

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

ADOPTED  
FISCAL YEAR  
BUDGET 2025



wastewater + stormwater

JULY 1, 2024 - JUNE 30, 2025

# METROPOLITAN ST. LOUIS SEWER DISTRICT AT A GLANCE

## INCORPORATION/GOVERNMENT

Established .....February 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) .....	3/15/2028
Elizabeth Kistner, (County).....	3/15/2028
Greg Nicozisin, Chair, (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.

## FY25 BUDGET

Operating Budget .....	\$260.00 million
CIRP .....	\$606.30 million
Debt Service .....	<u>\$295.30 million</u>
Total FY24 Budget .....	\$1,161.60 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

## FY23 SERVICE STATISTICS

### **OPERATIONS**

Sewer Lines .....	9,400 Miles
Treatment Plants .....	7 Plants
Sewage Treatment:	
Average flow in million gallons	
per day (MGD) .....	291.2
Treatment Capacity (MGD).....	811
Annual engineering maximum plant capacity	
(millions of gallons) .....	216,354
Amount treated annually	
(millions of gallons) .....	106,266
Unused Capacity (millions of gallons) ...	110,088
Percentage of capacity utilized .....	49%

### **ENGINEERING**

Engineering Services:

Sewer Plans Approved .....	439
Sewer Construction Permits Issued .....	2,506
Sewer Connection Permits Issued .....	3,163

### **BILLING**

Single Family Accounts .....	364,133
Multi-Family Accounts.....	41,561
Commercial-Industrial Accounts .....	<u>23,910</u>
Total Accounts .....	429,604

## DEMOGRAPHICS

Land Area .....	520 square miles
Population.....	1.3 million
No. of Households - City & County .....	556,306
No. of Registered Voters .....	944,407
Median Age of Residents-City .....	36.5 yrs.
Median Age of Residents-County .....	40.2 yrs.
Median Household Income-City .....	\$52,941
Median Household Income-County .....	\$78,067
Median value of housing-City .....	\$174,100
Median value of housing-County .....	\$249,400
Persons below poverty level:	
- St. Louis City .....	20.2%
- St. Louis County .....	10.5%
Unemployment St. Louis City .....	3.9%
Unemployment St. Louis County .....	3.2%
Unemployment Missouri Average .....	2.6%
Unemployment National Average.....	3.6%

### **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 (30,920), Washington University in St. Louis (19,617), Walmart, Inc. (17,500), Boeing Defense, Space & Security (15,796), Mercy (15,084), and SSM Health (14,226).

**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 2025 BUDGET

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#### **GFOA DISTINGUISHED BUDGET AWARD**

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**FY25 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 2025 Fiscal Year (July 1, 2024 to June 30, 2025) 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. The CIRP Budget Supplement provides detailed descriptions and locations of the sewer projects planned for Fiscal Year 2025.

**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 stormwater activities. The Stormwater Regulatory Fund, Districtwide Stormwater Fund and the Stormwater Capital Fund are reported in this section and receive, or at one time received property tax revenue or impervious user charge revenue or both. These funds are dedicated for use for stormwater regulatory work, stormwater operations and maintenance and stormwater capital projects..

**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.

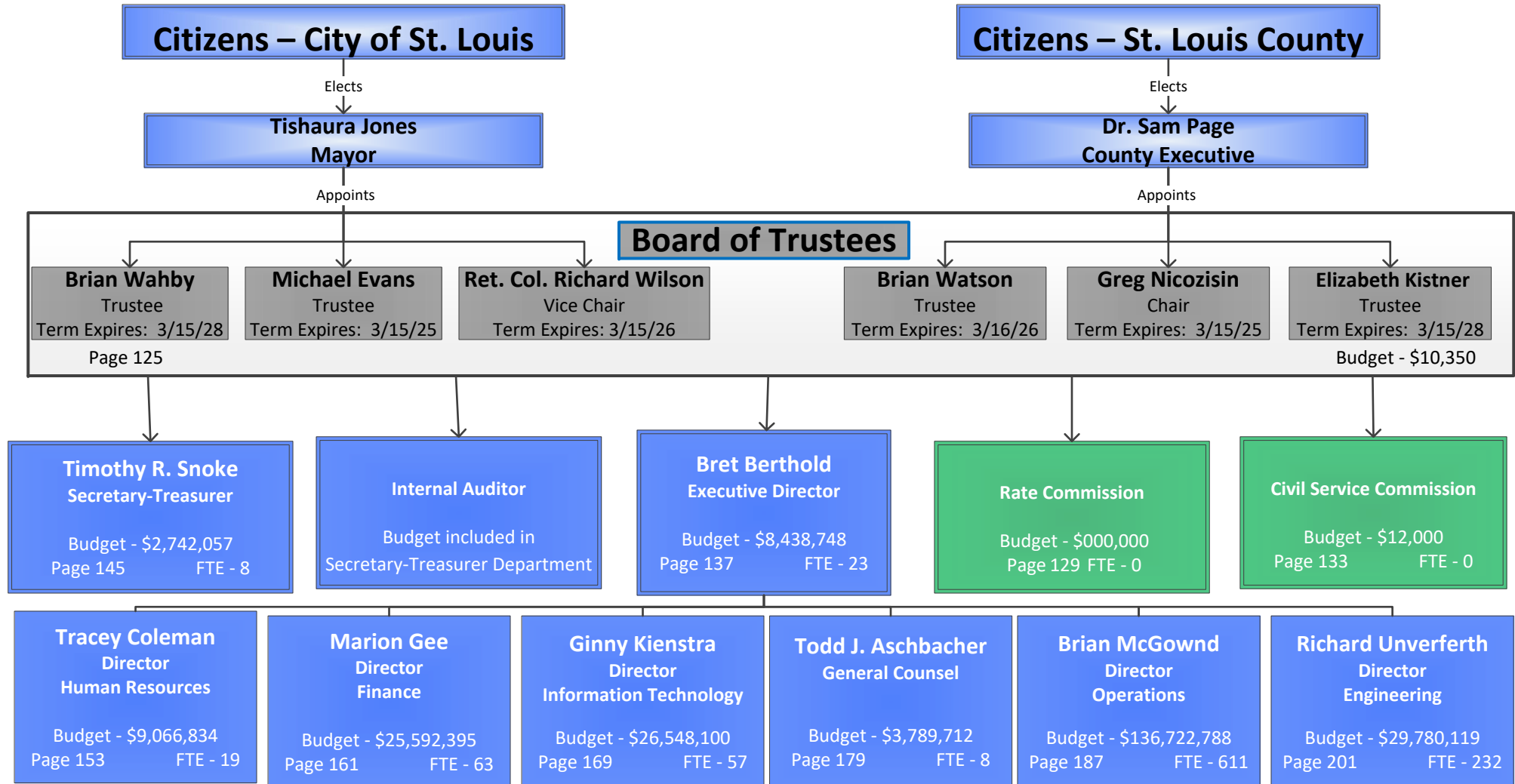
**Debt Service Funds:** This group of funds presents actual, budgeted and projected debt service obligations for revenue bonds issued by the District.

**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 66 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 20<sup>th</sup> 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 286,578 with a median age of 36.5 years. According to the 2022 U.S. Census estimates; 46.3% is White, 43.9% is Black or African American, 4.3% is Hispanic, 3.5% is Asian, 0.2% is American Indian/Alaska Native and 4.7% 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 2022 was 990,791 with a median age of 40.2 years. As of the 2022 Census data estimates, the racial makeup of the County is 67.1% White, 25.2% Black or African American, 5.0% Asian, 3.3% Hispanic, 0.2% American Indian/Alaska Native and 2.5% 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 21<sup>st</sup> largest metropolitan area in the U.S. The average annual temperature is 57 degrees Fahrenheit with an average precipitation of 43.2 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 “Fiscal Reports & Investments” to “Overview” to “Capital Improvement Replacement Program (CIRP) Funding”**

## **Strategic Business and Operating Plan FY 2025 – 2029**

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

## **Annual Comprehensive Financial Report FY23**

**\*Click arrow “About Us” to “Fiscal Reports & Investments” to “Annual Reports”**

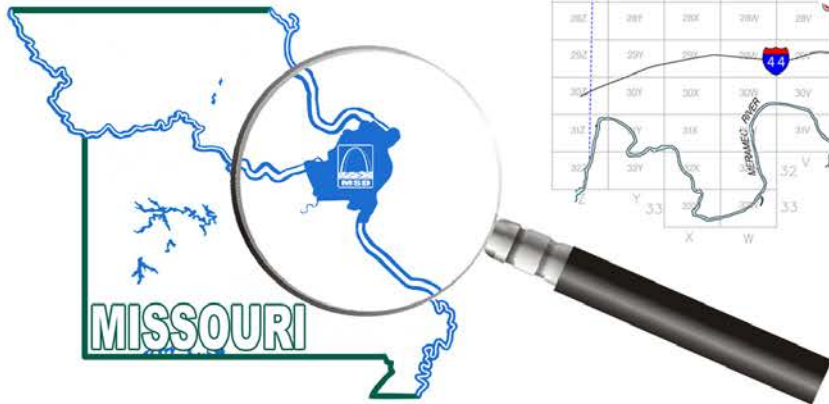
## **The District’s Charter**

**\*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/>



# Metropolitan St. Louis Sewer District Watersheds





**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 13, 2024  
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 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 2025 (FY25), 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 FY25 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 FY25 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 customer. 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 incoming 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 FY25 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 FY25 operating budget includes \$260.0 million for day-to-day operations, reflecting a \$9.8 million or 3.9% increase over the FY24 budget. The total District budget for FY25 is \$1,161.6 million, which includes the operating budget, Capital Improvement and Replacement Program (CIRP), and debt service. The proposed budget includes an increase of 1 full-time employee (FTE).

Proposed expenditures for the FY25 budget are summarized as follows:

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Operating	\$ 260.00 million
CIRP	\$ 606.30 million
Debt Service	<u>\$ 295.30 million</u>
TOTAL EXPENSE BUDGET	\$1,161.60 million

Versus costs presented to the Rate Commission, the operating budget for FY25 is projected to be 2.1% more than originally planned; and the CIRP budget for FY25 is projected to be 10.5% higher than originally planned.

The proposed FY25 budget for wastewater user charges is approximately \$516.3 million, which is \$16.8 million or 3.4% more than the amount projected from the rates recommended by the Rate Commission and approved by the MSD Board of Trustees. Relative to the Rate Proposal projections, the debt service expenses will be lower by \$8.8 million, or 6.0%, primarily due to fewer projects being started in FY25 than originally planned.

## **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 stormwater 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

stormwater 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 FY25 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 wastewater 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** – In FY23, MSD repaired, rehabilitated and/or replaced 39 miles of sewers. To date over the life of the consent decree, MSD has repaired, rehabilitated and/or replaced 1,352 miles of sewer.

MSD also removed 15 SSOs (sanitary sewage overflow) in 2023, and has a total of 25 remaining as of December 31, 2023. Since 2014, MSD has eliminated 124 constructed SSOs.

Total appropriations for consent decree compliance in FY23 was approximately \$229 million. Since 2012 MSD has spent \$2.7 billion on consent decree compliance.

