,999,219
T4000 - Finance Department Total	24,985,147	-	-	-	-	24,985,147
T4500 - Information Technology Department Total	20,878,305	-	-	-	-	20,878,305
T5500 - General Counsel Department Total	3,502,613	-	-	-	-	3,502,613
T6000 - Operations Department Total	130,870,435	-	-	-	-	130,870,435
T8000 - Engineering Department Total	29,054,887	-	-	-	-	29,054,887
Grand Total	194,842,613	138,030,550	15,042,597	29,365,050	8,921,516	386,202,326
	0 \$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Metropolitan St. Louis Sewer District
FY24 Interfund Transfer Activity

		1101: General Fund	4102: Improvement Fund	4122: Wastewater Emergency Fund	6660: Sanitary Replacement Fund	5110: Stormwater Regulatory Fund	5120: Districtwide Stormwater Fund	5140: Proposed - SW Capital Fund	5000 - OMCI Funds	TOTAL
Operations Department	Stormwater Labor	\$(4,655,783)	\$-	\$-	\$-	\$-	\$4,655,783	\$-	\$-	\$-
Operations Department	Stormwater Equipment	(2,762,636)	-	-	-	-	2,762,636	-	-	-
Operations Department	Stormwater Supplies	(1,690,915)	-	-	-	-	1,690,915	-	-	-
Operations Department	Stormwater Overhead	(4,493,261)	-	-	-	-	4,493,261	-	-	-
Operations Department Stormwater Subtotal		(13,602,595)	-	-	-	-	13,602,595	-	-	-
Engineering Department	Stormwater Labor	(3,820,562)	-	-	-	2,727,265	1,093,297	-	-	-
Engineering Department	Stormwater Overhead	(5,995,226)	-	-	-	4,279,624	1,715,602	-	-	-
Engineering Department	SW CIRP Interfund Labor	(5,251,647)	-	-	-	-	3,360,700	-	1,890,947	-
Engineering Department Stormwater Subtotal		(15,067,435)	-	-	-	7,006,889	6,169,600	-	1,890,947	-
Stormwater Subtotal		\$(28,670,030)	\$-	\$-	\$-	\$7,006,889	\$19,772,195	\$-	\$1,890,947	\$-
Engineering Department Wastewater Subtotal	WW CIRP Interfund Labor	(7,600,000)	29,481	39,003	7,531,516	-	-	-	-	-
Total Interfund Labor		\$(36,270,030)	\$29,481	\$39,003	\$7,531,516	\$7,006,889	\$19,772,195	\$-	\$1,890,947	\$-

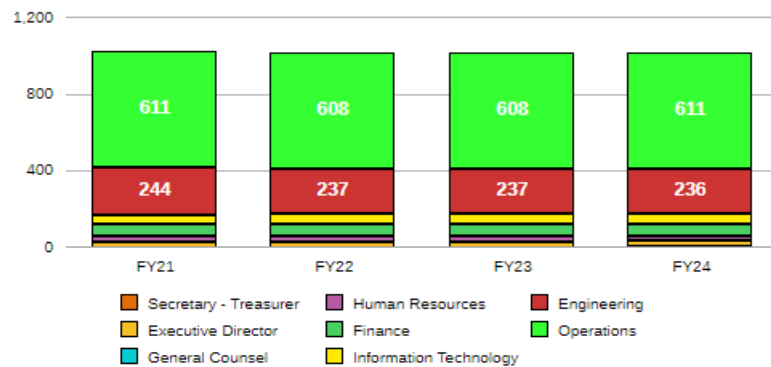
**Metropolitan St. Louis Sewer District
Projected Interfund Transfer Activity**

		1101: General Fund	4102: Improvement Fund	4122: Wastewater Emergency Fund	6660: Sanitary Replacement Fund	5110: Stormwater Regulatory Fund	5120: Districtwide Stormwater Fund	5140: Proposed - SW Capital Fund	5000 - OMCI Funds	TOTAL
<u>FY25 Interfund Transfer Activity</u>										
Operations Department	Stormwater Labor	\$(4,795,457)	\$-	\$-	\$-	\$-	\$4,795,457	\$-	\$-	\$-
Operations Department	Stormwater Equipment	(2,845,515)	-	-	-	-	2,845,515	-	-	-
Operations Department	Stormwater Supplies	(1,741,643)	-	-	-	-	1,741,643	-	-	-
Operations Department	Stormwater Overhead	(4,628,059)	-	-	-	-	4,628,059	-	-	-
Operations Department Stormwater Subtotal		(14,010,673)	-	-	-	-	14,010,673	-	-	-
Engineering Department	Stormwater Labor	(3,935,179)	-	-	-	2,809,083	1,126,096	-	-	-
Engineering Department	Stormwater Overhead	(6,175,083)	-	-	-	4,408,013	1,767,070	-	-	-
Engineering Department	SW CIRP Interfund Labor	(5,384,216)	-	-	-	-	3,962,854	-	1,421,362	-
Engineering Department Stormwater Subtotal		(15,494,478)	-	-	-	7,217,095	6,856,020	-	1,421,362	-
Stormwater Subtotal		\$(29,505,151)	\$-	\$-	\$-	\$7,217,095	\$20,866,694	\$-	\$1,421,362	\$-
Engineering Department Wastewater Subtotal	WW CIRP Interfund Labor	(7,904,000)	18,896	17,137	7,867,967	-	-	-	-	-
Total Interfund Labor		\$(37,409,151)	\$18,896	\$17,137	\$7,867,967	\$7,217,095	\$20,866,694	\$-	\$1,421,362	\$-
<u>FY26 Interfund Transfer Activity</u>										
Operations Department	Stormwater Labor	\$(4,939,320)	\$-	\$-	\$-	\$-	\$4,939,320	\$-	\$-	\$-
Operations Department	Stormwater Equipment	(2,930,880)	-	-	-	-	2,930,880	-	-	-
Operations Department	Stormwater Supplies	(1,793,892)	-	-	-	-	1,793,892	-	-	-
Operations Department	Stormwater Overhead	(4,766,901)	-	-	-	-	4,766,901	-	-	-
Operations Department Stormwater Subtotal		(14,430,993)	-	-	-	-	14,430,993	-	-	-
Engineering Department	Stormwater Labor	(4,053,234)	-	-	-	2,893,355	1,159,879	-	-	-
Engineering Department	Stormwater Overhead	(6,360,335)	-	-	-	4,540,253	1,820,082	-	-	-
Engineering Department	SW CIRP Interfund Labor	(5,511,812)	-	-	-	-	4,378,287	-	1,133,525	-
Engineering Department Stormwater Subtotal		(15,925,382)	-	-	-	7,433,608	7,358,249	-	1,133,525	-
Stormwater Subtotal		\$(30,356,375)	\$-	\$-	\$-	\$7,433,608	\$21,789,242	\$-	\$1,133,525	\$-
Engineering Department Wastewater Subtotal	WW CIRP Interfund Labor	(8,220,160)	11,327	8,301	8,200,532	-	-	-	-	-
Total Interfund Labor		\$(38,576,535)	\$11,327	\$8,301	\$8,200,532	\$7,433,608	\$21,789,242	\$-	\$1,133,525	\$-

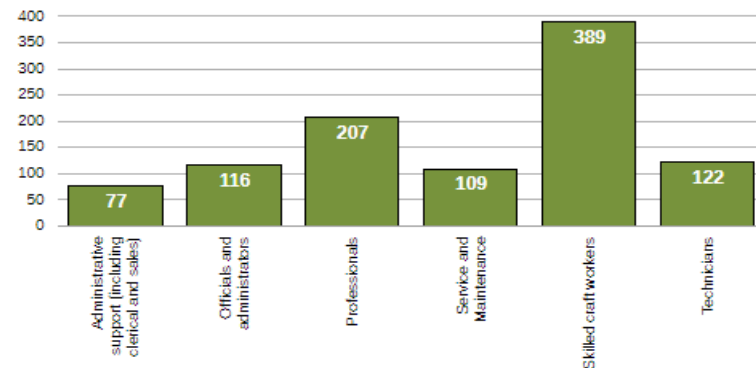
Metropolitan St. Louis Sewer District
ALLOCATED POSITIONS
FY24

DEPARTMENT	FY21	FY22	FY23	Budgeted FY24	INCREASE/ (DECREASE)	Budgeted \$ Salary, Overtime, and FICA (in Thousands)	EXPLANATION
Secretary - Treasurer	7	7	7	8	1	\$853	Added Office Associate Senior for IG from Engineering
Executive Director	20	20	21	23	2	2,028	Added Central Services Coordinator & Office Associate
General Counsel	8	8	8	8	0	1,031	Position count remains the same as previous year
Human Resources	23	23	22	19	-3	1,686	Removed 2 Safety Coordinators & 1 Instructional Designer
Finance	62	62	65	63	-2	3,953	Removed Central Services Coordinator and an Office Assistant
Information Technology	51	52	52	52	0	5,480	Position count remains the same as previous year
Engineering	244	237	237	236	-1	20,541	Removed Office Associate Senior
Operations	611	608	608	611	3	52,884	Added 3 Safety Coordinators in Operations Administration
Total Available Positions	<u>1,026</u>	<u>1,017</u>	<u>1,020</u>	<u>1,020</u>	<u>0</u>	<u>\$88,457</u>	

Allocated Positions History by Department



Current Budget Year Allocated Positions by Category



Long-Term Liabilities for Pension Plans and Other Postemployment Benefits Other Than Pensions (OPEB) Plans

As many other Governmental Organizations across the country, the District faces large-scale, long-term liabilities associated with retiree Pension and OPEB plans. Actuaries determine the amount of the assets that should be set aside now to ensure adequate resources are available in the future. The District's contributions were made and will continue to be made in accordance with the actuarially determined contribution requirements based on actuarial valuations.

The charts below includes liabilities and related ratios for the Pension:

Schedule of Changes in Net Pension Liability and Related Ratios In (000's)

	Calendar Year Ending December 31,							
	2021	2020	2019	2018	2017	2016	2015	2014
Total Pension Liability - Ending (a)	\$ 384,245	\$ 356,407	\$ 353,994	\$ 334,957	\$ 326,365	\$ 318,049	\$ 296,812	\$ 290,412
Plan Fiduciary Net Position - Ending (b)	350,374	326,912	296,201	260,560	277,976	251,010	244,212	250,516
Net Pension Liability - Ending = (a) - (b)	<u>\$ 33,871</u>	<u>\$ 29,495</u>	<u>\$ 57,793</u>	<u>\$ 74,397</u>	<u>\$ 48,389</u>	<u>\$ 67,039</u>	<u>\$ 52,600</u>	<u>\$ 39,896</u>
Fiduciary Net Position as a % of Total Pension Liability	<u>91.19%</u>	<u>91.72%</u>	<u>83.67%</u>	<u>77.79%</u>	<u>85.17%</u>	<u>78.92%</u>	<u>82.28%</u>	<u>86.26%</u>
Covered Payroll	<u>\$ 30,948</u>	<u>\$ 34,391</u>	<u>\$ 36,793</u>	<u>\$ 39,437</u>	<u>\$ 41,869</u>	<u>\$ 42,055</u>	<u>\$ 43,345</u>	<u>\$ 44,664</u>
Net Pension Liability as a % of Covered Payroll	<u>109.44%</u>	<u>85.76%</u>	<u>157.08%</u>	<u>188.65%</u>	<u>115.57%</u>	<u>159.41%</u>	<u>121.35%</u>	<u>89.32%</u>

Notes to Schedule:

1. This schedule will ultimately present ten years of information when available.
2. The District FY21 and FY20 Comprehensive Annual Financial Report in Footnote 7 Pension (starting on page 69) and RSI (page 110) will provide more details.

Schedule of Changes in Net OPEB Liability In (000's)

	2021	2020	2019	2018	2017	2016
Total OPEB Liability - Ending	<u>\$ 26,794</u>	<u>\$ 24,921</u>	<u>\$ 23,165</u>	<u>\$ 24,164</u>	<u>\$ 24,194</u>	<u>\$ 22,839</u>

1. The District FY21 and FY20 Annual Comprehensive Financial Report in Footnote 8 Pension (starting on page 79) will provide more details.

METROPOLITAN ST. LOUIS SEWER DISTRICT

FISCAL YEAR 2024 LIST OF FUNDS¹

Fund No.	Fund Name	Fund No.	Fund Name
1101	*\$ General Fund Board of Trustees Rate Commission Civil Service Commission Executive Director Secretary - Treasurer Human Resources Finance Information Technology General Counsel Operations Engineering		Debt Funds (continued) 2837 2021D SRF-Principal and Interest - WW 2838 \$ 2022A SR DP Ref Rev Bond-P&I-WW 2839 \$ 2022B SR DP Ref Rev Bond-P&I-WW 2840 \$ 2022C SRF- Principal and Interest - WW 2841 2022D SRF – Principal and Interest - WW 2842 2022E SR Rev Bond – P&I-WW 2843 \$ 2023A SR DP Ref Rev Bond-P&I-WW 2844 2023B WIFIA-P&I-WW 2846 2026A SR DP Ref Rev Bond-P&I-WW 2848 2025A SR DP Ref Rev Bond-P&I-WW \$ Proposed Principal and Interest Bond 1 \$ Proposed Principal and Interest Bond 2
2804	\$ 2004B SRF-Principal and Interest-WW		Revenue Funds 3306 * Wastewater Revenue 3307 Stormwater Revenue
2812	\$ 2010B SR Rev Bond-Principal and Interest-WW		Special Funds 4102 \$ Improvement 4104 \$ Water Back-up Insurance & Reimbursement 4105 \$ General Insurance Fund 4122 \$ Wastewater Emergency Fund 4123 Stormwater Emergency Fund
2816	2011B SR Rev Bond-Principal and Interest-WW		Stormwater Funds 5110 \$ Stormwater Regulatory Fund 5120 \$ Districtwide Stormwater Fund 5130 Stormwater Operations and Maintenance Fund
2817	\$ 2012A SR Rev Bond-Principal and Interest-WW		Operation, Maintenance and Construction Improvement Fund 5401 Bond Place Special Taxing Subdistrict 5563 \$ Clayton-Central 5564 \$ Coldwater Creek 5565 Creve Coeur-Frontenac 5566 \$ Deer Creek 5571 \$ Gravois Creek
2818	\$ 2012B SR Rev Bond-Principal and Interest-WW		
2819	2013B SR Rev Bond-Principal and Interest-WW		
2820	\$ 2013A SRF-Principal and Interest-WW		
2821	\$ 2015A SRF-Principal and Interest-WW		
2822	\$ 2015B SR Rev Bond-Principal and Interest-WW		
2823	\$ 2016A SRF-Principal and Interest-WW		
2824	\$ 2016B SRF-Principal and Interest-WW		
2825	\$ 2016C SR Rev Bond-Principal and Interest-WW		
2826	\$ 2017A SR Rev Bond-Principal and Interest-WW		
2827	\$ 2018A WIFIA-Principal and Interest-WW		
2828	\$ 2018B SRF-Principal and Interest-WW		
2829	\$ 2019A SRF-Principal and Interest-WW		
2830	\$ 2019B Rev Bond-Principal & Interest-WW		
2831	\$ 2019C SR Ref Taxable Rev Bond-P&I-WW		
2832	\$ 2020A SRF-Principal and Interest-WW		
2833	\$ 2020B SR Rev Bond-Principal and Interest-WW		
2834	\$ 2021A SRF-Principal and Interest-WW		
2835	\$ 2021B SRF-Principal and Interest-WW		
2836	\$ 2021C SR DP Ref Rev Bond-P&I-WW		

Notes: 1) The District uses modified accrual basis of budgeting for each fund. 2) * - Denotes major funds. 3) \$ - Denotes funds with appropriations.

METROPOLITAN ST. LOUIS SEWER DISTRICT
FISCAL YEAR 2024 LIST OF FUNDS¹ (continued)

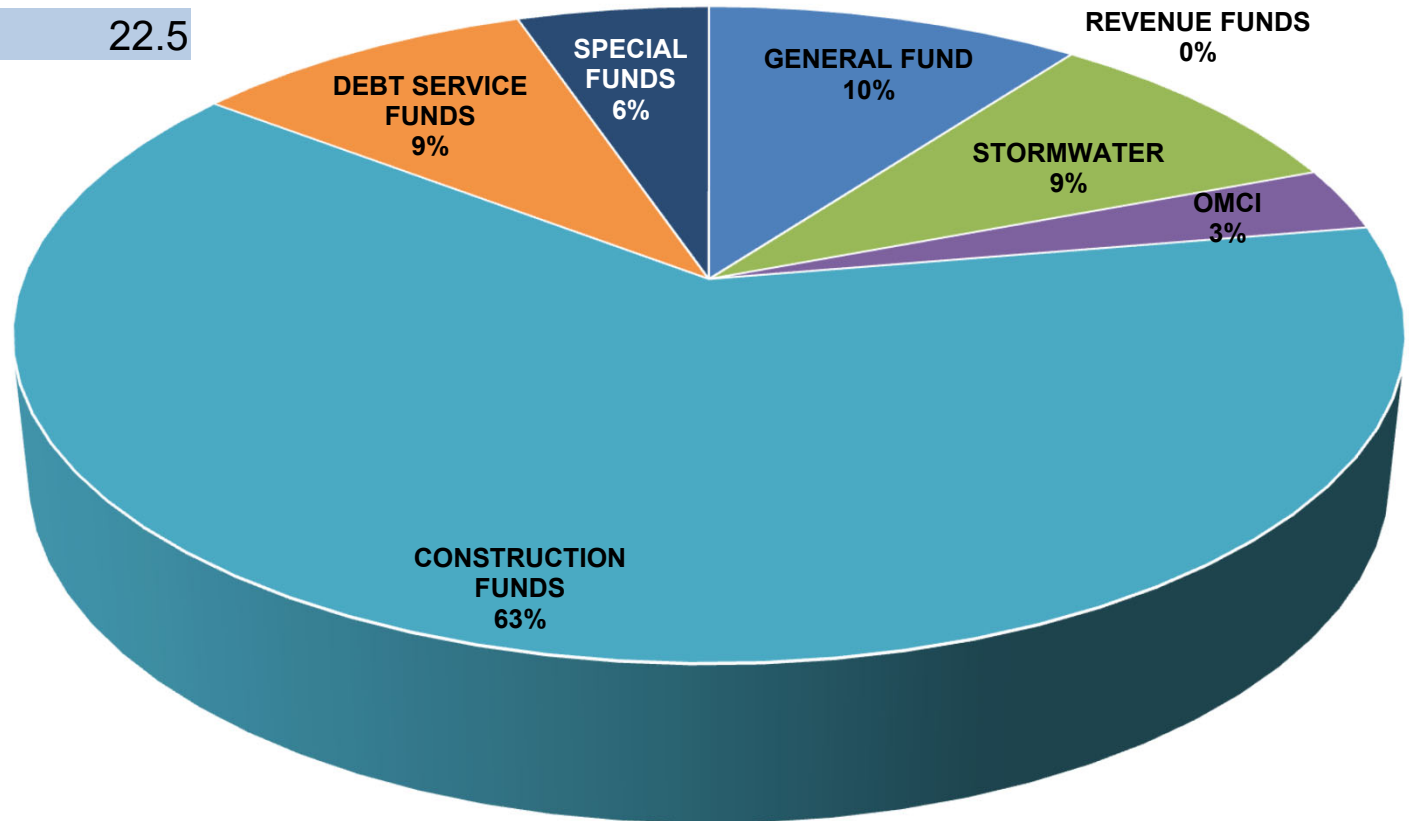
Fund No.	Fund Name	
	<u>Operations, Maintenance and Construction Improvement Funds (continued)</u>	
5574	Loretta-Joplin	
5576 \$	Maline Creek	
5583 \$	Sugar Creek	
5584 \$	University City	
5587	Watkins Creek	
5589 \$	Wellston	
5590 \$	MO River Bonfils Subd. #448	
5591 \$	Meramec River Basin Subd. #449	
5593 \$	Seminary Br. Of RDP Subd. #454	
5594 \$	Black Creek Subd. #455	
	<u>Construction Funds</u>	
6660 *\$	Sanitary Replacement	

Notes: 1) The District uses modified accrual basis of budgeting for each fund. 2) * - Denotes major funds. 3) \$ - Denotes funds with appropriations.

Projected Ending Fund Balances FY24

(\$s in millions)

General Fund	\$	42.5
Revenue Funds		0.0
Stormwater Funds		37.2
OMCI Funds		12.9
Construction Funds		261.4
Debt Service Funds		39.0
Special Funds		22.5



Note:

Revenue funds are not included in graph since fund balance is \$0.00

Explanation of Changes in Fund Balance Greater Than Ten Percent

Fund	Explanation
1101 – General Fund	This fund balance is expected to decrease by 29% or \$17 million during FY24. The main reason for this decrease is due to reallocation of sewer service charges. Because the General Fund receives much of its funding from sewer service charges, this source of funding fluctuates based on General Fund needs against the needs of Construction Funds and Special Funds. In FY24, the Construction Fund received more of the sewer service allocation in order to better follow the District’s rate model Pay-go projections.
6660 – Sanitary Replacement Fund	This fund balance is expected to decrease by 33% or \$126.1 million during FY24. The main reason for this decrease is the timing of loan proceeds and project expenditures. For FY24, the District is projecting to receive \$278 million from a WIFIA (Water Infrastructure Finance and Innovation Act) loan. The WIFIA loan will fund the Bissell and Lemay Fluidized Bed Incinerators Project. The District still needs Pay-go to fund all other capital projects not covered by WIFIA and the use of fund balances.
5000 – OMCI Funds	This fund balance is expected decrease by 30% due to the timing of appropriations of the OMCI capital projects and the municipality grant program.
5000 – Stormwater Funds	This fund is expected to increase by 11% due to the timing of the appropriations regarding stormwater capital projects.

METROPOLITAN ST. LOUIS SEWER DISTRICT
CHANGES IN TOTAL FUND BALANCE
CONSOLIDATED STATEMENT OF CHANGES IN FUND BALANCE

	FY21	FY22	FY23	FY23	FY24	FY25	FY26
	Actual	Actual	Budget	Forecast	Budget	Budget	Budget
FUND BALANCE B.O.P.	\$382,426,481	\$457,232,897	\$391,805,880	\$392,528,796	\$560,372,195	\$415,574,133	\$159,198,681
Revenues:							
Revenue Bonds	289,867,954	170,798,797	461,986,911	461,986,911	278,000,000	199,721,095	122,672,810
Wastewater User Charge	419,902,755	447,569,500	460,227,773	466,063,644	470,074,607	466,899,845	463,833,586
Stormwater User Charge	(2,391)	(811)	-	(956)	-	-	-
Taxes	43,624,302	44,479,669	45,222,479	47,540,840	48,886,937	48,886,937	48,886,937
Interest on Investments	1,392,278	(12,513,973)	5,251,995	(1,046,354)	5,012,644	3,111,538	1,411,439
Connection and Other Fees	3,753,797	3,937,368	3,429,000	4,254,774	3,179,000	3,179,000	3,179,000
Proceeds from Sale of Property	158,653	174,195	198,000	175,154	162,000	162,000	162,000
Rental Income	323,662	372,377	346,000	372,555	360,000	360,000	360,000
Miscellaneous	4,785,846	8,161,568	2,000,000	4,071,162	5,852,000	11,852,000	10,852,000
Total Revenues	763,806,856	662,978,689	978,662,159	983,417,729	811,527,187	734,172,415	651,357,772
Expenditures:							
Personnel Services	113,442,494	109,296,284	123,041,344	109,075,391	127,604,273	130,256,996	132,398,214
Supplies	16,716,261	17,296,103	19,526,467	20,304,710	22,396,397	22,857,533	23,337,540
Utilities	14,964,455	16,291,215	18,024,322	16,371,106	18,722,942	19,245,781	19,785,936
Contractual Services	57,470,006	58,256,964	69,581,013	72,597,640	75,950,541	73,470,829	74,871,599
Capital Outlay	7,600,174	10,435,673	5,396,200	7,185,393	5,494,546	5,845,170	5,629,518
Construction and Engineering	346,759,470	326,431,629	418,527,244	422,303,198	566,736,000	436,226,327	128,960,902
Lease Financing	-	154,661	-	-	-	-	-
Principal Payments	62,599,880	67,915,074	70,419,500	70,326,903	69,922,300	78,748,070	88,983,960
Interest Payments	58,831,730	60,864,583	64,201,009	63,355,647	65,798,750	64,368,248	73,269,092
Interest Payments Paid into Escrow for Refunding Debt	-	85,749	-	-	-	-	-
Agency and Other Debt Expenses	10,615,969	60,654,857	34,141,161	34,054,342	3,699,500	159,528,914	126,785,708
Total Expenditures	689,000,439	727,682,790	822,858,260	815,574,330	956,325,249	990,547,867	674,022,469
Net Operating Income (Loss)	74,806,417	(64,704,101)	155,803,898	167,843,398	(144,798,062)	(256,375,452)	(22,664,697)
Interfund Transfers	-	-	-	-	-	-	-
Increase (Decrease) in Fund Bal.	74,806,416	(64,704,101)	155,803,898	167,843,399	(144,798,062)	(256,375,452)	(22,664,697)
Percentage of Change	20%	-14%	40%	43%	-26%	-62%	-14%
FUND BALANCE E.O.B.	\$457,232,897	\$392,528,796	\$547,609,778	\$560,372,195	\$415,574,133	\$159,198,681	\$136,533,984

Note: CIRP dollars were removed from FY25 in the amount of \$198,341,173 and FY26 in the amount of \$459,185,098 and will not match the project lists for Engineering. The dollars were removed because anticipated rate increases and additional bond authorization for those future years are still unknown and therefore not included in the revenue projections.

METROPOLITAN ST. LOUIS SEWER DISTRICT
CONSOLIDATED STATEMENT OF CHANGE IN FUND BALANCE
FOR FY24 BUDGET

	GENERAL FUND	REVENUE FUNDS	OPER. MAINT. & CONST. IMPR FUNDS	CONSTRUCTION FUNDS	DEBT SERVICE FUNDS	SPECIAL FUNDS	TOTAL
FUND BALANCE B.O.P.	\$59,488,457	\$-	\$51,975,658	\$387,543,261	\$38,577,409	\$22,787,408	\$560,372,193
Revenue Bonds	-	-	-	278,000,000	-	-	278,000,000
Wastewater User Charge	1,908,180	468,166,427	-	-	-	-	470,074,607
Taxes	-	-	48,886,937	-	-	-	48,886,937
Interest on Investments	462,811	-	503,952	3,434,325	385,774	225,781	5,012,644
Connection and Other Fees	2,055,000	-	-	-	-	1,124,000	3,179,000
Proceeds from Sale of Property	162,000	-	-	-	-	-	162,000
Rental Income	360,000	-	-	-	-	-	360,000
Miscellaneous	1,852,000	-	2,000,000	2,000,000	-	-	5,852,000
Total Revenues	6,799,991	468,166,427	51,390,889	283,434,325	385,774	1,349,781	811,527,187
Personnel Services	126,297,160	-	-	-	-	1,307,113	127,604,273
Supplies	22,396,397	-	-	-	-	-	22,396,397
Utilities	18,722,942	-	-	-	-	-	18,722,942
Contractual Services	61,550,237	-	733,304	-	-	13,667,000	75,950,541
Capital Outlay	5,494,546	-	-	-	-	-	5,494,546
Construction and Engineering	16,760,000	-	23,778,500	525,607,500	-	590,000	566,736,000
Principal Payments	-	-	-	-	69,922,300	-	69,922,300
Interest Payments	-	-	-	-	65,798,750	-	65,798,750
Agency and Other Debt Expense	-	-	-	1,390,000	2,309,500	-	3,699,500
Interfund Labor Transfers	(36,270,030)	-	28,670,030	7,531,516	-	68,484	-
Total Expenditures	214,951,251	-	53,181,835	534,529,016	138,030,550	15,632,597	956,325,249
Net Operating Income (Loss)	(208,151,260)	468,166,427	(1,790,946)	(251,094,691)	(137,644,776)	(14,282,816)	(144,798,062)
Interfund Transfers	191,135,877	(468,166,427)	-	125,000,000	138,030,550	14,000,000	-
Increase (Decrease) in Fund Bal.	(17,015,383)	-	(1,790,946)	(126,094,691)	385,774	(282,816)	(144,798,062)
Percentage of Change	-29%	-	-3%	-33%	1%	-1%	-26%
FUND BALANCE E.O.P.	\$42,473,074	\$-	\$50,184,712	\$261,448,570	\$38,963,183	\$22,504,592	\$415,574,131

FY24 Fund Basis vs. GAAP Basis Statement of Operations

	FY23 Budget Fund Basis Statement of Operations	Adjustments	GAAP Basis Statement of Operations	<u>Adjustment Explanation</u>
Operating Revenues:				
Sewer service charges	\$ 475,846,727	\$ -	\$ 475,846,727	
Recovery of (provision for) doubtful sewer service charge	(5,772,120)	-	(5,772,120)	
Licenses, permits, and other fees	3,179,000	-	3,179,000	
Other	1,852,000	-	1,852,000	
Total operating revenues	475,105,607	-	475,105,607	
Operating Expenses:				
Pumping and treatment	80,740,175	(1,923,000)	78,817,175	Capital outlay
Collection system maintenance	58,165,675	(2,921,700)	55,243,975	Capital outlay
Engineering	23,666,858	(8,221,194)	15,445,665	Capital labor
General and administrative	82,117,991	(3,423,585)	78,694,405	Capital labor overhead
Water backup claims	5,478,000	0	5,478,000	Prepaid Insurance
Depreciation	-	95,494,079	95,494,079	Depreciation Expense
Asset Management	8,385,000	759,311	9,144,311	Labor allocated from Engineering
Total operating expenses	258,553,699	79,763,911	338,317,610	
Operating Income	216,551,908	(79,763,911)	136,787,997	
Non-operating Revenues:				
Property taxes levied by the District	48,886,937	-	48,886,937	
Investment income	5,012,644	-	5,012,644	Capital interest revenue
Rent and other income	360,000	(316,517)	43,483	
Total non-operating revenues	54,259,580	(316,517)	53,943,064	
Non-operating Expenses:				
Net gain on disposal and sale of capital assets	(162,000)	1,697,510	1,535,510	Asset disposals with remaining book value
Non-recurring projects and studies	8,375,000	802,941	9,177,941	Labor allocated from Engineering
Interest expense	69,498,250	(193,799)	69,304,451	Capital interest expense and loan amortizations
Total non-operating expenses	77,711,250	2,306,652	80,017,902	
Income before Capital Contributions	193,100,238	(82,387,079)	110,713,159	
Capital Contributions:				
Utility plant contributed	-	12,927,668	12,927,668	Contributed assets
Grant revenue	4,000,000	1,458,341	5,458,341	Grant revenue
Total capital contributions	4,000,000	14,386,009	18,386,009	
Change in Net Position	\$ 197,100,238	\$ (68,001,070)	\$ 129,099,168	
Balance Sheet Adjustments:				
Revenue Bonds	\$ 278,000,000	\$ (278,000,000)	\$ -	Recorded as an asset on the Balance Sheet
Principal Payments	(69,922,300)	69,922,300	-	Reduces the liability on the Balance Sheet
Construction in Progress	(549,976,000)	549,976,000	-	Recorded as an asset on the Balance Sheet
Net Operating Income (Loss)	\$ (144,798,062)	\$ 273,897,230	\$ 129,099,168	

Note: All capital and asset related items are recorded on the Balance Sheet for GAAP Statements



FY24 BUDGET



The Capital Improvement and Replacement Program identifies, prioritizes, establishes scope of work, and oversees completion of wastewater and stormwater related projects.

Capital projects are funded via sewer service charges, revenue bonds and tax receipts. Non-capital related projects are funded through the General Fund.

CAPITAL IMPROVEMENT AND REPLACEMENT PROGRAM SUMMARY

The identification and prioritization of projects to be included in the Capital Improvement and Replacement Program (CIRP) is a multi-step process, requiring continuous monitoring and updating to ensure that the highest priority problems within the District are addressed in a timely manner, given funding limitations. These stages include project identification with conceptual solution, preliminary study, final design and construction.

New projects are identified on an ongoing basis to ensure that the District complies with the regulatory requirements of the United States Environmental Protection Agency and Missouri Department of Natural Resources, to address customer problems, remedy deficiencies and implement required collection system and wastewater treatment plant upgrades. At each step in the process the project scope is reevaluated to verify that it continues to meet regulatory requirements and customers' needs. The project cost is updated based on available information, and the project's priority is assessed to ensure that the highest priority projects are funded first.

Upon the initial identification of the regulatory issues, localized problems, or system deficiencies, a conceptual solution is developed, which includes a project scope, cost estimate and priority ranking relative to similar projects. The District creates a project based on this conceptual solution, and the project may then be incorporated into the CIRP based on priority. Before the year in which funding of the project is anticipated, a preliminary study is performed. In this study, scope is reevaluated in greater detail. A project may be rescheduled to a later fiscal year within the CIRP, should priority ranking be reduced due to increased project cost or modification of its scope. Project cost estimates used in the budget preparation process are usually based on the preliminary study stage of the process. Preliminary study cost estimates are based on incomplete information but are intended to be within thirty percent of the design engineer's final estimates.

The final design of a project is performed by either the District's Engineering Department staff or by an engineering consultant hired via a qualifications-based selection process. For projects of significant scope and impact, coordination with property owners who will benefit or who will be affected by the construction of the project is achieved at "open-line" meetings hosted by the District. A project is advertised for public bidding a minimum of 30 days, followed by a formal public bid opening. Bids are evaluated to determine the lowest responsive, responsible bidder. A construction contract is then awarded to the lowest responsible, responsive bidder.

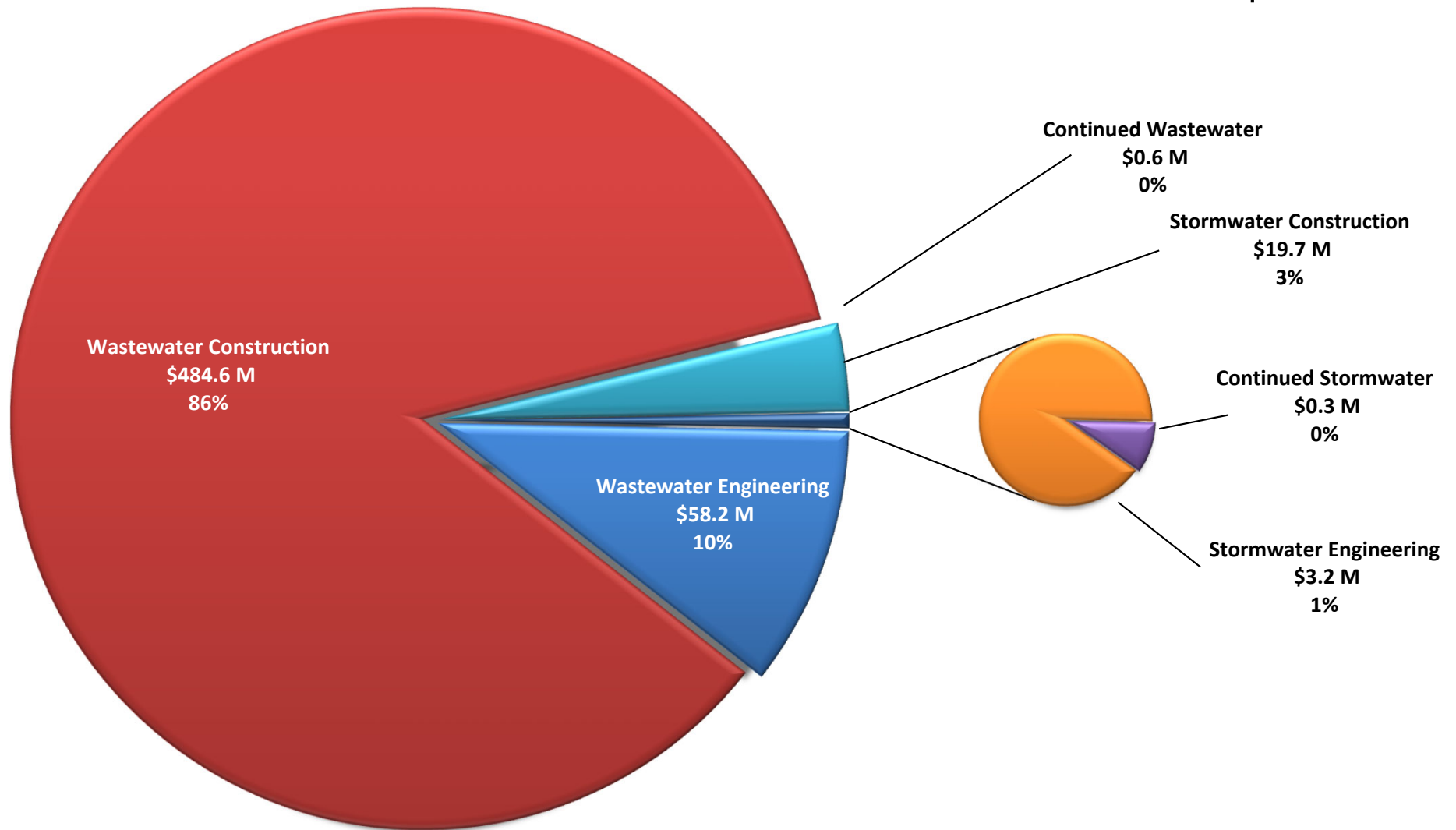
Wastewater projects are funded via revenue from the wastewater user charge paid by ratepayers. The user charge also supports the sale of revenue bonds to fund the wastewater program. The Sanitary Replacement Fund is used to pay for capital wastewater work, while the General Fund is used to pay for non-capital wastewater related work. The allocation of a given project's costs between these two funds is an accounting function necessary to facilitate capitalization of District assets. Wastewater projects may also be funded by various Operation, Maintenance, Construction and Improvement (OMCI) Funds, Construction Funds, Special Funds, or the Improvement Fund. Stormwater projects may be funded via the General Fund, Construction Funds, Special Funds, the Improvement Fund, the Districtwide Stormwater Fund, or from various OMCI Funds.

The CIRP for the FY24 budget year is summarized by project type on the following pages. For additional information on the stages of identification and prioritization of projects, please refer to the Program Summary section of the FY24 Budget Supplement.

Capital Improvement and Replacement Program

FY24

Total \$566.7 M



METROPOLITAN ST. LOUIS SEWER DISTRICT
CAPITAL IMPROVEMENT AND REPLACEMENT PROGRAM
SUMMARY - FY24

<i>TYPE OF PROJECT</i>	<i>NUMBER OF PROJECTS</i>	<i>PROJECT COST</i>
<i>CONSTRUCTION</i>		
Wastewater Engineering	53	\$58,179,500
Wastewater Construction	55	484,636,000
Stormwater Engineering	9	3,203,000
Stormwater Construction	<u>24</u>	19,734,500
<i>TOTAL:</i>	<u>141</u>	<u>\$565,753,000</u>
<i>CONTINUED</i>		
Wastewater Continued	1	\$642,000
Stormwater Continued	<u>2</u>	341,000
<i>TOTAL:</i>	<u>3</u>	<u>\$983,000</u>
<i>TOTAL CIRP:</i>	<u>144</u>	<u>\$566,736,000</u>

CIRP PROJECTS WITH IMPACT ON OPERATING COSTS FISCAL YEAR 2024

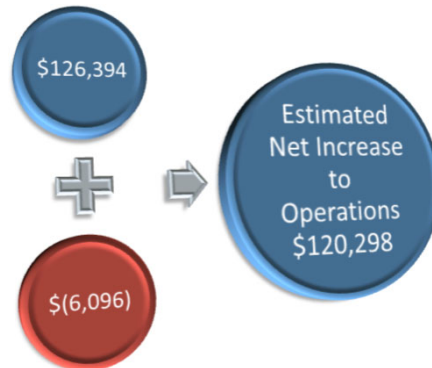
	CIRP Impact on Operating Costs				
PROJECT DESCRIPTION	Feet Pipe Added	Cost Impact	Project Budget for I/I Removal	Cost Impact	Budget Supplement Page Number
WASTEWATER CONSTRUCTION PROJECTS					
CROSS TIMBERS #705 SANITARY REPLACEMENT	925	\$ 716	\$ -	\$ -	Carryover, no page
ARV ELLEN SANITARY RELIEF (TESSON CREEK ESTATES DR TO MADAFORD LN)	700	542	\$ -	-	57
BISSELL - COLDWATER - MISSOURI - MERAMEC PUBLIC I/I REDUCTION (2023) CONTRACT F	-	-	\$ 2,740,000	(1,096)	61
BLACK CREEK - HADDINGTON COURT RELIEF SEWERS	7,955	6,159	\$ -	-	63
BURNING TREE INFRASTRUCTURE REPAIR (N. WATERFORD DR TO FOX RUN DR)	135	105	\$ -	-	64
CLARK AVE SANITARY RELIEF (LACLEDE STA RD TO YEATMAN AVE)	1,270	983	\$ -	-	67
CONWAY ROAD SANITARY RELIEF (CONWAY LN TO DWYER AVE)	760	588	\$ -	-	69
CSO - BRENTWOOD AND RED BUD AVE CSO INTERCEPTOR (I-118)/OUTFALL (L-111) ELIMINATION AND SEWER SEPARATION	15,040	11,644	\$ -	-	70
DANIEL BOONE - LAWNVIEW CREEK I/I REDUCTION	520	403	\$ -	-	73
EDMUNDSON SANITARY RELIEF (EDMUND AVE TO BATAAN DR)	3,200	2,477	\$ -	-	75
FRIEDENS (PARTIAL) I/I REDUCTION (CHAIN OF ROCKS DR AND FONTAINE PL)	3,000	2,323	\$ -	-	76
GC-06 GRAVOIS CREEK TO BRIARSTONE AND GATES SANITARY RELIEF PHASE II	4,700	3,639	\$ -	-	77
GRAVIOIS CREEK SANITARY TRUNK RELOCATION AND STREAM STABILIZATION (AFFTON ATHLETIC COMPLEX TO GREEN PK IND DR)	1,878	1,454	\$ -	-	79
HARLEM BADEN RELIEF PHASE IV (HEBERT) - HAMILTON TO DARVER TRUNK SEWER	3,860	2,988	\$ -	-	80
HARLEM CITYSHED MITIGATION BASINS (ASHLAND AND ESSEX) - SEPARATION SEWERS	16,320	12,635	\$ -	-	81
INFRASTRUCTURE REPAIRS (REHABILITATION) (2024) CONTRACT A	-	-	\$ 4,000,000	(1,600)	83
INFRASTRUCTURE REPAIRS (REHABILITATION) (2024) CONTRACT B	-	-	\$ 4,000,000	(1,600)	84
LAMBERT AIRPORT RESTRICTED ACCESS ASSETS INSPECTION AND REPAIR	-	-	\$ 2,000,000	(800)	87
LAMBERT AIRPORT RESTRICTED ACCESS ASSETS INSPECTION AND REPAIR	-	-	\$ 500,000	(200)	88
LOWER MERAMEC RIVER SYSTEM IMPROVEMENTS - BAUMGARTNER TO FENTON WWTF TUNNEL	36,000	27,871	\$ -	-	92
MCCUTCHEON RD AND THORNDELL SANITARY RELIEF	1,275	987	\$ -	-	95
N CLAY 728 SANITARY RELOCATION	400	310	\$ -	-	97
NORMANDIE SANITARY RELIEF (PAGE AVE TO SAINT CHARLES ROCK ROAD)	8,930	6,914	\$ -	-	98
SPOEDE ROAD SANITARY SEWER IMPROVEMENTS	975	755	\$ -	-	100
ST. JOACHIM'S SANITARY RELIEF (ST. GENEVIEVE LN TO LYNROS DR)	3,600	2,787	\$ -	-	101
ST. MATTHIAS SANITARY RELIEF (ST. SHAWN LN TO STONEHARD DR)	2,154	1,668	\$ -	-	102
SUTHERLAND LANSDOWNE COMBINED SEWER REPLACEMENT	780	604	\$ -	-	103
TM-01 TWO MILE CREEK OUTFALL SANITARY RELIEF	11,400	8,826	\$ -	-	104
UPPER BADEN SANITARY RELIEF (JENNINGS STATION RD TO OAKRIDGE BLVD)	4,100	3,174	\$ -	-	105
UPPER FISHPOT EAST SANITARY RELIEF (FIELD AVE TO WOLFF LN)	3,481	2,695	\$ -	-	106
VALLEY SANITARY RELIEF PHASE III	6,960	5,388	\$ -	-	107
VALLEY VIEW PUMP STATION (P-734) REPLACEMENT	530	410	\$ -	-	108
WESTON PLACE PUMP STATION (P-771) IMPROVEMENTS	1,080	836	\$ -	-	109
WILTON PUMP STATION (P-412) REPLACEMENT AND STORAGE	1,345	1,041	\$ -	-	111
WOODSON SANITARY RELIEF (FLORA AVE TO LACKLAND RD)	3,100	2,400	\$ -	-	112
WW-2 AND WW-3 WARSON WOODS SANITARY RELIEF	10,600	8,207	\$ -	-	113
Total Wastewater Construction Projects	156,973	\$ 121,528	\$ 13,240,000	\$ (5,296)	

CIRP PROJECTS WITH IMPACT ON OPERATING COSTS FISCAL YEAR 2024

	CIRP Impact on Operating Costs				
PROJECT DESCRIPTION	Feet Pipe Added	Cost Impact	Project Budget for I/I Removal	Cost Impact	Budget Supplement Page Number
STORMWATER CONSTRUCTION PROJECTS					
LITZINGER #10412 STORM SEWER IMPROVEMENTS	250	\$ 194	\$ -	\$ -	Carryover, no page
CLAYTON CITY HALL STORM SEWER	360	\$ 279	\$ -	\$ -	148
DANIEL ROAD STORM SEWER RELIEF	855	\$ 662	\$ -	\$ -	150
DENNIS AND KAPPEL STORM SEWER	830	\$ 643	\$ -	\$ -	152
EAST ESSEX AVE 802 - 804 STORM SEWER	640	\$ 495	\$ -	\$ -	154
GLENMARY TO WHITE ROSE STORM IMPROVEMENTS	625	\$ 484	\$ -	\$ -	156
HIGHGATE - ENFIELD STORM SEWER	945	\$ 732	\$ -	\$ -	159
OUTER LADUE AND CHIPPER STORM SEWER	900	\$ 697	\$ -	\$ -	161
QUAILWAYS DR. #8 CHANNEL IMPROVEMENTS	40	\$ 31	\$ -	\$ -	162
SHERWOOD DR. #2790 STORM SEWER	480	\$ 372	\$ -	\$ -	164
STORMWATER INFRASTRUCTURE REPAIRS (REHABILITATION) (2024)	-	\$ -	\$ 2,000,000	\$ (800)	166
UNIVERSITY CITY OMCI REIMBURSEMENTS PROGRAM	360	\$ 279	\$ -	\$ -	170
Total Stormwater Construction Projects	6,285	\$ 4,866	\$ 2,000,000	\$ (800)	
TOTAL	163,258	\$ 126,394	\$15,240,000	\$ (6,096)	

NOTES:

1. Only projects with an impact on operating costs are included here. For a full list of projects, please see the FY24 Budget Supplement located in the appendix.
2. Projects that include rehabilitation or replacement will reduce the need for preventive maintenance and possible basement back-ups resulting in savings of operating costs. Inflow and Infiltration (I/I) projects result in less wastewater being processed at treatment facilities. Sewer separation and relief projects generate added sewer pipe such that an added cost is expected in maintaining those structures.



WASTEWATER CONSTRUCTION PROJECTS

The projects described in this section are related to construction, rehabilitation or maintenance repair of sanitary or combined sewers, pump stations and force mains improvements to existing treatment plants, and the reduction of inflow and infiltration into the sewer system. These types of projects help alleviate building backups, address regulatory issues, enable the removal of sanitary and combined sewer overflows, and rebuild part of our aging infrastructure system. Fifty-seven* (57) projects are to be funded at a total estimated cost of \$484,636,000.

The District's revenue sources for construction of most of these projects are the Sanitary Replacement Fund and the General Fund, which receive money from wastewater user charges and from the sale of revenue bonds. The remaining projects will be funded with revenues from various Operation, Maintenance, Construction, and Improvement (OMCI) Funds, Districtwide Stormwater Fund**, and Special Funds. The property taxes collected within the boundaries of the OMCI Taxing Districts must be spent for improvements within their specific areas of collection. The Improvement Fund also receives revenues from various connection fees.

**Due to some of the projects having split funding, containing both wastewater and stormwater components, projects are counted in their respective categories, but are only counted once in the summary.*

***The Districtwide Stormwater Fund is generally reserved for stormwater expenses, but the wastewater project planned for this fund is related to the wastewater consent decree and includes stormwater regulatory benefits.*

PROJECT LISTING FY24 WASTEWATER CONSTRUCTION PROJECTS

<u>PROJECT NAME</u>	<u>MUNICIPALITY</u>	<u>COST ESTIMATE</u>	<u>PAGE</u> ⁽¹⁾
1101 - General Fund			
CSO VOLUME REDUCTION GREEN INFRASTRUCTURE	Various	\$5,000,000	71
CSO VOLUME REDUCTION GREEN INFRASTRUCTURE - RIVER DES PERES	Various	3,000,000	72
Subtotal: Number of Projects 2		\$8,000,000	
4102 - Improvement Fund			
PROSPECT HILL LEACHATE PRETREATMENT SYSTEM		\$590,000	99
Subtotal: Number of Projects 1		\$590,000	
5120 - Districtwide Stormwater Fund			
LAMBERT AIRPORT RESTRICTED ACCESS ASSETS INSPECTION AND REPAIR		\$500,000	88
Subtotal: Number of Projects 1		\$500,000	
6660 - Sanitary Replacement Fund			
ARV ELLEN SANITARY RELIEF (TESSON CREEK ESTATES DR TO MADAFORD LN)	Unincorporated	\$734,000	57
BADEN AND MILL CREEK ORS PUMP STATIONS - PUMP REHABILITATION	St. Louis City	465,000	58
BIDDLE 1307 COMBINED SEWER AND JUNCTION CHAMBER REPAIR	St. Louis City	900,000	59
BISELL & LEMAY WWTF FLUIDIZED BED INCINERATORS	Various	171,000,000	60
BISELL - COLDWATER - MISSOURI - MERAMEC PUBLIC I/I REDUCTION (2023) CONTRACT F	Various	2,740,000	61
BISELL POINT WWTF FINE SCREEN, CONCRETE AND GATE IMPROVEMENTS	St. Louis City	19,934,000	62
BLACK CREEK - HADDINGTON COURT RELIEF SEWERS	Ladue	13,100,000	63
BURNING TREE INFRASTRUCTURE REPAIR (N. WATERFORD DR TO FOX RUN DR)	Florissant	404,000	64
CAULKS CREEK FORCEMAIN REHABILITATION (HOG HOLLOW RD TO JOHN PELLET CT)	Various	2,000,000	65
CAULKS CREEK PUMP STATION B (P-751) RELOCATION	Chesterfield	2,000,000	66
CLARK AVE SANITARY RELIEF (LACLEDE STA RD TO YEATMAN AVE)	Webster Groves	1,272,000	67
COLDWATER CREEK WWTF REPAIRS AND IMPROVEMENTS (2023)	Unincorporated	5,000,000	68
CONWAY ROAD SANITARY RELIEF (CONWAY LN TO DWYER AVE)	Ladue	551,000	69
CSO - BRENTWOOD AND RED BUD AVE CSO INTERCEPTOR (I-118)/OUTFALL (L-111) ELIMINATION AND SEWER	Richmond Heights	3,059,000	70

PROJECT LISTING FY24 WASTEWATER CONSTRUCTION PROJECTS

<u>PROJECT NAME</u>	<u>MUNICIPALITY</u>	<u>COST ESTIMATE</u>	<u>PAGE</u> ⁽¹⁾
6660 - Sanitary Replacement Fund - Continued			
DANIEL BOONE - LAWNVIEW CREEK I/I REDUCTION	Unincorporated	\$480,000	73
EASEMENT ACQUISITION FOR WASTEWATER PROJECTS (2024)	Various	5,800,000	74
EDMUNDSON SANITARY RELIEF (EDMUND AVE TO BATAAN DR)	Woodson Terrace	2,631,000	75
FRIEDENS (PARTIAL) I/I REDUCTION (CHAIN OF ROCKS DR AND FONTAINE PL)	Bellefontaine Neighbors	2,141,000	76
GC-06 GRAVOIS CREEK TO BRIARSTONE AND GATES SANITARY RELIEF PHASE II	Various	4,598,000	77
GRAND GLAIZE WWTF REPAIRS AND IMPROVEMENTS (2024)	Valley Park	2,654,000	78
GRAVIOIS CREEK SANITARY TRUNK RELOCATION AND STREAM STABILIZATION (AFFTON ATHLETIC COMPLEX TO	Unincorporated	2,990,000	79
HARLEM BADEN RELIEF PHASE IV (HEBERT) - HAMILTON TO DARVER TRUNK SEWER	Various	13,500,000	80
HARLEM CITYSHED MITIGATION BASINS (ASHLAND AND ESSEX) - SEPARATION SEWERS	Various	4,000,000	81
INFRASTRUCTURE REPAIRS (FACILITIES) (2024)	Various	3,000,000	82
INFRASTRUCTURE REPAIRS (REHABILITATION) (2024) CONTRACT A	Various	4,000,000	83
INFRASTRUCTURE REPAIRS (REHABILITATION) (2024) CONTRACT B	Various	4,000,000	84
INFRASTRUCTURE REPAIRS (REHABILITATION) (2024) CORPS CSO PROGRAM	Various	1,000,000	85
INFRASTRUCTURE REPAIRS (WASTEWATER) (2024)	Various	7,000,000	86
LAMBERT AIRPORT RESTRICTED ACCESS ASSETS INSPECTION AND REPAIR	Unincorporated	2,000,000	87
LEMAY NO. 3 PUMP STATION AND FORCE MAIN	Unincorporated	2,047,000	89
LEMAY NO. 3 PUMP STATION AND FORCE MAIN	Unincorporated	35,000,000	90
LEMAY WWTF REPAIRS AND IMPROVEMENTS (2023) (GRIT TANKS AND SECONDARY CLARIFIER DUCT BANK)	Unincorporated	5,300,000	91
LOWER MERAMEC RIVER SYSTEM IMPROVEMENTS - BAUMGARTNER TO FENTON WWTF TUNNEL	Various	62,000,000	92
LOWER MERAMEC WWTF EXPANSION PHASE II	Unincorporated	29,300,000	93
LOWER MIDDLE RIVER DES PERES ORS SCADA PLC AND NETWORK UPGRADES	St. Louis City	3,067,000	94
MCCUTCHEON RD AND THORNDALL SANITARY RELIEF	Richmond Heights	1,285,000	95
MISSISSIPPI FLOODWALL ORS PUMP STATIONS - LADDER REPLACEMENTS	St. Louis City	1,092,000	96
N CLAY 728 SANITARY RELOCATION	Kirkwood	500,000	97
NORMANDIE SANITARY RELIEF (PAGE AVE TO SAINT CHARLES ROCK ROAD)	Unincorporated	6,000,000	98
SPOEDE ROAD SANITARY SEWER IMPROVEMENTS	Creve Coeur	520,000	100
ST. JOACHIM'S SANITARY RELIEF (ST. GENEVIEVE LN TO LYNROS DR)	St. Ann	3,059,000	101
ST. MATTHIAS SANITARY RELIEF (ST. SHAWN LN TO STONEHARD DR)	St. Ann	1,352,000	102
SUTHERLAND LANSDOWNE COMBINED SEWER REPLACEMENT	St. Louis City	1,389,000	103
TM-01 TWO MILE CREEK OUTFALL SANITARY RELIEF	Various	14,000,000	104

PROJECT LISTING FY24 WASTEWATER CONSTRUCTION PROJECTS

<u>PROJECT NAME</u>	<u>MUNICIPALITY</u>	<u>COST ESTIMATE</u>	<u>PAGE ⁽¹⁾</u>
6660 - Sanitary Replacement Fund - Continued			
UPPER BADEN SANITARY RELIEF (JENNINGS STATION RD TO OAKRIDGE BLVD)	Northwoods	\$4,282,000	105
UPPER FISHPOT EAST SANITARY RELIEF (FIELD AVE TO WOLFF LN)	Ellisville	2,680,000	106
VALLEY SANITARY RELIEF PHASE III	Various	4,160,000	107
VALLEY VIEW PUMP STATION (P-734) REPLACEMENT	Wildwood	942,000	108
WESTON PLACE PUMP STATION (P-771) IMPROVEMENTS	Town and Country	2,459,000	109
WILDWOOD MANHOLE REPLACEMENT	Wildwood	900,000	110
WILTON PUMP STATION (P-412) REPLACEMENT AND STORAGE	Kirkwood	1,337,000	111
WOODSON SANITARY RELIEF (FLORA AVE TO LACKLAND RD)	Overland	1,922,000	112
WW-2 AND WW-3 WARSON WOODS SANITARY RELIEF	Various	8,000,000	113
		\$475,546,000	
<i>Subtotal: Number of Projects 53</i>			
		\$484,636,000	
TOTAL: NUMBER OF PROJECTS 57			

(1) The Page refers to the page number in the Budget Supplement Appendix

Note: Indicated projects have split funding, which include both wastewater and stormwater work. These projects are counted in their respective funds, wastewater and stormwater, but are counted as one project in the summary.

WASTEWATER ENGINEERING PROJECTS

The projects described in this section relate to the preliminary or final design of new or rehabilitated sanitary and combined sewer systems, pump stations, force mains, and treatment plants. Also included in this section are projects relating to combined and separate sewer overflow elimination and separation projects, additional appropriations for combined and separate sewer area inflow/infiltration assessments, combined and separate sewer area CCTV inspections and physical inspection of sewers, construction management services, and continued funding of the District's Watershed Design efforts. The construction phase of design projects is planned in later fiscal years due to the complexity of the designs, the size of the projects, and the time required to obtain needed easements.

Fifty-six* (56) wastewater engineering projects are planned at a total estimated cost of \$58,179,500. The cost estimates indicated are for only the required engineering work and do not include construction. The project scopes are fully described in the Budget Supplement document located in the appendix. The District's revenue sources for the majority of these projects are from the Sanitary Replacement Fund and the General Fund.

**Due to some of the projects having split funding, containing both wastewater and stormwater components, projects are counted in their respective categories, but are only counted once in the summary.*

**PROJECT LISTING FY24
WASTEWATER ENGINEERING PROJECTS**

<u>PROJECT NAME</u>	<u>MUNICIPALITY</u>	<u>COST ESTIMATE</u>	<u>PAGE ⁽¹⁾</u>
1101 - General Fund			
CCTV INSPECTION AND PHYSICAL INSPECTION OF SEWERS (2023)	Various	\$3,000,000	5
CRITICAL INFRASTRUCTURE ASSESSMENT AND ASSET INVESTIGATION (2023)	Various	1,700,000	11
FLOW METERING AND MONITORING (2022)	Various	2,500,000	14
GENERAL SERVICES AGREEMENT - PROPERTY APPRAISAL (2024) CONTRACT A	Various	75,000	21
GENERAL SERVICES AGREEMENT - PROPERTY APPRAISAL (2024) CONTRACT B	Various	75,000	22
GENERAL SERVICES AGREEMENT - PROPERTY APPRAISAL (2024) CONTRACT C	Various	75,000	23
GENERAL SERVICES AGREEMENT - PROPERTY APPRAISAL (2024) CONTRACT D	Various	75,000	24
GENERAL SERVICES AGREEMENT - PROPERTY APPRAISAL (2024) CONTRACT E	Various	75,000	25
LOWER & MIDDLE RDP CSO CONTROLS SYSTEM IMPROVEMENTS (WATERSHED CONSULTANT)	Various	150,000	37
RADAR RAINFALL DATA (2020)	Various	150,000	46
STREAM FLOW GAUGE OPERATION AND MAINTENANCE (USGS)	Various	605,000	51
STREAM FLOW WATER QUALITY SAMPLING (2023)	Various	280,000	52
Subtotal: Number of Projects 12		\$8,760,000	
6660 - Sanitary Replacement Fund			
BISSELL & LEMAY WWTF FLUIDIZED BED INCINERATORS	Various	\$15,600,000	1
BISSELL POINT WWTF FINE SCREEN, CONCRETE AND GATE IMPROVEMENTS	St. Louis City	250,000	2
BISSELL POINT WWTF TRICKLING FILTER MEDIA REPLACEMENT	St. Louis City	150,000	3
BONFILS PUMP STATION (P-784) REHABILITATION	Unincorporated	695,000	4
CLAYTONIA CREEK SANITARY RELIEF (HAMPTON CREEK TRUNK SEWER TO CLAYTON ROAD)	Richmond Heights	70,000	6
CONSTRUCTION MANAGEMENT SERVICES - LOWER AND MIDDLE RDP TUNNEL FACILITIES	Various	1,300,000	7
CONSTRUCTION MANAGEMENT SERVICES - LOWER MERAMEC AND DEER CREEK TUNNELS	Various	4,500,000	8
CONSTRUCTION MANAGEMENT SERVICES - TANK/TREATMENT/PUMP STATION FACILITIES	Various	5,500,000	9
CONWAY MEADOWS SANITARY RELIEF (CONWAY RD TO I-64)	Chesterfield	200,000	10
CSO - BRENTWOOD AND RED BUD AVE CSO INTERCEPTOR (I-118)/OUTFALL (L-111) ELIMINATION AND SEWER	Richmond Heights	100,000	12
EARLSFIELD SANITARY RELIEF AND KINGSTON PUMP STATION (P-326) ELIMINATION	Unincorporated	296,000	13
GENERAL SERVICES AGREEMENT - CONSTRUCTION MANAGEMENT (2024)	Various	2,000,000	15
GENERAL SERVICES AGREEMENT - FACILITY & SEWER DESIGN (2024) CONTRACT A	Various	600,000	16
GENERAL SERVICES AGREEMENT - FACILITY & SEWER DESIGN (2024) CONTRACT B	Various	475,000	17
GENERAL SERVICES AGREEMENT - GEOTECHNICAL (2024) CONTRACT A	Various	85,000	18
GENERAL SERVICES AGREEMENT - GEOTECHNICAL (2024) CONTRACT B	Various	85,000	19

**PROJECT LISTING FY24
WASTEWATER ENGINEERING PROJECTS**

<u>PROJECT NAME</u>	<u>MUNICIPALITY</u>	<u>COST ESTIMATE</u>	<u>PAGE ⁽¹⁾</u>
6660 - Sanitary Replacement Fund - Continued			
GENERAL SERVICES AGREEMENT - GEOTECHNICAL (2024) CONTRACT C	Various	\$85,000	20
GENERAL SERVICES AGREEMENT - SEWER AND CHANNEL DESIGN (2024) CONTRACT A	Various	200,000	26
GENERAL SERVICES AGREEMENT - SURVEY SERVICES (2024) CONTRACT A	Various	50,000	27
GENERAL SERVICES AGREEMENT - SURVEY SERVICES (2024) CONTRACT B	Various	50,000	28
GENERAL SERVICES AGREEMENT - SURVEY SERVICES (2024) CONTRACT C	Various	50,000	29
GENERAL SERVICES AGREEMENT - SURVEY SERVICES (2024) CONTRACT D	Various	50,000	30
GENERAL SERVICES AGREEMENT - SURVEY SERVICES (2024) CONTRACT E	Various	50,000	31
HAMPTON CREEK SANITARY RELIEF (DEER CREEK TRUNK TO OXFORD DR) PHASE II	Richmond Heights	125,000	32
HEIMOS PUMP STATION (P-503) FORCEMAIN REPLACEMENT	Unincorporated	55,000	33
LEMAY NO. 3 PUMP STATION AND FORCE MAIN	Unincorporated	200,000	34
LEMAY NO. 3 PUMP STATION AND FORCE MAIN	Unincorporated	740,000	35
LMRDP CSO STORAGE TUNNEL (BROADWAY TO RDP TUBES)	St. Louis City	2,200,000	36
LOWER & MIDDLE RDP CSO CONTROLS SYSTEM IMPROVEMENTS (WATERSHED CONSULTANT)	Various	500,000	38
LOWER MERAMEC RIVER SYSTEM IMPROVEMENTS - BAUMGARTNER TO FENTON WWTF TUNNEL	Various	700,000	39
LOWER MERAMEC WWTF EXPANSION PHASE II	Unincorporated	1,190,500	40
LOWER MERAMEC WWTF EXPANSION PHASE II	Unincorporated	1,900,000	41
MERAMEC BOTTOMS PUMP STATION (P-489) INTERCEPTOR SEWER	Unincorporated	60,000	42
MISSISSIPPI FLOODWALL ORS PUMP STATIONS REHABILITATION	St. Louis City	1,200,000	43
MISSOURI RIVER WWTF ENGINE GENERATOR REPLACEMENT AND DIGESTER SYSTEM IMPROVEMENTS	Maryland Heights	770,000	44
PUMP STATION REPAIR AND IMPROVEMENT DESIGN (CONTRACT C)	Various	50,000	45
ROYAL ARMS CT SANITARY RELIEF	Unincorporated	230,000	47
SCADA SYSTEM UPGRADE	Various	1,000,000	48
SOUTH COUNTY RELIEF PUMP STATION (P-419) IMPROVEMENTS	Unincorporated	418,000	49
STRASSNER AVE SANITARY RELIEF (BLACK CREEK TRUNK TO SWALLOW DR)	Brentwood	290,000	50
TM-01 TWO MILE CREEK OUTFALL SANITARY RELIEF	Various	750,000	53
UPPER RIVER DES PERES AND RIVER DES PERES TRIBUTARIES STORAGE TUNNEL	Various	400,000	54
UPPER RIVER DES PERES AND RIVER DES PERES TRIBUTARIES STORAGE TUNNEL	Various	4,000,000	55
WW-2 AND WW-3 WARSON WOODS SANITARY RELIEF	Various	200,000	56
Subtotal: Number of Projects 44		\$49,419,500	
TOTAL: NUMBER OF PROJECTS 56		\$58,179,500	

(1) The Page refers to the page number in the Budget Supplement Appendix

Note: Indicated projects have split funding, which include both wastewater and stormwater work. These projects are counted in their respective funds, wastewater and stormwater, but are counted as one project in the summary.

STORMWATER CONSTRUCTION PROJECTS

The projects described in this section are related to constructing storm sewers, channels, and creek bank stabilization, which will aid in alleviating flood and erosion problems. There are twenty-four (24) projects planned at a total estimated cost of \$19,734,500.

The District's revenue sources for these projects are from the Stormwater Regulatory Fund, Districtwide Stormwater Fund and from the property tax revenue in various Operation, Maintenance, Construction and Improvement (OMCI) Funds currently established throughout the District.

**PROJECT LISTING FY24
STORMWATER CONSTRUCTION PROJECTS**

<u>PROJECT NAME</u>	<u>MUNICIPALITY</u>	<u>COST ESTIMATE</u>	<u>PAGE</u> ⁽¹⁾
5110 - Stormwater Regulatory Fund			
STORMWATER QUALITY GREEN INFRASTRUCTURE - SMALL GRANT RAINSCAPING PROGRAM	Various	\$200,000	167
	Subtotal: Number of Projects 1	\$200,000	
5120 - Districtwide Stormwater Fund			
EASEMENT ACQUISITION FOR STORMWATER PROJECTS (2024)	Various	\$280,000	153
STORMWATER INFRASTRUCTURE REPAIRS (2024)	Various	5,000,000	165
STORMWATER INFRASTRUCTURE REPAIRS (REHABILITATION) (2024)	Various	2,000,000	166
	Subtotal: Number of Projects 3	\$7,280,000	
5563 - Clayton Central OMCI Fund			
CLAYTON CITY HALL STORM SEWER	Clayton	\$1,590,000	148
	Subtotal: Number of Projects 1	\$1,590,000	
5564 - Coldwater Creek OMCI Fund			
COLDWATER CREEK OMCI REIMBURSEMENTS PROGRAM	Various	\$1,071,681	149
FAIRWAY CT 3901 BANK STABILIZATION	St. Ann	518,000	155
SHERWOOD DR. #2790 STORM SEWER	Unincorporated	245,000	164
	Subtotal: Number of Projects 3	\$1,834,681	
5566 - Deer Creek OMCI Fund			
DANIEL ROAD STORM SEWER RELIEF	Ladue	\$624,000	150
DEER CREEK OMCI REIMBURSEMENTS PROGRAM	Various	2,054,226	151
EAST ESSEX AVE 802 - 804 STORM SEWER	Glendale	318,000	154
HIGHGATE - ENFIELD STORM SEWER	Olivette	612,000	159
OUTER LADUE AND CHIPPER STORM SEWER	Frontenac	538,000	161
QUAILWAYS DR. #8 CHANNEL IMPROVEMENTS	Creve Coeur	575,000	162
WHITEHALL CT - PINE AVE STORM SEWER	Brentwood	263,000	171
	Subtotal: Number of Projects 7	\$4,984,226	
5571 - Gravois Creek			
GRANTWOOD STORM SEWER IMPROVEMENTS	Grantwood Village	\$500,000	157
GRAVOIS CREEK OMCI REIMBURSEMENTS PROGRAM	Various	787,127	158
	Subtotal: Number of Projects 2	\$1,287,127	

**PROJECT LISTING FY24
STORMWATER CONSTRUCTION PROJECTS**

<u>PROJECT NAME</u>	<u>MUNICIPALITY</u>	<u>COST ESTIMATE</u>	<u>PAGE ⁽¹⁾</u>
5576 - Maline Creek OMCI Fund			
DENNIS AND KAPPEL STORM SEWER	Unincorporated	\$422,000	152
	Subtotal: Number of Projects 1	\$422,000	
5583 - Sugar Creek OMCI Fund			
SUGAR CREEK OMCI REIMBURSEMENTS PROGRAM	Various	\$154,288	168
	Subtotal: Number of Projects 1	\$154,288	
5584 - University City OMCI Fund			
GLENMARY TO WHITE ROSE STORM IMPROVEMENTS	Olivette	\$551,000	156
NORTHEAST BRANCH RDP STORMWATER MANAGEMENT - 7605 ST. CHARLES ROCK ROAD	Bel-Nor	600,000	160
TRENTON AVE 9400 BLOCK CHANNEL IMPROVEMENTS	Overland	201,000	169
UNIVERSITY CITY OMCI REIMBURSEMENTS PROGRAM	Various	498,781	170
	Subtotal: Number of Projects 4	\$1,850,781	
5593 - Sem Br Of River Des Peres OMCI Fund			
SEMINARY OMCI REIMBURSEMENTS PROGRAM	Various	\$131,397	163
	Subtotal: Number of Projects 1	\$131,397	
	TOTAL: NUMBER OF PROJECTS 24	\$19,734,500	

(1) The Page refers to the page number in the Budget Supplement Appendix

STORMWATER ENGINEERING PROJECTS

There are nine (9) stormwater engineering projects planned at a total estimated cost of \$3,203,000. The cost estimates indicated are for only the required engineering work and do not include construction. The scope of the projects is fully described in the budget supplement located in the appendix.

The District's revenue sources for these projects are from the Districtwide Stormwater Fund and from the property tax revenue in various Operation, Maintenance, Construction and Improvement (OMCI) Funds currently established throughout the District.

**PROJECT LISTING FY24
STORMWATER ENGINEERING PROJECTS**

<u>PROJECT NAME</u>	<u>MUNICIPALITY</u>	<u>COST ESTIMATE</u>	<u>PAGE ⁽¹⁾</u>
5110 - Stormwater Regulatory Fund			
GENERAL SERVICES AGREEMENT - WATER QUALITY SUPPORT SERVICES (2024)	Various	\$150,000	141
	Subtotal: Number of Projects 1	\$150,000	
5120 - Districtwide Stormwater Fund			
HALL STREET STORM SEWERS	St. Louis City	\$300,000	143
STORMWATER ASSET INVESTIGATIONS (2022)	Various	800,000	146
	Subtotal: Number of Projects 2	\$1,100,000	
5564 - Coldwater Creek OMCI Fund			
COLDWATER CREEK OMCI STORMWATER DESIGN (2024) (CONTRACT A)	Various	\$420,000	139
	Subtotal: Number of Projects 1	\$420,000	
5566 - Deer Creek OMCI Fund			
DEER CREEK OMCI STORMWATER DESIGN (2024) (CONTRACT A)	Various	\$820,000	140
	Subtotal: Number of Projects 1	\$820,000	
5571 - Gravois Creek OMCI Fund			
GRAVOIS CREEK OMCI STORMWATER DESIGN (2023)	Various	\$135,000	142
	Subtotal: Number of Projects 1	\$135,000	
5584 - University City OMCI Fund			
UNIVERSITY CITY BRANCH OMCI STORMWATER DESIGN (2024) (CONTRACT A)	Various	\$200,000	147
	Subtotal: Number of Projects 1	\$200,000	
5589 - Wellston OMCI Fund			
HILLSDALE DR #7501 STORM SEWER	Greendale	\$154,000	144
	Subtotal: Number of Projects 1	\$154,000	
	1		
5593 - Sem Br Of River Des Peres OMCI Fund			
PEMBROKE DRIVE STORM IMPROVEMENTS		\$224,000	145
	Subtotal: Number of Projects 1	\$224,000	
	TOTAL: NUMBER OF PROJECTS 9	\$3,203,000	

(1) The Page refers to the page number in the Budget Supplement Appendix

Note: Indicated projects have split funding, which include both wastewater and stormwater work. These projects are counted in their respective funds, wastewater and stormwater, but are counted as one project in the summary.

CONTINUED WASTEWATER PROJECTS

Some of the District's Wastewater Projects are continued from previous fiscal years due to difficulties in easement acquisition, the permit process from other agencies, design revisions or status, or other special requirements or issues.

There is one (1) wastewater projects that were identified in previous budget supplements that are on the continued list. These projects have a total estimated cost of \$642,000.

The District's revenues to construct these projects are from the Sanitary Replacement Fund.

**PROJECT LISTING FY24
WASTEWATER CONTINUED PROJECTS**

<u>PROJECT NAME</u>	<u>MUNICIPALITY</u>	<u>COST ESTIMATE</u>	<u>PAGE</u> ⁽¹⁾
6660 - Sanitary Replacement Fund			
CROSS TIMBERS #705 SANITARY REPLACEMENT	Town and Country	\$642,000	Carryover, no page
TOTAL: NUMBER OF PROJECTS 1		\$642,000	

CONTINUED STORMWATER PROJECTS

Some of the District's Stormwater Projects are continued from previous fiscal years due to difficulties in easement acquisition, the permit process from other agencies, design revisions or status, or other special requirements or issues.

There are two (2) stormwater projects that were identified in previous budget supplements that are on the continued list.

These projects have a total estimated cost of \$341,000.

The District's revenues to construct these projects are from the appropriate Operation, Maintenance, Construction, and Improvement (OMCI) Funds, or the Districtwide Stormwater Fund.