**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 stormwater and wastewater).

The rainscaping program includes:

- Up to \$15 million 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 FY23, approximately \$365,000 was spent. As of January 2024, nearly \$14 million 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 Mississippi and River Des Peres watersheds. In the Mississippi watershed, the program plans to spend \$5 million in FY24 and the same amount in FY25. In the River Des Peres watershed, the program plans to spend \$3 million in FY24 and \$2 million in FY25.

- The Small Grants Rainscaping Program encourages homeowners, neighborhood groups, and other organizations to apply for grants, in the Mississippi and River Des Peres watersheds where they are eligible for up to \$4,000. The remainder of the MSD service area is eligible for up to \$3,000. 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 has traditionally relied solely on in-person meetings to explain the program requirements and answer questions. Now, interested participants can also 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. The program plans to spend \$740,000 in FY24, and the same amount in FY25.

**WASTEWATER PROJECTS** – In FY23, MSD planned 105 new or continuing wastewater projects, throughout the service area, totaling \$393.1 million. 104 went to the Board and the remaining project was continued to FY24. In FY25, MSD has plans for 109 new or continuing wastewater projects, throughout the service area, totaling \$562 million. These projects are funded primarily from the Sanitary Replacement Fund and bond sales. The work represents \$57 million in continued projects and \$505 million in new projects.

**STORMWATER PROJECTS** - In FY23, MSD planned 29 stormwater projects, totaling \$23.8 million. 27 appropriations were made, with two projects continued to FY24. On April 2, 2024, voters approved Proposition S which provided funding for stormwater capital projects in the form of an ad valorem property tax to be assessed to residential properties beginning in December 2025 (FY26) and an impervious surface area-based fee to be charged to non-residential properties effective January 2025 (FY25). MSD tentatively plans 29 stormwater projects in FY25, including continuing projects from FY23, totaling \$45 million. FY25 doesn't have a full year of projects planned because there won't be a full year of revenue associated with it. Future years will have more revenue associated with them for stormwater projects.

**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, 2021 and 2024, area voters have approved a total of \$3.87 billion in bond authorizations. As of December 31, 2023, \$3.9 million in bond authorization remains 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.

In March 2023, MSD staff submitted the 2023 Wastewater and Stormwater Rate Change Proposal to the Rate Commission. Per MSD's Charter, Rate Commission proceedings may take up to 165 days from the date MSD staff submits a rate change proposal for review and consideration. From June – August 2023, the Rate Commission held 14 public meetings to ensure that MSD customers and the public at large had ample opportunity to register their opinions on the proposal. During this time, the Rate Commission also reviewed numerous exhibits, discovery requests and discovery request responses. The Rate Commission presented the Board of Trustees with a Rate Recommendation Report that was accepted in November 2023. Propositions for both wastewater (Prop W) and stormwater (Prop S) appeared on the April 2, 2024 ballot and both propositions passed. Proposition W offered voters the choice between paying upfront in cash or paying with a mix of cash and bonds to fund the District's Capital Improvement and Replacement program. Proposition S creates the first regional stormwater improvement program in MSDPC's service area. It is a response to thousands of requests for help to deal with the growing number of stormwater problems like flooding and erosion in every part of the St. Louis region.

**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 FY23, minority firms performed \$46.7 million in capital work, which represents 37.32% of MSD's capital program. Women-owned firms performed \$9.2 million in capital work, representing 7.41% of MSD's capital program. Minority-owned design firms (professional services) accounted for \$7.1 million or 44.67% of payments made to design firms, and women-owned design firms were paid \$3 million or 18.79% of payments made to design firms in FY23.

Within the same timeframe, minority construction workforce participation was 158,956 hours, or 27.91% of the total hours worked on capital projects. Women construction workforce participation was 38,835 hours, or 6.82% of total hours worked on capital projects. For capital program professional services (design) with workforce participation goals, minorities represented 10.6% and women represented 34.13% of the workforce.

In FY24, new workforce guidelines for MWBE were implemented as part of updating the program based on the results of the Disparity Study. Building and non-building construction guidelines changed from 30% minority and 7% women to 37% minority and 11% women. Construction apprentice guidelines increased from 40% minorities and women to 46%. Engineering design and professional services guidelines grew from 18% minority and 32% women to 31% minority and 37% women.

As MSD continues the important work we are doing to protect our environment and serve our St. Louis community, we continue to 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 blue ink that reads "Bret Berthold". The signature is fluid and cursive, with the first and last names being clearly legible.

Bret Berthold, P.E.  
Incoming Executive Director & Chief Executive Officer





**FY25 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

<b><u>Balanced Budget Policy</u></b>	<b><u>Compliance</u></b>	<b><u>Performance Against Policy</u></b>
<b>Section 7.130 of the District's Charter requires a balanced budget be submitted to The Board for approval. It mandates the following requirements:</b>	✓	
<ul style="list-style-type: none"> <li>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.</li> </ul>	✓	"Changes in Fund Balance" pages are included in this book to demonstrate compliance with this policy.
<ul style="list-style-type: none"> <li>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.</li> </ul>	✓	"Source of Funding" pages are included in this book to demonstrate compliance with this policy.

## **BUDGET & FINANCIAL POLICIES (continued)**

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

<b><u>Balanced Budget Policy (continued)</u></b>	<b><u>Compliance</u></b>	<b><u>Performance Against Policy</u></b>
<ul style="list-style-type: none"> <li>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.</li> </ul>	✓	The Board of Trustees received all of the required documents on March 14, 2024.
<b><u>Operating Budget Policies</u></b>	<b><u>Compliance</u></b>	<b><u>Performance Against Policy</u></b>
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.	✓	"Changes in Fund Balance" pages are included in this book to demonstrate compliance with this policy.
<b>Per Section 7.150 of the District's Charter Transfer of appropriations.</b> Whenever approved by The Board, the Executive Director may transfer any unencumbered appropriation balances or portions from one classification of expenditure to another.	✓	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>
<b>Per Section 7.160 of the District's Charter</b> , 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



<b><u>Investment Policies</u></b>	<b><u>Compliance</u></b>	<b><u>Performance Against Policy</u></b>
The District will maximize the return on all cash available for investment without sacrifice of safety or necessary 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.

<b><u>Debt Policies</u></b>	<b><u>Compliance</u></b>	<b><u>Performance Against Policy</u></b>
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 Forward Delivery Direct Placement 2023A Refunding Revenue Bonds authorized under Ordinance 15350 closed 5/1/2023. The District's Board also 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).

## **BUDGET & FINANCIAL POLICIES (continued)**

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

<b><u>Debt Policies (continued)</u></b>	<b><u>Compliance</u></b>	<b><u>Performance Against Policy</u></b>
<p><b>Continued from previous page.</b> 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.</p>		<p>In FY24, the District's Board approved Ordinances 16080 and 16081 on 8/10/2023 authorizing an amount not to exceed \$25,801,000 (2023B) and \$8,500,000 (2023C), respectively, of Subordinate Wastewater System Revenue Bonds (State of Missouri – Direct Loan Program). Also approved were Ordinance 16225 (2023D) authorizing Subordinate Wastewater System Revenue Bonds (WIFIA Program) in an amount not to exceed \$330,000,000 and Ordinance 16226 (2023E), authorizing Subordinate Wastewater System Revenue Bonds (State of Missouri - Direct Loan Program) in an amount not to exceed \$260,000,000, both ordinances approved 9/14/2023. In FY25, the District will issue the Forward Delivery Direct Placement 2025A Refunding Revenue Bonds authorized under Ordinance 15350 and is expected to close on the State of Missouri Direct Loan Program Issue (FBI) and State of Missouri Direct Loan Program Issue (I&amp;I Phase IX).</p>
<p>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.</p>		<p>The District complies with this policy.</p>

## **BUDGET & FINANCIAL POLICIES (continued)**

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

<b><u>Debt Policies (continued)</u></b>	<b><u>Compliance</u></b>	<b><u>Performance Against Policy</u></b>
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 FY24 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 or will be 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 FY24 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 currently has \$3.9 million of debt authorization remaining under previous voter authorizations. In April 2024 the voters approved an additional \$750 million of authorization to fund future capital work.
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: "✓" = Compliant "X" = Not Compliant

<b><u>Debt Policies (continued)</u></b>	<b><u>Compliance</u></b>	<b><u>Performance Against Policy</u></b>
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.	✓	The District is evaluating options but has not issued any refunding bonds to date in FY24. During FY25 the District will execute the 2025A 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"> <li>▪ District may issue short-term debt when there is a defined and adequate repayment source.</li> <li>▪ Lines of Credit may be considered as an alternative to other short-term borrowing options if it is determined to be more cost-effective.</li> <li>▪ 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.</li> </ul>	✓	The District did not utilize short-term borrowing in FY24.



## **BUDGET & FINANCIAL POLICIES (continued)**

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

<b><u>Reserve Policies</u></b>	<b><u>Compliance</u></b>	<b><u>Performance Against Policy</u></b>
Per Charter Section 3.020, the District may use short-term debt to provide for the borrowing of money in anticipation of the collection of taxes and revenues for the fiscal year. The amount of such loans shall at no time exceed 90% of the estimated collectible taxes and revenues for the year yet uncollected.	✓	The District did not utilize short-term borrowing in FY24.
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:  FY23 – Actual – 103  FY24 – Projected – 154 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 Debt Service & 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 Debt Service & Special Funds section of this book for exact balances.

## **BUDGET & FINANCIAL POLICIES (continued)**

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

<b><u>Reserve Policies</u></b>	<b><u>Compliance</u></b>	<b><u>Performance Against Policy</u></b>
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:  FY23 – Actual – 103 days  FY24 – Projected – 154 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.

<b><u>Capital Improvement and Replacement Policies</u></b>	<b><u>Compliance</u></b>	<b><u>Performance Against Policy</u></b>
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 14, 2024. 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

<b><u>Financial and Accounting Policies</u></b>	<b><u>Compliance</u></b>	<b><u>Performance Against Policy</u></b>
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, 2023 on December 4, 2023.
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.
<b><u>Strategic and Operating Plan Policies</u></b>	<b><u>Compliance</u></b>	<b><u>Performance Against Policy</u></b>
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 was prepared for FY25-FY29.

## **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.

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***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.*

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## **FINANCIAL STRUCTURE (continued)**

<b><u>Fund Type/Fund Title</u></b>	<b><u>Purpose</u></b>	<b><u>Budgeting Basis</u></b>	<b><u>Accounting Basis</u></b>
<b>GOVERNMENTAL FUNDS</b>			
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

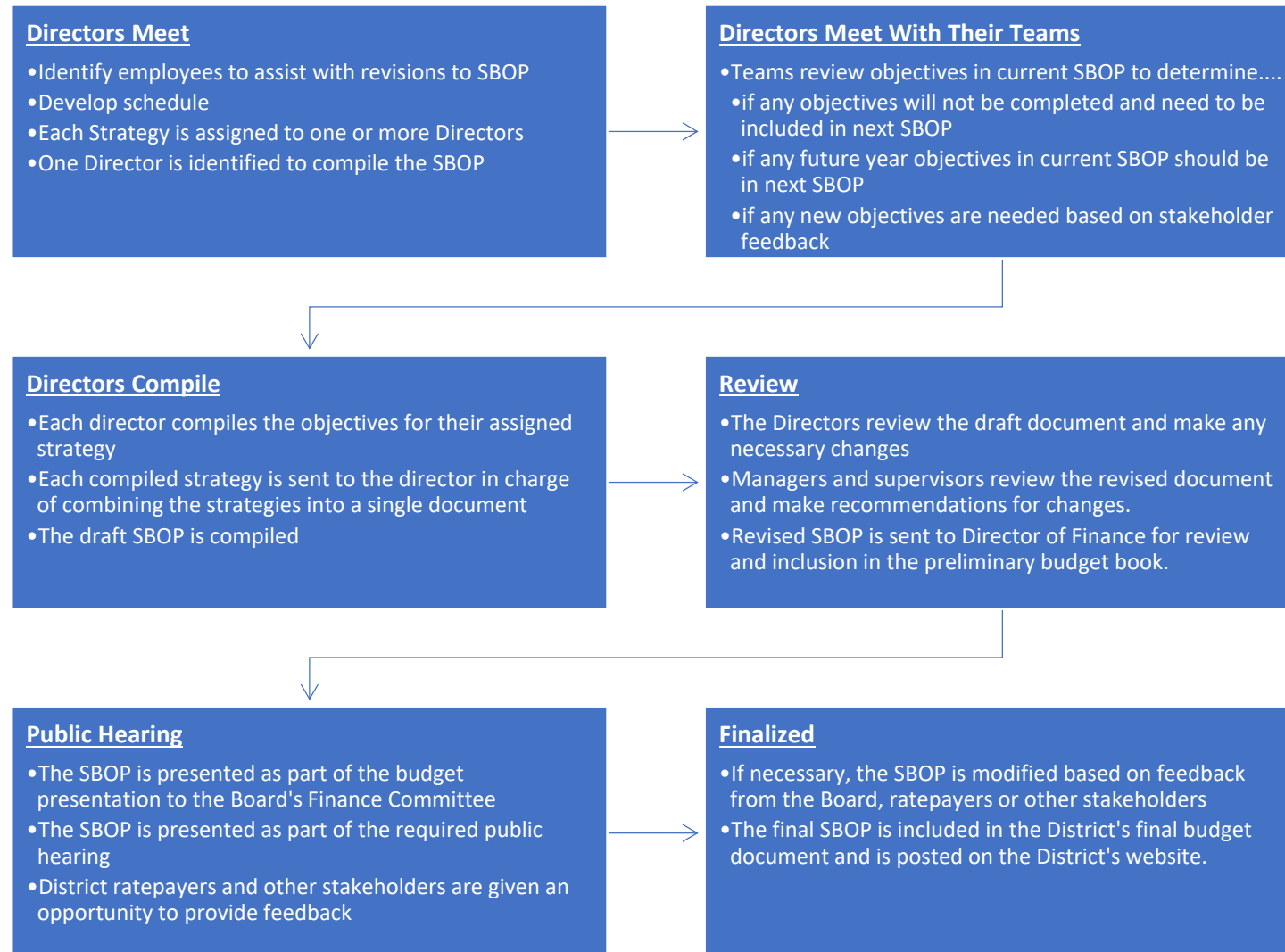


## **FINANCIAL STRUCTURE (continued)**

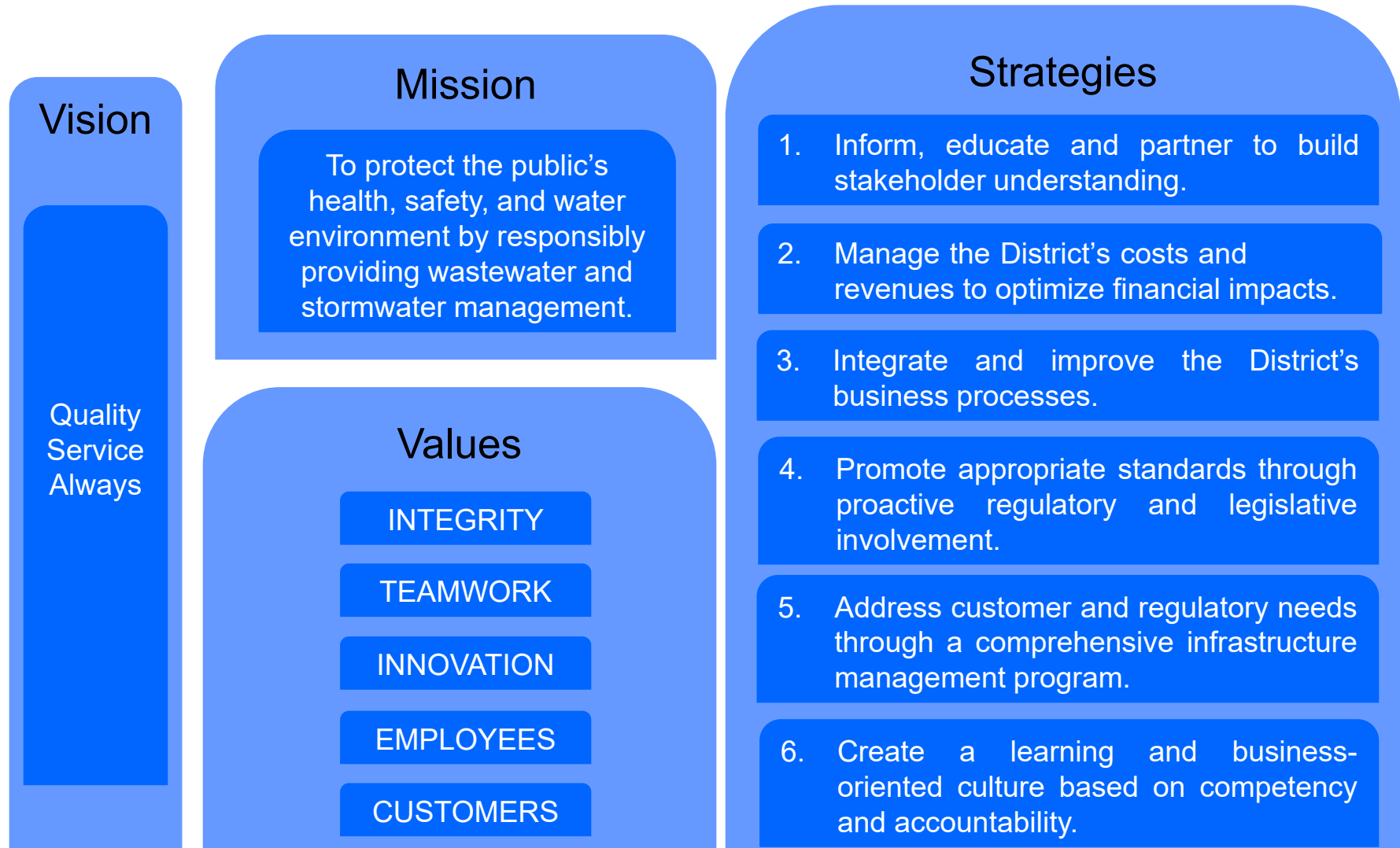
<b><u>Fund Type/Fund Title</u></b>	<b><u>Purpose</u></b>	<b><u>Budgeting Basis</u></b>	<b><u>Accounting Basis</u></b>
<b>GOVERNMENTAL FUNDS (continued)</b>			
Special Funds	<p>The Special Funds are established to: 1) account for and report financial resources related to the proceeds of specific revenue 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"> <li>1. Improvement Fund – to account for the cost of any improvements and special tax bills issued for any improvement.</li> <li>2. Water Backup Insurance and Reimbursement Fund – to account for customer water backup insurance claims resulting from over charged lines or blocked mains.</li> <li>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.</li> <li>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.</li> </ol>	Modified Accrual	Modified Accrual
<b>PROPRIETARY FUNDS</b>			
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 FY25-FY29



\*Go to Linked Documents page 11, to get the link to view the entire Strategic Operating & Business Plan FY25-FY29.

**STRATEGIC BUSINESS AND OPERATING PLAN  
FISCAL YEARS 2025 - 2029 OBJECTIVES**

Strategy	Obj.	Description	DEPARTMENTS IMPACTED								FY25				Years of Additional Milestones			
			Engineering	Executive Director	Finance	General Counsel	Human Resources	Information Technology	Operations	Secretary Treasurer	Q1	Q2	Q3	Q4	2026	2027	2028	2029
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						★										
		6. Identify opportunities for utilizing Artificial Intelligence (AI) and Machine Learning (ML) to improve the efficiency and effectiveness of the District's Processes and Rate Payers' Experience.			★			★	★									
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  
 Start  
 Finish

**Note:** Refer to Department Budgets for additional details

## FY25 Business Case Summary

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

Information Systems Department Total									
	04520 - ES Retooling	04520 - ES Retooling	04550 - Business Technology	04580 - Infrastructure Operations	04585 - End-User Computing	04585 - End-User Computing	Information Systems Department Total	06026 - Grand Glaize Treatment Plant	Operation Department Total
Approved	BC2	BC3	BC5	BC2	BC2	BC3		BC1	
Description	Stormwater billing	MAS 8 Implementation (Maximo Upgrade)	Oracle EBS archive	Cloud Infrastructure Administrator	Addition of IT Training and Quality Assurance Staff	IT Asset Management Staff Addition		GT Sludge Hauling In-Source	
Strategy	STRATEGY 2: MANAGE THE DISTRICT'S COSTS AND REVENUES TO OPTIMIZE FINANCIAL IMPACTS	STRATEGY 3: INTEGRATE AND IMPROVE THE DISTRICT'S BUSINESS PROCESS	STRATEGY 3: INTEGRATE AND IMPROVE THE DISTRICT'S BUSINESS PROCESS	STRATEGY 5: ADDRESS CUSTOMER AND REGULATORY NEEDS THROUGH A COMPREHENSIVE INFRASTRUCTURE MANAGEMENT PROGRAM	STRATEGY 5: ADDRESS CUSTOMER AND REGULATORY NEEDS THROUGH A COMPREHENSIVE INFRASTRUCTURE MANAGEMENT PROGRAM	STRATEGY 5: ADDRESS CUSTOMER AND REGULATORY NEEDS THROUGH A COMPREHENSIVE INFRASTRUCTURE MANAGEMENT PROGRAM		Strategy #2: Manage the District's costs and revenues to optimize financial impacts.	
Objective	OBJECTIVE 3: MAXIMIZE LONG-TERM FINANCIAL PLANS FOR DISTRICT NEEDS	OBJECTIVE 5: MAXIMO SYSTEM UPGRADE	N/A - None of the objectives or Annual Support Activities in the SBOP seem to apply to this business case.	OBJECTIVE 4: ENHANCE RELIABILITY OF INFORMATION TECHNOLOGY INFRASTRUCTURE	OBJECTIVE 4: ENHANCE RELIABILITY OF INFORMATION TECHNOLOGY INFRASTRUCTURE	OBJECTIVE 4: ENHANCE RELIABILITY OF INFORMATION TECHNOLOGY INFRASTRUCTURE		Objective 2: Identify and implement cost savings initiatives.	
51011 - Regular Salaries	-	-	-	107,950	175,350	93,000	376,300	59,758	59,758
51210 - FICA Taxes	-	-	-	8,258	13,414	7,115	28,787	4,572	4,572
51221 - Health Insurance	-	-	-	10,880	21,760	10,880	43,520	10,880	10,880
51222 - Dental Insurance	-	-	-	180	360	180	720	180	180
51223 - Life Insurance	-	-	-	73	146	73	292	73	73
51224 - Disability	-	-	-	180	360	180	720	180	180
51225 - Vision	-	-	-	154	309	154	617	154	154
51226 - Basic AD&D	-	-	-	25,908	42,084	22,320	90,312	-	-
51231 - Pension Contributions-Defined Contribution Plan	-	-	-	5,240	10,480	5,240	20,960	5,240	5,240
51233 - DC Plan-Matching Contributions	-	-	-	2,159	3,507	1,860	7,526	-	-
51510 - Temporary Help	160,875	500,000	100,000	-	-	-	760,875	-	-
52010 - Fuels,Lubricants,Gases	-	-	-	-	-	-	-	30,000	30,000
52020 - Motor Vehicle Parts & Equip	-	-	-	-	-	-	-	16,000	16,000
52170 - Safety Supplies	-	-	-	-	-	-	-	500	500
52280 - Uniforms	-	-	-	-	-	-	-	200	200
52300 - Safety Footwear	-	-	-	-	-	-	-	250	250
54050 - Office System Services	449,681	1,523,653	150,000	-	-	-	2,123,334	-	-
54520 - Professional Service	-	846,207	-	-	-	-	846,207	-	-
55060 - Motor Vehicles	-	-	-	-	-	-	-	370,000	370,000
55110 - Computer Equipment	-	500,000	-	-	-	-	500,000	-	-
<b>Total Incremental</b>	610,556	3,369,860	250,000	160,982	267,770	141,002	4,800,170	497,987	497,987
<b>FTE Impact</b>				1	2	1	4	1	1