**PROJECT LISTING FY24
STORMWATER CONTINUED PROJECTS**

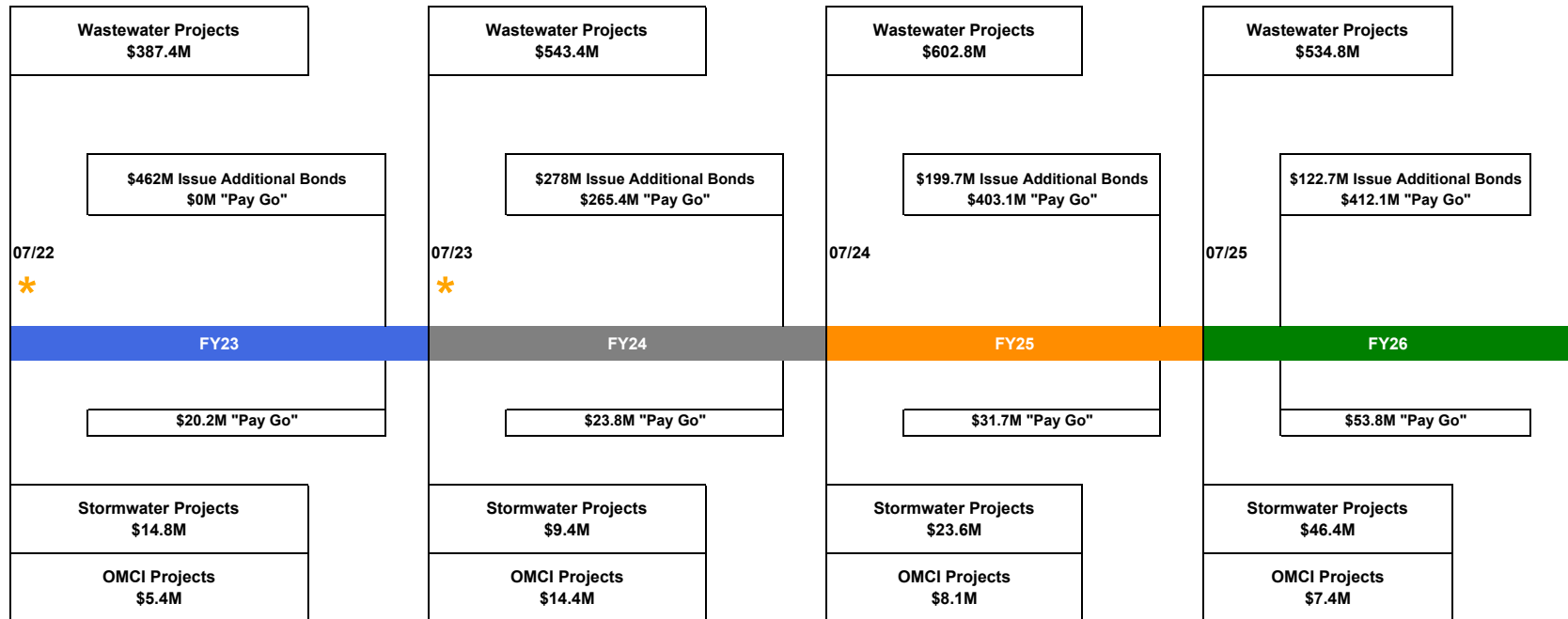
<u>PROJECT NAME</u>	<u>MUNICIPALITY</u>	<u>COST ESTIMATE</u>	<u>PAGE</u> ⁽¹⁾
5110 - Stormwater Regulatory Fund			
GRAND GLAIZE CREEK WATERSHED INITIATIVE	Various	\$200,000	Carryover, no page
	Subtotal: Number of Projects 1	\$200,000	
5566 - Deer Creek OMCI Fund			
LITZSINGER #10412 STORM SEWER IMPROVEMENTS	Frontenac	\$141,000	Carryover, no page
	Subtotal: Number of Projects 1	\$141,000	
	TOTAL: NUMBER OF PROJECTS 2	\$341,000	

(1) The Page refers to the page number in the Budget Supplement Appendix

MSD CIRP Proposed Funding Timeline

Through June 30, 2026

WASTEWATER



STORMWATER

* Represents a rate increase

Multi-Decade Capital Improvement and Replacement Program

Fiscal Year 2003 to Fiscal Year 2028

(\$s in millions)

Program/Year	2003 - 2014 Actuals	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Forecast	2024 Budget	Total 2003 -2024	Total 2025 -2028	Total 2003 -2028
Collection System Improvement	\$1,181.7	\$230.7	\$262.9	\$258.5	\$269.3	\$283.7	\$230.8	\$313.1	\$252.9	\$206.7	\$289.8	\$3,780.1	\$809.5	\$4,589.6
Treatment Plant Improvements	765.5	17.5	7.1	4.8	16.6	6.4	24.5	29.5	73.7	180.7	253.6	1,379.9	771.6	2,151.5
Stormwater	109.3	5.5	6.1	22.9	7.5	21.6	16.1	22.7	16.7	20.0	23.3	271.7	159.2	430.9
Other	12.4	0.0	1.5	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	13.9	0.0	13.9
TOTAL	\$2,069.2	\$253.7	\$277.6	\$286.2	\$293.4	\$311.7	\$271.4	\$365.3	\$343.3	\$407.4	\$566.7	\$5,445.7	\$1,740.3	\$7,186.0

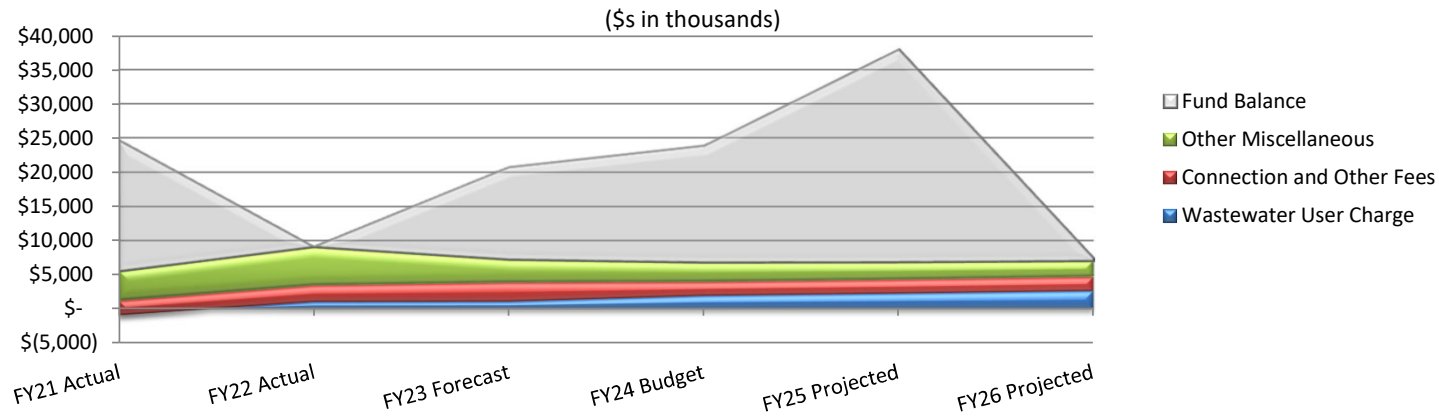
Capital Improvement and Replacement Program represented in amounts appropriated or currently estimated amounts to be appropriated.



A fund established by administrative action to finance the ordinary operations of the District. It is used to account for all revenues and activities not provided for in any other fund.

GENERAL FUND - FUND 1101

Revenue Trends



This analysis of MSD's revenue compares actual revenues received in FY21 and FY22, forecasted for FY23, budgeted for FY24 and projected for FY25 and FY26. As the budget and projected years are calculated, there are several factors that are analyzed when projecting general fund revenues such as historical trends, the economy, and local impacts.

Wastewater User Charges recorded in the General Fund include adjustments, late charges, and other fees associated with collection of the wastewater user charge netted against the bad debt provision. These net revenues are projected to be \$1.9 million in FY24 which is up from \$1M in FY22.

Connection and Other Fees continue to hover around \$2.0 million during the reporting period, which historically, have remained consistent. The District assumes this pattern to continue.

The Other Miscellaneous revenue category in FY22 included 2.4M in liquidated damages, but that revenue source is expected to normalize around \$3 million going forward with projected FY26 revenue of \$2.4 million. Historical trends are utilized in the projection due to the consistent pattern in the past.

When fund balances decline, the use of fund balance is represented in the graph as a source of revenue. The General Fund fluctuates based on the balancing needs of construction funds and special funds. In FY23-26, fund balance in the General Fund is expected to decrease.

A final note, the General Fund receives its main funding from sewer service charges which is originally received into the revenue fund and then later transferred to the General Fund. These revenues are omitted from this graph because they are already reported as revenues in the revenue funds.

METROPOLITAN ST. LOUIS SEWER DISTRICT
CHANGES IN FUND BALANCE
1101 - General Fund

	FY21 Actual	FY22 Actual	FY23 Budget	FY23 Forecast	FY24 Budget	FY25 Budget	FY26 Budget
FUND BALANCE B.O.P.	\$79,587,863	\$60,440,185	\$66,397,458	\$72,930,678	\$59,488,456	\$42,473,073	\$11,442,132
Wastewater User Charge	(884,771)	1,030,211	948,182	1,062,089	1,908,180	2,241,700	2,629,100
Stormwater User Charge	6,321	6,637	-	-	-	-	-
Taxes	(106,382)	(27,814)	-	324	-	-	-
Interest on Investments	64,654	(1,060,156)	672,056	(87,503)	462,811	200,139	3,479
Connection and Other Fees	2,090,923	2,422,014	2,305,000	2,790,311	2,055,000	2,055,000	2,055,000
Proceeds from Sale of Property	158,653	174,195	198,000	175,154	162,000	162,000	162,000
Rental Income	323,662	372,377	346,000	372,555	360,000	360,000	360,000
Miscellaneous	3,870,736	6,170,401	2,000,000	2,909,269	1,852,000	1,852,000	1,852,000
Total Revenues	5,523,795	9,087,865	6,469,238	7,222,199	6,799,991	6,870,839	7,061,579
Personnel Services	112,176,573	108,443,484	121,734,231	108,486,185	126,297,160	128,910,670	131,011,497
Supplies	16,716,261	17,296,103	19,526,467	20,304,710	22,396,397	22,857,533	23,337,540
Utilities	14,964,455	16,291,215	18,024,322	16,371,106	18,722,942	19,245,781	19,785,936
Contractual Services	46,873,332	48,309,485	55,055,955	57,898,208	61,550,237	58,783,518	59,891,253
Capital Outlay	7,600,174	10,435,673	5,396,200	7,185,393	5,494,546	5,845,170	5,629,518
Construction and Engineering	23,583,412	26,247,304	20,330,000	24,704,574	16,760,000	17,420,000	14,500,000
Lease Financing	-	154,661	-	-	-	-	-
Interfund Labor Transfers	(31,334,944)	(30,947,581)	(36,121,608)	(31,057,973)	(36,270,030)	(37,409,151)	(38,576,535)
Total Expenditures	190,579,262	196,230,344	203,945,567	203,892,203	214,951,251	215,653,520	215,579,210
Net Operating Income (Loss)	(185,055,467)	(187,142,479)	(197,476,329)	(196,670,004)	(208,151,260)	(208,782,681)	(208,517,631)
Interfund Transfers	165,907,789	199,632,971	180,795,582	183,227,783	191,135,877	177,751,739	208,155,817
Increase (Decrease) in Fund Bal.	(19,147,678)	12,490,492	(16,680,747)	(13,442,221)	(17,015,383)	(31,030,941)	(361,814)
Percentage of Change	-24%	21%	-25%	-18%	-29%	-73%	-3%
FUND BALANCE E.O.P.	\$60,440,185	\$72,930,678	\$49,716,711	\$59,488,456	\$42,473,073	\$11,442,132	\$11,080,317

**PROJECT LISTING
1101 - GENERAL FUND
FY24**

<u>PROJECT NAME</u>	<u>MUNICIPALITY</u>	<u>COST ESTIMATE</u>	<u>PAGE</u> ⁽¹⁾
CCTV INSPECTION AND PHYSICAL INSPECTION OF SEWERS (2023)	Various	\$3,000,000	5
CRITICAL INFRASTRUCTURE ASSESSMENT AND ASSET INVESTIGATION (2023)	Various	1,700,000	11
FLOW METERING AND MONITORING (2022)	Various	2,500,000	14
GENERAL SERVICES AGREEMENT - PROPERTY APPRAISAL (2024) CONTRACT A	Various	75,000	21
GENERAL SERVICES AGREEMENT - PROPERTY APPRAISAL (2024) CONTRACT B	Various	75,000	22
GENERAL SERVICES AGREEMENT - PROPERTY APPRAISAL (2024) CONTRACT C	Various	75,000	23
GENERAL SERVICES AGREEMENT - PROPERTY APPRAISAL (2024) CONTRACT D	Various	75,000	24
GENERAL SERVICES AGREEMENT - PROPERTY APPRAISAL (2024) CONTRACT E	Various	75,000	25
LOWER & MIDDLE RDP CSO CONTROLS SYSTEM IMPROVEMENTS (WATERSHED CONSULTANT)	Various	150,000	37
RADAR RAINFALL DATA (2020)	Various	150,000	46
STREAM FLOW GAUGE OPERATION AND MAINTENANCE (USGS)	Various	605,000	51
STREAM FLOW WATER QUALITY SAMPLING (2023)	Various	280,000	52
CSO VOLUME REDUCTION GREEN INFRASTRUCTURE	Various	5,000,000	71
CSO VOLUME REDUCTION GREEN INFRASTRUCTURE - RIVER DES PERES	Various	3,000,000	72
NUMBER OF PROJECTS: 14		FUND TOTAL :	\$16,760,000

(1) The Page refers to the page number in the Budget Supplement Appendix

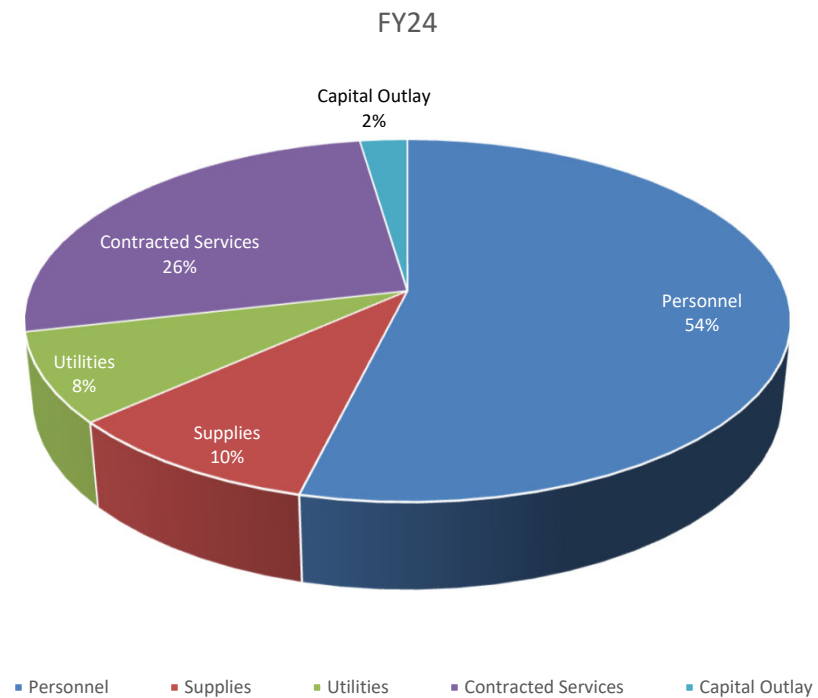
Note: Indicated projects have split funding, which include both wastewater and stormwater work. These projects are counted in their respective funds, wastewater and stormwater, but are counted as one project in the summary.

FY24 General Fund

Budget by Expense Category

(\$s in millions)

Personnel Services	\$126.3
Supplies	22.4
Utilities	18.7
Contractual Services	61.6
Capital Outlay	<u>5.5</u>
TOTAL	\$234.5



FY24 SIGNIFICANT BUDGET CHANGES GENERAL FUND

Personnel Services – 51000 Natural Account Group

Personnel Services increased approximately \$4.5 million or 4% from the FY23 Budget. This increase reflects a \$1.7 million increase in Salaries & Wages including FICA and \$2.8 million increase for the Defined Benefit and the Defined Contribution Plans. The increase in contributions is due primarily to an increase in the actuarially determined contribution resulting from lower than assumed returns on the defined benefit assets in 2022 and increased participation in the defined contribution plan. All other changes are less significant.

Supplies – 52000 Natural Account Group

Supplies increased \$2.9 million, or 15% compared to the FY23 Budget. Due to sky-rocketing cost of supplies this past year, Chemical Supplies increased \$1.3 million due to price increases and Telephone/Communication equipment increased approximately \$500 thousand. The account group of Fuels/Lubricants/Gases, Machinery & Eq parts, Construction & Building supplies, Electrical supplies, Engineering and Drafting supplies, Computer Equipment – Non-capital, and lastly Publications/Training supplies sum up to an increase of \$1.1 million. All other changes are less significant.

Utilities – 53000 Natural Account Group

Utilities are anticipated to increase \$698 thousand or 4% from the FY23 Budget. The largest contributor of this increase relates to Natural Gas. It is expected to increase by \$476 thousand, Water usage by \$213 thousand and Electric usage by \$175 thousand at our treatment plants to continue to meet regulatory requirements. Telephone usage decreased by \$166 thousand.

Contractual Services – 54000 Natural Account Group

Contracted Services are anticipated to increase by \$6.5 million or 12% from the FY23 Budget. Incremental budget increases of \$1.0 million for Board of Election Commission, \$1.7 million in the Temporary Help (Contracted), \$2.9 million in Building Repairs & Services. In addition, an increase of \$185 thousand increase in Machinery and Equipment Services; \$185 thousand for Sewer Repair & Structure Cleaning, and \$232 thousand for Community Outreach programs. The increases are offset by decreases of \$1 million in Professional Services due to reduction of professional services in the Executive Director area and \$221 thousand due to reduction of Bill Payment services after last year's increased efforts for collections. All other changes are less significant.

Capital Outlay – 55000 Natural Account Group

Capital Outlay increased \$98 thousand or 2% from prior year. The increase is the result of increases \$331 thousand related to Computer Equipment, \$95 thousand related to Furniture & Office equipment, and \$93 thousand in Processing and offset by decreases in Structural Improvements of \$191 thousand, \$155 thousand in motor vehicles and Machinery & Implements of \$105 thousand. All other changes are less significant.

METROPOLITAN ST. LOUIS SEWER DISTRICT
FY24 General Fund Operating Expense Budget and Variances

	Budget FY23	Forecast FY23	\$ Change from FY23 Budget	% Change from FY23 Budget	Total Budget FY24	\$ Change from FY23 Budget	% Change from FY23 Budget
51010 Salaries & Wages	78,030,809	68,552,032	(9,478,777)	-14%	79,571,626	1,540,817	2%
51020 Overtime	2,579,808	2,580,082	274	0%	2,598,884	19,076	1%
51030 Compensatory Pay Accrual	-	47,447	47,447	100%	-	-	-
51040 Sick Leave Accrual	828,480	767,574	(60,906)	-8%	786,720	(41,760)	-5%
51050 Vacation Accrual	1,223,160	1,223,160	-	0%	1,259,880	36,720	3%
51060 Worker's Compensation Pay	-	111,371	111,371	100%	-	-	-
51070 Board Member Fees	3,750	3,750	-	0%	3,750	-	0%
51080 Floating Holiday Accrual	-	35,384	35,384	100%	-	-	-
51090 Civil Service Commision Fees	2,500	2,500	-	0%	2,500	-	0%
51100 Emp Service & Incentive Awards	75,000	75,000	-	0%	104,000	29,000	39%
51120 Membership & Licensing Fees	280,898	283,129	2,231	1%	300,094	19,196	7%
51130 Education Assistance Program	175,000	175,000	-	0%	175,000	-	0%
51210 FICA Taxes	6,166,712	5,289,240	(877,472)	-17%	6,286,044	119,332	2%
51220 Group Insurance	11,951,896	9,211,524	(2,740,372)	-30%	11,816,360	(135,536)	-1%
51230 Pension Contributions-Defined Benefit Plan	12,300,000	12,300,000	-	0%	14,700,000	2,400,000	20%
51231 Pension Contributions-Defined Contribution Plan	3,074,487	2,737,863	(336,624)	-12%	3,377,419	302,932	10%
51233 DC Plan-Matching Contributions	873,092	659,110	(213,982)	-32%	964,977	91,885	11%
51240 Unemployment Insurance	25,000	25,000	-	0%	30,000	5,000	20%
51300 Other Post Employment Benefits	1,725,000	1,927,360	202,360	10%	1,900,000	175,000	10%
51510 Temporary Help	2,418,640	2,479,662	61,022	2%	2,419,906	1,266	0%
Total Personnel Services	\$121,734,231	\$108,486,185	\$(13,248,046)	-12%	\$126,297,160	\$4,562,928	4%
52010 Fuels,Lubricants,Gases	1,418,893	1,618,935	200,042	12%	1,624,608	205,715	14%
52020 Motor Vehicle Parts & Equip	474,225	521,490	47,265	9%	493,455	19,230	4%
52030 Machinery & Equipment Parts	4,618,140	5,137,290	519,150	10%	4,979,367	361,227	8%
52040 Machinery & Equipment - Non- Capital	119,576	304,921	185,345	61%	205,300	85,724	72%
52050 Construction & Bldg Supplies	2,773,250	2,795,250	22,000	1%	2,918,975	145,725	5%
52070 Hardware	146,179	144,278	(1,901)	-1%	153,086	6,907	5%
52080 Hose Supplies	198,064	201,964	3,900	2%	203,083	5,019	3%
52090 Electrical Supplies	1,331,510	1,311,972	(19,538)	-1%	1,439,609	108,099	8%
52100 Instrument Supplies	808,449	963,360	154,911	16%	766,985	(41,464)	-5%
52110 Chemical Supplies	3,992,150	4,021,825	29,675	1%	5,243,197	1,251,047	31%
52120 Laboratory Supplies	139,970	140,008	38	0%	143,330	3,360	2%

METROPOLITAN ST. LOUIS SEWER DISTRICT
FY24 General Fund Operating Expense Budget and Variances

	Budget FY23	Forecast FY23	\$ Change from FY23 Budget	% Change from FY23 Budget	Total Budget FY24	\$ Change from FY23 Budget	% Change from FY23 Budget
52130 Engineering & Drafting Supply	3,100	3,100	-	0%	3,100	-	0%
52150 Plumbing Supplies	456,054	430,929	(25,125)	-6%	541,994	85,940	19%
52160 Paint Supplies	63,075	69,950	6,875	10%	67,350	4,275	7%
52170 Safety Supplies	503,994	513,720	9,726	2%	428,676	(75,318)	-15%
52220 Janitorial Supplies	155,887	156,393	506	0%	146,868	(9,019)	-6%
52240 Hand Tools	390,115	394,440	4,325	1%	391,836	1,721	0%
52280 Uniforms	354,067	351,127	(2,940)	-1%	349,622	(4,445)	-1%
52300 Safety Footwear	186,980	187,045	65	0%	189,400	2,420	1%
52310 Telephone/Communic Equip/Suppl	14,960	24,560	9,600	39%	468,552	453,592	3,032%
52320 Office Supplies	108,340	103,552	(4,788)	-5%	105,975	(2,365)	-2%
52330 Computer Supplies	577,787	537,676	(40,111)	-7%	639,750	61,963	11%
52340 Computer Equipment - Non-Capital	373,781	416,013	42,232	10%	482,098	108,317	29%
52360 Grounds Supplies	27,320	27,695	375	1%	23,780	(3,540)	-13%
52370 Photo & Video Supplies	20,800	21,211	411	2%	13,225	(7,575)	-36%
52380 Publications/Training Supplies	160,756	162,695	1,939	1%	234,360	73,604	46%
52390 Administrative Supplies	80,470	86,620	6,150	7%	83,620	3,150	4%
52400 Furniture & Office Equipment - Non-Capital	28,575	38,168	9,593	25%	55,195	26,620	93%
52990 Inventory (I/D)	-	(379,895)	(379,895)	100%	-	-	-
52991 Inventory Obsolescence	-	(1,582)	(1,582)	100%	-	-	-
Total Supplies	\$19,526,467	\$20,304,710	\$778,243	4%	\$22,396,397	\$2,869,930	15%
53060 Electric Usage	13,820,400	12,161,489	(1,658,911)	-14%	13,995,132	174,732	1%
53070 Natural Gas Usage	2,456,790	2,534,580	77,790	3%	2,933,397	476,607	19%
53080 Water Usage	948,557	876,762	(71,795)	-8%	1,161,409	212,852	22%
53270 Telephone Usage	798,575	798,275	(300)	0%	633,004	(165,571)	-21%
Total Usage	\$18,024,322	\$16,371,106	\$(1,653,216)	-10%	\$18,722,942	\$698,620	4%
54010 Postage	2,223,330	2,223,330	-	0%	2,303,746	80,416	4%
54050 Office System Services	4,602,979	4,723,390	120,411	3%	4,420,488	(182,491)	-4%
54060 Printing Services	531,347	690,946	159,599	23%	734,743	203,396	38%
54080 Advertising Services	591,300	551,300	(40,000)	-7%	304,000	(287,300)	-49%
54100 Travel Expenses	291,209	312,670	21,461	7%	329,941	38,732	13%
54120 Photo Services	7,500	7,500	-	0%	7,500	-	0%
54140 Training Programs/Seminar Fees	439,025	466,008	26,983	6%	458,524	19,499	4%
54141 Required Training Programs	228,475	232,628	4,153	2%	360,000	131,525	58%

METROPOLITAN ST. LOUIS SEWER DISTRICT
FY24 General Fund Operating Expense Budget and Variances

	Budget FY23	Forecast FY23	\$ Change from FY23 Budget	% Change from FY23 Budget	Total Budget FY24	\$ Change from FY23 Budget	% Change from FY23 Budget
54160 Data Imaging Services	52,000	52,000	-	0%	44,500	(7,500)	-14%
54180 Courier And Freight	161,262	201,238	39,976	20%	210,629	49,367	31%
54190 Property & Other Space Rental	104,420	119,700	15,280	13%	120,000	15,580	15%
54350 Bill Payment Services	2,721,116	2,240,000	(481,116)	-21%	2,500,000	(221,116)	-8%
54360 Banking Services Total	50,000	50,000	-	0%	50,000	-	0%
54370 Board Of Election Commission	-	-	-	-	1,000,000	1,000,000	-
54390 Hospital & Medical Services	303,000	303,000	-	0%	303,000	-	0%
54400 Judgments & Claims Settlements	25,000	25,000	-	0%	24,000	(1,000)	-4%
54420 Court Costs & Lien Fees	260,000	393,500	133,500	34%	361,500	101,500	39%
54440 Easement Acquisitions/Fees	34,000	34,000	-	0%	34,000	-	0%
54450 Collection Services	7,602,000	7,602,000	-	0%	7,602,000	-	0%
54455 Commission Fee - St. Louis County	-	20	20	100%	-	-	-
54470 Water Agency Data Services	550,000	550,000	-	0%	596,750	46,750	9%
54510 Temporary Help (Contracted)	-	-	-	-	1,665,864	1,665,864	-
54520 Professional Service	17,108,554	17,320,415	211,861	1%	16,096,159	(1,012,395)	-6%
54530 Building Repairs & Services	1,501,415	2,072,915	571,500	28%	4,425,062	2,923,647	195%
54540 Janitorial Services	1,205,800	1,196,300	(9,500)	-1%	1,195,283	(10,517)	-1%
54550 Grounds Services	955,529	1,024,528	68,999	7%	1,027,055	71,526	7%
54560 Motor Vehicle Services	369,428	371,498	2,070	1%	416,028	46,600	13%
54570 Machinery & Equipment Services	3,338,935	3,964,250	625,315	16%	3,868,560	529,625	16%
54580 Equipment Rental	483,448	531,233	47,785	9%	551,609	68,161	14%
54590 Sewer Rep & Structure Cleaning	1,570,650	1,974,350	403,700	20%	1,755,450	184,800	12%
54600 Electrical Repair Services	1,423,250	1,497,565	74,315	5%	1,383,800	(39,450)	-3%
54610 Instrument Repair Services	425,086	792,786	367,700	46%	534,889	109,803	26%
54620 Plumbing Services	780,316	1,267,134	486,818	38%	928,308	147,992	19%
54630 HVAC Services	439,562	586,562	147,000	25%	755,208	315,646	72%
54640 Damage Repairs & Services	13,000	13,000	-	0%	11,200	(1,800)	-14%
54650 Waste Hauling	1,680,642	1,689,142	8,500	1%	1,631,715	(48,927)	-3%
54660 Ash Hauling	365,222	30,222	(335,000)	-1,108%	404,010	38,788	11%
54670 Other Governmental Fees	1,160,866	1,237,026	76,160	6%	1,286,689	125,823	11%
54680 Laboratory Testing Services	635,490	723,485	87,995	12%	629,340	(6,150)	-1%
54690 Safety Services	114,050	116,050	2,000	2%	180,335	66,285	58%
54700 Asbestos Removal Services	30,000	34,068	4,068	12%	65,000	35,000	117%
54710 Community Outreach Programs	215,250	215,250	-	0%	447,352	232,102	108%
54720 Tree Removal/Weed Spraying	461,500	461,500	-	0%	526,000	64,500	14%

METROPOLITAN ST. LOUIS SEWER DISTRICT
FY24 General Fund Operating Expense Budget and Variances

	Budget FY23	Forecast FY23	\$ Change from FY23 Budget	% Change from FY23 Budget	Total Budget FY24	\$ Change from FY23 Budget	% Change from FY23 Budget
54730 Maintenance Repairs	-	700	700	100%	-	-	-
Total Contractual Services	\$55,055,955	\$57,898,208	\$2,842,253	5%	\$61,550,237	\$6,494,282	12%
55030 Structural Improvements	240,000	526,453	286,453	54%	48,846	(191,154)	-80%
55040 Processing Equipment	617,000	2,183,370	1,566,370	72%	710,000	93,000	15%
55050 Auxiliary Equipment	8,500	213,170	204,670	96%	33,500	25,000	294%
55060 Motor Vehicles	2,955,000	2,955,000	-	0%	2,800,000	(155,000)	-5%
55070 Machinery & Implements	472,000	351,000	(121,000)	-34%	367,000	(105,000)	-22%
55080 Instruments & Apparatus	80,700	366,400	285,700	78%	86,200	5,500	7%
55090 Furniture & Office Equipment	31,500	31,500	-	0%	126,500	95,000	302%
55110 Computer Equipment	991,500	558,500	(433,000)	-78%	1,322,500	331,000	33%
Total Capital Outlay	\$5,396,200	\$7,185,393	\$1,789,193	25%	\$5,494,546	\$98,346	2%
Total General Fund Operating Expense	\$219,737,175	\$210,245,602	\$(9,491,573)	-5%	\$234,461,282	\$14,724,107	7%

METROPOLITAN ST. LOUIS SEWER DISTRICT
General Fund Budget by Natural Account Group
FY24 Budget

	Personnel Services	Supplies	Utilities	Contractual Services	Capital Outlay	Budget FY24	Percent of Total
Board of Trustees Total	\$4,350	-	-	\$6,000	-	\$10,350	-
Rate Commission Total	-	-	-	-	-	-	-
Secretary Treasurer Department							
Total	1,120,300	13,550	-	3,554,993	3,000	4,691,843	2.2%
Civil Service Commission Total	2,500	2,500	-	7,000	-	12,000	-
Executive Director Department							
Total	2,861,112	86,480	203,850	4,918,398	33,846	8,103,686	3.8%
General Counsel Department							
Total	1,394,258	94,875	750	2,057,967	-	3,547,850	1.7%
Human Resources Department							
Total	7,163,245	42,100	4,500	2,179,131	-	9,388,975	4.4%
Finance Department Total	5,239,687	32,150	-	19,800,766	-	25,072,604	11.7%
Information Technology							
Department Total	9,640,660	1,648,452	414,000	8,745,153	613,000	21,061,266	9.8%
Engineering Department Total	28,256,538	506,255	65,200	1,064,276	60,000	29,952,269	13.9%
Operations Department Total	70,614,510	19,970,035	18,034,642	19,216,552	4,784,700	132,620,440	61.7%
Total General Fund Operating Expense	\$126,297,160	\$22,396,397	\$18,722,942	\$61,550,237	\$5,494,546	\$234,461,283	109.1%
Construction & Engineering	-	-	-	-	-	\$16,760,000	7.8%
Interfund Labor Transfers	-	-	-	-	-	(36,270,030)	-16.9%
Tax Commission Fee	-	-	-	-	-	-	-
Other *	-	-	-	-	-	-	-
Total General Fund Budget	\$126,297,160	\$22,396,397	\$18,722,942	\$61,550,237	\$5,494,546	\$214,951,253	100.0%

* Includes Inventory, Principal and Interest Paid

METROPOLITAN ST. LOUIS SEWER DISTRICT
General Fund Budget by Natural Account Group
Variance - Increase (Decrease) FY24 Budget vs. FY23 Budget

	Personnel Services	Supplies	Utilities	Contractual Services	Capital Outlay	Budget FY23	Budget FY24	Difference FY24 vs. FY23	Percent Change
Board of Trustees Total	\$4,350	-	-	\$6,000	-	\$10,350	\$10,350	-	-
Rate Commission Total	-	1,000	-	701,000	-	702,000	-	(702,000)	-100%
Secretary Treasurer Department Total	956,880	8,250	-	1,424,794	3,000	2,392,924	4,691,843	2,298,919	96%
Civil Service Commission Total	2,500	2,500	-	6,500	-	11,500	12,000	500	4%
Executive Director Department Total	2,548,603	46,620	10,450	4,263,502	-	6,869,175	8,103,686	1,234,510	18%
General Counsel Department Total	1,356,919	91,900	750	2,045,910	-	3,495,479	3,547,850	52,371	1%
Human Resources Department Total	7,454,514	57,850	7,000	1,634,238	-	9,153,602	9,388,975	235,374	3%
Finance Department Total	5,382,451	71,740	182,000	19,740,490	140,000	25,516,681	25,072,604	(444,078)	-2%
Information Technology Department Total	9,258,783	534,681	434,214	6,447,985	510,000	17,185,663	21,061,266	3,875,602	23%
Engineering Department Total	26,885,794	853,484	52,180	1,397,067	54,500	29,243,024	29,952,269	709,245	2%
Operations Department Total	67,883,438	17,858,442	17,337,728	17,388,468	4,688,700	125,156,776	132,620,440	7,463,663	6%
Total General Fund Operating Expense	\$121,734,231	\$19,526,467	\$18,024,322	\$55,055,955	\$5,396,200	\$219,737,174	\$234,461,283	\$14,724,107	7%
Construction & Engineering	-	-	-	-	-	20,330,000	16,760,000	(3,570,000)	-18%
Interfund Labor Transfers	-	-	-	-	-	(36,121,608)	(36,270,030)	(148,423)	-
Tax Commission Fee	-	-	-	-	-	-	-	-	-
Other *	-	-	-	-	-	-	-	-	-
Total General Fund Budget	\$121,734,231	\$19,526,467	\$18,024,322	\$55,055,955	\$5,396,200	\$203,945,567	\$214,951,251	\$11,005,684	5%

* Includes Inventory, Principal, and Interest Paid

METROPOLITAN ST. LOUIS SEWER DISTRICT
General Fund Budget by Natural Account Group
Variance - Increase (Decrease) FY24 Budget vs. FY23 Forecast

	Personnel Services	Supplies	Utilities	Contractual Services	Capital Outlay	Forecast FY23	Budget FY24	Difference FY24 vs. FY23	Percent Change
Board of Trustees Total	\$4,350	-	-	\$6,000	-	\$10,350	\$10,350	-	-
Rate Commission Total	-	1,000	-	701,000	-	702,000	-	(702,000)	-100%
Secretary Treasurer Department Total	-	-	-	-	-	2,398,916	4,691,843	2,292,927	96%
Civil Service Commission Total	2,500	2,500	-	6,500	-	11,500	12,000	500	4%
Executive Director Department Total	2,551,460	85,753	182,969	4,712,750	140,000	7,672,932	8,103,686	430,754	6%
General Counsel Department Total	1,302,184	91,900	750	2,046,460	-	3,441,294	3,547,850	106,556	3%
Human Resources Department Total	6,821,324	57,850	7,000	1,680,638	-	8,566,812	9,388,975	822,164	10%
Finance Department Total	4,606,062	33,258	-	19,238,277	-	23,877,597	25,072,604	1,195,006	5%
Information Technology Department Total	8,300,389	536,781	434,214	6,556,710	510,000	16,338,094	21,061,266	4,723,171	29%
Engineering Department Total	23,619,524	852,287	52,180	1,296,399	154,500	25,974,890	29,952,269	3,977,379	15%
Operations Department Total	60,319,730	18,635,631	15,693,993	20,223,949	6,377,893	121,251,197	132,620,440	11,369,243	9%
Total General Fund Operating Expense	\$108,486,185	\$20,304,710	\$16,371,106	\$57,898,188	\$7,185,393	\$210,245,582	\$234,461,283	\$24,215,700	12%
Construction & Engineering	-	-	-	-	-	24,704,574	16,760,000	(7,944,574)	-32%
Interfund Labor Transfers	-	-	-	-	-	(31,057,973)	(36,270,030)	(5,212,057)	17%
Tax Commission Fee	-	-	-	-	-	20	-	(20)	-100%
Other *	-	-	-	-	-	-	-	-	-
Total General Fund Budget	\$108,486,185	\$20,304,710	\$16,371,106	\$57,898,188	\$7,185,393	\$203,892,203	\$214,951,251	\$11,059,048	5%

* Includes Inventory, Principal, and Interest Paid

METROPOLITAN ST. LOUIS SEWER DISTRICT
FY24 General Fund Budget and Two Year Projection
Total District

	Actual FY21	Actual FY22	Budget FY23	Forecast FY23	Budget FY24	Projected FY25	Projected FY26
51010 Salaries & Wages	69,858,277	69,864,419	78,030,809	68,552,032	79,571,626	81,983,495	84,418,999
51020 Overtime	1,596,189	1,909,978	2,579,808	2,580,082	2,598,884	2,697,451	2,758,374
51030 Compensatory Pay Accrual	(908)	94,531	-	47,447	-	-	-
51040 Sick Leave Accrual	799,410	792,714	828,480	767,574	786,720	810,322	834,631
51050 Vacation Accrual	3,289,246	441,564	1,223,160	1,223,160	1,259,880	1,297,676	1,336,607
51060 Worker's Compensation Pay	82,657	121,122	-	111,371	-	-	-
51070 Board Member Fees	1,600	2,925	3,750	3,750	3,750	3,750	3,750
51080 Floating Holiday Accrual	53,879	(60,629)	-	35,384	-	-	-
51090 Civil Service Commision Fees	1,745	200	2,500	2,500	2,500	2,552	2,606
51100 Emp Service & Incentive Awards	15,778	27,495	75,000	75,000	104,000	106,184	108,414
51120 Membership & Licensing Fees	237,081	191,247	280,898	283,129	300,094	307,818	314,253
51130 Education Assistance Program	73,700	24,370	175,000	175,000	175,000	178,675	182,427
51210 FICA Taxes	5,254,936	5,284,212	6,166,712	5,289,240	6,286,044	6,474,625	6,668,864
51220 Group Insurance	8,694,662	8,644,743	11,951,896	9,211,524	11,816,360	12,731,441	13,719,064
51230 Pension Contributions-Defined Benefit Plan	12,771,525	12,243,539	12,300,000	12,300,000	14,700,000	13,300,000	11,500,000
51231 Pension Contributions-Defined Contribution Plan	2,349,920	2,626,606	3,074,487	2,737,863	3,377,419	3,377,419	3,377,419
51233 DC Plan-Matching Contributions	583,922	627,796	873,092	659,110	964,977	964,977	964,977
51240 Unemployment Insurance	13,031	613	25,000	25,000	30,000	30,900	31,827
51300 Other Post Employment Benefits	1,724,120	1,927,360	1,725,000	1,927,360	1,900,000	2,052,000	2,216,160
51510 Temporary Help	4,775,801	3,678,678	2,418,640	2,479,662	2,419,906	2,591,383	2,573,125
Total Personnel Services	\$112,176,573	\$108,443,484	\$121,734,231	\$108,486,185	\$126,297,160	\$128,910,670	\$131,011,497
52010 Fuels,Lubricants,Gases	1,007,918	1,397,204	1,418,893	1,618,935	1,624,608	1,658,725	1,693,558
52020 Motor Vehicle Parts & Equip	382,539	470,179	474,225	521,490	493,455	503,818	514,398
52030 Machinery & Equipment Parts	4,524,405	3,764,706	4,618,140	5,137,290	4,979,367	5,083,934	5,190,696
52040 Machinery & Equipment - Non-Capital	109,341	354,396	119,576	304,921	205,300	209,611	214,013
52050 Construction & Bldg Supplies	2,304,179	2,330,903	2,773,250	2,795,250	2,918,975	2,980,273	3,042,859
52070 Hardware	132,111	126,261	146,179	144,278	153,086	156,301	159,584
52080 Hose Supplies	190,629	199,836	198,064	201,964	203,083	207,348	211,702
52090 Electrical Supplies	1,272,242	1,184,486	1,331,510	1,311,972	1,439,609	1,469,841	1,500,707
52100 Instrument Supplies	806,159	882,657	808,449	963,360	766,985	783,092	799,537
52110 Chemical Supplies	2,932,415	3,868,240	3,992,150	4,021,825	5,243,197	5,344,116	5,456,342
52120 Laboratory Supplies	102,357	166,467	139,970	140,008	143,330	146,340	149,413
52130 Engineering & Drafting Supply	579	300	3,100	3,100	3,100	3,165	3,232

METROPOLITAN ST. LOUIS SEWER DISTRICT
FY24 General Fund Budget and Two Year Projection
Total District

	Actual	Actual	Budget	Forecast	Budget	Projected	Projected
	FY21	FY22	FY23	FY23	FY24	FY25	FY26
52150 Plumbing Supplies	446,404	443,466	456,054	430,929	541,994	553,376	564,997
52160 Paint Supplies	41,421	56,591	63,075	69,950	67,350	68,764	70,208
52170 Safety Supplies	501,487	380,819	503,994	513,720	428,676	437,678	446,869
52220 Janitorial Supplies	120,356	120,203	155,887	156,393	146,868	149,952	153,101
52240 Hand Tools	441,308	502,173	390,115	394,440	391,836	400,065	408,466
52280 Uniforms	287,739	301,909	354,067	351,127	349,622	356,964	364,460
52300 Safety Footwear	164,842	153,433	186,980	187,045	189,400	193,377	197,438
52310 Telephone/Communic Equip/Suppl	23,622	17,588	14,960	24,560	468,552	478,392	488,438
52320 Office Supplies	86,926	82,348	108,340	103,552	105,975	108,200	110,473
52330 Computer Supplies	559,973	186,078	577,787	537,676	639,750	653,185	666,901
52340 Computer Equipment - Non- Capital	354,538	468,807	373,781	416,013	482,098	492,222	502,559
52360 Grounds Supplies	19,446	20,267	27,320	27,695	23,780	24,279	24,789
52370 Photo & Video Supplies	3,943	14,872	20,800	21,211	13,225	13,503	13,786
52380 Publications/Training Supplies	122,603	121,822	160,756	162,695	234,360	239,282	244,306
52390 Administrative Supplies	36,185	42,589	80,470	86,620	83,620	85,376	87,169
52400 Furniture & Office Equipment - Non-Capital	85,931	83,093	28,575	38,168	55,195	56,354	57,538
52990 Inventory (I/D)	(341,096)	(445,083)	-	(379,895)	-	-	-
52991 Inventory Obsolescence	(4,239)	(509)	-	(1,582)	-	-	-
Total Supplies	\$16,716,261	\$17,296,103	\$19,526,467	\$20,304,710	\$22,396,397	\$22,857,533	\$23,337,540
53060 Electric Usage	11,521,974	11,605,489	13,820,400	12,161,489	13,995,132	14,317,020	14,646,311
53070 Natural Gas Usage	1,813,980	2,974,111	2,456,790	2,534,580	2,933,397	3,021,399	3,112,041
53080 Water Usage	882,766	974,844	948,557	876,762	1,161,409	1,242,708	1,329,697
53270 Telephone Usage	745,735	736,770	798,575	798,275	633,004	664,654	697,887
Total Usage	\$14,964,455	\$16,291,215	\$18,024,322	\$16,371,106	\$18,722,942	\$19,245,781	\$19,785,936
54010 Postage	1,974,668	1,960,966	2,223,330	2,223,330	2,303,746	2,352,125	2,401,519
54050 Office System Services	3,797,771	4,789,583	4,602,979	4,723,390	4,420,488	4,207,018	4,295,366
54060 Printing Services	442,401	547,277	531,347	690,946	734,743	750,173	766,641
54080 Advertising Services	252,912	278,555	591,300	551,300	304,000	310,384	316,902
54100 Travel Expenses	69,884	95,532	291,209	312,670	329,941	341,158	344,123
54120 Photo Services	0	6,000	7,500	7,500	7,500	7,657	7,818
54140 Training Programs/Seminar Fees	266,523	342,751	439,025	466,008	458,524	477,240	478,362
54141 Required Training Programs	277,123	195,503	228,475	232,628	360,000	367,560	375,279
54160 Data Imaging Services	13,566	40,864	52,000	52,000	44,500	45,434	46,389

METROPOLITAN ST. LOUIS SEWER DISTRICT
FY24 General Fund Budget and Two Year Projection
Total District

	Actual FY21	Actual FY22	Budget FY23	Forecast FY23	Budget FY24	Projected FY25	Projected FY26
54180 Courier And Freight	123,667	149,817	161,262	201,238	210,629	215,052	219,569
54190 Property & Other Space Rental	84,104	95,180	104,420	119,700	120,000	122,520	125,093
54350 Bill Payment Services	2,399,398	2,792,388	2,721,116	2,240,000	2,500,000	2,552,500	2,606,102
54360 Banking Services Total	50,335	42,520	50,000	50,000	50,000	51,050	52,122
54370 Board Of Election Commission	647,438	0	-	-	1,000,000	0	0
54390 Hospital & Medical Services	119,194	136,452	303,000	303,000	303,000	309,363	315,860
54400 Judgments & Claims Settlements	1,810	14,012	25,000	25,000	24,000	24,504	25,019
54420 Court Costs & Lien Fees	(39,461)	211,435	260,000	393,500	361,500	369,091	376,842
54440 Easement Acquisitions/Fees	32,749	24,403	34,000	34,000	34,000	34,714	35,443
54450 Collection Services	6,648,418	6,347,038	7,602,000	7,602,000	7,602,000	7,761,642	7,924,636
54455 Commission Fee - St. Louis County	(365)	78	-	20	-	-	-
54460 Commission Fee - St. Louis City	(11)	1	-	0	-	-	-
54470 Water Agency Data Services	517,856	519,535	550,000	550,000	596,750	609,282	622,077
54510 Temporary Help (Contracted)	-	0	-	-	1,665,864	-	-
54520 Professional Service	11,192,903	12,343,457	17,108,554	17,320,415	16,096,159	15,178,203	15,491,696
54530 Building Repairs & Services	1,750,506	1,804,541	1,501,415	2,072,915	4,425,062	4,597,218	4,493,759
54540 Janitorial Services	1,734,626	1,077,058	1,205,800	1,196,300	1,195,283	1,220,384	1,246,012
54550 Grounds Services	709,760	843,871	955,529	1,024,528	1,027,055	1,048,623	1,070,644
54560 Motor Vehicle Services	311,809	193,524	369,428	371,498	416,028	428,509	441,364
54570 Machinery & Equipment Services	3,884,258	3,169,656	3,338,935	3,964,250	3,868,560	3,885,927	3,975,303
54580 Equipment Rental	606,153	466,672	483,448	531,233	551,609	568,157	585,202
54590 Sewer Rep & Structure Cleaning	1,605,122	2,169,643	1,570,650	1,974,350	1,755,450	1,878,332	2,009,815
54600 Electrical Repair Services	1,064,250	1,056,139	1,423,250	1,497,565	1,383,800	1,452,990	1,525,640
54610 Instrument Repair Services	356,936	711,215	425,086	792,786	534,889	546,122	557,590
54620 Plumbing Services	1,026,392	572,465	780,316	1,267,134	928,308	947,802	967,706
54630 HVAC Services	494,790	397,706	439,562	586,562	755,208	771,067	787,260
54640 Damage Repairs & Services	3,566	3,713	13,000	13,000	11,200	11,435	11,675
54650 Waste Hauling	1,504,330	1,549,587	1,680,642	1,689,142	1,631,715	1,665,981	1,700,967
54660 Ash Hauling	541,696	1,218,008	365,222	30,222	404,010	412,494	421,157
54670 Other Governmental Fees	1,126,421	1,128,519	1,160,866	1,237,026	1,286,689	1,313,709	1,341,297
54680 Laboratory Testing Services	423,699	238,803	635,490	723,485	629,340	642,556	656,050
54690 Safety Services	70,704	40,214	114,050	116,050	180,335	245,382	190,535
54700 Asbestos Removal Services	57,306	117,823	30,000	34,068	65,000	66,365	67,759
54710 Community Outreach Programs	257,820	175,675	215,250	215,250	447,352	456,746	466,338
54720 Tree Removal/Weed Spraying	406,253	377,327	461,500	461,500	526,000	537,046	548,324

METROPOLITAN ST. LOUIS SEWER DISTRICT
FY24 General Fund Budget and Two Year Projection
Total District

	Actual FY21	Actual FY22	Budget FY23	Forecast FY23	Budget FY24	Projected FY25	Projected FY26
54730 Maintenance Repairs	0	0	-	700	-	-	-
54810 I(D) Landfill Closure Cost	64,055	63,980	-	-	-	-	-
Total Contractual Services	\$46,873,332	\$48,309,485	\$55,055,955	\$57,898,208	\$61,550,237	\$58,783,518	\$59,891,253
55030 Structural Improvements	889,849	545,481	240,000	526,453	48,846	395,378	65,281
55040 Processing Equipment	2,247,882	3,772,962	617,000	2,183,370	710,000	724,910	740,133
55050 Auxiliary Equipment	1,382	780,020	8,500	213,170	33,500	34,203	34,922
55060 Motor Vehicles	3,053,681	3,482,899	2,955,000	2,955,000	2,800,000	2,858,800	2,918,835
55070 Machinery & Implements	667,745	361,995	472,000	351,000	367,000	374,707	382,576
55080 Instruments & Apparatus	82,966	728,269	80,700	366,400	86,200	88,010	89,858
55090 Furniture & Office Equipment	99,208	(48,666)	31,500	31,500	126,500	21,951	22,412
55110 Computer Equipment	557,462	297,009	991,500	558,500	1,322,500	1,347,209	1,375,501
55200 Expenditure - Right of Use Asset	-	515,702	-	-	-	-	-
Total Capital Outlay	\$7,600,174	\$10,435,673	\$5,396,200	\$7,185,393	\$5,494,546	\$5,845,170	\$5,629,518
57500 Expenditure Lease Financing Principal	-	147,673	-	-	-	-	-
57510 Expenditure Lease Financing Interest	-	6,988	-	-	-	-	-
Lease Financing	-	\$154,661	-	-	-	-	-
Total General Fund Operating Expense	\$198,330,795	\$200,930,621	\$219,891,836	\$210,400,263	\$234,461,282	\$235,642,671	\$239,655,746

METROPOLITAN ST. LOUIS SEWER DISTRICT

FY24 Budget

FY22 Key Performance/Financial Measures - By Department

Note: FY22 key performance/financial measures below have been linked to the Strategic Business and Operating Plan FY22-FY26. Other years performance may be associated with different objectives. All performance indicators relate to the District's Vision Statement "Quality Service Always".

Executive Director								
	Actual	Actual	Goal	Actual		Goal		
Key Performance Measures	FY20	FY21	FY22	FY22		FY23	FY24	FY25
Overall rating for MSD, as responded to by MSD customers, where they rank MSD versus other area utilities on a 10 point scale (1 = worst possible score and 10 = best possible score)	7.52	7.87	8.00	7.87		8.00	8.00	8.00
FY22 relates specifically to the District's Vision Statement - "Quality Service Always"								

Secretary Treasurer								
	Actual	Actual	Goal	Actual		Goal		
Key Performance Measures	FY20	FY21	FY22	FY22		FY23	FY24	FY25
Debt Coverage Ratio-Senior	3.70	3.10	2.50	3.40		2.50	2.50	2.50
Debt Coverage Ratio-All In	2.50	2.10	1.80	2.30		1.80	1.80	1.80
FY22 relates to Strategy 2: Manage the District's Costs and Revenues to Optimize Financial Impacts - Objective 3: Maximize Long-Term Financing Plans for District Needs.								

Diversity								
	Actual	Actual	Goal	Actual		Goal		
Key Performance Measures	FY20	FY21	FY22	FY22		FY23	FY24	FY25
Maintain average % of Diversity - Minorities within Management & Professionals	24.8%	23.6%	24.8%	24.2%		25.3%	25.3%	25.3%
Maintain average % of Diversity - Females within Management & Professionals	33.7%	33.8%	33.7%	34.1%		34.4%	34.4%	34.4%
Maintain % of Diversity - Minorities within Technical Positions, Administrative Support, and Trades	33.6%	32.0%	33.6%	34.2%		34.2%	34.2%	34.2%
Maintain % of Diversity - Females within Technical Positions, Administrative Support, and Trades	39.8%	15.8%	16.2%	15.3%		17.0%	17.6%	17.0%
FY22 relates to Strategy 1: Inform, educate and partner to build stakeholder understanding - Objective 3: Execute diversity and associated outreach programs.								

Human Resources								
	Actual	Actual	Goal	Actual		Goal		
Key Performance Measures	FY20	FY21	FY22	FY22		FY23	FY24	FY25
Increase Employee Utilization of Benefits Package	0%	0%	2%	-2%	*	2%	3%	3%
Percentage Change of Recordable Accidents and Incidences	-7%	-10%	-10%	14%	**	-10%	-10%	-10%
FY22 relates to Strategy 2: Manage the District's cost and revenues to optimize financial impact - Objective 2: Identify and implement cost savings initiatives.								
Conduct Required Safety and Health Training for all Staff - 6 Courses	70%	50%	100%	75%	**	100%	100%	100%
FY22 relates to Strategy 6: Create a learning and business-oriented culture based on competency and accountability - Objective 1: Increase organizational performance through improved communications and Objective 3: Increase individual accountability and job satisfaction through continual performance coaching and training.								
Notes for FY22 Human Resources: * Our Employee Utilization of Benefits is down due to a reduction of 60 employees in FT headcount. Last FY our participation was 95.27%. This time it was 93%. ** With COVID restrictions some vendor-led training could not take place.								

Finance								
	Actual	Actual	Goal	Actual		Goal		
Key Performance Measures	FY20	FY21	FY22	FY22		FY23	FY24	FY25
Non-Capital Competitive Purchasing	99%	99%	>95%	100%		>95%	>95%	>95%
FY22 relates to Strategy 2: Manage the District's cost and revenues to optimize financial impact - Objective 2: Identify and implement cost savings initiatives and Objective 3 Maximize long-term financial plans for District needs.								
Overall Quality of Service by A/R Based on Customer Surveys	93%	89%	>= 90%	89.0%		>= 90%	>= 90%	>= 90%
FY22 relates to Strategy 2: Manage the District's cost and revenues to optimize financial impact - Objective 1: Increase collection of delinquent revenue and Objective 2: Identify and implement cost savings initiative. And Strategy 3: Integrate and improve the District's Business Process - Objective 2: Integrate asset information across systems (Oracle, Maximo and GIS) and Objective 3: Oracle EBS Upgrade.								
Average Collection Period in Days	56	58	<45	54	*	<45	<45	<45
FY22 relates to Strategy 2: Manage the District's cost and revenues to optimize financial impact - Objective 1: Increase collection of delinquent revenue.								
Note for FY22 Finance *The District was able to lower its Average Collection Period by 4 days in FY 22. It will continue to be difficult to meet the 45 day industry standard goal without the use of shut-off of water by water providers.								

Information Technology								
	Actual	Actual	Goal	Actual		Goal		
Key Performance Measures	FY20	FY21	FY22	FY22		FY23	FY24	FY25
Business Systems Availability	99%	99%	99%	99%		99%	99%	99%
Core IT Services Availability	100%	99%	99%	100%		99%	99%	99%
WAN Network Availability	N/A	99%	99%	99%	*	99%	99%	99%
Overall Technology Availability	N/A	99%	99%	98%	*	99%	99%	99%
Abandon Rate	N/A	<4%	<3%	4%	*	<3%	<3%	<3%
First Call Resolution Rate	N/A	90%	90%	77%	*	85%	85%	85%
<p>FY22 relates to Strategy 2: Manage the District's cost and revenues to optimize financial impact - Objective 2: Identify and implement cost savings initiatives. And Strategy 3: Integrate and improve the District's Business Process - Objective 2: Integrate asset information across systems (Oracle, Maximo and GIS), Objective 3: Oracle EBS Upgrade and Objective 4: Mobile technology strategy. And Strategy 5 Address customer and regulatory needs through a comprehensive infrastructure management program - Objective 1: Implement stormwater operating and capital improvement program, Objective 2: Implement wastewater operating and capital improvement program, Objective 3: Implement Asset Management Program, Objective 4: Enhance reliability of information technology infrastructure, and Objective 5: Implement technologies and data driven solutions to reduce capital costs and increase utility performance.</p> <p>Note for FY22 Information Technology *It was difficult to calculate with the high staff turnover in IT in FY20 related to COVID.</p>								

General Counsel								
	Actual	Actual	Goal	Actual		Goal		
Key Performance Measures	FY20	FY21	FY22	FY22		FY23	FY24	FY25
Litigation matters supported by outside counsel	9%	12%	<16%	15%		<16%	<16%	<15%
<p>FY22 relates to Strategy 2: Manage the District's cost and revenues to optimize financial impact - Objective 2: Identify and implement cost savings initiatives.</p>								

Operations								
	Actual	Actual	Goal	Actual		Goal		
Key Performance Measures	FY20	FY21	FY22	FY22		FY23	FY24	FY25
On-time Emergency Response	82.0%	86.0%	≥ 90%	92.5%		≥ 90%	≥ 90%	≥ 90%
Dry Weather Overflows	177	167	<162 annually (2.5 per 100 miles of pipe)	154		<162 annually (2.5 per 100 miles of pipe)	<162 annually (2.5 per 100 miles of pipe)	<162 annually (2.5 per 100 miles of pipe)
Basement Backups	296	283	<424 annually (<1 in a 1000 customers)	261		<424 annually (<1 in a 1000 customers)	<424 annually (<1 in a 1000 customers)	<424 annually (<1 in a 1000 customers)
Treatment Plant Compliance	99.9%	100.0%	100.0%	99.9%		100.0%	100.0%	100.0%
Overall Customer Satisfaction from Customer Surveys	8.0	8.0	≥ 8 out of 10	8.1		≥ 8 out of 10	≥ 8 out of 10	≥ 8 out of 10

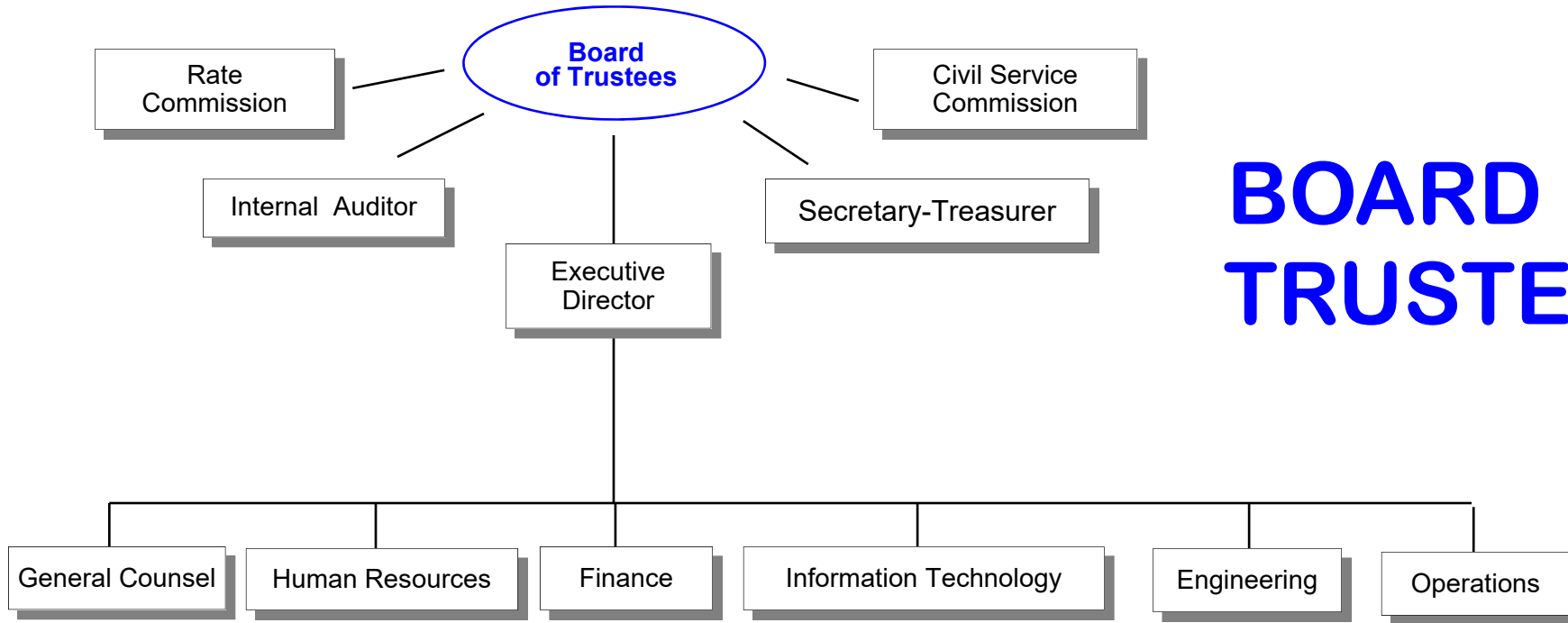
FY22 relates to Strategy 2: Manage the District's cost and revenues to optimize financial impact - **Objective 2:** Identify and implement cost savings initiatives and **Objective 3:** Maximize long-term financial plans for District needs. **And Strategy 3:** Integrate and improve the District's Business Process - **Objective 2:** Integrate asset information across systems (Oracle, Maximo and GIS) and **Objective 4:** Mobile technology strategy, and **Objective 5:** CIS System replacement. **And Strategy 4:** Promote appropriate standards through proactive regulatory and legislative involvement - **Objective 1:** Participate in stakeholder groups to develop sound technical basis for regulatory issues, **Objective 2:** Promote appropriate regulatory and legislation and develop appropriate strategies that impact all areas of District operations. **And Strategy 5** Address customer and regulatory needs through a comprehensive infrastructure management program - **Objective 1:** Implement stormwater operating and capital improvement program, **Objective 2:** Implement wastewater operating and capital improvement program, **Objective 3:** implement asset management program and **Objective 5:** Implement technologies and data driven solutions to reduce capital costs and increase utility performance.

Engineering								
	Actual	Actual	Goal	Actual		Goal		
Key Performance Measures	FY20	FY21	FY22	FY22		FY23	FY24	FY25
Maintenance Related Sewer Overflows	10% Grease	11% Grease	<12% Grease	10% Grease		<12% Grease	<12% Grease	<12% Grease
Construction Schedule Compliance	77%	82%	>80%	82%		≥80%	≥80%	≥80%
Construction Budget Performance	78%	92%	>95%	97%		>95%	>95%	>95%
Development Review Project Approval	93%	93%	90% <32 Days	93%		90% <32 working days	90% <32 working days	90% <32 working days

FY22 relates to Strategy 2: Manage the District's cost and revenues to optimize financial impact - **Objective 2:** Identify and implement cost savings initiatives and **Objective 3:** Maximize long-term financial plans for District needs. **And Strategy 3:** Integrate and improve the District's Business Process - **Objective 2:** Integrate asset information across systems (Oracle, Maximo and GIS) and **Objective 3:** Oracle EBS Upgrade. **And Strategy 5** Address customer and regulatory needs through a comprehensive infrastructure management program - **Objective 1:** Implement stormwater operating and capital improvement program, **Objective 2:** Implement wastewater operating and capital improvement program and **Objective 3:** implement asset management program.



FY24 BUDGET



BOARD OF TRUSTEES



Board of Trustees

Mission

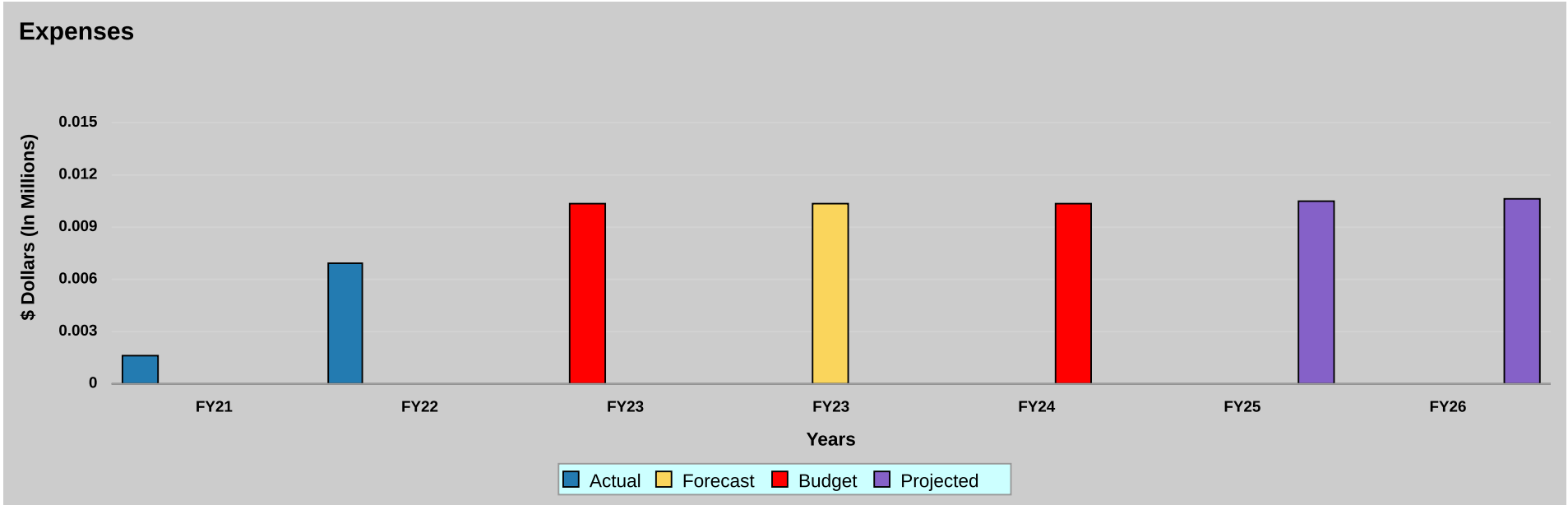
1. Develop public policies through official action, to meet MSD's responsibilities for sanitation, storm flow and protection of water resources.
2. Develop general strategies to direct and supervise the Executive Director in the implementation of official policies and programs.
3. Generally oversee the implementation of appropriate recommendations contained in various internal and contracted studies; i.e. the Independent Auditor's Management Letter, Pension Fund Investment Consultant, Financial Advisors, and the Internal Auditor.
4. Direct and supervise the activities of the Secretary-Treasurer and the Internal Auditor.

DESCRIPTION OF SERVICES

Pursuant to the provisions of the Plan and subject to the limitations imposed by the Constitution of the State of Missouri, all powers of the District are vested in the Board of Trustees who enact District ordinances, adopt budgets, and determine policies. The Board of Trustees appoints the Executive Director, who executes the ordinances and administers the government of the District and all subdistricts (Sect. 6.010 of the Plan), and the Internal Auditor (Sect. 7.030 of the Plan).

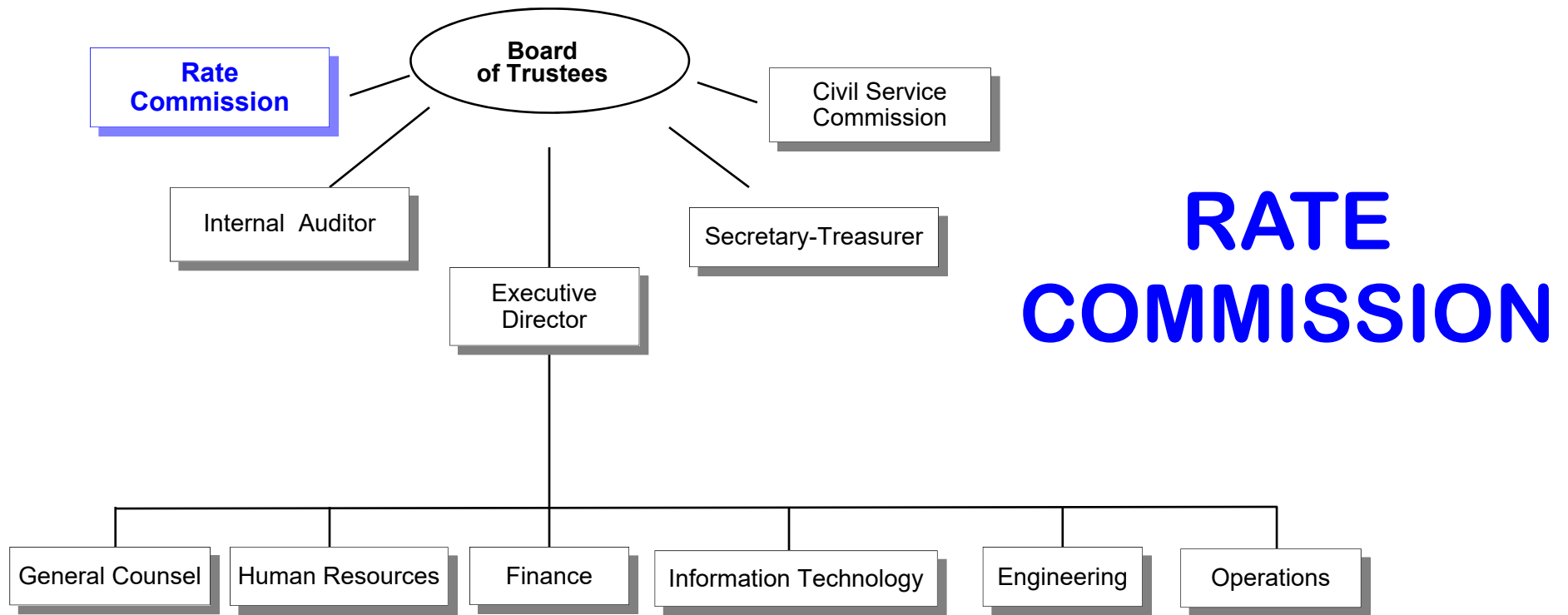
Board Of Trustees

		FY21	FY22	FY23	FY23	FY24	FY25	FY26
EXPENDITURE SUMMARY - CATEGORY		Actual	Actual	Budget	Forecast	Budget	Projected	Projected
51000	Personnel Expenses	\$1,618	\$2,925	\$4,350	\$4,350	\$4,350	\$4,363	\$4,375
52000	Supplies	-	-	-	-	-	-	-
53000	Usage	-	-	-	-	-	-	-
54000	Contractual Services	-	4,000	6,000	6,000	6,000	6,126	6,255
55000	Capital Outlay	-	-	-	-	-	-	-
TOTAL EXPENSES		\$1,618	\$6,925	\$10,350	\$10,350	\$10,350	\$10,489	\$10,630



METROPOLITAN ST. LOUIS SEWER DISTRICT
FY24 General Fund Budget and Two Year Projection
T1010 - Board of Trustees Total

	Actual FY21	Actual FY22	Budget FY23	Forecast FY23	Budget FY24	Projected FY25	Projected FY26
51070 Board Member Fees	1,600	2,925	3,750	3,750	3,750	3,750	3,750
51120 Membership & Licensing Fees	18	-	600	600	600	613	625
Total Personnel Services	\$1,618	\$2,925	\$4,350	\$4,350	\$4,350	\$4,363	\$4,375
54140 Training Programs/Seminar Fees	-	4,000	6,000	6,000	6,000	6,126	6,255
Total Contractual Services	\$ -	\$4,000	\$6,000	\$6,000	\$6,000	\$6,126	\$6,255
Lease Financing	-	-	-	-	-	-	-
Total General Fund Operating Expense	\$1,618	\$6,925	\$10,350	\$10,350	\$10,350	\$10,489	\$10,630



Rate Commission

Mission

Any change in a rate recommended to the Board by the Rate Commission shall be accompanied by a statement of the Rate Commission that the proposed rate change, and all portions thereof:

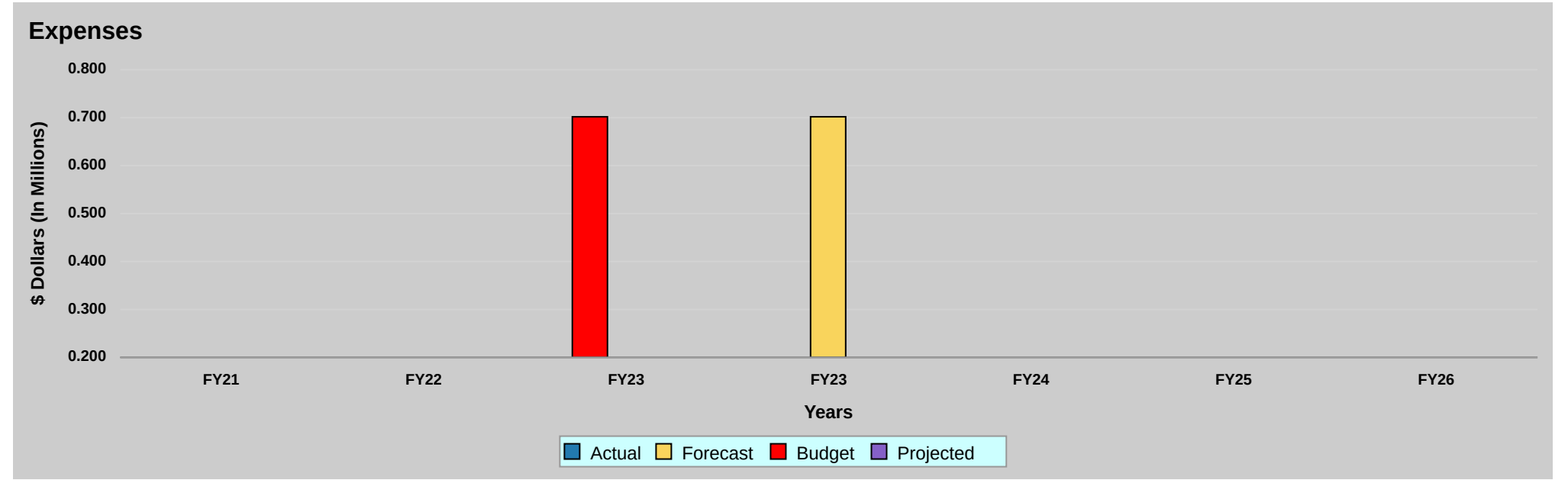
1. Is consistent with constitutional, statutory or common law as amended from time to time.
2. Enhances the District's ability to provide adequate sewer and drainage systems and facilities, or related services.
3. Is consistent with and not in violation of any covenant or provision relating to any outstanding bonds or indebtedness of the District.
4. Does not impair the ability of the District to comply with applicable Federal or State laws or regulations as amended from time to time.
5. Considers the financial impact on all classes of ratepayers in determining a fair and reasonable burden.

DESCRIPTION OF SERVICES

There shall be a rate commission ("Rate Commission") to review and make recommendations to the Board regarding all proposed changes in wastewater rates, stormwater rates, and tax rates or change in the structure of any of the foregoing ("Rates").

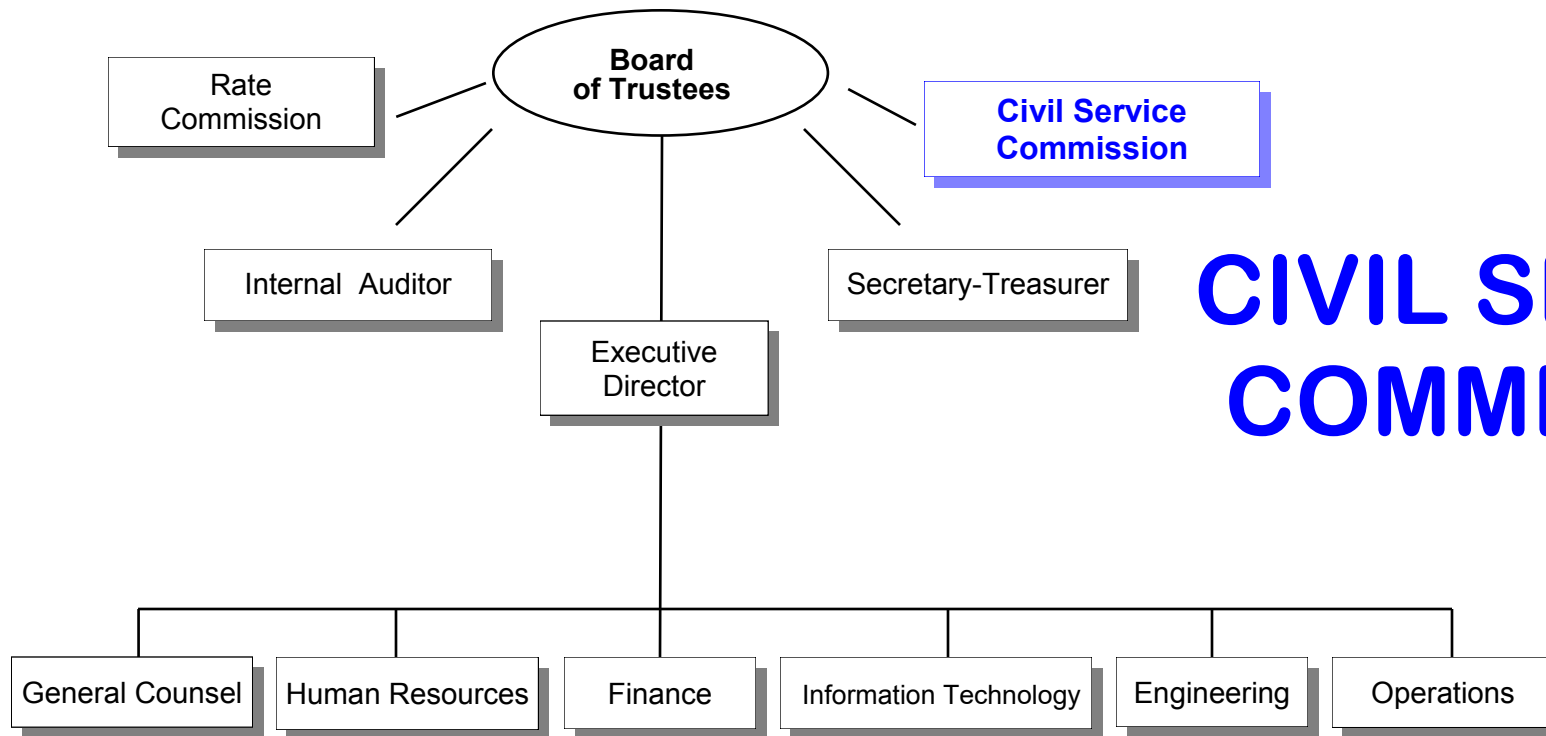
Rate Commission

		FY21	FY22	FY23	FY23	FY24	FY25	FY26
EXPENDITURE SUMMARY - CATEGORY		Actual	Actual	Budget	Forecast	Budget	Projected	Projected
51000	Personnel Expenses	\$-	\$-	\$-	\$-	\$-	\$-	\$-
52000	Supplies	-	-	1,000	1,000	-	-	-
53000	Usage	-	-	-	-	-	-	-
54000	Contractual Services	(16)	-	701,000	701,000	-	-	-
55000	Capital Outlay	-	-	-	-	-	-	-
TOTAL EXPENSES		<u>\$(16)</u>	<u>\$-</u>	<u>\$702,000</u>	<u>\$702,000</u>	<u>\$-</u>	<u>\$-</u>	<u>\$-</u>



METROPOLITAN ST. LOUIS SEWER DISTRICT
FY24 General Fund Budget and Two Year Projection
T1410 - Rate Commission Total

	<u>Actual FY21</u>	<u>Actual FY22</u>	<u>Budget FY23</u>	<u>Forecast FY23</u>	<u>Budget FY24</u>	<u>Projected FY25</u>	<u>Projected FY26</u>
52320 Office Supplies	-	-	500	500	-	-	-
52390 Administrative Supplies	-	-	500	500	-	-	-
Total Supplies	\$ -	\$ -	\$1,000	\$1,000	\$ -	\$ -	\$ -
54080 Advertising Services	(16)	-	250,000	250,000	-	-	-
54180 Courier And Freight	-	-	1,000	1,000	-	-	-
54520 Professional Service	-	-	450,000	450,000	-	-	-
Total Contractual Services	\$16	\$ -	\$701,000	\$701,000	\$ -	\$ -	\$ -
Lease Financing	\$-	\$-	\$-	\$-	\$-	\$-	\$-
Total General Fund Operating Expense	\$16	\$ -	\$702,000	\$702,000	\$-	\$-	\$-



CIVIL SERVICE COMMISSION



Civil Service Commission

Mission

The Civil Service Commission shall:

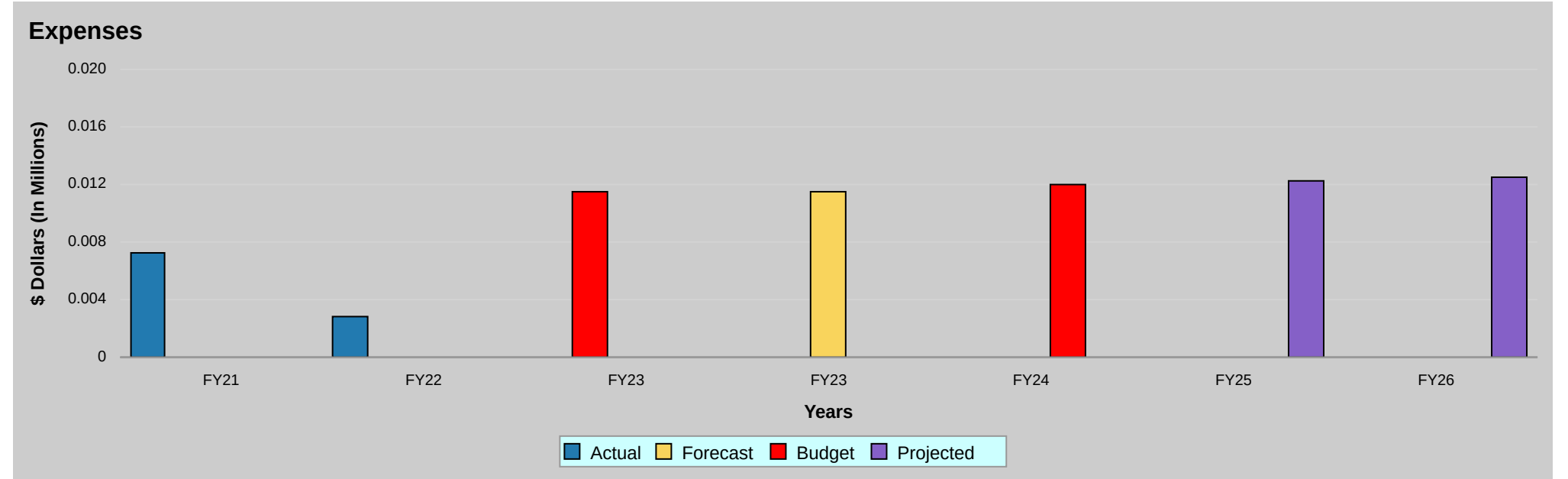
1. Advise the Board, Executive Director, and Human Resources Director on problems concerning personnel administration.
2. Make any investigation which it may consider desirable concerning personnel administration in the District service and report to the Board at least once a year, its findings, conclusions, and recommendations.
3. Recommend Civil Service Rules and revisions to the Civil Service Rules, to the Board.
4. Hear appeals from disciplinary action, administrative action, and other matters within the jurisdiction of the Commission.
5. Advise, assist, and cooperate in fostering the interest of institutions of learning and civic, professional, and employee organizations in the improvement of personnel standards and conditions in the District.

DESCRIPTION OF SERVICES

There shall be a civil service commission to hold public hearings upon proposed Civil Service Rules recommended by the Human Resources Director or by the Civil Service Commission. After such hearing, the Commission shall approve or reject the rules wholly or in part or may modify them and approve them as so modified. The rules approved by the Commission shall then be submitted to the Board and shall become effective when adopted by ordinance. Such rules and ordinances shall include such provisions as may be necessary to establish a merit system for all positions in the classified service, and shall include a prohibition against the appointment, promotion, reduction, suspension, or removal of any officer or employee in the classified service, or seeking admission thereto, without just cause or because of his race, creed or color, or because of his political, religious, or union opinions or affiliations, except affiliations with any group or organization which seeks or advocates the overthrow of the government of the United States by force or violence or because of any other reason prohibited by law.

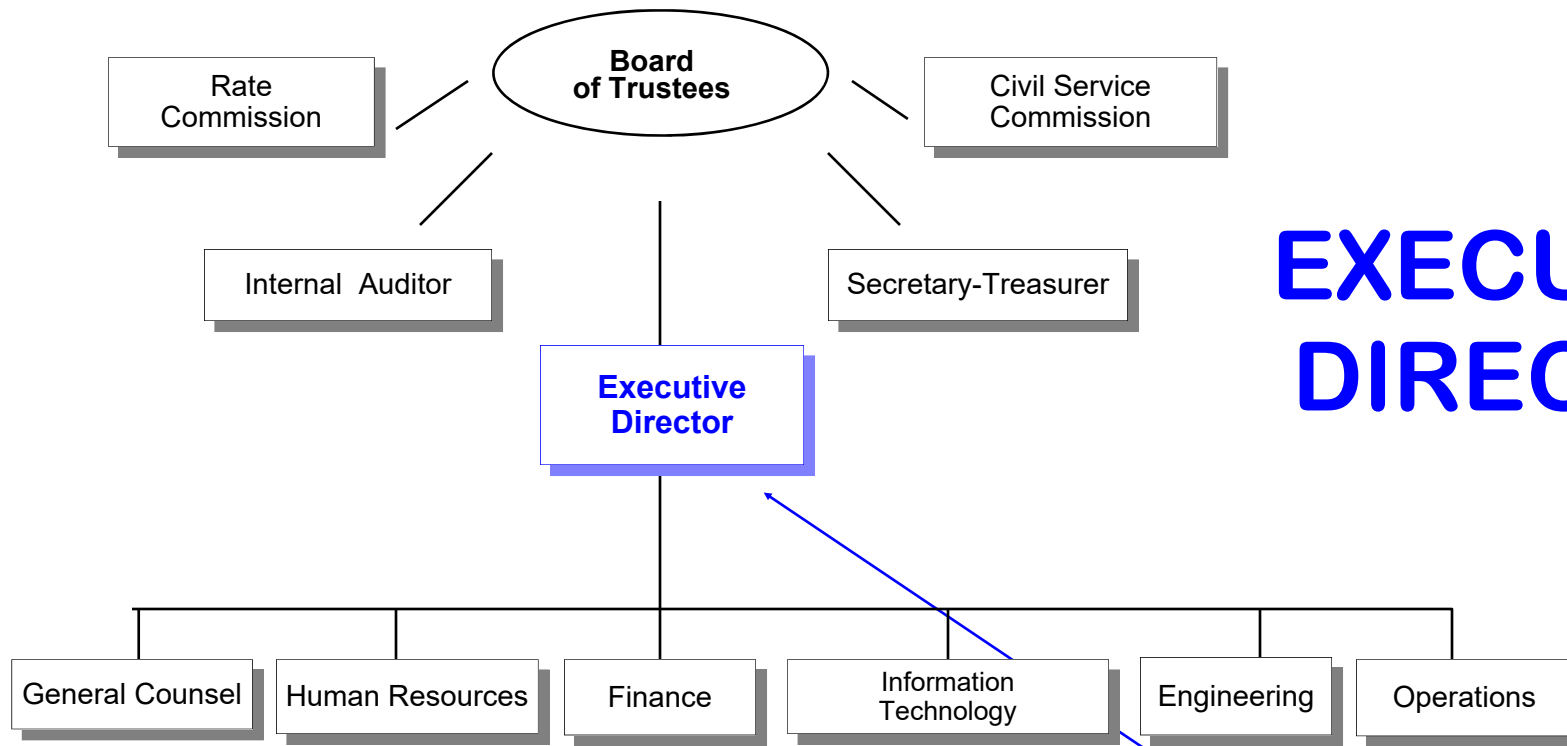
Civil Service Commission

		FY21	FY22	FY23	FY23	FY24	FY25	FY26
EXPENDITURE SUMMARY - CATEGORY		Actual	Actual	Budget	Forecast	Budget	Projected	Projected
51000	Personnel Expenses	\$1,745	\$200	\$2,500	\$2,500	\$2,500	\$2,553	\$2,606
52000	Supplies	1,825	696	2,500	2,500	2,500	2,553	2,606
53000	Usage	-	-	-	-	-	-	-
54000	Contractual Services	3,683	1,924	6,500	6,500	7,000	7,147	7,297
55000	Capital Outlay	-	-	-	-	-	-	-
TOTAL EXPENSES		\$7,253	\$2,820	\$11,500	\$11,500	\$12,000	\$12,252	\$12,509

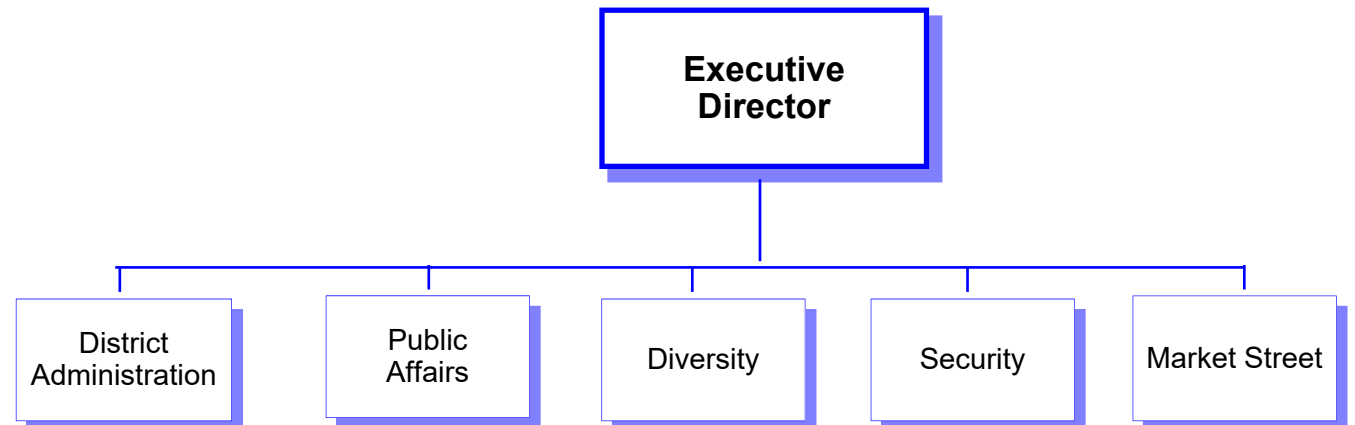


METROPOLITAN ST. LOUIS SEWER DISTRICT
FY24 General Fund Budget and Two Year Projection
T2020 - Civil Service Commission Total

	Actual FY21	Actual FY22	Budget FY23	Forecast FY23	Budget FY24	Projected FY25	Projected FY26
51090 Civil Service Commision Fees	1,745	200	2,500	2,500	2,500	2,552	2,606
Total Personnel Services	\$1,745	\$200	\$2,500	\$2,500	\$2,500	\$2,552	\$2,606
52090 Electrical Supplies	27	-	-	-	-	-	-
52390 Administrative Supplies	1,798	696	2,500	2,500	2,500	2,552	2,606
Total Supplies	\$1,825	\$696	\$2,500	\$2,500	\$2,500	\$2,552	\$2,606
54180 Courier And Freight	-	243	1,500	500	1,000	1,021	1,042
54520 Professional Service	3,683	1,681	5,000	6,000	6,000	6,126	6,255
Total Contractual Services	\$3,683	\$1,924	\$6,500	\$6,500	\$7,000	\$7,147	\$7,297
Lease Financing	\$-	\$-	\$-	\$-	\$-	\$-	\$-
Total General Fund Operating Expense	\$7,253	\$2,820	\$11,500	\$11,500	\$12,000	\$12,252	\$12,509



EXECUTIVE DIRECTOR



Executive Director

Mission

The Mission of the Executive Director's Department is to ensure all affairs of the District are in accordance with the District's Charter, the policies of the Board of Trustees, inform and engage stakeholders regarding the services they receive from MSD, and the District's importance to the community.

Fiscal Year 2022 Accomplishments

1. Completed stormwater listening sessions.
(Strategy 1, Objective 1)
2. Developed outreach goals for Stormwater Outreach.
(Strategy 1, Objective 1)
3. Identified key audiences/stakeholders and timing of Stormwater Outreach.
(Strategy 1, Objectives 1 & 2)
4. Conducted stormwater surveys.
(Strategy 1, Objective 1)
5. Held online townhall meetings to discuss stormwater issues.
(Strategy 1, Objective 1)

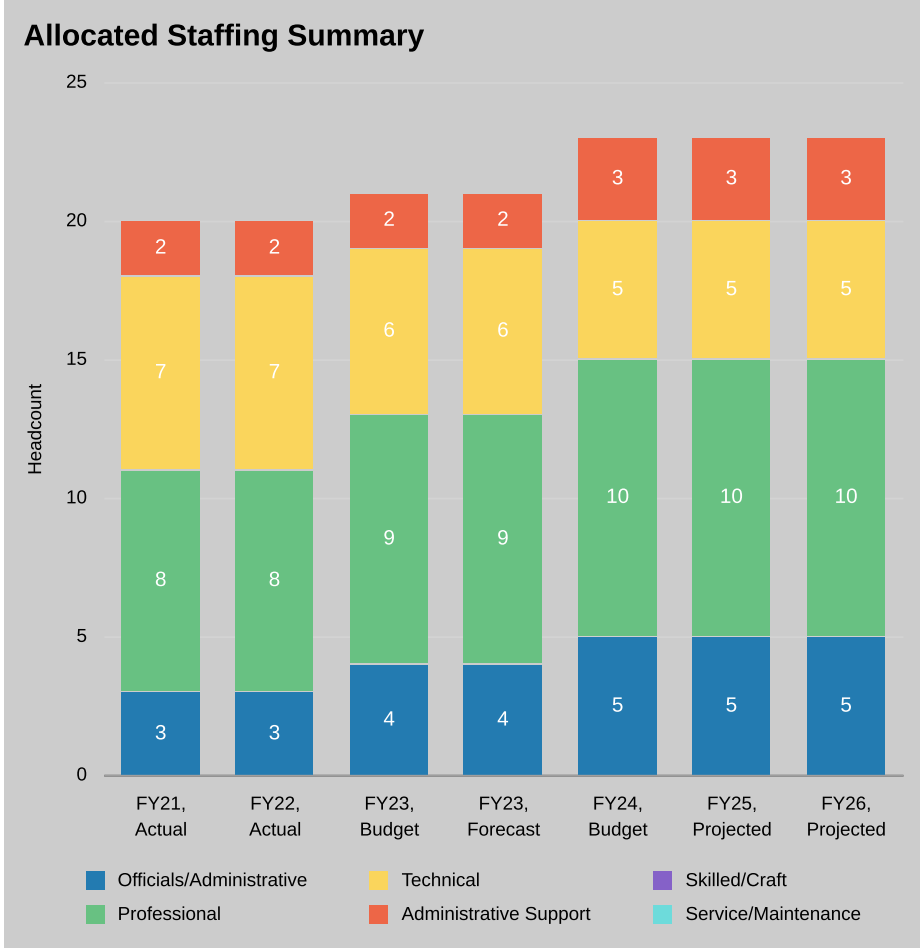
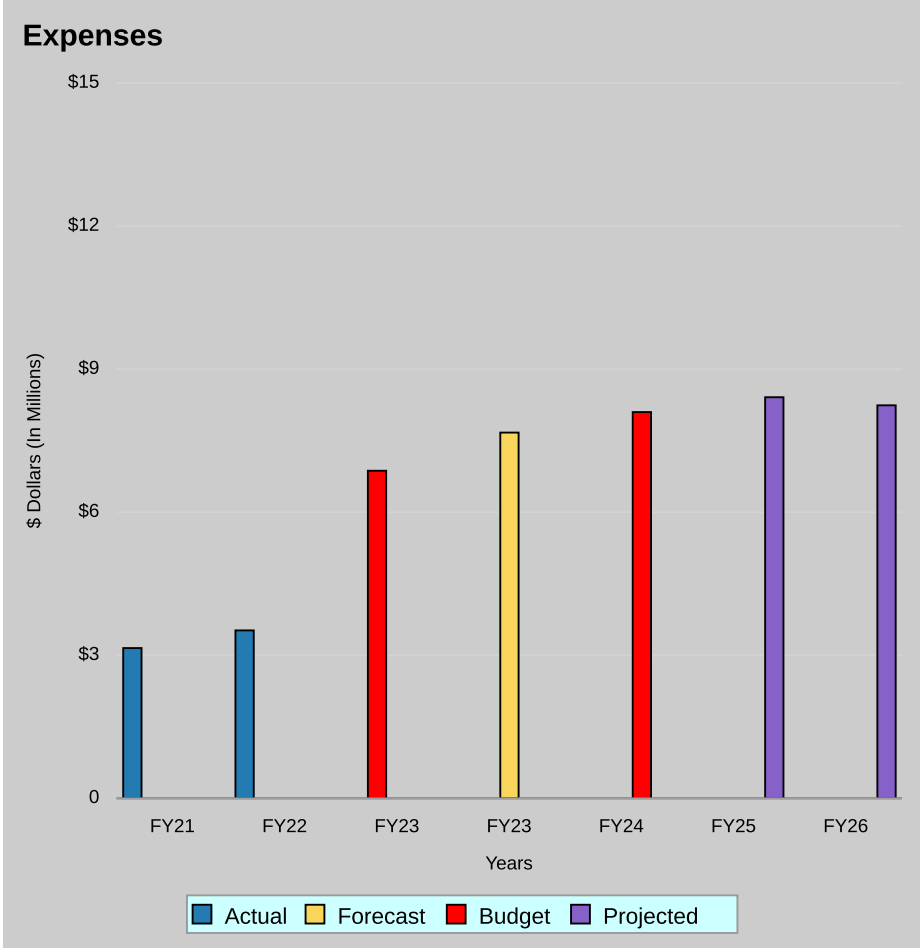


Department FY24 Strategic Business Plan														
District Strategies	Objectives	Milestones	FY24											
			Q1			Q2			Q3			Q4		
1	Inform, educate and partner to build stakeholder understanding													
	1.	Execute Community Outreach Programs and Engagement Programs												
		a) Develop draft employee talking point protocol for Stormwater Capital Program.												
		b) Gather employee input for employee talking point protocol for Stormwater Capital Program.												
		c) Develop plan to engage stakeholder groups for specific deliverables for Stormwater Capital Program.												
		d) Lead education and outreach activities among key stakeholders and community partners to advance public understanding and awareness of MSD's roles and initiatives in improving the environmental quality within MSD's service area.												
		e) Develop a robust communications plan around the overall Green Infrastructure (Rainscaping) Program.												
		f) Evaluate leveraging MSD's 70th anniversary in 2024 in conjunction with stormwater initiative.												
	2.	Execute outreach programs for elected representatives and other municipal officials.												
		a) Engage elected officials to help build their understanding and awareness of MSD's roles and initiatives in improving the environmental quality within their communities.												
		b) Develop and execute communication plan for wastewater bond election in April 2024.												
		c) Develop and execute communication plan for stormwater election in April 2024.												
		d) Evaluate leveraging MSD's 70th anniversary in 2024 in conjunction with stormwater initiative.												
	3.	Execute Diversity and associated Outreach Programs												
		a) Begin implementation of Disparity Study results and/or recommendations.												
		b) Leverage 10-year anniversary of Community Benefits Agreement to increase awareness of MSD programs and positive impacts in the community.												
		c) Continue workforce development grant initiatives to increase opportunities for construction contractors' use of diverse workers.												
		e) Begin RFP process for applying updates to new or existing diversity reporting software systems to support industry best practices, tracking and reporting requirements as a result of Disparity Study program implementations and Oracle system changes.												
2	Manage the District's costs and revenues to optimize financial impacts.													
	1.	Increase Collection of Delinquent Revenue												
		a) Continue discussions with Board of Trustees and other parties regarding the implementation of a pilot water shut-off program for commercial customers.												
4	Promote appropriate standards through proactive regulatory and legislative involvement.													
	1.	Participate in Stakeholder Groups to Develop Sound Technical Basis for Regulatory Issues												
		a) Continue to participate in Missouri-led stakeholder meetings on Clean Water Act permit fees and advocate for an equitable fee structure.												
6	Create a learning and business-oriented culture based on competency and accountability.													
	1.	Improve Organizational Effectiveness through Leadership Development												
		b) Identify gaps and assess leadership onboarding needs for staff including Operations Team Leads.												
	2.	Increase Individual Accountability and Job Satisfaction Through Continual Performance Coaching and Training												
		c) Evaluate job descriptions to ensure main duties are accurately reflected in performance objectives.												
	3.	Increase Employee Satisfaction through Training and Fair Compensation												
		b) Establish a compensation plan aligned to the District's business goals.												

Executive Director Department

		FY21	FY22	FY23	FY23	FY24	FY25	FY26
EXPENDITURE SUMMARY - DIVISION		Actual	Actual	Budget	Forecast	Budget	Projected	Projected
Executive Director		\$547,522	\$586,622	\$598,976	\$600,551	\$670,217	\$670,854	\$667,870
Public Affairs		1,245,853	1,588,437	1,618,894	1,559,491	1,600,556	1,640,642	1,681,754
Diversity		1,359,405	1,347,395	1,492,035	1,415,129	1,872,193	1,907,566	1,939,987
Security		-	-	3,159,270	3,168,553	3,023,115	2,962,295	3,025,194
Market Street Building		-	-	-	929,207	937,605	1,233,545	923,372
TOTAL EXPENSES		<u>\$3,152,780</u>	<u>\$3,522,455</u>	<u>\$6,869,175</u>	<u>\$7,672,932</u>	<u>\$8,103,686</u>	<u>\$8,414,902</u>	<u>\$8,238,178</u>
EXPENDITURE SUMMARY - CATEGORY								
51000	Personnel Expenses	\$2,150,414	\$2,295,627	\$2,548,603	\$2,551,460	\$2,861,112	\$2,911,787	\$2,956,452
52000	Supplies	23,403	24,887	46,620	85,753	86,480	88,296	90,150
53000	Usage	13,002	10,875	10,450	182,969	203,850	209,303	214,924
54000	Contractual Services	965,961	1,191,065	4,263,502	4,712,750	4,918,398	4,825,453	4,927,006
55000	Capital Outlay	-	-	-	140,000	33,846	380,063	49,644
TOTAL EXPENSES		<u>\$3,152,780</u>	<u>\$3,522,455</u>	<u>\$6,869,175</u>	<u>\$7,672,932</u>	<u>\$8,103,686</u>	<u>\$8,414,902</u>	<u>\$8,238,178</u>
ALLOCATED STAFFING SUMMARY								
Officials/Administrative		3	3	4	4	5	5	5
Professional		8	8	9	9	10	10	10
Technical		7	7	6	6	5	5	5
Administrative Support		2	2	2	2	3	3	3
Skilled/Craft		-	-	-	-	-	-	-
Service/Maintenance		-	-	-	-	-	-	-
TOTAL POSITIONS		<u>20</u>	<u>20</u>	<u>21</u>	<u>21</u>	<u>23</u>	<u>23</u>	<u>23</u>

Executive Director Department



METROPOLITAN ST. LOUIS SEWER DISTRICT
FY24 General Fund Budget and Two Year Projection
T3000 - Executive Director Department Total

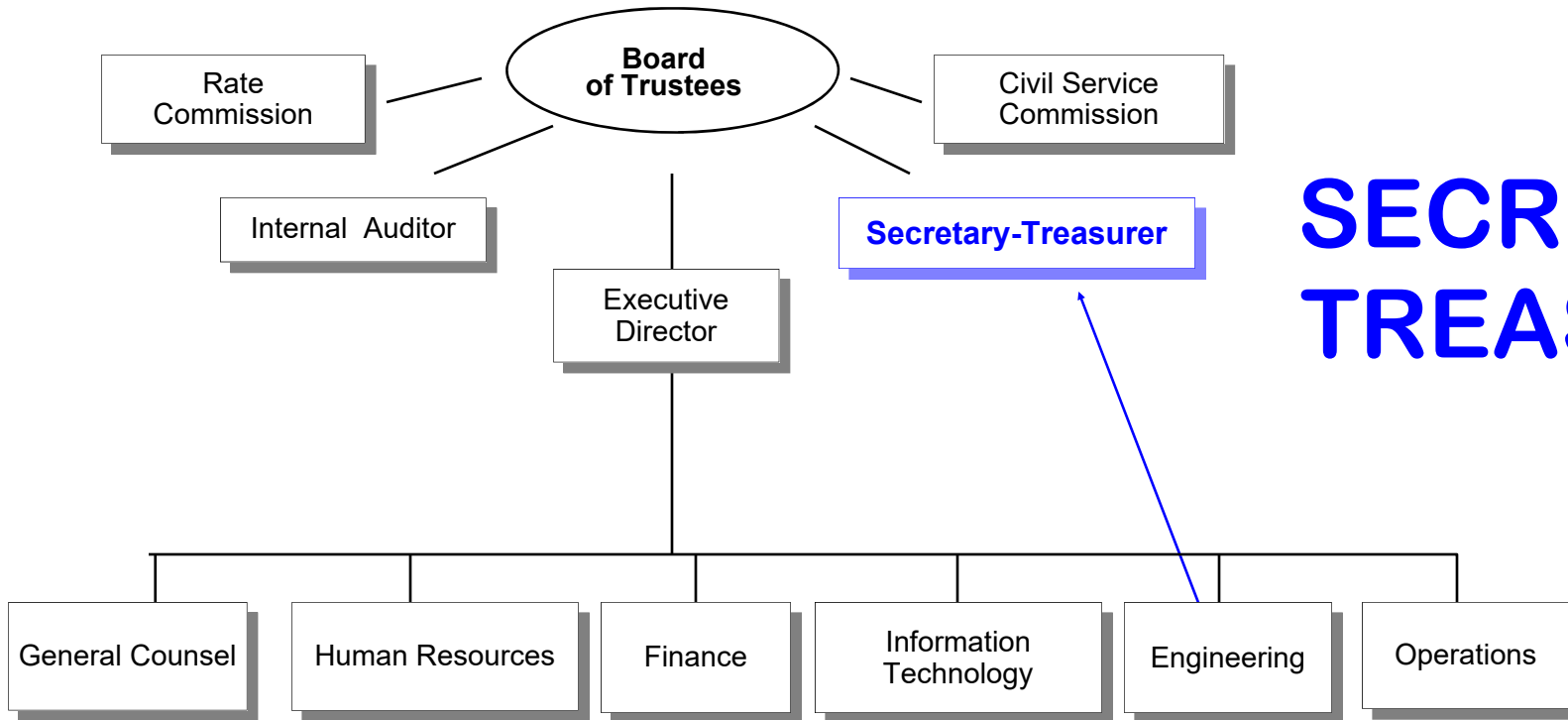
	Actual FY21	Actual FY22	Budget FY23	Forecast FY23	Budget FY24	Projected FY25	Projected FY26
51010 Salaries & Wages	1,464,163	1,610,698	1,717,551	1,728,733	1,883,833	1,940,348	1,998,558
51020 Overtime	8	1,071	-	274	-	-	-
51030 Compensatory Pay Accrual	-	-	-	594	-	-	-
51100 Emp Service & Incentive Awards	4,500	-	5,000	5,000	9,000	9,189	9,382
51120 Membership & Licensing Fees	117,862	68,079	134,468	134,918	136,455	139,501	142,426
51210 FICA Taxes	101,865	113,435	131,393	117,118	144,113	148,437	152,890
51220 Group Insurance	173,780	177,580	237,022	194,833	244,258	263,102	283,439
51230 Pension Contributions-Defined Benefit Plan	212,136	238,215	224,682	278,321	338,539	306,297	264,843
51231 Pension Contributions-Defined Contribution Plan	61,096	68,868	76,602	73,385	81,600	81,600	81,600
51233 DC Plan-Matching Contributions	15,005	17,680	21,886	18,282	23,314	23,314	23,314
Total Personnel Services	\$2,150,414	\$2,295,627	\$2,548,603	\$2,551,460	\$2,861,112	\$2,911,787	\$2,956,452
52010 Fuels,Lubricants,Gases	-	-	-	1,000	1,000	1,021	1,042
52090 Electrical Supplies	-	-	-	2,500	2,400	2,450	2,502
52220 Janitorial Supplies	-	-	-	35,000	34,800	35,531	36,277
52300 Safety Footwear	2,302	2,431	3,250	3,750	3,500	3,573	3,649
52310 Telephone/Communic Equip/Suppl	288	-	-	-	600	613	625
52320 Office Supplies	3,920	2,020	3,270	3,270	3,770	3,849	3,930
52330 Computer Supplies	240	-	1,500	1,633	1,860	1,899	1,939
52340 Computer Equipment - Non-Capital	1,562	-	1,500	1,500	1,500	1,531	1,564
52370 Photo & Video Supplies	139	-	4,000	4,000	4,000	4,084	4,170
52380 Publications/Training Supplies	253	647	750	750	750	766	782
52390 Administrative Supplies	14,699	19,791	32,350	32,350	32,300	32,978	33,671
Total Supplies	\$23,403	\$24,887	\$46,620	\$85,753	\$86,480	\$88,296	\$90,150
53060 Electric Usage	-	-	-	165,519	180,000	184,140	188,375
53080 Water Usage	-	-	-	6,000	6,000	6,420	6,869
53270 Telephone Usage	13,002	10,875	10,450	11,450	17,850	18,743	19,680
Total Usage	\$13,002	\$10,875	\$10,450	\$182,969	\$203,850	\$209,303	\$214,924
54010 Postage	-	-	-	60,000	49,200	50,233	51,288
54050 Office System Services	-	120	450	450	450	459	469
54060 Printing Services	10,000	2,940	10,000	10,000	10,000	10,210	10,424
54080 Advertising Services	139,103	152,353	155,500	155,500	167,500	171,017	174,609

METROPOLITAN ST. LOUIS SEWER DISTRICT
FY24 General Fund Budget and Two Year Projection
T3000 - Executive Director Department Total

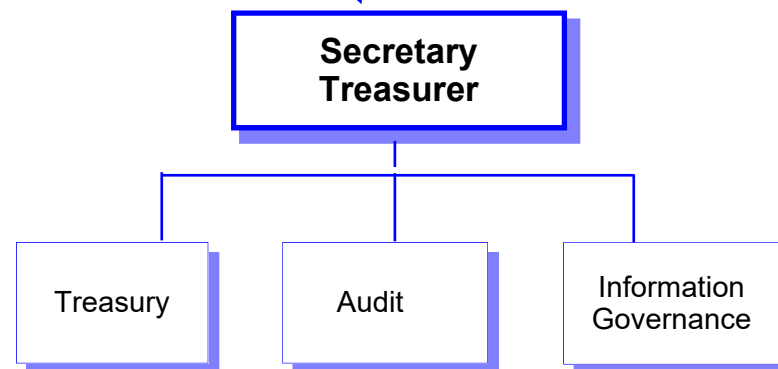
	Actual FY21	Actual FY22	Budget FY23	Forecast FY23	Budget FY24	Projected FY25	Projected FY26
54100 Travel Expenses	230	9,674	18,432	18,432	37,356	38,140	38,941
54120 Photo Services	-	6,000	7,500	7,500	7,500	7,657	7,818
54140 Training Programs/Seminar Fees	1,470	5,917	11,520	12,120	14,600	14,907	15,220
54180 Courier And Freight	-	38	50	50	50	51	52
54190 Property & Other Space Rental	-	-	-	30,000	30,000	30,630	31,273
54520 Professional Service	584,020	860,674	3,859,200	3,859,200	790,750	807,356	824,310
54530 Building Repairs & Services	-	-	-	90,000	3,032,800	2,971,518	3,033,920
54540 Janitorial Services	-	-	-	170,000	168,000	171,528	175,130
54550 Grounds Services	-	-	-	25,000	40,080	40,922	41,781
54560 Motor Vehicle Services	2,953	3,168	3,100	4,100	3,100	3,193	3,289
54570 Machinery & Equipment Services	-	-	-	3,500	73,600	3,683	3,768
54600 Electrical Repair Services	-	-	-	6,000	6,000	6,300	6,615
54620 Plumbing Services	-	-	-	13,000	12,000	12,252	12,509
54630 HVAC Services	-	-	-	40,000	39,600	40,432	41,281
54650 Waste Hauling	-	-	-	4,148	9,960	10,169	10,383
54690 Safety Services	-	-	-	6,000	6,000	6,126	6,255
54710 Community Outreach Programs	228,185	150,182	197,750	197,750	419,852	428,669	437,671
Total Contractual Services	\$965,961	\$1,191,065	\$4,263,502	\$4,712,750	\$4,918,398	\$4,825,453	\$4,927,006
55030 Structural Improvements	-	-	-	140,000	33,846	380,063	49,644
Total Capital Outlay	\$ -	\$ -	\$ -	\$140,000	\$33,846	\$380,063	\$49,644
Lease Financing	\$-	\$-	\$-	\$-	\$-	\$-	\$-
Total General Fund Operating Expense	\$3,152,780	\$3,522,455	\$6,869,175	\$7,672,932	\$8,103,686	\$8,414,902	\$8,238,178



FY24 BUDGET



SECRETARY-TREASURER



Secretary-Treasurer

Mission

Secretary/Treasurer serves as Secretary to the Board of Trustees, manages District funds, provides administrative support and oversight to the Audit function and the Information Governance program, and provides service to all customers.

Fiscal Year 2022 Accomplishments

1. Maintained FY22 department spend at levels outlined in the 2019 Rate Commission. ([Strategy 2, Objective 2](#))
2. Kicked off integrated payables project. ([Strategy 2, Objective 2](#))
3. Secured approximately \$113 million of Senior Bond proceeds for capital improvements. ([Strategy 2, Objective 3](#))
4. Secured approximately \$135 Subordinated Debt for capital improvements. ([Strategy 2, Objective 3](#))
5. Refunded \$64.1 million of outstanding bonds with new tax-exempt bonds, reducing future debt service payments by \$18 million. ([Strategy 2, Objective 3](#))
6. Continued to maintain strong credit ratings with all three rating agencies: S & P (AAA rating), Moody's (Aa1 rating), and Fitch (AA+ rating) ([Strategy 2, Objective 3](#))
7. Updated policies and continued training and implementation of Electronic Records Cleanup and Enterprise Content Management solution pursuant to the Information Governance Plan. ([Strategy 3, Objective 1](#))
8. Conducted Data Risk Assessment. ([Strategy 3, Objective 1](#))

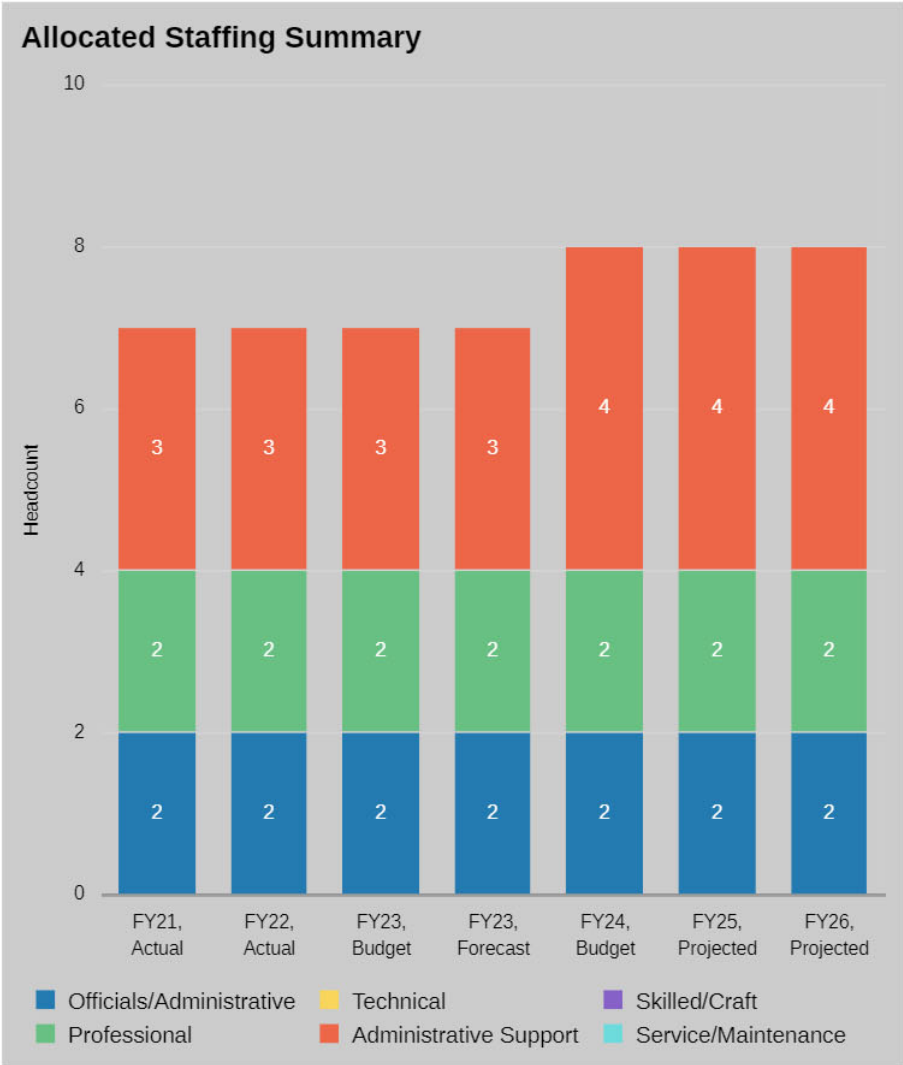
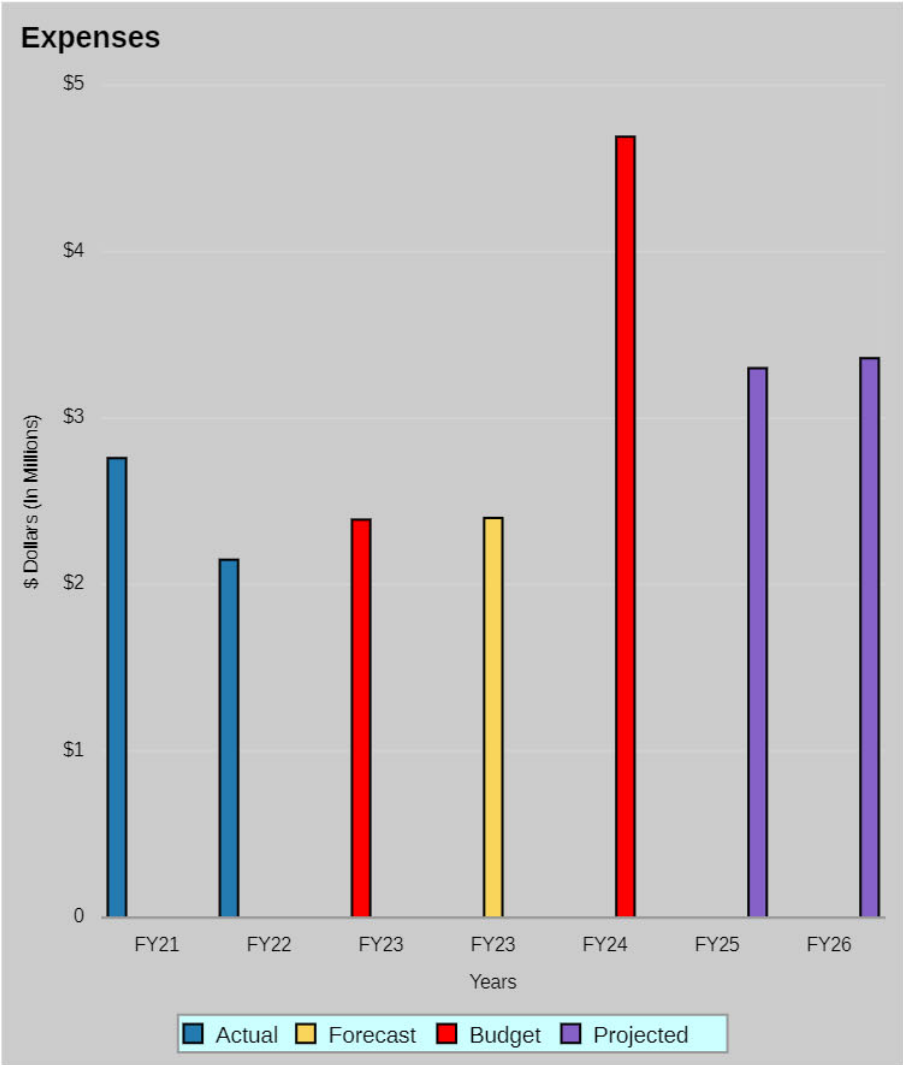


Department FY24 Strategic Business Plan														
District			FY24											
Strategies	Objectives	Milestones	Q1			Q2			Q3			Q4		
1	Inform, educate and partner to build stakeholder understanding													
	2.	Execute outreach programs for elected representatives and other municipal officials.												
		b) Develop and execute communication plan for wastewater bond election in April 2024.												
		c) Develop and execute communication plan for stormwater election in April 2024.												
2	Manage the District's costs and revenues to optimize financial impacts.													
	2.	Identify and Implement Cost Savings Initiatives												
		a) Evaluate results of integrated payables and adjust as necessary.												
		c) Implement p-card program for small dollar purchases.												
3	Integrate and improve the District's business processes.													
	1.	Implement Information Governance Program That Meets the District's Records & Information Discovery, Compliance and Information Security Policies.												
		a) Identify a data analysis solution to address stale or sensitive data (based on Data Risk assessment results) and data loss prevention.												
		b) Identify and assess Implementation of expert services for M365 Governance (Teams, SharePoint, Email).												
		c) Reassess best ECM solution option.												
	5.	Maximo System Upgrade												
		b) Develop strategy for historical record retention based upon information governance retention schedules.												
		c) Develop and issue RFP for selecting an implementation partner.												
5	Address customer and regulatory needs through a comprehensive infrastructure management program.													
	4.	Enhance Reliability of Information Technology Infrastructure												
		a) Develop the Master Data Management (MDM) Program Strategy for customer data. Implement the technical infrastructure to centralize, manage and govern critical customer information. Improve accuracy and integrity to enable customer insights and analytics.												
6	Create a learning and business-oriented culture based on competency and accountability.													
	1.	Improve Organizational Effectiveness through Leadership Development												
		b) Identify gaps and assess leadership onboarding needs for staff including Operations Team Leads.												
	2.	Increase Individual Accountability and Job Satisfaction Through Continual Performance Coaching and Training												
		c) Evaluate job descriptions to ensure main duties are accurately reflected in performance objectives.												
	3.	Increase Employee Satisfaction through Training and Fair Compensation												
		b) Establish a compensation plan aligned to the District's business goals.												

Secretary-Treasurer Department

		FY21	FY22	FY23	FY23	FY24	FY25	FY26
EXPENDITURE SUMMARY - DIVISION		Actual	Actual	Budget	Forecast	Budget	Projected	Projected
Secretary - Treasurer		\$1,764,743	\$1,190,614	\$1,315,906	\$1,314,516	\$3,371,905	\$1,955,226	\$1,987,538
Audit Work		615,344	594,385	682,002	679,963	693,364	709,220	725,474
Information Governance		379,816	366,753	395,017	404,437	626,573	638,635	650,297
TOTAL EXPENSES		<u>\$2,759,903</u>	<u>\$2,151,752</u>	<u>\$2,392,924</u>	<u>\$2,398,916</u>	<u>\$4,691,843</u>	<u>\$3,303,081</u>	<u>\$3,363,309</u>
EXPENDITURE SUMMARY - CATEGORY								
51000	Personnel Expenses	\$893,855	\$872,358	\$956,880	\$958,662	\$1,120,300	\$1,142,235	\$1,162,335
52000	Supplies	1,221	1,516	8,250	7,750	13,550	13,835	14,125
53000	Usage	-	-	-	-	-	-	-
54000	Contractual Services	1,864,826	1,277,879	1,424,794	1,429,504	3,554,993	2,143,948	2,183,721
55000	Capital Outlay	-	-	3,000	3,000	3,000	3,063	3,127
TOTAL EXPENSES		<u>\$2,759,903</u>	<u>\$2,151,752</u>	<u>\$2,392,924</u>	<u>\$2,398,916</u>	<u>\$4,691,843</u>	<u>\$3,303,081</u>	<u>\$3,363,309</u>
ALLOCATED STAFFING SUMMARY								
Officials/Administrative		2	2	2	2	2	2	2
Professional		2	2	2	2	2	2	2
Technical		-	-	-	-	-	-	-
Administrative Support		3	3	3	3	4	4	4
Skilled/Craft		-	-	-	-	-	-	-
Service/Maintenance		-	-	-	-	-	-	-
TOTAL POSITIONS		<u>7</u>	<u>7</u>	<u>7</u>	<u>7</u>	<u>8</u>	<u>8</u>	<u>8</u>

Secretary-Treasurer Department



METROPOLITAN ST. LOUIS SEWER DISTRICT
FY24 General Fund Budget and Two Year Projection
T1100 - Secretary Treasurer Department Total

	Actual FY21	Actual FY22	Budget FY23	Forecast FY23	Budget FY24	Projected FY25	Projected FY26
51010 Salaries & Wages	668,963	654,483	702,584	714,908	792,463	816,237	840,724
51020 Overtime	66	23	-	-	-	-	-
51120 Membership & Licensing Fees	2,216	2,375	3,895	4,145	4,119	4,205	4,294
51210 FICA Taxes	46,161	45,728	53,748	46,882	60,623	62,442	64,315
51220 Group Insurance	74,817	65,807	86,097	77,581	96,295	103,729	111,752
51230 Pension Contributions-Defined Benefit Plan	58,699	63,526	62,660	70,628	117,372	106,194	91,822
51231 Pension Contributions-Defined Contribution Plan	35,208	33,854	37,253	37,460	38,444	38,444	38,444
51233 DC Plan-Matching Contributions	7,725	6,563	10,644	7,058	10,984	10,984	10,984
Total Personnel Services	\$893,855	\$872,358	\$956,880	\$958,662	\$1,120,300	\$1,142,235	\$1,162,335
52320 Office Supplies	571	421	1,300	1,300	1,300	1,327	1,355
52330 Computer Supplies	-	247	-	-	-	-	-
52380 Publications/Training Supplies	650	685	6,250	5,750	11,450	11,690	11,936
52390 Administrative Supplies	-	163	700	700	800	817	834
Total Supplies	\$1,221	\$1,516	\$8,250	\$7,750	\$13,550	\$13,835	\$14,125
54050 Office System Services	24,012	103,529	40,000	41,231	-	-	-
54080 Advertising Services	6,524	6,746	10,000	10,000	10,500	10,720	10,946
54100 Travel Expenses	5,272	889	7,994	10,675	6,776	6,918	7,064
54140 Training Programs/Seminar Fees	4,000	3,532	3,200	3,998	10,400	10,618	10,841
54160 Data Imaging Services	7,452	-	15,000	15,000	7,000	7,147	7,297
54180 Courier And Freight	6,639	9,586	10,000	10,000	5,000	5,105	5,212
54190 Property & Other Space Rental	40,000	44,350	42,000	42,000	42,000	42,882	43,783
54360 Banking Services Total	50,335	42,520	50,000	50,000	50,000	51,050	52,122
54370 Board Of Election Commission	647,438	-	-	-	1,000,000	-	-
54400 Judgments & Claims Settlements	47	100	-	-	-	-	-
54520 Professional Service	1,073,107	1,066,627	1,245,600	1,245,600	2,422,317	2,008,486	2,045,414
54530 Building Repairs & Services	-	-	1,000	1,000	1,000	1,021	1,042
Total Contractual Services	\$1,864,826	\$1,277,879	\$1,424,794	\$1,429,504	\$3,554,993	\$2,143,948	\$2,183,721
55090 Furniture & Office Equipment	-	-	1,500	1,500	1,500	1,531	1,564
55110 Computer Equipment	-	-	1,500	1,500	1,500	1,531	1,564
Total Capital Outlay	\$ -	\$ -	\$3,000	\$3,000	\$3,000	\$3,063	\$3,127

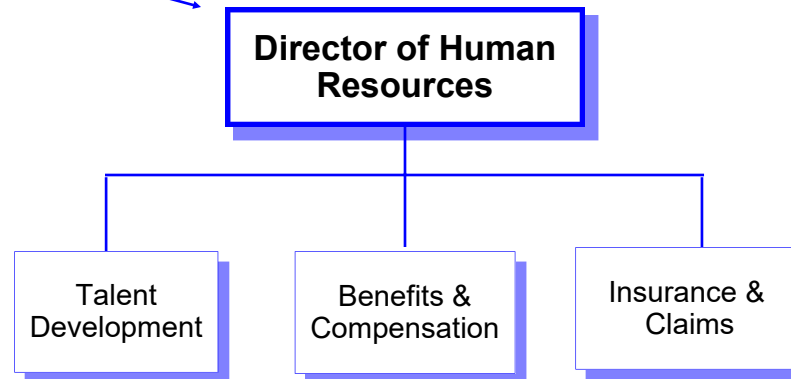
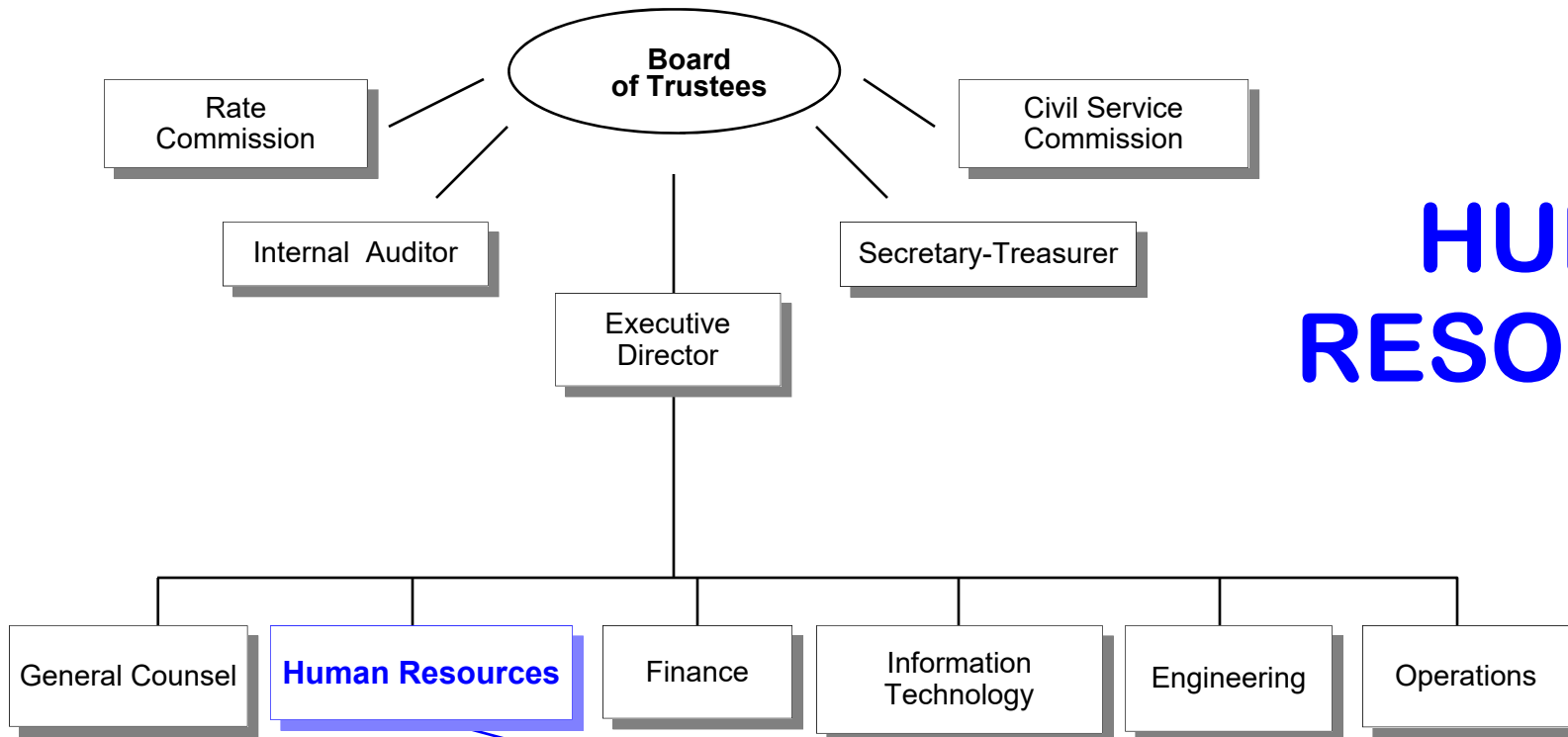
METROPOLITAN ST. LOUIS SEWER DISTRICT
FY24 General Fund Budget and Two Year Projection
T1100 - Secretary Treasurer Department Total

	Actual FY21	Actual FY22	Budget FY23	Forecast FY23	Budget FY24	Projected FY25	Projected FY26
Lease Financing	\$-	\$-	\$-	\$-	\$-	\$-	\$-
Total General Fund Operating Expense	<u>\$2,759,903</u>	<u>\$2,151,752</u>	<u>\$2,392,924</u>	<u>\$2,398,916</u>	<u>\$4,691,843</u>	<u>\$3,303,081</u>	<u>\$3,363,309</u>



FY24 BUDGET

HUMAN RESOURCES



Human Resources

Mission

The Human Resources Department is a professional services team supporting a learning and business-oriented culture based on accountability, such that we:

- *Assist the District and its employees to enhance skills, performance, and work satisfaction*
- *Support the District to achieve the Strategic Business Operating Plan*
- *Ensure fair, equitable employee treatment and recognition*
- *Manage the District's loss prevention programs*

***We measure our success by our customers' satisfaction
with our performance in accomplishing mutual objectives.***

Fiscal Year 2022 Accomplishments:

TALENT DEVELOPMENT

1. Coordinated Training Program (CSTT, MMT, TPOT, Grade 13 and Upward Mobility). [\(Strategy 6, Objective 1\)](#)
2. Districtwide Badge Photo Update. [\(Strategy 6, Objective 1\)](#)
3. Annual Districtwide Training – Active Shooter & Harassment (Introduced Unconscious Bias Training for FY23). [\(Strategy 6, Objective 1\)](#)
4. District-wide use of NeoGov Insight, Onboard & Perform. [\(Strategy 6, Objective 4\)](#)
5. District-wide use of Learning District. [\(Strategy 6, Objective 3\)](#)
6. New Hire Orientation - .5 day -> 2 days – involvement from various departments for Onboarding. [\(Strategy 6, Objective 4\)](#)
7. Regions Bank Financial Training (Quarterly). [\(Strategy 6, Objective 2\)](#)
8. Continued to improve training and recruitment practices. [\(Strategy 6, Objective 1\)](#)
9. Collaborated with different institutions to promote MSD – Show Me MSD. [\(Strategy 6, Objective 5\)](#)

BENEFITS & COMPENSATION

10. As part of our initiative to focus on preventive screenings the mammogram van was on-site in August 2021 and August 2022. In addition, we provided on-site dental screenings again this fiscal year. We are adding another on-site dental screening this year for a total of two opportunities for employees to get their dental check-ups. [\(Strategy 2, Objective 2\)](#)
11. The next preventive screening we will bring on-site in FY23 is the PSA screenings for the male employee population. [\(Strategy 2, Objective 2\)](#)

INSURANCE & SAFETY

12. Secured a 2-year contract at a fixed premium for Workers Compensation. [\(Strategy 2, Objective 2\)](#)
13. Secured Cyber insurance coverage in a tough insurance market. Worked through many items with the IT team. [\(Strategy 2, Objective 2\)](#)

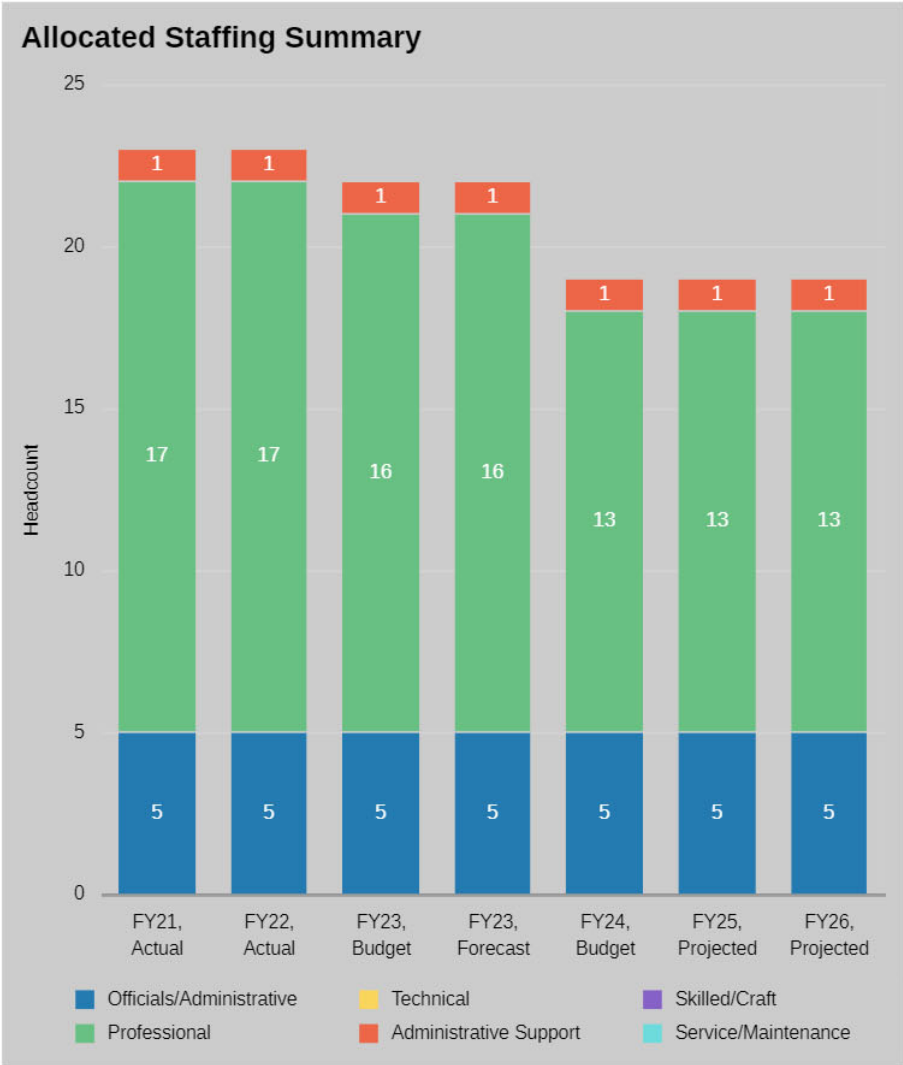
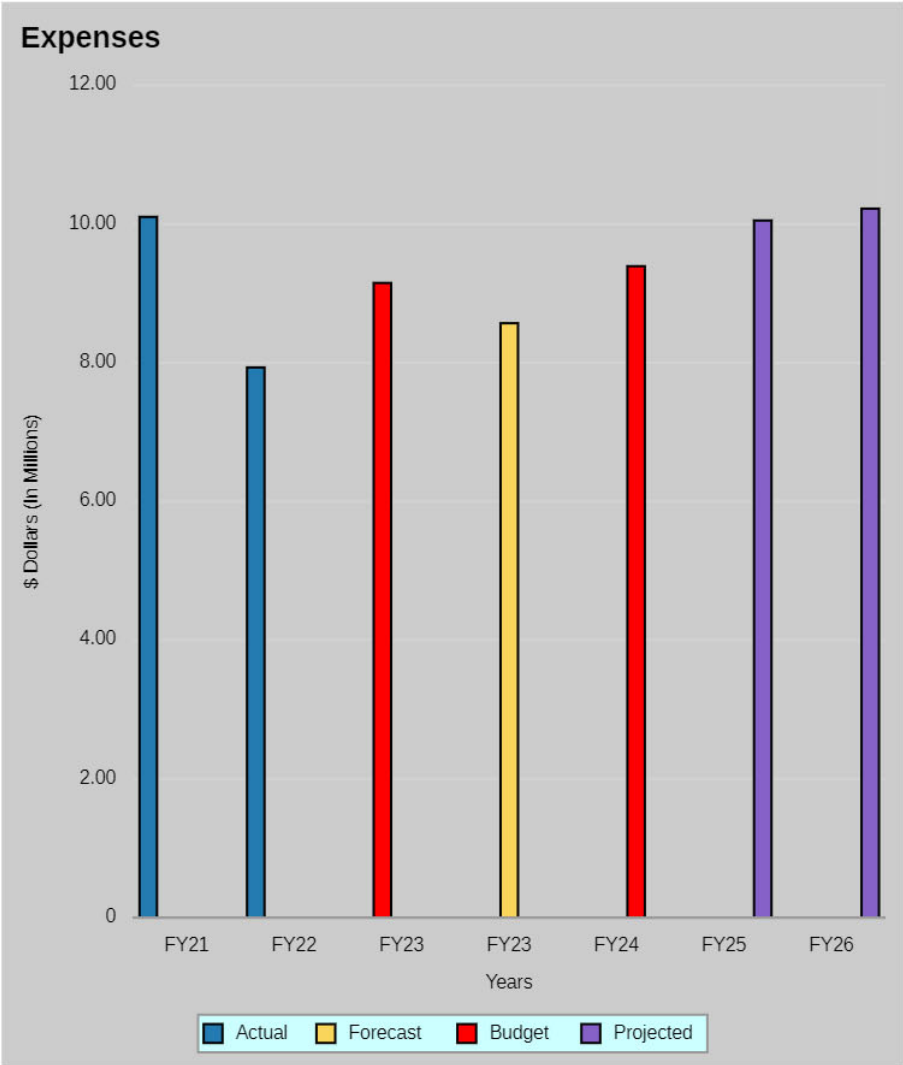
14. Submitted and did a close follow up of all claims for the district - Liability, Water Back up, Workers Compensation, Property & Auto, working closely with our adjusters at Thomas McGee. [\(Strategy 2, Objective 2\)](#)
15. Worked with the Legal Team to resolve claims that moved from Thomas McGee to Legal. [\(Strategy 6, Objective 3\)](#)
16. Worked with Engineering to start an “Exceptions page” for projects in which we want to modify the insurance specifications for those projects. [\(Strategy 6, Objective 3\)](#)
17. Worked for 8 months with Legal, Engineering, IT, Diversity and Procurement areas to update all Insurance and Bond specifications for all contracts for the district. Review is completed every 5 years. [\(Strategy 2, Objective 2\)](#)
18. Continued to monitor auto accidents and 1,800 auto reports to bring down the amount of auto accidents and move to mandatory Driver Training. [\(Strategy 6, Objective 6\)](#)
19. Secured contract with Drug Van to be more efficient with employees’ time & productivity for Random Drug Tests. [\(Strategy 6, Objective 6\)](#)
20. Brought down our EMOD for Workers Compensation to 1.49, which is due to Light Duty and monitoring. [\(Strategy 6, Objective 6\)](#)
21. Conducted annual stewardship meeting with Operations/Legal/HR regarding Workers Compensation & injury trends. [\(Strategy 6, Objective 6\)](#)
22. Monthly dashboard sent to facility managers to discuss Workers Compensation statistics, trends, and recommendations to decrease. [\(Strategy 6, Objective 6\)](#)

Department FY24 Strategic Business Plan														
District Strategies	Objectives	Milestones	FY24											
			Q1			Q2			Q3			Q4		
1	Inform, educate and partner to build stakeholder understanding													
		d) Evaluate leveraging MSD's 70th anniversary in 2024 in conjunction with stormwater initiative.												
	3.	Execute Diversity and associated Outreach Programs												
		d) Identify opportunities for Mentor/Protégé programming which incentivizes women and minorities to enter and participate in the sewer construction industry.												
2	Manage the District's costs and revenues to optimize financial impacts.													
	2.	Identify and Implement Cost Savings Initiatives												
		b) Evaluate non-traditional benefits.												
		d) Implement any changes needed to the Wellness Program.												
		e) Conduct assessment of worker's compensation program and evaluate strategies for reducing costs.												
6	Create a learning and business-oriented culture based on competency and accountability.													
	1.	Improve Organizational Effectiveness through Leadership Development												
		a) Present leadership Development & Succession Management initiative to Department Directors.												
		b) Identify gaps and assess leadership onboarding needs for staff including Operations Team Leads.												
	2.	Increase Individual Accountability and Job Satisfaction Through Continual Performance Coaching and Training												
		a) Develop and distribute new hire survey at the 90 and 180 day points.												
		b) Evaluate current exit interview questions and process.												
		c) Evaluate job descriptions to ensure main duties are accurately reflected in performance objectives.												
	3.	Increase Employee Satisfaction through Training and Fair Compensation												
		a) Create and deliver training courses for the enhanced Performance Management module of the Human Resources Information Management (HRIS) software.												
		b) Establish a compensation plan aligned to the District's business goals.												

Human Resources Department

		FY21	FY22	FY23	FY23	FY24	FY25	FY26
EXPENDITURE SUMMARY - DIVISION		Actual	Actual	Budget	Forecast	Budget	Projected	Projected
Talent Development		\$1,275,771	\$2,549,377	\$2,852,341	\$1,792,257	\$1,731,311	\$1,772,950	\$1,815,155
Benefits & Compensation		7,350,822	4,719,755	5,123,628	6,106,271	6,257,317	6,577,400	6,918,203
Insurance & Claims		1,475,972	661,471	1,177,632	668,284	1,400,347	1,702,157	1,485,248
TOTAL EXPENSES		\$10,102,565	\$7,930,602	\$9,153,602	\$8,566,812	\$9,388,975	\$10,052,508	\$10,218,607
EXPENDITURE SUMMARY - CATEGORY								
51000	Personnel Expenses	\$8,664,121	\$5,799,437	\$7,454,514	\$6,821,324	\$7,163,245	\$7,514,446	\$7,887,109
52000	Supplies	25,505	29,028	57,850	57,850	42,100	42,984	43,887
53000	Usage	10,407	8,188	7,000	7,000	4,500	4,725	4,961
54000	Contractual Services	1,402,531	2,093,948	1,634,238	1,680,638	2,179,131	2,490,352	2,282,650
55000	Capital Outlay	-	-	-	-	-	-	-
TOTAL EXPENSES		\$10,102,565	\$7,930,602	\$9,153,602	\$8,566,812	\$9,388,975	\$10,052,508	\$10,218,607
ALLOCATED STAFFING SUMMARY								
Officials/Administrative		5	5	5	5	5	5	5
Professional		17	17	16	16	13	13	13
Technical		-	-	-	-	-	-	-
Administrative Support		1	1	1	1	1	1	1
Skilled/Craft		-	-	-	-	-	-	-
Service/Maintenance		-	-	-	-	-	-	-
TOTAL POSITIONS		23	23	22	22	19	19	19

Human Resources Department

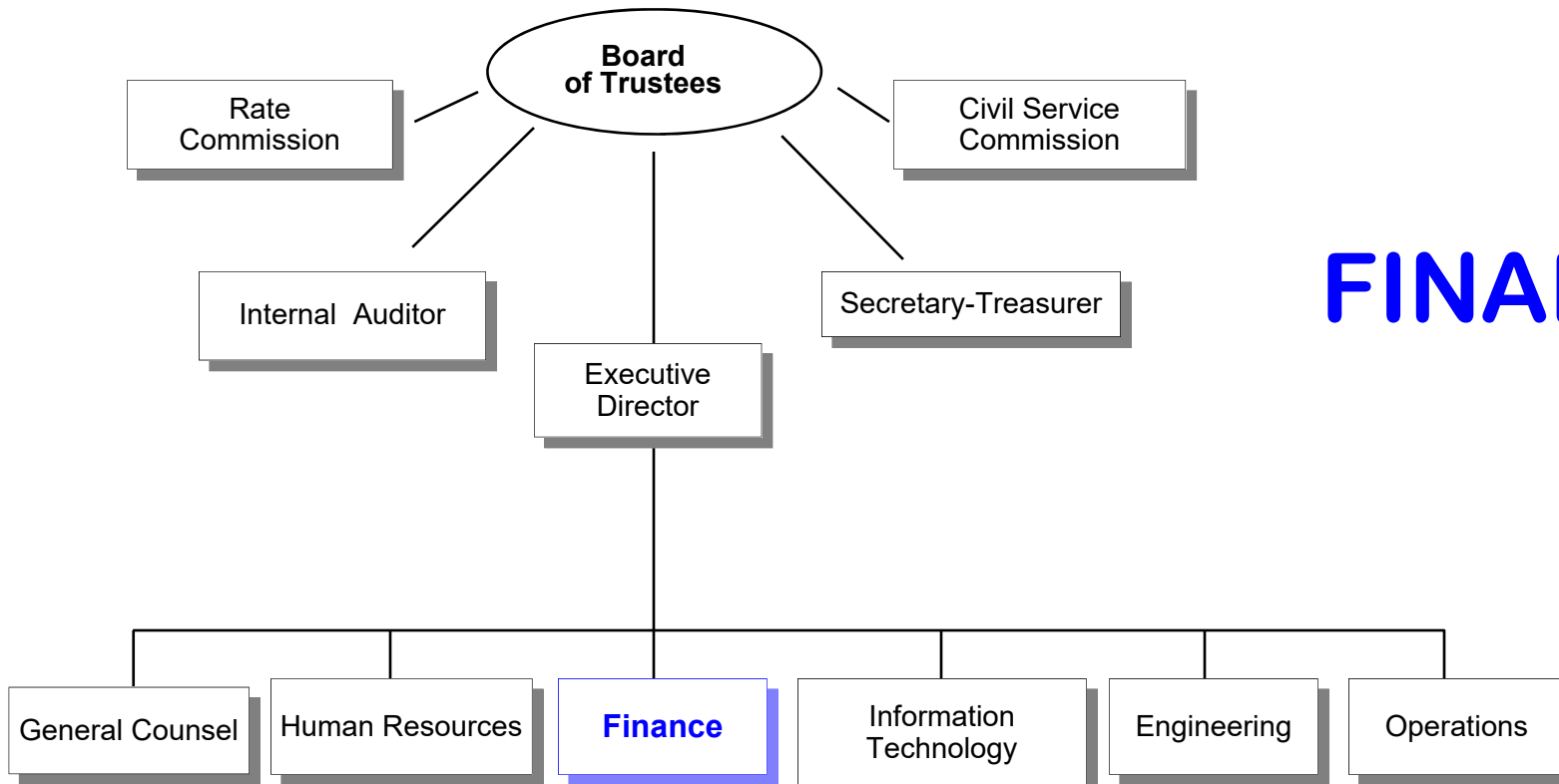


METROPOLITAN ST. LOUIS SEWER DISTRICT
FY24 General Fund Budget and Two Year Projection
T2500 - Human Resources Department Total

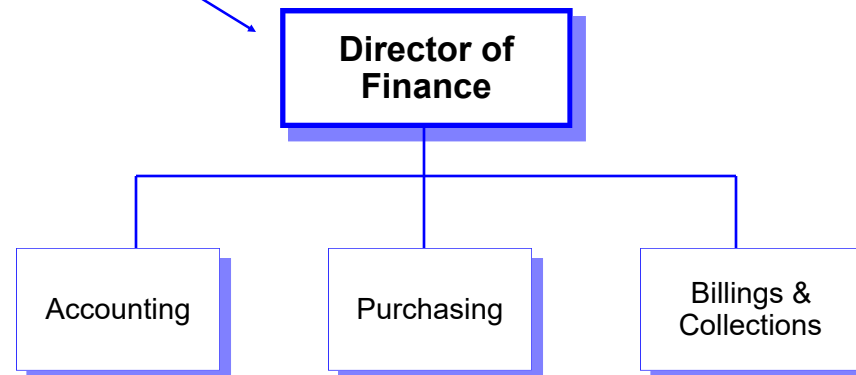
	Actual FY21	Actual FY22	Budget FY23	Forecast FY23	Budget FY24	Projected FY25	Projected FY26
51010 Salaries & Wages	1,525,570	1,434,236	1,825,907	1,316,478	1,558,212	1,604,958	1,653,107
51020 Overtime	9,163	5,652	10,000	10,000	8,000	8,240	8,487
51030 Compensatory Pay Accrual	(1,986)	84,243	-	39,443	-	-	-
51040 Sick Leave Accrual	799,410	792,714	828,480	767,574	786,720	810,322	834,631
51050 Vacation Accrual	3,289,246	441,564	1,223,160	1,223,160	1,259,880	1,297,676	1,336,607
51080 Floating Holiday Accrual	53,879	(60,629)	-	35,384	-	-	-
51100 Emp Service & Incentive Awards	11,278	27,495	70,000	70,000	95,000	96,995	99,032
51120 Membership & Licensing Fees	3,959	7,570	10,400	10,400	15,057	15,373	15,696
51130 Education Assistance Program	73,700	24,370	175,000	175,000	175,000	178,675	182,427
51210 FICA Taxes	117,179	110,224	140,447	96,857	119,815	123,410	127,112
51220 Group Insurance	837,518	847,268	1,215,310	990,332	1,049,398	1,132,769	1,222,797
51230 Pension Contributions-Defined Benefit Plan	100,652	42,678	54,920	26,207	31,868	28,833	24,931
51231 Pension Contributions-Defined Contribution Plan	86,047	91,743	117,359	87,304	104,451	104,451	104,451
51233 DC Plan-Matching Contributions	21,355	22,335	33,531	20,826	29,843	29,843	29,843
51240 Unemployment Insurance	13,031	613	25,000	25,000	30,000	30,900	31,827
51300 Other Post Employment Benefits	1,724,120	1,927,360	1,725,000	1,927,360	1,900,000	2,052,000	2,216,160
Total Personnel Services	\$8,664,121	\$5,799,437	\$7,454,514	\$6,821,324	\$7,163,245	\$7,514,446	\$7,887,109
52170 Safety Supplies	6,655	3,809	24,000	24,000	10,000	10,210	10,424
52300 Safety Footwear	996	1,896	2,250	2,250	4,000	4,084	4,170
52310 Telephone/Communic Equip/Suppl	432	165	-	-	-	-	-
52320 Office Supplies	8,547	8,928	10,000	10,000	10,000	10,210	10,424
52330 Computer Supplies	77	-	-	-	-	-	-
52340 Computer Equipment - Non- Capital	3,288	-	-	-	-	-	-
52370 Photo & Video Supplies	-	7,287	10,000	10,000	5,000	5,105	5,212
52380 Publications/Training Supplies	1,214	1,237	1,600	1,600	1,100	1,123	1,147
52390 Administrative Supplies	4,297	5,707	10,000	10,000	12,000	12,252	12,509
Total Supplies	\$25,505	\$29,028	\$57,850	\$57,850	\$42,100	\$42,984	\$43,887
53270 Telephone Usage	10,407	8,188	7,000	7,000	4,500	4,725	4,961
Total Usage	\$10,407	\$8,188	\$7,000	\$7,000	\$4,500	\$4,725	\$4,961
54010 Postage	-	-	100	100	100	102	104
54050 Office System Services	4,668	3,040	5,000	5,000	5,000	5,105	5,212

METROPOLITAN ST. LOUIS SEWER DISTRICT
FY24 General Fund Budget and Two Year Projection
T2500 - Human Resources Department Total

	Actual FY21	Actual FY22	Budget FY23	Forecast FY23	Budget FY24	Projected FY25	Projected FY26
54060 Printing Services	2,602	1,990	5,700	5,700	2,000	2,042	2,085
54080 Advertising Services	25,219	23,989	30,000	30,000	30,000	30,630	31,273
54100 Travel Expenses	1,817	1,780	6,448	10,848	8,531	8,710	8,893
54140 Training Programs/Seminar Fees	50,285	52,468	152,590	152,590	158,300	161,624	165,018
54141 Required Training Programs	262,680	189,363	210,000	210,000	360,000	367,560	375,279
54160 Data Imaging Services	596	864	2,000	2,000	2,500	2,552	2,606
54180 Courier And Freight	80	194	1,700	1,700	1,700	1,736	1,772
54390 Hospital & Medical Services	119,194	136,452	303,000	303,000	303,000	309,363	315,860
54520 Professional Service	291,341	1,407,480	833,000	875,000	1,233,000	1,258,893	1,285,330
54530 Building Repairs & Services	627,928	266,804	70,000	70,000	-	204,200	8,488
54560 Motor Vehicle Services	1,295	792	2,700	2,700	-	-	-
54690 Safety Services	14,826	8,735	12,000	12,000	75,000	137,835	80,730
Total Contractual Services	\$1,402,531	\$2,093,948	\$1,634,238	\$1,680,638	\$2,179,130	\$2,490,352	\$2,282,650
Lease Financing	\$-	\$-	\$-	\$-	\$-	\$-	\$-
Total General Fund Operating Expense	\$10,102,565	\$7,930,602	\$9,153,602	\$8,566,812	\$9,388,975	\$10,052,508	\$10,218,607



FINANCE



Finance

Mission

Manage the District's costs and revenues to improve financial performance.