**STRATEGIC BUSINESS AND OPERATING PLAN  
FY23 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		★						90%	
	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			★					50%	
	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							★	80%	
	2	Integrate Capital Asset Information Across Systems (Oracle, Maximo and GIS)	★		★		★	★		50%	
	3	Oracle EBS Upgrade and Outsourced Payroll & Benefits					★			75%	
	4.	Mobile Technology Strategy					★			100%	
	5.	CIS System Replacement					★			15%	
	6.	Implement Integrated Wastewater Operations & Compliance Software Solution (WIMS/PIMS)					★			100%	
	7.	Implement Updated Construction Document Management System (Prolog)	★							100%	
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						★		10%	
	4.	Enhance Reliability of Information Technology Infrastructure					★			100%	
	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					★			50%	
	2.	Improve Organizational Effectiveness through Leadership Development and Succession Management					★			5%	
	3.	Increase Individual Accountability & Job Satisfaction Through Continual Performance Coaching & Training					★			10%	
	4	Implement Safety & Security Training to Support Training to Support a Safe Work Environment		★			★		★	100%	

★ 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, 2023

Category	Subject	FY21 Performance	FY22 Performance	FY23 Goal	FY23 Performance	FY24 Goal	Department
Customer Service	Overall Quality of Service (1)	8.0	8.1	≥8 out of 10	7.8	≥8 out of 10	Operations
	On-Time Emergency Response	86%	93%	≥ 90%	95%	≥ 90%	Operations
Mission	Treatment Plant Compliance Rate (2)	100%	99.9%	100%	100%	100%	Operations
	Sewer Overflows-Dry Weather	167	154	<162 annually (2.5 per 100 miles of pipe)	154	<162 annually (2.5 per 100 miles of pipe)	Operations
	Maintenance Related Backups (1)	283	261	<424 annually (<1 in 1000 customers)	943	<424 annually (<1 in 1000 customers)	Operations
	Construction Bid Schedule Compliance (3)	82%	82%	≥80%	75%	≥80%	Engineering
Financial	Construction Budget Performance (4)	92%	97%	≥95%	96%	≥95%	Engineering
Organizational Effectiveness	Non-Capital Competitive Purchasing (5)	99%	100%	>95%	100%	>95%	Finance

**Note: (1)** Due to the frequency of major rain events, our overall Quality of Service and Maintenance Related Backups were under the FY23 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.

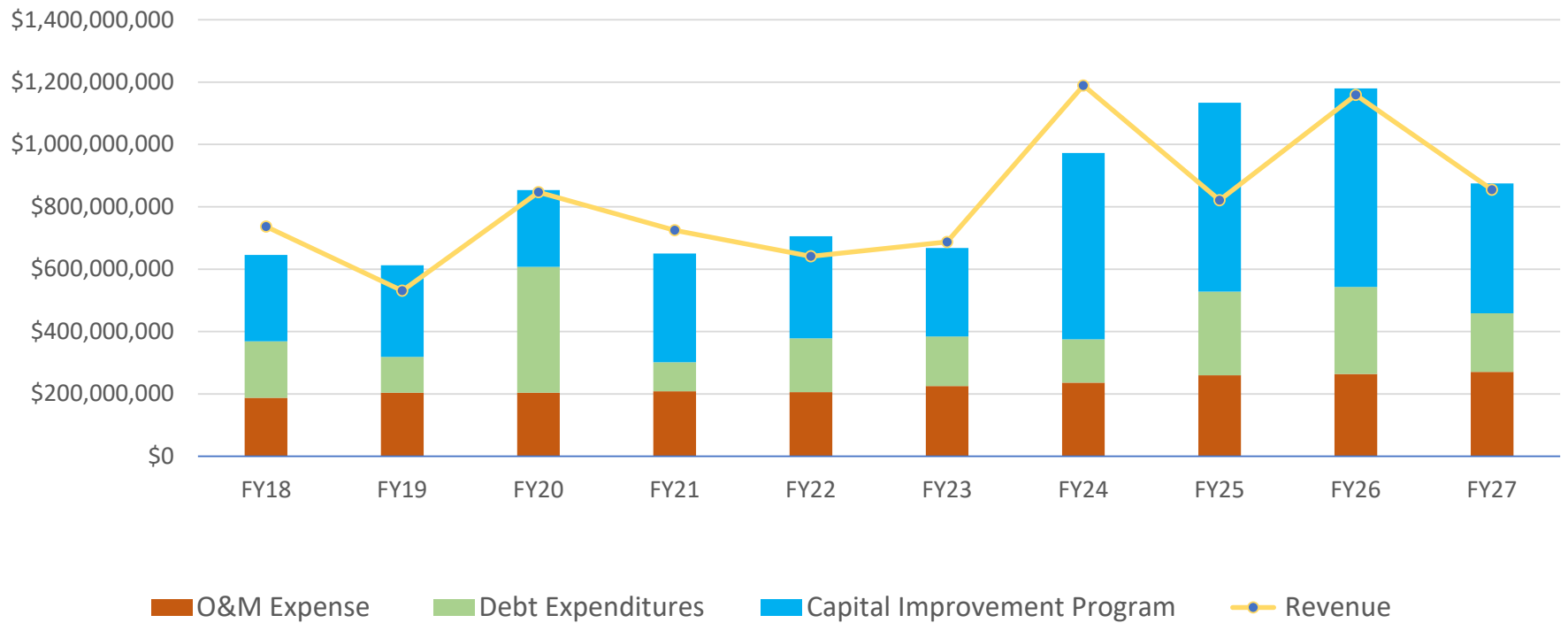
**Note: (3)** The planned Board Introduction month for each project in the CIRP is locked in June of the previous fiscal year. Performance is then measured by % of projects that were included on the Board agenda for introduction by that date (on time or earlier). Due to delayed Board action & re-bidding of projects skewed the construction bid schedule compliance percentage.

**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 FY23 Goal
	Performance Does Not Meet FY23 Goal

### 10 Years of Revenues and Expenses



**FY18-FY23 Actuals - FY24 Forecast - FY25- FY27 Projected**

Note: In some fiscal years, debt expenditures include refunding of debt.

## **BUDGET PROCESS FY25**

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:

<b>IMPERATIVES FOR FY25</b>	<b>STRATEGIC BUSINESS PLAN</b>	
	<b>STRATEGY</b>	<b>OBJECTIVE</b>
Base budgets, except for salaries, wages, and benefits, should remain at FY24 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
Any vacant positions to remain in the budget need individual submitted justifications for approval by the Executive Director.	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 FY24. A two step, zero-based budgeting method is used to develop the FY25 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 15<sup>th</sup>. 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 FY25-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.

In FY25 the District created the Stormwater Capital fund to deal with the growing number of stormwater problems like flooding and erosion in every part of the St. Louis region. The money would come from two sources: A property tax for residential customers beginning in FY26 and an impervious surface fee paid by non-residential customers beginning the middle of FY25. The estimated stormwater revenue for FY25 is \$7.4 million.

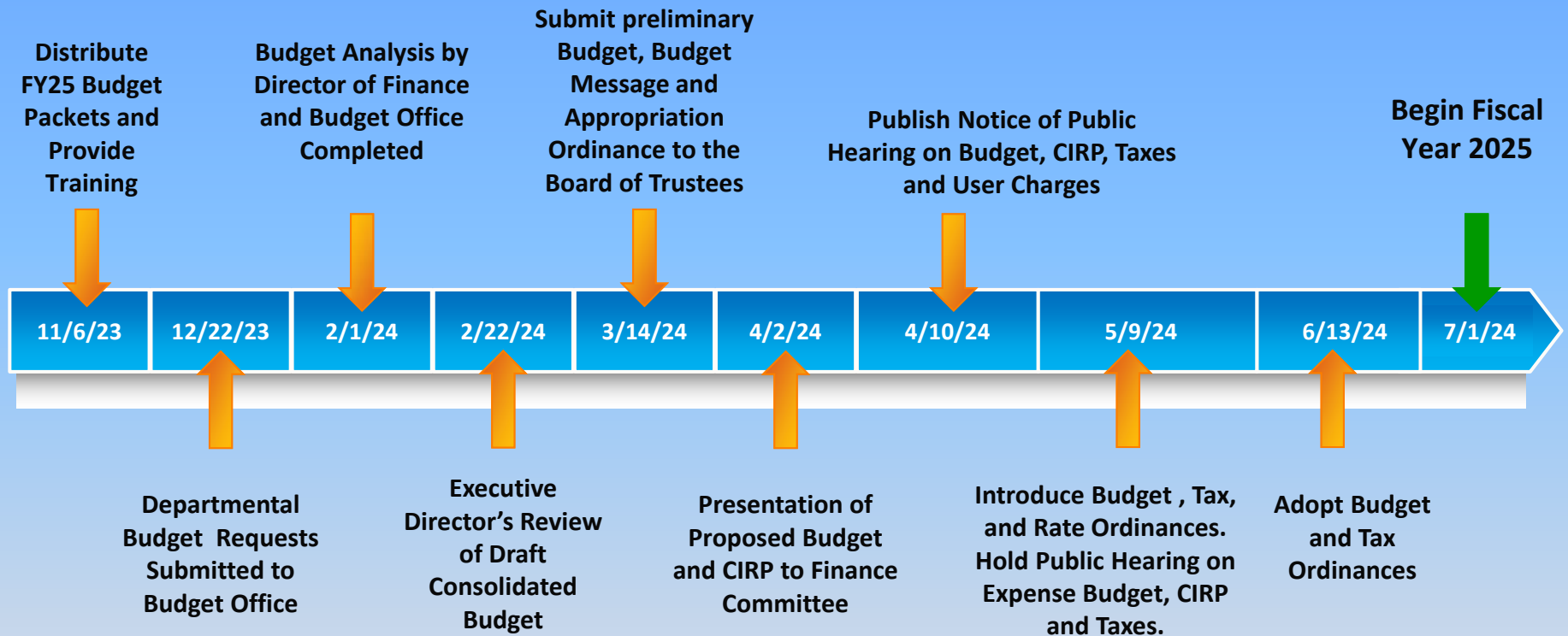
A budget is developed for both revenues and expenses:

1. Revenue expectations are developed from trend analysis, incorporating upcoming rate increases and significant economic and policy factors.
  - FY25 Total Revenue: (shown in million \$)

Wastewater User Charges:	\$516.3
Stormwater User Charges:	7.4
Revenue Bonds:	227.2
Taxes:	49.5
Investment and Other Income:	25.0
Increase of Fund Balances:	<u>336.2</u>
TOTAL DISTRICT REVENUE:	\$1161.6
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.
  - FY25 Total Expense: (shown in million \$)

Operating Budget:	\$260.0
CIRP:	606.3
Debt Service:	<u>295.3</u>
TOTAL DISTRICT EXPENSES:	\$1161.6

# MSD Calendar for Fiscal Year 2025 Budget Development



## Summary of Changes from Preliminary Budget Books

FY25  
(\$s in millions)

<b><u>FY25 Total Revenue</u></b>	<b>Preliminary Budget Book</b>	<b>Net Change</b>	<b>Final Budget</b>
WW User Charges (1)	\$516.3	\$0.0	\$516.3
SW User Charges	7.4	0.0	7.4
Revenue Bonds	227.2	0.0	227.2
Taxes	49.5	0.0	49.5
Investment Income and Other	25.0	0.0	25.0
Fund Balances	342.6	(6.4)	336.2
<b>Total District Revenue</b>	<b>\$1,168.0</b>	<b>\$(6.4)</b>	<b>\$1,161.6</b>
<b><u>FY25 Total Expenses</u></b>			
Operating Budget	\$260.1	\$(0.1)	\$260.0
Debt Service (2)	295.2	0.1	295.3
CIRP	612.7	(6.4)	606.3
<b>Total District Expense</b>	<b>\$1,168.0</b>	<b>\$(6.4)</b>	<b>\$1,161.6</b>

1. Includes sewer service charge from the Wastewater Revenue Fund net of the bad debt provision and late charges from the General Fund.
2. Includes debt refunding totaling approximately \$156.6 million.



# Sources and Uses of Funding

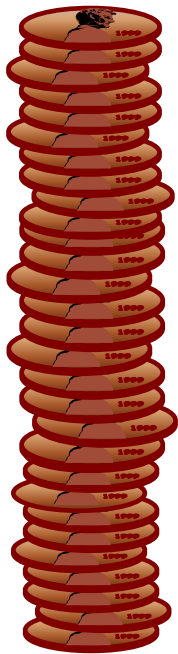
TOTAL FY25 BUDGET \$1161.6

\$s in millions

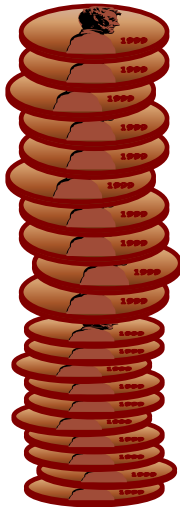
Where does the  
money come from?

Where does the  
money go?

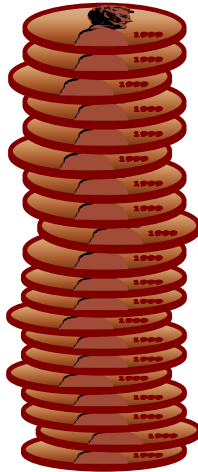
WW User Charges  
\$516.3 44.4%



Increase  
Fund Balance  
\$336.2 28.9%



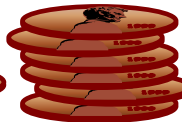
Revenue Bonds  
\$227.2 19.6%



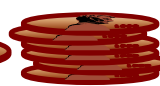
Taxes  
\$49.5 4.3%



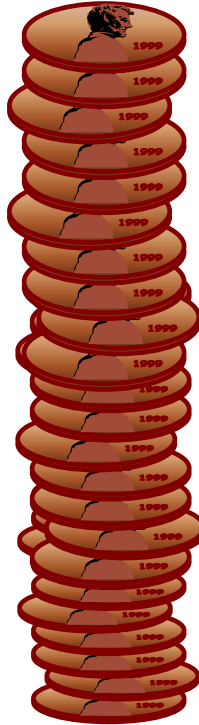
Investment  
and Other  
Income  
\$25.0 2.2%



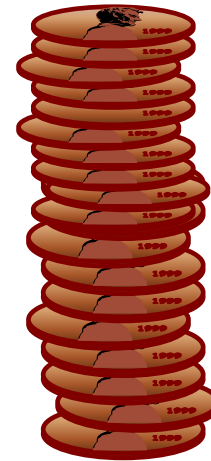
SW User  
Charges  
\$7.4 0.6%



Capital Improvement &  
Replacement Program  
\$606.3 52.2%

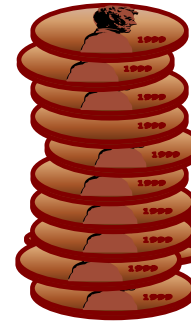


Debt Service  
\$295.3 25.4%



Operating

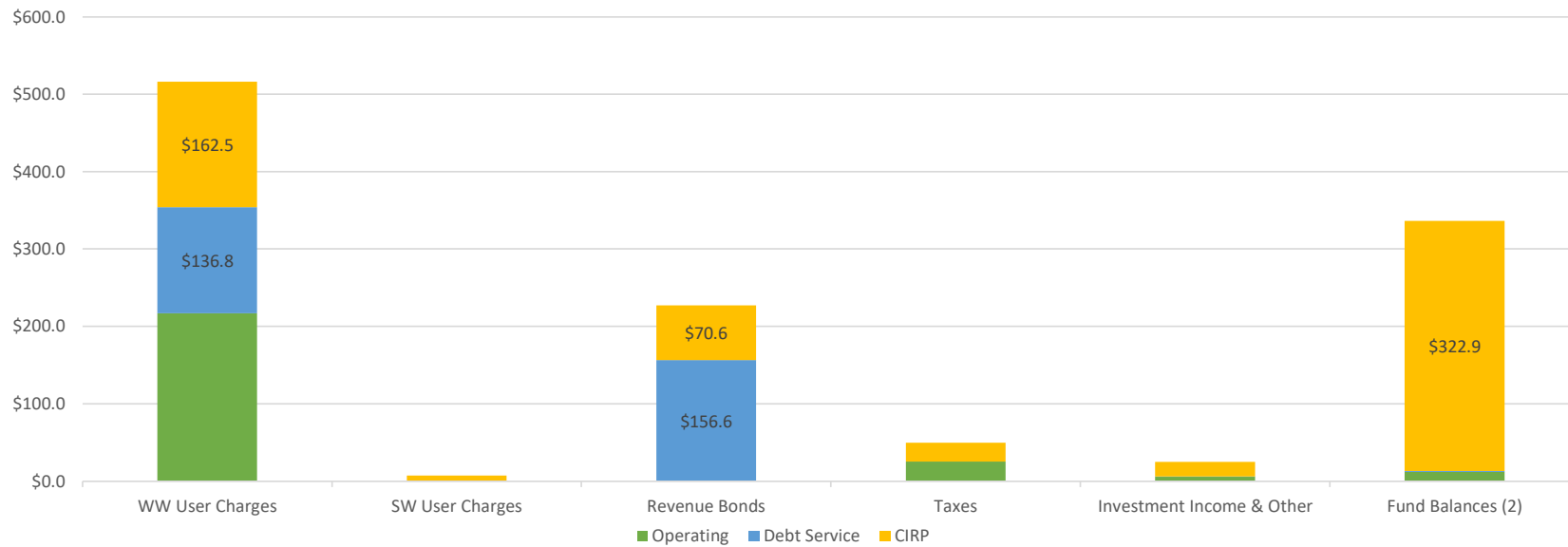
\$260.0 22.4%



# Sources of Funding

FY25  
(\$s in millions)

	WW User Charges	SW User Charges	Revenue Bonds	Taxes	Investment Income & Other	Fund Balances (2)	Total
<b>Operating</b>	\$217.0	\$0.0	\$0.0	\$25.5	\$5.6	\$11.9	<b>\$260.0</b>
<b>Debt Service</b>	\$136.8	\$0.0	\$156.6	\$0.0	\$0.5	\$1.4	<b>\$295.3</b>
<b>CIRP</b>	\$162.5	\$7.4	\$70.6	\$24.0	\$18.9	\$322.9	<b>\$606.3</b>
<b>Total</b>	<b>\$516.3</b>	<b>\$7.4</b>	<b>\$227.2</b>	<b>\$49.5</b>	<b>\$25.0</b>	<b>\$336.2</b>	<b>\$1,161.6</b>



(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.

## **FY25 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, a portion is allocated to the Wastewater Emergency Fund to provide emergency sewer repairs and replacements in the operation and maintenance of the district 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 FY25 is estimated at \$516.3 million.

**Stormwater:** On April 2<sup>nd</sup> 2024, Proposition S created the first regional stormwater improvement program in response to thousands of request to deal with the growing number of stormwater problems like flooding and erosion in every part of the St. Louis region. MSD Project Clear has identified more than 500 solutions across the service area. The money will come from two sources: A property tax for residential customers and an impervious surface fee paid by non-residential customers. The estimated stormwater revenue for FY25 is \$7.4 million.

**Other User Charges:** Other User Charge revenue such as Late Fees, Lien Interest, Refunds and Account Adjustments are estimated to be \$1.4 million. This amount is net of a provision for doubtful accounts, or past-due customer bills that might go uncollected.

**TOTAL WASTEWATER AND STORWATER USER CHARGE REVENUE:** The District's total FY25 User Charge revenue is estimated to be \$523.7 million.

## **FY25 SOURCES OF FUNDING-continued**

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.

### **REVENUE BONDS**

The District plans to receive approximately \$227.2 million in bond and loan proceeds in FY25. These proceeds are expected to be derived from \$65.6 million Wastewater System Senior Revenue for capital improvement projects and \$5 million from the State of Missouri SRF direct loan program. Additional bond proceeds of \$133.6 million from Proposed Direct Purchase of Refunding Bonds will be used to refund 2015B Wastewater System Senior Revenue. There are premiums associated with Proposed Senior Debt and Refunding Direct Loan in the amount of \$23.0 million.

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 using 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.

## **FY25 SOURCES OF FUNDING-continued**

### **AD VALOREM TAXES**

The District's budget for tax revenue in FY25 totals \$49.5 million. During FY25 all taxpayers within the District's boundaries will be assessed a \$0.0162 (one point sixty-two 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 \$0.0835 (eight point thirty-five cents) per \$100 of assessed valuation tax levy to pay for the District's non-regulatory stormwater costs. This tax revenue of approximately \$38.8 million is recorded in the Stormwater Regulatory Fund (\$6.5 million) and the Districtwide Stormwater Fund (\$32.3 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 funds 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 FY24 totaling \$10.7 million in FY25 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 \$2.2 million, newly added Gravois Creek Trunk Subdistrict in the amount of \$1.7 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.