Fiscal Year 2022 Accomplishments

1. Received the Government Finance Officers' Association (GFOA) award for Distinguished Budget Presentation for the 35th consecutive year. [\(Strategy 2, Objective 3\)](#)
2. Received the GFOA award for Excellence in Financial Reporting for the 34th consecutive year. [\(Strategy 2, Objective 3\)](#)
3. Received the GFOA award for Popular Annual Financial Reporting (PAFR). [\(Strategy 2, Objective 3\)](#)
4. Completed the FY21 Financial Close on time, with no audit findings and no audit adjustments noted by the District's External Auditors. [\(Strategy 2, Objective 3\)](#)
5. Continued work to review, identify gaps and correct asset attributes post Oracle go-live compared to GIS and Maximo. [\(Strategy 3, Objective 2\)](#)
6. FY22 CAP enrollment totaled 4,096, a decline of approximately 9.5% from FY21 due primarily to customers not re-enrolling. [\(Strategy 2, Objective 1\)](#)
7. Excluding sole source procurements, the District maintained a 100% competitive spend rate. [\(Strategy 2, Objective 2\)](#)
8. Managed 307 blankets with 4,937 lines. [\(Strategy 2, Objective 2\)](#)
9. Issued invoices totaling \$453 million to approximately 439,000 wastewater customers. [\(Strategy 2, Objective 1\)](#)
10. Implemented the rate adjustments approved by the MSD Board of Trustees. [\(Strategy 2, Objective 3\)](#)



Department FY24 Strategic Business Plan														
District Strategies	Objectives	Milestones	FY24											
			Q1			Q2			Q3			Q4		
			Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun
1	Inform, educate and partner to build stakeholder understanding													
	1.	Execute Community Outreach Programs and Engagement Programs												
		a) Develop draft employee talking point protocol for Stormwater Capital Program.												
		b) Gather employee input for employee talking point protocol for Stormwater Capital Program.												
		c) Develop plan to engage stakeholder groups for specific deliverables for Stormwater Capital Program.												
		d) Lead education and outreach activities among key stakeholders and community partners to advance public understanding and awareness of MSD's roles and initiatives in improving the environmental quality within MSD's service area.												
		e) Develop a robust communications plan around the overall Green Infrastructure (Rainscaping) Program.												
		f) Evaluate leveraging MSD's 70th anniversary in 2024 in conjunction with stormwater initiative.												
	2.	Execute outreach programs for elected representatives and other municipal officials.												
		a) Engage elected officials to help build their understanding and awareness of MSD's roles and initiatives in improving the environmental quality within their communities.												
		b) Develop and execute communication plan for wastewater bond election in April 2024.												
		c) Develop and execute communication plan for stormwater election in April 2024.												
		d) Evaluate leveraging MSD's 70th anniversary in 2024 in conjunction with stormwater initiative.												
	3.	Execute Diversity and associated Outreach Programs												
		a) Begin implementation of Disparity Study results and/or recommendations.												
		b) Leverage 10-year anniversary of Community Benefits Agreement to increase awareness of MSD programs and positive impacts in the community.												
		c) Continue workforce development grant initiatives to increase opportunities for construction contractors' use of diverse workers.												
		d) Identify opportunities for Mentor/Protégé programming which incentivizes women and minorities to enter and participate in the sewer construction industry.												
		e) Begin RFP process for applying updates to new or existing diversity reporting software systems to support industry best practices, tracking and reporting requirements as a result of Disparity Study program implementations and Oracle system changes.												
2	Manage the District's costs and revenues to optimize financial impacts.													
	1.	Increase Collection of Delinquent Revenue												
		a) Continue discussions with Board of Trustees and other parties regarding the implementation of a pilot water shut-off program for commercial customers.												
	2.	Identify and Implement Cost Savings Initiatives												
		a) Evaluate results of integrated payables and adjust as necessary.												
		b) Evaluate non-traditional benefits.												
		c) Implement p-card program for small dollar purchases.												
		d) Implement any changes needed to the Wellness Program.												
		e) Conduct assessment of worker's compensation program and evaluate strategies for reducing costs.												
	3.	Maximize Long-Term Financing Plans for District Needs												
		a) Implement remaining Board approved rates resulting from the 2019 Wastewater Rate Commission Proposal.												
	b) Conclude Rate Commission process (i.e., adoption of new wastewater rates and new potential stormwater impervious fee and tax).													

Department FY24 Strategic Business Plan														
District Strategies	Objectives	Milestones	FY24											
			Q1			Q2			Q3			Q4		
			Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun
3	Integrate and improve the District's business processes.													
	1.	Implement Information Governance Program That Meets the District's Records & Information Discovery, Compliance and Information Security Policies.												
		a) Identify a data analysis solution to address stale or sensitive data (based on Data Risk assessment results) and data loss prevention.												
		b) Identify and assess Implementation of expert services for M365 Governance (Teams, SharePoint, Email).												
		c) Reassess best ECM solution option.												
	2.	Integrate Capital Asset Information Across Systems (Oracle, Maximo and GIS)												
		a) Gaps/discrepancies resolved between GIS (system of record for Collection System linear capital assets) and Oracle (system of record for financial data) for pre-Oracle Go Live capital assets prior to the Oracle upgrade to the Cloud.												
	3.	Mobile Technology Strategy												
		a) Explore cost benefit for Bring Your Own Device (BYOD) strategy and scope (Google Phone App, etc.) for employees (based upon mgmt. level, etc.), contractors, and business partners with consideration for Security, Information Governance and Personal records.												
		b) Implement Mobile solution (cellular enabled) for inspections of District assets on tablets and other mobile devices, i.e., Maximo Mobile or other solutions).												
		c) Explore GPS enabled mobile asset maintenance technology, i.e., Pump Stations, Plant maintenance technicians.												
		d) Explore solutions for permanently installed combined Hotspot and GPS for MSD maintenance vehicles.												
	4.	CIS System Replacement												
		a) Evaluate CIS system replacement alternatives.												
		b) Create Business Case for replacement/upgrade alternative.												
	5.	Maximo System Upgrade												
		a) Gather requirements for future state Maximo in preparation for upgrading to Maximo Application Suite. Set up demonstrations and presentations on enhanced and new Maximo functionality.												
		b) Develop strategy for historical record retention based upon information governance retention schedules.												
		c) Develop and issue RFP for selecting an implementation partner.												
4	Promote appropriate standards through proactive regulatory and legislative involvement.													
	1.	Participate in Stakeholder Groups to Develop Sound Technical Basis for Regulatory Issues												
		a) Continue to participate in Missouri-led stakeholder meetings on Clean Water Act permit fees and advocate for an equitable fee structure.												
		b) Continue to participate in Missouri-led stakeholder meetings on nutrient reduction strategies and nutrient trading.												
		c) Participate in Missouri and national-led stakeholder meetings regarding monitoring and regulation of PFAS in wastewater effluent and biosolids.												
	2.	Promote Appropriate Regulatory and Legislative Initiatives that Impact All Areas of District Operations												
		a) Advocate for reasonable and affordable policy and regulations affecting available State and Federal Infrastructure funding.												
		b) Advocate for regulations and policies that promote environmental justice through infrastructure investment.												
5	Address customer and regulatory needs through a comprehensive infrastructure management program.													

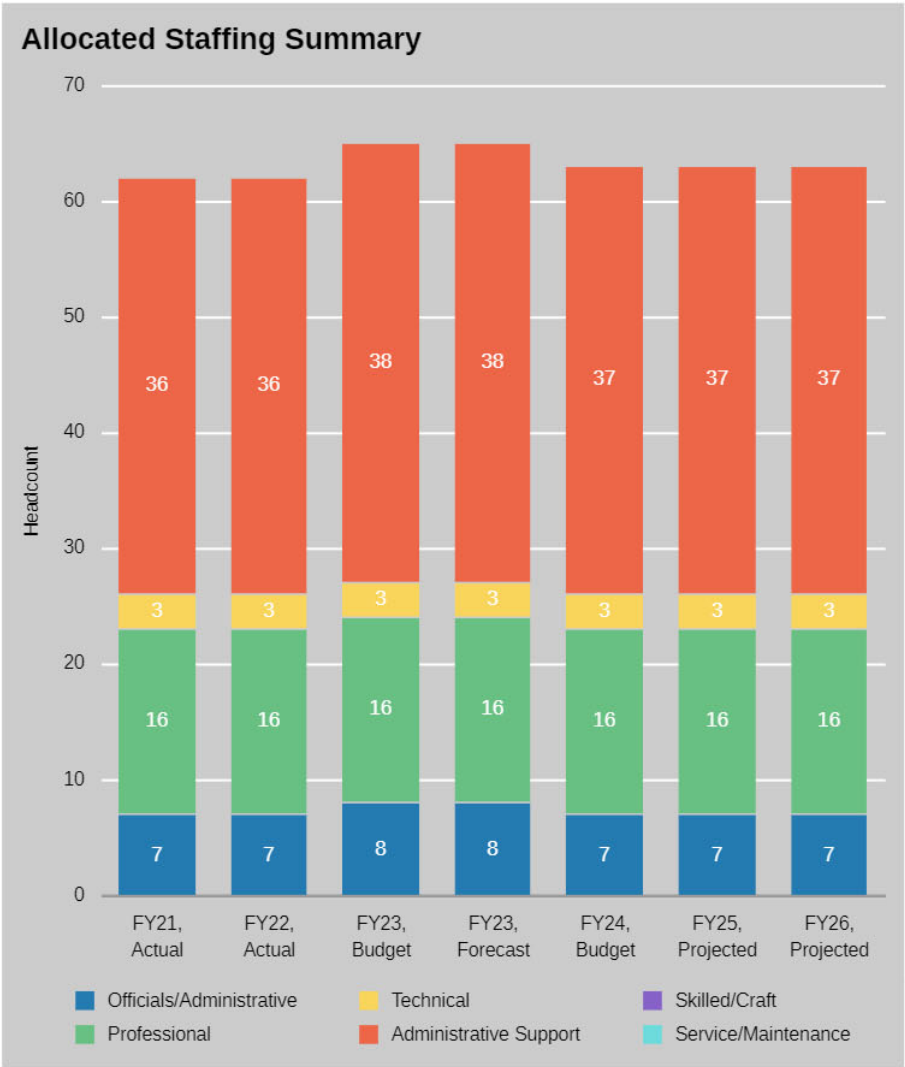
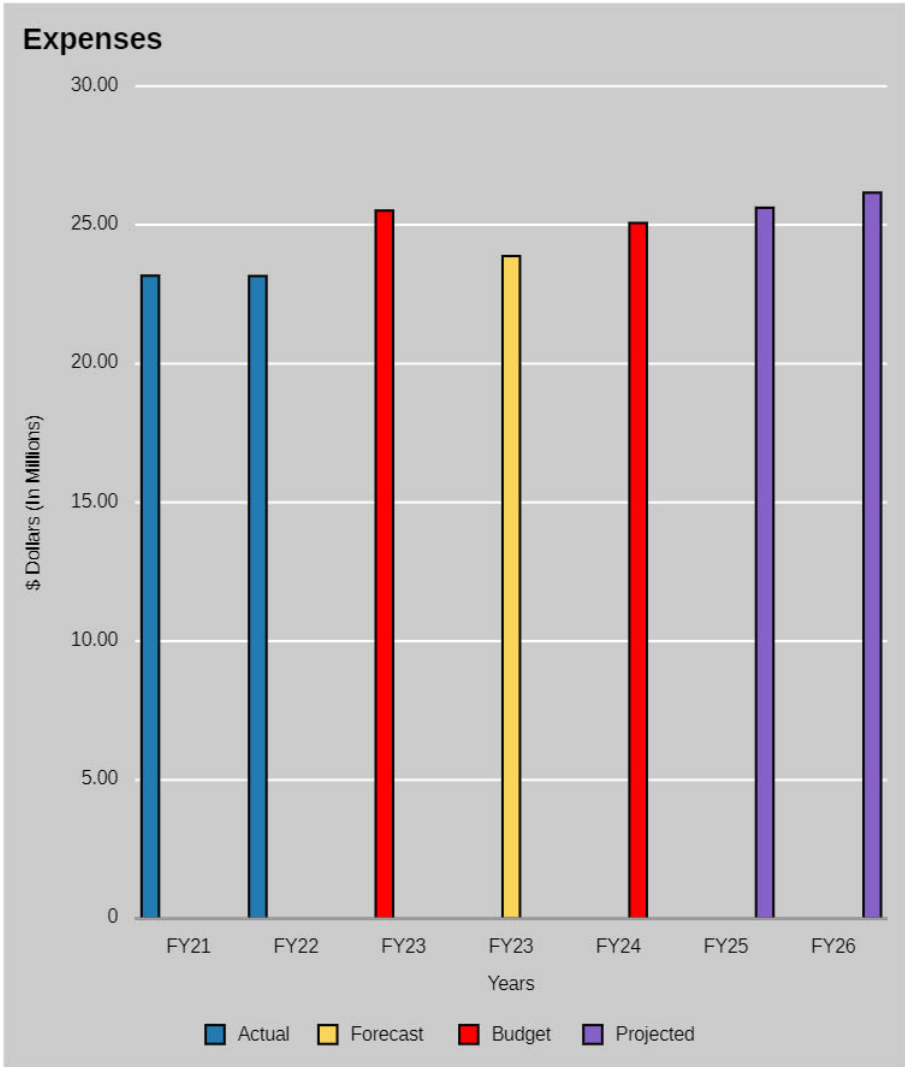
Department FY24 Strategic Business Plan														
District Strategies	Objectives	Milestones	FY24											
			Q1			Q2			Q3			Q4		
			Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun
	1.	Implement Stormwater Operating and Capital Improvement Program												
		a) Implement FY 2024 stormwater CIRP program based on funds generated from OMCI taxes to address flooding and erosion.												
		b) Administer OMCI Municipal Grant Program with funding from OMCI taxes to address the needs of the municipalities served by the OMCI's.												
		c) Initiate implementation of Stormwater CIRP to address flooding and erosion based on District Rate Proposal and April 2024 election outcome.												
	2.	Implement Wastewater Operating and Capital Improvement Program												
		a) Continue training and implementation of new modeling software and make process changes to maximize efficiencies.												
		b) Conduct quarterly meetings with Engineering and General Counsel staffs to monitor and adjust projects in order to ensure compliance with the Consent Decree performance measure for the elimination of 85% Constructed Sanitary Overflows by the end of calendar year 2023.												
		c) Implement Wastewater CIRP to comply with Consent Decree and Asset Management needs based on approved District Rate Proposal.												
	3.	Implement Asset Management Program												
		a) Implement software tools necessary to support asset management plan that incorporates the monetized ratings process for the District's linear assets.												
	4.	Enhance Reliability of Information Technology Infrastructure												
		a) Develop the Master Data Management (MDM) Program Strategy for customer data. Implement the technical infrastructure to centralize, manage and govern critical customer information. Improve accuracy and integrity to enable customer insights and analytics.												
		b) Improve the District's plant, yard and pump station network infrastructure availability by implementing Software Defined Network technology (SDWAN) to enable direct internet access to cloud-based applications, redundancy of ISPs network service and redundancy of network routers.												
	5.	Implement technologies and data driven solutions to reduce capital costs and increase utility performance												
		a) Develop Wet Weather Optimization Plan for Lemay Service Area.												
		b) Design and execute SCADA system upgrade.												
		c) Plan Wet Weather Operational Structure for Organization.												
		d) Finalize CIRP based on Wet Weather Optimization Plan for Lemay Service Area.												
6	Create a learning and business-oriented culture based on competency and accountability.													
	1.	Improve Organizational Effectiveness through Leadership Development												
		a) Present leadership Development & Succession Management initiative to Department Directors.												
		b) Identify gaps and assess leadership onboarding needs for staff including Operations Team Leads.												
	2.	Increase Individual Accountability and Job Satisfaction Through Continual Performance Coaching and Training												
		a) Develop and distribute new hire survey at the 90 and 180 day points.												
		b) Evaluate current exit interview questions and process.												
		c) Evaluate job descriptions to ensure main duties are accurately reflected in performance objectives.												
	3.	Increase Employee Satisfaction through Training and Fair Compensation												

Department FY24 Strategic Business Plan														
District Strategies	Objectives	Milestones	FY24											
			Q1			Q2			Q3			Q4		
			Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun
		a) Create and deliver training courses for the enhanced Performance Management module of the Human Resources Information Management (HRIS) software.												
		b) Establish a compensation plan aligned to the District's business goals.												

Finance Department

		FY21	FY22	FY23	FY23	FY24	FY25	FY26
EXPENDITURE SUMMARY - DIVISION		Actual	Actual	Budget	Forecast	Budget	Projected	Projected
Purchasing		\$2,371,856	\$1,695,249	\$2,133,789	\$1,005,640	\$1,117,880	\$1,131,847	\$1,142,335
Accounting		1,668,023	1,685,471	1,891,803	1,779,350	1,811,874	1,868,385	1,912,737
Billing & Collection		19,126,885	19,779,868	21,491,089	21,092,608	22,142,850	22,620,491	23,105,799
TOTAL EXPENSES		<u>\$23,166,764</u>	<u>\$23,160,588</u>	<u>\$25,516,681</u>	<u>\$23,877,597</u>	<u>\$25,072,604</u>	<u>\$25,620,723</u>	<u>\$26,160,870</u>
		FY21	FY22	FY23	FY23	FY24	FY25	FY26
EXPENDITURE SUMMARY - CATEGORY		Actual	Actual	Budget	Forecast	Budget	Projected	Projected
51000	Personnel Expenses	\$4,664,116	\$4,814,208	\$5,382,451	\$4,606,062	\$5,239,687	\$5,364,577	\$5,485,230
52000	Supplies	48,732	43,453	71,740	33,258	32,150	32,825	33,514
53000	Usage	168,693	168,886	182,000	-	-	-	-
54000	Contractual Services	17,750,473	18,195,947	19,740,490	19,238,277	19,800,766	20,223,321	20,642,126
55000	Capital Outlay	534,750	(61,906)	140,000	-	-	-	-
TOTAL EXPENSES		<u>\$23,166,764</u>	<u>\$23,160,588</u>	<u>\$25,516,681</u>	<u>\$23,877,597</u>	<u>\$25,072,604</u>	<u>\$25,620,723</u>	<u>\$26,160,870</u>
ALLOCATED STAFFING SUMMARY								
Officials/Administrative		7	7	8	8	7	7	7
Professional		16	16	16	16	16	16	16
Technical		3	3	3	3	3	3	3
Administrative Support		36	36	38	38	37	37	37
Skilled/Craft		-	-	-	-	-	-	-
Service/Maintenance		-	-	-	-	-	-	-
TOTAL POSITIONS		<u>62</u>	<u>62</u>	<u>65</u>	<u>65</u>	<u>63</u>	<u>63</u>	<u>63</u>

Finance Department

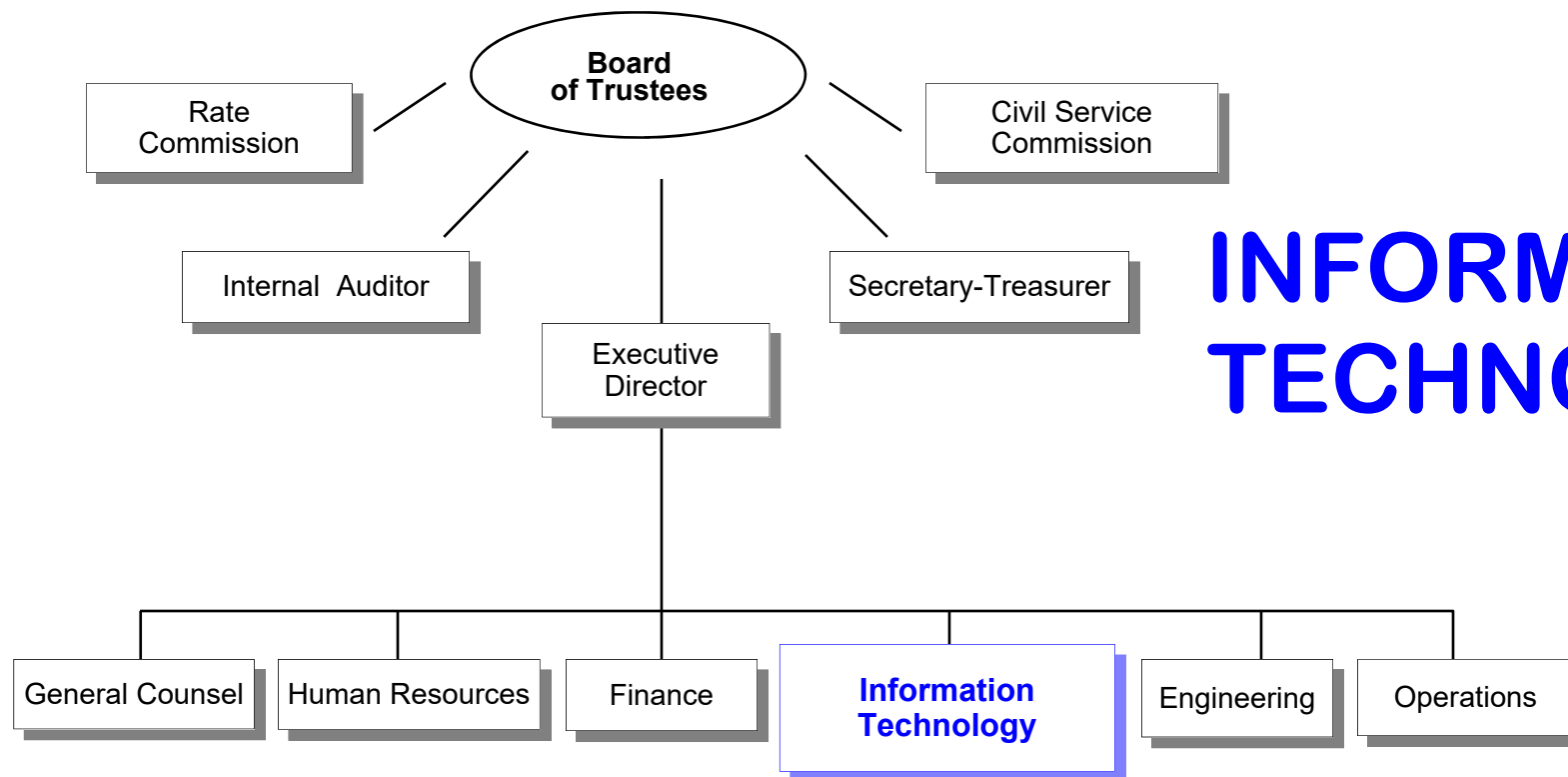


METROPOLITAN ST. LOUIS SEWER DISTRICT
FY24 General Fund Budget and Two Year Projection
T4000 - Finance Department Total

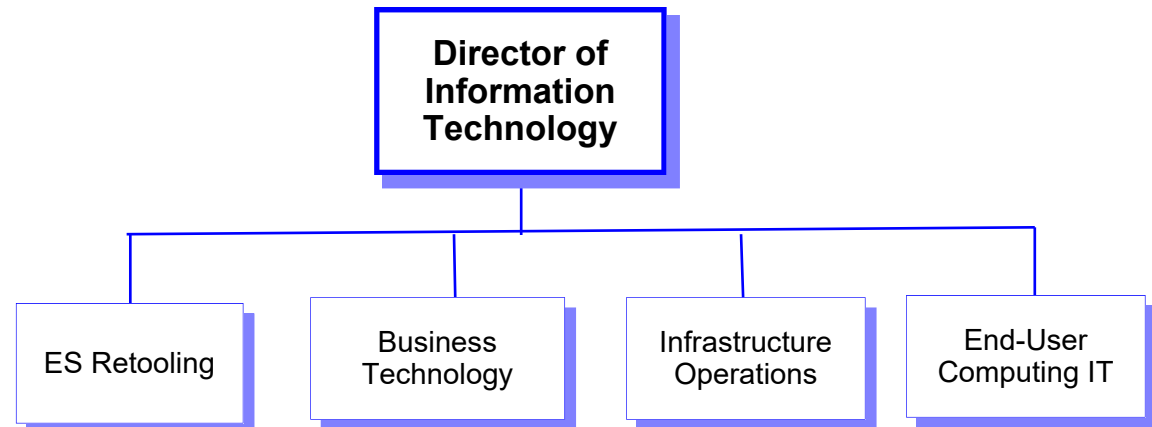
	Actual FY21	Actual FY22	Budget FY23	Forecast FY23	Budget FY24	Projected FY25	Projected FY26
51010 Salaries & Wages	3,221,722	3,338,319	3,738,423	3,165,090	3,613,201	3,721,597	3,833,245
51020 Overtime	60,677	59,120	53,760	53,760	59,050	60,822	62,646
51030 Compensatory Pay Accrual	289	2,915	-	346	-	-	-
51120 Membership & Licensing Fees	8,686	9,727	8,966	9,026	9,306	9,501	9,700
51210 FICA Taxes	236,380	247,479	290,102	242,662	280,927	289,355	298,036
51220 Group Insurance	442,482	446,171	630,150	424,017	586,423	631,700	680,564
51230 Pension Contributions-Defined Benefit Plan	400,895	378,451	386,520	349,895	419,246	379,318	327,982
51231 Pension Contributions-Defined Contribution Plan	145,731	163,647	194,339	160,840	191,749	191,749	191,749
51233 DC Plan-Matching Contributions	35,328	35,615	50,192	34,406	54,786	54,786	54,786
51510 Temporary Help	111,926	132,764	30,000	166,021	25,000	25,750	26,522
Total Personnel Services	\$4,664,116	\$4,814,208	\$5,382,451	\$4,606,062	\$5,239,687	\$5,364,577	\$5,485,230
52010 Fuels,Lubricants,Gases	122	589	1,000	-	-	-	-
52090 Electrical Supplies	788	1,377	2,500	12	-	-	-
52220 Janitorial Supplies	23,053	17,856	35,000	6	-	-	-
52300 Safety Footwear	-	-	1,400	1,000	250	255	261
52310 Telephone/Communic Equip/Suppl	180	-	-	-	-	-	-
52320 Office Supplies	19,143	16,373	20,890	20,902	20,550	20,982	21,422
52330 Computer Supplies	190	192	500	688	200	204	208
52340 Computer Equipment - Non- Capital	232	-	-	-	250	255	261
52380 Publications/Training Supplies	2,815	4,371	4,850	4,850	5,300	5,411	5,525
52390 Administrative Supplies	2,209	2,696	5,600	5,800	5,600	5,718	5,838
Total Supplies	\$48,732	\$43,453	\$71,740	\$33,258	\$32,150	\$32,825	\$33,514
53060 Electric Usage	164,118	162,764	175,000	-	-	-	-
53080 Water Usage	3,267	5,023	6,000	-	-	-	-
53270 Telephone Usage	1,308	1,100	1,000	-	-	-	-
Total Usage	\$168,693	\$168,886	\$182,000	\$ -	\$ -	\$ -	\$ -
54010 Postage	1,974,571	1,960,966	2,223,200	2,163,200	2,254,446	2,301,789	2,350,127
54050 Office System Services	-	22,800	17,500	17,500	-	-	-
54060 Printing Services	417,271	528,198	490,000	646,499	700,876	715,595	731,337
54080 Advertising Services	83,271	75,626	103,000	63,000	63,000	64,323	65,674
54100 Travel Expenses	373	4,218	30,411	30,463	28,071	31,928	29,398

METROPOLITAN ST. LOUIS SEWER DISTRICT
FY24 General Fund Budget and Two Year Projection
T4000 - Finance Department Total

	Actual FY21	Actual FY22	Budget FY23	Forecast FY23	Budget FY24	Projected FY25	Projected FY26
54140 Training Programs/Seminar Fees	6,013	10,786	20,645	20,645	24,295	28,277	25,470
54160 Data Imaging Services	-	-	-	-	-	-	-
54180 Courier And Freight	450	350	3,970	3,970	3,970	4,053	4,138
54190 Property & Other Space Rental	-	30,000	30,000	-	-	-	-
54350 Bill Payment Services	2,399,398	2,792,388	2,721,116	2,240,000	2,500,000	2,552,500	2,606,102
54420 Court Costs & Lien Fees	(48,508)	206,600	250,000	384,000	350,000	357,350	364,854
54450 Collection Services	6,648,418	6,347,038	7,602,000	7,602,000	7,602,000	7,761,642	7,924,636
54470 Water Agency Data Services	517,856	519,535	550,000	550,000	596,750	609,282	622,077
54520 Professional Service	5,364,722	5,358,722	5,341,000	5,517,000	5,677,358	5,796,582	5,918,311
54530 Building Repairs & Services	85,985	117,308	90,000	-	-	-	-
54540 Janitorial Services	218,466	137,987	170,000	-	-	-	-
54550 Grounds Services	35,303	27,873	25,000	-	-	-	-
54560 Motor Vehicle Services	139	-	-	-	-	-	-
54570 Machinery & Equipment Services	6,000	2,310	3,500	-	-	-	-
54600 Electrical Repair Services	2,354	1,849	6,000	-	-	-	-
54620 Plumbing Services	5,417	6,754	13,000	-	-	-	-
54630 HVAC Services	26,790	39,448	40,000	-	-	-	-
54650 Waste Hauling	3,973	3,959	4,148	-	-	-	-
54690 Safety Services	2,213	1,232	6,000	-	-	-	-
Total Contractual Services	\$17,750,473	\$18,195,947	\$19,740,490	\$19,238,277	\$19,800,766	\$20,223,321	\$20,642,126
55030 Structural Improvements	534,750	(61,906)	140,000	-	-	-	-
Total Capital Outlay	\$534,750	\$61,906	\$140,000	\$ -	\$ -	\$ -	\$ -
Lease Financing	\$-	\$-	\$-	\$-	\$-	\$-	\$-
Total General Fund Operating Expense	\$23,166,764	\$23,160,588	\$25,516,681	\$23,877,597	\$25,072,604	\$25,620,723	\$26,160,870



INFORMATION TECHNOLOGY



Information Technology

Mission

Provide a reliable and secure technology foundation to support responsible wastewater and stormwater management.

Fiscal Year 2022 Accomplishments

1. Completed the implementation of a remote Disaster Recovery (DR) site and successfully tested the recovery of several major systems. [\(Strategy 5, Objective 4\)](#)
2. Bid out the replacement of the On-Premise Oracle ERP to the Oracle Fusion Cloud. Process mapping of critical business processes was conducted and as an outcome, process improvement initiatives are targeted and included in the replacement and upgrade scope. The project was awarded and commenced in May of 2022. [\(Strategy 3, Objective 4\)](#)
3. Completed the implementation of the new Laboratory Information System (LIMS) for the Environmental Engineering division. [\(IT Department Strategic Objective\)](#)
4. Infrastructure Updates: In 2022, IT replaced 258 PCs, all the (30 District's Multi-function Devices, updated the internet connection, upgraded the data backup system, and moved SharePoint to the Cloud. [\(IT Department Strategic Objective\)](#)
5. Security program development in 2022 consisted of: Quarterly Phishing exercises with computer assisted training to strengthen awareness of phishing scams targeting utility and critical infrastructure entities, implemented security monitoring tools for IDS, replaced and upgraded firewalls, instituted N-1 security patching policy with KPI reporting and extended security monitoring coverage to 24X7. [\(IT Department Strategic Objective\)](#)

Department FY24 Strategic Business Plan														
District Strategies	Objectives	Milestones	FY24											
			Q1			Q2			Q3			Q4		
			Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun
1	Inform, educate and partner to build stakeholder understanding													
	1.	Execute Community Outreach Programs and Engagement Programs												
		a) Develop draft employee talking point protocol for Stormwater Capital Program.												
		b) Gather employee input for employee talking point protocol for Stormwater Capital Program.												
		c) Develop plan to engage stakeholder groups for specific deliverables for Stormwater Capital Program.												
		d) Lead education and outreach activities among key stakeholders and community partners to advance public understanding and awareness of MSD's roles and initiatives in improving the environmental quality within MSD's service area.												
		e) Develop a robust communications plan around the overall Green Infrastructure (Rainscaping) Program.												
		f) Evaluate leveraging MSD's 70th anniversary in 2024 in conjunction with stormwater initiative.												
	2.	Execute outreach programs for elected representatives and other municipal officials.												
		a) Engage elected officials to help build their understanding and awareness of MSD's roles and initiatives in improving the environmental quality within their communities.												
		b) Develop and execute communication plan for wastewater bond election in April 2024.												
		c) Develop and execute communication plan for stormwater election in April 2024.												
		d) Evaluate leveraging MSD's 70th anniversary in 2024 in conjunction with stormwater initiative.												
	3.	Execute Diversity and associated Outreach Programs												
		a) Begin implementation of Disparity Study results and/or recommendations.												
		b) Leverage 10-year anniversary of Community Benefits Agreement to increase awareness of MSD programs and positive impacts in the community.												
		c) Continue workforce development grant initiatives to increase opportunities for construction contractors' use of diverse workers.												
		d) Identify opportunities for Mentor/Protégé programming which incentivizes women and minorities to enter and participate in the sewer construction industry.												
		e) Begin RFP process for applying updates to new or existing diversity reporting software systems to support industry best practices, tracking and reporting requirements as a result of Disparity Study program implementations and Oracle system changes.												
	2	Manage the District's costs and revenues to optimize financial impacts.												
	1.	Increase Collection of Delinquent Revenue												
		a) Continue discussions with Board of Trustees and other parties regarding the implementation of a pilot water shut-off program for commercial customers.												
	2.	Identify and Implement Cost Savings Initiatives												
		a) Evaluate results of integrated payables and adjust as necessary.												
		b) Evaluate non-traditional benefits.												
		c) Implement p-card program for small dollar purchases.												
		d) Implement any changes needed to the Wellness Program.												
		e) Conduct assessment of worker's compensation program and evaluate strategies for reducing costs.												
	3.	Maximize Long-Term Financing Plans for District Needs												
	a) Implement remaining Board approved rates resulting from the 2019 Wastewater Rate Commission Proposal.													

Department FY24 Strategic Business Plan														
District Strategies	Objectives	Milestones	FY24											
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		b) Conclude Rate Commission process (i.e., adoption of new wastewater rates and new potential stormwater impervious fee and tax).												
3	Integrate and improve the District's business processes.													
	1.	Implement Information Governance Program That Meets the District's Records & Information Discovery, Compliance and Information Security Policies.												
		a) Identify a data analysis solution to address stale or sensitive data (based on Data Risk assessment results) and data loss prevention.												
		b) Identify and assess Implementation of expert services for M365 Governance (Teams, SharePoint, Email).												
		c) Reassess best ECM solution option.												
	2.	Integrate Capital Asset Information Across Systems (Oracle, Maximo and GIS)												
		a) Gaps/discrepancies resolved between GIS (system of record for Collection System linear capital assets) and Oracle (system of record for financial data) for pre-Oracle Go Live capital assets prior to the Oracle upgrade to the Cloud.												
	3.	Mobile Technology Strategy												
		a) Explore cost benefit for Bring Your Own Device (BYOD) strategy and scope (Google Phone App, etc.) for employees (based upon mgmt. level, etc.), contractors, and business partners with consideration for Security, Information Governance and Personal records.												
		b) Implement Mobile solution (cellular enabled) for inspections of District assets on tablets and other mobile devices, i.e., Maximo Mobile or other solutions).												
		c) Explore GPS enabled mobile asset maintenance technology, i.e., Pump Stations, Plant maintenance technicians.												
		d) Explore solutions for permanently installed combined Hotspot and GPS for MSD maintenance vehicles.												
	4.	CIS System Replacement												
		a) Evaluate CIS system replacement alternatives.												
		b) Create Business Case for replacement/upgrade alternative.												
	5.	Maximo System Upgrade												
		a) Gather requirements for future state Maximo in preparation for upgrading to Maximo Application Suite. Set up demonstrations and presentations on enhanced and new Maximo functionality.												
		b) Develop strategy for historical record retention based upon information governance retention schedules.												
		c) Develop and issue RFP for selecting an implementation partner.												
4	Promote appropriate standards through proactive regulatory and legislative involvement.													
	1.	Participate in Stakeholder Groups to Develop Sound Technical Basis for Regulatory Issues												
		a) Continue to participate in Missouri-led stakeholder meetings on Clean Water Act permit fees and advocate for an equitable fee structure.												
		b) Continue to participate in Missouri-led stakeholder meetings on nutrient reduction strategies and nutrient trading.												
		c) Participate in Missouri and national-led stakeholder meetings regarding monitoring and regulation of PFAS in wastewater effluent and biosolids.												
	2.	Promote Appropriate Regulatory and Legislative Initiatives that Impact All Areas of District Operations												
		a) Advocate for reasonable and affordable policy and regulations affecting available State and Federal Infrastructure funding.												

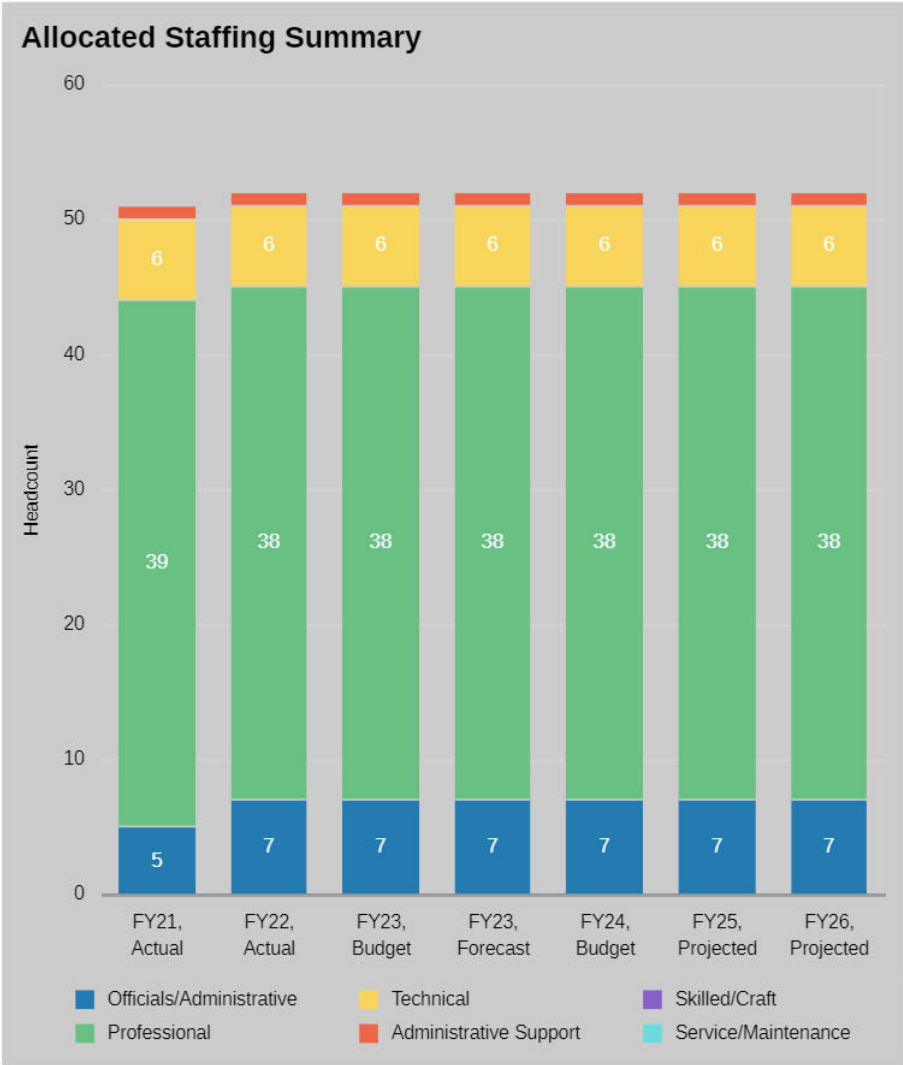
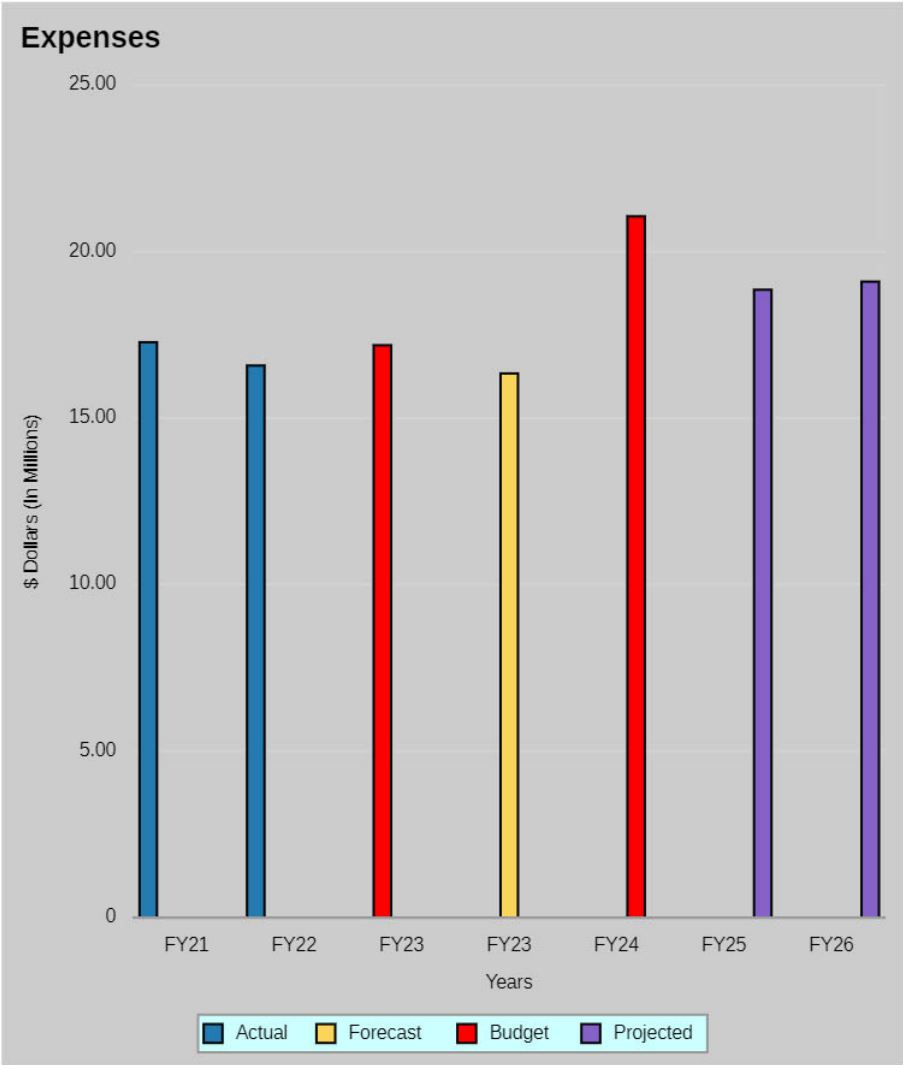
Department FY24 Strategic Business Plan														
District Strategies	Objectives	Milestones	FY24											
			Q1			Q2			Q3			Q4		
			Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun
		b) Advocate for regulations and policies that promote environmental justice through infrastructure investment.												
5	Address customer and regulatory needs through a comprehensive infrastructure management program.													
	1.	Implement Stormwater Operating and Capital Improvement Program												
		a) Implement FY 2024 stormwater CIRP program based on funds generated from OMCI taxes to address flooding and erosion.												
		b) Administer OMCI Municipal Grant Program with funding from OMCI taxes to address the needs of the municipalities served by the OMCI's.												
		c) Initiate implementation of Stormwater CIRP to address flooding and erosion based on District Rate Proposal and April 2024 election outcome.												
	2.	Implement Wastewater Operating and Capital Improvement Program												
		a) Continue training and implementation of new modeling software and make process changes to maximize efficiencies.												
		b) Conduct quarterly meetings with Engineering and General Counsel staffs to monitor and adjust projects in order to ensure compliance with the Consent Decree performance measure for the elimination of 85% Constructed Sanitary Overflows by the end of calendar year 2023.												
		c) Implement Wastewater CIRP to comply with Consent Decree and Asset Management needs based on approved District Rate Proposal.												
	3.	Implement Asset Management Program												
		a) Implement software tools necessary to support asset management plan that incorporates the monetized ratings process for the District's linear assets.												
	4.	Enhance Reliability of Information Technology Infrastructure												
		a) Develop the Master Data Management (MDM) Program Strategy for customer data. Implement the technical infrastructure to centralize, manage and govern critical customer information. Improve accuracy and integrity to enable customer insights and analytics.												
		b) Improve the District's plant, yard and pump station network infrastructure availability by implementing Software Defined Network technology (SDWAN) to enable direct internet access to cloud-based applications, redundancy of ISPs network service and redundancy of network routers.												
	5.	Implement technologies and data driven solutions to reduce capital costs and increase utility performance												
		a) Develop Wet Weather Optimization Plan for Lemay Service Area.												
		b) Design and execute SCADA system upgrade.												
		c) Plan Wet Weather Operational Structure for Organization.												
		d) Finalize CIRP based on Wet Weather Optimization Plan for Lemay Service Area.												
6	Create a learning and business-oriented culture based on competency and accountability.													
	1.	Improve Organizational Effectiveness through Leadership Development												
		a) Present leadership Development & Succession Management initiative to Department Directors.												
		b) Identify gaps and assess leadership onboarding needs for staff including Operations Team Leads.												
	2.	Increase Individual Accountability and Job Satisfaction Through Continual Performance Coaching and Training												
		a) Develop and distribute new hire survey at the 90 and 180 day points.												
		b) Evaluate current exit interview questions and process.												

Department FY24 Strategic Business Plan														
District Strategies	Objectives	Milestones	FY24											
			Q1			Q2			Q3			Q4		
			Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun
		c) Evaluate job descriptions to ensure main duties are accurately reflected in performance objectives.												
	3.	Increase Employee Satisfaction through Training and Fair Compensation												
		a) Create and deliver training courses for the enhanced Performance Management module of the Human Resources Information Management (HRIS) software.												
		b) Establish a compensation plan aligned to the District's business goals.												

Information Technology Department

		FY21	FY22	FY23	FY23	FY24	FY25	FY26
EXPENDITURE SUMMARY - DIVISION		Actual	Actual	Budget	Forecast	Budget	Projected	Projected
ES Retooling		\$2,347,071	\$1,606,376	\$1,537,817	\$1,522,858	\$1,420,421	\$1,459,813	\$1,499,820
Business Technology		7,958,221	8,268,285	8,001,403	7,501,898	10,954,948	8,356,671	8,487,722
Infrastructure Operations		6,973,463	6,708,823	7,646,443	7,313,339	5,605,670	5,736,438	5,867,553
End-user Computing		-	-	-	-	3,080,226	3,310,473	3,249,881
TOTAL EXPENSES		\$17,278,756	\$16,583,485	\$17,185,663	\$16,338,094	\$21,061,266	\$18,863,395	\$19,104,975
EXPENDITURE SUMMARY - CATEGORY								
51000	Personnel Expenses	\$10,050,431	\$9,244,322	\$9,258,783	\$8,300,389	\$9,640,660	\$9,982,736	\$10,031,717
52000	Supplies	913,681	594,199	534,681	536,781	1,648,452	1,683,069	1,718,414
53000	Usage	365,066	371,515	434,214	434,214	414,000	434,700	456,435
54000	Contractual Services	5,386,811	6,282,073	6,447,985	6,556,710	8,745,153	6,137,016	6,259,393
55000	Capital Outlay	562,767	91,376	510,000	510,000	613,000	625,873	639,016
TOTAL EXPENSES		\$17,278,756	\$16,583,485	\$17,185,663	\$16,338,094	\$21,061,266	\$18,863,395	\$19,104,975
ALLOCATED STAFFING SUMMARY								
Officials/Administrative		5	7	7	7	7	7	7
Professional		39	38	38	38	38	38	38
Technical		6	6	6	6	6	6	6
Administrative Support		1	1	1	1	1	1	1
Skilled/Craft		-	-	-	-	-	-	-
Service/Maintenance		-	-	-	-	-	-	-
TOTAL POSITIONS		51	52	52	52	52	52	52

Information Technology Department

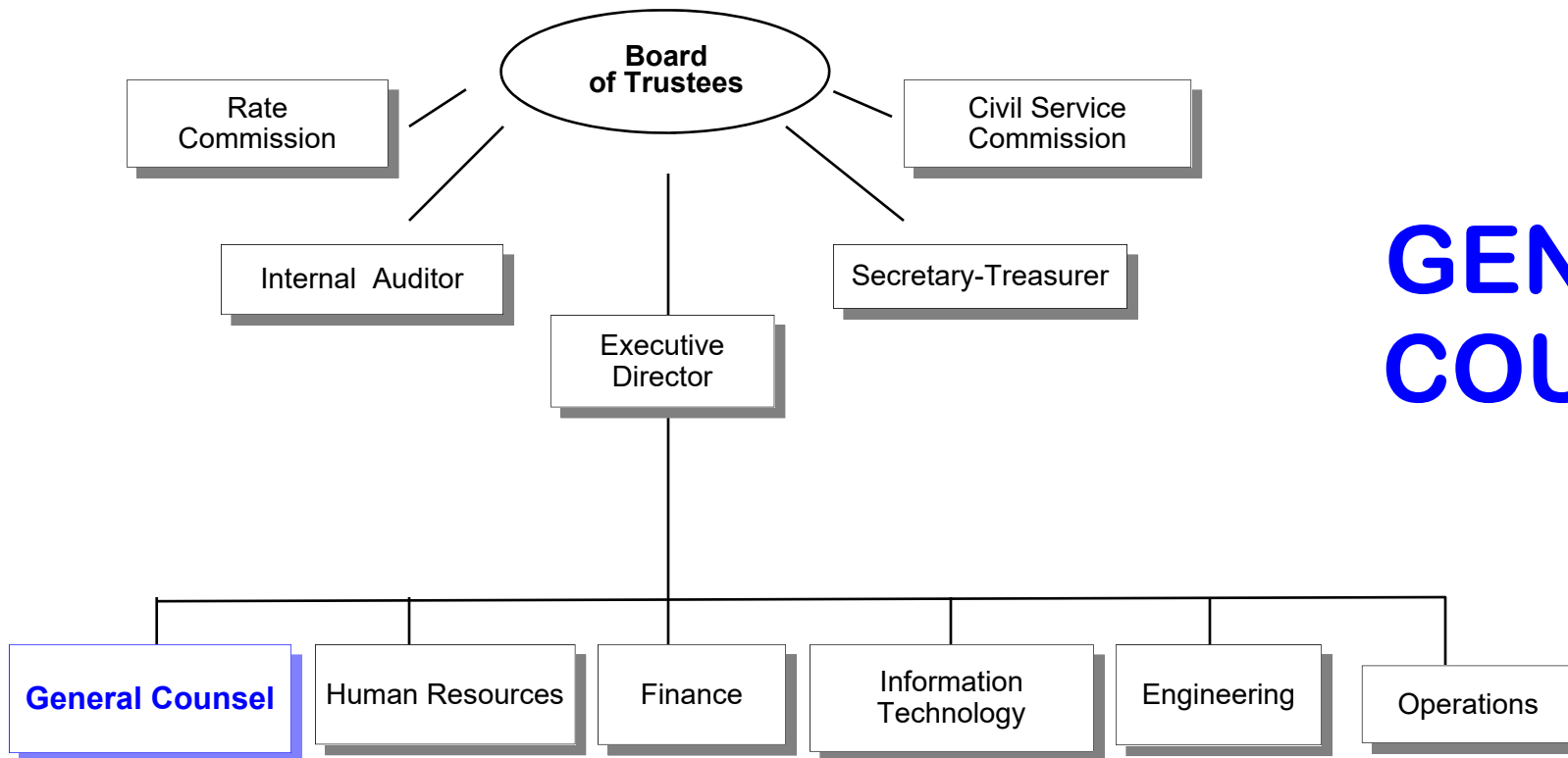


METROPOLITAN ST. LOUIS SEWER DISTRICT
FY24 General Fund Budget and Two Year Projection
T4500 - Information Technology Department Total

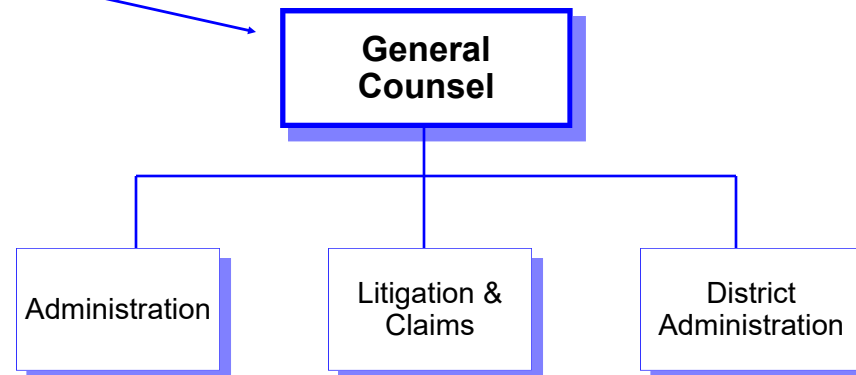
	Actual FY21	Actual FY22	Budget FY23	Forecast FY23	Budget FY24	Projected FY25	Projected FY26
51010 Salaries & Wages	3,871,362	4,093,924	4,934,011	4,276,839	5,082,979	5,260,188	5,393,994
51020 Overtime	5,365	6,871	8,600	8,600	8,000	28,840	9,705
51030 Compensatory Pay Accrual	(2,676)	2,115	-	4,962	-	-	-
51120 Membership & Licensing Fees	7,209	9,577	12,197	12,197	12,779	13,047	13,321
51210 FICA Taxes	295,945	301,092	378,110	320,988	389,460	401,144	413,178
51220 Group Insurance	343,260	393,327	572,866	433,176	582,681	627,558	675,987
51230 Pension Contributions-Defined Benefit Plan	707,448	701,304	690,335	721,800	877,069	793,539	686,143
51231 Pension Contributions-Defined Contribution Plan	131,119	157,580	213,130	173,358	227,723	227,723	227,723
51233 DC Plan-Matching Contributions	27,536	32,617	60,894	34,827	65,064	65,064	65,064
51510 Temporary Help	4,663,864	3,545,914	2,388,640	2,313,641	2,394,906	2,565,633	2,546,602
Total Personnel Services	\$10,050,431	\$9,244,322	\$9,258,783	\$8,300,389	\$9,640,660	\$9,982,736	\$10,031,717
52090 Electrical Supplies	-	1,239	-	-	-	-	-
52220 Janitorial Supplies	129	-	-	-	-	-	-
52240 Hand Tools	-	45	-	-	-	-	-
52300 Safety Footwear	769	(231)	-	-	-	-	-
52310 Telephone/Communic Equip/Suppl	5,363	4,319	7,500	7,500	458,712	468,345	478,180
52320 Office Supplies	6,590	3,379	2,400	2,400	5,200	5,309	5,421
52330 Computer Supplies	520,716	99,092	125,461	125,561	616,600	629,549	642,769
52340 Computer Equipment - Non-Capital	336,124	438,156	350,000	350,000	455,460	465,025	474,790
52380 Publications/Training Supplies	42,265	43,669	44,820	44,820	109,980	112,290	114,648
52390 Administrative Supplies	1,545	260	4,500	6,500	2,500	2,552	2,606
52400 Furniture & Office Equipment - Non-Capital	180	4,272	-	-	-	-	-
Total Supplies	\$913,681	\$594,199	\$534,681	\$536,781	\$1,648,452	\$1,683,069	\$1,718,414
53270 Telephone Usage	365,066	371,515	434,214	434,214	414,000	434,700	456,435
Total Usage	\$365,066	\$371,515	\$434,214	\$434,214	\$414,000	\$434,700	\$456,435
54010 Postage	97	-	-	-	-	-	-
54050 Office System Services	3,728,027	4,663,656	4,512,751	4,628,306	4,398,248	4,184,311	4,272,182
54100 Travel Expenses	(974)	16,523	31,400	31,400	43,608	45,544	45,501
54140 Training Programs/Seminar Fees	69,944	111,984	57,830	61,000	49,950	56,614	52,303
54180 Courier And Freight	1,141	1,364	-	-	-	-	-
54510 Temporary Help (Contracted)	-	-	-	-	1,665,864	-	-

METROPOLITAN ST. LOUIS SEWER DISTRICT
FY24 General Fund Budget and Two Year Projection
T4500 - Information Technology Department Total

	Actual FY21	Actual FY22	Budget FY23	Forecast FY23	Budget FY24	Projected FY25	Projected FY26
54520 Professional Service	1,498,988	1,425,423	1,826,004	1,816,004	2,587,484	1,850,546	1,889,408
54530 Building Repairs & Services	89,553	48,187	20,000	20,000	-	-	-
54600 Electrical Repair Services	-	14,937	-	-	-	-	-
Total Contractual Services	\$5,386,777	\$6,282,073	\$6,447,985	\$6,556,710	\$8,745,153	\$6,137,016	\$6,259,393
55090 Furniture & Office Equipment	75,304	(45,617)	10,000	10,000	-	-	-
55110 Computer Equipment	487,462	136,993	500,000	500,000	613,000	625,873	639,016
Total Capital Outlay	\$562,767	\$91,376	\$510,000	\$510,000	\$613,000	\$625,873	\$639,016
Lease Financing	\$-	\$-	\$-	\$-	\$-	\$-	\$-
Total General Fund Operating Expense	\$17,278,721	\$16,583,485	\$17,185,663	\$16,338,094	\$21,061,266	\$18,863,395	\$19,104,975



GENERAL COUNSEL



General Counsel

Mission

The General Counsel's office is responsible for all legal matters concerning the District. The Department provides legal services and guidance as requested or required by the Board of Trustees, Executive Director and District staff.

Fiscal Year 2022 Accomplishments

1. Managed legal challenges associated with the implementation of the District's Consent Decree. [\(Strategy 5, Objective 2\)](#)
2. Successfully defended the District before the Civil Service Commission; Equal Employment Opportunity Commission; Civil Court and Federal Court in a wide variety of litigation matters. [\(Strategy 6, Objective 3\)](#)
3. Provided legal counseling to the District on various matters, including but not limited to, liability claims involving personal injury, wrongful death, breach of contract, nuisance, property damage and/or inverse condemnation; human resource claims arising under federal, state or local civil rights and employment laws or MSD's Civil Service rules; real estate claims involving property rights including acquisition by eminent domain; environmental matters involving both state and federal laws; administrative claims associated with corporate governance matters such as Missouri Sunshine Law, MSD Charter Plan and MSD Ordinances/Resolutions; review of contracts; customer service level issues; regulatory compliance programs; and procurement issues. [\(Strategy 5, Objective 2\)](#)
4. Participated in stakeholders' groups to develop sound technical basis for regulatory issues. [\(Strategy 4, Objectives 1 & 2\)](#)



Department FY24 Strategic Business Plan															
District Strategies	Objectives	Milestones	FY24												
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			Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	
1	Inform, educate and partner to build stakeholder understanding														
	1.	Execute Community Outreach Programs and Engagement Programs													
		a) Develop draft employee talking point protocol for Stormwater Capital Program.													
		b) Gather employee input for employee talking point protocol for Stormwater Capital Program.													
		c) Develop plan to engage stakeholder groups for specific deliverables for Stormwater Capital Program.													
		d) Lead education and outreach activities among key stakeholders and community partners to advance public understanding and awareness of MSD's roles and initiatives in improving the environmental quality within MSD's service area.													
		e) Develop a robust communications plan around the overall Green Infrastructure (Rainscaping) Program.													
		f) Evaluate leveraging MSD's 70th anniversary in 2024 in conjunction with stormwater initiative.													
	2.	Execute outreach programs for elected representatives and other municipal officials.													
		a) Engage elected officials to help build their understanding and awareness of MSD's roles and initiatives in improving the environmental quality within their communities.													
		b) Develop and execute communication plan for wastewater bond election in April 2024.													
		c) Develop and execute communication plan for stormwater election in April 2024.													
		d) Evaluate leveraging MSD's 70th anniversary in 2024 in conjunction with stormwater initiative.													
	3.	Execute Diversity and associated Outreach Programs													
		a) Begin implementation of Disparity Study results and/or recommendations.													
		b) Leverage 10-year anniversary of Community Benefits Agreement to increase awareness of MSD programs and positive impacts in the community.													
		c) Continue workforce development grant initiatives to increase opportunities for construction contractors' use of diverse workers.													
		d) Identify opportunities for Mentor/Protégé programming which incentivizes women and minorities to enter and participate in the sewer construction industry.													
		e) Begin RFP process for applying updates to new or existing diversity reporting software systems to support industry best practices, tracking and reporting requirements as a result of Disparity Study program implementations and Oracle system changes.													
	2	Manage the District's costs and revenues to optimize financial impacts.													
1.		Increase Collection of Delinquent Revenue													
		a) Continue discussions with Board of Trustees and other parties regarding the implementation of a pilot water shut-off program for commercial customers.													
2.		Identify and Implement Cost Savings Initiatives													
		a) Evaluate results of integrated payables and adjust as necessary.													
		b) Evaluate non-traditional benefits.													
		c) Implement p-card program for small dollar purchases.													
		d) Implement any changes needed to the Wellness Program.													
		e) Conduct assessment of worker's compensation program and evaluate strategies for reducing costs.													
3.		Maximize Long-Term Financing Plans for District Needs													
	a) Implement remaining Board approved rates resulting from the 2019 Wastewater Rate Commission Proposal.														

Department FY24 Strategic Business Plan														
District Strategies	Objectives	Milestones	FY24											
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		b) Conclude Rate Commission process (i.e., adoption of new wastewater rates and new potential stormwater impervious fee and tax).												
3	Integrate and improve the District's business processes.													
	1.	Implement Information Governance Program That Meets the District's Records & Information Discovery, Compliance and Information Security Policies.												
		a) Identify a data analysis solution to address stale or sensitive data (based on Data Risk assessment results) and data loss prevention.												
		b) Identify and assess Implementation of expert services for M365 Governance (Teams, SharePoint, Email).												
		c) Reassess best ECM solution option.												
	2.	Integrate Capital Asset Information Across Systems (Oracle, Maximo and GIS)												
		a) Gaps/discrepancies resolved between GIS (system of record for Collection System linear capital assets) and Oracle (system of record for financial data) for pre-Oracle Go Live capital assets prior to the Oracle upgrade to the Cloud.												
	3.	Mobile Technology Strategy												
		a) Explore cost benefit for Bring Your Own Device (BYOD) strategy and scope (Google Phone App, etc.) for employees (based upon mgmt. level, etc.), contractors, and business partners with consideration for Security, Information Governance and Personal records.												
		b) Implement Mobile solution (cellular enabled) for inspections of District assets on tablets and other mobile devices, i.e., Maximo Mobile or other solutions).												
		c) Explore GPS enabled mobile asset maintenance technology, i.e., Pump Stations, Plant maintenance technicians.												
		d) Explore solutions for permanently installed combined Hotspot and GPS for MSD maintenance vehicles.												
	4.	CIS System Replacement												
		a) Evaluate CIS system replacement alternatives.												
		b) Create Business Case for replacement/upgrade alternative.												
	5.	Maximo System Upgrade												
		a) Gather requirements for future state Maximo in preparation for upgrading to Maximo Application Suite. Set up demonstrations and presentations on enhanced and new Maximo functionality.												
		b) Develop strategy for historical record retention based upon information governance retention schedules.												
		c) Develop and issue RFP for selecting an implementation partner.												
4	Promote appropriate standards through proactive regulatory and legislative involvement.													
	1.	Participate in Stakeholder Groups to Develop Sound Technical Basis for Regulatory Issues												
		a) Continue to participate in Missouri-led stakeholder meetings on Clean Water Act permit fees and advocate for an equitable fee structure.												
		b) Continue to participate in Missouri-led stakeholder meetings on nutrient reduction strategies and nutrient trading.												
		c) Participate in Missouri and national-led stakeholder meetings regarding monitoring and regulation of PFAS in wastewater effluent and biosolids.												
	2.	Promote Appropriate Regulatory and Legislative Initiatives that Impact All Areas of District Operations												
		a) Advocate for reasonable and affordable policy and regulations affecting available State and Federal Infrastructure funding.												

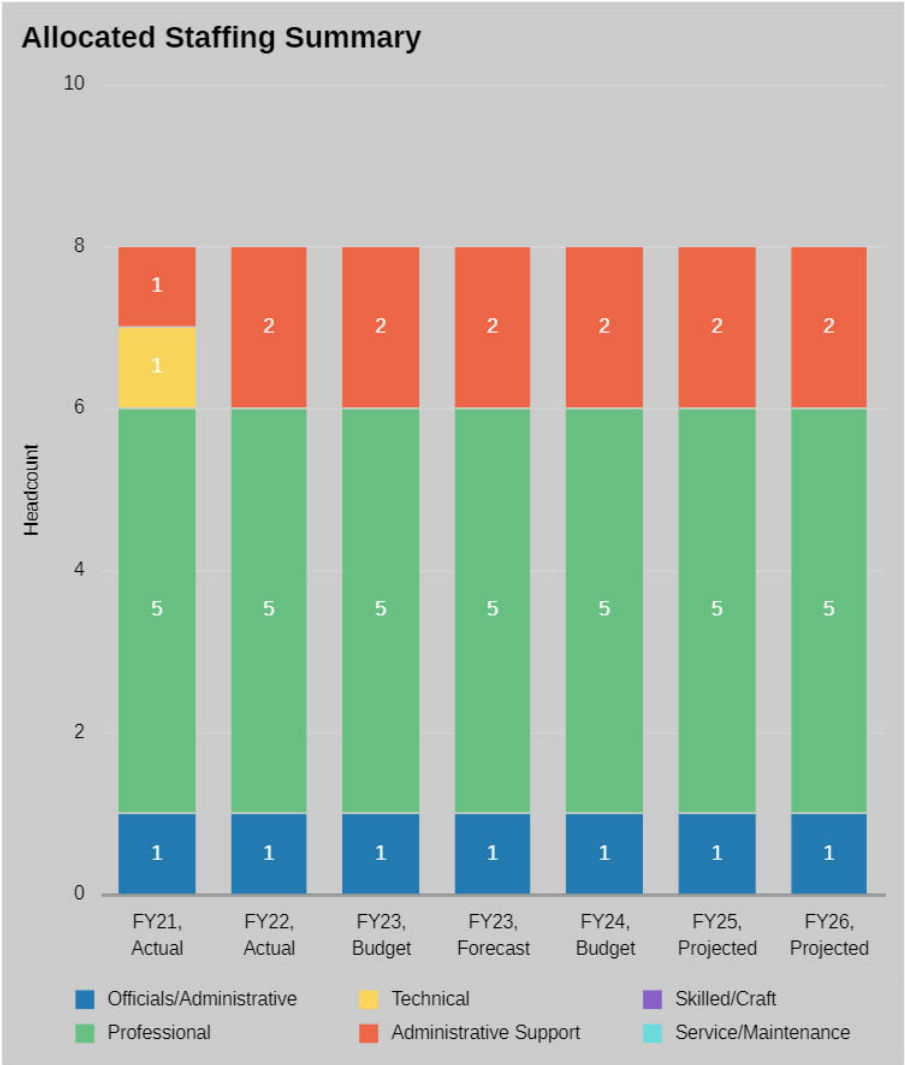
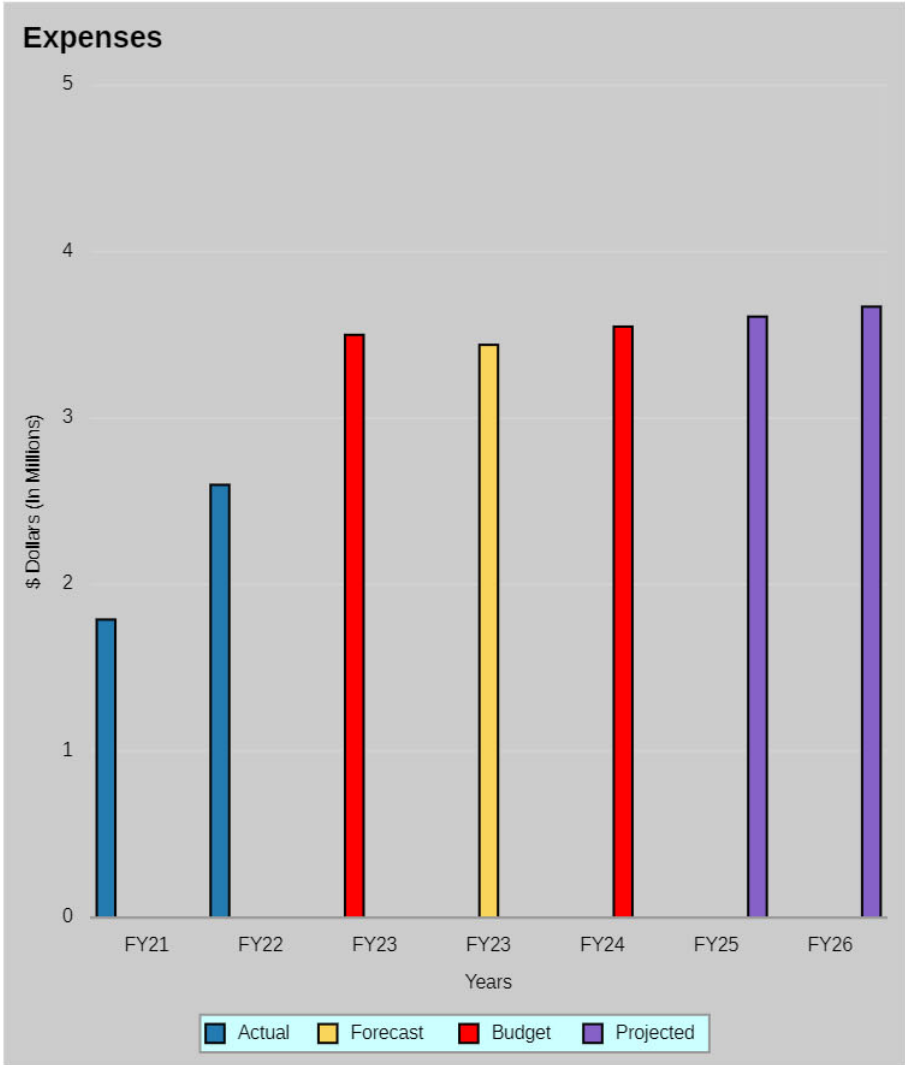
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District Strategies	Objectives	Milestones	FY24											
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			Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun
		b) Advocate for regulations and policies that promote environmental justice through infrastructure investment.												
5	Address customer and regulatory needs through a comprehensive infrastructure management program.													
	1.	Implement Stormwater Operating and Capital Improvement Program												
		a) Implement FY 2024 stormwater CIRP program based on funds generated from OMCI taxes to address flooding and erosion.												
		b) Administer OMCI Municipal Grant Program with funding from OMCI taxes to address the needs of the municipalities served by the OMCI's.												
		c) Initiate implementation of Stormwater CIRP to address flooding and erosion based on District Rate Proposal and April 2024 election outcome.												
	2.	Implement Wastewater Operating and Capital Improvement Program												
		a) Continue training and implementation of new modeling software and make process changes to maximize efficiencies.												
		b) Conduct quarterly meetings with Engineering and General Counsel staffs to monitor and adjust projects in order to ensure compliance with the Consent Decree performance measure for the elimination of 85% Constructed Sanitary Overflows by the end of calendar year 2023.												
		c) Implement Wastewater CIRP to comply with Consent Decree and Asset Management needs based on approved District Rate Proposal.												
	3.	Implement Asset Management Program												
		a) Implement software tools necessary to support asset management plan that incorporates the monetized ratings process for the District's linear assets.												
	4.	Enhance Reliability of Information Technology Infrastructure												
		a) Develop the Master Data Management (MDM) Program Strategy for customer data. Implement the technical infrastructure to centralize, manage and govern critical customer information. Improve accuracy and integrity to enable customer insights and analytics.												
		b) Improve the District's plant, yard and pump station network infrastructure availability by implementing Software Defined Network technology (SDWAN) to enable direct internet access to cloud-based applications, redundancy of ISPs network service and redundancy of network routers.												
	5.	Implement technologies and data driven solutions to reduce capital costs and increase utility performance												
		a) Develop Wet Weather Optimization Plan for Lemay Service Area.												
		b) Design and execute SCADA system upgrade.												
		c) Plan Wet Weather Operational Structure for Organization.												
		d) Finalize CIRP based on Wet Weather Optimization Plan for Lemay Service Area.												
6	Create a learning and business-oriented culture based on competency and accountability.													
	1.	Improve Organizational Effectiveness through Leadership Development												
		a) Present leadership Development & Succession Management initiative to Department Directors.												
		b) Identify gaps and assess leadership onboarding needs for staff including Operations Team Leads.												
	2.	Increase Individual Accountability and Job Satisfaction Through Continual Performance Coaching and Training												
		a) Develop and distribute new hire survey at the 90 and 180 day points.												
		b) Evaluate current exit interview questions and process.												

Department FY24 Strategic Business Plan														
District Strategies	Objectives	Milestones	FY24											
			Q1			Q2			Q3			Q4		
			Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun
		c) Evaluate job descriptions to ensure main duties are accurately reflected in performance objectives.												
	3.	Increase Employee Satisfaction through Training and Fair Compensation												
		a) Create and deliver training courses for the enhanced Performance Management module of the Human Resources Information Management (HRIS) software.												
		b) Establish a compensation plan aligned to the District's business goals.												

General Counsel Department

		FY21	FY22	FY23	FY23	FY24	FY25	FY26
EXPENDITURE SUMMARY - DIVISION		Actual	Actual	Budget	Forecast	Budget	Projected	Projected
General Counsel Administration		\$280,491	\$299,284	\$310,406	\$309,838	\$342,221	\$340,554	\$336,467
General Counsel District Administration		156,627	163,508	183,558	187,570	198,474	200,278	201,441
Litigation and Claims		1,357,839	2,140,914	3,001,515	2,943,887	3,007,155	3,069,927	3,132,315
TOTAL EXPENSES		\$1,794,957	\$2,603,706	\$3,495,479	\$3,441,294	\$3,547,850	\$3,610,759	\$3,670,223
EXPENDITURE SUMMARY - CATEGORY								
51000	Personnel Expenses	\$1,266,052	\$1,295,448	\$1,356,919	\$1,302,184	\$1,394,258	\$1,411,920	\$1,425,185
52000	Supplies	71,718	72,456	91,900	91,900	94,875	96,867	98,902
53000	Usage	480	480	750	750	750	788	827
54000	Contractual Services	456,707	1,235,322	2,045,910	2,046,460	2,057,967	2,101,184	2,145,309
55000	Capital Outlay	-	-	-	-	-	-	-
TOTAL EXPENSES		\$1,794,957	\$2,603,706	\$3,495,479	\$3,441,294	\$3,547,850	\$3,610,759	\$3,670,223
ALLOCATED STAFFING SUMMARY								
Officials/Administrative		1	1	1	1	1	1	1
Professional		5	5	5	5	5	5	5
Technical		1	-	-	-	-	-	-
Administrative Support		1	2	2	2	2	2	2
Skilled/Craft		-	-	-	-	-	-	-
Service/Maintenance		-	-	-	-	-	-	-
TOTAL POSITIONS		8	8	8	8	8	8	8

General Counsel Department

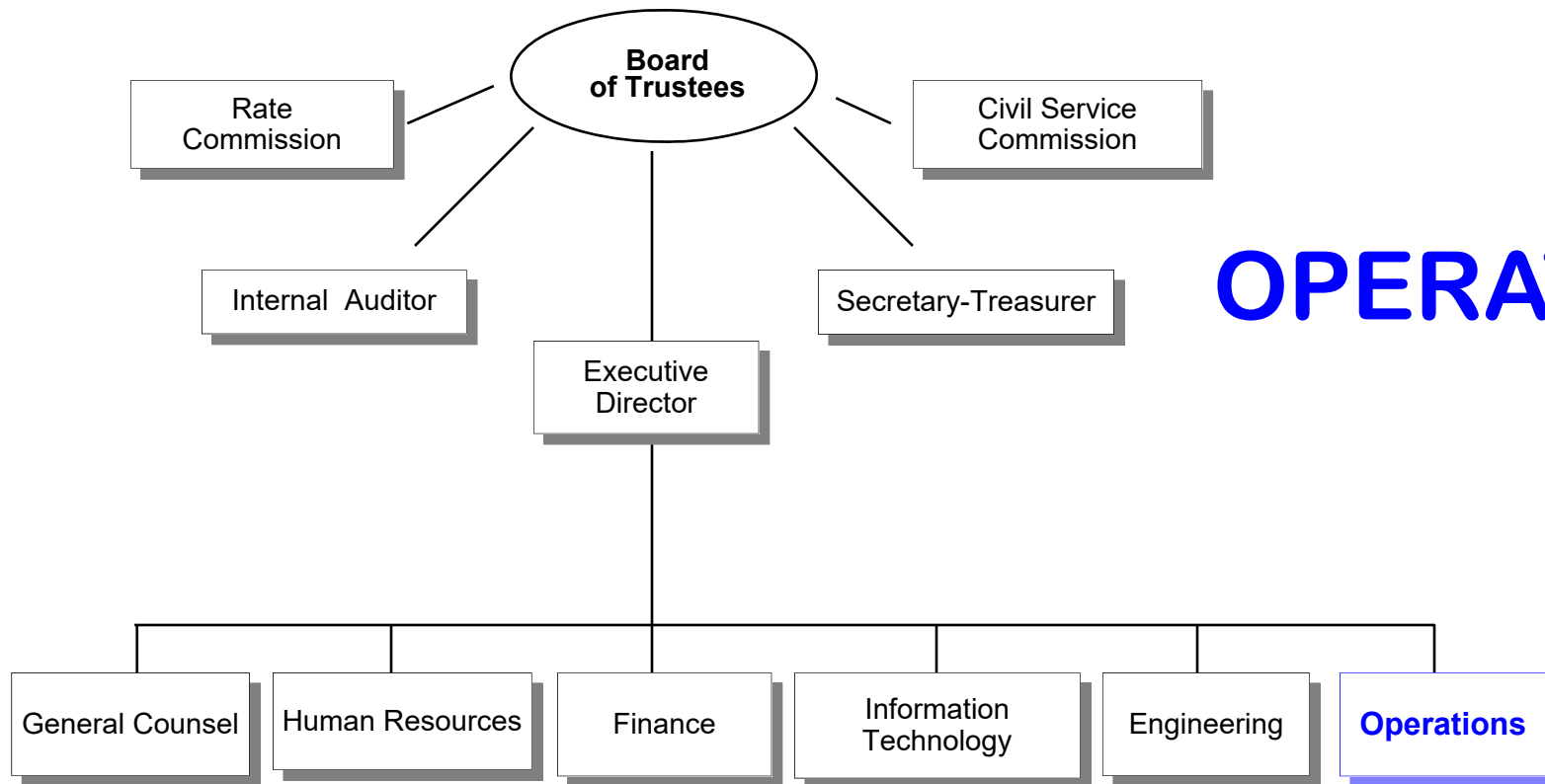


METROPOLITAN ST. LOUIS SEWER DISTRICT
FY24 General Fund Budget and Two Year Projection
T5500 - General Counsel Department Total

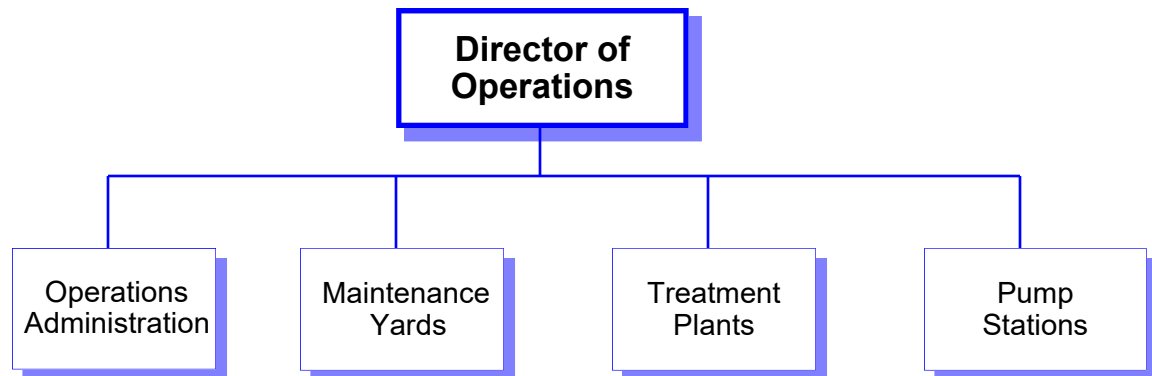
	Actual FY21	Actual FY22	Budget FY23	Forecast FY23	Budget FY24	Projected FY25	Projected FY26
51010 Salaries & Wages	901,655	912,211	944,050	908,548	957,743	986,475	1,016,070
51020 Overtime	50	-	-	-	-	-	-
51030 Compensatory Pay Accrual	-	20	-	167	-	-	-
51120 Membership & Licensing Fees	6,245	6,715	6,865	6,865	6,229	6,360	6,493
51210 FICA Taxes	62,420	63,695	72,220	63,969	73,267	75,465	77,729
51220 Group Insurance	75,423	77,345	99,541	79,554	94,417	101,671	109,498
51230 Pension Contributions-Defined Benefit Plan	187,035	202,367	197,654	208,441	216,855	196,202	169,648
51231 Pension Contributions-Defined Contribution Plan	26,894	26,674	28,459	27,757	35,581	35,581	35,581
51233 DC Plan-Matching Contributions	6,330	6,421	8,131	6,883	10,166	10,166	10,166
Total Personnel Services	\$1,266,052	\$1,295,448	\$1,356,919	\$1,302,184	\$1,394,258	\$1,411,920	\$1,425,185
52300 Safety Footwear	250	250	-	-	-	-	-
52320 Office Supplies	4,951	3,554	5,300	5,300	5,500	5,615	5,733
52330 Computer Supplies	131	-	-	-	-	-	-
52370 Photo & Video Supplies	-	-	100	100	125	128	130
52380 Publications/Training Supplies	65,354	68,653	85,000	85,000	87,500	89,337	91,214
52390 Administrative Supplies	1,032	-	1,500	1,500	1,750	1,787	1,824
Total Supplies	\$71,718	\$72,456	\$91,900	\$91,900	\$94,875	\$96,867	\$98,902
53270 Telephone Usage	480	480	750	750	750	788	827
Total Usage	\$480	\$480	\$750	\$750	\$750	\$788	\$827
54060 Printing Services	-	171	200	200	250	255	261
54100 Travel Expenses	428	3,660	5,610	15,610	15,072	15,389	15,712
54140 Training Programs/Seminar Fees	611	5,378	6,350	6,900	7,645	7,806	7,969
54180 Courier And Freight	257	485	750	750	1,000	1,021	1,042
54400 Judgments & Claims Settlements	1,764	24,683	25,000	25,000	24,000	24,504	25,019
54420 Court Costs & Lien Fees	7,260	3,957	8,000	8,000	10,000	10,210	10,424
54520 Professional Service	446,389	1,196,989	2,000,000	1,990,000	2,000,000	2,042,000	2,084,882
Total Contractual Services	\$456,707	\$1,235,322	\$2,045,910	\$2,046,460	\$2,057,967	\$2,101,184	\$2,145,309
Lease Financing	\$-	\$-	\$-	\$-	\$-	\$-	\$-

METROPOLITAN ST. LOUIS SEWER DISTRICT
FY24 General Fund Budget and Two Year Projection
T5500 - General Counsel Department Total

	Actual FY21	Actual FY22	Budget FY23	Forecast FY23	Budget FY24	Projected FY25	Projected FY26
Total General Fund Operating Expense	<u>\$1,794,957</u>	<u>\$2,603,706</u>	<u>\$3,495,479</u>	<u>\$3,441,294</u>	<u>\$3,547,850</u>	<u>\$3,610,759</u>	<u>\$3,670,223</u>



OPERATIONS



Operations Department

Mission

To protect the public's health, safety, and water environment by effectively operating and maintaining the District's wastewater and stormwater infrastructure.

Fiscal Year 2022 Accomplishments

1. NACWA Platinum Awards for Grand Glaize, Fenton, Meramec and Missouri River Treatment Plants. ([Strategy 5, Objective 3](#))
2. NACWA Gold Award for Coldwater and Lemay Treatment Plants. ([Strategy 5, Objective 3](#))
3. NACWA Silver Award for Bissell Treatment Plant. ([Strategy 5, Objective 3](#))
4. Treated 106,170 thousand million gallons of wastewater. Averaged 216 Million Gallons/Day. ([Strategy 5, Objective 3](#))
5. Resumed tours on a limited basis. ([Strategy 5, Objective 3](#))
6. Met all wastewater and stormwater CMOM goals and metrics. ([Strategy 5, Objectives 1 & 2](#))
7. Began project to prioritize linear asset renewal using a monetized system of evaluation. ([Strategy 5, Objective 3](#))



Department FY24 Strategic Business Plan														
District Strategies	Objectives	Milestones	FY24											
			Q1			Q2			Q3			Q4		
			Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun
1	Inform, educate and partner to build stakeholder understanding													
	1.	Execute Community Outreach Programs and Engagement Programs												
		a) Develop draft employee talking point protocol for Stormwater Capital Program.												
		b) Gather employee input for employee talking point protocol for Stormwater Capital Program.												
		c) Develop plan to engage stakeholder groups for specific deliverables for Stormwater Capital Program.												
		d) Lead education and outreach activities among key stakeholders and community partners to advance public understanding and awareness of MSD's roles and initiatives in improving the environmental quality within MSD's service area.												
		e) Develop a robust communications plan around the overall Green Infrastructure (Rainscaping) Program.												
		f) Evaluate leveraging MSD's 70th anniversary in 2024 in conjunction with stormwater initiative.												
	2.	Execute outreach programs for elected representatives and other municipal officials.												
		a) Engage elected officials to help build their understanding and awareness of MSD's roles and initiatives in improving the environmental quality within their communities.												
		b) Develop and execute communication plan for wastewater bond election in April 2024.												
		c) Develop and execute communication plan for stormwater election in April 2024.												
		d) Evaluate leveraging MSD's 70th anniversary in 2024 in conjunction with stormwater initiative.												
	3.	Execute Diversity and associated Outreach Programs												
		a) Begin implementation of Disparity Study results and/or recommendations.												
		b) Leverage 10-year anniversary of Community Benefits Agreement to increase awareness of MSD programs and positive impacts in the community.												
		c) Continue workforce development grant initiatives to increase opportunities for construction contractors' use of diverse workers.												
		d) Identify opportunities for Mentor/Protégé programming which incentivizes women and minorities to enter and participate in the sewer construction industry.												
		e) Begin RFP process for applying updates to new or existing diversity reporting software systems to support industry best practices, tracking and reporting requirements as a result of Disparity Study program implementations and Oracle system changes.												
	2	Manage the District's costs and revenues to optimize financial impacts.												
	1.	Increase Collection of Delinquent Revenue												
		a) Continue discussions with Board of Trustees and other parties regarding the implementation of a pilot water shut-off program for commercial customers.												
	2.	Identify and Implement Cost Savings Initiatives												
		a) Evaluate results of integrated payables and adjust as necessary.												
		b) Evaluate non-traditional benefits.												
		c) Implement p-card program for small dollar purchases.												
		d) Implement any changes needed to the Wellness Program.												
		e) Conduct assessment of worker's compensation program and evaluate strategies for reducing costs.												
	3.	Maximize Long-Term Financing Plans for District Needs												
	a) Implement remaining Board approved rates resulting from the 2019 Wastewater Rate Commission Proposal.													

Department FY24 Strategic Business Plan														
District Strategies	Objectives	Milestones	FY24											
			Q1			Q2			Q3			Q4		
			Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun
		b) Conclude Rate Commission process (i.e., adoption of new wastewater rates and new potential stormwater impervious fee and tax).												
3	Integrate and improve the District's business processes.													
	1.	Implement Information Governance Program That Meets the District's Records & Information Discovery, Compliance and Information Security Policies.												
		a) Identify a data analysis solution to address stale or sensitive data (based on Data Risk assessment results) and data loss prevention.												
		b) Identify and assess Implementation of expert services for M365 Governance (Teams, SharePoint, Email).												
		c) Reassess best ECM solution option.												
	2.	Integrate Capital Asset Information Across Systems (Oracle, Maximo and GIS)												
		a) Gaps/discrepancies resolved between GIS (system of record for Collection System linear capital assets) and Oracle (system of record for financial data) for pre-Oracle Go Live capital assets prior to the Oracle upgrade to the Cloud.												
	3.	Mobile Technology Strategy												
		a) Explore cost benefit for Bring Your Own Device (BYOD) strategy and scope (Google Phone App, etc.) for employees (based upon mgmt. level, etc.), contractors, and business partners with consideration for Security, Information Governance and Personal records.												
		b) Implement Mobile solution (cellular enabled) for inspections of District assets on tablets and other mobile devices, i.e., Maximo Mobile or other solutions).												
		c) Explore GPS enabled mobile asset maintenance technology, i.e., Pump Stations, Plant maintenance technicians.												
		d) Explore solutions for permanently installed combined Hotspot and GPS for MSD maintenance vehicles.												
	4.	CIS System Replacement												
		a) Evaluate CIS system replacement alternatives.												
		b) Create Business Case for replacement/upgrade alternative.												
	5.	Maximo System Upgrade												
		a) Gather requirements for future state Maximo in preparation for upgrading to Maximo Application Suite. Set up demonstrations and presentations on enhanced and new Maximo functionality.												
		b) Develop strategy for historical record retention based upon information governance retention schedules.												
		c) Develop and issue RFP for selecting an implementation partner.												
4	Promote appropriate standards through proactive regulatory and legislative involvement.													
	1.	Participate in Stakeholder Groups to Develop Sound Technical Basis for Regulatory Issues												
		a) Continue to participate in Missouri-led stakeholder meetings on Clean Water Act permit fees and advocate for an equitable fee structure.												
		b) Continue to participate in Missouri-led stakeholder meetings on nutrient reduction strategies and nutrient trading.												
		c) Participate in Missouri and national-led stakeholder meetings regarding monitoring and regulation of PFAS in wastewater effluent and biosolids.												
	2.	Promote Appropriate Regulatory and Legislative Initiatives that Impact All Areas of District Operations												
		a) Advocate for reasonable and affordable policy and regulations affecting available State and Federal Infrastructure funding.												

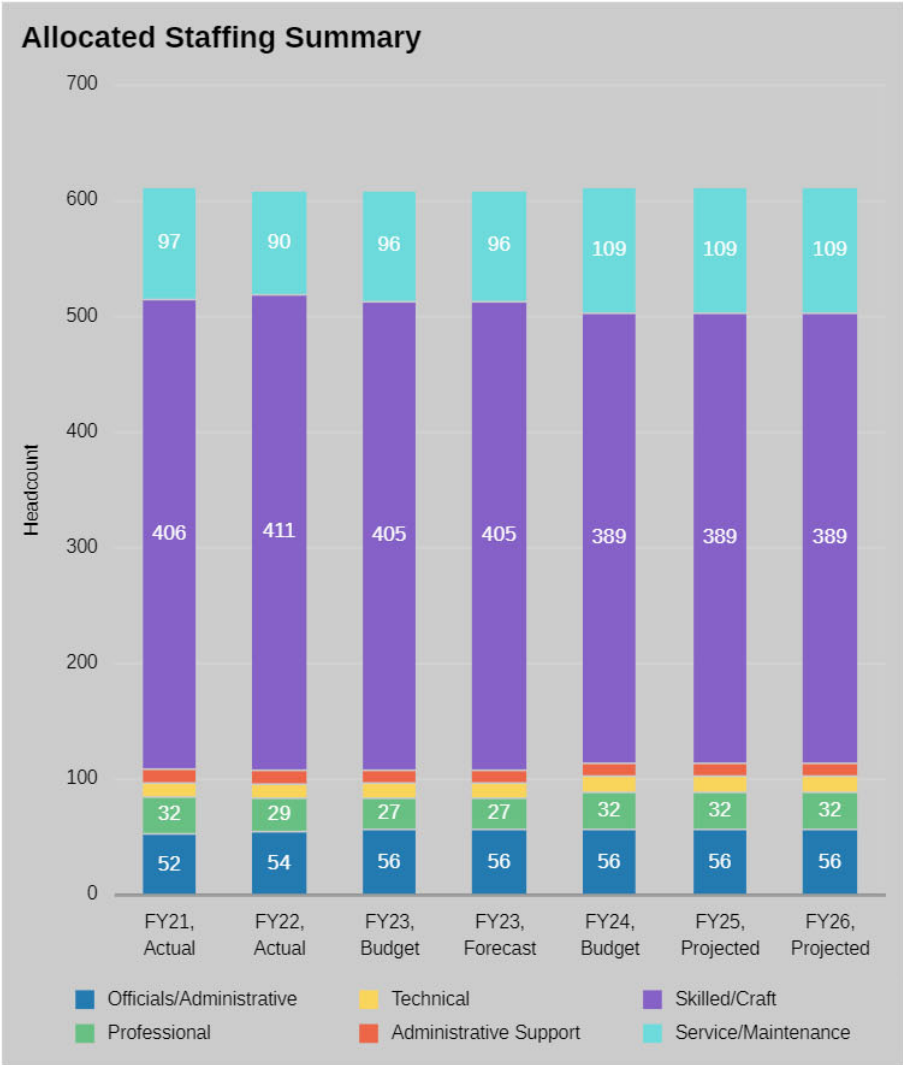
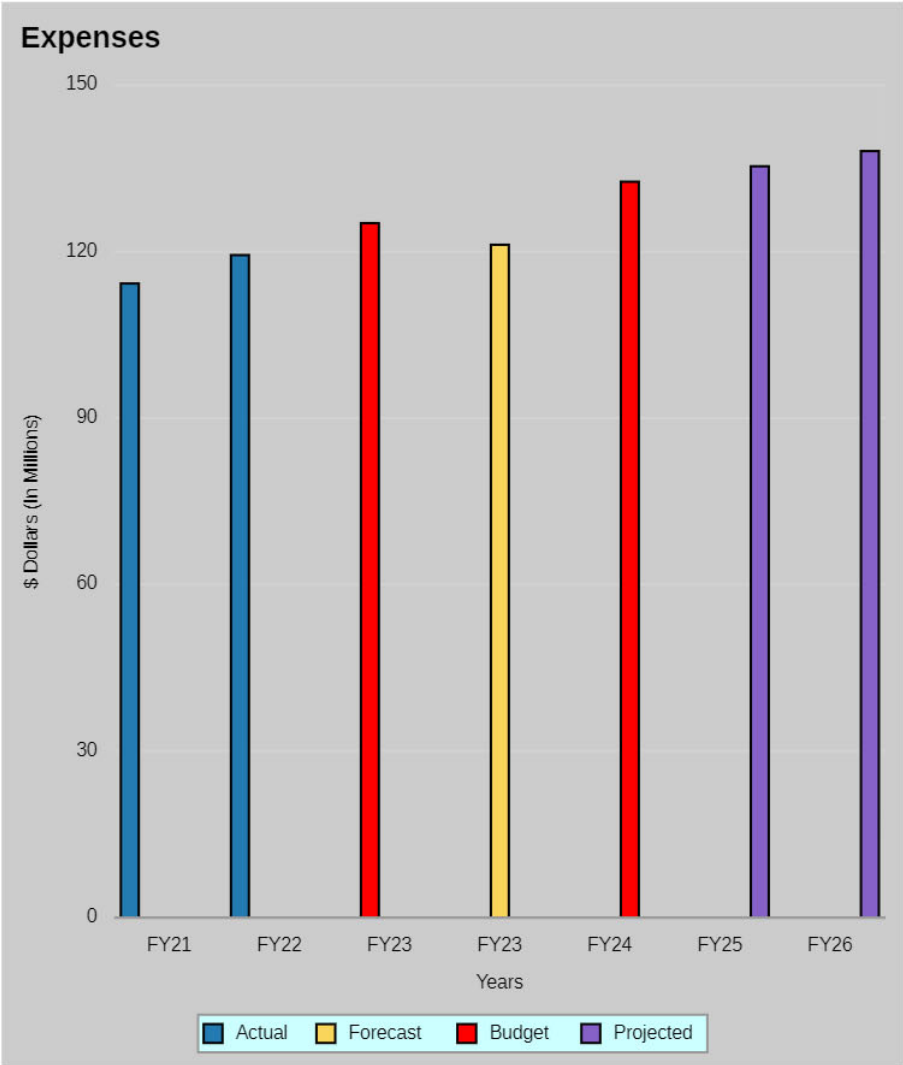
Department FY24 Strategic Business Plan														
District Strategies	Objectives	Milestones	FY24											
			Q1			Q2			Q3			Q4		
			Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun
		b) Advocate for regulations and policies that promote environmental justice through infrastructure investment.												
5	Address customer and regulatory needs through a comprehensive infrastructure management program.													
	1.	Implement Stormwater Operating and Capital Improvement Program												
		a) Implement FY 2024 stormwater CIRP program based on funds generated from OMCI taxes to address flooding and erosion.												
		b) Administer OMCI Municipal Grant Program with funding from OMCI taxes to address the needs of the municipalities served by the OMCI's.												
		c) Initiate implementation of Stormwater CIRP to address flooding and erosion based on District Rate Proposal and April 2024 election outcome.												
	2.	Implement Wastewater Operating and Capital Improvement Program												
		a) Continue training and implementation of new modeling software and make process changes to maximize efficiencies.												
		b) Conduct quarterly meetings with Engineering and General Counsel staffs to monitor and adjust projects in order to ensure compliance with the Consent Decree performance measure for the elimination of 85% Constructed Sanitary Overflows by the end of calendar year 2023.												
		c) Implement Wastewater CIRP to comply with Consent Decree and Asset Management needs based on approved District Rate Proposal.												
	3.	Implement Asset Management Program												
		a) Implement software tools necessary to support asset management plan that incorporates the monetized ratings process for the District's linear assets.												
	4.	Enhance Reliability of Information Technology Infrastructure												
		a) Develop the Master Data Management (MDM) Program Strategy for customer data. Implement the technical infrastructure to centralize, manage and govern critical customer information. Improve accuracy and integrity to enable customer insights and analytics.												
		b) Improve the District's plant, yard and pump station network infrastructure availability by implementing Software Defined Network technology (SDWAN) to enable direct internet access to cloud-based applications, redundancy of ISPs network service and redundancy of network routers.												
	5.	Implement technologies and data driven solutions to reduce capital costs and increase utility performance												
		a) Develop Wet Weather Optimization Plan for Lemay Service Area.												
		b) Design and execute SCADA system upgrade.												
		c) Plan Wet Weather Operational Structure for Organization.												
		d) Finalize CIRP based on Wet Weather Optimization Plan for Lemay Service Area.												
6	Create a learning and business-oriented culture based on competency and accountability.													
	1.	Improve Organizational Effectiveness through Leadership Development												
		a) Present leadership Development & Succession Management initiative to Department Directors.												
		b) Identify gaps and assess leadership onboarding needs for staff including Operations Team Leads.												
	2.	Increase Individual Accountability and Job Satisfaction Through Continual Performance Coaching and Training												
		a) Develop and distribute new hire survey at the 90 and 180 day points.												
		b) Evaluate current exit interview questions and process.												

Department FY24 Strategic Business Plan														
District Strategies	Objectives	Milestones	FY24											
			Q1			Q2			Q3			Q4		
			Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun
		c) Evaluate job descriptions to ensure main duties are accurately reflected in performance objectives.												
	3.	Increase Employee Satisfaction through Training and Fair Compensation												
		a) Create and deliver training courses for the enhanced Performance Management module of the Human Resources Information Management (HRIS) software.												
		b) Establish a compensation plan aligned to the District's business goals.												

Operations Department

Operations Department Total								
		FY21	FY22	FY23	FY23	FY24	FY25	FY26
DIVISION TO EXPENDITURE SUMMARY - DIVISION GROUPS		Actual	Actual	Budget	Forecast	Budget	Projected	Projected
Operations Administration		\$16,167,156	\$16,671,352	\$17,689,641	\$17,895,038	\$18,362,643	\$18,721,707	\$19,068,039
Treatment Plants		47,009,639	49,871,850	49,426,790	50,858,749	55,072,077	56,204,076	57,438,077
Pump Stations		15,681,406	19,104,641	19,038,426	17,877,809	19,382,687	19,799,836	20,204,290
Maintenance Yards		35,401,255	33,750,291	39,001,919	34,619,601	39,803,032	40,640,723	41,424,546
TOTAL EXPENSES		<u>\$114,259,457</u>	<u>\$119,398,133</u>	<u>\$125,156,776</u>	<u>\$121,251,197</u>	<u>\$132,620,440</u>	<u>\$135,366,343</u>	<u>\$138,134,951</u>
DIVISION TO EXPENDITURE SUMMARY - CATEGORY GROUPS								
51000	Personnel Expenses	\$60,750,054	\$60,522,270	\$67,883,438	\$60,319,730	\$70,614,510	\$71,921,323	\$73,087,137
52000	Supplies	15,255,130	16,079,338	17,858,442	18,635,631	19,970,035	20,380,217	20,808,201
53000	Usage	14,353,480	15,685,862	17,337,728	15,693,993	18,034,642	18,527,806	19,036,906
54000	Contractual Services	17,467,233	17,443,031	17,388,468	20,223,949	19,216,552	19,762,087	20,327,523
55000	Capital Outlay	6,433,559	9,667,631	4,688,700	6,377,893	4,784,700	4,774,911	4,875,184
TOTAL EXPENSES		<u>\$114,259,457</u>	<u>\$119,398,133</u>	<u>\$125,156,776</u>	<u>\$121,251,197</u>	<u>\$132,620,440</u>	<u>\$135,366,343</u>	<u>\$138,134,951</u>
ALLOCATED STAFFING SUMMARY								
Officials/Administrative		52	54	56	56	56	56	56
Professional		32	29	27	27	32	32	32
Technical		12	12	13	13	14	14	14
Administrative Support		12	12	11	11	11	11	11
Skilled/Craft		406	411	405	405	389	389	389
Service/Maintenance		97	90	96	96	109	109	109
TOTAL POSITIONS		<u>611</u>	<u>608</u>	<u>608</u>	<u>608</u>	<u>611</u>	<u>611</u>	<u>611</u>

Operations Department



Operations Department

Operations Administration								
		FY21	FY22	FY23	FY23	FY24	FY25	FY26
EXPENDITURE SUMMARY - DIVISION		Actual	Actual	Budget	Forecast	Budget	Projected	Projected
Operations Support		\$7,761,122	\$7,984,625	\$9,151,342	\$9,291,038	\$9,274,139	\$9,443,391	\$9,602,416
Operations Admin		1,224,832	1,198,294	1,298,063	1,381,649	1,769,751	1,808,340	1,845,989
Garage and Shops		7,181,202	7,488,432	7,240,236	7,222,352	7,318,754	7,469,975	7,619,634
TOTAL EXPENSES		<u>\$16,167,156</u>	<u>\$16,671,352</u>	<u>\$17,689,641</u>	<u>\$17,895,038</u>	<u>\$18,362,643</u>	<u>\$18,721,707</u>	<u>\$19,068,039</u>
EXPENDITURE SUMMARY - CATEGORY								
51000	Personnel Expenses	\$6,182,297	\$6,048,617	\$6,434,629	\$6,205,833	\$7,024,405	\$7,139,703	\$7,236,920
52000	Supplies	5,290,990	5,833,035	6,783,408	7,194,396	7,079,021	7,227,680	7,379,462
53000	Usage	91,737	92,303	125,455	116,613	107,534	110,768	114,114
54000	Contractual Services	1,369,587	1,243,091	1,372,649	1,403,526	1,333,184	1,365,867	1,399,423
55000	Capital Outlay	<u>3,232,545</u>	<u>3,454,305</u>	<u>2,973,500</u>	<u>2,974,670</u>	<u>2,818,500</u>	<u>2,877,689</u>	<u>2,938,120</u>
TOTAL EXPENSES		<u>\$16,167,156</u>	<u>\$16,671,352</u>	<u>\$17,689,641</u>	<u>\$17,895,038</u>	<u>\$18,362,643</u>	<u>\$18,721,707</u>	<u>\$19,068,039</u>
ALLOCATED STAFFING SUMMARY								
Officials/Administrative		7	7	7	7	7	7	7
Professional		10	8	8	8	13	13	13
Technical		12	12	13	13	14	14	14
Administrative Support		12	12	11	11	11	11	11
Skilled/Craft		17	17	15	15	14	14	14
Service/Maintenance		<u>6</u>	<u>5</u>	<u>5</u>	<u>5</u>	<u>3</u>	<u>3</u>	<u>3</u>
TOTAL POSITIONS		<u>64</u>	<u>61</u>	<u>59</u>	<u>59</u>	<u>62</u>	<u>62</u>	<u>62</u>

Operations Department

Treatment Plants								
		FY21	FY22	FY23	FY23	FY24	FY25	FY26
EXPENDITURE SUMMARY - DIVISION		Actual	Actual	Budget	Forecast	Budget	Projected	Projected
Bissell Treatment Plant		\$17,015,720	\$17,429,036	\$17,669,773	\$18,309,907	\$19,839,831	\$20,302,365	\$20,764,646
Coldwater Treatment Plant		3,651,559	3,759,175	3,894,412	3,777,146	4,573,832	4,665,695	4,753,030
Lemay Treatment Plant		11,886,884	12,766,483	12,179,901	12,833,493	12,808,837	13,135,092	13,464,808
Meramec Watershed Plant		9,154,975	10,262,508	9,820,043	10,201,634	11,268,019	11,380,998	11,600,580
Missouri River Treatment Plant		5,300,501	5,654,647	5,862,660	5,736,569	6,581,557	6,719,926	6,855,013
TOTAL EXPENSES		\$47,009,639	\$49,871,850	\$49,426,790	\$50,858,749	\$55,072,077	\$56,204,076	\$57,438,077
EXPENDITURE SUMMARY - CATEGORY								
51000	Personnel Expenses	\$19,308,677	\$19,819,627	\$21,665,539	\$19,711,483	\$22,576,718	\$23,017,193	\$23,419,163
52000	Supplies	6,352,841	6,354,757	7,130,888	7,578,410	8,749,935	8,924,495	9,111,909
53000	Usage	10,747,969	11,852,636	12,710,517	11,576,384	13,896,690	14,282,075	14,680,172
54000	Contractual Services	8,766,106	8,174,067	7,577,846	9,539,016	9,285,734	9,515,759	9,752,522
55000	Capital Outlay	1,834,045	3,670,763	342,000	2,453,455	563,000	464,555	474,311
TOTAL EXPENSES		\$47,009,639	\$49,871,850	\$49,426,790	\$50,858,749	\$55,072,077	\$56,204,076	\$57,438,077
ALLOCATED STAFFING SUMMARY								
Officials/Administrative		18	19	18	18	18	18	18
Professional		5	5	5	5	6	6	6
Technical		-	-	-	-	-	-	-
Administrative Support		-	-	-	-	-	-	-
Skilled/Craft		130	135	139	139	139	139	139
Service/Maintenance		29	29	27	27	25	25	25
TOTAL POSITIONS		182	188	189	189	188	188	188

Operations Department

Pump Stations								
		FY21	FY22	FY23	FY23	FY24	FY25	FY26
EXPENDITURE SUMMARY - DIVISION		Actual	Actual	Budget	Forecast	Budget	Projected	Projected
Technical Services Operations		\$1,953,937	\$3,213,658	\$3,400,788	\$3,103,065	\$3,526,471	\$3,600,727	\$3,673,968
Bissell Pump Station		3,878,446	4,539,127	4,418,835	4,114,348	4,572,460	4,668,438	4,760,723
Lemay Pump Station		5,504,419	6,480,226	6,478,309	6,026,691	6,305,320	6,429,773	6,547,550
County Pump Station		4,344,604	4,871,630	4,740,493	4,633,705	4,978,436	5,100,898	5,222,049
TOTAL EXPENSES		<u>\$15,681,406</u>	<u>\$19,104,641</u>	<u>\$19,038,426</u>	<u>\$17,877,809</u>	<u>\$19,382,687</u>	<u>\$19,799,836</u>	<u>\$20,204,290</u>
EXPENDITURE SUMMARY - CATEGORY								
51000	Personnel Expenses	\$6,464,633	\$6,897,779	\$7,470,204	\$6,737,290	\$7,745,274	\$7,856,944	\$7,946,345
52000	Supplies	1,513,708	1,912,875	1,790,364	1,708,543	1,993,265	2,035,124	2,077,861
53000	Usage	3,230,281	3,458,895	4,169,401	3,668,217	3,840,344	3,937,216	4,036,826
54000	Contractual Services	3,265,658	4,620,947	4,458,457	5,053,691	4,503,804	4,643,253	4,788,084
55000	Capital Outlay	1,207,127	2,214,145	1,150,000	710,068	1,300,000	1,327,300	1,355,173
TOTAL EXPENSES		<u>\$15,681,406</u>	<u>\$19,104,641</u>	<u>\$19,038,426</u>	<u>\$17,877,809</u>	<u>\$19,382,687</u>	<u>\$19,799,836</u>	<u>\$20,204,290</u>
ALLOCATED STAFFING SUMMARY								
Officials/Administrative		6	7	7	7	7	7	7
Professional		6	5	6	6	6	6	6
Technical		-	-	-	-	-	-	-
Administrative Support		-	-	-	-	-	-	-
Skilled/Craft		37	39	42	42	41	41	41
Service/Maintenance		-	-	-	-	-	-	-
TOTAL POSITIONS		<u>49</u>	<u>51</u>	<u>55</u>	<u>55</u>	<u>54</u>	<u>54</u>	<u>54</u>

Operations Department

Maintenance Yards								
		FY21	FY22	FY23	FY23	FY24	FY25	FY26
EXPENDITURE SUMMARY - DIVISION		Actual	Actual	Budget	Forecast	Budget	Projected	Projected
Mintert Yard		\$12,444,219	\$12,454,445	\$13,330,793	\$12,460,281	\$13,580,495	\$13,842,341	\$14,080,516
Sulphur Yard		12,061,021	11,011,538	13,193,507	11,390,562	13,761,384	14,057,196	14,336,189
Grand Glaize Yard		10,896,016	10,284,308	12,477,618	10,768,758	12,461,153	12,741,186	13,007,841
TOTAL EXPENSES		\$35,401,255	\$33,750,291	\$39,001,919	\$34,619,601	\$39,803,032	\$40,640,723	\$41,424,546
EXPENDITURE SUMMARY - CATEGORY								
51000	Personnel Expenses	\$28,794,447	\$27,756,246	\$32,313,066	\$27,665,124	\$33,268,113	\$33,907,483	\$34,484,709
52000	Supplies	2,097,592	1,978,672	2,153,782	2,154,282	2,147,814	2,192,918	2,238,969
53000	Usage	283,493	282,028	332,355	332,779	190,074	197,747	205,794
54000	Contractual Services	4,065,881	3,404,927	3,979,516	4,227,716	4,093,830	4,237,208	4,387,494
55000	Capital Outlay	159,842	328,418	223,200	239,700	103,200	105,367	107,580
TOTAL EXPENSES		\$35,401,255	\$33,750,291	\$39,001,919	\$34,619,601	\$39,803,032	\$40,640,723	\$41,424,546
ALLOCATED STAFFING SUMMARY								
Officials/Administrative		21	21	24	24	24	24	24
Professional		11	11	8	8	7	7	7
Technical		-	-	-	-	-	-	-
Administrative Support		-	-	-	-	-	-	-
Skilled/Craft		222	220	209	209	195	195	195
Service/Maintenance		62	56	64	64	81	81	81
TOTAL POSITIONS		316	308	305	305	307	307	307

METROPOLITAN ST. LOUIS SEWER DISTRICT
FY24 General Fund Budget and Two Year Projection
T6000 - Operations Department Total

	Actual FY21	Actual FY22	Budget FY23	Forecast FY23	Budget FY24	Projected FY25	Projected FY26
51010 Salaries & Wages	41,700,604	41,395,164	45,655,354	40,232,069	46,706,835	48,108,040	49,551,281
51020 Overtime	1,466,468	1,790,133	2,407,883	2,407,883	2,419,334	2,491,914	2,566,672
51030 Compensatory Pay Accrual	1,774	2,655	-	281	-	-	-
51060 Worker's Compensation Pay	82,657	121,122	-	111,371	-	-	-
51120 Membership & Licensing Fees	78,864	78,526	88,901	90,372	99,586	102,920	105,056
51210 FICA Taxes	3,168,694	3,189,871	3,676,838	3,195,921	3,758,152	3,870,896	3,987,023
51220 Group Insurance	4,899,443	4,852,599	6,555,971	5,168,714	6,672,383	7,188,296	7,745,090
51230 Pension Contributions-Defined Benefit Plan	7,600,362	7,127,606	7,213,686	7,028,551	8,389,124	7,590,160	6,562,920
51231 Pension Contributions-Defined Contribution Plan	1,393,043	1,578,213	1,777,071	1,668,068	1,998,186	1,998,186	1,998,186
51233 DC Plan-Matching Contributions	358,144	386,381	507,734	416,501	570,910	570,910	570,910
51510 Temporary Help	-	-	-	-	-	-	-
Total Personnel Services	\$60,750,054	\$60,522,270	\$67,883,438	\$60,319,730	\$70,614,510	\$71,921,323	\$73,087,137
52010 Fuels,Lubricants,Gases	1,004,131	1,392,992	1,411,593	1,611,593	1,618,608	1,652,599	1,687,303
52020 Motor Vehicle Parts & Equip	382,539	470,135	474,225	521,490	493,455	503,818	514,398
52030 Machinery & Equipment Parts	4,516,390	3,756,522	4,608,780	5,127,930	4,970,007	5,074,377	5,180,939
52040 Machinery & Equipment - Non-Capital	94,238	335,000	88,186	273,531	183,300	187,149	191,079
52050 Construction & Bldg Supplies	2,263,959	2,298,903	2,728,250	2,750,250	2,873,975	2,934,328	2,995,949
52070 Hardware	132,028	124,904	145,679	142,679	152,586	155,791	159,062
52080 Hose Supplies	190,629	196,725	194,534	198,434	199,583	203,774	208,054
52090 Electrical Supplies	1,267,628	1,177,665	1,323,810	1,304,260	1,432,009	1,462,081	1,492,785
52100 Instrument Supplies	789,953	864,949	787,489	942,400	745,985	761,651	777,645
52110 Chemical Supplies	2,843,372	3,769,662	3,876,350	3,906,025	5,121,197	5,219,554	5,329,164
52120 Laboratory Supplies	6,455	11,368	12,570	12,570	9,330	9,526	9,726
52150 Plumbing Supplies	446,404	443,466	456,054	430,929	541,994	553,376	564,997
52160 Paint Supplies	41,395	56,591	62,275	69,150	66,550	67,948	69,374
52170 Safety Supplies	483,969	362,358	459,688	469,414	398,276	406,640	415,179
52220 Janitorial Supplies	93,472	99,067	115,487	115,987	106,768	109,010	111,299
52240 Hand Tools	440,465	501,518	389,615	393,890	391,336	399,554	407,945
52280 Uniforms	269,209	281,851	329,264	326,264	324,112	330,918	337,868
52300 Safety Footwear	141,529	131,781	153,000	152,965	154,200	157,438	160,744
52310 Telephone/Communic Equip/Suppl	16,112	12,502	7,160	16,710	8,740	8,924	9,111
52320 Office Supplies	23,184	30,153	34,830	33,830	31,805	32,473	33,155
52330 Computer Supplies	35,060	73,488	99,972	58,472	18,590	18,980	19,379

METROPOLITAN ST. LOUIS SEWER DISTRICT
FY24 General Fund Budget and Two Year Projection
T6000 - Operations Department Total

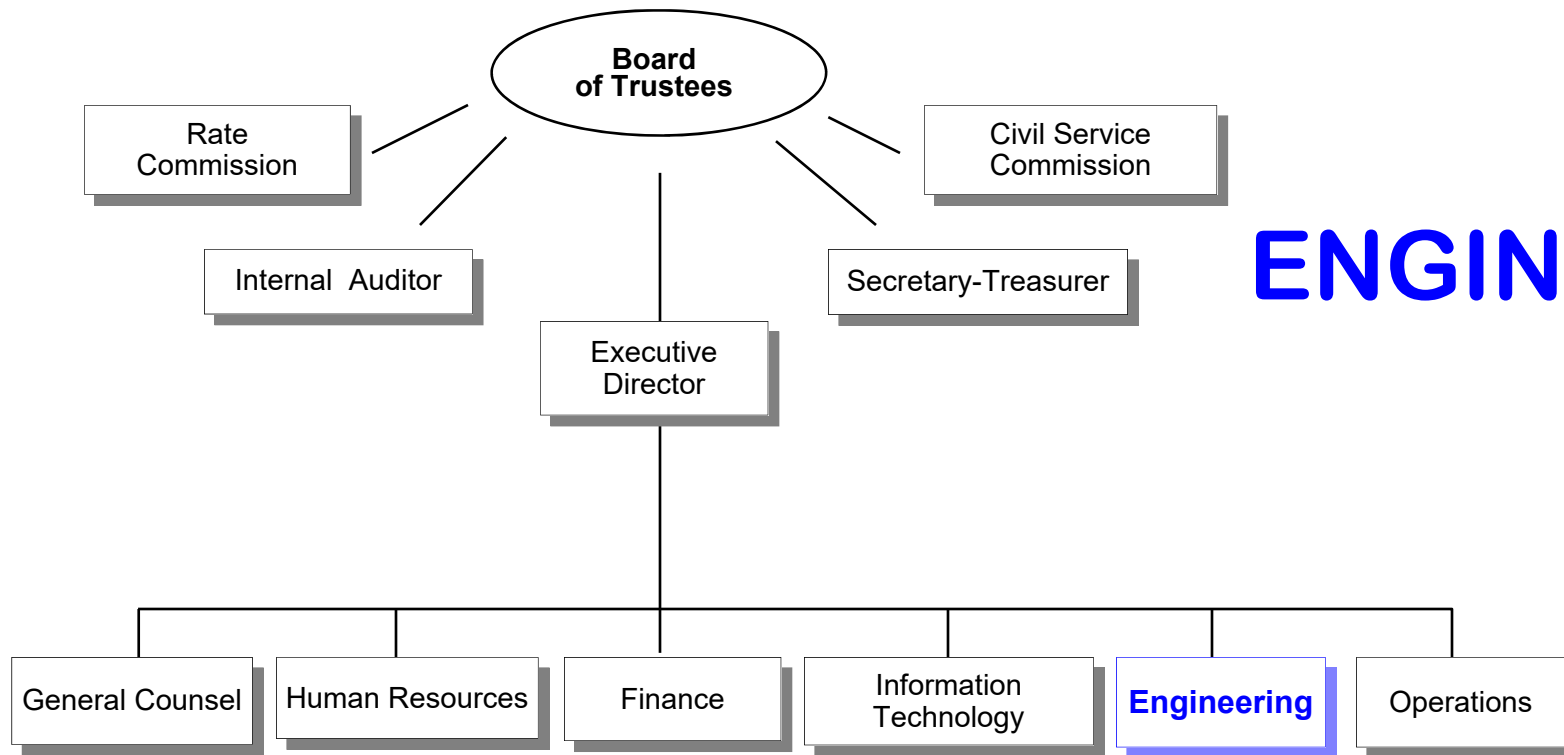
	Actual FY21	Actual FY22	Budget FY23	Forecast FY23	Budget FY24	Projected FY25	Projected FY26
52340 Computer Equipment - Non-Capital	8,713	22,771	14,881	58,631	20,623	21,056	21,498
52360 Grounds Supplies	19,446	20,267	27,320	27,695	23,780	24,279	24,789
52370 Photo & Video Supplies	3,805	7,585	6,700	7,111	4,100	4,186	4,274
52380 Publications/Training Supplies	1,761	310	8,555	8,630	6,380	6,514	6,651
52390 Administrative Supplies	9,690	12,784	17,300	21,800	21,250	21,696	22,152
52400 Furniture & Office Equipment - Non-Capital	74,929	69,611	24,875	34,468	51,495	52,576	53,680
52990 Inventory (I/D)	(341,096)	(445,083)	-	(379,895)	-	-	-
52991 Inventory Obsolescence	(4,239)	(509)	-	(1,582)	-	-	-
Total Supplies	\$15,255,130	\$16,079,338	\$17,858,442	\$18,635,631	\$19,970,035	\$20,380,217	\$20,808,201
53060 Electric Usage	11,357,856	11,442,726	13,645,400	11,995,970	13,815,132	14,132,880	14,457,936
53070 Natural Gas Usage	1,813,980	2,974,111	2,456,790	2,534,580	2,933,397	3,021,399	3,112,041
53080 Water Usage	879,500	969,822	942,557	870,762	1,155,409	1,236,288	1,322,828
53270 Telephone Usage	302,145	299,204	292,981	292,681	130,704	137,239	144,101
Total Usage	\$14,353,480	\$15,685,862	\$17,337,728	\$15,693,993	\$18,034,642	\$18,527,806	\$19,036,906
54010 Postage	-	-	30	30	-	-	-
54050 Office System Services	16,859	20,809	20,978	24,603	15,790	16,122	16,460
54060 Printing Services	6,207	3,467	5,637	5,737	4,017	4,101	4,187
54100 Travel Expenses	30,134	19,330	101,213	110,884	100,532	102,643	104,798
54140 Training Programs/Seminar Fees	116,526	110,167	134,436	154,426	138,535	141,444	144,415
54141 Required Training Programs	14,443	6,140	18,475	22,628	-	-	-
54180 Courier And Freight	69,419	90,563	86,767	127,643	142,384	145,374	148,427
54190 Property & Other Space Rental	33,454	1,210	17,720	33,000	33,000	33,693	34,401
54400 Judgments & Claims Settlements	-	(10,772)	-	-	-	-	-
54520 Professional Service	933,260	860,892	769,750	882,611	979,250	999,814	1,020,810
54530 Building Repairs & Services	946,890	1,372,243	1,320,415	1,891,915	1,391,262	1,420,479	1,450,309
54540 Janitorial Services	1,430,310	895,321	995,800	986,300	987,283	1,008,016	1,029,184
54550 Grounds Services	674,457	815,998	930,529	999,528	986,975	1,007,701	1,028,863
54560 Motor Vehicle Services	290,142	313,561	337,300	338,370	386,772	398,375	410,326
54570 Machinery & Equipment Services	3,875,225	3,165,740	3,333,935	3,959,250	3,792,960	3,880,198	3,969,443
54580 Equipment Rental	604,767	465,208	481,848	529,633	549,609	566,097	583,080
54590 Sewer Rep & Structure Cleaning	1,605,122	2,169,643	1,570,650	1,974,350	1,755,450	1,878,332	2,009,815
54600 Electrical Repair Services	1,061,897	1,039,353	1,417,250	1,491,565	1,377,800	1,446,690	1,519,025
54610 Instrument Repair Services	297,022	640,503	352,936	720,436	462,389	472,099	482,013

METROPOLITAN ST. LOUIS SEWER DISTRICT
FY24 General Fund Budget and Two Year Projection
T6000 - Operations Department Total

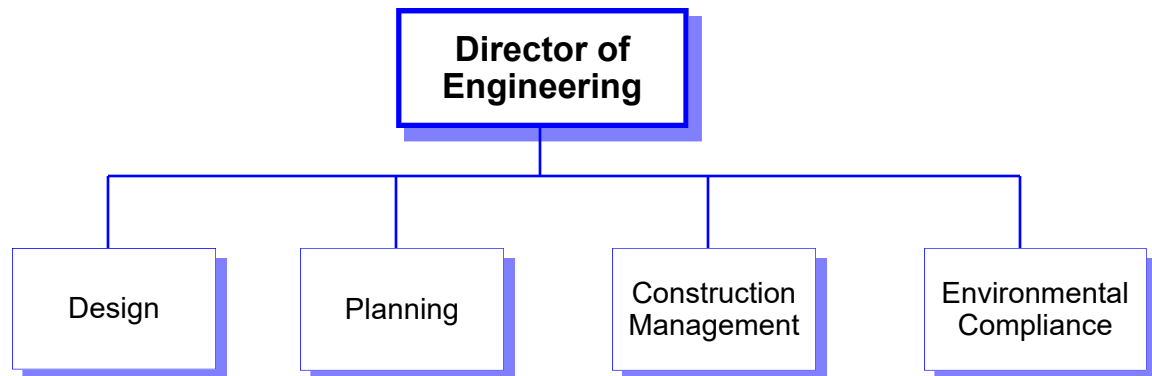
	Actual FY21	Actual FY22	Budget FY23	Forecast FY23	Budget FY24	Projected FY25	Projected FY26
54620 Plumbing Services	1,020,975	565,711	767,316	1,254,134	916,308	935,550	955,197
54630 HVAC Services	468,000	358,258	399,562	546,562	715,608	730,636	745,979
54640 Damage Repairs & Services	3,566	-	11,000	11,000	9,200	9,393	9,590
54650 Waste Hauling	1,486,969	1,529,896	1,648,794	1,657,294	1,594,055	1,627,530	1,661,709
54660 Ash Hauling	541,696	1,218,008	365,222	30,222	404,010	412,494	421,157
54670 Other Governmental Fees	1,123,422	1,125,294	1,157,866	1,234,026	1,283,689	1,310,646	1,338,170
54680 Laboratory Testing Services	299,247	141,090	560,490	648,485	504,340	514,931	525,745
54690 Safety Services	53,665	30,247	96,050	98,050	99,335	101,421	103,551
54700 Asbestos Removal Services	57,306	117,823	30,000	34,068	65,000	66,365	67,759
54720 Tree Removal/Weed Spraying	406,253	377,327	456,500	456,500	521,000	531,941	543,112
54730 Maintenance Repairs	-	-	-	700	-	-	-
Total Contractual Services	\$17,467,233	\$17,443,031	\$17,388,468	\$20,223,949	\$19,216,552	\$19,762,087	\$20,327,523
55030 Structural Improvements	355,099	607,387	100,000	386,453	15,000	15,315	15,637
55040 Processing Equipment	2,247,882	3,772,962	617,000	2,183,370	710,000	724,910	740,133
55050 Auxiliary Equipment	1,382	780,020	8,500	213,170	33,500	34,203	34,922
55060 Motor Vehicles	3,053,681	3,482,899	2,955,000	2,955,000	2,800,000	2,858,800	2,918,835
55070 Machinery & Implements	667,745	361,995	472,000	351,000	367,000	374,707	382,576
55080 Instruments & Apparatus	28,867	499,391	26,200	211,900	26,200	26,750	27,312
55090 Furniture & Office Equipment	23,903	(3,049)	20,000	20,000	125,000	20,420	20,849
55110 Computer Equipment	55,000	166,025	490,000	57,000	708,000	719,805	734,921
Total Capital Outlay	\$6,433,559	\$9,667,631	\$4,688,700	\$6,377,893	\$4,784,700	\$4,774,911	\$4,875,184
Lease Financing	\$-	\$-	\$-	\$-	\$-	\$-	\$-
Total General Fund Operating Expense	\$114,259,457	\$119,398,133	\$125,156,776	\$121,251,197	\$132,620,440	\$135,366,343	\$138,134,951



FY24 BUDGET



ENGINEERING



Engineering

Mission

To responsibly deliver and regulate stormwater and wastewater facilities to protect the water environment.

Fiscal Year 2022 Accomplishments

1. DNR approved reasonable E. coli TMDL implementation plans for Gravois Creek, Maline Creek, Deer Creek and Black Creek. [\(Strategy 4, Objective 2\)](#)
2. Continued to implement projects related to Project Clear to reduce the constructed SSOs and improve the capacity of the sanitary and combined sewer systems. The Capital Construction Division kicked off a total of 72 new construction projects accounting for approximately \$183 million in construction spending. During Fiscal Year 2022 approximately 45 miles of pipe ranging in size from 6-inch to 72-inch were rehabilitated using Cured-In-Place Pipe or other rehabilitation methods. In addition to rehabilitated pipe, the Construction Division managed the construction of over 60,000 feet of new sanitary sewer ranging in size from 6-inch to 72-inch. Also, projects were ongoing or completed which made improvements at the Lemay WWTF, Bissell WWTF, Grand Glaize WWTF and other existing pumps stations and treatment facilities throughout the District. Additionally, facility projects were completed such as the Kingsland Wet Weather Storage Facility in addition to the ongoing major construction projects such as the Jefferson Barracks Tunnel, Lower Middle RDP Tunnel, Deer Creek Tunnel, and Deer Creek Pump Station. Also, in addition to the Capital Construction Division, the Development Inspection Division of Construction Management completed over 250 BMP approvals and assisted in the inspection of 1,700 post construction BMP inspections. This group also inspected over 80 miles of private development sewer that will be dedicated to MSD upon final construction approval. [\(Strategy 5, Objective 2\)](#)
3. Completed the Inflow and Infiltration Allocation Study in preparation for the next Wastewater Rate Case. Continued ongoing State Revolving Fund low interest loan program administration. Submitted applications in FY22 to MDNR for \$10 Million in loan funding and a \$1 Million Grant for the MSD Public I/I Reduction Program Phase VIII, and \$37.1 Million in loan funding for the Bissell Fine Screens project. Obtained agreement from MDNR to carryover \$228 Million in SRF loan funding for the Bissell & Lemay Fluidized Bed Incinerators project to the next IUP, to enable loan closing in FY23. Added 6 CIPP construction projects to the MSD Public I/I Reduction Program in FY22. Obtained \$12.79 Million in supplemental Corps of Engineers funding, to enable the Corps to complete construction of the Harlem Baden Relief Phase IV (Hebert) – Goodfellow to Hamilton project, fully fund construction of the Harlem Baden Relief Phase IV (Hebert) – Sewer Rehabilitation project, and fully fund a new \$6 Million Infrastructure Repairs (Rehabilitation)(2023) Corps CSO Program project.

Continued ongoing program administration of a \$2.783 Million stormwater grant from MDNR to provide 50% reimbursement of construction costs on 11 stormwater projects, obtaining approval from MDNR to add a project constructed by the City of St. Louis to the program. Obtained MDNR plan/spec approval for all projects, which have all proceeded to construction. Obtained one-year grant term extension to allow time for all projects to be reimbursed. ([Strategy 2, Objective 3](#))

4. Continued to implement the design related to Project Clear, awarding a total of 67 new construction bids accounting for approximately \$134 million in construction spend. Continued to implement the design related to Project Clear and the Stormwater Program, with a total design appropriation of \$17 million. Designed and contracted for 248 infrastructure repair projects totaling \$3.5 million. Successfully acquired 194 easements and closed upon 2 resident relocations, to allow for capital construction projects. Processed and administered consultant selection RFQ/RFP for 22 engineering contracts/projects. Continued maintenance of the long-term budget in the EPBCS/Hyperion budget system for the capital program, for the entire period of the Consent Decree, through FY2039. Completed the 2022-2023 Capital Improvement and Replacement Program (CIRP) budgeting process and published the Budget Supplement document. The program consists of 134 projects totaling \$417 million in design and construction planned for FY23. ([Strategy 5, Objective 2](#))
5. Procured and implemented PC SWMM modeling software upgrades to take advantage of new technology that will increase engineering efficiencies in flow metering, modeling, and capacity assurance analysis. Conducted quarterly meetings with Engineering and General Counsel staffs to monitor and adjust projects in order to ensure compliance with the Consent Decree performance measure for the elimination of 85% Constructed Sanitary Overflows by the end of calendar 2023. ([Strategy 5, Objective 2](#))
6. Developed rough draft of Linear Asset Management software RFP. ([Strategy 5, Objective 3](#))
7. Grant program is active in 5 of 6 OMCI subdistricts. Allocated \$3.4M in funds to the 37 of 46 eligible communities participating. Reviewed and approved 12 grant applications requesting an overall \$2.7M. One grant project was completed and paid (\$16K). ([Strategy 5, Objective 1](#))
8. Continued WWOP (13436) and SCADA Upgrades Project (13467). WWOP Pilot Project has realized 20% reduction in CSO volume at the site (160Mgal CSO reduction). Completed Optimization evaluation of the existing collection system in the Lemay Service Area and provided recommendations to staff. Evaluating the implementation of the key recommendations for implementation in FY 23-24. Optimization began for the "Interim" and "Full Build Out" scenarios. Assurance for the secure transfer of data was evaluated and approved by MSD IT and is to be implemented by the consultant pursuant to the completion of a project data dashboard and digital twin. SCADA Upgrades Project has completed the planning stage. All project phases have been identified and budgeted in the FY25-29 Rate Cycle. Priority is being given to the CSO/gate/ORS locations on the RDP in order to facilitate RTC and Optimization during wet-weather. ([Strategy 5, Objective 5](#))
9. Implemented efforts to reduce size and reorganize network drives and network access groups. Worked closely with IT. Informed managers and set up summary files so managers would know what groups to request for new and transferred employees. There

is now District-wide access to common Engineering network folders, with appropriate controls in place to protect records. Project completed in March 2022. Initiated electronic file cleanup of Scans and Graphics shares that are used by Central Files and Graphics. These are not part of the N drive. Administered changes to streamline communications related to consultant selection process. An RFQRFP e-mail address is now being used. This makes the communications available to multiple people and isolates those communications so records can easily be archived. Coordinated departmental efforts related to first phase of Oracle Fusion Upgrade. Researched and discussed with others. Completed 28 detailed workflow documents in conjunction with an IT contractor. Reviewed RFP proposals and Statement of Work. ([Strategy 3, Objectives1 & 3](#))

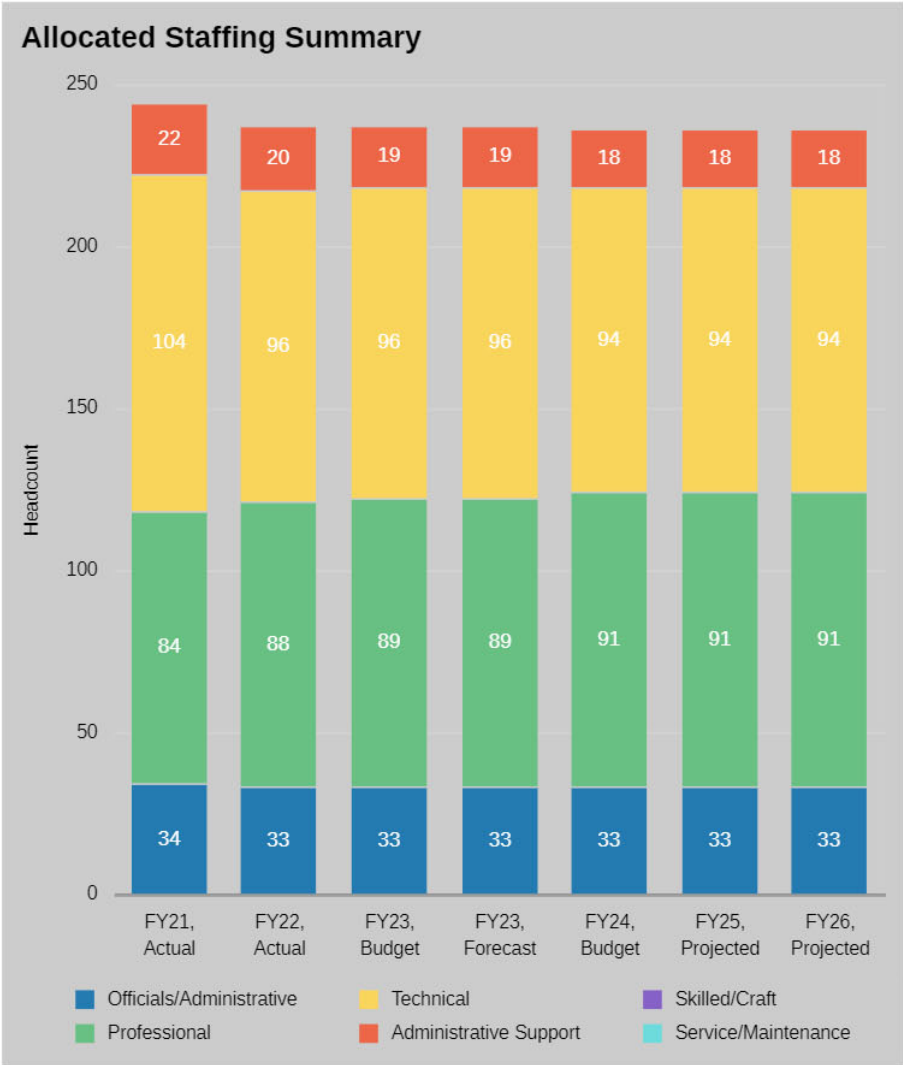
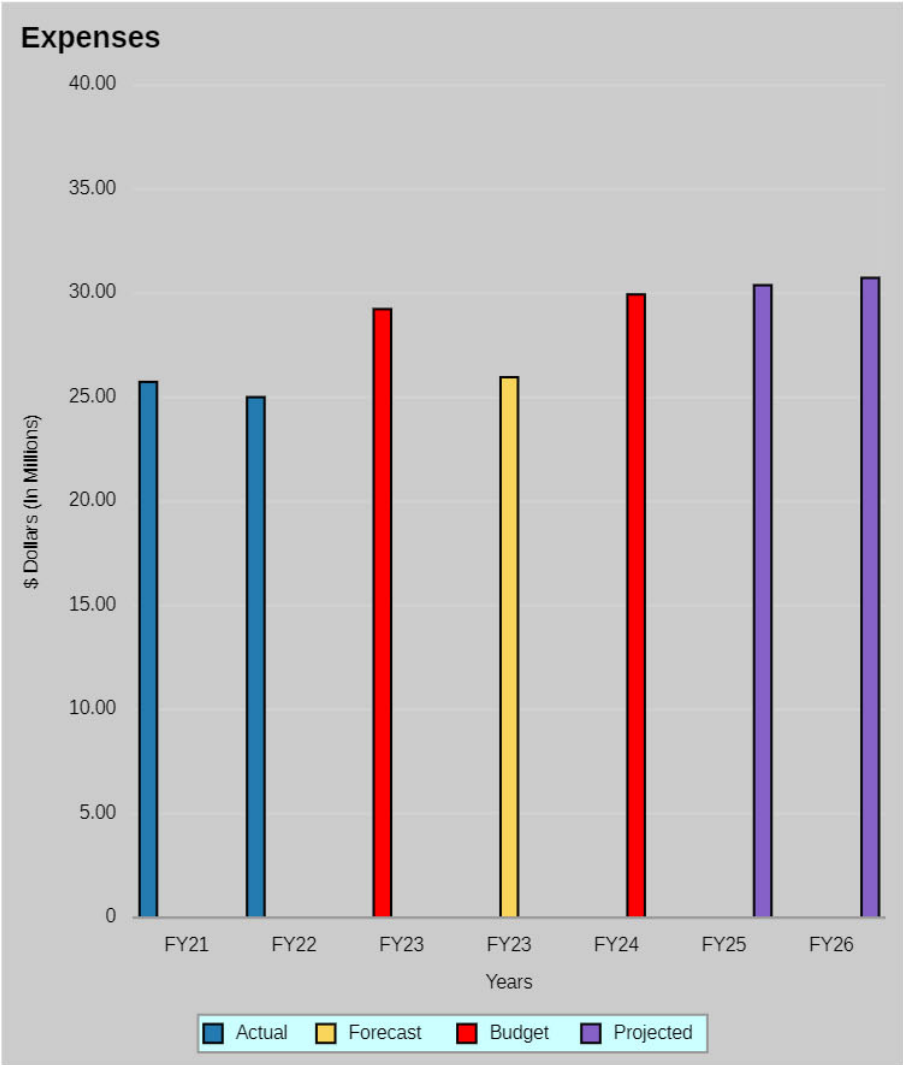
Department FY24 Strategic Business Plan														
District			FY24											
Strategies	Objectives	Milestones	Q1			Q2			Q3			Q4		
1	Inform, educate and partner to build stakeholder understanding													
	1.	Execute Community Outreach Programs and Engagement Programs												
		a) Develop draft employee talking point protocol for Stormwater Capital Program.												
		b) Gather employee input for employee talking point protocol for Stormwater Capital Program.												
		c) Develop plan to engage stakeholder groups for specific deliverables for Stormwater Capital Program.												
		d) Lead education and outreach activities among key stakeholders and community partners to advance public understanding and awareness of MSD's roles and initiatives in improving the environmental quality within MSD's service area.												
		e) Develop a robust communications plan around the overall Green Infrastructure (Rainscaping) Program.												
		f) Evaluate leveraging MSD's 70th anniversary in 2024 in conjunction with stormwater initiative.												
	2.	Execute outreach programs for elected representatives and other municipal officials.												
		a) Engage elected officials to help build their understanding and awareness of MSD's roles and initiatives in improving the environmental quality within their communities.												
		d) Evaluate leveraging MSD's 70th anniversary in 2024 in conjunction with stormwater initiative.												
	3.	Execute Diversity and associated Outreach Programs												
		a) Begin implementation of Disparity Study results and/or recommendations.												
		b) Leverage 10-year anniversary of Community Benefits Agreement to increase awareness of MSD programs and positive impacts in the community.												
		c) Continue workforce development grant initiatives to increase opportunities for construction contractors' use of diverse workers.												
		d) Identify opportunities for Mentor/Protégé programming which incentivizes women and minorities to enter and participate in the sewer construction industry.												
3	Integrate and improve the District's business processes.													
	2.	Integrate Capital Asset Information Across Systems (Oracle, Maximo and GIS)												
		a) Gaps/discrepancies resolved between GIS (system of record for Collection System linear capital assets) and Oracle (system of record for financial data) for pre-Oracle Go Live capital assets prior to the Oracle upgrade to the Cloud.												
4	Promote appropriate standards through proactive regulatory and legislative involvement.													
	1.	Participate in Stakeholder Groups to Develop Sound Technical Basis for Regulatory Issues												
		a) Continue to participate in Missouri-led stakeholder meetings on Clean Water Act permit fees and advocate for an equitable fee structure.												
		b) Continue to participate in Missouri-led stakeholder meetings on nutrient reduction strategies and nutrient trading.												
		c) Participate in Missouri and national-led stakeholder meetings regarding monitoring and regulation of PFAS in wastewater effluent and biosolids.												
	2.	Promote Appropriate Regulatory and Legislative Initiatives that Impact All Areas of District Operations												
		a) Advocate for reasonable and affordable policy and regulations affecting available State and Federal Infrastructure funding.												
		b) Advocate for regulations and policies that promote environmental justice through infrastructure investment.												
5	Address customer and regulatory needs through a comprehensive infrastructure management program.													
	1.	Implement Stormwater Operating and Capital Improvement Program												
		a) Implement FY 2024 stormwater CIRP program based on funds generated from OMCI taxes to address flooding and erosion.												

Department FY24 Strategic Business Plan														
District Strategies	Objectives	Milestones	FY24											
			Q1			Q2			Q3			Q4		
		b) Administer OMCI Municipal Grant Program with funding from OMCI taxes to address the needs of the municipalities served by the OMCI's.												
		c) Initiate implementation of Stormwater CIRP to address flooding and erosion based on District Rate Proposal and April 2024 election outcome.												
	2.	Implement Wastewater Operating and Capital Improvement Program												
		a) Continue training and implementation of new modeling software and make process changes to maximize efficiencies.												
		b) Conduct quarterly meetings with Engineering and General Counsel staffs to monitor and adjust projects in order to ensure compliance with the Consent Decree performance measure for the elimination of 85% Constructed Sanitary Overflows by the end of calendar year 2023.												
		c) Implement Wastewater CIRP to comply with Consent Decree and Asset Management needs based on approved District Rate Proposal.												
	3.	Implement Asset Management Program												
		a) Implement software tools necessary to support asset management plan that incorporates the monetized ratings process for the District's linear assets.												
	4.	Enhance Reliability of Information Technology Infrastructure												
		a) Develop the Master Data Management (MDM) Program Strategy for customer data. Implement the technical infrastructure to centralize, manage and govern critical customer information. Improve accuracy and integrity to enable customer insights and analytics.												
		b) Improve the District's plant, yard and pump station network infrastructure availability by implementing Software Defined Network technology (SDWAN) to enable direct internet access to cloud-based applications, redundancy of ISPs network service and redundancy of network routers.												
	5.	Implement technologies and data driven solutions to reduce capital costs and increase utility performance												
		a) Develop Wet Weather Optimization Plan for Lemay Service Area.												
		b) Design and execute SCADA system upgrade.												
		c) Plan Wet Weather Operational Structure for Organization.												
		d) Finalize CIRP based on Wet Weather Optimization Plan for Lemay Service Area.												
6	Create a learning and business-oriented culture based on competency and accountability.													
	1.	Improve Organizational Effectiveness through Leadership Development												
		b) Identify gaps and assess leadership onboarding needs for staff including Operations Team Leads.												
	2.	Increase Individual Accountability and Job Satisfaction Through Continual Performance Coaching and Training												
		c) Evaluate job descriptions to ensure main duties are accurately reflected in performance objectives.												
	3.	Increase Employee Satisfaction through Training and Fair Compensation												
		b) Establish a compensation plan aligned to the District's business goals.												

Engineering Department

		FY21	FY22	FY23	FY23	FY24	FY25	FY26
EXPENDITURE SUMMARY - DIVISION		Actual	Actual	Budget	Forecast	Budget	Projected	Projected
Design		\$5,717,850	\$5,506,963	\$6,463,180	\$5,790,561	\$6,606,830	\$6,682,947	\$6,735,957
Planning		7,711,327	7,254,424	8,666,755	7,765,684	8,789,722	8,878,119	8,933,223
Construction Management		6,956,360	6,615,519	7,969,920	6,638,897	8,160,976	8,308,301	8,438,589
Environmental Compliance		5,357,579	5,632,171	6,143,170	5,779,747	6,394,741	6,518,853	6,633,724
TOTAL EXPENSES		<u>\$25,743,115</u>	<u>\$25,009,078</u>	<u>\$29,243,024</u>	<u>\$25,974,890</u>	<u>\$29,952,269</u>	<u>\$30,388,220</u>	<u>\$30,741,493</u>
EXPENDITURE SUMMARY - CATEGORY								
51000	Personnel Expenses	\$23,734,166	\$23,596,690	\$26,885,794	\$23,619,524	\$28,256,538	\$28,654,730	\$28,969,350
52000	Supplies	375,046	450,529	853,484	852,287	506,255	516,887	527,741
53000	Usage	53,326	45,408	52,180	52,180	65,200	68,460	71,883
54000	Contractual Services	1,511,478	693,582	1,397,067	1,296,399	1,064,276	1,086,883	1,109,973
55000	Capital Outlay	69,099	222,869	54,500	154,500	60,000	61,260	62,546
TOTAL EXPENSES		<u>\$25,743,115</u>	<u>\$25,009,078</u>	<u>\$29,243,024</u>	<u>\$25,974,890</u>	<u>\$29,952,269</u>	<u>\$30,388,220</u>	<u>\$30,741,493</u>
ALLOCATED STAFFING SUMMARY								
Officials/Administrative		34	33	33	33	33	33	33
Professional		84	88	89	89	91	91	91
Technical		104	96	96	96	94	94	94
Administrative Support		22	20	19	19	18	18	18
Skilled/Craft		-	-	-	-	-	-	-
Service/Maintenance		-	-	-	-	-	-	-
TOTAL POSITIONS		<u>244</u>	<u>237</u>	<u>237</u>	<u>237</u>	<u>236</u>	<u>236</u>	<u>236</u>

Engineering Department



METROPOLITAN ST. LOUIS SEWER DISTRICT
FY24 General Fund Budget and Two Year Projection
T8000 - Engineering Department Total

	Actual FY21	Actual FY22	Budget FY23	Forecast FY23	Budget FY24	Projected FY25	Projected FY26
51010 Salaries & Wages	16,504,238	16,425,386	18,512,930	16,209,366	18,976,361	19,545,652	20,132,021
51020 Overtime	54,393	47,109	99,565	99,565	104,500	107,635	110,864
51030 Compensatory Pay Accrual	1,690	2,583	-	1,655	-	-	-
51120 Membership & Licensing Fees	12,023	8,678	14,606	14,606	15,963	16,298	16,640
51210 FICA Taxes	1,226,293	1,212,688	1,423,856	1,204,842	1,459,686	1,503,476	1,548,581
51220 Group Insurance	1,847,940	1,784,645	2,554,939	1,843,317	2,490,505	2,682,615	2,889,936
51230 Pension Contributions-Defined Benefit Plan	3,504,297	3,489,391	3,469,544	3,616,158	4,309,926	3,899,457	3,371,711
51231 Pension Contributions-Defined Contribution Plan	470,783	506,026	630,275	509,688	699,686	699,686	699,686
51233 DC Plan-Matching Contributions	112,499	120,183	180,079	120,327	199,910	199,910	199,910
51510 Temporary Help	11	-	-	-	-	-	-
Total Personnel Services	\$23,734,166	\$23,596,690	\$26,885,794	\$23,619,524	\$28,256,538	\$28,654,730	\$28,969,350
52010 Fuels,Lubricants,Gases	3,666	3,624	6,300	6,342	5,000	5,105	5,212
52020 Motor Vehicle Parts & Equip	-	44	-	-	-	-	-
52030 Machinery & Equipment Parts	8,015	8,184	9,360	9,360	9,360	9,557	9,757
52040 Machinery & Equipment - Non- Capital	15,103	19,396	31,390	31,390	22,000	22,462	22,934
52050 Construction & Bldg Supplies	40,220	32,000	45,000	45,000	45,000	45,945	46,910
52070 Hardware	82	1,357	500	1,599	500	510	521
52080 Hose Supplies	-	3,111	3,530	3,530	3,500	3,574	3,649
52090 Electrical Supplies	3,799	4,205	5,200	5,200	5,200	5,309	5,421
52100 Instrument Supplies	16,206	17,708	20,960	20,960	21,000	21,441	21,891
52110 Chemical Supplies	89,042	98,579	115,800	115,800	122,000	124,562	127,178
52120 Laboratory Supplies	95,901	155,099	127,400	127,438	134,000	136,814	139,687
52130 Engineering & Drafting Supply	579	300	3,100	3,100	3,100	3,165	3,232
52160 Paint Supplies	26	-	800	800	800	817	834
52170 Safety Supplies	10,863	14,652	20,306	20,306	20,400	20,828	21,266
52220 Janitorial Supplies	3,702	3,281	5,400	5,400	5,300	5,411	5,525
52240 Hand Tools	842	609	500	550	500	510	521
52280 Uniforms	18,530	20,058	24,803	24,863	25,510	26,046	26,593
52300 Safety Footwear	18,996	17,306	27,080	27,080	27,450	28,026	28,615
52310 Telephone/Communic Equip/Suppl	1,246	602	300	350	500	510	521
52320 Office Supplies	20,020	17,521	29,850	26,050	27,850	28,435	29,032
52330 Computer Supplies	3,560	13,059	350,354	351,322	2,500	2,553	2,606
52340 Computer Equipment - Non- Capital	4,619	7,880	7,400	5,882	4,265	4,355	4,446

METROPOLITAN ST. LOUIS SEWER DISTRICT
FY24 General Fund Budget and Two Year Projection
T8000 - Engineering Department Total

	Actual FY21	Actual FY22	Budget FY23	Forecast FY23	Budget FY24	Projected FY25	Projected FY26
52380 Publications/Training Supplies	8,291	2,252	8,931	11,295	11,900	12,150	12,405
52390 Administrative Supplies	915	493	5,520	4,970	4,920	5,023	5,129
52400 Furniture & Office Equipment - Non-Capital	10,823	9,210	3,700	3,700	3,700	3,778	3,857
Total Supplies	\$375,046	\$450,529	\$853,484	\$852,287	\$506,255	\$516,887	\$527,741
53270 Telephone Usage	53,326	45,408	52,180	52,180	65,200	68,460	71,883
Total Usage	\$53,326	\$45,408	\$52,180	\$52,180	\$65,200	\$68,460	\$71,883
54050 Office System Services	24,205	3,289	6,300	6,300	1,000	1,021	1,042
54060 Printing Services	6,321	10,512	19,810	22,810	17,600	17,970	18,347
54080 Advertising Services	(1,189)	19,841	42,800	42,800	33,000	33,693	34,401
54100 Travel Expenses	32,603	39,459	89,700	84,357	89,996	91,886	93,816
54140 Training Programs/Seminar Fees	17,674	38,519	46,454	48,329	48,799	49,824	50,870
54160 Data Imaging Services	5,518	40,000	35,000	35,000	35,000	35,735	36,485
54180 Courier And Freight	45,680	46,995	55,525	55,625	55,525	56,691	57,882
54190 Property & Other Space Rental	10,650	19,620	14,700	14,700	15,000	15,315	15,637
54420 Court Costs & Lien Fees	1,787	879	2,000	1,500	1,500	1,531	1,564
54440 Easement Acquisitions/Fees	32,749	24,403	34,000	34,000	34,000	34,714	35,443
54520 Professional Service	997,394	164,970	779,000	679,000	400,000	408,400	416,976
54530 Building Repairs & Services	150	-	-	-	-	-	-
54540 Janitorial Services	85,851	43,750	40,000	40,000	40,000	40,840	41,698
54560 Motor Vehicle Services	17,280	21,688	26,328	26,328	26,156	26,941	27,749
54570 Machinery & Equipment Services	3,033	1,605	1,500	1,500	2,000	2,046	2,093
54580 Equipment Rental	1,386	1,464	1,600	1,600	2,000	2,060	2,122
54610 Instrument Repair Services	59,914	70,712	72,150	72,350	72,500	74,022	75,577
54640 Damage Repairs & Services	-	3,713	2,000	2,000	2,000	2,042	2,085
54650 Waste Hauling	13,388	15,732	27,700	27,700	27,700	28,282	28,876
54670 Other Governmental Fees	2,999	3,225	3,000	3,000	3,000	3,063	3,127
54680 Laboratory Testing Services	124,452	97,713	75,000	75,000	125,000	127,625	130,305
54710 Community Outreach Programs	29,635	25,494	17,500	17,500	27,500	28,077	28,667
54720 Tree Removal/Weed Spraying	-	-	5,000	5,000	5,000	5,105	5,212
Total Contractual Services	\$1,511,478	\$693,582	\$1,397,067	\$1,296,399	\$1,064,276	\$1,086,883	\$1,109,973
55080 Instruments & Apparatus	54,099	228,878	54,500	154,500	60,000	61,260	62,546
55110 Computer Equipment	15,000	(6,008)	-	-	-	-	-

METROPOLITAN ST. LOUIS SEWER DISTRICT
FY24 General Fund Budget and Two Year Projection
T8000 - Engineering Department Total

	Actual FY21	Actual FY22	Budget FY23	Forecast FY23	Budget FY24	Projected FY25	Projected FY26
Total Capital Outlay	\$69,099	\$222,869	\$54,500	\$154,500	\$60,000	\$61,260	\$62,546
Lease Financing	\$-	\$-	\$-	\$-	\$-	\$-	\$-
Total General Fund Operating Expense	<u>\$25,743,115</u>	<u>\$25,009,078</u>	<u>\$29,243,024</u>	<u>\$25,974,890</u>	<u>\$29,952,269</u>	<u>\$30,388,220</u>	<u>\$30,741,493</u>



FY24 BUDGET

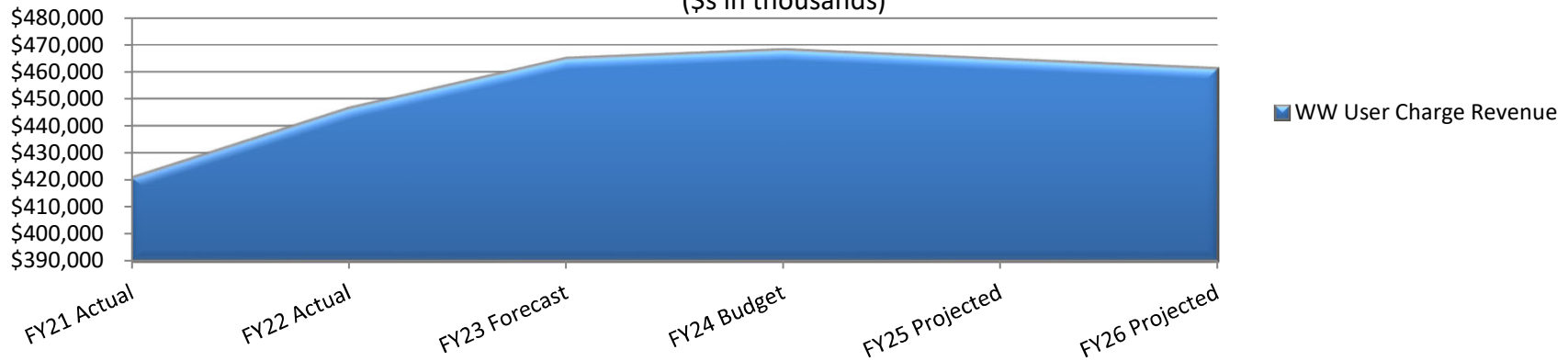


These funds were established to account for proceeds from the wastewater and stormwater user charges of the District. These revenues provide for the operation, maintenance and improvement of the District's sewer infrastructure. Fund 3306 (Wastewater Revenue Fund) is a major revenue fund.