## **FY25 SOURCES OF FUNDING-continued**

### **INVESTMENT INCOME & OTHER FEES**

Investment Income and Other Fees will fund \$25.0 million of the Budget. Investment income of approximately \$4.3 million is anticipated. Connection fees are expected to generate \$3.6 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 \$16.5 million is expected, \$14.6 million relates to state grant, \$1.5 million of court awarded court costs and attorney fees, reimbursement of district costs totaling \$126 thousand, \$9 thousand for sale of scrap and the remainder offset of \$6 thousand of miscellaneous income. Rental income is expected to generate \$0.4 million. Finally, \$0.2 million is expected to be generated from the sale of property.

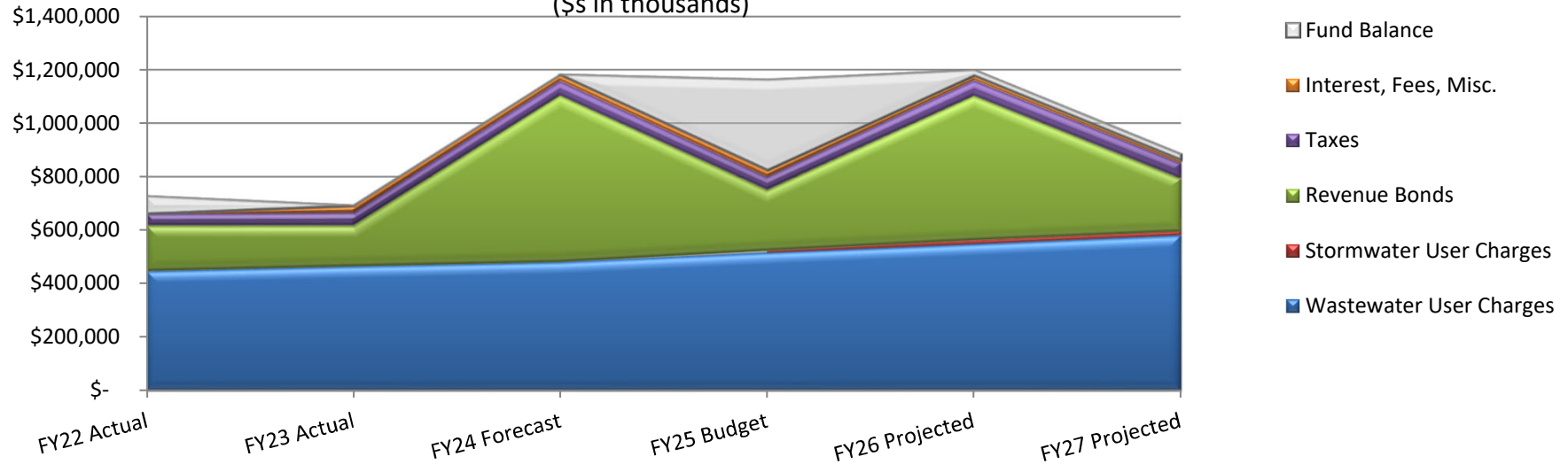
### **FUND BALANCES**

These sources of funding will result in a fund balance decrease of \$336.2 million during FY25.

## CONSOLIDATED REVENUE SOURCES

### Revenue Trends

(\$s in thousands)



This analysis of MSD's revenue compares actual revenues received in FY22, FY23 and forecasted for FY24, budgeted for FY25 and projected for FY26 and FY27. 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 FY25 through FY28. 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 5.37% from FY22 to FY27. Taxes which fund MSD's stormwater services fluctuate little from year-to-year and are expected to be approximately \$49.0 million in FY25.

In April 2024, the voters approved the authorization of \$750 million in bonds. 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.

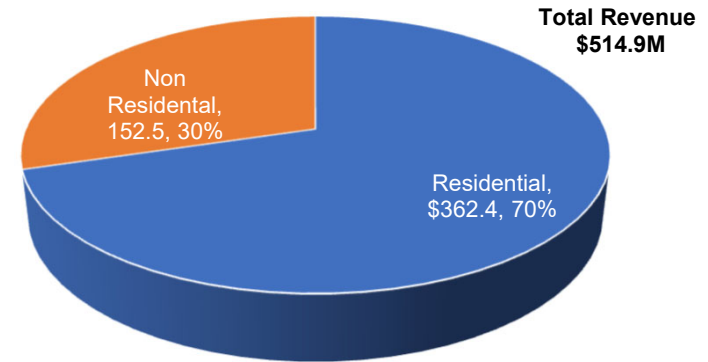


METROPOLITAN ST. LOUIS SEWER DISTRICT  
Projected User Charge Revenue  
FY25 BUDGET  
COMPOSITE

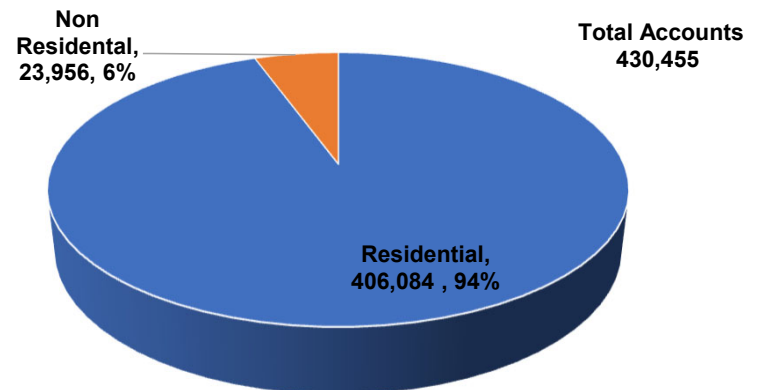
	Projected Revenue
<b>WASTEWATER USER CHARGE</b>	
Metered Single Family	\$223,500,801
Unmetered Single Family	53,026,104
Metered Multi-Family	55,306,954
Unmetered Multi-Family	28,632,645
Non-residential	143,059,291
Extra Strength Surcharges	9,481,455
Customer Assistance Program	1,889,093
Subtotal WASTEWATER USER CHARGE	<u>\$514,896,343</u>
<b>GENERAL FUND USER CHARGES</b>	
Bad Debt Provision	(\$5,228,280)
Adjustments, Late Charges & Other	6,664,300
	<u>\$1,436,020</u>
<b>USER CHARGE REVENUE</b>	<u><u><b>\$516,332,363</b></u></u>

The pie chart shows the distribution of revenue and accounts expected to be billed among 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**



## **FY25 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 a combination of ad valorem taxes and a new user charge based on impervious surface area for non-residential customers beginning in the middle of FY25.

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.

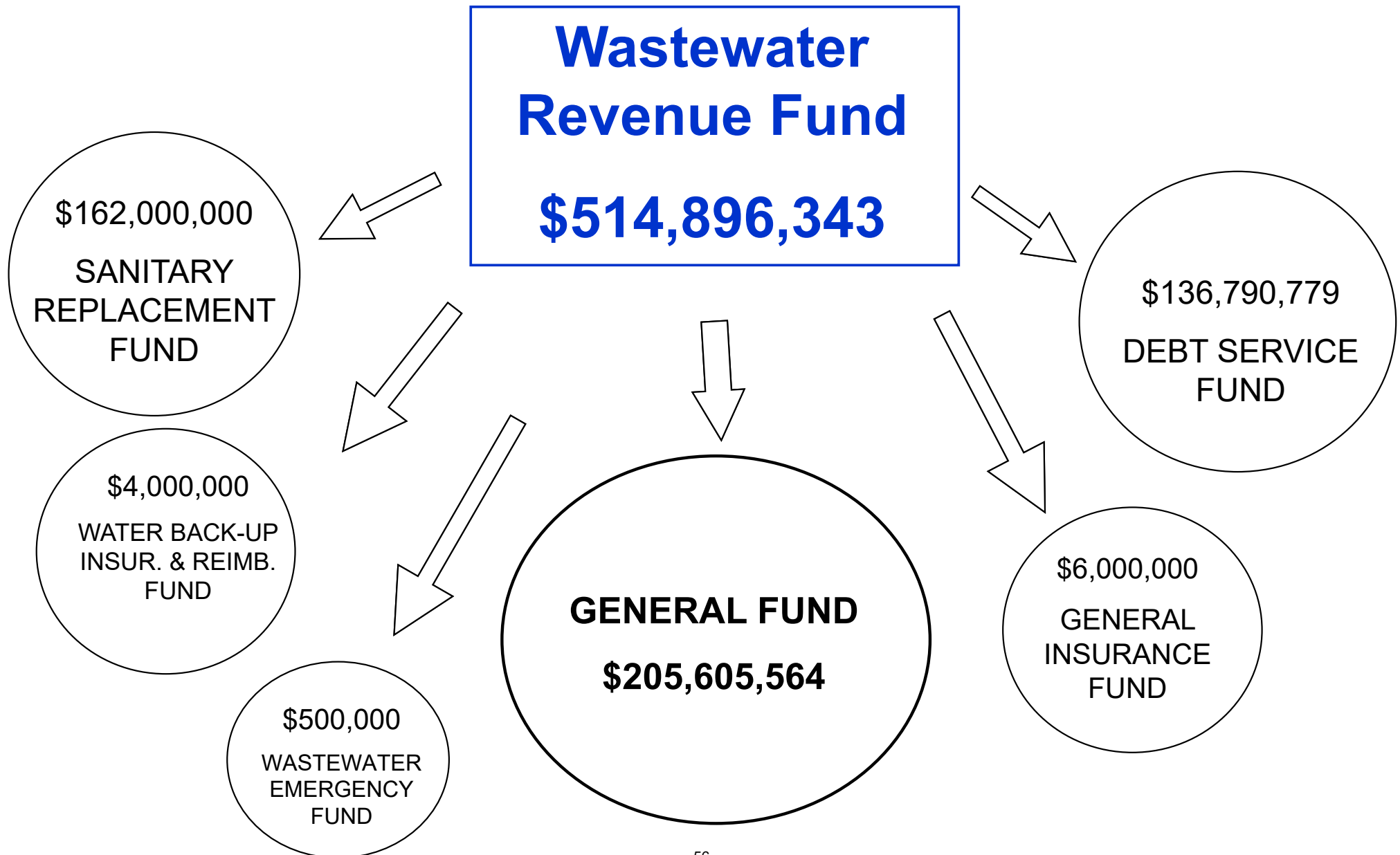
The proposed budget for the Sanitary Replacement Fund can be found in the Construction Funds section. The revenue derived from the applicable user charge is listed as an Interfund Transfer in the column labeled FY25 BUDGET. The pages immediately following the table show the projects currently planned 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 FY25 BUDGET.