REVENUE FUNDS CONSOLIDATED

Revenue Trends

(\$s in thousands)



This analysis of MSD's revenue compares actual revenues received in FY21 and FY22, forecasted for FY23, budgeted for FY24 and projected for FY25 and FY26.

All user charge revenue is initially recorded in the Revenue Funds. A portion of the revenue is transferred to the General Fund to cover daily operating, maintenance, and replacement costs. The remainder of the revenue is transferred to the Construction Funds for capital improvement and replacement projects, the Special Funds for the Water Backup Insurance & Reimbursement Program; the General Insurance Fund to cover any expenditure related to workers' compensation, property, general liability, and flood insurance and related expenses; the Wastewater Emergency Fund for possible emergencies; and the Debt Service Funds to retire bonds issued for capital improvements.

FY23 forecast is showing an increase of 4% from FY22. FY21 is the first year of a four year rate cycle of our current rate commission accepted rate increases. Rates for FY21 to FY24 were set by our Board of Trustees based on the Rate Commission Report. The Rate Commission process includes analyzing the historical trends, number of customer accounts and usage, the future requirement for capital and expenditures for operation and maintenance, the debt coverage and the economy as well as possible regulatory requirements. Rate increases in the 3-4% range were recommended by that report for FY22 through FY24. Declines in volumes and customers has kept revenues from growing at the same pace as the rates. The District went back to the Rate Commission with a rate change proposal in February of 2023. For now, the FY24 approved rates are used to project FY25 and FY26 revenue.

METROPOLITAN ST. LOUIS SEWER DISTRICT
CHANGES IN FUND BALANCE
3000 - Revenue Funds

	FY21 Actual	FY22 Actual	FY23 Budget	FY23 Forecast	FY24 Budget	FY25 Budget	FY26 Budget
FUND BALANCE B.O.P.	\$-	\$-	\$-	\$-	\$-	\$-	\$-
Revenues:							
Wastewater User Charge	420,781,205	446,532,653	459,279,591	465,001,554	468,166,427	464,658,145	461,204,486
Stormwater User Charge	(2,391)	(811)	-	(956)	-	-	-
Total Revenues	420,778,814	446,531,841	459,279,591	465,000,598	468,166,427	464,658,145	461,204,486
Expenditures:							
Total Expenditures	-	-	-	-	-	-	-
Net Operating Income (Loss)	420,778,814	446,531,841	459,279,591	465,000,598	468,166,427	464,658,145	461,204,486
Interfund Transfers	(420,778,814)	(446,531,841)	459,279,591	(465,000,598)	468,166,427	(464,658,145)	(461,204,486)
Increase (Decrease) in Fund Bal.	-	-	-	-	-	-	-
Percentage of Change	0%	0%	0%	0%	0%	0%	0%
FUND BALANCE E.O.P.	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

METROPOLITAN ST. LOUIS SEWER DISTRICT
CHANGES IN FUND BALANCE
3306 - Wastewater Revenue Fund

	FY21 Actual	FY22 Actual	FY23 Budget	FY23 Forecast	FY24 Budget	FY25 Budget	FY26 Budget
FUND BALANCE B.O.P.	\$-	\$-	\$-	\$-	\$-	\$-	\$-
Revenues:							
Wastewater User Charge	420,781,205	446,532,653	459,279,591	465,001,554	468,166,427	464,658,145	461,204,486
Total Revenues	420,781,205	446,532,653	459,279,591	465,001,554	468,166,427	464,658,145	461,204,486
Expenditures:							
Total Expenditures	-	-	-	-	-	-	-
Net Operating Income (Loss)	420,781,205	446,532,653	459,279,591	465,001,554	468,166,427	464,658,145	461,204,486
Interfund Transfers	420,781,205	446,532,653	459,279,591	465,001,554	468,166,427	464,658,145	461,204,486
Increase (Decrease) in Fund Bal.	-	-	-	-	-	-	-
<i>Percentage of Change</i>	<i>0%</i>	<i>0%</i>	<i>0%</i>	<i>0%</i>	<i>0%</i>	<i>0%</i>	<i>0%</i>
FUND BALANCE E.O.P.	\$-	\$-	\$-	\$-	\$-	\$-	\$-

METROPOLITAN ST. LOUIS SEWER DISTRICT
Projected User Charge Revenue
WASTEWATER REVENUE FUND (3306)
FY24 BUDGET

	<u>Number ofAccounts Billed(Annualized)</u>	<u>ProjectedAnnual Volume</u>	<u>Base Charge\$/service</u>	<u>Volume Charge\$/unit</u>	<u>Compliance Charge\$/service</u>	<u>Projected Revenue</u>	<u>Percent of Total</u>
RESIDENTIAL							
Metered Single Family	3,662,224	18,124,230 CCFs	29.29	5.55		\$207,856,017	
Low Income Assistance Credits - Metered	30,517	146,899 CCFs	14.65	2.78		854,566	
Unmetered Single Family	671,741		29.29			19,675,294	
Rooms Single Family		3,897,642		3.29		12,823,242	
Water Closets Single Family		998,880		12.23		12,216,302	
Baths Single Family		765,815		10.20		7,811,313	
Separate Showers Single Family		141,230		10.20		1,440,546	
Customer Assistance Program - Unmetered	15,292	129,941				604,120	
Metered MultiFamily	245,328	7,361,919 CCFs	29.29	5.55		48,044,308	
Customer Assistance Program - Metered	648	4,740 CCFs	-	-		22,643	
Unmetered Multifamily	248,189		29.29			7,269,456	
Rooms Multifamily		2,490,270		3.29		8,192,988	
Water Closets Multifamily		636,789		12.23		7,787,929	
Baths Multifamily		584,642		10.20		5,963,348	
Separate Showers Multifamily		29,344		10.20		299,309	
Customer Assistance Program - Unmetered	4,236	57,705	-	-		230,625	
Subtotal: RESIDENTIAL						\$341,092,006	72.9%
NON-RESIDENTIAL							
Compliance 1 and Base	274,498		29.29		4.85	9,371,362	
Compliance 2 and Base	2,797		29.29		67.67	271,197	
Compliance 3 and Base	6,920		29.29		144.98	1,205,948	
Compliance 4 and Base	1,881		29.29		193.30	418,692	
Compliance 5 and Base	1,205		29.29		241.63	326,459	
Total Non-residential Tier Charges	287,301					\$11,593,658	
Volume		19,653,984 CCFs		5.55		109,079,611	
Extra Strength Surcharges							
Suspended Solids over 300 ppm		4,694 Tons		329.43		1,546,344	
BOD's over 300 ppm		4,502 Tons		884.78		3,983,280	
COD's over 600 ppm		1,970 Tons		442.40		871,528	
Subtotal: NON-RESIDENTIAL						\$127,074,421	27.1%
TOTAL WASTEWATER USER CHARGE REVENUE						<u><u>\$468,166,427</u></u>	100.0%

METROPOLITAN ST. LOUIS SEWER DISTRICT
CHANGES IN FUND BALANCE
3307 - Stormwater Revenue Fund

	FY21 Actual	FY22 Actual	FY23 Budget	FY23 Forecast	FY24 Budget	FY25 Budget	FY26 Budget
FUND BALANCE B.O.P.	\$-	\$-	\$-	\$-	\$-	\$-	\$-
Revenues:							
Stormwater User Charge	(2,391)	(811)	-	(956)	-	-	-
Total Revenues	(2,391)	(811)	-	(956)	-	-	-
Expenditures:							
Total Expenditures	-	-	-	-	-	-	-
Net Operating Income (Loss)	(2,391)	(811)	-	(956)	-	-	-
Interfund Transfers	2,391	811	-	956	-	-	-
Increase (Decrease) in Fund Bal.	-	-	-	-	-	-	-
<i>Percentage of Change</i>	<i>0%</i>	<i>0%</i>	<i>0%</i>	<i>0%</i>	<i>0%</i>	<i>0%</i>	<i>0%</i>
FUND BALANCE E.O.P.	\$-	\$-	\$-	\$-	\$-	\$-	\$-

*The Stormwater User Charge was eliminated in FY17 and replaced with a new Stormwater Operation and Maintenance Property Tax approved by the voters in the April 2016 election.



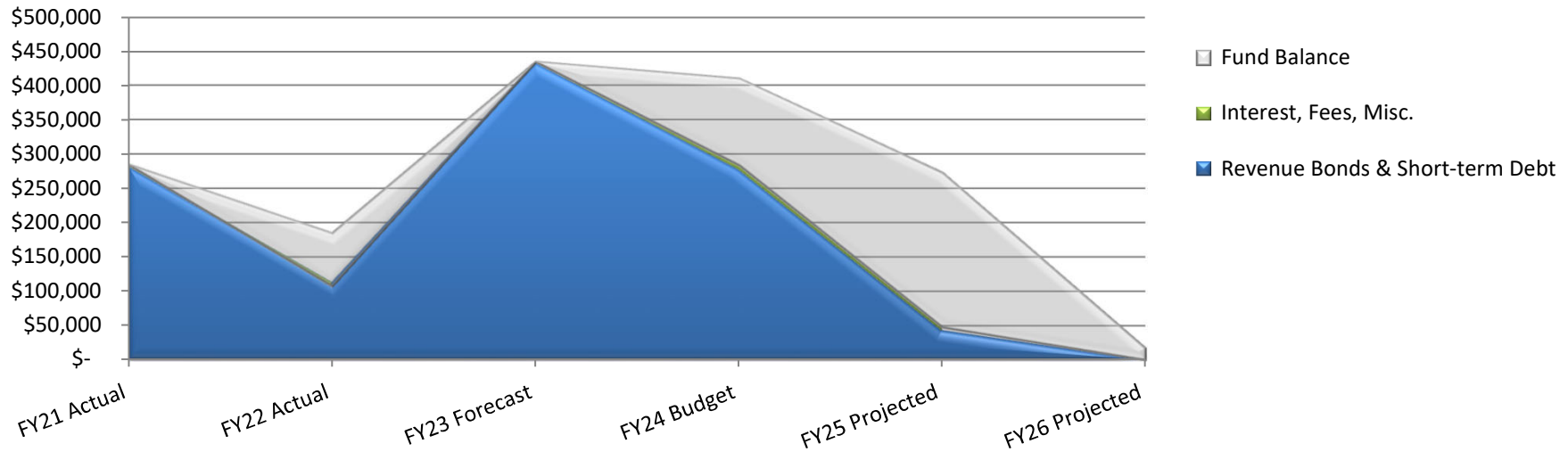
These funds were established to receive and disburse proceeds from revenue sources for construction of improvements to sewerage and drainage collection systems and treatment facilities.

Capital improvement projects are continued from previous budget years due to difficulties in easement acquisitions, permit process, design revisions or special requirements. Funding sources for capital improvement projects are primarily from User Charges, Revenue Bonds, Grants and Investment Income. Fund 6660 (Sanitary Replacement Fund) is a major construction fund.

CONSTRUCTION FUNDS CONSOLIDATED

Revenue Trends

(\$s in thousands)



This analysis of MSD's revenue compares actual revenues received in FY21 and FY22, forecasted for FY23, budgeted for FY24 and projected for FY25 and FY26.

Since February 2004 the voters have authorized the issuance of \$3.12 billion in revenue bonds in order to continue the multi-decade capital needs program for construction of improvements to sewerage collection systems and treatment facilities. The District has \$853.1 million of this authorization available including the recent authorization in FY21 for \$500 million, with plans to issue \$278 million in FY24.

The changes to fund balance are the result of timing differences between the issuance of new bonds and the expenditure of those bond proceeds on capital projects. Use of fund balance is considered a revenue for presentation purposes and to balance the budget.

Another significant source of cash flows into this fund group is from the wastewater user charges. This funding source is not represented in this graph because it is originally received into the Wastewater Revenue Fund. However, it is planned to provide financing of \$125 million in FY24 for capital project expenditures.

METROPOLITAN ST. LOUIS SEWER DISTRICT
CHANGES IN FUND BALANCE
6660 Sanitary Replacement Fund

	FY21 Actual	FY22 Actual	FY23 Budget	FY23 Forecast	FY24 Budget	FY25 Budget	FY26 Budget
FUND BALANCE B.O.P.	\$186,225,765	\$283,617,891	\$204,701,832	\$206,700,431	\$387,543,262	\$261,448,570	\$36,797,434
Revenue Bonds	282,496,201	113,269,975	433,500,000	433,500,000	278,000,000	43,119,393	-
Interest on Investments	1,120,058	(7,821,950)	3,425,613	(737,819)	3,434,325	1,796,609	305,000
Connection and Other Fees	69,273	208,984	-	41,599	-	-	-
Miscellaneous	1,000,000	1,722,465	-	1,000,000	2,000,000	3,000,000	-
Total Revenues	284,685,531	107,379,474	436,925,613	433,803,780	283,434,325	47,916,002	305,000
Construction and Engineering	296,517,308	282,791,662	369,711,000	366,983,054	525,607,500	389,280,827	78,598,902
Agency and Other Debt Expense	1,348,473	780,602	3,790,750	3,790,750	1,390,000	280,276	-
Interfund Labor Transfers	7,477,626	7,080,995	7,549,362	7,187,146	7,531,516	7,867,967	8,200,532
Total Expenditures	305,343,406	290,653,259	381,051,112	377,960,950	534,529,016	397,429,070	86,799,434
Net Operating Income (Loss)	(20,657,875)	(183,273,785)	55,874,501	55,842,830	(251,094,691)	(349,513,069)	(86,494,434)
Interfund Transfers	118,050,000	106,356,326	125,000,000	125,000,000	125,000,000	124,861,932	69,695,434
Increase (Decrease) in Fund Bal.	97,392,125	(76,917,459)	180,874,501	180,842,830	(126,094,691)	(224,651,137)	(16,799,000)
<i>Percentage of Change</i>	<i>52%</i>	<i>-27%</i>	<i>88%</i>	<i>87%</i>	<i>-33%</i>	<i>-86%</i>	<i>-46%</i>
FUND BALANCE E.O.P.	\$283,617,891	\$206,700,431	\$385,576,333	\$387,543,262	\$261,448,570	\$36,797,434	\$19,998,434

Note: CIRP dollars were removed from FY25 in the amount of \$198,341,173 and FY26 in the amount of \$459,185,098 and will not match the project lists for Engineering. The dollars were removed because anticipated rate increases and additional bond authorization for those future years are still unknown and therefore not included in the revenue projections.

PROJECT LISTING
6660 - SANITARY REPLACEMENT FUND
FY24

<u>PROJECT NAME</u>	<u>MUNICIPALITY</u>	<u>COST ESTIMATE</u>	<u>PAGE</u> ⁽¹⁾
BISSELL & LEMAY WWTF FLUIDIZED BED INCINERATORS	Various	\$15,600,000	1
BISSELL POINT WWTF FINE SCREEN, CONCRETE AND GATE IMPROVEMENTS	St. Louis City	250,000	2
BISSELL POINT WWTF TRICKLING FILTER MEDIA REPLACEMENT	St. Louis City	150,000	3
BONFILS PUMP STATION (P-784) REHABILITATION	Unincorporated	695,000	4
CLAYTONIA CREEK SANITARY RELIEF (HAMPTON CREEK TRUNK SEWER TO CLAYTON ROAD)	Richmond Heights	70,000	6
CONSTRUCTION MANAGEMENT SERVICES - LOWER AND MIDDLE RDP TUNNEL FACILITIES	Various	1,300,000	7
CONSTRUCTION MANAGEMENT SERVICES - LOWER MERAMEC AND DEER CREEK TUNNELS	Various	4,500,000	8
CONSTRUCTION MANAGEMENT SERVICES - TANK/TREATMENT/PUMP STATION FACILITIES	Various	5,500,000	9
CONWAY MEADOWS SANITARY RELIEF (CONWAY RD TO I-64)	Chesterfield	200,000	10
CSO - BRENTWOOD AND RED BUD AVE CSO INTERCEPTOR (I-118)/OUTFALL (L-111) ELIMINATION AND SEWER SEPARATION	Richmond Heights	100,000	12
EARLSFIELD SANITARY RELIEF AND KINGSTON PUMP STATION (P-326) ELIMINATION	Unincorporated	296,000	13
GENERAL SERVICES AGREEMENT - CONSTRUCTION MANAGEMENT (2024)	Various	2,000,000	15
GENERAL SERVICES AGREEMENT - FACILITY & SEWER DESIGN (2024) CONTRACT A	Various	600,000	16
GENERAL SERVICES AGREEMENT - FACILITY & SEWER DESIGN (2024) CONTRACT B	Various	475,000	17
GENERAL SERVICES AGREEMENT - GEOTECHNICAL (2024) CONTRACT A	Various	85,000	18
GENERAL SERVICES AGREEMENT - GEOTECHNICAL (2024) CONTRACT B	Various	85,000	19
GENERAL SERVICES AGREEMENT - GEOTECHNICAL (2024) CONTRACT C	Various	85,000	20
GENERAL SERVICES AGREEMENT - SEWER AND CHANNEL DESIGN (2024) CONTRACT A	Various	200,000	26
GENERAL SERVICES AGREEMENT - SURVEY SERVICES (2024) CONTRACT A	Various	50,000	27
GENERAL SERVICES AGREEMENT - SURVEY SERVICES (2024) CONTRACT B	Various	50,000	28
GENERAL SERVICES AGREEMENT - SURVEY SERVICES (2024) CONTRACT C	Various	50,000	29
GENERAL SERVICES AGREEMENT - SURVEY SERVICES (2024) CONTRACT D	Various	50,000	30
GENERAL SERVICES AGREEMENT - SURVEY SERVICES (2024) CONTRACT E	Various	50,000	31
HAMPTON CREEK SANITARY RELIEF (DEER CREEK TRUNK TO OXFORD DR) PHASE II	Richmond Heights	125,000	32
HEIMOS PUMP STATION (P-503) FORCEMAIN REPLACEMENT	Unincorporated	55,000	33
LEMAY NO. 3 PUMP STATION AND FORCE MAIN	Unincorporated	200,000	34
LEMAY NO. 3 PUMP STATION AND FORCE MAIN	Unincorporated	740,000	35
LMRDP CSO STORAGE TUNNEL (BROADWAY TO RDP TUBES)	St. Louis City	2,200,000	36
LOWER & MIDDLE RDP CSO CONTROLS SYSTEM IMPROVEMENTS (WATERSHED CONSULTANT)	Various	500,000	38
LOWER MERAMEC RIVER SYSTEM IMPROVEMENTS - BAUMGARTNER TO FENTON WWTF TUNNEL	Various	700,000	39
LOWER MERAMEC WWTF EXPANSION PHASE II	Unincorporated	1,190,500	40
LOWER MERAMEC WWTF EXPANSION PHASE II	Unincorporated	1,900,000	41
MERAMEC BOTTOMS PUMP STATION (P-489) INTERCEPTOR SEWER	Unincorporated	60,000	42
MISSISSIPPI FLOODWALL ORS PUMP STATIONS REHABILITATION	St. Louis City	1,200,000	43
MISSOURI RIVER WWTF ENGINE GENERATOR REPLACEMENT AND DIGESTER SYSTEM IMPROVEMENTS	Maryland Heights	770,000	44
PUMP STATION REPAIR AND IMPROVEMENT DESIGN (CONTRACT C)	Various	50,000	45
ROYAL ARMS CT SANITARY RELIEF	Unincorporated	230,000	47
SCADA SYSTEM UPGRADE	Various	1,000,000	48
SOUTH COUNTY RELIEF PUMP STATION (P-419) IMPROVEMENTS	Unincorporated	418,000	49
STRASSNER AVE SANITARY RELIEF (BLACK CREEK TRUNK TO SWALLOW DR)	Brentwood	290,000	50
TM-01 TWO MILE CREEK OUTFALL SANITARY RELIEF	Various	750,000	53
UPPER RIVER DES PERES AND RIVER DES PERES TRIBUTARIES STORAGE TUNNEL	Various	400,000	54
UPPER RIVER DES PERES AND RIVER DES PERES TRIBUTARIES STORAGE TUNNEL	Various	4,000,000	55
WW-2 AND WW-3 WARSON WOODS SANITARY RELIEF	Various	200,000	56
ARV ELLEN SANITARY RELIEF (TESSON CREEK ESTATES DR TO MADAFORD LN)	Unincorporated	734,000	57
BADEN AND MILL CREEK ORS PUMP STATIONS - PUMP REHABILITATION	St. Louis City	465,000	58
BIDDLE 1307 COMBINED SEWER AND JUNCTION CHAMBER REPAIR	St. Louis City	900,000	59
BISSELL & LEMAY WWTF FLUIDIZED BED INCINERATORS	Various	171,000,000	60
BISSELL - COLDWATER - MISSOURI - MERAMEC PUBLIC I/I REDUCTION (2023) CONTRACT F	Various	2,740,000	61
BISSELL POINT WWTF FINE SCREEN, CONCRETE AND GATE IMPROVEMENTS	St. Louis City	19,934,000	62
BLACK CREEK - HADDINGTON COURT RELIEF SEWERS	Ladue	13,100,000	63
BURNING TREE INFRASTRUCTURE REPAIR (N. WATERFORD DR TO FOX RUN DR)	Florissant	404,000	64

PROJECT LISTING
6660 - SANITARY REPLACEMENT FUND
FY24

<u>PROJECT NAME</u>	<u>MUNICIPALITY</u>	<u>COST ESTIMATE</u>	<u>PAGE</u> ⁽¹⁾
CAULKS CREEK FORCEMAIN REHABILITATION (HOG HOLLOW RD TO JOHN PELLET CT)	Various	2,000,000	65
CAULKS CREEK PUMP STATION B (P-751) RELOCATION	Chesterfield	2,000,000	66
CLARK AVE SANITARY RELIEF (LACLEDE STA RD TO YEATMAN AVE)	Webster Groves	1,272,000	67
COLDWATER CREEK WWTF REPAIRS AND IMPROVEMENTS (2023)	Unincorporated	5,000,000	68
CONWAY ROAD SANITARY RELIEF (CONWAY LN TO DWYER AVE)	Ladue	\$ 551,000	69
CSO - BRENTWOOD AND RED BUD AVE CSO INTERCEPTOR (I-118)/OUTFALL (L-111) ELIMINATION AND SEWER SEPARATION	Richmond Heights	3,059,000	70
DANIEL BOONE - LAWNVIEW CREEK I/I REDUCTION	Unincorporated	480,000	73
EASEMENT ACQUISITION FOR WASTEWATER PROJECTS (2024)	Various	5,800,000	74
EDMUNDSON SANITARY RELIEF (EDMUND AVE TO BATAAN DR)	Woodson Terrace	2,631,000	75
FRIEDENS (PARTIAL) I/I REDUCTION (CHAIN OF ROCKS DR AND FONTAINE PL)	Bellefontaine Neighbors	2,141,000	76
GC-06 GRAVOIS CREEK TO BRIARSTONE AND GATES SANITARY RELIEF PHASE II	Various	4,598,000	77
GRAND GLAIZE WWTF REPAIRS AND IMPROVEMENTS (2024)	Valley Park	2,654,000	78
GRAVIOS CREEK SANITARY TRUNK RELOCATION AND STREAM STABILIZATION (AFFTON ATHLETIC COMPLEX TO GREEN PK IND DR)	Unincorporated	2,990,000	79
HARLEM BADEN RELIEF PHASE IV (HEBERT) - HAMILTON TO DARVER TRUNK SEWER	Various	13,500,000	80
HARLEM CITYSHED MITIGATION BASINS (ASHLAND AND ESSEX) - SEPARATION SEWERS	Various	4,000,000	81
INFRASTRUCTURE REPAIRS (FACILITIES) (2024)	Various	3,000,000	82
INFRASTRUCTURE REPAIRS (REHABILITATION) (2024) CONTRACT A	Various	4,000,000	83
INFRASTRUCTURE REPAIRS (REHABILITATION) (2024) CONTRACT B	Various	4,000,000	84
INFRASTRUCTURE REPAIRS (REHABILITATION) (2024) CORPS CSO PROGRAM	Various	1,000,000	85
INFRASTRUCTURE REPAIRS (WASTEWATER) (2024)	Various	7,000,000	86
LAMBERT AIRPORT RESTRICTED ACCESS ASSETS INSPECTION AND REPAIR	Unincorporated	2,000,000	87
LEMAY NO. 3 PUMP STATION AND FORCE MAIN	Unincorporated	2,047,000	89
LEMAY NO. 3 PUMP STATION AND FORCE MAIN	Unincorporated	35,000,000	90
LEMAY WWTF REPAIRS AND IMPROVEMENTS (2023) (GRIT TANKS AND SECONDARY CLARIFIER DUCT BANK)	Unincorporated	5,300,000	91
LOWER MERAMEC RIVER SYSTEM IMPROVEMENTS - BAUMGARTNER TO FENTON WWTF TUNNEL	Various	62,000,000	92
LOWER MERAMEC WWTF EXPANSION PHASE II	Unincorporated	29,300,000	93
LOWER MIDDLE RIVER DES PERES ORS SCADA PLC AND NETWORK UPGRADES	St. Louis City	3,067,000	94
MCCUTCHEON RD AND THORNDILL SANITARY RELIEF	Richmond Heights	1,285,000	95
MISSISSIPPI FLOODWALL ORS PUMP STATIONS - LADDER REPLACEMENTS	St. Louis City	1,092,000	96
N CLAY 728 SANITARY RELOCATION	Kirkwood	500,000	97
NORMANDIE SANITARY RELIEF (PAGE AVE TO SAINT CHARLES ROCK ROAD)	Unincorporated	6,000,000	98
SPOEDE ROAD SANITARY SEWER IMPROVEMENTS	Creve Coeur	520,000	100
ST. JOACHIM'S SANITARY RELIEF (ST. GENEVIEVE LN TO LYNROS DR)	St. Ann	3,059,000	101
ST. MATTHIAS SANITARY RELIEF (ST. SHAWN LN TO STONEHARD DR)	St. Ann	1,352,000	102
SUTHERLAND LANSDOWNE COMBINED SEWER REPLACEMENT	St. Louis City	1,389,000	103
TM-01 TWO MILE CREEK OUTFALL SANITARY RELIEF	Various	14,000,000	104
UPPER BADEN SANITARY RELIEF (JENNINGS STATION RD TO OAKRIDGE BLVD)	Northwoods	4,282,000	105
UPPER FISHPOT EAST SANITARY RELIEF (FIELD AVE TO WOLFF LN)	Ellisville	2,680,000	106
VALLEY SANITARY RELIEF PHASE III	Various	4,160,000	107
VALLEY VIEW PUMP STATION (P-734) REPLACEMENT	Wildwood	942,000	108
WESTON PLACE PUMP STATION (P-771) IMPROVEMENTS	Town and Country	2,459,000	109
WILDWOOD MANHOLE REPLACEMENT	Wildwood	900,000	110
WILTON PUMP STATION (P-412) REPLACEMENT AND STORAGE	Kirkwood	1,337,000	111
WOODSON SANITARY RELIEF (FLORA AVE TO LACKLAND RD)	Overland	1,922,000	112
WW-2 AND WW-3 WARSON WOODS SANITARY RELIEF	Various	8,000,000	113
CROSS TIMBERS #705 SANITARY REPLACEMENT	Town and Country	642,000	Carryover, no page
NUMBER OF PROJECTS: 98		FUND TOTAL:	\$525,607,500

(1) The Page refers to the page number in the Budget Supplement Appendix



FY24 BUDGET



STORMWATER FUNDS

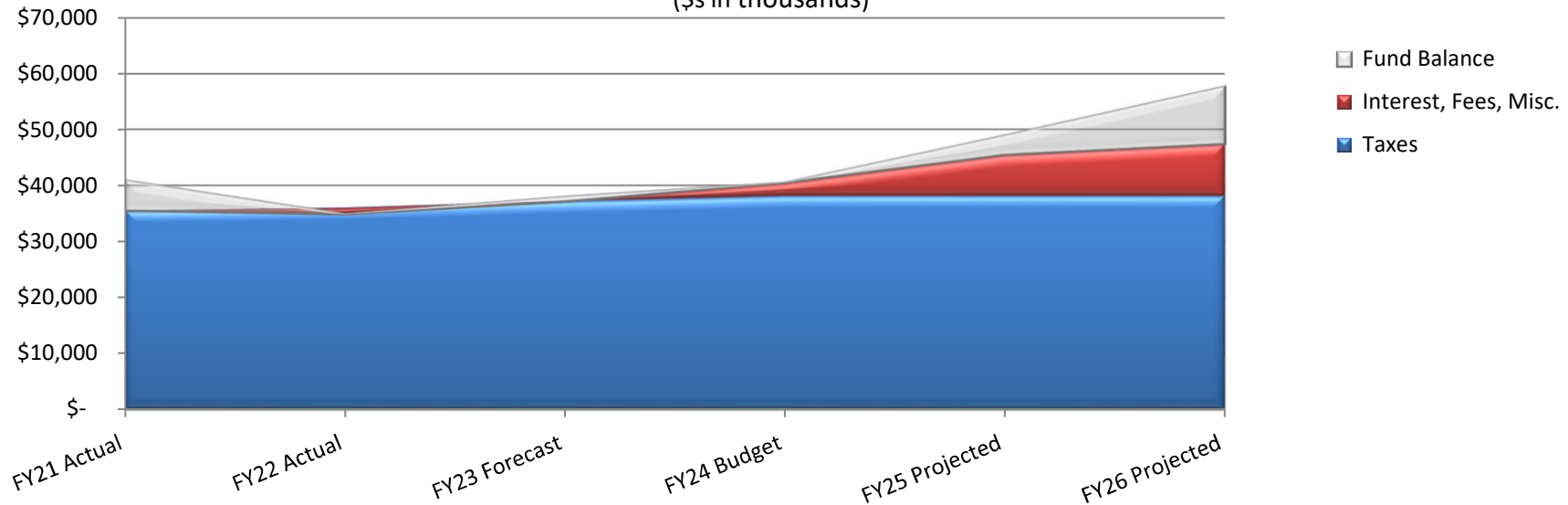
These funds were established to account for ad valorem taxes. The Stormwater Regulatory Fund, Districtwide Stormwater Fund and the Stormwater Operations and Maintenance Fund are reported in this section and receive, or at one time received, property tax revenues.

These are stormwater dedicated funds primarily for stormwater operations and maintenance. As fund balances allow, a limited number of stormwater capital projects will be charged to these funds.

STORMWATER - FUNDS CONSOLIDATED

Revenue Trends

(\$s in thousands)



This analysis of MSD's revenue compares actual revenues received in FY21 and FY22, forecasted for FY23, budgeted for FY24 and projected for FY25 and FY26.

The Stormwater funds acquired revenue through ad valorem taxes for operations of the District's stormwater utility, including stormwater system operation and maintenance, rehabilitation and limited construction of infrastructure and other capital improvements, and an operating reserve. There are currently two of these funds (5110 - Stormwater Regulatory Fund and 5120 - Districtwide Stormwater Fund) either collecting tax revenue, using or holding tax revenue balances. Ad valorem taxes based on current property assessed valuation provided by the City of St. Louis and St. Louis County are projected to remain flat through the projections period. The Tax Ordinance found at the back of this book provides more detail about this funding source.

Interest and other miscellaneous revenue contributes small but consistent levels of revenue in these funds with an estimated increase in the projected years due to the expected grant funds for reimbursement for stormwater projects.

The reduction in fund balance in FY21, FY23, and FY25 through FY26 is due to planned spend down of balances in those funds mostly due to fluctuations in capital projects.

METROPOLITAN ST. LOUIS SEWER DISTRICT
CHANGES IN FUND BALANCE
5000 - Stormwater Funds

	FY21 Actual	FY22 Actual	FY23 Budget	FY23 Forecast	FY24 Budget	FY25 Budget	FY26 Budget
FUND BALANCE B.O.P.	\$39,636,266	\$34,258,618	\$34,489,729	\$34,364,860	\$33,530,183	\$37,249,798	\$33,248,856
Taxes	35,475,118	36,036,039	35,388,418	37,225,375	38,158,640	38,158,640	38,158,640
Interest on Investments	65,061	(1,156,954)	296,972	(72,751)	342,438	326,586	252,366
Miscellaneous	-	6,336	-	6,709	2,000,000	7,000,000	9,000,000
Total Revenues	35,540,178	34,885,421	35,685,390	37,159,333	40,501,078	45,485,227	47,411,007
Contractual Services	515,760	525,464	530,826	225,221	572,380	572,380	572,380
Construction and Engineering	17,164,401	11,005,595	17,200,000	14,229,029	9,430,000	20,830,000	28,414,000
Interfund Labor Transfers	23,218,108	23,256,355	27,355,637	23,541,009	26,779,084	28,083,789	29,222,850
Total Expenditures	40,898,269	34,787,414	45,086,463	37,995,259	36,781,463	49,486,168	58,209,230
Net Operating Income (Loss)	(5,358,091)	98,007	(9,401,073)	(835,926)	3,719,615	(4,000,942)	(10,798,223)
Interfund Transfers	(19,557)	8,235	-	1,249	-	-	-
Increase (Decrease) in Fund Bal.	(5,377,648)	106,242	(9,401,073)	(834,678)	3,719,615	(4,000,942)	(10,798,223)
<i>Percentage of Change</i>	-14%	-	-27%	-2%	11%	-11%	-32%
FUND BALANCE E.O.P.	\$34,258,618	\$34,364,860	\$25,088,656	\$33,530,183	\$37,249,798	\$33,248,856	\$22,450,633

METROPOLITAN ST. LOUIS SEWER DISTRICT
CHANGES IN FUND BALANCE
5110 - Stormwater Regulatory Fund

	FY21 Actual	FY22 Actual	FY23 Budget	FY23 Forecast	FY24 Budget	FY25 Budget	FY26 Budget
FUND BALANCE B.O.P.	\$9,999,033	\$7,261,068	\$6,829,652	\$6,551,261	\$6,634,286	\$5,386,868	\$4,112,844
Taxes	5,946,484	6,031,864	5,881,778	6,237,066	6,346,498	6,346,498	6,346,498
Interest on Investments	12,441	(197,644)	61,407	(4,831)	58,169	41,771	24,239
Total Revenues	5,958,925	5,834,220	5,943,186	6,232,235	6,404,668	6,388,269	6,370,737
Contractual Services	86,498	88,021	88,227	37,318	95,197	95,197	95,197
Construction and Engineering	2,950,000	549,998	550,000	(122,962)	550,000	350,000	350,000
Interfund Labor Transfers	5,654,179	5,907,210	6,234,388	6,234,388	7,006,889	7,217,095	7,433,608
Total Expenditures	8,690,678	6,545,229	6,872,615	6,148,745	7,652,086	7,662,293	7,878,806
Net Operating Income (Loss)	(2,731,753)	(711,009)	(929,429)	83,490	(1,247,418)	(1,274,023)	(1,508,068)
Interfund Transfers	(6,212)	1,202	-	(466)	-	-	-
Increase (Decrease) in Fund Bal.	(2,737,965)	(709,806)	(929,429)	83,025	(1,247,418)	(1,274,023)	(1,508,068)
Percentage of Change	-27%	-10%	-14%	1%	-19%	-24%	-37%
FUND BALANCE E.O.P.	\$7,261,068	\$6,551,261	\$5,900,223	\$6,634,286	\$5,386,868	\$4,112,844	\$2,604,776

PROJECT LISTING
5110 - STORMWATER REGULATORY FUND
FY24

<u>PROJECT NAME</u>	<u>MUNICIPALITY</u>	<u>COST ESTIMATE</u>	<u>PAGE</u> ⁽¹⁾
GENERAL SERVICES AGREEMENT - WATER QUALITY SUPPORT SERVICES (2024)	Various	\$150,000	141
STORMWATER QUALITY GREEN INFRASTRUCTURE - SMALL GRANT RAINSCAPING PROGRAM	Various	200,000	167
GRAND GLAIZE CREEK WATERSHED INITIATIVE	Various	200,000	Carryover, no page
NUMBER OF PROJECTS: 3		FUND TOTAL :	
		\$550,000	

(1) The Page refers to the page number in the Budget Supplement Appendix

METROPOLITAN ST. LOUIS SEWER DISTRICT
CHANGES IN FUND BALANCE
5120 - Districtwide Stormwater Fund

	FY21 Actual	FY22 Actual	FY23 Budget	FY23 Forecast	FY24 Budget	FY25 Budget	FY26 Budget
FUND BALANCE B.O.P.	\$29,888,022	\$26,997,551	\$27,660,077	\$27,813,599	\$26,895,897	\$31,862,930	\$29,136,012
Taxes	29,528,633	30,004,175	29,506,639	30,988,308	31,812,142	31,812,142	31,812,142
Interest on Investments	52,620	(959,310)	235,565	(67,919)	284,269	284,816	228,127
Miscellaneous	-	6,336	-	6,709	2,000,000	7,000,000	9,000,000
Total Revenues	29,581,253	29,051,201	29,742,204	30,927,097	34,096,411	39,096,958	41,040,269
Contractual Services	429,262	437,444	442,600	187,902	477,182	477,182	477,182
Construction and Engineering	14,291,560	10,455,596	16,650,000	14,351,991	8,880,000	20,480,000	28,064,000
Interfund Labor Transfers	17,563,929	17,349,145	21,121,248	17,306,621	19,772,195	20,866,694	21,789,242
Total Expenditures	32,284,750	28,242,185	38,213,848	31,846,514	29,129,377	41,823,876	50,330,424
Net Operating Income (Loss)	(2,703,497)	809,016	(8,471,644)	(919,416)	4,967,034	(2,726,918)	(9,290,155)
Interfund Transfers	(186,974)	7,032	-	1,714	-	-	-
Increase (Decrease) in Fund Bal.	(2,890,471)	816,048	(8,471,644)	(917,702)	4,967,034	(2,726,918)	(9,290,155)
<i>Percentage of Change</i>	-10%	3%	-31%	-3%	18%	-9%	-32%
FUND BALANCE E.O.P.	\$26,997,551	\$27,813,599	\$19,188,433	\$26,895,897	\$31,862,930	\$29,136,012	\$19,845,857

PROJECT LISTING
5120 - DISTRICTWIDE STORMWATER FUND
FY24

<u>PROJECT NAME</u>	<u>MUNICIPALITY</u>	<u>COST ESTIMATE</u>	<u>PAGE</u> ⁽¹⁾
LAMBERT AIRPORT RESTRICTED ACCESS ASSETS INSPECTION AND REPAIR	Unincorporated	\$500,000	88
HALL STREET STORM SEWERS	St. Louis City	\$300,000	143
STORMWATER ASSET INVESTIGATIONS (2022)	Various	\$800,000	146
EASEMENT ACQUISITION FOR STORMWATER PROJECTS (2024)	Various	\$280,000	153
STORMWATER INFRASTRUCTURE REPAIRS (2024)	Various	\$5,000,000	165
STORMWATER INFRASTRUCTURE REPAIRS (REHABILITATION) (2024)	Various	\$2,000,000	166
NUMBER OF PROJECTS: 6		FUND TOTAL :	
		\$8,880,000	

(1) The Page refers to the page number in the Budget Supplement Appendix

Note : Indicated projects have split funding, which include both wastewater and stormwater work. These projects are counted in their respective funds, wastewater and stormwater, but are counted as one project in the summary.

METROPOLITAN ST. LOUIS SEWER DISTRICT
CHANGES IN FUND BALANCE
5130 - Stormwater Operations and Maintenance Fund

	FY21 Actual	FY22 Actual	FY23 Budget	FY23 Forecast	FY24 Budget	FY25 Budget	FY26 Budget
FUND BALANCE B.O.P.	\$(250,789)	\$-	\$-	\$-	\$-	\$-	-
Total Revenues	-	-	-	-	-	-	-
Construction and Engineering	(77,159)	-	-	-	-	-	-
Total Expenditures	(77,159)	-	-	-	-	-	-
Net Operating Income (Loss)	77,159	-	-	-	-	-	-
Interfund Transfers	173,630	-	-	-	-	-	-
Increase (Decrease) in Fund Bal.	250,789	-	-	-	-	-	-
Percentage of Change	-100%	-	-	-	-	-	-
FUND BALANCE E.O.P.	\$-	\$-	\$-	\$-	\$-	\$-	-

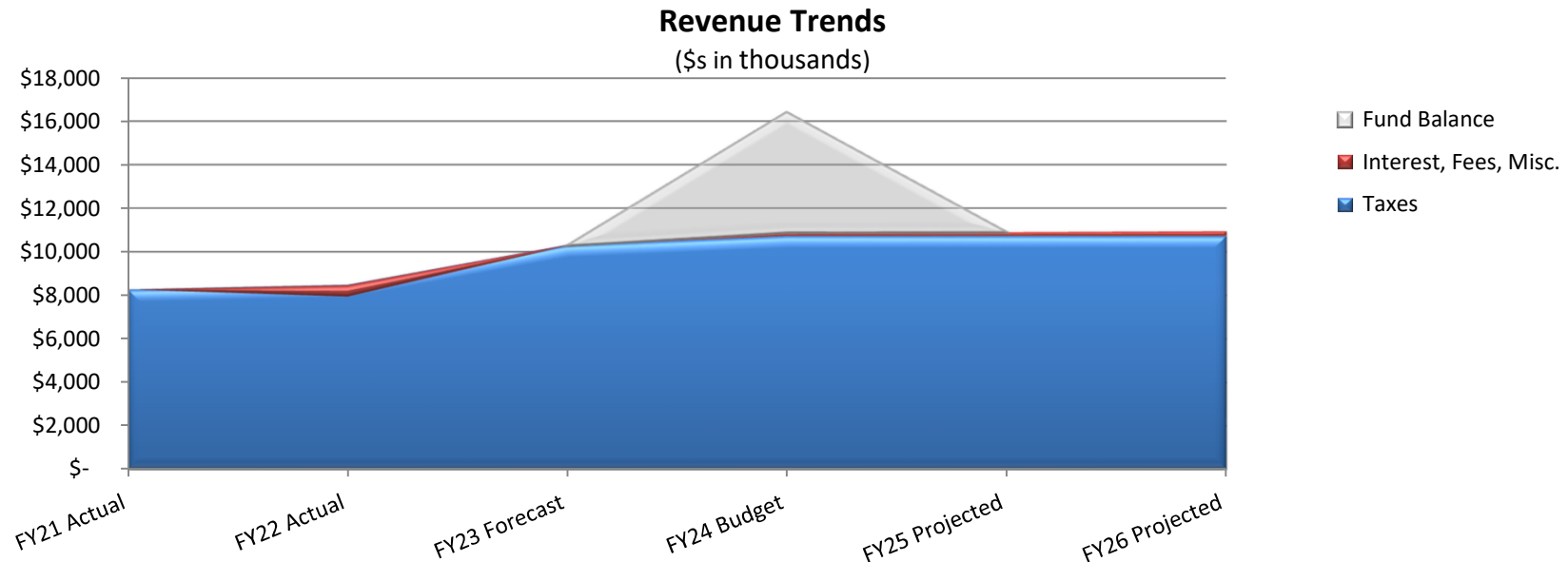


OPERATION, MAINTENANCE and CONSTRUCTION IMPROVEMENT FUNDS

These funds were established to account for proceeds from tax levies. Expenditures are primarily for stormwater sewer improvements and stormwater maintenance and operation.

Taxes collected in the various subdistricts must be spent within the subdistrict. Effective in FY17, all subdistrict tax rates were voluntarily set to zero. Beginning in FY21, tax rates in six of the subdistricts were reinstated, allowing stormwater projects to start. In addition, in the FY23 budget, an OMCI fund for the Gravois Creek Trunk Subdistrict was reinstated. Fund balances will be spent on either projects or maintenance and operation expense in the respective subdistricts.

OPERATION, MAINTENANCE AND CONSTRUCTION IMPROVEMENT FUNDS CONSOLIDATED



This analysis of MSD's revenue compares actual revenues received in FY21 and FY22, forecasted for FY23, budgeted for FY24 and projected for FY25 and FY26.

This graph only includes Operation, Maintenance and Construction Improvement funds, and they receive, or at one time received, property tax revenues. There are currently 16 of these funds either collecting tax revenue, using or holding tax revenue balances. Stormwater capital projects are largely funded through prior year taxes collected and held in fund balances. Ad valorem taxes based on current property assessed valuation provided by the City of St. Louis and St. Louis County are projected to remain flat through the projections period. In FY17, the OMCI funds' tax rates were set to zero, and a new Stormwater Operations and Maintenance Property Tax, approved by voters in April 2016, was levied to collect taxes in the Districtwide Stormwater Fund for the first time. In FY21 six of the subdistricts restarted tax assessment to assist with projects required in their area. In FY23 a seventh subdistrict will restart tax assessment. These seven subdistrict assessments will result in tax revenue amounting to \$10.7 million dollars at varying rates from 2.7 to 10 cents per \$100 assessed valuation. The tax ordinance found at the back of this book provides more detail about this funding source.

Interest and other miscellaneous revenue contributes small but consistent levels of revenue in these funds.

Actual FY21, Actual FY22, Forecast FY23 and the FY26 budget include an increase in fund balance due to restarting those 7 subdistrict assessments. In FY24 construction and engineering budgets in these funds exceed this additional revenue, but in FY25 an increase in fund balance is again anticipated.

METROPOLITAN ST. LOUIS SEWER DISTRICT
CHANGES IN FUND BALANCE
5000 - OMCI Funds

	FY21 Actual	FY22 Actual	FY23 Budget	FY23 Forecast	FY24 Budget	FY25 Budget	FY26 Budget
FUND BALANCE B.O.P.	\$11,510,403	\$13,615,525	\$15,348,219	\$15,388,791	\$18,445,476	\$12,934,915	\$14,308,652
Taxes	8,255,566	8,471,443	9,834,062	10,315,142	10,728,296	10,728,296	10,728,296
Interest on Investments	22,152	(548,725)	159,690	(28,157)	161,514	172,303	215,902
Connection and Other Fees	1,550	19,891	-	-	-	-	-
Miscellaneous	589	452	-	549	-	-	-
Total Revenues	8,279,858	7,943,061	9,993,752	10,287,534	10,889,810	10,900,600	10,944,199
Contractual Services	120,951	125,745	147,511	64,876	160,924	-	-
Construction and Engineering	5,561,355	5,459,579	7,286,244	6,839,325	14,348,500	8,105,500	7,448,000
Interfund Labor Transfers	487,317	524,570	1,165,971	326,649	1,890,947	1,421,362	1,133,525
Total Expenditures	6,169,622	6,109,894	8,599,726	7,230,850	16,400,371	9,526,862	8,581,525
Net Operating Income (Loss)	2,110,236	1,833,168	1,394,026	3,056,684	(5,510,561)	1,373,738	2,362,674
Interfund Transfers	(5,114)	(59,901)	-	-	-	-	-
Increase (Decrease) in Fund Bal.	2,105,121	1,773,267	1,394,026	3,056,684	(5,510,561)	1,373,738	2,362,674
<i>Percentage of Change</i>	<i>18%</i>	<i>13%</i>	<i>9%</i>	<i>20%</i>	<i>-30%</i>	<i>11%</i>	<i>17%</i>
FUND BALANCE E.O.P.	\$13,615,525	\$15,388,791	\$16,742,244	\$18,445,476	\$12,934,915	\$14,308,652	\$16,671,326

METROPOLITAN ST. LOUIS SEWER DISTRICT
CHANGES IN FUND BALANCE
5401 - Bond Place Special Taxing Subdistrict

	FY21 Actual	FY22 Actual	FY23 Budget	FY23 Forecast	FY24 Budget	FY25 Budget	FY26 Budget
FUND BALANCE B.O.P.	\$42,826	\$38,330	\$39,597	\$31,588	\$32,217	\$32,539	\$32,861
Interest on Investments	29	(479)	396	79	322	322	322
Miscellaneous	589	452	-	549	-	-	-
Total Revenues	618	(27)	396	629	322	322	322
Total Expenditures	-	-	-	-	-	-	-
Net Operating Income (Loss)	618	(27)	396	629	322	322	322
Interfund Transfers	(5,114)	(6,714)	-	-	-	-	-
Increase (Decrease) in Fund Bal.	(4,496)	(6,741)	396	629	322	322	322
Percentage of Change	-10%	-18%	1%	2%	1%	1%	1%
FUND BALANCE E.O.P.	\$38,330	\$31,588	\$39,992	\$32,217	\$32,539	\$32,861	\$33,184

METROPOLITAN ST. LOUIS SEWER DISTRICT
CHANGES IN FUND BALANCE
5563 - Clayton Central OMCI Fund

	FY21 Actual	FY22 Actual	FY23 Budget	FY23 Forecast	FY24 Budget	FY25 Budget	FY26 Budget
FUND BALANCE B.O.P.	\$2,074,740	\$2,175,761	\$2,029,442	\$2,130,669	\$2,127,453	\$416,932	\$317,157
Taxes	(10)	-	-	-	-	-	-
Interest on Investments	3,031	(45,092)	20,294	(3,216)	12,659	3,526	2,726
Total Revenues	3,022	(45,092)	20,294	(3,216)	12,659	3,526	2,726
Contractual Services	-	-	-	-	-	-	-
Construction and Engineering	(98,000)	-	-	-	1,590,000	-	-
Interfund Labor Transfers	-	-	-	-	133,180	103,301	56,762
Total Expenditures	(98,000)	-	-	-	1,723,180	103,301	56,762
Net Operating Income (Loss)	101,022	(45,092)	20,294	(3,216)	(1,710,522)	(99,775)	(54,036)
Interfund Transfers	-	-	-	-	-	-	-
Increase (Decrease) in Fund Bal.	101,022	(45,092)	20,294	(3,216)	(1,710,522)	(99,775)	(54,036)
Percentage of Change	5%	-2%	1%	-	-80%	-24%	-17%
FUND BALANCE E.O.P.	\$2,175,761	\$2,130,669	\$2,049,736	\$2,127,453	\$416,932	\$317,157	\$263,121

PROJECT LISTING
CLAYTON CENTRAL OMCI FUND - 5563
FY24

<u>PROJECT NAME</u>	<u>MUNICIPALITY</u>	<u>COST ESTIMATE</u>	<u>PAGE</u> ⁽¹⁾
CLAYTON CITY HALL STORM SEWER	Clayton	\$1,590,000	148
NUMBER OF PROJECTS: 1		FUND TOTAL :	
		<u><u>\$1,590,000</u></u>	

(1) The Page refers to the page number in the Budget Supplement Appendix

METROPOLITAN ST. LOUIS SEWER DISTRICT
CHANGES IN FUND BALANCE
5564 - Coldwater Creek OMCI Fund

	FY21 Actual	FY22 Actual	FY23 Budget	FY23 Forecast	FY24 Budget	FY25 Budget	FY26 Budget
FUND BALANCE B.O.P.	\$408,437	\$1,615,513	\$1,772,428	\$1,622,261	\$2,209,192	\$1,812,443	\$2,767,892
Taxes	2,163,750	2,202,474	2,048,662	2,315,642	2,254,956	2,254,956	2,254,956
Interest on Investments	737	(81,815)	18,091	(10,910)	20,023	27,236	40,803
Total Revenues	2,164,487	2,120,659	2,066,753	2,304,732	2,274,979	2,282,192	2,295,759
Contractual Services	31,310	32,255	30,730	13,025	33,824	-	-
Construction and Engineering	871,847	1,993,594	1,676,519	1,650,971	2,254,681	1,071,681	1,417,000
Interfund Labor Transfers	54,255	88,062	268,069	53,806	383,223	255,061	182,850
Total Expenditures	957,411	2,113,911	1,975,318	1,717,802	2,671,728	1,326,742	1,599,850
Net Operating Income (Loss)	1,207,077	6,748	91,435	586,930	(396,749)	955,450	695,909
Interfund Transfers	-	-	-	-	-	-	-
Increase (Decrease) in Fund Bal.	1,207,077	6,748	91,435	586,930	(396,749)	955,450	695,909
Percentage of Change	296%	-	5%	36%	-18%	53%	25%
FUND BALANCE E.O.P.	\$1,615,513	\$1,622,261	\$1,863,863	\$2,209,192	\$1,812,443	\$2,767,892	\$3,463,801

PROJECT LISTING
5564 - COLDWATER CREEK OMCI FUND
FY24

<u>PROJECT NAME</u>	<u>MUNICIPALITY</u>	<u>COST ESTIMATE</u>	<u>PAGE</u> ⁽¹⁾
COLDWATER CREEK OMCI STORMWATER DESIGN (2024) (CONTRACT A)	Various	\$420,000	139
COLDWATER CREEK OMCI REIMBURSEMENTS PROGRAM	Various	\$1,071,681	149
FAIRWAY CT 3901 BANK STABILIZATION	St. Ann	\$518,000	155
SHERWOOD DR. #2790 STORM SEWER	Unincorporated	\$245,000	164
NUMBER OF PROJECTS: 4		FUND TOTAL :	
		\$2,254,681	

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METROPOLITAN ST. LOUIS SEWER DISTRICT
CHANGES IN FUND BALANCE
5565 - Creve Coeur Frontenac OMCI Fund

	FY21 Actual	FY22 Actual	FY23 Budget	FY23 Forecast	FY24 Budget	FY25 Budget	FY26 Budget
FUND BALANCE B.O.P.	\$204,524	\$204,734	\$205,532	\$200,466	\$200,389	\$202,393	\$204,397
Taxes	(49)	13	-	-	-	-	-
Interest on Investments	258	(4,281)	2,055	(77)	2,004	2,004	932
Total Revenues	210	(4,267)	2,055	(77)	2,004	2,004	932
Contractual Services	-	-	-	-	-	-	-
Construction and Engineering	-	-	-	-	-	-	195,000
Interfund Labor Transfers	-	-	-	-	-	-	5,330
Total Expenditures	-	-	-	-	-	-	200,330
Net Operating Income (Loss)	210	(4,267)	2,055	(77)	2,004	2,004	(199,397)
Interfund Transfers	-	-	-	-	-	-	-
Increase (Decrease) in Fund Bal.	210	(4,267)	2,055	(77)	2,004	2,004	(199,397)
Percentage of Change	-	-2%	1%	-	1%	1%	-98%
FUND BALANCE E.O.P.	\$204,734	\$200,466	\$207,587	\$200,389	\$202,393	\$204,397	\$5,000

METROPOLITAN ST. LOUIS SEWER DISTRICT
CHANGES IN FUND BALANCE
5566 - Deer Creek OMCI Fund

	FY21 Actual	FY22 Actual	FY23 Budget	FY23 Forecast	FY24 Budget	FY25 Budget	FY26 Budget
FUND BALANCE B.O.P.	\$3,391,840	\$3,679,585	\$5,185,102	\$5,039,634	\$6,479,493	\$4,030,425	\$4,849,104
Taxes	3,898,842	3,992,700	4,021,105	4,117,035	4,349,820	4,349,820	4,349,820
Interest on Investments	6,828	(203,673)	54,395	(31,001)	52,006	56,723	78,864
Total Revenues	3,905,670	3,789,026	4,075,500	4,086,034	4,401,825	4,406,542	4,428,683
Contractual Services	57,797	60,079	60,317	26,087	65,247	-	-
Construction and Engineering	3,317,735	2,064,251	2,903,164	2,469,887	5,945,226	3,042,226	2,749,000
Interfund Labor Transfers	242,393	251,460	548,833	150,201	840,419	545,637	447,789
Total Expenditures	3,617,925	2,375,791	3,512,314	2,646,175	6,850,893	3,587,863	3,196,789
Net Operating Income (Loss)	287,745	1,413,236	563,186	1,439,859	(2,449,067)	818,679	1,231,895
Interfund Transfers	-	(53,187)	-	-	-	-	-
Increase (Decrease) in Fund Bal.	287,745	1,360,049	563,186	1,439,859	(2,449,067)	818,679	1,231,895
Percentage of Change	8%	37%	11%	29%	-38%	20%	25%
FUND BALANCE E.O.P.	\$3,679,585	\$5,039,634	\$5,748,289	\$6,479,493	\$4,030,425	\$4,849,104	\$6,080,999

**PROJECT LISTING
5566 - DEER CREEK OMCI FUND
FY24**

<u>PROJECT NAME</u>	<u>MUNICIPALITY</u>	<u>COST ESTIMATE</u>	<u>PAGE</u> ⁽¹⁾
DEER CREEK OMCI STORMWATER DESIGN (2024) (CONTRACT A)	Various	\$820,000	140
DANIEL ROAD STORM SEWER RELIEF	Ladue	624,000	150
DEER CREEK OMCI REIMBURSEMENTS PROGRAM	Various	2,054,226	151
EAST ESSEX AVE 802 - 804 STORM SEWER	Glendale	318,000	154
HIGHGATE - ENFIELD STORM SEWER	Olivette	612,000	159
OUTER LADUE AND CHIPPER STORM SEWER	Frontenac	538,000	161
QUAILWAYS DR. #8 CHANNEL IMPROVEMENTS	Creve Coeur	575,000	162
WHITEHALL CT - PINE AVE STORM SEWER	Brentwood	263,000	171
LITZINGER #10412 STORM SEWER IMPROVEMENTS	Frontenac	141,000	Carryover, no page
NUMBER OF PROJECTS: 9		FUND TOTAL :	<u><u>\$5,945,226</u></u>

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METROPOLITAN ST. LOUIS SEWER DISTRICT
CHANGES IN FUND BALANCE
5571 - Gravois Creek OMCI Fund

	FY21 Actual	FY22 Actual	FY23 Budget	FY23 Forecast	FY24 Budget	FY25 Budget	FY26 Budget
FUND BALANCE B.O.P.	\$913,474	\$854,439	\$535,458	\$476,029	\$949,683	\$1,012,346	\$206,826
Taxes	(6,338)	(1,295)	1,521,689	1,521,689	1,658,478	1,658,478	1,658,478
Interest on Investments	2,148	(29,482)	7,124	36,916	11,836	14,815	22,627
Total Revenues	(4,190)	(30,777)	1,528,813	1,558,605	1,670,314	1,673,293	1,681,105
Contractual Services	(57)	2	22,825	11,580	24,877	-	-
Construction and Engineering	21,469	312,311	1,042,722	1,052,011	1,422,127	2,261,127	-
Interfund Labor Transfers	33,433	35,320	102,283	21,359	160,647	217,686	116,326
Total Expenditures	54,845	347,633	1,167,830	1,084,950	1,607,651	2,478,813	116,326
Net Operating Income (Loss)	(59,035)	(378,410)	360,982	473,654	62,663	(805,520)	1,564,779
Interfund Transfers	-	-	-	-	-	-	-
Increase (Decrease) in Fund Bal.	(59,035)	(378,410)	360,982	473,654	62,663	(805,520)	1,564,779
Percentage of Change	-6%	-44%	67%	100%	7%	-80%	757%
FUND BALANCE E.O.P.	\$854,439	\$476,029	\$896,440	\$949,683	\$1,012,346	\$206,826	\$1,771,605

PROJECT LISTING
5571 - GRAVOIS CREEK OMCI FUND
FY24

<u>PROJECT NAME</u>	<u>MUNICIPALITY</u>	<u>COST ESTIMATE</u>	<u>PAGE</u> ⁽¹⁾
GRAVOIS CREEK OMCI STORMWATER DESIGN (2023)	Various	\$135,000	142
GRANTWOOD STORM SEWER IMPROVEMENTS	Grantwood Village	500,000	157
GRAVOIS CREEK OMCI REIMBURSEMENTS PROGRAM	Various	787,127	158
NUMBER OF PROJECTS: 3		FUND TOTAL :	
		\$1,422,127	

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METROPOLITAN ST. LOUIS SEWER DISTRICT
CHANGES IN FUND BALANCE
5574 - Loretta Joplin OMCI Fund

	FY21 Actual	FY22 Actual	FY23 Budget	FY23 Forecast	FY24 Budget	FY25 Budget	FY26 Budget
FUND BALANCE B.O.P.	\$268,227	\$283,739	\$284,843	\$277,869	\$277,453	\$280,227	\$283,002
Taxes	(192)	(2)	-	-	-	-	-
Interest on Investments	391	(5,869)	2,848	(416)	2,775	2,775	2,775
Total Revenues	199	(5,871)	2,848	(416)	2,775	2,775	2,775
Contractual Services	-	-	-	-	-	-	-
Construction and Engineering	(16,612)	-	-	-	-	-	-
Interfund Labor Transfers	1,298	-	-	-	-	-	-
Total Expenditures	(15,313)	-	-	-	-	-	-
Net Operating Income (Loss)	15,512	(5,871)	2,848	(416)	2,775	2,775	2,775
Interfund Transfers	-	-	-	-	-	-	-
Increase (Decrease) in Fund Bal.	15,512	(5,871)	2,848	(416)	2,775	2,775	2,775
Percentage of Change	6%	-2%	1%	-	1%	1%	1%
FUND BALANCE E.O.P.	\$283,739	\$277,869	\$287,692	\$277,453	\$280,227	\$283,002	\$285,776

METROPOLITAN ST. LOUIS SEWER DISTRICT
CHANGES IN FUND BALANCE
5576 - Maline Creek OMCI Fund

	FY21 Actual	FY22 Actual	FY23 Budget	FY23 Forecast	FY24 Budget	FY25 Budget	FY26 Budget
FUND BALANCE B.O.P.	\$181,076	\$637,810	\$1,174,697	\$1,102,607	\$1,046,118	\$1,330,339	\$1,746,574
Taxes	651,865	688,741	715,795	721,189	810,169	810,169	810,169
Interest on Investments	440	(24,913)	11,556	(593)	11,964	15,455	11,803
Total Revenues	652,305	663,828	727,351	720,596	822,133	825,625	821,972
Contractual Services	9,226	9,947	10,737	3,757	12,153	-	-
Construction and Engineering	100,903	80,000	695,000	715,000	422,000	318,000	1,973,000
Interfund Labor Transfers	85,441	109,084	58,329	58,329	103,759	91,390	161,522
Total Expenditures	195,571	199,031	764,066	777,086	537,912	409,390	2,134,522
Net Operating Income (Loss)	456,734	464,797	(36,716)	(56,490)	284,221	416,235	(1,312,550)
Interfund Transfers	-	-	-	-	-	-	-
Increase (Decrease) in Fund Bal.	456,734	464,797	(36,716)	(56,490)	284,221	416,235	(1,312,550)
Percentage of Change	252%	73%	-3%	-5%	27%	31%	-75%
FUND BALANCE E.O.P.	\$637,810	\$1,102,607	\$1,137,981	\$1,046,118	\$1,330,339	\$1,746,574	\$434,024

**PROJECT LISTING
5576 - MALINE CREEK OMCI FUND
FY24**

<u>PROJECT NAME</u>	<u>MUNICIPALITY</u>	<u>COST ESTIMATE</u>	<u>PAGE</u> ⁽¹⁾
DENNIS AND KAPPEL STORM SEWER	Unincorporated	\$422,000	152
NUMBER OF PROJECTS: 1		FUND TOTAL :	
		<u><u>\$422,000</u></u>	

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METROPOLITAN ST. LOUIS SEWER DISTRICT
CHANGES IN FUND BALANCE
5583 - Sugar Creek OMCI Fund

	FY21 Actual	FY22 Actual	FY23 Budget	FY23 Forecast	FY24 Budget	FY25 Budget	FY26 Budget
FUND BALANCE B.O.P.	\$57,073	\$282,861	\$434,587	\$408,131	\$572,705	\$710,169	\$204,127
Taxes	302,563	294,491	298,601	317,773	321,784	321,784	321,784
Interest on Investments	161	(13,679)	4,915	(1,293)	6,318	6,314	7,099
Total Revenues	302,724	280,812	303,516	316,480	328,102	328,098	328,883
Contractual Services	4,430	4,470	4,479	2,227	4,827	-	-
Construction and Engineering	70,478	148,421	149,498	148,421	154,288	782,288	-
Interfund Labor Transfers	2,028	2,652	30,810	1,258	31,523	51,851	28,043
Total Expenditures	76,936	155,542	184,787	151,906	190,638	834,139	28,043
Net Operating Income (Loss)	225,788	125,270	118,729	164,574	137,464	(506,042)	300,840
Interfund Transfers	-	-	-	-	-	-	-
Increase (Decrease) in Fund Bal.	225,788	125,270	118,729	164,574	137,464	(506,042)	300,840
Percentage of Change	396%	44%	27%	40%	24%	-71%	147%
FUND BALANCE E.O.P.	\$282,861	\$408,131	\$553,316	\$572,705	\$710,169	\$204,127	\$504,967

PROJECT LISTING
5583 - SUGAR CREEK OMCI FUND
FY24

<u>PROJECT NAME</u>	<u>MUNICIPALITY</u>	<u>COST ESTIMATE</u>	<u>PAGE</u> ⁽¹⁾
SUGAR CREEK OMCI REIMBURSEMENTS PROGRAM	Various	\$154,288	168
NUMBER OF PROJECTS: 1		FUND TOTAL :	
		<u><u>\$154,288</u></u>	

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METROPOLITAN ST. LOUIS SEWER DISTRICT
CHANGES IN FUND BALANCE
5584 - University City OMCI Fund

	FY21 Actual	FY22 Actual	FY23 Budget	FY23 Forecast	FY24 Budget	FY25 Budget	FY26 Budget
FUND BALANCE B.O.P.	\$920,313	\$584,000	\$764,155	\$958,421	\$1,276,074	\$82,223	\$526,762
Taxes	999,934	1,037,492	976,890	1,056,654	1,056,394	1,056,394	1,056,394
Interest on Investments	3,526	(62,936)	8,289	(12,691)	10,335	12,196	19,247
Total Revenues	1,003,460	974,556	985,179	1,043,963	1,066,729	1,068,590	1,075,642
Contractual Services	14,513	15,156	14,653	6,181	15,846	-	-
Construction and Engineering	1,280,924	547,551	695,049	678,743	2,050,781	498,781	424,000
Interfund Labor Transfers	44,336	37,427	136,449	41,386	193,953	125,270	82,655
Total Expenditures	1,339,773	600,134	846,151	726,310	2,260,580	624,051	506,655
Net Operating Income (Loss)	(336,313)	374,422	139,028	317,653	(1,193,851)	444,539	568,987
Interfund Transfers	-	-	-	-	-	-	-
Increase (Decrease) in Fund Bal.	(336,313)	374,422	139,028	317,653	(1,193,851)	444,539	568,987
Percentage of Change	-37%	64%	18%	33%	-94%	541%	108%
FUND BALANCE E.O.P.	\$584,000	\$958,421	\$903,183	\$1,276,074	\$82,223	\$526,762	\$1,095,749

PROJECT LISTING
5584 - UNIVERSITY CITY OMCI FUND
FY24

<u>PROJECT NAME</u>	<u>MUNICIPALITY</u>	<u>COST ESTIMATE</u>	<u>PAGE</u> ⁽¹⁾
UNIVERSITY CITY BRANCH OMCI STORMWATER DESIGN (2024) (CONTRACT A)	Various	\$200,000	147
GLENMARY TO WHITE ROSE STORM IMPROVEMENTS	Olivette	551,000	156
NORTHEAST BRANCH RDP STORMWATER MANAGEMENT - 7605 ST. CHARLES ROCK ROAD	Bel-Nor	600,000	160
TRENTON AVE 9400 BLOCK CHANNEL IMPROVEMENTS	Overland	201,000	169
UNIVERSITY CITY OMCI REIMBURSEMENTS PROGRAM	Various	498,781	170
NUMBER OF PROJECTS: 5		FUND TOTAL :	
		\$2,050,781	

(1) The Page refers to the page number in the Budget Supplement Appendix

METROPOLITAN ST. LOUIS SEWER DISTRICT
CHANGES IN FUND BALANCE
5587 - Watkins Creek OMCI Fund

	FY21 Actual	FY22 Actual	FY23 Budget	FY23 Forecast	FY24 Budget	FY25 Budget	FY26 Budget
FUND BALANCE B.O.P.	\$476,022	\$465,439	\$1,439	\$265,015	\$264,642	\$267,288	\$269,935
Taxes	(5,122)	886	-	5	-	-	-
Interest on Investments	999	(12,149)	-	(378)	2,646	2,646	2,646
Total Revenues	(4,123)	(11,262)	-	(372)	2,646	2,646	2,646
Contractual Services	8	3	-	-	-	-	-
Construction and Engineering	-	189,159	-	-	-	-	-
Interfund Labor Transfers	6,452	-	1,439	-	-	-	-
Total Expenditures	6,460	189,162	1,439	-	-	-	-
Net Operating Income (Loss)	(10,582)	(200,424)	(1,439)	(373)	2,646	2,646	2,646
Interfund Transfers	-	-	-	-	-	-	-
Increase (Decrease) in Fund Bal.	(10,582)	(200,424)	(1,439)	(373)	2,646	2,646	2,646
Percentage of Change	-2%	-43%	-100%	-	1%	1%	1%
FUND BALANCE E.O.P.	\$465,439	\$265,015	\$-	\$264,642	\$267,288	\$269,935	\$272,581

METROPOLITAN ST. LOUIS SEWER DISTRICT
CHANGES IN FUND BALANCE
5589 - Wellston OMCI Fund

	FY21 Actual	FY22 Actual	FY23 Budget	FY23 Forecast	FY24 Budget	FY25 Budget	FY26 Budget
FUND BALANCE B.O.P.	\$215,525	\$214,982	\$215,585	\$209,581	\$209,279	\$56,602	\$57,155
Taxes	(826)	(986)	-	(3)	-	-	-
Interest on Investments	285	(4,414)	2,156	(298)	1,323	553	(1,237)
Total Revenues	(540)	(5,400)	2,156	(301)	1,323	553	(1,237)
Contractual Services	2	-	-	-	-	-	-
Construction and Engineering	-	-	-	-	154,000	-	55,000
Total Expenditures	2	-	-	-	154,000	-	55,000
Net Operating Income (Loss)	(543)	(5,401)	2,156	(302)	(152,677)	553	(56,237)
Interfund Transfers	-	-	-	-	-	-	-
Increase (Decrease) in Fund Bal.	(543)	(5,401)	2,156	(302)	(152,677)	553	(56,237)
Percentage of Change	-	-3%	1%	-	-73%	1%	-98%
FUND BALANCE E.O.P.	\$214,982	\$209,581	\$217,741	\$209,279	\$56,602	\$57,155	\$918

**PROJECT LISTING
5589 - WELLSTON OMCI FUND
FY24**

<u>PROJECT NAME</u>	<u>MUNICIPALITY</u>	<u>COST ESTIMATE</u>	<u>PAGE</u> ⁽¹⁾
HILLSDALE DR #7501 STORM SEWER	Greendale	\$154,000	144
NUMBER OF PROJECTS: 1		FUND TOTAL :	
		\$154,000	

(1) The Page refers to the page number in the Budget Supplement Appendix

METROPOLITAN ST. LOUIS SEWER DISTRICT
CHANGES IN FUND BALANCE
5590 - Mo River Bonfil Subd #448 OMCI Fund

	FY21 Actual	FY22 Actual	FY23 Budget	FY23 Forecast	FY24 Budget	FY25 Budget	FY26 Budget
FUND BALANCE B.O.P.	\$1,656,566	\$1,658,788	\$1,665,234	\$1,624,381	\$1,622,014	\$1,638,235	\$1,654,455
Interest on Investments	2,222	(34,407)	16,652	(2,366)	16,220	16,220	16,220
Total Revenues	2,222	(34,407)	16,652	(2,366)	16,220	16,220	16,220
Total Expenditures	-	-	-	-	-	-	-
Net Operating Income (Loss)	2,222	(34,407)	16,652	(2,366)	16,220	16,220	16,220
Interfund Transfers	-	-	-	-	-	-	-
Increase (Decrease) in Fund Bal.	2,222	(34,407)	16,652	(2,366)	16,220	16,220	16,220
Percentage of Change	-	-2%	1%	-	1%	1%	1%
FUND BALANCE E.O.P.	\$1,658,788	\$1,624,381	\$1,681,887	\$1,622,014	\$1,638,235	\$1,654,455	\$1,670,675

METROPOLITAN ST. LOUIS SEWER DISTRICT
CHANGES IN FUND BALANCE
5591 - Meramec River Basin Subd #449 OMCI Fund

	FY21 Actual	FY22 Actual	FY23 Budget	FY23 Forecast	FY24 Budget	FY25 Budget	FY26 Budget
FUND BALANCE B.O.P.	\$258,801	\$260,702	\$261,691	\$274,922	\$274,444	\$277,188	\$279,933
Interest on Investments	350	(5,671)	2,617	(478)	2,744	2,744	2,744
Connection and Other Fees	1,550	19,891	-	-	-	-	-
Total Revenues	1,900	14,220	2,617	(478)	2,744	2,744	2,744
Total Expenditures	-	-	-	-	-	-	-
Net Operating Income (Loss)	1,900	14,220	2,617	(478)	2,744	2,744	2,744
Interfund Transfers	-	-	-	-	-	-	-
Increase (Decrease) in Fund Bal.	1,900	14,220	2,617	(478)	2,744	2,744	2,744
<i>Percentage of Change</i>	1%	5%	1%	-	1%	1%	1%
FUND BALANCE E.O.P.	\$260,702	\$274,922	\$264,308	\$274,444	\$277,188	\$279,933	\$282,677

METROPOLITAN ST. LOUIS SEWER DISTRICT
CHANGES IN FUND BALANCE
5593 - Sem Br Of River Des Peres OMCI Fund

	FY21 Actual	FY22 Actual	FY23 Budget	FY23 Forecast	FY24 Budget	FY25 Budget	FY26 Budget
FUND BALANCE B.O.P.	\$11,400	\$206,038	\$327,165	\$324,625	\$462,449	\$339,276	\$457,765
Taxes	251,194	256,929	251,320	265,157	276,695	276,695	276,695
Interest on Investments	88	(10,218)	3,789	(713)	3,921	4,355	3,912
Total Revenues	251,283	246,711	255,109	264,444	280,616	281,050	280,607
Contractual Services	3,721	3,832	3,770	2,017	4,150	-	-
Construction and Engineering	50,195	124,292	124,292	124,292	355,397	131,397	635,000
Interfund Labor Transfers	2,727	-	19,759	310	44,242	31,165	52,248
Total Expenditures	56,644	128,124	147,821	126,619	403,789	162,562	687,248
Net Operating Income (Loss)	194,639	118,587	107,289	137,824	(123,173)	118,488	(406,641)
Interfund Transfers	-	-	-	-	-	-	-
Increase (Decrease) in Fund Bal.	194,639	118,587	107,289	137,824	(123,173)	118,488	(406,641)
Percentage of Change	1,707%	58%	33%	42%	-27%	35%	-89%
FUND BALANCE E.O.P.	\$206,038	\$324,625	\$434,454	\$462,449	\$339,276	\$457,765	\$51,124

PROJECT LISTING
5593 - SEM BR OF RIVER DES PERES OMCI FUND
FY24

<u>PROJECT NAME</u>	<u>MUNICIPALITY</u>	<u>COST ESTIMATE</u>	<u>PAGE</u> ⁽¹⁾
PEMBROKE DRIVE STORM IMPROVEMENTS	Marlborough	\$224,000	145
SEMINARY OMCI REIMBURSEMENTS PROGRAM	Various	131,397	163
NUMBER OF PROJECTS: 2		FUND TOTAL :	
		\$355,397	

(1) The Page refers to the page number in the Budget Supplement Appendix

METROPOLITAN ST. LOUIS SEWER DISTRICT
CHANGES IN FUND BALANCE
5594 - Black Creek Subd #455 OMCI Fund

	FY21 Actual	FY22 Actual	FY23 Budget	FY23 Forecast	FY24 Budget	FY25 Budget	FY26 Budget
FUND BALANCE B.O.P.	\$429,561	\$452,804	\$451,263	\$442,592	\$441,870	\$446,289	\$450,707
Taxes	(47)	-	-	-	-	-	-
Interest on Investments	658	(9,648)	4,513	(722)	4,419	4,419	4,419
Total Revenues	612	(9,648)	4,513	(722)	4,419	4,419	4,419
Contractual Services	-	-	-	-	-	-	-
Construction and Engineering	(37,585)	-	-	-	-	-	-
Interfund Labor Transfers	14,954	565	-	-	-	-	-
Total Expenditures	(22,631)	565	-	-	-	-	-
Net Operating Income (Loss)	23,243	(10,212)	4,513	(722)	4,419	4,419	4,419
Interfund Transfers	-	-	-	-	-	-	-
Increase (Decrease) in Fund Bal.	23,243	(10,212)	4,513	(722)	4,419	4,419	4,419
Percentage of Change	5%	-2%	1%	-	1%	1%	1%
FUND BALANCE E.O.P.	\$452,804	\$442,592	\$455,775	\$441,870	\$446,289	\$450,707	\$455,126



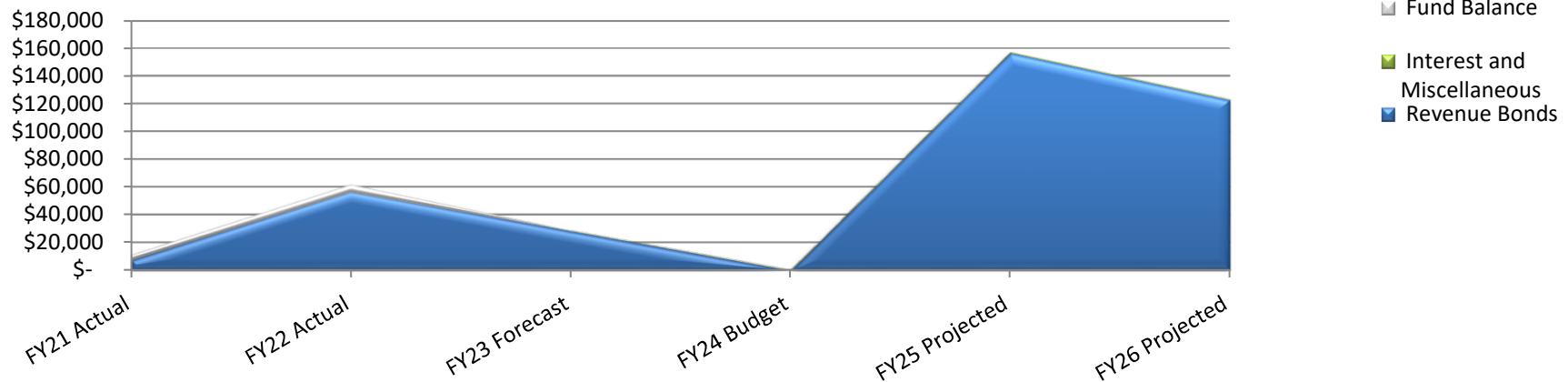
These funds were established to account for and report principal and interest expenditures and a portion of bond proceeds.