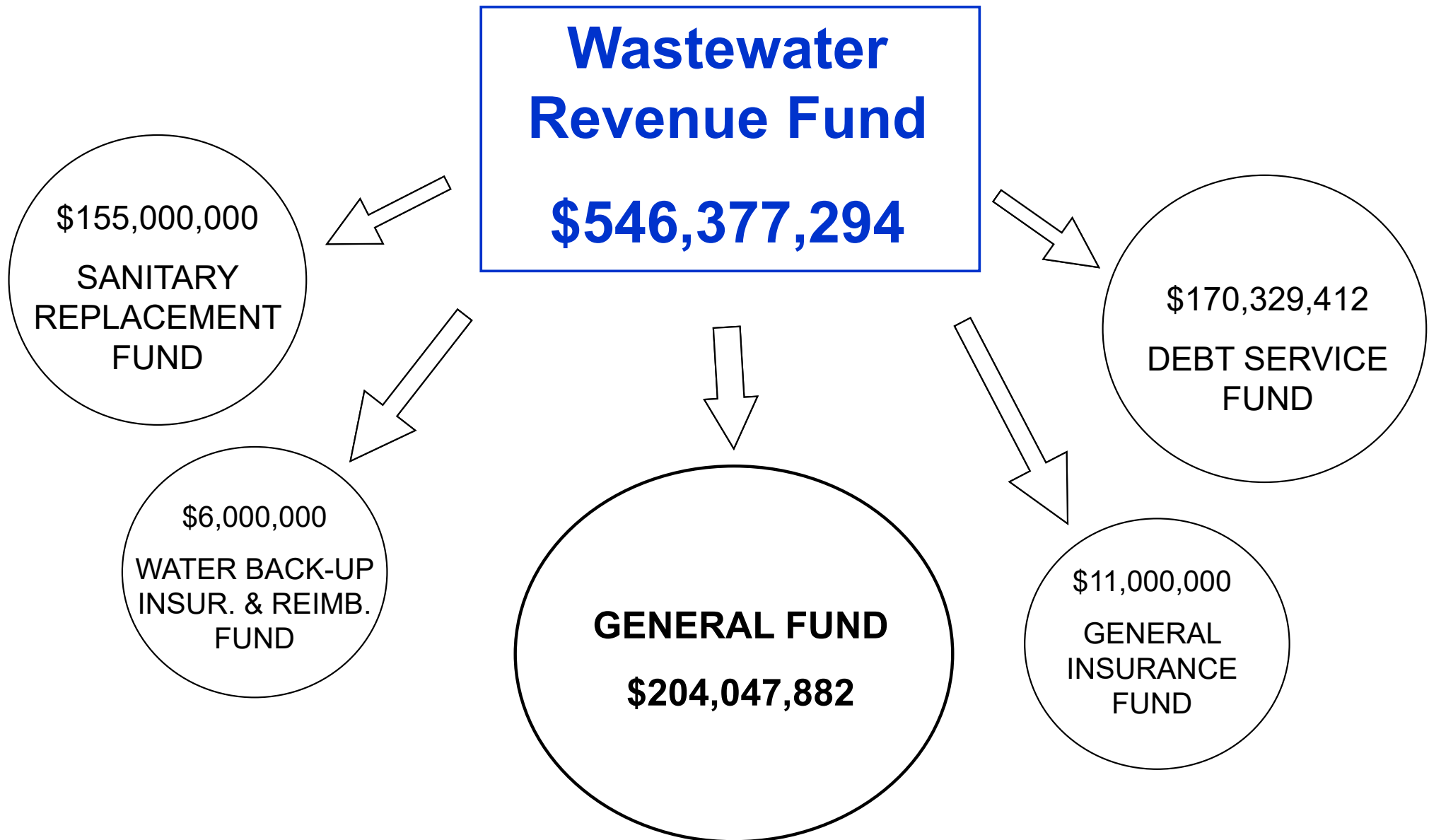
The proposed budget for the Water Backup Insurance and Reimbursement Fund, the General Insurance Fund, and the Wastewater Emergency Fund can be found in the Special Funds section. The revenue transferred from the Wastewater Revenue Fund is listed as an Interfund Transfer in the columns labeled FY25 BUDGET.

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

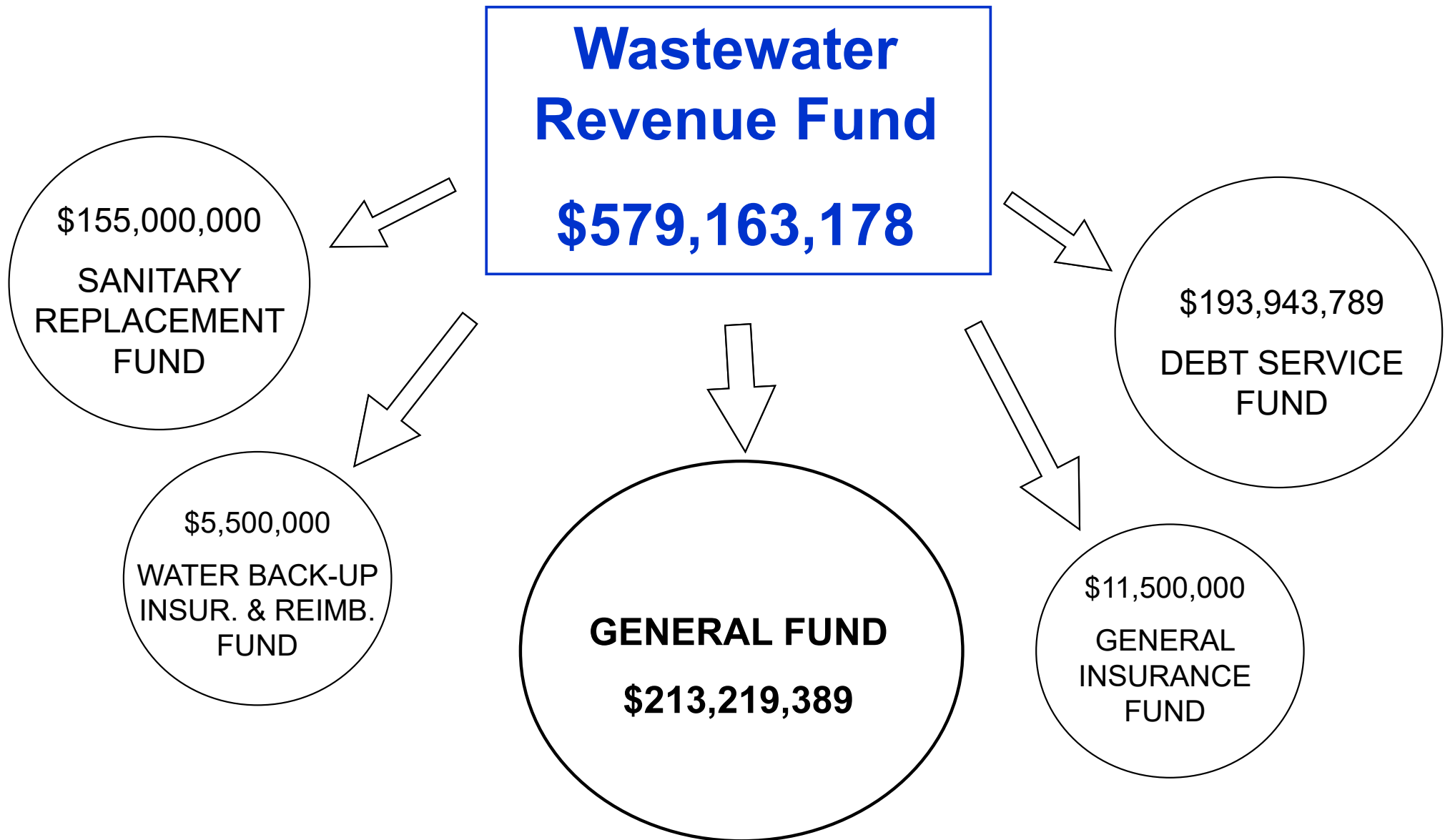
# MSD Flow of User Charges FY25



# MSD Flow of User Charges FY26



# MSD Flow of User Charges FY27



## FY25 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.

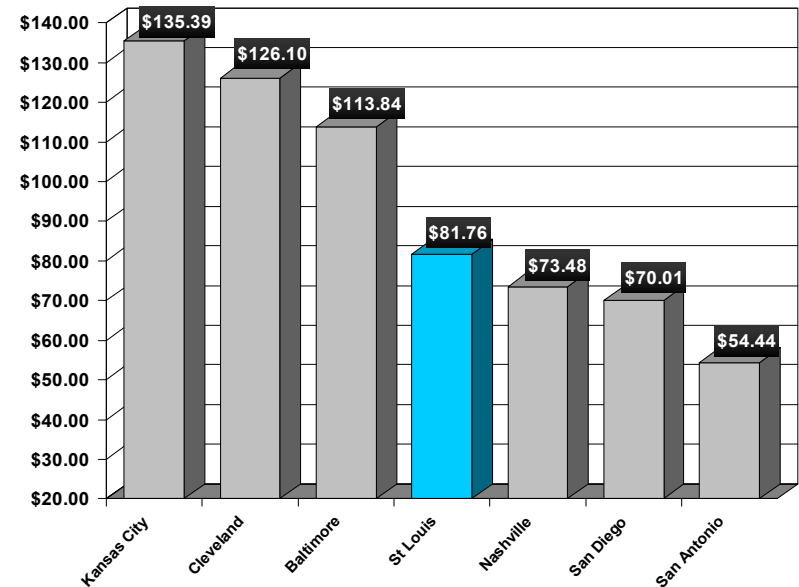
Allocated costs of service are developed for each class of customer and type of service based on considerations of utility revenue needs and projected customer service requirements. User charge rate adjustments are designed for customers in accordance with allocated costs of service and local policy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

### WASTEWATER USER CHARGE RATES (Monthly)

	<u>FY28</u>	<u>FY27</u>	<u>FY26</u>	<u>FY25</u>	<u>FY24</u>
<b>Unmetered:</b>					
Billing, Collection					
& System Availability Charge	\$37.13	\$34.85	\$32.41	<b>\$30.14</b>	\$29.29
Per Room	3.88	3.64	3.38	<b>3.14</b>	3.29
Per Water Closet	14.47	13.58	12.63	<b>11.74</b>	12.23
Per Bath	12.39	11.63	10.81	<b>10.05</b>	10.20
Per Separate Shower	12.39	11.63	10.81	<b>10.05</b>	10.20
<b>Metered--Residential and Non-Residential:</b>					
Billing, Collection					
& System Availability Charge	\$37.13	\$34.85	\$32.41	<b>\$30.14</b>	\$29.29
Volume Charge - \$/100 Cubic Ft.	7.62	7.15	6.65	<b>6.18</b>	5.55
<b>Metered--Non-Residential:</b>					
Compliance Charge Tier 1	\$8.22	\$8.00	\$7.76	<b>\$7.44</b>	\$4.85
Compliance Charge Tier 2	123.05	119.78	116.28	<b>111.55</b>	67.67
Compliance Charge Tier 3	262.50	255.52	248.06	<b>237.97</b>	144.98
Compliance Charge Tier 4	410.14	399.24	387.59	<b>371.82</b>	193.30
Compliance Charge Tier 5	549.57	534.97	519.36	<b>498.23</b>	241.63
<b>Extra Strength Surcharge - \$/Ton:</b>					
Suspended Solids over 300 mg/l*	\$831.24	\$780.50	\$726.04	<b>\$675.38</b>	\$329.43
BOD over 300 mg/l	1,283.73	1,205.38	1,121.28	<b>1,043.05</b>	884.78
COD over 600 mg/l	641.88	602.70	560.65	<b>521.53</b>	442.40

\*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)