In 2004, 2008, 2012 and 2016, St. Louis voters authorized the sale of Wastewater Revenue Bonds totaling \$2.6 billion to fund the District's wastewater capital improvement program. Voters authorized an additional \$500 million in revenue bonds in 2021.

DEBT SERVICE FUNDS CONSOLIDATED

Revenue Trends

(\$s in thousands)



This analysis of MSD's revenue compares actual revenues received in FY21 and FY22, forecasted for FY23, budgeted for FY24 and projected for FY25 and FY26.

The issuance of districtwide revenue bonds is used to fund wastewater capital improvement projects. In FY24, Revenue Bonds represents the bond proceeds from a \$278 million WIFIA loan. Approximately 10% of the proceeds from senior bonds issued were previously required to be placed in reserve in accordance with MSD's bond covenants. Future bond issuances are not expected to have this requirement, therefore anticipated reserve revenue to the Debt Service is not projected. The FY25 & FY26 projection includes proceeds of \$157 million & \$123 million respectively to be used to refund existing debt.

Interest revenue in these funds is anticipated to be approximately \$386 thousand per year, but is not significant to appear on the graph.

While the major source of cash inflows to this fund group are from user charge revenue transferred from the Wastewater Revenue Fund to pay principal and interest as it comes due, those inflows are not reflected on this chart since they are originally received into the Wastewater Revenue Fund. The transfer of that money is planned to closely mirror the expenditures for principal and interest on the debt.

METROPOLITAN ST. LOUIS SEWER DISTRICT
CHANGES IN FUND BALANCE
2000 - Principal and Interest Funds

	FY21 Actual	FY22 Actual	FY23 Budget	FY23 Forecast	FY24 Budget	FY25 Budget	FY26 Budget
FUND BALANCE B.O.P.	\$46,056,843	\$42,575,188	\$43,732,474	\$37,061,371	\$38,577,410	\$38,963,184	\$39,630,178
Revenue Bonds	7,371,752	57,528,822	28,486,911	28,486,911	-	156,601,702	122,672,810
Interest on Investments	87,653	(1,303,677)	437,325	(36,158)	385,774	385,774	385,774
Miscellaneous	12,349	6,488	-	239,862	-	-	-
Total Revenues	7,471,754	56,231,633	28,924,236	28,690,615	385,774	156,987,476	123,058,584
Principal Payments	62,599,880	67,915,074	70,419,500	70,326,903	69,922,300	78,748,070	88,983,960
Interest Payments	58,831,730	60,864,583	64,201,009	63,355,647	65,798,750	64,368,248	73,269,092
Interest Payments Paid into Escrow for Refunding Debt	-	85,749	-	-	-	-	-
Agency and Other Debt Expense	9,267,496	59,874,255	30,350,411	30,263,592	2,309,500	159,248,638	126,785,708
Total Expenditures	130,699,106	188,739,660	164,970,920	163,946,142	138,030,550	302,364,956	289,038,760
Net Operating Income (Loss)	(123,227,352)	(132,508,027)	(136,046,684)	(135,255,528)	(137,644,776)	(145,377,480)	(165,980,176)
Interfund Transfers	119,745,696	126,994,210	136,484,009	136,771,566	138,030,550	146,044,474	166,353,235
Increase (Decrease) in Fund Bal.	(3,481,656)	(5,513,817)	437,325	1,516,039	385,774	666,994	373,059
<i>Percentage of Change</i>	-8%	-13%	1%	4%	1%	2%	1%
FUND BALANCE E.O.P.	\$42,575,188	\$37,061,371	\$44,169,798	\$38,577,410	\$38,963,184	\$39,630,178	\$40,003,237

METROPOLITAN ST. LOUIS SEWER DISTRICT
 CHANGES IN FUND BALANCE
 2804 - 2004B SRF - Prin & Int - WW

	FY21 Actual	FY22 Actual	FY23 Budget	FY23 Forecast	FY24 Budget	FY25 Budget	FY26 Budget
FUND BALANCE B.O.P.	\$13,740,269	\$13,916,836	\$13,999,336	\$13,767,244	\$15,428,914	\$15,583,204	\$15,737,493
Interest on Investments	1,837	(109,076)	139,993	78,023	154,289	154,289	154,289
Miscellaneous	2,530	3,494	-	187,274	-	-	-
Total Revenues	4,367	(105,582)	139,993	265,297	154,289	154,289	154,289
Principal Payments	19,963,100	20,657,300	20,995,500	20,995,500	21,537,300	22,082,000	19,204,500
Interest Payments	3,140,045	2,625,530	2,154,000	2,174,251	1,737,300	1,353,500	959,500
Agency and Other Debt Expense	912,055	793,579	667,600	574,148	554,900	439,700	319,300
Total Expenditures	24,015,201	24,076,409	23,817,100	23,743,899	23,829,500	23,875,200	20,483,300
Net Operating Income (Loss)	(24,010,834)	(24,181,992)	(23,677,107)	(23,478,602)	(23,675,211)	(23,720,911)	(20,329,011)
Interfund Transfers	24,187,400	24,032,400	23,817,100	25,140,272	23,829,500	23,875,200	20,483,300
Increase (Decrease) in Fund Bal.	176,566	(149,592)	139,993	1,661,670	154,289	154,289	154,289
Percentage of Change	1%	-1%	1%	12%	1%	1%	1%
FUND BALANCE E.O.P.	\$13,916,836	\$13,767,244	\$14,139,329	\$15,428,914	\$15,583,204	\$15,737,493	\$15,891,782

METROPOLITAN ST. LOUIS SEWER DISTRICT
CHANGES IN FUND BALANCE
2812 - 2010B SR Rev Bond - Prin & Int - WW

	FY21 Actual	FY22 Actual	FY23 Budget	FY23 Forecast	FY24 Budget	FY25 Budget	FY26 Budget
FUND BALANCE B.O.P.	\$3,399,424	\$3,399,763	\$3,408,891	\$14,259,678	\$2,101,953	\$2,122,972	\$2,143,992
Revenue Bonds	-	(1,424,434)	-	-	-	-	-
Interest on Investments	7,262	(99,446)	34,089	3,146	21,020	21,020	21,020
Miscellaneous	4,320	25	-	-	-	-	-
Total Revenues	11,582	(1,523,855)	34,089	3,146	21,020	21,020	21,020
Interest Payments	3,334,743	3,334,743	3,334,700	3,334,743	3,334,700	3,334,700	3,334,700
Agency and Other Debt Expense	-	265	-	-	-	-	-
Total Expenditures	3,334,743	3,335,008	3,334,700	3,334,743	3,334,700	3,334,700	3,334,700
Net Operating Income (Loss)	(3,323,161)	(4,858,863)	(3,300,611)	(3,331,597)	(3,313,680)	(3,313,680)	(3,313,680)
Interfund Transfers	3,323,500	15,718,778	3,334,700	(8,826,128)	3,334,700	3,334,700	3,334,700
Increase (Decrease) in Fund Bal.	339	10,859,915	34,089	(12,157,725)	21,020	21,020	21,020
Percentage of Change	0%	319%	1%	-85%	1%	1%	1%
FUND BALANCE E.O.P.	\$3,399,763	\$14,259,678	\$3,442,980	\$2,101,953	\$2,122,972	\$2,143,992	\$2,165,011

METROPOLITAN ST. LOUIS SEWER DISTRICT
CHANGES IN FUND BALANCE
2816 - 2011B SR Rev Bond - Prin & Int - WW

	FY21 Actual	FY22 Actual	FY23 Budget	FY23 Forecast	FY24 Budget	FY25 Budget	FY26 Budget
FUND BALANCE B.O.P.	\$3,496,203	\$2,246,312	\$2,717,181	\$-	\$-	\$-	\$-
Revenue Bonds	(1,214,249)	(155,097)	-	-	-	-	-
Interest on Investments	8,944	599	27,172	-	-	-	-
Total Revenues	(1,205,305)	(154,498)	27,172	-	-	-	-
Principal Payments	2,330,000	-	-	-	-	-	-
Interest Payments	572,300	-	-	-	-	-	-
Agency and Other Debt Expense	110	-	-	-	-	-	-
Total Expenditures	2,902,410	-	-	-	-	-	-
Net Operating Income (Loss)	(4,107,715)	(154,498)	27,172	-	-	-	-
Interfund Transfers	2,857,824	(2,091,814)	-	-	-	-	-
Increase (Decrease) in Fund Bal.	(1,249,891)	(2,246,312)	27,172	-	-	-	-
Percentage of Change	-36%	-100%	1%	-	-	-	-
FUND BALANCE E.O.P.	\$2,246,312	\$-	\$2,744,353	\$-	\$-	\$-	\$-

METROPOLITAN ST. LOUIS SEWER DISTRICT
CHANGES IN FUND BALANCE
2817 - 2012A SR Rev Bond - Prin & Int - WW

	FY21 Actual	FY22 Actual	FY23 Budget	FY23 Forecast	FY24 Budget	FY25 Budget	FY26 Budget
FUND BALANCE B.O.P.	\$6,553,097	\$3,747,525	\$3,769,649	\$117	\$5,983	\$6,043	\$6,103
Revenue Bonds	(2,811,531)	(1,963,370)	-	-	-	-	-
Interest on Investments	12,909	(131,083)	37,696	(364)	60	60	60
Miscellaneous	-	329	-	-	-	-	-
Total Revenues	(2,798,622)	(2,094,124)	37,696	(364)	60	60	60
Principal Payments	5,300,000	5,300,000	-	-	-	-	-
Interest Payments	1,842,950	1,630,950	112,150	112,150	112,200	112,200	112,200
Agency and Other Debt Expense	-	265	-	-	-	-	-
Total Expenditures	7,142,950	6,931,215	112,150	112,150	112,200	112,200	112,200
Net Operating Income (Loss)	(9,941,572)	(9,025,339)	(74,454)	(112,514)	(112,140)	(112,140)	(112,140)
Interfund Transfers	7,136,000	5,277,930	112,150	118,381	112,200	112,200	112,200
Increase (Decrease) in Fund Bal.	(2,805,572)	(3,747,409)	37,696	5,866	60	60	60
Percentage of Change	-43%	-100%	1%	5,014%	1%	1%	1%
FUND BALANCE E.O.P.	\$3,747,525	\$117	\$3,807,345	\$5,983	\$6,043	\$6,103	\$6,163

METROPOLITAN ST. LOUIS SEWER DISTRICT
CHANGES IN FUND BALANCE
2818 - 2012B SR Rev Bond - Prin & Int - WW

	FY21 Actual	FY22 Actual	FY23 Budget	FY23 Forecast	FY24 Budget	FY25 Budget	FY26 Budget
FUND BALANCE B.O.P.	\$9,285,254	\$9,290,376	\$9,344,889	\$72	\$-	\$-	\$-
Revenue Bonds	-	(2,888,153)	-	-	-	-	-
Interest on Investments	22,072	(114,791)	93,449	13,040	-	-	-
Miscellaneous	-	238	-	-	-	-	-
Total Revenues	22,072	(3,002,706)	93,449	13,040	-	-	-
Principal Payments	3,725,000	4,050,000	4,450,000	-	-	-	-
Interest Payments	2,016,850	1,867,850	490,350	25,850	25,900	25,900	25,900
Agency and Other Debt Expense	-	265	-	-	-	-	-
Total Expenditures	5,741,850	5,918,115	4,940,350	25,850	25,900	25,900	25,900
Net Operating Income (Loss)	(5,719,778)	(8,920,821)	(4,846,901)	(12,810)	(25,900)	(25,900)	(25,900)
Interfund Transfers	5,724,900	(369,484)	4,940,350	12,738	25,900	25,900	25,900
Increase (Decrease) in Fund Bal.	5,122	(9,290,305)	93,449	(72)	-	-	-
Percentage of Change	0%	-100%	1%	-100%	-	-	-
FUND BALANCE E.O.P.	\$9,290,376	\$72	\$9,438,338	\$-	\$-	\$-	\$-

METROPOLITAN ST. LOUIS SEWER DISTRICT
CHANGES IN FUND BALANCE
2819 - 2013B SR Rev Bond - Prin & Int - WW

	FY21 Actual	FY22 Actual	FY23 Budget	FY23 Forecast	FY24 Budget	FY25 Budget	FY26 Budget
FUND BALANCE B.O.P.	\$2,515,495	\$2,519,650	\$2,535,382	\$41	\$-	\$-	\$-
Revenue Bonds	-	(340,213)	-	-	-	-	-
Interest on Investments	10,129	(79,418)	25,354	(6,430)	-	-	-
Miscellaneous	-	226	-	-	-	-	-
Total Revenues	10,129	(419,404)	25,354	(6,430)	-	-	-
Principal Payments	3,390,000	3,520,000	3,695,000	3,695,000	-	-	-
Interest Payments	1,896,175	1,764,625	886,662	886,687	-	-	-
Agency and Other Debt Expense	-	265	-	-	-	-	-
Total Expenditures	5,286,175	5,284,890	4,581,662	4,581,687	-	-	-
Net Operating Income (Loss)	(5,276,046)	(5,704,294)	(4,556,308)	(4,588,117)	-	-	-
Interfund Transfers	5,280,200	3,184,686	4,581,662	4,588,076	-	-	-
Increase (Decrease) in Fund Bal.	4,154	(2,519,608)	25,354	(41)	-	-	-
Percentage of Change	0%	-100%	1%	-100%	-	-	-
FUND BALANCE E.O.P.	\$2,519,650	\$41	\$2,560,735	\$-	\$-	\$-	\$-

METROPOLITAN ST. LOUIS SEWER DISTRICT
 CHANGES IN FUND BALANCE
 2820 - 2013A SRF - Prin & Int - WW

	FY21 Actual	FY22 Actual	FY23 Budget	FY23 Forecast	FY24 Budget	FY25 Budget	FY26 Budget
FUND BALANCE B.O.P.	\$1,648,502	\$1,643,002	\$1,644,966	\$1,516,591	\$1,533,566	\$1,548,902	\$1,564,238
Interest on Investments	577	(4,788)	16,450	7,246	15,336	15,336	15,336
Miscellaneous	118	233	-	8,961	-	-	-
Total Revenues	695	(4,555)	16,450	16,207	15,336	15,336	15,336
Principal Payments	2,365,000	2,427,000	2,490,000	2,490,000	2,555,000	2,622,000	2,691,000
Interest Payments	627,076	385,653	295,700	294,973	275,000	253,600	231,700
Agency and Other Debt Expense	214,419	201,803	182,300	182,259	168,800	155,000	140,800
Total Expenditures	3,206,495	3,014,456	2,968,000	2,967,232	2,998,800	3,030,600	3,063,500
Net Operating Income (Loss)	(3,205,800)	(3,019,011)	(2,951,550)	(2,951,025)	(2,983,464)	(3,015,264)	(3,048,164)
Interfund Transfers	3,200,300	2,892,600	2,968,000	2,968,000	2,998,800	3,030,600	3,063,500
Increase (Decrease) in Fund Bal.	(5,500)	(126,411)	16,450	16,975	15,336	15,336	15,336
Percentage of Change	0%	-8%	1%	1%	1%	1%	1%
FUND BALANCE E.O.P.	\$1,643,002	\$1,516,591	\$1,661,416	\$1,533,566	\$1,548,902	\$1,564,238	\$1,579,573

METROPOLITAN ST. LOUIS SEWER DISTRICT
 CHANGES IN FUND BALANCE
 2821 - 2015A SRF - Prin & Int - WW

	FY21 Actual	FY22 Actual	FY23 Budget	FY23 Forecast	FY24 Budget	FY25 Budget	FY26 Budget
FUND BALANCE B.O.P.	\$2,341,902	\$2,338,637	\$2,340,267	\$2,343,741	\$2,370,200	\$2,393,902	\$2,417,604
Interest on Investments	895	(4,740)	23,403	11,298	23,702	23,702	23,702
Miscellaneous	5,162	361	-	13,943	-	-	-
Total Revenues	6,057	(4,379)	23,403	25,241	23,702	23,702	23,702
Principal Payments	3,505,000	3,589,000	3,674,000	3,674,000	3,762,000	3,852,000	3,943,000
Interest Payments	751,605	708,588	664,500	663,322	619,500	573,300	526,000
Agency and Other Debt Expense	326,517	307,829	279,000	278,960	259,100	238,800	218,100
Total Expenditures	4,583,123	4,605,418	4,617,500	4,616,282	4,640,600	4,664,100	4,687,100
Net Operating Income (Loss)	(4,577,065)	(4,609,796)	(4,594,097)	(4,591,041)	(4,616,898)	(4,640,398)	(4,663,398)
Interfund Transfers	4,573,800	4,614,900	4,617,500	4,617,500	4,640,600	4,664,100	4,687,100
Increase (Decrease) in Fund Bal.	(3,265)	5,104	23,403	26,459	23,702	23,702	23,702
Percentage of Change	0%	0%	1%	1%	1%	1%	1%
FUND BALANCE E.O.P.	\$2,338,637	\$2,343,741	\$2,363,670	\$2,370,200	\$2,393,902	\$2,417,604	\$2,441,306

METROPOLITAN ST. LOUIS SEWER DISTRICT
CHANGES IN FUND BALANCE
2822 - 2015B SR Rev Bond Prin & Int - WW

	FY21 Actual	FY22 Actual	FY23 Budget	FY23 Forecast	FY24 Budget	FY25 Budget	FY26 Budget
FUND BALANCE B.O.P.	\$10,774	\$2,101	\$16,701	\$176	\$603,111	\$609,142	\$615,173
Interest on Investments	4,327	(134,149)	167	(25,765)	6,031	6,031	6,031
Miscellaneous	-	109	-	-	-	-	-
Total Revenues	4,327	(134,040)	167	(25,765)	6,031	6,031	6,031
Principal Payments	2,920,000	3,070,000	3,220,000	3,220,000	3,385,000	3,550,000	-
Interest Payments	8,396,100	8,250,100	8,096,600	8,096,600	7,935,600	3,971,900	-
Agency and Other Debt Expense	-	265	-	-	-	-	-
Total Expenditures	11,316,100	11,320,365	11,316,600	11,316,600	11,320,600	7,521,900	-
Net Operating Income (Loss)	(11,311,773)	(11,454,405)	(11,316,433)	(11,342,365)	(11,314,569)	(7,515,869)	6,031
Interfund Transfers	11,303,100	11,452,480	11,316,600	11,945,300	11,320,600	7,521,900	-
Increase (Decrease) in Fund Bal.	(8,673)	(1,925)	167	602,935	6,031	6,031	6,031
Percentage of Change	-80%	-92%	1%	342,577%	1%	1%	1%
FUND BALANCE E.O.P.	\$2,101	\$176	\$16,868	\$603,111	\$609,142	\$615,173	\$621,204

METROPOLITAN ST. LOUIS SEWER DISTRICT
 CHANGES IN FUND BALANCE
 2823 - 2016A SRF - Prin & Int - WW

	FY21 Actual	FY22 Actual	FY23 Budget	FY23 Forecast	FY24 Budget	FY25 Budget	FY26 Budget
FUND BALANCE B.O.P.	\$602,369	\$624,755	\$628,064	\$626,665	\$633,425	\$639,760	\$646,094
Interest on Investments	260	(1,732)	6,281	2,884	6,334	6,334	6,334
Miscellaneous	43	93	-	3,564	-	-	-
Total Revenues	303	(1,639)	6,281	6,447	6,334	6,334	6,334
Principal Payments	880,000	899,000	919,000	919,000	939,000	959,000	981,000
Interest Payments	189,423	201,330	190,500	190,193	179,400	168,100	156,500
Agency and Other Debt Expense	91,694	88,921	81,700	81,694	76,700	71,700	66,500
Total Expenditures	1,161,116	1,189,251	1,191,200	1,190,887	1,195,100	1,198,800	1,204,000
Net Operating Income (Loss)	(1,160,813)	(1,190,890)	(1,184,919)	(1,184,439)	(1,188,766)	(1,192,466)	(1,197,666)
Interfund Transfers	1,183,200	1,192,800	1,191,200	1,191,200	1,195,100	1,198,800	1,204,000
Increase (Decrease) in Fund Bal.	22,387	1,910	6,281	6,761	6,334	6,334	6,334
Percentage of Change	4%	0%	1%	1%	1%	1%	1%
FUND BALANCE E.O.P.	\$624,755	\$626,665	\$634,345	\$633,425	\$639,760	\$646,094	\$652,428

METROPOLITAN ST. LOUIS SEWER DISTRICT
 CHANGES IN FUND BALANCE
 2824 - 2016B SRF - Prin & Int - WW

	FY21 Actual	FY22 Actual	FY23 Budget	FY23 Forecast	FY24 Budget	FY25 Budget	FY26 Budget
FUND BALANCE B.O.P.	\$2,181,145	\$2,277,506	\$1,252,372	\$2,280,073	\$2,304,507	\$2,327,552	\$2,350,597
Interest on Investments	891	(4,922)	12,524	10,984	23,045	23,045	23,045
Miscellaneous	160	348	-	13,401	-	-	-
Total Revenues	1,051	(4,573)	12,524	24,386	23,045	23,045	23,045
Principal Payments	3,286,000	3,358,000	3,432,000	3,432,000	3,507,000	3,583,000	3,661,000
Interest Payments	715,605	780,180	739,700	739,662	698,300	655,900	612,700
Agency and Other Debt Expense	341,286	344,580	317,600	317,589	299,100	280,200	260,900
Total Expenditures	4,342,890	4,482,760	4,489,300	4,489,251	4,504,400	4,519,100	4,534,600
Net Operating Income (Loss)	(4,341,840)	(4,487,333)	(4,476,776)	(4,464,866)	(4,481,355)	(4,496,055)	(4,511,555)
Interfund Transfers	4,438,200	4,489,900	4,489,300	4,489,300	4,504,400	4,519,100	4,534,600
Increase (Decrease) in Fund Bal.	96,360	2,567	12,524	24,434	23,045	23,045	23,045
Percentage of Change	4%	0%	1%	1%	1%	1%	1%
FUND BALANCE E.O.P.	\$2,277,506	\$2,280,073	\$1,264,896	\$2,304,507	\$2,327,552	\$2,350,597	\$2,373,642

METROPOLITAN ST. LOUIS SEWER DISTRICT
CHANGES IN FUND BALANCE
2825 - 2016C SR Rev Bond - Prin & Int - WW

	FY21 Actual	FY22 Actual	FY23 Budget	FY23 Forecast	FY24 Budget	FY25 Budget	FY26 Budget
FUND BALANCE B.O.P.	\$17,479	\$8,190	\$8,790	\$135	\$510,357	\$515,460	\$520,564
Interest on Investments	3,711	(117,065)	88	(20,100)	5,104	5,104	5,104
Miscellaneous	-	415	-	-	-	-	-
Total Revenues	3,711	(116,650)	88	(20,100)	5,104	5,104	5,104
Principal Payments	2,955,000	3,070,000	3,195,000	3,195,000	3,325,000	3,455,000	3,595,000
Interest Payments	6,591,800	6,473,600	6,350,800	6,350,800	6,223,000	6,090,000	5,951,800
Agency and Other Debt Expense	-	265	-	-	-	-	-
Total Expenditures	9,546,800	9,543,865	9,545,800	9,545,800	9,548,000	9,545,000	9,546,800
Net Operating Income (Loss)	(9,543,089)	(9,660,515)	(9,545,712)	(9,565,900)	(9,542,896)	(9,539,896)	(9,541,696)
Interfund Transfers	9,533,800	9,652,460	9,545,800	10,076,122	9,548,000	9,545,000	9,546,800
Increase (Decrease) in Fund Bal.	(9,289)	(8,055)	88	510,222	5,104	5,104	5,104
Percentage of Change	-53%	-98%	1%	377,942%	1%	1%	1%
FUND BALANCE E.O.P.	\$8,190	\$135	\$8,878	\$510,357	\$515,460	\$520,564	\$525,668

METROPOLITAN ST. LOUIS SEWER DISTRICT
CHANGES IN FUND BALANCE
2826 - 2017A SR Rev Bond - Prin & Int - WW

	FY21 Actual	FY22 Actual	FY23 Budget	FY23 Forecast	FY24 Budget	FY25 Budget	FY26 Budget
FUND BALANCE B.O.P.	\$1,967	\$435	\$2,240	\$298	\$1,392,522	\$1,406,447	\$1,420,372
Interest on Investments	6,467	(243,359)	22	(46,432)	13,925	13,925	13,925
Miscellaneous	-	327	-	-	-	-	-
Total Revenues	6,467	(243,032)	22	(46,432)	13,925	13,925	13,925
Principal Payments	3,660,000	5,490,000	11,040,000	11,040,000	14,840,000	15,355,000	19,630,000
Interest Payments	15,300,800	15,117,800	14,854,900	14,854,850	14,393,900	13,700,000	12,933,800
Agency and Other Debt Expense	-	265	-	-	-	-	-
Total Expenditures	18,960,800	20,608,065	25,894,900	25,894,850	29,233,900	29,055,000	32,563,800
Net Operating Income (Loss)	(18,954,333)	(20,851,097)	(25,894,878)	(25,941,282)	(29,219,975)	(29,041,075)	(32,549,875)
Interfund Transfers	18,952,800	20,850,960	25,894,900	27,333,506	29,233,900	29,055,000	32,563,800
Increase (Decrease) in Fund Bal.	(1,533)	(137)	22	1,392,224	13,925	13,925	13,925
Percentage of Change	-78%	-31%	1%	467,189%	1%	1%	1%
FUND BALANCE E.O.P.	\$435	\$298	\$2,262	\$1,392,522	\$1,406,447	\$1,420,372	\$1,434,298

METROPOLITAN ST. LOUIS SEWER DISTRICT
CHANGES IN FUND BALANCE
2827 - 2018A WIFIA - Prin & Int - WW

	FY21 Actual	FY22 Actual	FY23 Budget	FY23 Forecast	FY24 Budget	FY25 Budget	FY26 Budget
FUND BALANCE B.O.P.	\$30,349	\$32,091	\$815,090	\$29,622	\$1,255,390	\$1,267,944	\$1,280,498
Interest on Investments	343	(4,903)	8,151	(978)	12,554	12,554	12,554
Total Revenues	343	(4,903)	8,151	(978)	12,554	12,554	12,554
Interest Payments	8,001	8,001	827,847	8,001	734,200	1,460,300	1,460,300
Agency and Other Debt Expense	-	265	-	-	-	-	-
Total Expenditures	8,001	8,266	827,847	8,001	734,200	1,460,300	1,460,300
Net Operating Income (Loss)	(7,658)	(13,169)	(819,696)	(8,979)	(721,646)	(1,447,746)	(1,447,746)
Interfund Transfers	9,400	10,700	827,847	1,234,747	734,200	1,460,300	1,460,300
Increase (Decrease) in Fund Bal.	1,742	(2,469)	8,151	1,225,768	12,554	12,554	12,554
<i>Percentage of Change</i>	6%	-8%	1%	4,138%	1%	1%	1%
FUND BALANCE E.O.P.	\$32,091	\$29,622	\$823,241	\$1,255,390	\$1,267,944	\$1,280,498	\$1,293,052

METROPOLITAN ST. LOUIS SEWER DISTRICT
 CHANGES IN FUND BALANCE
 2828 - 2018B SRF - Prin & Int - WW

	FY21 Actual	FY22 Actual	FY23 Budget	FY23 Forecast	FY24 Budget	FY25 Budget	FY26 Budget
FUND BALANCE B.O.P.	\$123,187	\$198,169	\$199,517	\$792,457	\$806,044	\$814,105	\$822,165
Interest on Investments	104	(4,480)	1,995	3,772	8,060	8,060	8,060
Miscellaneous	11	110	-	4,539	-	-	-
Total Revenues	115	(4,370)	1,995	8,312	8,060	8,060	8,060
Principal Payments	-	533,000	1,082,000	1,079,403	1,100,000	1,122,000	1,144,000
Interest Payments	230,519	331,817	337,600	335,409	321,400	306,100	290,600
Agency and Other Debt Expense	5,914	68,925	129,500	129,012	123,700	117,900	111,900
Total Expenditures	236,433	933,742	1,549,100	1,543,824	1,545,100	1,546,000	1,546,500
Net Operating Income (Loss)	(236,318)	(938,112)	(1,547,105)	(1,535,513)	(1,537,040)	(1,537,940)	(1,538,440)
Interfund Transfers	311,300	1,532,400	1,549,100	1,549,100	1,545,100	1,546,000	1,546,500
Increase (Decrease) in Fund Bal.	74,982	594,288	1,995	13,587	8,060	8,060	8,060
Percentage of Change	61%	300%	1%	2%	1%	1%	1%
FUND BALANCE E.O.P.	\$198,169	\$792,457	\$201,512	\$806,044	\$814,105	\$822,165	\$830,225

METROPOLITAN ST. LOUIS SEWER DISTRICT
CHANGES IN FUND BALANCE
2829 - 2019A SRF - Prin & Int - WW

	FY21 Actual	FY22 Actual	FY23 Budget	FY23 Forecast	FY24 Budget	FY25 Budget	FY26 Budget
FUND BALANCE B.O.P.	\$50,521	\$124,039	\$124,623	\$146,489	\$140,564	\$141,969	\$143,375
Interest on Investments	88	(802)	1,246	537	1,406	1,406	1,406
Miscellaneous	4	19	-	753	-	-	-
Total Revenues	92	(783)	1,246	1,290	1,406	1,406	1,406
Principal Payments	-	-	-	-	1,015,000	1,035,000	1,057,000
Interest Payments	66,356	197,747	234,700	234,730	232,300	222,300	212,100
Agency and Other Debt Expense	2,919	6,719	-	7,186	125,500	120,000	114,500
Total Expenditures	69,275	204,466	234,700	241,915	1,372,800	1,377,300	1,383,600
Net Operating Income (Loss)	(69,183)	(205,249)	(233,454)	(240,626)	(1,371,394)	(1,375,894)	(1,382,194)
Interfund Transfers	142,700	227,700	234,700	234,700	1,372,800	1,377,300	1,383,600
Increase (Decrease) in Fund Bal.	73,517	22,451	1,246	(5,926)	1,406	1,406	1,406
Percentage of Change	146%	18%	1%	-4%	1%	1%	1%
FUND BALANCE E.O.P.	\$124,039	\$146,489	\$125,869	\$140,564	\$141,969	\$143,375	\$144,781

METROPOLITAN ST. LOUIS SEWER DISTRICT
CHANGES IN FUND BALANCE
2830 - 2019B SR Rev Bond - Prin & Int - WW

	FY21 Actual	FY22 Actual	FY23 Budget	FY23 Forecast	FY24 Budget	FY25 Budget	FY26 Budget
FUND BALANCE B.O.P.	\$29,853	\$18,556	\$19,257	\$10,761	\$193,916	\$195,856	\$197,795
Interest on Investments	1,271	(40,580)	193	(8,050)	1,939	1,939	1,939
Total Revenues	1,271	(40,580)	193	(8,050)	1,939	1,939	1,939
Principal Payments	835,000	880,000	920,000	920,000	970,000	1,015,000	1,070,000
Interest Payments	2,606,500	2,564,750	2,520,800	2,520,750	2,474,800	2,426,300	2,375,500
Agency and Other Debt Expense	567	265	-	-	-	-	-
Total Expenditures	3,442,067	3,445,015	3,440,800	3,440,750	3,444,800	3,441,300	3,445,500
Net Operating Income (Loss)	(3,440,796)	(3,485,595)	(3,440,607)	(3,448,800)	(3,442,861)	(3,439,361)	(3,443,561)
Interfund Transfers	3,429,500	3,477,800	3,440,800	3,631,956	3,444,800	3,441,300	3,445,500
Increase (Decrease) in Fund Bal.	(11,296)	(7,795)	193	183,155	1,939	1,939	1,939
Percentage of Change	-38%	-42%	1%	1,702%	1%	1%	1%
FUND BALANCE E.O.P.	\$18,556	\$10,761	\$19,450	\$193,916	\$195,856	\$197,795	\$199,734

METROPOLITAN ST. LOUIS SEWER DISTRICT
CHANGES IN FUND BALANCE
2831 - 2019C SR Ref Taxable Rev Bond - Prin & Int - WW

	FY21 Actual	FY22 Actual	FY23 Budget	FY23 Forecast	FY24 Budget	FY25 Budget	FY26 Budget
FUND BALANCE B.O.P.	\$29,051	\$32,229	\$33,895	\$116	\$519,298	\$524,491	\$529,684
Interest on Investments	3,215	(107,494)	339	(26,541)	5,193	5,193	5,193
Total Revenues	3,215	(107,494)	339	(26,541)	5,193	5,193	5,193
Principal Payments	1,515,000	1,545,000	1,570,000	1,570,000	1,605,000	1,635,000	1,675,000
Interest Payments	8,310,038	8,282,404	8,252,800	8,252,787	8,221,400	8,188,500	8,152,700
Agency and Other Debt Expense	-	265	-	-	-	-	-
Total Expenditures	9,825,038	9,827,669	9,822,800	9,822,787	9,826,400	9,823,500	9,827,700
Net Operating Income (Loss)	(9,821,823)	(9,935,163)	(9,822,461)	(9,849,328)	(9,821,207)	(9,818,307)	(9,822,507)
Interfund Transfers	9,825,000	9,903,050	9,822,800	10,368,511	9,826,400	9,823,500	9,827,700
Increase (Decrease) in Fund Bal.	3,177	(32,113)	339	519,183	5,193	5,193	5,193
Percentage of Change	11%	-100%	1%	447,572%	1%	1%	1%
FUND BALANCE E.O.P.	\$32,229	\$116	\$34,234	\$519,298	\$524,491	\$529,684	\$534,877

METROPOLITAN ST. LOUIS SEWER DISTRICT
CHANGES IN FUND BALANCE
2832 - 2020A SRF - Prin & Int - WW

	FY21 Actual	FY22 Actual	FY23 Budget	FY23 Forecast	FY24 Budget	FY25 Budget	FY26 Budget
FUND BALANCE B.O.P.	\$-	\$48,302	\$48,566	\$91,596	\$92,531	\$93,456	\$94,382
Interest on Investments	75	(862)	486	391	925	925	925
Miscellaneous	-	10	-	544	-	-	-
Total Revenues	75	(853)	486	935	925	925	925
Principal Payments	-	-	-	-	989,000	1,002,000	1,016,000
Interest Payments	1,510	66,768	176,000	176,000	174,000	166,100	158,000
Agency and Other Debt Expense	263	3,086	-	-	108,800	108,800	104,600
Total Expenditures	1,773	69,853	176,000	176,000	1,271,800	1,276,900	1,278,600
Net Operating Income (Loss)	(1,698)	(70,706)	(175,514)	(175,065)	(1,270,875)	(1,275,975)	(1,277,675)
Interfund Transfers	50,000	114,000	176,000	176,000	1,271,800	1,276,900	1,278,600
Increase (Decrease) in Fund Bal.	48,302	43,294	486	935	925	925	925
Percentage of Change	-	90%	1%	1%	1%	1%	1%
FUND BALANCE E.O.P.	\$48,302	\$91,596	\$49,052	\$92,531	\$93,456	\$94,382	\$95,307

METROPOLITAN ST. LOUIS SEWER DISTRICT
CHANGES IN FUND BALANCE
2833 - 2020B SR Rev Bond - Prin & Int - WW

	FY21 Actual	FY22 Actual	FY23 Budget	FY23 Forecast	FY24 Budget	FY25 Budget	FY26 Budget
FUND BALANCE B.O.P.	\$-	\$31,694	\$33,139	\$70	\$414,757	\$418,905	\$423,052
Interest on Investments	2,255	(90,826)	331	(18,535)	4,148	4,148	4,148
Total Revenues	2,255	(90,826)	331	(18,535)	4,148	4,148	4,148
Principal Payments	1,945,000	1,895,000	1,990,000	1,990,000	2,090,000	2,195,000	2,300,000
Interest Payments	2,233,333	5,902,750	5,808,000	5,808,000	5,708,500	5,604,000	5,494,300
Agency and Other Debt Expense	-	243	-	-	-	-	-
Total Expenditures	4,178,333	7,797,993	7,798,000	7,798,000	7,798,500	7,799,000	7,794,300
Net Operating Income (Loss)	(4,176,078)	(7,888,819)	(7,797,669)	(7,816,535)	(7,794,352)	(7,794,852)	(7,790,152)
Interfund Transfers	4,207,772	7,857,195	7,798,000	8,231,222	7,798,500	7,799,000	7,794,300
Increase (Decrease) in Fund Bal.	31,694	(31,624)	331	414,688	4,148	4,148	4,148
Percentage of Change	-	-100%	1%	592,411%	1%	1%	1%
FUND BALANCE E.O.P.	\$31,694	\$70	\$33,470	\$414,757	\$418,905	\$423,052	\$427,200

METROPOLITAN ST. LOUIS SEWER DISTRICT
CHANGES IN FUND BALANCE
2834 - 2021A SRF - Prin & Int - WW

	FY21 Actual	FY22 Actual	FY23 Budget	FY23 Forecast	FY24 Budget	FY25 Budget	FY26 Budget
FUND BALANCE B.O.P.	\$-	\$40,010	\$40,256	\$104,867	\$105,793	\$106,850	\$107,908
Interest on Investments	10	(3,256)	403	373	1,058	1,058	1,058
Miscellaneous	-	8	-	540	-	-	-
Total Revenues	10	(3,248)	403	913	1,058	1,058	1,058
Principal Payments	-	-	-	-	-	-	2,808,000
Interest Payments	-	35,991	492,200	492,188	492,200	492,200	486,700
Agency and Other Debt Expense	-	1,906	-	-	-	-	330,300
Total Expenditures	-	37,897	492,200	492,188	492,200	492,200	3,625,000
Net Operating Income (Loss)	10	(41,145)	(491,797)	(491,275)	(491,142)	(491,142)	(3,623,942)
Interfund Transfers	40,000	106,002	492,200	492,200	492,200	492,200	3,625,000
Increase (Decrease) in Fund Bal.	40,010	64,857	403	925	1,058	1,058	1,058
Percentage of Change	-	162%	1%	1%	1%	1%	1%
FUND BALANCE E.O.P.	\$40,010	\$104,867	\$40,658	\$105,793	\$106,850	\$107,908	\$108,966

METROPOLITAN ST. LOUIS SEWER DISTRICT
CHANGES IN FUND BALANCE
2835 - 2021B SRF - Prin & Int - WW

	FY21 Actual	FY22 Actual	FY23 Budget	FY23 Forecast	FY24 Budget	FY25 Budget	FY26 Budget
FUND BALANCE B.O.P.	\$-	\$35,009	\$42,865	\$1,063,632	\$1,074,957	\$1,085,706	\$1,096,456
Interest on Investments	9	(6,093)	429	5,030	10,750	10,750	10,750
Miscellaneous	-	143	-	6,342	-	-	-
Total Revenues	9	(5,951)	429	11,372	10,750	10,750	10,750
Principal Payments	-	874,000	1,770,000	1,770,000	1,800,000	1,830,000	1,862,000
Interest Payments	-	53,965	303,300	303,315	289,500	275,400	261,000
Agency and Other Debt Expense	-	43,401	205,800	205,833	196,400	186,800	177,100
Total Expenditures	-	971,366	2,279,100	2,279,148	2,285,900	2,292,200	2,300,100
Net Operating Income (Loss)	9	(977,317)	(2,278,671)	(2,267,776)	(2,275,150)	(2,281,450)	(2,289,350)
Interfund Transfers	35,000	2,005,940	2,279,100	2,279,100	2,285,900	2,292,200	2,300,100
Increase (Decrease) in Fund Bal.	35,009	1,028,623	429	11,324	10,750	10,750	10,750
Percentage of Change	-	2,938%	1%	1%	1%	1%	1%
FUND BALANCE E.O.P.	\$35,009	\$1,063,632	\$43,294	\$1,074,957	\$1,085,706	\$1,096,456	\$1,107,205

METROPOLITAN ST. LOUIS SEWER DISTRICT
CHANGES IN FUND BALANCE
2836 - 2021C SR DP Ref Rev Bond - Prin & Int - WW

	FY21 Actual	FY22 Actual	FY23 Budget	FY23 Forecast	FY24 Budget	FY25 Budget	FY26 Budget
FUND BALANCE B.O.P.	\$-	\$-	\$100,000	\$26,929	\$25,952	\$26,211	\$26,471
Revenue Bonds	11,397,532	-	-	-	-	-	-
Interest on Investments	-	(2,477)	1,000	(977)	260	260	260
Total Revenues	11,397,532	(2,477)	1,000	(977)	260	260	260
Principal Payments	4,025,780	-	-	-	-	-	-
Interest Payments	-	279,439	281,000	281,000	281,000	281,000	281,000
Agency and Other Debt Expense	7,371,752	155	-	-	-	-	-
Total Expenditures	11,397,532	279,593	281,000	281,000	281,000	281,000	281,000
Net Operating Income (Loss)	-	(282,071)	(280,000)	(281,977)	(280,740)	(280,740)	(280,740)
Interfund Transfers	-	309,000	281,000	281,000	281,000	281,000	281,000
Increase (Decrease) in Fund Bal.	-	26,929	1,000	(977)	260	260	260
Percentage of Change	-	-	1%	-4%	1%	1%	1%
FUND BALANCE E.O.P.	\$-	\$26,929	\$101,000	\$25,952	\$26,211	\$26,471	\$26,731

METROPOLITAN ST. LOUIS SEWER DISTRICT
CHANGES IN FUND BALANCE
2837 - 2021D SRF - Prin & Int - WW

	FY21 Actual	FY22 Actual	FY23 Budget	FY23 Forecast	FY24 Budget	FY25 Budget	FY26 Budget
FUND BALANCE B.O.P.	\$-	\$-	\$456,537	\$-	\$-	\$-	\$-
Interest on Investments	-	(2,791)	4,565	-	-	-	-
Total Revenues	-	(2,791)	4,565	-	-	-	-
Total Expenditures	-	-	-	-	-	-	-
Net Operating Income (Loss)	-	(2,791)	4,565	-	-	-	-
Interfund Transfers	-	2,791	-	-	-	-	-
Increase (Decrease) in Fund Bal.	-	-	4,565	-	-	-	-
Percentage of Change	-	-	1%	-	-	-	-
FUND BALANCE E.O.P.	\$-	\$-	\$461,103	\$-	\$-	\$-	\$-

METROPOLITAN ST. LOUIS SEWER DISTRICT
CHANGES IN FUND BALANCE
2838 - 2022A SR DP Ref Rev Bond - Prin & Int - WW

	FY21 Actual	FY22 Actual	FY23 Budget	FY23 Forecast	FY24 Budget	FY25 Budget	FY26 Budget
FUND BALANCE B.O.P.	\$-	\$-	\$-	\$-	\$242,628	\$245,054	\$247,480
Revenue Bonds	-	54,858,493	-	-	-	-	-
Interest on Investments	-	-	-	(5,040)	2,426	2,426	2,426
Total Revenues	-	54,858,493	-	(5,040)	2,426	2,426	2,426
Principal Payments	-	6,757,774	-	-	-	3,360,000	6,915,000
Interest Payments	-	-	1,981,200	1,981,182	1,992,300	1,992,300	1,824,300
Interest Payments Paid into Escrow for Refunding Debt	-	13,493	-	-	-	-	-
Agency and Other Debt Expense	-	48,087,226	-	-	-	-	-
Total Expenditures	-	54,858,493	1,981,200	1,981,182	1,992,300	5,352,300	8,739,300
Net Operating Income (Loss)	-	-	(1,981,200)	(1,986,222)	(1,989,874)	(5,349,874)	(8,736,874)
Interfund Transfers	-	-	1,981,200	2,228,850	1,992,300	5,352,300	8,739,300
Increase (Decrease) in Fund Bal.	-	-	-	242,628	2,426	2,426	2,426
Percentage of Change	-	-	-	-	1%	1%	1%
FUND BALANCE E.O.P.	\$-	\$-	\$-	\$242,628	\$245,054	\$247,480	\$249,906

METROPOLITAN ST. LOUIS SEWER DISTRICT
CHANGES IN FUND BALANCE
2839 - 2022B SR Rev Bond - Prin & Int - WW

	FY21 Actual	FY22 Actual	FY23 Budget	FY23 Forecast	FY24 Budget	FY25 Budget	FY26 Budget
FUND BALANCE B.O.P.	\$-	\$-	\$-	\$-	\$50,000	\$50,500	\$51,000
Revenue Bonds	-	9,441,595	-	-	-	-	-
Interest on Investments	-	-	-	26,001	500	500	500
Total Revenues	-	9,441,595	-	26,001	500	500	500
Principal Payments	-	-	-	6,345,000	6,285,000	1,650,000	1,730,000
Interest Payments	-	-	-	4,956,087	5,206,600	4,892,300	4,809,800
Interest Payments Paid into Escrow for Refunding Debt	-	72,256	-	-	-	-	-
Agency and Other Debt Expense	-	9,366,201	-	-	-	-	-
Total Expenditures	-	9,438,456	-	11,301,087	11,491,600	6,542,300	6,539,800
Net Operating Income (Loss)	-	3,139	-	(11,275,086)	(11,491,100)	(6,541,800)	(6,539,300)
Interfund Transfers	-	(3,139)	-	11,325,086	11,491,600	6,542,300	6,539,800
Increase (Decrease) in Fund Bal.	-	-	-	50,000	500	500	500
Percentage of Change	-	-	-	-	1%	1%	1%
FUND BALANCE E.O.P.	\$-	\$-	\$-	\$50,000	\$50,500	\$51,000	\$51,500

METROPOLITAN ST. LOUIS SEWER DISTRICT
CHANGES IN FUND BALANCE
2840 - 2022C SRF - Prin & Int - WW

	FY21 Actual	FY22 Actual	FY23 Budget	FY23 Forecast	FY24 Budget	FY25 Budget	FY26 Budget
FUND BALANCE B.O.P.	\$-	\$-	\$-	\$-	\$50,000	\$50,500	\$51,000
Interest on Investments	-	-	-	37	500	500	500
Total Revenues	-	-	-	37	500	500	500
Principal Payments	-	-	-	-	218,000	442,000	450,000
Interest Payments	-	-	14,518	22,569	125,000	120,900	115,400
Agency and Other Debt Expense	-	-	-	-	26,500	51,200	48,800
Total Expenditures	-	-	14,518	22,569	369,500	614,100	614,200
Net Operating Income (Loss)	-	-	(14,518)	(22,532)	(369,000)	(613,600)	(613,700)
Interfund Transfers	-	-	14,518	72,532	369,500	614,100	614,200
Increase (Decrease) in Fund Bal.	-	-	-	50,000	500	500	500
Percentage of Change	-	-	-	-	1%	1%	1%
FUND BALANCE E.O.P.	\$-	\$-	\$-	\$50,000	\$50,500	\$51,000	\$51,500

METROPOLITAN ST. LOUIS SEWER DISTRICT
CHANGES IN FUND BALANCE
2841 - 2022D SRF - Prin & Int - WW

	FY21 Actual	FY22 Actual	FY23 Budget	FY23 Forecast	FY24 Budget	FY25 Budget	FY26 Budget
FUND BALANCE B.O.P.	\$-	\$-	\$-	\$-	\$50,000	\$50,500	\$332,220
Interest on Investments	-	-	-	424	500	500	500
Total Revenues	-	-	-	424	500	500	500
Principal Payments	-	-	-	-	-	-	5,045,000
Interest Payments	-	-	164,534	259,549	1,437,500	1,437,500	1,421,800
Agency and Other Debt Expense	-	-	-	-	-	(281,220)	614,815
Total Expenditures	-	-	164,534	259,549	1,437,500	1,156,280	7,081,615
Net Operating Income (Loss)	-	-	(164,534)	(259,125)	(1,437,000)	(1,155,780)	(7,081,115)
Interfund Transfers	-	-	164,534	309,125	1,437,500	1,437,500	7,068,900
Increase (Decrease) in Fund Bal.	-	-	-	50,000	500	281,720	(12,215)
Percentage of Change	-	-	-	-	1%	558%	-4%
FUND BALANCE E.O.P.	\$-	\$-	\$-	\$50,000	\$50,500	\$332,220	\$320,005

METROPOLITAN ST. LOUIS SEWER DISTRICT
CHANGES IN FUND BALANCE
2842 - 2022E SR Rev Bond - Prin & Int - WW

	FY21 Actual	FY22 Actual	FY23 Budget	FY23 Forecast	FY24 Budget	FY25 Budget	FY26 Budget
FUND BALANCE B.O.P.	\$-	\$-	\$-	\$-	\$36,041	\$36,402	\$36,762
Interest on Investments	-	-	-	93	360	360	360
Total Revenues	-	-	-	93	360	360	360
Interest Payments	-	-	35,949	-	-	-	-
Total Expenditures	-	-	35,949	-	-	-	-
Net Operating Income (Loss)	-	-	(35,949)	93	360	360	360
Interfund Transfers	-	-	35,949	35,949	-	-	-
Increase (Decrease) in Fund Bal.	-	-	-	36,041	360	360	360
Percentage of Change	-	-	-	-	1%	1%	1%
FUND BALANCE E.O.P.	\$-	\$-	\$-	\$36,041	\$36,402	\$36,762	\$37,122

METROPOLITAN ST. LOUIS SEWER DISTRICT
CHANGES IN FUND BALANCE
2843 - 2023A SR DP Ref Rev Bond - Prin & Int - WW

	FY21 Actual	FY22 Actual	FY23 Budget	FY23 Forecast	FY24 Budget	FY25 Budget	FY26 Budget
FUND BALANCE B.O.P.	\$-	\$-	\$-	\$-	\$6,635,000	\$6,701,350	\$6,767,700
Revenue Bonds	-	-	28,486,911	28,486,911	-	-	-
Interest on Investments	-	-	-	(40,223)	66,350	66,350	66,350
Total Revenues	-	-	28,486,911	28,446,688	66,350	66,350	66,350
Principal Payments	-	-	3,992,000	3,992,000	-	-	-
Interest Payments	-	-	-	-	1,152,000	1,152,000	1,152,000
Agency and Other Debt Expense	-	-	28,486,911	28,486,911	-	-	-
Total Expenditures	-	-	32,478,911	32,478,911	1,152,000	1,152,000	1,152,000
Net Operating Income (Loss)	-	-	(3,992,000)	(4,032,223)	(1,085,650)	(1,085,650)	(1,085,650)
Interfund Transfers	-	-	3,992,000	10,667,223	1,152,000	1,152,000	1,152,000
Increase (Decrease) in Fund Bal.	-	-	-	6,635,000	66,350	66,350	66,350
Percentage of Change	-	-	-	-	1%	1%	1%
FUND BALANCE E.O.P.	\$-	\$-	\$-	\$6,635,000	\$6,701,350	\$6,767,700	\$6,834,050

METROPOLITAN ST. LOUIS SEWER DISTRICT
CHANGES IN FUND BALANCE
2844 - 2023B WIFIA - Prin & Int - WW

	FY21 Actual	FY22 Actual	FY23 Budget	FY23 Forecast	FY24 Budget	FY25 Budget	FY26 Budget
FUND BALANCE B.O.P.	\$-	\$-	\$-	\$-	\$-	\$-	\$-
Total Revenues	-	-	-	-	-	-	-
Principal Payments	-	-	1,985,000	-	-	-	-
Interest Payments	-	-	4,600,000	-	-	-	-
Total Expenditures	-	-	6,585,000	-	-	-	-
Net Operating Income (Loss)	-	-	(6,585,000)	-	-	-	-
Interfund Transfers	-	-	6,585,000	-	-	-	-
Increase (Decrease) in Fund Bal.	-	-	-	-	-	-	-
Percentage of Change	-	-	-	-	-	-	-
FUND BALANCE E.O.P.	\$-	\$-	\$-	\$-	\$-	\$-	\$-

METROPOLITAN ST. LOUIS SEWER DISTRICT
CHANGES IN FUND BALANCE
2846 - 2026A SR DP Ref Rev Bond - Prin & Int - WW

	FY21 Actual	FY22 Actual	FY23 Budget	FY23 Forecast	FY24 Budget	FY25 Budget	FY26 Budget
FUND BALANCE B.O.P.	\$-	\$-	\$150,000	\$-	\$-	\$-	\$-
Revenue Bonds	-	-	-	-	-	-	122,672,810
Interest on Investments	-	4,858	1,500	-	-	-	-
Total Revenues	-	4,858	1,500	-	-	-	122,672,810
Agency and Other Debt Expense	-	557,033	-	-	-	-	122,672,810
Total Expenditures	-	557,033	-	-	-	-	122,672,810
Net Operating Income (Loss)	-	(552,175)	1,500	-	-	-	-
Interfund Transfers	-	552,175	-	-	-	-	-
Increase (Decrease) in Fund Bal.	-	-	1,500	-	-	-	-
Percentage of Change	-	-	1%	-	-	-	-
FUND BALANCE E.O.P.	\$-	\$-	\$151,500	\$-	\$-	\$-	\$-

METROPOLITAN ST. LOUIS SEWER DISTRICT
CHANGES IN FUND BALANCE
2848 - 2025A SR DP Ref Rev Bond - Prin & Int - WW

	FY21 Actual	FY22 Actual	FY23 Budget	FY23 Forecast	FY24 Budget	FY25 Budget	FY26 Budget
FUND BALANCE B.O.P.	\$-	\$-	\$-	\$-	\$-	\$-	\$-
Revenue Bonds	-	-	-	-	-	156,601,702	-
Total Revenues	-	-	-	-	-	156,601,702	-
Interest Payments	-	-	-	-	-	-	6,678,000
Agency and Other Debt Expense	-	-	-	-	-	156,601,702	-
Total Expenditures	-	-	-	-	-	156,601,702	6,678,000
Net Operating Income (Loss)	-	-	-	-	-	-	(6,678,000)
Interfund Transfers	-	-	-	-	-	-	6,678,000
Increase (Decrease) in Fund Bal.	-	-	-	-	-	-	-
<i>Percentage of Change</i>	-	-	-	-	-	-	-
FUND BALANCE E.O.P.	\$-	\$-	\$-	\$-	\$-	\$-	\$-

METROPOLITAN ST. LOUIS SEWER DISTRICT

CHANGES IN FUND BALANCE

Proposed Principal and Interest Senior Bond 1 - Proposed Principal and Interest Senior Bond 1

	FY21 Actual	FY22 Actual	FY23 Budget	FY23 Forecast	FY24 Budget	FY25 Budget	FY26 Budget
FUND BALANCE B.O.P.	\$-	\$-	\$-	\$-	\$-	\$-	\$-
Total Revenues	-	-	-	-	-	-	-
Interest Payments	-	-	-	-	-	596,250	6,941,250
Total Expenditures	-	-	-	-	-	596,250	6,941,250
Net Operating Income (Loss)	-	-	-	-	-	(596,250)	(6,941,250)
Interfund Transfers	-	-	-	-	-	596,250	6,941,250
Increase (Decrease) in Fund Bal.	-	-	-	-	-	-	-
Percentage of Change	-	-	-	-	-	-	-
FUND BALANCE E.O.P.	\$-	\$-	\$-	\$-	\$-	\$-	\$-

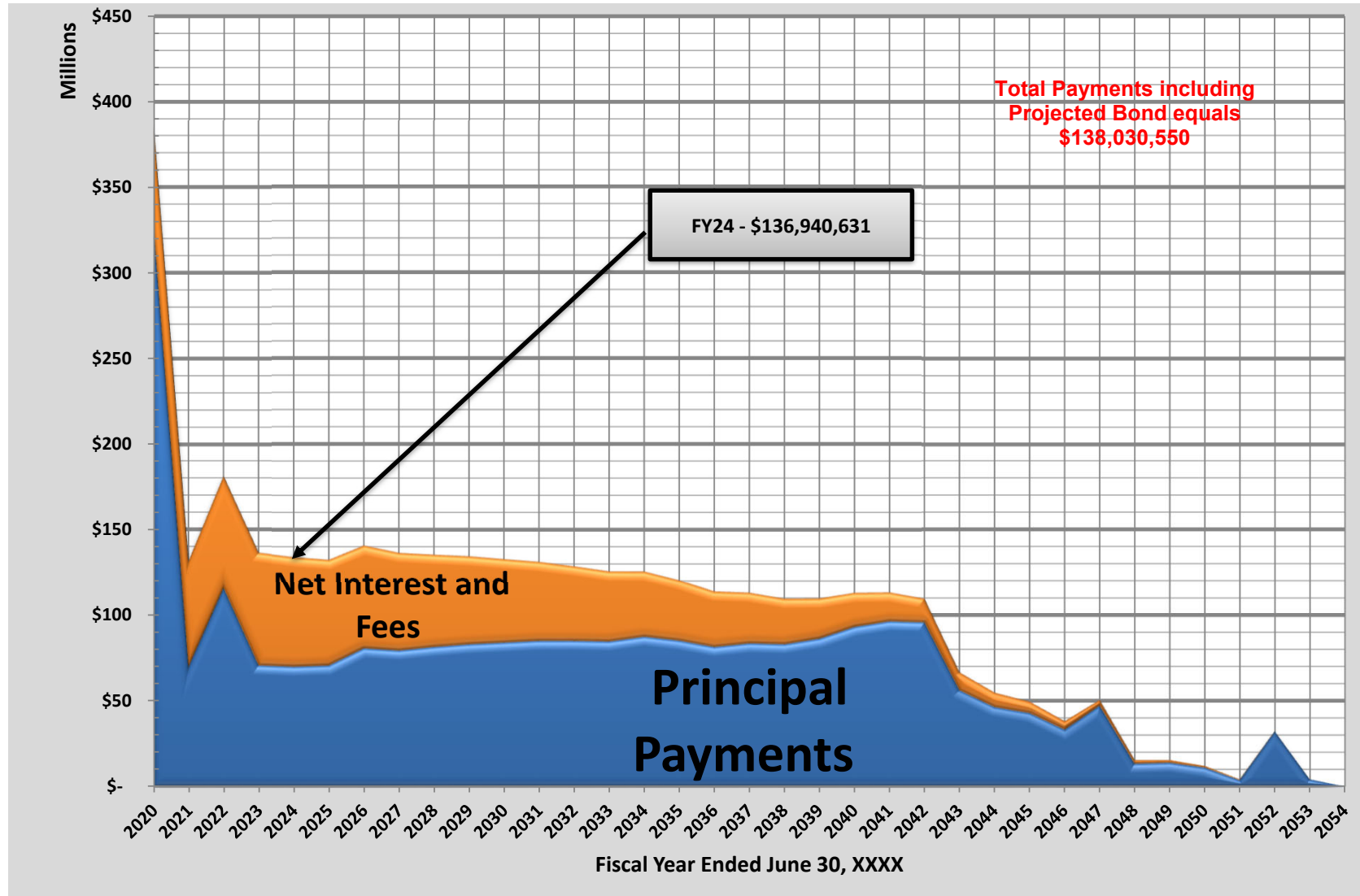
METROPOLITAN ST. LOUIS SEWER DISTRICT

CHANGES IN FUND BALANCE

Proposed Principal and Interest SRF Bond 1 - Proposed Principal and Interest SRF Bond 1

	FY21 Actual	FY22 Actual	FY23 Budget	FY23 Forecast	FY24 Budget	FY25 Budget	FY26 Budget
FUND BALANCE B.O.P.	\$-	\$-	\$-	\$-	\$-	\$-	\$-
Total Revenues	-	-	-	-	-	-	-
Principal Payments	-	-	-	-	-	8,004,070	8,206,460
Interest Payments	-	-	-	-	1,421,250	4,515,698	6,309,542
Agency and Other Debt Expense	-	-	-	-	370,000	1,158,056	1,605,283
Total Expenditures	-	-	-	-	1,791,250	13,677,824	16,121,285
Net Operating Income (Loss)	-	-	-	-	(1,791,250)	(13,677,824)	(16,121,285)
Interfund Transfers	-	-	-	-	1,791,250	13,677,824	16,121,285
Increase (Decrease) in Fund Bal.	-	-	-	-	-	-	-
Percentage of Change	-	-	-	-	-	-	-
FUND BALANCE E.O.P.	\$-	\$-	\$-	\$-	\$-	\$-	\$-

Debt Service On Existing Debt



Metropolitan St. Louis Sewer District

Existing Wastewater System Debt Service Amortization Schedule

Principal payments made with bond proceeds as a result of an advance refunding are not shown in this graph. In addition, projected payments for bonds after 5/31/2023 are not included - 2023B, 2023C, 2023D, 2025A, and Proposed Principal and Interest Bond 1.

Note: The majority of the Debt Service is to meet the obligation of the debt issued for the CIRP requirements most of which are related to the Consent Decree.

Ended June 30,	Principal (beginning of yr)	Additions	Principal Retirements	Interest Payments	Gross Debt	① Fees	② Subsidy	Net Debt
2021	1,639,203,204	250,922,000	69,969,100	64,086,726	134,055,826	1,864,649	(4,528,408)	131,392,067
2022	1,820,156,104	94,070,000	70,467,300	66,038,921	136,506,221	1,872,651	(3,620,725)	134,758,146
2023	1,843,758,804	116,265,000	66,337,500	67,819,839	134,157,339	1,863,440	(3,321,532)	132,699,247
2024	1,893,686,304		69,926,300	\$68,000,330	137,926,630	1,939,566	(2,925,565)	136,940,631
2025	1,823,760,004		70,748,000	61,775,028	132,523,028	1,771,217	(2,520,649)	131,773,596
2026	1,753,012,004		80,781,500	63,032,454	143,813,954	2,497,552	(2,105,399)	144,206,106
2027	1,672,230,504		79,437,900	60,324,738	139,762,638	2,264,223	(1,776,472)	140,250,389
2028	1,592,792,604		81,492,200	57,783,686	139,275,886	2,077,996	(1,676,127)	139,677,755
2029	1,511,300,404		83,127,400	55,355,027	138,482,427	1,895,114	(1,649,672)	138,727,869
2030	1,428,173,004		82,438,500	52,858,812	135,297,312	1,708,334	(1,642,857)	135,362,789
2031	1,345,734,504		85,095,800	50,325,090	135,420,890	1,535,851	(1,642,857)	135,313,884
2032	1,260,638,704		85,062,200	47,749,228	132,811,428	1,372,095	(1,642,857)	132,540,666
2033	1,175,576,504		83,030,000	45,133,122	128,163,122	1,210,233	(1,642,857)	127,730,499
2034	1,092,546,504		85,766,300	42,479,014	128,245,314	1,045,378	(1,641,115)	127,649,577
2035	1,006,780,204		83,470,000	39,730,957	123,200,957	891,596	(1,639,373)	122,453,181
2036	923,310,204		81,544,000	36,578,946	118,122,946	771,817	(1,407,932)	117,486,831
2037	841,766,204		83,638,000	33,373,136	117,011,136	656,667	(1,157,204)	116,510,598
2038	758,128,204		83,104,000	30,068,113	113,172,113	550,788	(771,469)	112,951,431
2039	675,024,204		84,462,000	26,696,200	111,158,200	463,816	(385,735)	111,236,282
2040	590,562,204		93,257,670	23,024,609	116,282,279	375,389	-	116,657,668
2041	497,304,534		96,526,789	19,853,495	116,380,284	285,480	-	116,665,763
2042	400,777,745		95,916,513	16,567,390	112,483,903	199,960	-	112,683,863
2043	304,861,232		56,228,921	13,106,437	69,335,358	127,794	-	69,463,152
2044	248,632,312		46,438,095	10,758,048	57,196,144	67,263	-	57,263,407
2045	202,194,216		42,927,121	8,796,351	51,723,472	13,233	-	51,736,704
2046	159,267,095		33,293,085	6,831,947	40,125,032	-	-	40,125,032
2047	125,974,010		47,280,078	5,002,204	52,282,282	-	-	52,282,282
2048	78,693,932		13,400,191	3,560,091	16,960,282	-	-	16,960,282
2049	65,293,741		13,998,521	2,692,848	16,691,369	-	-	16,691,369
2050	51,295,220		11,185,166	1,783,879	12,969,044	-	-	12,969,044
2051	40,110,054		3,875,227	1,003,043	4,878,269	-	-	4,878,269
2052	36,234,828		32,118,809	574,448	32,693,257	-	-	32,693,257
2053	4,116,019		4,116,019	125,950	4,241,969	-	-	4,241,969
2054	0		-	-	-	-	-	-
Totals		\$461,257,000	\$2,100,460,204	\$1,082,890,107	\$3,183,350,311	\$29,322,100	-\$37,698,804	\$3,174,973,607

① Includes DNR Fees and Trustee/Dissemination Fee

② Debt Service Reserve Fund Earnings

③ Amortization schedule varies slightly due to rounding compared to the Fund Pages

For more detail on the individual bonds see the Annual Comprehensive Financial Report FY22, Note 7 starting at page 48 to page 75.



Special Funds of the District are comprised of the following:

IMPROVEMENT FUND:

A fund to pay the cost of any improvements or to purchase any special tax bills issued for any improvement. The fund can receive monies from the General Fund, bond issues, collection of special benefit assessments or special tax bills, sale of special tax bills, or any other source provided by law.

WATER BACKUP INSURANCE & REIMBURSEMENT FUND:

A fund to be used to respond to water backups caused by overcharged lines or blocked mains. This fund will administer the Water Backup Insurance and Reimbursement Program.

GENERAL INSURANCE FUND:

A fund to be used to pay the cost of workers' compensation claims, property insurance, general liability, auto liability, flood insurance and all expenses (i.e. premiums, claims, claim expenses, claim recoveries and claim accruals) related to these coverages.

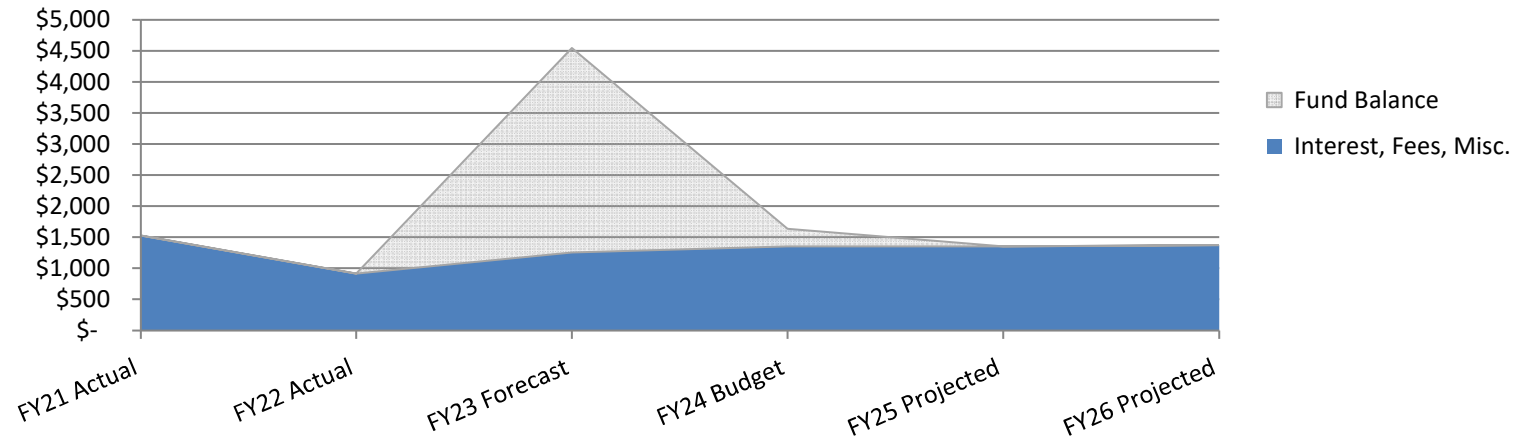
EMERGENCY FUNDS:

Funds to be used for emergency sewer repairs and replacements in the operation and maintenance of the District that are of such a nature as to be non-measurable in the budgeting and appropriations of annual revenues.

SPECIAL FUNDS CONSOLIDATED

Revenue Trends

(\$s in thousands)



This analysis of MSD's revenue compares actual revenues received in FY21 and FY22, forecasted for FY23, budgeted for FY24 and projected for FY25 and FY26.

Budgeted and projected interest income is based on the average of beginning and ending fund balances unless cash balances are expected to be materially different from fund balances. Connection Fees are recorded in the Improvement Fund and estimated based on historical trends.

Excess funds are retained in fund balances until emergency or other funds are needed. In FY23 the District experienced an historic flooding event which resulted in a forecasted 36% reduction in the Water Backup Fund balance. The budget FY24 and projected FY25 and FY26 are estimated to not include those one time events.

The most significant source of cash inflows to this fund group are from user charge revenue not shown in the graph because they are originally received into the revenue funds and distributed in part to the Special Funds. These transfers are allocated to the Water Backup fund, the General Insurance Fund, and the Wastewater Emergency fund for the purposes designated by ordinance for each of these funds.

METROPOLITAN ST. LOUIS SEWER DISTRICT
CHANGES IN FUND BALANCE
4000 - Special Funds

	FY21 Actual	FY22 Actual	FY23 Budget	FY23 Forecast	FY24 Budget	FY25 Budget	FY26 Budget
FUND BALANCE B.O.P.	\$19,409,339	\$22,725,490	\$27,136,169	\$26,082,665	\$22,787,409	\$22,504,593	\$23,932,354
Interest on Investments	32,701	(622,511)	260,339	(83,967)	225,781	230,126	248,918
Connection and Other Fees	1,592,052	1,286,478	1,124,000	1,422,864	1,124,000	1,124,000	1,124,000
Miscellaneous	(97,828)	255,426	-	(85,226)	-	-	-
Total Revenues	1,526,925	919,393	1,384,339	1,253,671	1,349,781	1,354,126	1,372,918
Personnel Services	1,265,922	852,800	1,307,113	589,206	1,307,113	1,346,326	1,386,716
Contractual Services	9,959,963	9,296,269	13,846,721	14,409,336	13,667,000	13,954,007	14,247,041
Construction and Engineering	3,932,995	927,489	4,000,000	9,547,217	590,000	590,000	-
Interfund Labor Transfers	151,893	85,661	50,638	3,168	68,484	36,033	19,628
Total Expenditures	15,310,773	11,162,218	19,204,472	24,548,926	15,632,597	15,926,366	15,653,385
Net Operating Income (Loss)	(13,783,849)	(10,242,825)	(17,820,133)	(23,295,256)	(14,282,816)	(14,572,240)	(14,280,468)
Interfund Transfers	17,100,000	13,600,000	17,000,000	20,000,000	14,000,000	16,000,000	17,000,000
Increase (Decrease) in Fund Bal.	3,316,151	3,357,175	(820,133)	(3,295,256)	(282,816)	1,427,760	2,719,532
<i>Percentage of Change</i>	17%	15%	-3%	-13%	-1%	6%	11%
FUND BALANCE E.O.P.	\$22,725,490	\$26,082,665	\$26,316,036	\$22,787,409	\$22,504,593	\$23,932,354	\$26,651,886

METROPOLITAN ST. LOUIS SEWER DISTRICT
CHANGES IN FUND BALANCE
4102 - Improvement Fund

	FY21 Actual	FY22 Actual	FY23 Budget	FY23 Forecast	FY24 Budget	FY25 Budget	FY26 Budget
FUND BALANCE B.O.P.	\$1,662,276	\$2,856,019	\$4,134,056	\$4,072,225	\$1,477,113	\$1,999,376	\$2,538,222
Interest on Investments	7,530	(81,282)	21,087	(24,009)	17,744	23,742	32,331
Connection and Other Fees	1,592,052	1,286,478	1,124,000	1,422,864	1,124,000	1,124,000	1,124,000
Miscellaneous	-	8,582	-	-	-	-	-
Total Revenues	1,599,582	1,213,777	1,145,087	1,398,855	1,141,744	1,147,742	1,156,331
Construction and Engineering	320,187	(43,623)	4,000,000	3,990,800	590,000	590,000	-
Interfund Labor Transfers	85,651	41,195	50,638	3,168	29,481	18,896	11,327
Total Expenditures	405,838	(2,429)	4,050,638	3,993,968	619,481	608,896	11,327
Net Operating Income (Loss)	1,193,743	1,216,206	(2,905,551)	(2,595,113)	522,263	538,846	1,145,003
Interfund Transfers	-	-	-	-	-	-	-
Increase (Decrease) in Fund Bal.	1,193,743	1,216,206	(2,905,551)	(2,595,113)	522,263	538,846	1,145,003
<i>Percentage of Change</i>	72%	43%	-70%	-64%	35%	27%	45%
FUND BALANCE E.O.P.	\$2,856,019	\$4,072,225	\$1,228,505	\$1,477,113	\$1,999,376	\$2,538,222	\$3,683,225

PROJECT LISTING
4102 - Improvement Fund
FY24

<u>PROJECT NAME</u>	<u>MUNICIPALITY</u>	<u>COST ESTIMATE</u>	<u>PAGE</u> ⁽¹⁾
PROSPECT HILL LEACHATE PRETREATMENT SYSTEM	St. Louis City	\$590,000	99
NUMBER OF PROJECTS: 1		FUND TOTAL :	
		<u><u>\$590,000</u></u>	

(1) The Page refers to the page number in the Budget Supplement Appendix

METROPOLITAN ST. LOUIS SEWER DISTRICT
CHANGES IN FUND BALANCE
4104 - Water Backup Fund

	FY21 Actual	FY22 Actual	FY23 Budget	FY23 Forecast	FY24 Budget	FY25 Budget	FY26 Budget
FUND BALANCE B.O.P.	\$5,706,597	\$11,171,566	\$11,794,660	\$12,369,627	\$7,921,158	\$8,034,979	\$8,548,408
Interest on Investments	9,173	(271,725)	108,808	(56,810)	91,822	106,466	114,949
Total Revenues	9,173	(271,725)	108,808	(56,810)	91,822	106,466	114,949
Contractual Services	3,954,204	2,030,215	4,827,688	7,391,659	5,478,000	5,593,038	5,710,492
Total Expenditures	3,954,204	2,030,215	4,827,688	7,391,659	5,478,000	5,593,038	5,710,492
Net Operating Income (Loss)	(3,945,031)	(2,301,939)	(4,718,880)	(7,448,469)	(5,386,178)	(5,486,572)	(5,595,543)
Interfund Transfers	9,410,000	3,500,000	3,000,000	3,000,000	5,500,000	6,000,000	7,000,000
Increase (Decrease) in Fund Bal.	5,464,969	1,198,061	(1,718,880)	(4,448,469)	113,822	513,428	1,404,457
<i>Percentage of Change</i>	96%	11%	-15%	-36%	1%	6%	16%
FUND BALANCE E.O.P.	\$11,171,566	\$12,369,627	\$10,075,780	\$7,921,158	\$8,034,979	\$8,548,408	\$9,952,865

METROPOLITAN ST. LOUIS SEWER DISTRICT
CHANGES IN FUND BALANCE
4105 - General Insurance Fund

	FY21 Actual	FY22 Actual	FY23 Budget	FY23 Forecast	FY24 Budget	FY25 Budget	FY26 Budget
FUND BALANCE B.O.P.	\$6,929,258	\$5,567,662	\$7,234,748	\$6,511,515	\$9,812,501	\$6,397,032	\$6,754,364
Interest on Investments	7,914	(184,137)	75,717	(6,905)	80,644	64,627	66,475
Miscellaneous	(97,828)	246,844	-	(85,226)	-	-	-
Total Revenues	(89,914)	62,707	75,717	(92,132)	80,644	64,627	66,475
Personnel Services	1,265,922	852,800	1,307,113	589,206	1,307,113	1,346,326	1,386,716
Contractual Services	6,005,760	7,266,054	9,019,033	7,017,677	8,189,000	8,360,969	8,536,549
Total Expenditures	7,271,681	8,118,854	10,326,146	7,606,883	9,496,113	9,707,295	9,923,266
Net Operating Income (Loss)	(7,361,596)	(8,056,147)	(10,250,429)	(7,699,015)	(9,415,469)	(9,642,668)	(9,856,791)
Interfund Transfers	6,000,000	9,000,000	11,000,000	11,000,000	6,000,000	10,000,000	10,000,000
Increase (Decrease) in Fund Bal.	(1,361,596)	943,853	749,571	3,300,985	(3,415,469)	357,332	143,209
Percentage of Change	-20%	17%	10%	51%	-35%	6%	2%
FUND BALANCE E.O.P.	\$5,567,662	\$6,511,515	\$7,984,319	\$9,812,501	\$6,397,032	\$6,754,364	\$6,897,573

METROPOLITAN ST. LOUIS SEWER DISTRICT
CHANGES IN FUND BALANCE
4122 - Wastewater Emergency Fund

	FY21 Actual	FY22 Actual	FY23 Budget	FY23 Forecast	FY24 Budget	FY25 Budget	FY26 Budget
FUND BALANCE B.O.P.	\$2,781,665	\$797,579	\$1,630,962	\$844,870	\$1,295,492	\$3,769,249	\$3,764,592
Interest on Investments	4,964	(37,130)	31,310	7,039	12,760	12,479	12,352
Total Revenues	4,964	(37,130)	31,310	7,039	12,760	12,479	12,352
Construction and Engineering	3,612,808	971,112	-	5,556,417	-	-	-
Interfund Labor Transfers	66,242	44,466	-	-	39,003	17,137	8,301
Total Expenditures	3,679,050	1,015,579	-	5,556,417	39,003	17,137	8,301
Net Operating Income (Loss)	(3,674,086)	(1,052,709)	31,310	(5,549,378)	(26,243)	(4,658)	4,051
Interfund Transfers	1,690,000	1,100,000	3,000,000	6,000,000	2,500,000	-	-
Increase (Decrease) in Fund Bal.	(1,984,086)	47,291	3,031,310	450,622	2,473,757	(4,658)	4,051
<i>Percentage of Change</i>	<i>-71%</i>	<i>6%</i>	<i>186%</i>	<i>53%</i>	<i>191%</i>	<i>-</i>	<i>-</i>
FUND BALANCE E.O.P.	\$797,579	\$844,870	\$4,662,271	\$1,295,492	\$3,769,249	\$3,764,592	\$3,768,643

METROPOLITAN ST. LOUIS SEWER DISTRICT
CHANGES IN FUND BALANCE
4123 - Stormwater Emergency Fund

	FY21 Actual	FY22 Actual	FY23 Budget	FY23 Forecast	FY24 Budget	FY25 Budget	FY26 Budget
FUND BALANCE B.O.P.	\$2,329,543	\$2,332,664	\$2,341,743	\$2,284,427	\$2,281,146	\$2,303,957	\$2,326,768
Interest on Investments	3,121	(48,237)	23,417	(3,282)	22,811	22,811	22,811
Total Revenues	3,121	(48,237)	23,417	(3,282)	22,811	22,811	22,811
Total Expenditures	-	-	-	-	-	-	-
Net Operating Income (Loss)	3,121	(48,237)	23,417	(3,282)	22,811	22,811	22,811
Interfund Transfers	-	-	-	-	-	-	-
Increase (Decrease) in Fund Bal.	3,121	(48,237)	23,417	(3,282)	22,811	22,811	22,811
<i>Percentage of Change</i>	-	-2%	1%	-	1%	1%	1%
FUND BALANCE E.O.P.	\$2,332,664	\$2,284,427	\$2,365,160	\$2,281,146	\$2,303,957	\$2,326,768	\$2,349,580



FY24 BUDGET



An ordinance is a bill, resolution or order by means of which appropriations are given legal effect. It is the method by which the appropriation of the annual budget is enacted into law by the Board of Trustees.

**FY24 Budget Ordinance #16143
and Reconciliation**

**PROPOSED BUDGET ORDINANCE
FY24**

Revenue:

Wastewater Revenue Fund	468,166,427
Total Revenue Funds	<u>468,166,427</u>

Fund Transfers

Transfers from Wastewater Revenue Fund:	
General Fund	191,135,877
Sanitary Replacement Fund	125,000,000
Wastewater Emergency Fund	2,500,000
Water Backup Insurance and Reimbursement Fund	5,500,000
General Insurance Fund	6,000,000
Debt Service Funds	138,030,550
Total Wastewater Revenue Transfers	<u>468,166,427</u>

Appropriations:

General Fund	198,191,251
Water Backup Insurance and Reimbursement Fund	5,478,000
General Insurance Fund	9,496,113
Tax Commission Fees	733,304
Interfund Labor Transfers	36,270,030
Total Operating Budget	<u>250,168,698</u>
Debt Service Funds	138,030,550
Construction Funds	1,390,000
Total Other Appropriations	<u>139,420,550</u>
Total Appropriations	<u><u>389,589,248</u></u>

PROPOSED FY24 BUDGET ORDINANCE NO. 16143

AN ORDINANCE, repealing and superseding Ordinance No. 15905, adopted June 9, 2022, and making appropriations for the current expenses of the District in the General Fund, the Water Backup Insurance and Reimbursement Fund, the General Insurance Fund, the Sanitary Replacement Fund, the Stormwater Operations, Maintenance and Construction Improvement Funds, the Emergency Funds, the Debt Service Funds, and the Wastewater Revenue Bond Service Funds for the fiscal year beginning July 1, 2023 and ending June 30, 2024, amounting in the aggregate to Three Hundred Eighty-nine Million Five Hundred Eighty-nine Thousand Two Hundred Forty-seven Dollars (\$389,589,247) to pay interest falling due on bonds issued, the costs of support, operation, and maintenance of the District and its various subdistricts, and emergencies, and shall state the District's objectives for the succeeding five years and include objective targets by which to measure the district's performance in meeting these objectives in accordance with the requirements of this Proposed Ordinance to be introduced May 11, 2023.

NOW, THEREFORE, BE IT ORDAINED BY THE BOARD OF TRUSTEES OF THE METROPOLITAN ST. LOUIS
SEWER DISTRICT:

REVENUE FUNDS

Section One – Wastewater Revenue Fund. The total dollars collected in the Wastewater Revenue Fund is estimated to be Four Hundred Sixty-eight Million One Hundred Sixty-six Thousand Four Hundred Twenty-seven Dollars (\$468,166,427) and is hereby transferred from the Wastewater Revenue Fund to the General Fund of the District for the support, operation and maintenance of several departments, Board,

Civil Service Commission, the Water Backup Insurance and Reimbursement Fund, the General Insurance Fund, the Wastewater Emergency Fund, the Sanitary Replacement Fund, and the Wastewater Revenue Bond Service Funds for other lawful activities of the District including the payment of interest and principal falling due on bonds issued for the fiscal year beginning July 1, 2023, and ending June 30, 2024.

WASTEWATER USER CHARGE REVENUE

\$468,166,427

EXPENSE APPROPRIATIONS

Section Two – General Fund. There is hereby transferred from the Wastewater Revenue Fund the sum of One Hundred Ninety-one Million One Hundred Thirty-five Thousand Eight Hundred Seventy-seven Dollars (\$191,135,877). There is hereby appropriated and set apart out of the General Fund of the District the sum of One Hundred Ninety-eight Million One Hundred Ninety-one Thousand Two Hundred Fifty-one Dollars (\$198,191,251) for the support, operation and maintenance of several departments, Board, Civil Service Commission, Rate Commission and other lawful activities of the District.

SECTION TWO APPROPRIATIONS

\$198,191,251

Section Three – Water Backup Insurance and Reimbursement Fund. For the purpose of providing water backup insurance and reimbursement for basement backups, there is hereby transferred from the Wastewater Revenue Fund the sum of Five Million Five hundred thousand Dollars (\$5,500,000) to the Water Backup Insurance and Reimbursement Fund. There is hereby appropriated and set apart out of the Water Backup Insurance and Reimbursement Fund the sum of Five Million Four Hundred Seventy-eight Thousand Dollars (\$5,478,000).

SECTION THREE APPROPRIATIONS

\$ 5,478,000

Section Four – General Insurance Fund. For the purpose of providing workers' compensation, property insurance, general liability

insurance, auto liability insurance and flood insurance there is hereby transferred from the Wastewater Revenue Fund the sum of Six Million Dollars (\$6,000,000) to the General Insurance Fund. There is hereby appropriated and set apart out of the General Insurance Fund the sum of Nine Million Four Hundred Ninety-six Thousand One Hundred Thirteen Dollars (\$9,496,113).

SECTION FOUR APPROPRIATIONS

\$ 9,496,113

Section Five – Improvement Fund. For the purpose of providing for the cost of improvements there is hereby appropriated and set apart out of the Improvement Fund the sum of Twenty-nine Thousand Four Hundred Eighty-one Dollars (\$29,481).

SECTION FIVE APPROPRIATIONS

\$ 29,481

Section Six – For the purpose of providing Stormwater Operations, Maintenance, Administration, and Construction Improvements, there is hereby appropriated Twenty-nine Million Four Hundred Three Thousand Three Hundred Thirty-three Dollars (\$29,403,333). Appropriations will be executed through the Stormwater and Operations, Maintenance, and Construction Improvement Funds as follows:

- Section Six (1) – Stormwater Regulatory Fund (5110). For the purpose of providing for operations, maintenance, administration, and construction Improvement, there is hereby appropriated and set apart out of the Stormwater Regulatory Fund the sum of Seven Million One Hundred Two Thousand Eighty-six Dollars (\$7,102,086) for use by the Executive Director.
- Section Six (2) – Districtwide Stormwater Fund (5120). For the purpose of providing for operations, maintenance, administration, and construction Improvement, there is hereby appropriated and set apart out of the Districtwide Stormwater Fund the sum of Twenty Million Two Hundred Forty-nine Thousand Three Hundred Seventy-seven Dollars (\$20,249,377) for use by the Executive Director.
- Section Six (3) – Clayton Central OMCI Fund (5563). For the purpose of providing for Operations, Maintenance, Administration,

Construction Improvement, there is hereby appropriated and set apart out of the Clayton Central OMCI Fund the sum of One Hundred Thirty-three Thousand One Hundred Eighty Dollars (\$133,180) for use by the Executive Director.

- Section Six (3) – Coldwater Creek OMCI Fund (5564). For the purpose of providing for Operations, Maintenance, Administration, Construction Improvement, there is hereby appropriated and set apart out of the Coldwater Creek OMCI Fund the sum of Four Hundred Seventeen Thousand Forty-seven Dollars (\$417,047) for use by the Executive Director.
- Section Six (4) – Deer Creek OMCI Fund (5566). For the purpose of providing for Operations, Maintenance, Administration, Construction Improvement, there is hereby appropriated and set apart out of the Deer Creek OMCI Fund the sum of Nine Hundred Five Thousand Six Hundred Sixty-six Dollars (\$905,666) for use by the Executive Director.
- Section Six (5) – Gravois Creek OMCI Fund (5571). For the purpose of providing for Operations, Maintenance, Administration, Construction Improvement, there is hereby appropriated and set apart out of the Gravois Creek OMCI Fund the sum of One Hundred Eighty-five Thousand Five Hundred Twenty-four Dollars (\$185,524) for use by the Executive Director.
- Section Six (6) – Maline Creek OMCI Fund (5576). For the purpose of providing for Operations, Maintenance, Administration, Construction Improvement, there is hereby appropriated and set apart out of the Maline Creek OMCI Fund the sum of One Hundred Fifteen Thousand Nine Hundred Twelve Dollars (\$115,912) for use by the Executive Director.
- Section Six (7) – Sugar Creek OMCI Fund (5583). For the purpose of providing for Operations, Maintenance, Administration, Construction Improvement, there is hereby appropriated and set apart out of the Sugar Creek OMCI Fund the sum of Thirty-six Thousand Three Hundred Fifty Dollars (\$36,350) for use by the Executive Director.

- Section Six (8) – University City Branch River Des Peres OMCI Fund (5584). For the purpose of providing for Operations, Maintenance, Administration, Construction Improvement, there is hereby appropriated and set apart out of the University City Branch of River Des Peres OMCI Fund the sum of Two Hundred Nine Thousand Seven Hundred Ninety-nine Dollars (\$209,799) for use by the Executive Director.
- Section Six (9) – Seminary Branch River Des Peres OMCI Fund (5593). For the purpose of providing for Operations, Maintenance, Administration, Construction Improvement, there is hereby appropriated and set apart out of the Seminary Branch of River Des Peres OMCI Fund the sum of Forty-eight Thousand Three Hundred Ninety-two Dollars (\$48,392) for use by the Executive Director.

SECTION SIX APPROPRIATIONS

\$ 29,403,333

Section Seven – Wastewater Emergency Fund. For the purpose of providing for emergency work or repairs requiring prompt attention, there is hereby transferred from the Wastewater Revenue Fund to the Wastewater Emergency Fund the sum of Two Million Five Hundred Thousand Dollars (\$2,500,000). There is hereby appropriated and set apart out of the Wastewater Emergency Fund the sum of Thirty-nine Thousand Three Dollars (\$39,003) for use by the Executive Director in contracting for emergency work or repairs.

SECTION SEVEN APPROPRIATIONS

\$ 39,003

Section Eight – Stormwater Emergency Fund. For the purpose of providing for emergency work or repairs requiring prompt attention, there is hereby appropriated and set apart out of the Stormwater Emergency Fund the sum of Zero Dollars (\$0) for use by the Executive Director in contracting for emergency work or repairs.

SECTION EIGHT APPROPRIATIONS

\$ 0

Section Nine – Debt Service Funds. For the purpose of providing for the support of the Wastewater Revenue Bond Debt Service of the Metropolitan St. Louis Sewer District for the fiscal year beginning July 1, 2023 and ending June 30, 2024, there is hereby transferred from the Wastewater Revenue Fund to the Wastewater Revenue Bond Service Funds the total sum of One Hundred Thirty-eight Million Thirty Thousand Five Hundred Fifty Dollars (\$138,030,550) to be reallocated between said funds and, if necessary, the General Fund by the Executive Director to meet the changing requirements of the Debt Service Funds. Appropriations will be executed through the Debt Service Funds as follows for total District principal and interest falling due on outstanding revenue bonds, including any new issues planned during the fiscal year, and banking fees relating to the debt with allowances for redistribution of these appropriations among the Wastewater Revenue Bond Service Funds and, if necessary, the General Fund by the Executive Director to meet the changing requirements of the Debt Service Funds:

- Section Nine (1) – 2004A SR Rev Bond Principal and Interest – WW – Fund (2804). There is hereby appropriated and set apart out of the Wastewater Revenue Bond Service Fund Number 2804 the sum of Twenty-three Million Eight Hundred Twenty-nine Thousand Five Hundred Dollars (\$23,829,500).
- Section Nine (2) – 2010B SR Rev Bond – Principal and Interest - WW – Fund (2812) There is hereby appropriated and set apart out of the Wastewater Revenue Bond Service Fund Number 2812 the sum of Three Million Three Hundred Thirty-four Thousand Seven Hundred Dollars (\$3,334,700).

- Section Nine (3) - 2012A SR Rev Bond – Principal and Interest - WW – Fund (2817) There is hereby appropriated and set apart out of the Wastewater Revenue Bond Service Fund Number 2817 the sum of One Hundred Twelve Thousand Two Hundred Dollars (\$112,200).
- Section Nine (4) – 2012B SR Rev Bond – Principal and Interest - WW – Fund (2818) There is hereby appropriated and set apart out of the Wastewater Revenue Bond Service Fund Number 2818 the sum of Twenty-five Thousand Nine Hundred Dollars (\$25,900).
- Section Nine (5) – 2013A SRF – Principal and Interest – Fund (2820) There is hereby appropriated and set apart out of the Wastewater Revenue Bond Service Fund Number 2820 the sum of Two Million Nine Hundred Ninety-eight Thousand Eight Hundred Dollars (\$2,998,800).
- Section Nine (6) – 2015A SRF – Principal and Interest – Fund (2821) There is hereby appropriated and set apart out of the Wastewater Revenue Bond Service Fund Number 2821 the sum of Four Million Six Hundred Forty Thousand Six Hundred Dollars (\$4,640,600).
- Section Nine (7) – 2015B SR Revenue Bond – Principal and Interest - WW – Fund (2822) There is hereby appropriated and set apart out of the Wastewater Revenue Bond Service Fund Number 2822 the sum of Eleven Million Three Hundred Twenty Thousand Six Hundred Dollars (\$11,320,600).
- Section Nine (8) – 2016A SRF – Principal and Interest – Fund (2823) There is hereby appropriated and set apart out of the Wastewater Revenue Bond Service Fund Number 2823 the sum of One Million One Hundred Ninety-five Thousand One Hundred Dollars (\$1,195,100).

- Section Nine (9) – 2016B SRF – Principal and Interest – WW Fund (2824) There is hereby appropriated and set apart out of the Wastewater Revenue Bond Service Fund Number 2824 the sum of Four Million Five Hundred Four Thousand Four Hundred Dollars (\$4,504,400).
- Section Nine (10) – 2016C SR Revenue Bond – Principal and Interest - WW – Fund (2825) There is hereby appropriated and set apart out of the Wastewater Revenue Bond Service Fund Number 2825 the sum of Nine Million Five Hundred Forty-eight Thousand Dollars (\$9,548,000).
- Section Nine (11) – 2017A SR Revenue Bond – Principal and Interest - WW – Fund (2826) There is hereby appropriated and set apart out of the Wastewater Revenue Bond Service Fund Number 2826 the sum of Twenty-nine Million Two Hundred Thirty-three Thousand Nine Hundred Dollars (\$29,233,900).
- Section Nine (12) – 2018A WIFIA – Principal and Interest - WW – Fund (2827) There is hereby appropriated and set apart out of the Wastewater Revenue Bond Service Fund Number 2827 the sum of Seven Hundred Thirty-four Thousand Two Hundred Dollars (\$734,200).
- Section Nine (13) – 2018B SRF – Principal and Interest – WW – Fund (2828) There is hereby appropriated and set apart out of the Wastewater Revenue Bond Service Fund Number 2828 the sum of One Million Five Hundred Forty-five Thousand One Hundred Dollars (\$1,545,100).
- Section Nine (14) – 2019A SRF – Principal and Interest – WW – Fund (2829) There is hereby appropriated and set apart out of the

Wastewater Revenue Bond Service Fund Number 2829 the sum of One Million Three Hundred Seventy-two Thousand Eight Hundred Dollars (\$1,372,800).

- Section Nine (15) – 2019B SR Rev Bond – Principal and Interest – WW – Fund (2830) There is hereby appropriated and set apart out of the Wastewater Revenue Bond Service Fund Number 2830 the sum of Three Million Four Hundred Forty-four Thousand Eight Hundred Dollars (\$3,444,800).
- Section Nine (16) – 2019C SR Ref Taxable Rev Bond – Principal and Interest – WW – Fund (2831) There is hereby appropriated and set apart out of the Wastewater Revenue Bond Service Fund Number 2831 the sum of Nine Million Eight Hundred Twenty-six Thousand Four Hundred Dollars (\$9,826,400).
- Section Nine (17) – 2020A SRF – Principal and Interest – WW – Fund (2832) There is hereby appropriated and set apart out of the Wastewater Revenue Bond Service Fund Number 2832 the sum of One Million Two Hundred Seventy-one Thousand Eight Hundred Dollars (\$1,271,800).
- Section Nine (18) – 2020B SR Rev Bond - Principal and Interest – WW – Fund (2833) There is hereby appropriated and set apart out of the Wastewater Revenue Bond Service Fund Number 2833 the sum of Seven Million Seven Hundred Ninety-eight Thousand Five Hundred Dollars (\$7,798,500).
- Section Nine (19) – 2021A SRF – Principal and Interest – WW – Fund (2834) There is hereby appropriated and set apart out of the Wastewater Revenue Bond Service Fund Number 2834 the sum of Four Hundred Ninety-two Thousand Two Hundred Dollars (\$492,200)

- Section Nine (20) – 2021B SRF – Principal and Interest – WW – Fund (2835) There is hereby appropriated and set apart out of the Wastewater Revenue Bond Service Fund Number 2835 the sum of Two Million Two Hundred Eighty-five Thousand Nine Hundred Dollars (\$2,285,900)
- Section Nine (21) – 2021C SR Rev Bond - Principal and Interest – WW – Fund (2836) There is hereby appropriated and set apart out of the Wastewater Revenue Bond Service Fund Number 2836 the sum of Two Hundred Eighty-one Thousand Dollars (\$281,000)
- Section Nine (22) – 2022A SR Rev Bond - Principal and Interest – WW – Fund (2838) There is hereby appropriated and set apart out of the Wastewater Revenue Bond Service Fund Number 2838 the sum of One Million Nine Hundred Ninety-two Thousand Three Hundred Dollars (\$1,992,300)
- Section Nine (23) – 2022B SR Rev Bond - Principal and Interest – WW – Fund (2839) There is hereby appropriated and set apart out of the Wastewater Revenue Bond Service Fund Number 2839 sum of Eleven Million Four Hundred Ninety-one Thousand Six Hundred Dollars (\$11,491,600).
- Section Nine (24) – 2022C SRF – Principal and Interest – WW – Fund (2840) There is hereby appropriated and set apart out of the Wastewater Revenue Bond Service Fund Number 2840 the sum of Three Hundred Sixty-nine Thousand Five Hundred Dollars (\$369,500)
- Section Nine (25) – 2022D SRF – Principal and Interest – WW – Fund (2841) There is hereby appropriated and set apart out of the Wastewater Revenue Bond Service Fund Number 2840 the sum of One Million Four Hundred Thirty-seven Thousand Five Hundred Dollars (\$1,437,500)

- Section Nine (26) – 2022A SR DP Rev Bond - Principal and Interest – WW – Fund (2843) There is hereby appropriated and set apart out of the Wastewater Revenue Bond Service Fund Number 2843 the sum of One Million One Hundred Fifty-two Thousand Dollars (\$1,152,000)
- Section Nine (27) – Proposed Principal and Interest Fund SRF Bond 1 There is hereby appropriated and set apart out of the Wastewater Revenue Bond Service Proposed Fund SRF Bond 1 the sum of One Million Seven Hundred Ninety-one Thousand Two Hundred Fifty Dollars (\$1,791,250).

SECTION NINE APPROPRIATIONS

\$138,030,550

Section Ten – Sanitary Replacement Fund. For the purpose of meeting the costs of repairing, rehabilitating, and replacing the District's Wastewater System, there is hereby transferred from the Wastewater Revenue Fund to the Sanitary Replacement Fund the sum of One Hundred Twenty-five Million Dollars (\$125,000,000). There is hereby appropriated and set apart out of the Sanitary Replacement Fund the sum of Eight Million Nine Hundred Twenty-one Thousand Five Hundred Sixteen Dollars (\$8,921,516) for use by the Executive Director for internal labor costs associated with projects appropriated in this fund.

SECTION TEN APPROPRIATIONS

\$ 8,921,516

TOTAL DISTRICT BUDGET APPROPRIATIONS

\$389,589,247

SUMMARY OF APPROPRIATIONS

FY24

Fund(s)	Appropriation
General Fund	\$198,191,251
Water Backup Insurance and Reimbursement Fund	5,478,000
General Insurance Fund	9,496,113
Improvement Fund	29,481
Stormwater & OMCI Funds	29,403,333
Emergency Funds	39,003
Debt Service Funds	138,030,550
Sanitary Replacement Fund	8,921,516
Total District Appropriations	\$389,589,247



Taxes are based on voter-approved rates that are included on the tax bills issued by the City of St. Louis or St. Louis County. The tax bills are calculated based on the tax assessment information provided by the governing authority and the current tax rates. The tax revenue is realized in the first half of the fiscal year.

FY24 Proposed Tax Ordinance #16144

TAX ORDINANCE NO. 16144

AN ORDINANCE repealing Ordinance No. 15990, adopted September 28, 2022, and enacting a new Ordinance in lieu thereof, adjusting the previously fixed taxes by determining the amount of taxes which shall be levied, assessed, and collected in the year 2023 on all taxable tangible property in the District within the corporate limits of the City of St. Louis and St. Louis County, respectively, and in Subdistricts within the corporate limits of St. Louis County as follows: Coldwater Creek Trunk Subdistrict, Gravois Creek Trunk Subdistrict, Maline Creek Trunk Subdistrict, Watkins Creek Trunk Subdistrict, Subdistrict No. 89 (Loretta-Joplin), Subdistrict No. 342 (Clayton-Central), Subdistrict No. 366 (University City Branch of River des Peres Stormwater Subdistrict), Subdistrict No. 367 (Deer Creek Stormwater Subdistrict), Subdistrict No. 369 (Sugar Creek), Subdistrict No. 448 (Missouri River - Bonfils), Subdistrict No. 449 (Meramec River Basin - M.S.D. Southwest), Subdistrict No. 454 (Seminary Branch of River des Peres), Subdistrict No. 455 (Black Creek), Subdistrict No. 1 of the River des Peres Watershed (Creve Coeur-Frontenac Area) and Subdistrict No. 7 of the River des Peres Watershed (Wellston Area); and the Board of Trustees, in accordance with Charter Section 7.310 authorizes the Director of Finance to certify as to the amount of taxes which shall be levied, assessed and collected within the corporate limits of the City of St. Louis and St. Louis County and for the aforementioned Subdistricts; and

WHEREAS, after notice of hearing as provided in the Charter, and after due consideration of all the statements made and the facts adduced at such hearing, the Board has found that it will be necessary in the calendar year 2023 to levy, assess, and collect taxes on taxable tangible property in the District.

NOW, THEREFORE, BE IT ORDAINED BY THE BOARD OF TRUSTEES OF THE METROPOLITAN ST. LOUIS SEWER DISTRICT:

Section One. For the fiscal year beginning July 1, 2023, The Metropolitan St. Louis Sewer District shall levy, assess, and collect taxes on all taxable tangible property within the boundaries of The Metropolitan St. Louis Sewer District.

Section Two. For the general administration of The Metropolitan St. Louis Sewer District during the fiscal year beginning July 1, 2023, the amount of taxes which shall be levied, assessed, and collected in the year 2023 on all taxable tangible property within the boundaries of The Metropolitan St. Louis Sewer District shall be Six Million Three Hundred Forty-six Thousand Four Hundred Ninety-eight Dollars (\$6,346,498), which will be produced by the rate of one point fifty-five cents (.0155) per one hundred dollars assessed valuation for residential property, one point fifty-five cents (.0155) per one hundred dollars assessed valuation for agricultural property, one point fifty-five cents (.0155) per one hundred dollars assessed valuation for commercial property and one point fifty-five cents (.0155) per one hundred dollars assessed valuation for personal property, and of which Eight Hundred Thirty-five Thousand Nine Hundred Seventy-two Dollars (\$835,972), shall be levied, assessed, and collected on taxable tangible property in said District within the corporate limits of the City of St. Louis, and of which Five Million Five Hundred Ten Thousand Five Hundred Twenty-six Dollars (\$5,510,526), shall be levied, assessed, and collected on taxable tangible property within that part of the corporate limits of St. Louis County lying within said District. These funds are to be allocated to the Stormwater Regulatory Fund.

Section Three. In The Metropolitan St. Louis Sewer District, for the purpose of providing revenue for the operations of the District's stormwater utility, including stormwater system operation and maintenance, rehabilitation and limited construction of

infrastructure and other capital improvements, and an operating reserve, and for the anticipated tax delinquencies during the fiscal year beginning July 1, 2023, the amount of taxes which shall be levied, assessed, and collected in the year 2023 on all taxable tangible property in said District shall be Thirty One Million Eight Hundred Twelve Thousand One Hundred Forty-Two Dollars (\$31,812,142), which total sum will be produced by the rate of eight point zero one cent (.0801) per one hundred dollars assessed valuation for residential property, eight point zero one cent (.0801) per one hundred dollars assessed valuation for agricultural property, eight point zero one cent (.0801) per one hundred dollars assessed valuation for commercial property and eight point zero one cent (.0801) per one hundred dollars assessed valuation for personal property, and of which total sum Four Million Three Hundred Twenty Thousand Eighty-nine Dollars (\$4,320,089), shall be levied, assessed, and collected on taxable tangible property in said District within the corporate limits of the City of St. Louis, and of which total sum Twenty-seven Million Four Hundred Ninety-two Thousand Fifty-three Dollars (\$27,492,053), shall be levied, assessed, and collected on taxable tangible property within that part of the corporate limits of St. Louis County lying within said District. These funds are to be allocated to the Districtwide Stormwater Fund.

Section Four. The amount of taxes which shall be levied, assessed and collected in the year 2023 on all taxable tangible property within that part of the corporate limits of St. Louis County lying within the Coldwater Creek Trunk Subdistrict, as defined and delineated by District Ordinance No. 3755, adopted April 11, 1979, shall be Two Million Two Hundred Fifty-four Thousand Nine Hundred Fifty-six Dollars (\$2,254,956), which sum will be produced by the rate of six point six cents (.066) per one hundred dollars assessed valuation for residential property, nine point six cents (.096) per one hundred dollars assessed valuation for agricultural property, eight point four cents (.084) per one hundred dollars assessed valuation for commercial property and ten cents (.100) per one hundred dollars assessed

valuation for personal property.

Section Five. The amount of taxes which shall be levied, assessed and collected in the year 2023 on all taxable tangible property within that part of the corporate limits of St. Louis County lying within the Gravois Creek Trunk Subdistrict, as defined and delineated by District Ordinance No. 425, adopted July 14, 1960; and as enlarged by annexation thereto of the areas described in District Ordinance No. 1235, adopted November 12, 1964; No. 1451, adopted January 13, 1966; No. 1453, adopted January 13, 1966; No. 1485, adopted May 9, 1966; No. 1784, adopted September 12, 1968; No. 1884, adopted May 1, 1969; No. 1907, adopted June 12, 1969; No. 2012, adopted March 19, 1970; No. 2157, adopted April 22, 1971; No. 2175, adopted June 3, 1971; No. 177, adopted June 3, 1971; No. 2191, adopted July 15, 1971; No. 2272, adopted March 9, 1972; No. 2377, adopted January 26, 1973; and No. 2941, adopted October 29, 1975; shall be One Million Six Hundred Fifty-eight Thousand Four Hundred Seventy-eight Dollars (\$1,658,478), which sum will be produced by the rate of five point six cents (.056) per one hundred dollars assessed valuation for residential property, two point seven cents (.027) per one hundred dollars assessed valuation for agricultural property, six point three cents (.063) per one hundred dollars assessed valuation for commercial property and eight point six cents (.086) per one hundred dollars assessed valuation for personal property.

Section Six. The amount of taxes which shall be levied, assessed and collected in the year 2023 on all taxable tangible property within that part of the corporate limits of St. Louis County lying within the Maline Creek Trunk Subdistrict, as defined and delineated by District Ordinance No. 26, adopted June 30, 1955, and as enlarged by annexation thereto of the area described in District Ordinance No. 1962, adopted October 30, 1969, shall be Eight Hundred Ten Thousand One Hundred Sixty-nine Dollars (\$810,169), which sum will be produced by the rate of six point three cents (.063) per one hundred dollars assessed valuation for residential property,

ten cents (.100) per one hundred dollars assessed valuation for agricultural property, seven point six cents (.076) per one hundred dollars assessed valuation for commercial property and ten cents (.100) per one hundred dollars assessed valuation for personal property.

Section Seven. The amount of taxes which shall be levied, assessed and collected in the year 2023 on all taxable tangible property within that part of the corporate limits of St. Louis County lying within the Watkins Creek Trunk Subdistrict, as defined and delineated by District Ordinance No. 1304, adopted April 8, 1965, and as enlarged by annexation thereto of the area described in Ordinance No. 2050, adopted June 18, 1970, and Ordinance No. 2236, adopted October 29, 1971, shall be Zero Dollars (\$0.00), which sum will be produced by the rate of zero cents (.000) per one hundred dollars assessed valuation for residential property, zero cents (.000) per one hundred dollars assessed valuation for agricultural property, zero cents (.000) per one hundred dollars assessed valuation for commercial property and zero cents (.000) per one hundred dollars assessed valuation for personal property.

Section Eight. The amount of taxes which shall be levied, assessed and collected in the year 2023 on all taxable tangible property within that part of the corporate limits of St. Louis County lying within Subdistrict No. 89 (Loretta-Joplin), as defined and delineated by District Ordinance No. 383, adopted March 31, 1960, shall be Zero Dollars (\$0.00), which sum will be produced by the rate of zero cents (.000) per one hundred dollars assessed valuation for residential property, zero cents (.000) per one hundred dollars assessed valuation for agricultural property, zero cents (.000) per one hundred dollars assessed valuation for commercial property and zero cents (.000) per one hundred dollars assessed valuation for personal property.

Section Nine. The amount of taxes which shall be levied, assessed and collected in the year 2023 on all taxable tangible property within that part of the corporate limits of St. Louis County lying within Subdistrict No. 342 (Clayton-Central), as defined and delineated by

District Ordinance No. 1882, adopted May 1, 1969, shall be Zero Dollars (\$0.00), which sum will be produced by the rate of zero cents (.000) per one hundred dollars assessed valuation for residential property, zero cents (.000) per one hundred dollars assessed valuation for agricultural property, zero cents (.000) per one hundred dollars assessed valuation for commercial property and zero cents (.000) per one hundred dollars assessed valuation for personal property.

Section Ten. The amount of taxes which shall be levied, assessed and collected in the year 2023 on all taxable tangible property within that part of the corporate limits of St. Louis County lying within Subdistrict No. 366 (University City Branch of River des Peres Stormwater Subdistrict), as defined and delineated by District Ordinance No. 2146, adopted April 14, 1971, shall be One Million Fifty-six Thousand Three Hundred Ninety-four Dollars (\$1,056,394), which sum will be produced by the rate of six point one cents (.061) per one hundred dollars assessed valuation for residential property, zero cents (.000) per one hundred dollars assessed valuation for agricultural property, seven point zero cents (.070) per one hundred dollars assessed valuation for commercial property and nine point four cents (.094) per one hundred dollars assessed valuation for personal property.

Section Eleven. The amount of taxes which shall be levied, assessed and collected in the year 2023 on all taxable tangible property within that part of the corporate limits of St. Louis County lying within Subdistrict No. 367 (Deer Creek Stormwater Subdistrict), as defined and delineated by District Ordinance No. 2557, adopted March 27, 1974; and as enlarged by annexation thereto of the areas described in District Ordinance No. 2611, adopted June 26, 1974, shall be Four Million Three Hundred Forty-nine Thousand Eight Hundred Twenty Dollars (\$4,349,820), which sum will be produced by the rate of six point three cents (.063) per one hundred dollars assessed valuation for residential property, four point three cents (.043) per one hundred dollars assessed valuation for agricultural property, six

point three cents (.063) per one hundred dollars assessed valuation for commercial property and nine point three cents (.093) per one hundred dollars assessed valuation for personal property.

Section Twelve. The amount of taxes which shall be levied, assessed and collected in the year 2023 on all taxable tangible property within that part of the corporate limits of St. Louis County lying within Subdistrict No. 369 (Sugar Creek Stormwater Subdistrict), as defined and delineated by District Ordinance No. 2552, adopted March 13, 1974, shall be Three Hundred Twenty-one Thousand Seven Hundred Eighty-four Dollars (\$321,784), which sum will be produced by the rate of four point two cents (.042) per one hundred dollars assessed valuation for residential property, zero cents (.000) per one hundred dollars assessed valuation for agricultural property, six point six cents (.066) per one hundred dollars assessed valuation for commercial property and six point nine cents (.069) per one hundred dollars assessed valuation for personal property.

Section Thirteen. The amount of taxes which shall be levied, assessed and collected in the year 2023 on all taxable tangible property within that part of the corporate limits of St. Louis County lying within Subdistrict No. 448 (Missouri River - Bonfils), as defined and delineated by District Ordinance No. 3465, adopted March 22, 1978, shall be Zero Dollars (\$0.00), which sum will be produced by the rate of zero cents (.000) per one hundred dollars assessed valuation for residential property, zero cents (.000) per one hundred dollars assessed valuation for agricultural property, zero cents (.000) per one hundred dollars assessed valuation for commercial property and zero cents (.000) per one hundred dollars assessed valuation for personal property.

Section Fourteen. The amount of taxes which shall be levied, assessed and collected in the year 2023 on all taxable tangible property within that part of the corporate limits of St. Louis County lying within Subdistrict No. 449 (Meramec River

Basin - M.S.D.Southwest), as defined and delineated by District Ordinance No. 3482, adopted March 29, 1978, shall be Zero Dollars (\$0.00), which sum will be produced by the rate of zero cents (.000) per one hundred dollars assessed valuation for residential property, zero cents (.000) per one hundred dollars assessed valuation for agricultural property, zero cents (.000) per one hundred dollars assessed valuation for commercial property and zero cents (.000) per one hundred dollars assessed valuation for personal property.

Section Fifteen. The amount of taxes which shall be levied, assessed and collected in the year 2023 on all taxable tangible property within that part of the corporate limits of St. Louis County lying within Subdistrict No. 454 (Seminary Branch of River Des Peres), as defined and delineated by District Ordinance No. 3485, adopted April 12, 1978, shall be Two Hundred Seventy-six Thousand Six Hundred Ninety-five Dollars (\$276,695), which sum will be produced by the rate of four point six cents (.046) per one hundred dollars assessed valuation for residential property, zero cents (.000) per one hundred dollars assessed valuation for agricultural property, five point six cents (.056) per one hundred dollars assessed valuation for commercial property and seven point six cents (.076) per one hundred dollars assessed valuation for personal property.

Section Sixteen. The amount of taxes which shall be levied, assessed and collected in the year 2023 on all taxable tangible property within that part of the corporate limits of St. Louis County lying within Subdistrict No. 455 (Black Creek), as defined and delineated by District Ordinance No. 3486, adopted April 12, 1978, shall be Zero Dollars (\$0.00), which sum will be produced by the rate of zero cents (.000) per one hundred dollars assessed valuation for residential property, zero cents (.000) per one hundred dollars assessed valuation for agricultural property, zero cents (.000) per one hundred dollars assessed valuation for commercial property and zero cents (.000) per one hundred dollars assessed valuation for personal property.

Section Seventeen. The amount of taxes which shall be levied, assessed and collected in the year 2023 on all taxable tangible property within that part of the corporate limits of St. Louis County lying within Subdistrict No. 1 of the River des Peres Watershed (Creve Coeur-Frontenac Area), as defined and delineated by District Ordinance No. 24, adopted June 20, 1955, and as enlarged by annexation thereto of the area described in District Ordinance No. 1719 adopted February 13, 1968, shall be Zero Dollars (\$0.00), which sum will be produced by the rate of zero cents (.000) per one hundred dollars assessed valuation for residential property, zero cents (.000) per one hundred dollars assessed valuation for agricultural property, zero cents (.000) per one hundred dollars assessed valuation for commercial property and zero cents (.000) per one hundred dollars assessed valuation for personal property.

Section Eighteen. The amount of taxes which shall be levied, assessed and collected in the year 2023 on all taxable tangible property within that part of the corporate limits of St. Louis County lying within Subdistrict No. 7 of the River Des Peres Watershed (Wellston Area), as defined and delineated by District Ordinance No. 409, adopted June 16, 1960, and as such part was enlarged by District Ordinance No. 2497, adopted November 8, 1973, shall be Zero Dollars (\$0.00), which sum will be produced by the rate of zero cents (.000) per one hundred dollars assessed valuation for residential property, zero cents (.000) per one hundred dollars assessed valuation for agricultural property, zero cents (.000) per one hundred dollars assessed valuation for commercial property and zero cents (.000) per one hundred dollars assessed valuation for personal property.

Section Nineteen. If any section, subsection, sentence, clause, phrase or portion of this Ordinance is for any reason held invalid or unconstitutional by any court of competent jurisdiction, such portion shall be deemed a separate, distinct, and independent

provision and such holding shall not affect the validity of the remaining portions hereof.



FY24 BUDGET



Accrual Basis of Accounting:

The basis of accounting under which transactions are recognized when they occur, regardless of the timing of cash receipts and disbursements.

Actual Revenue or Expenditures:

The revenue and expenditures incurred in previous fiscal years.

Ad Valorem Tax:

A tax based on value.

Adopted Budget:

Refers to the budget amounts as originally approved by the Board of Trustees at the beginning of the year.

Amortization:

The process of spreading expenses in regular installments over a specific period of time.

Annual Budget:

A budget applicable to a single fiscal year.

Annual Budget Process or Budget Process:

The annual budget process consists of activities that encompass the development, implementation, and evaluation of a plan for the provision of services and capital assets for the upcoming fiscal year. This process is strategic in nature, encompassing a multi-year financial and operating plan that allocates resources on the basis of identified goals.

Appropriation:

The legal authorization granted by the Board of Trustees to make expenditures and to incur obligations for purposes specified in the Budget.

Assessed Valuation:

A value set on real estate or other property as a basis for levying taxes within the boundaries of MSD service areas. The assessed valuation is set by the City and County Assessor, who are charged with determining the taxable value of property according to a formula

set by the State of Missouri.

Asset:

Resources owned or held which have monetary value.

Audit:

An audit is an analysis or study of an accounting system that summarizes its finding with an opinion on the accuracy of the system and its reports.

Balanced Budget:

Refers to a budget in which revenues are equal to expenditures.

Base Budget:

The same level of funding as in the current year adopted budget with adjustments for one-time costs, merit, benefit and cost of living increases and general price adjustments.

Basis of Accounting:

A term referring to when revenues, expenditures, and transfers and the related assets and liabilities are recognized in the accounts and reported in the financial statements.

Beginning Fund Balance:

Fund balance available in a fund from the end of the prior year, for use in the following year.

Billing and Collection Charge:

Monthly charge imposed by the District to recover the wastewater program's share of the costs associated with issuing and collecting combined wastewater and stormwater bills.

Blockage:

Partial or complete interruption of flow as a result of some obstruction in a sewer. Also referred to as a stoppage.

Board:

Refers to the Board of Trustees of the District. The

Board is comprised of six members, three of whom are appointed by the Mayor of the City of St. Louis and the remaining three are appointed by the County Executive of St. Louis County.

BOD:

Biochemical Oxygen Demand: the quantity of oxygen utilized in the biochemical oxidation of organic matter in five days as determined by Standard Methods and expressed in milligrams per liter.

Bond Rating:

The rating of bonds as a statement of a locality's economic, financial and managerial condition. It represents the business community's assessment of the investment quality of a local government. Highly rated bonds attract more competition in the marketplace, thereby lowering interest costs paid by MSD and its ratepayers.

Bonds:

A written promise to pay a specified sum of money at a specified date in the future together with periodic interest at a specified rate.

B.O.P.:

Beginning of Period

Budget:

A balanced financial plan for a given period of time, which includes an appropriation and tax levy ordinance for the various sources of revenue that finance the various funds.

Budget Calendar:

The schedule for completion of the various phases in the preparation and adoption of the annual budget.

Budget Document:

The instrument used by the budget-making authority to present a comprehensive financial program to the Board of Trustees and the public.

Budget Message:

The opening section of the budget which provides a general discussion of the most important aspects of the budget, accomplishments from previous years and new initiatives and challenges facing the District as presented by the Executive Director to the Board of Trustees.

Budgetary Control:

The control or management of a government or enterprise in accordance with an approved budget that keeps expenditures within the limitations of available appropriations and revenues.

Budgeted Position:

Those positions which have either been budgeted for and authorized in the past or which are being requested in the current year's budget.

Budget Process:

The annual budget process consists of activities that encompass the development, implementation, and evaluation of a plan for the provision of services and capital assets for the upcoming fiscal year. This process is strategic in nature, encompassing a multi-year financial and operating plan that allocates resources on the basis of identified goals.

Bypass:

A pipe, valve, gate, weir, trench or other device designed to permit all or part of a wastewater flow to be diverted from usual channels or flow. Sometimes refers to a special line which carries the flow around a facility or device that needs maintenance or repair.

Capacity:

The maximum rate of flow that can be carried by sewers or received by a treatment plant without causing an upset of the biological material contained in the treatment system.

Capital Expenditures:

An amount spent to acquire or construct a capital

asset (tangible or intangible) or significantly improve the capacity or capabilities of a long-term asset. Examples of tangible assets are land, buildings, building improvements, infrastructure and infrastructure improvements, vehicles, machinery, equipment, and furniture. Examples of intangible assets are easement and software..

Capital Improvement and Replacement Program:

A plan for capital expenditures to be incurred each year over a fixed period of years to meet the capital needs to maintain or replace the sewer infrastructure. It sets forth each project's expenditures and specifies the resources estimated to be available to finance the projected expenditures.

Capital Improvement Surcharge:

A user charge to finance the construction of seven wastewater improvement projects required to comply with federal and state clean water laws. This monthly surcharge was last charged in April 1995 on customer bills for March 1995 service.

Capital Project:

A capital project is defined by the creation of a capital asset. Capital projects for the District often involve large monetary and time expenditures related to the construction of infrastructure assets for the collection and treatment of wastewater or stormwater.

Capital Outlay:

Items purchased utilizing departmental budgeted funds in the 55000 series of natural accounts for the purchase of land, buildings, structural improvements, equipment, vehicles, machinery, furniture, and computer equipment. Items purchased in this category generally become capital assets of the District.

Cash Basis of Accounting:

Under this basis of accounting, revenues are not recorded until cash is received; expenditures are recorded only when cash is disbursed.

CBA:

Community Benefits Agreement

CCF:

Hundred cubic feet: approximately 750 gallons.

Channel:

An improved (paved) watercourse.

CIRP:

Capital Improvement and Replacement Program

Clean Water Act:

Growing public awareness and concern for controlling water pollution led to enactment of the Federal Water Pollution Control Act Amendments of 1972. As amended in 1977, this law became commonly known as the Clean Water Act. The Act established the basic structure for regulating discharges of pollutants into the waters of the United States. It gave EPA the authority to implement pollution control programs such as setting wastewater standards for industry. The Clean Water Act also continued requirements to set water quality standards for all contaminants in surface waters. The Act made it unlawful for any person to discharge any pollutant from a point source into navigable waters, unless a permit was obtained under its provisions. It also funded the construction of sewage treatment plants under the construction grants program and recognized the need for planning to address the critical problems posed by nonpoint source pollution.

CMOM:

Capacity Management Operations & Maintenance: a program developed to ensure adequate capacity and proper management of the collection system to prevent sanitary sewer overflows (SSOs).

COD:

Chemical Oxygen Demand: the quantity of oxygen utilized in the chemical oxidation of organic and inorganic matter as determined by Standard Methods

and expressed in milligrams per liter.

COVID-19:

The human infection caused by the new coronavirus strain SARS-CoV-2.

Collection System:

A network of pipes, manholes, cleanouts, traps, siphons, lift stations and other structures used to collect all wastewater, stormwater and combined waste water of an area and transport it to a treatment plant or disposal system. The collection system includes land, public sewer lines and appurtenances, pumping stations and general property.

Combined Sewers:

A sewerage system that carries both sanitary sewage and stormwater runoff.

Compliance Charge:

Billed to non-residential customers only -- the costs related to the District's compliance activities for non-residential properties required to comply with federal and state environmental regulations.

Connection Fees:

One-time fees assessed when properties are connected to the sewerage system. Effective November 1, 1994, these fees are uniform throughout the District and are based on the size of the property's water tap.

Construction Funds:

Funds established to receive and disburse proceeds from revenue sources restricted for construction of improvements to sewerage and drainage collection systems and treatment facilities.

Contractual Services:

Expenses and encumbrances charged to the 54000 series of natural accounts. Expenses in this category usually involve an agreement with a particular vendor to provide a specific type of work.

Contributed Wastewater Volume:

The quantity of water-borne wastes emanating from residential property or non-residential property and, specifically:

1. For metered residential property, billed metered water usage during the best equated period;
2. For non-residential property, either billed metered water usage throughout the year with exemption allowances for any water that does not enter the sewer system or measured wastewater volume; and
3. For unmetered residential property, average indoor water usage characteristics of various housing attributes, as defined in the rate study, applied to each user's number of rooms and plumbing fixtures.

Cross Connection:

A connection between a storm drain system and a sanitary collection system. Less frequently used term to describe a connection between two sections of a collection system to handle anticipated overloads of one system.

C.S.O.:

Combined Sewer Overflows: discharges from a combined sewer in excess of the interceptor or regulator capacity, that are discharged into a receiving stream rather than going to a treatment plant.

Customer Assistance Program:

The Customer Assistance Program is available to eligible customers of the District who are billed for and pay a wastewater user charge and/or are billed for and pay a stormwater user charge. The benefit Customer Assistance Program will be a credit of fifty percent (50%) of the wastewater user charge and/or stormwater user charge billed to such customer for the applicable billing period and will be shown on bills of eligible customers which are issued on or after July 1, 1993.

Debt:

An obligation resulting from the borrowing of money or from the purchase of goods and services.

Debt Service Funds:

Funds to provide for the receipt and disbursement of monies designated for payment of interest and redemption of outstanding bond issues.

Department:

The Department is the primary unit in the District. Each unit is managed by a Department Director. Departments are generally composed of divisions which share a common purpose or which perform similar duties.

Depreciation:

The loss in service value, not restored by current maintenance, which occurs in utility plants in service due to decay, inadequacy and obsolescence. Depreciation accounting is usually based on an annual percentage allowance of plant investment equal to the original investment spread over the useful life of the facility.

Detention:

The delay or holding of the flow of water and water-carried wastes in a pipe system. This can be caused by a restriction in the pipe, a stoppage or a dip. Detention also means the time water is held or stored in a basin or a wet well. Sometimes called retention.

Discharge Permits:

Permit granted by the Missouri Department of Natural Resources (MDNR) allowing the discharge of effluent into a body of water. The point source must conform to specific water quality standards established for the receiving waters.

District:

Refers to The Metropolitan St. Louis Sewer District or MSD. The District is organized pursuant to Article VI, Section 30 of the Missouri State Constitution that empowers the people in the City of St. Louis and St.

Louis County “to establish a metropolitan district for functional administration of services common to the area”.

DNR:

Department of Natural Resources: a Missouri state government agency responsible for the administration and enforcement of state water pollution control policies and laws. The DNR provides state grant funds to local communities for wastewater treatment and administers the EPA Construction Grants Program on behalf of the federal agency.

Drainage Facility:

Any system of artificially constructed drains, including open channels and separate stormwater sewers used to convey stormwater, surface water or groundwater, either continuously or intermittently to natural watercourses.

Dry Weather Overflows:

Discharges from a sanitary system in dry weather into a receiving stream rather than a treatment plant, usually as a result of a blockage or capacity limitation.

Easement:

Legal right to use the property of others for a specific purpose.

EEOC:

Equal Employment Opportunity Commission: a federal law enforcement agency that enforces laws against workplace discrimination.

Effluent:

Wastewater or other liquid – raw (untreated), partially or completely treated – flowing from a reservoir, basin, treatment process, or treatment plant.

Encumbrances:

Obligations incurred in the form of orders, contracts and similar items that will become payable when goods are delivered or services rendered.

Enterprise Fund:

A grouping of activities whose expenditures are wholly or partially offset by revenues collected from consumers in the form of fees or charges.

E.O.P.:

End of Period

EPA:

Environmental Protection Agency: a federal agency that is responsible for the administration and enforcement of national water pollution control policies and laws. The EPA provides federal grant funds to local governments for wastewater treatment under the provisions of the EPA Construction Grants Program.

Expenditure:

An amount of money disbursed or obligated. An expenditure is a decrease in net financial resources. This includes current operating expenses requiring the present or future use of current assets.

FASB:

Financial Accounting Standards Board: independent, private, non-governmental authority for the establishment of accounting principles in the United States.

FBI:

Fluidized Bed Incinerator

Fees:

A general term used for any charge levied by government associated with providing a service.

Fiscal Year:

An annual period used for budgeting and reporting purposes. For the District, this period is from July 1 through June 30.

Flood Protection Facilities:

A facility that affects the flood conveyance capacity or

flood management behavior of the System, usually designed to reduce flooding hazards.

Flow:

The volume of effluent expected to enter a treatment system over a given time period. Treatment systems are designed based upon estimates of peak and average flow for different segments of the system.

Fluidized Bed Incinerator:

An enclosed device in which organic matter and inorganic matter in sewage sludge are combusted in a bed of particles suspended in the combustion chamber gas.

FTE:

Full-Time Equivalent positions

Full-time Equivalent:

A measure that converts a part-time employee into a fraction of a full-time employee based on a ratio of hours worked over the hours worked by a full-time employee. All MSD employees are full-time employees, so the term represents the number of employees budgeted.

Fund:

A fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities and residual equities or balances, and changes therein, which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulation, restriction, or limitations.

Fund Balance:

The excess of the assets of a fund over its liabilities, reserves and carry-over.

Fund Group:

A category of various funds logically grouped on the basis of the purpose of each fund. At the present time,

the District has the following fund groups:

1. General Fund
2. Revenue Funds
3. Operation, Maintenance and Construction Improvement (OMCI) Funds
4. Construction Funds
5. Debt Service Funds
6. Special Funds

Note: Descriptions of each fund group are included in that group's section of the Budget.

GAAP:

Generally Accepted Accounting Principles: uniform minimum standards and guidelines for financial accounting and reporting. They govern the form and content of the financial statements of an entity. GAAP encompasses the practice at a particular time; they include not only broad guidelines of general application, but also detailed practices and procedures. GAAP provides a standard by which to measure financial presentations. The primary authoritative body on the application of GAAP to state and local governments is the GASB.

GASB:

Governmental Accounting Standards Board: an independent, private sector organization that establishes accounting and financial reporting standards for U.S. state and local governments that follow GAAP.

General Fund:

A fund established by administrative action to finance the ordinary operations of The Metropolitan St. Louis Sewer District. The General Fund may be used for any legally authorized purpose of the District. It is used to account for all revenues and activities of the District not provided for in any other fund. It may receive any and all revenues not specifically designated for other funds. All wastewater and stormwater user charges receivable, less allowances for uncollectible accounts,

are recorded in the General Fund.

General Obligation Bonds:

Used to finance Capital Improvement Projects that result in community wide benefits. These bonds are backed by the full faith and credit of the issuer and can only be issued by governmental units with taxing authority. Issuance of General Obligation Bonds requires 67% approval of those voting.

GFOA:

Government Finance Officers Association: an independent organization that represents public finance officials throughout the United States and Canada, to advance excellence in public finance.

Goal:

General statements of public policy, purpose, and intent.

Governmental Fund:

Term used in governmental accounting to apply to all funds except the enterprise funds.

Grant:

A contribution of assets by one governmental unit to another unit. The contribution is usually made to aid in the support of a specified function, such as sewer construction, pollution control, etc.

I/I:

Infiltration/Inflow: the total quantity of water from both infiltration and inflow with no distinction of the source.

Impervious Area:

Areas of the land surface that by man's action become blocked or sealed from rainfall causing runoff in excess of the natural rain water runoff of undisturbed land. Examples are parking lots and rooftops.

Impervious Charge:

A system for assessing fees for stormwater runoff conveyances and controls, and the operation and maintenance of same based upon the amount of

impervious area on the rate payer's property.

In-House Contracts:

Planning, design and engineering services provided by existing District staff in order to accomplish specific capital projects.

Infiltration:

The seepage of groundwater into a sewer system, including service connections. Seepage frequently occurs through defective or cracked pipes, pipe joints, connections or manhole walls.

Inflow:

Water discharged into a sewer system and service connections from such sources as, but not limited to, roof leaders, cellars, yard and area drains, foundation drains, cooling water discharges, drains from springs and swampy areas, around manhole covers or through holes in the covers, cross connections from storm and combined sewer systems, catch basins, storm waters, surface runoff, street wash waters or drainage. Inflow differs from infiltration in that it is a direct discharge into the sewer rather than a leak in the sewer itself.

Inlet:

A surface connection to a drain pipe. A chamber for collecting storm water with no well below the outlet pipe for collecting grit. Often connected to a catch basin or a "basin manhole" ("cleanout manhole") with a grit chamber.

Intercepting Sewer:

A sewer that receives flow from a number of other large sewers or outlets and conducts the waters to a point for treatment or disposal. Often called an "interceptor".

Lateral Sewer:

That portion of the sewer lying within a public street or easement connecting a building sewer service to the main sewer.

Levy:

The total amount of taxes, special assessments or service charges imposed by a government.

Liabilities:

Obligations incurred in past or current transactions requiring present or future settlement.

Lift Station:

A wastewater pumping station that lifts the wastewater to a higher elevation when continuing the sewer at reasonable slopes would involve excessive depths of trench. Also, an installation of pumps that raise wastewater from areas too low to drain into available sewers.

Main Sewer:

A sewer line that receives wastewater from many tributary branches and sewer lines and serves as an outlet for a large territory or is used to feed an intercepting sewer.

Management Position:

Any District position which is filled by an administrative, supervisory or professional employee and certain positions which are non-bargaining due to the nature of the duties performed.

Manhole:

An opening in a sewer provided for the purpose of permitting operators or equipment to enter or leave a sewer. Sometimes called an "access hole", or "maintenance hole".

MDNR:

Department of Natural Resources: a Missouri state government agency responsible for the administration and enforcement of state water pollution control policies and laws. The DNR provides state grant funds to local communities for wastewater treatment and administers the EPA Construction Grants Program on behalf of the federal agency.

Metered Multi-Unit Residential/Non-Residential Property:

All property connected to an approved water meter which is:

1. Used only for human residency and consists of two or more dwelling units connected to a single approved water meter; or
2. Used for commercial or industrial purposes and connected to an approved water meter(s).

Metered Property:

All property connected to an approved water meter through which the amount of water usage is measured.

Metered Single-Unit Residential Property:

Property used only for human residency, which consists of a single dwelling unit which is connected to an approved water meter which serves only such unit.

MGD:

Million gallons per day: standard measure of wastewater flow through treatment plants.

mg/l:

Milligrams per liter, commonly used to report results of laboratory analysis of wastewater samples and used as a parameter for wastewater extra strength user charge rate.

Mission Statement:

A brief description of the purpose and functions of an agency, department, etc.

MSD:

The Metropolitan St. Louis Sewer District.

MSDPC:

MSD Project Clear is a long-term effort undertaken by the Metropolitan St. Louis Sewer District (MSD) as part of an agreement with the U.S.E.P.A. and the

Missouri Coalition for the Environment. The goals for this 28-year initiative are:

- Improve water quality for the entire St. Louis Region
- Resolve community issues caused by the nature and design of St. Louis' legacy wastewater system
- Keep the public informed with clear and timely updates.

Multi-Unit Residence:

Residential property which consists of a dwelling under one roof for occupancy by more than one family, including but not limited to, flats, apartments, condominiums.

MWBE:

Minority and Woman-owned Business Enterprises: a program to encourage the participation of Minority and Women's business concerns in the purchase of professional services and construction work.

Natural Account:

Detailed classification established to budget and account for the purchase of specific goods and services and the receipt of revenues from specific sources.

Natural Account Group:

A grouping of accounts based on the category of goods or services purchased; for example: Personnel Services.

Non-Residential Property:

Property other than Residential Property.

Normal Wastewater:

Waters or wastes having:

1. A five-day Biochemical Oxygen Demand (BOD) not greater than 300 milligrams per liter; and
2. Containing not more than 300 milligrams per liter of Suspended Solids (SS); and
3. Having a Chemical Oxygen Demand (COD) not greater than 600 milligrams per liter.

O & M:

Operational Maintenance & Repairs

Objectives:

The yearly organizational goals expected to be achieved, listed in order of priorities with their associated costs including estimates of salaries, equipment, supplies, etc.

Obligations:

Amounts which a government may be required legally to meet out of its resources. They include not only actual liabilities, but also encumbrances not yet paid.

Obstruction:

Any solid object in or protruding into a wastewater flow in a collection line that prevents a smooth or even passage of the wastewater.

OMCI Funds:

Operation, Maintenance and Construction Improvement Funds established to account for proceeds from tax levies in the various subdistricts and grants in aid of construction. Expenditures are primarily for stormwater operations and maintenance.

Ordinance:

A bill, resolution or order by means of which appropriations are given legal effect. It is the method by which the appropriation of the annual budget is enacted into law by the Board of Trustees.

O.R.S.:

Overflow Regulation System: the District's O.R.S. is focused on the facilities that evolved from the former direct discharges of sewage from trunk sewers into the Mississippi River. The system now includes the management, operation, maintenance and improvements to the integrated trunk sewer outfalls, riverfront interceptors, interceptor pump stations and flood protection facilities. The goal of the O.R.S. is to capture the maximum amount of sewage and wastewaters and convey these to wastewater

treatment plants at Bissell Point and Lemay.

Outlet:

Downstream opening or discharge end of a pipe, culvert, or canal.

Performance Scorecard Measures:

A measure of the level of activity and service in the functional areas of the various departments.

Permittee:

An industrial user required to maintain an industrial waste permit due to the quality or quantity of their wastewater or point of discharge.

Personnel Services:

Expenditures and encumbrances charged to the 51000 series of natural accounts. This category of expenses includes items such as salaries, overtime and benefits.

Pollutant:

Any substance which, alone or in combination with other substances, if discharged to waters of the State in sufficient quantities, causes or is reasonably certain to cause any alteration of the physical, chemical or biological properties of such waters; or to create a nuisance; or to render such waters harmful, detrimental or injurious to public health, safety or welfare, or to domestic, industrial, agricultural, recreational, or other legitimate beneficial uses or to any organism, aquatic life, plant or animal.

Preventive Maintenance:

Regularly scheduled servicing of machinery or other equipment using appropriate tools, tests and lubricants. This type of maintenance can prolong the useful life of equipment and machinery and increase its efficiency by detecting and correcting problems before they cause a breakdown of the equipment.

Professional Services:

Expenditures for services rendered to the District under formal contract by "professionals" who have a

high degree of skill and training in technical fields. Examples are: auditors, management consultants, lawyers, engineers, etc.

Property:

An improved lot or parcel of real property, whether public or private, which is served by the System.

Property Tax:

An annual tax on the values of certain types of personal or business wealth, represented by real or personal property.

Property Tax Rate:

The amount of tax stated in terms of a unit of the tax base expressed as dollars per \$100 of assessed valuation.

Proposed Budget:

The recommended budget submitted by the District to the Board of Trustees.

Proprietary Fund:

A fund used in governmental accounting to account for activities that involve business-like interactions, either within the government (Internal Service Fund) or outside of it (Enterprise Fund).

Pump Station:

Installation of pumps to lift wastewater to a higher elevation in places where flat land would require excessively deep sewer trenches. Also used to raise wastewater from areas too low to drain into available collection lines. These stations may be equipped with air-operated ejectors or centrifugal pumps.

Raw Sewage:

Plant influent or wastewater before any treatment.

Regulator:

A device used in combined sewers to control or regulate the diversion of flow.

Represented Position (Bargaining Unit):

Any District position, which is filled by an employee represented by a labor union.

Reserves:

Funds set aside for a specific purpose or use.

Residential Property:

Property used only for human residency.

Resolution:

Resolutions are used to express opinions about a particular item of business. Unlike ordinances, resolutions are not laws and are not proposed to the MSD Board of Trustees prior to adoption. Resolutions are often used to honor public officials, recognize retiring employees for their years of service and acknowledge strategic business plans.

Resources:

The actual assets of a governmental unit, such as cash, grants receivable, land, buildings, etc. including estimated revenues applied to the current fiscal year, and bonds authorized and unissued.

Retention:

That part of the precipitation falling on a drainage area which does not escape as surface stream flow during a given period. It is the difference between total precipitation and total runoff during the period, and represents evaporation, transpiration, subsurface leakage, infiltration, and, when short periods are considered, temporary surface or underground storage on the area. The delay or holding of the flow of water and water-carried wastes in a pipe system. This can be due to a restriction in the pipe, a stoppage or a dip. Also, the time water is held or stored in a basin or wet well. This is also called detention.

Revenue:

Income generated by user charges, taxes, investment income, land rental, connection fees, as well as Federal, State, and local grants.

Revenue Bonds:

Debt used to finance Capital Improvement Projects serviced from the net revenues from a particular enterprise, such as sewer service. Issuance of Revenue Bonds requires 67% approval of those voting.

Revenue Funds:

Funds established to account for proceeds from user charges and connection and other fees within the subdistricts to provide for operations and maintenance within the user charge revenue subdistricts.

Sanitary Sewer System:

The sewer system that carries liquid and wastewater from residences, commercial buildings, industrial plants and institutions, together with minor quantities of ground, storm and surface waters that are not admitted intentionally.

SBOP:

The Strategic Business and Operating Plan is a business-focused blueprint for serving our ratepayers now and into the future. The SBOP's goals are clear:

- Deliver consistent, high quality customer service,
- Comply with all legal and regulatory requirements and schedules,
- Minimize customer rate increases; and
- Be accountable to the St. Louis community.

Separate Sewers:

Sewers that carry only sanitary sewage or stormwater runoff. The separate sanitary sewers are ultimately connected to a treatment plant. Separate storm sewers discharge to streams.

Served:

Property with an active sewer connection, either directly or indirectly, to a sanitary or drainage facility owned or operated by the District and laying within the District, or to property which otherwise discharges

wastewater directly or indirectly into such facilities, or if the discharges of such substances therefrom ultimately enter said facilities.

Service Area:

The geographic area where the District provides wastewater and stormwater services. This area includes St. Louis City and approximately 90% of St. Louis County, extending out to approximately Highway 109 at its western boundary.

Sewage:

The used water and water-carried solids from homes that flow in sewers to a wastewater treatment plant. The preferred term is wastewater.

Sewer:

A pipe or conduit that carries wastewater or drainage water. The term "collection line" is often used also.

Sewer Main:

A sewer pipe to which building laterals are connected. Also called a collection main.

Sewerage:

A comprehensive term that includes facilities collecting, pumping, treating and disposing of wastewater.

Single Family:

Residential Property used as a dwelling by one family only.

Sludge:

The solids removed from sewage during wastewater treatment.

Special Funds:

Special funds of the District are comprised of the following:

1. Improvement Fund
2. Workers' Compensation Fund
3. Water Backup Fund

4. Wastewater Emergency Fund
5. Stormwater Emergency Fund

SRF:

State Revolving Fund: bonds or other obligations issued in accordance with the District's participation in the Missouri State Revolving Fund Program of the Missouri Department of Natural Resources and the State Environmental Improvement and Energy Resources Authority, where SRF Bonds may be Senior SRF Bonds or Subordinate SRF Bonds.

SS:

Suspended solids that either float on the surface of or are suspended in wastewater as determined by analysis for non-filterable milligrams per liter.

Storm Sewer:

A separate pipe, conduit or open channel (sewer) that carries runoff from storms, surface drainage and street wash, but does not include domestic and industrial wastes. Storm sewers are often the recipients of hazardous or toxic substances due to the illegal dumping of hazardous wastes or spills created by accidents involving vehicles and trains transporting these substances. Also see sanitary sewer system.

Stormwater:

Any water resulting from precipitation that may or may not be mixed with an accumulation of dirt, soil, and other debris or substances collected from the surface on which such precipitation falls or flows.

Stormwater Funds:

These funds were established to account for ad valorem taxes. These are primarily stormwater dedicated funds for projects and stormwater operations and maintenance.

Stormwater Runoff:

The portion of rainfall, melted snow or irrigation water that flows across ground surfaces and eventually is returned to streams. Runoff can pick up pollutants

from the air or land and carry them to the receiving waters.

Stormwater Service Area:

Any area where stormwater facilities have been dedicated to the District and the District has accepted dedication of said facilities or the District has adopted a resolution accepting the responsibility for operation and maintenance of stormwater facilities.

Stormwater Service Charge:

The user charge to generate the revenue to operate and maintain the stormwater system.

Subdistrict:

Separate taxing area of the District.

Surcharge:

The additional charge for the treatment of wastes containing suspended solids, biochemical oxygen demand or chemical oxygen demand exceeding normal wastewater strengths.

System:

The entire sewer and drainage system owned and operated by the District for the collection, storage, handling, and treatment of wastewater, for the collection, storage, handling and treatment of stormwater, and combined sewers for the collection, storage, treatment and handling of wastewater and stormwater to serve the needs of the District and its inhabitants and others, including all appurtenances and facilities connected therewith or relating thereto, together with all extensions, improvements, additions and enlargements thereto hereafter made or acquired by the District.

Tax Levy:

The total amount of taxes imposed by a government.

Taxes:

Mandatory charge levied by a governmental unit for the purpose of financing services performed for the

common benefit.

Toxic Substance:

Any substance whether gaseous, liquid or solid which, when discharged to a wastewater system watercourse in sufficient quantities, interferes with or passes through any wastewater treatment process, or constitutes a hazard to human beings, animal life, plant life, or inhibits aquatic life.

Treatment Plant:

An arrangement of pipes, equipment, devices, tanks and structures for treating wastewater and industrial wastes. A water pollution control plant.

Trunk Sewer:

A sewer that receives wastewater from many tributary branches or sewers and serves a large territory and contributing population. Also see main sewer.

Unmetered Residential Property:

Property used only for human residency, which is not Metered Residential Property.

Useful Life:

The expected period of time during which a depreciating asset will be productive.

User:

The occupant or owner of the Property, the person holding a permit for water service to the property, or any person served by the system.

User Charge:

The major charges established by the District; Wastewater User Charge and Stormwater Service Charge.

Utilities:

Expense incurred for gas, electric, phone and water at all District locations.

Volume Charge:

Wastewater charge applied to each customer's

Contributed Wastewater Volume. It includes both OM&R and capital costs components.

Wastewater:

The water-borne wastes emanating from Residential Property or Non-residential Property, together with such groundwater, surface water, or stormwater as cannot be avoided.

Wastewater User Charge:

The costs related to the amount of wastewater discharged to the sanitary sewer system. Measured in hundred cubic feet (CCF's) for customers with water meters and the number of rooms and indoor plumbing fixtures for customers without water meters.

Water Backup Program:

The District will review the total cost to a homeowner of repairs necessary after a sewer backup, provided the problem is found in a part of the sewer line maintained by MSD. Insurance coverage has been obtained to limit the District's total expense.

Water Quality:

The suitability of water for given uses as measured by the levels of pollutants it contains. Water use classification includes: public water supply; recreation; propagation of fish and other aquatic life, agricultural use and industrial use.

Watershed:

A region or area bounded peripherally by water parting and draining ultimately to a particular watercourse or body of water.

Working Capital:

Cash, materials and supplies, and other similar current assets necessary in the operation of the facility.

WWTP:

Wastewater Treatment Plant



GOVERNMENT FINANCE OFFICERS ASSOCIATION

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**Metropolitan St. Louis Sewer District
Missouri**

For the Fiscal Year Beginning

July 01, 2022

Christopher P. Morill

Executive Director

The Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to Metropolitan St. Louis Sewer District, Missouri for its annual budget for the fiscal year beginning July 1, 2022. In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as an operations guide, as a financial plan, and as a communications device.

This award is valid for a period of one year only. We believe our current budget continues to conform to program requirements, and we are submitting it to GFOA to determine its eligibility for another award.



(MSDPC) is two utilities in one - responsible for 9,000+ miles of public wastewater and stormwater sewer systems in the St. Louis region. MSDPC is investing billions of dollars over a generation to improve water quality and minimize wastewater and stormwater issues by maintaining regulatory compliance, planning, designing, and building community rainscaping & system improvements, and an ambitious program of maintenance and repair.