## MSD ANNUAL USER CHARGE STRUCTURE

	<u>FY28</u>	<u>FY27</u>	<u>FY26</u>	<u>FY25</u>	<u>FY24</u>
<u>WASTEWATER USER CHARGE RATES (Annual)</u>					
Unmetered:					
Billing, Collection					
& System Availability Charge	\$445.56	\$418.20	\$388.92	<b>\$361.68</b>	\$351.48
Per Room	46.56	43.68	40.56	<b>37.68</b>	39.48
Per Water Closet	173.64	162.96	151.56	<b>140.88</b>	146.76
Per Bath	148.68	139.56	129.72	<b>120.60</b>	122.40
Per Separate Shower	148.68	139.56	129.72	<b>120.60</b>	122.40
Metered--Residential and Non-Residential:					
Billing, Collection					
& System Availability Charge	\$445.56	\$418.20	\$388.92	<b>\$361.68</b>	\$351.48
Volume Charge - \$ per 100 Cubic Feet	7.62	7.15	6.65	<b>6.18</b>	5.55
Metered--Non-Residential:					
Compliance Charge Tier 1	\$98.64	\$96.00	\$93.12	<b>\$89.28</b>	\$58.20
Compliance Charge Tier 2	1,476.60	1,437.36	1,395.36	<b>1,338.60</b>	812.04
Compliance Charge Tier 3	3,150.00	3,066.24	2,976.72	<b>2,855.64</b>	1,739.76
Compliance Charge Tier 4	4,921.68	4,790.88	4,651.08	<b>4,461.84</b>	2,319.60
Compliance Charge Tier 5	6,594.84	6,419.64	6,232.32	<b>5,978.76</b>	2,899.56
Extra Strength Surcharge-\$/Ton:					
Suspended Solids over 300 mg/l*	\$9,974.88	\$9,366.00	\$8,712.48	<b>\$8,104.56</b>	\$3,953.16
BOD over 300 mg/l	15,404.76	14,464.56	13,455.36	<b>12,516.60</b>	10,617.36
COD over 600 mg/l	7,702.56	7,232.40	6,727.80	<b>6,258.36</b>	5,308.80
* ml/g: milligrams per liter					
<u>STORMWATER SERVICE CHARGE (Annual)</u>					
Per Single Family/Commercial Account	\$0.00	\$0.00	\$0.00	<b>\$0.00</b>	\$0.00
Per Unit of Multi-Unit Residential Account	0.00/unit	0.00/unit	0.00/unit	<b>0.00/unit</b>	0.00/unit

### Ten Largest Customers' User Charges For the Year Ended June 30, 2023

<u>Customer</u>	<u>User Charge</u>	<u>Percent of Total User Charges</u>
Anheuser-Busch	\$7,764,290	1.65%
Washington University	\$2,360,457	0.50%
City of St Louis	\$2,251,615	0.48%
Sensient Colors Inc	\$1,824,158	0.39%
Missouri-American Water Co	\$1,642,505	0.35%
Sigma-Aldrich	\$1,349,470	0.29%
St Louis Housing Authority	\$1,342,704	0.29%
Jost Real Estate LLC	\$1,223,454	0.26%
St Louis University	\$1,220,352	0.26%
The Boeing Company	\$1,100,536	0.23%
Total Top Ten by User Charges	<u>\$22,079,541</u>	4.69%
Total User Charges FY23	\$470,429,270	



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

Date of Voters Bond Authorizations								
Full Utilized and Projected 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
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
<b>Grand Total</b>			<b>331.8</b>	<b>500.0</b>	<b>275.0</b>	<b>945.0</b>	<b>152.5</b>	<b>2,204.3</b>
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 (I/I VII)				10.0		10.0
Oct-22	2022D	State Revolving Loans Program debt (LM Tunnel)				115.0		115.0
May-23	2023A	Direct Purchase Refunding (Bisell)	23.0					23.0
Aug-23	2023B	State Revolving Loans Program debt (I/I)				25.8	-	25.8
Aug-23	2023C	Proposed State Revolving Loans Program debt (I&I PHs VIII)				8.5	-	8.5
Sep-23	2023D	WIFIA - FBI				93.9	236.1	330.0
Sep-23	2023E	State Revolving Loans Program debt (FBI)					260.0	260.0
<b>Grand Total</b>			<b>685.6</b>	<b>775.0</b>	<b>945.0</b>	<b>900.0</b>	<b>496.1</b>	<b>3,801.7</b>
<b>Authorized Amount</b>			<b>N/A</b>	<b>775.0</b>	<b>945.0</b>	<b>900.0</b>	<b>500.0</b>	<b>3,120.0</b>
<b>Outstanding Amount</b>			<b>N/A</b>	<b>-</b>	<b>-</b>	<b>0.0</b>	<b>3.9</b>	<b>3.9</b>

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	March 2024	April 2024		Grand Total
Carry Forward			685.6	2,620.0	496.1	-		3,801.7
Projected								
Sep-24	2024B	State Revolving Fund Loan (I/I IX)			3.9	1.1		5.0
Dec-24	2024C	Wastewater System Revenue Bond				65.0		65.0
May-25	2025A	Direct Purchase Refunding.	133.6					133.6
Jul-25	2025B	Wastewater System Revenue Bond				385.0		385.0
Dec-25	2025C	State Revolving Fund Loan				30.0		30.0
May-26	2026A	Direct Purchase Refunding.	106.9					106.9
Dec-26	2026B	State Revolving Fund Loan				30.0		30.0
Dec-26	2026C	Wastewater System Revenue Bond				165.0		165.0
Grand Total - All			926.1	2,620.0	500.0	676.1	-	4,722.2
Total - Refunding Only			926.1					926.1
Total - New Money Par				2,620.0	500.0	676.1	-	3,796.1
Authorized Amount			N/A	2,620.0	500.0	750.0	-	3,870.0
Outstanding Amount			N/A	-	0.0	73.9	-	73.9

(4)

**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*

	FY19	FY20	FY21	FY22	FY23
<b>Operating Revenues</b>	\$401,109,124	\$437,982,036	\$427,145,372	\$458,248,661	\$471,765,590
<b>Non-Operating Revenues</b>	14,438,669	14,210,947	5,740,323	4,226,652	13,153,184
<b>Gross Revenues</b>	<b>415,547,793</b>	<b>452,192,983</b>	<b>432,885,695</b>	<b>462,475,313</b>	<b>484,918,774</b>
<b>Less: Operating Expenses (excluding Depreciation)</b>	170,585,143	175,848,764	180,843,680	170,749,141	186,514,770
<b>Net Available Revenues</b>	<b>\$244,962,650</b>	<b>\$276,344,219</b>	<b>\$252,042,015</b>	<b>\$291,726,172</b>	<b>\$298,404,004</b>
<b>Subordinate Debt Service</b>	<b>\$36,191,352</b>	<b>\$36,859,804</b>	<b>\$37,616,306</b>	<b>\$39,585,618</b>	<b>\$41,408,942</b>
<b>Senior Debt Service</b>	<b>77,941,363</b>	<b>75,660,403</b>	<b>81,685,268</b>	<b>84,300,060</b>	<b>89,447,955</b>
<b>Senior Debt Service Coverage Ratio</b>	<b>3.14</b>	<b>3.65</b>	<b>3.10</b>	<b>3.40</b>	<b>3.30</b>
<b>Required Senior Debt Service Coverage Ratio</b>	<b>1.25</b>	<b>1.25</b>	<b>1.25</b>	<b>1.25</b>	<b>1.25</b>
<b>Subordinate and Senior Debt Service</b>	<b>\$114,132,715</b>	<b>\$112,520,207</b>	<b>\$119,301,574</b>	<b>\$123,885,678</b>	<b>\$130,856,897</b>
<b>Total Debt Service Coverage Ratio</b>	<b>2.10</b>	<b>2.46</b>	<b>2.08</b>	<b>2.30</b>	<b>2.30</b>
<b>Required Total Debt Service Coverage Ratio</b>	<b>1.15</b>	<b>1.15</b>	<b>1.15</b>	<b>1.15</b>	<b>1.15</b>

## Total Expenditures FY25

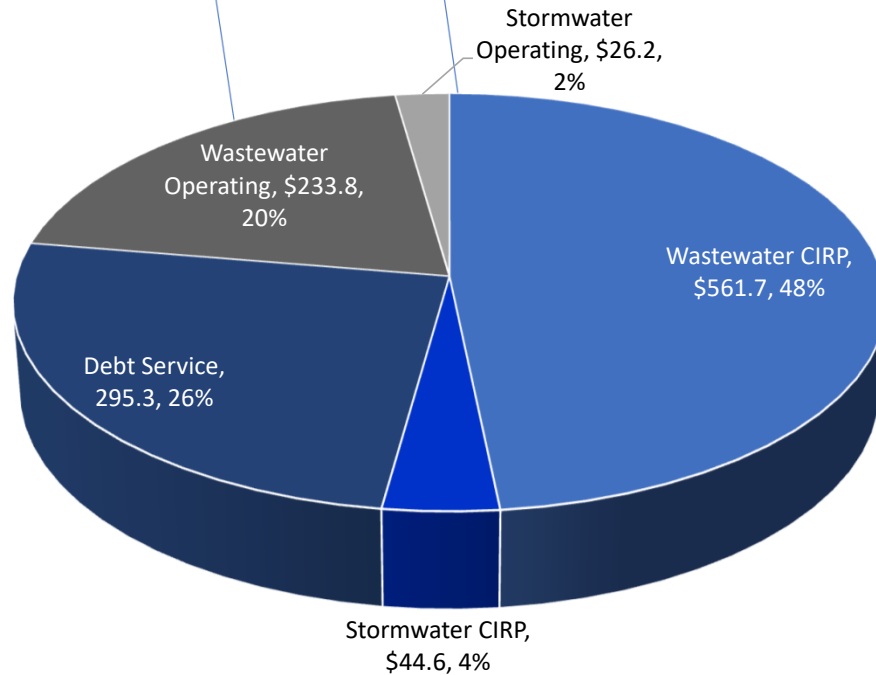
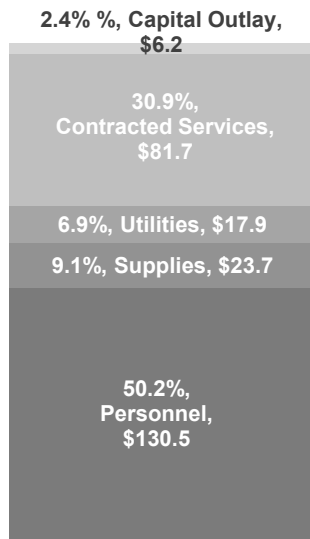
(\$s in millions)

Total Operating Budget  
\$260.0, 22%  
Detail below

Detail Operating Expenses

Total Operating Budget = \$260.0,  
22% of Total including:  
Wastewater Operating, \$233.8  
& Stormwater Operating \$26.2  
Presented in Grey on charts

**Total Expenditures \$1161.6  
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	\$ -	\$ -	\$ 3,455,000	\$ -	\$ -	\$ 3,455,000
00103 - General Liability			4,422,000			4,422,000
00104 - Workers' Compensation			3,179,113			3,179,113
00105 - Water Backup			5,510,000			5,510,000
00202 - Interest Expense		294,535,495			695,900	295,231,395
00205 - Tax Fees				742,012		742,012
SW100 - Stormwater O&M	(39,748,458)		33,167	32,448,458	7,266,833	-
T1010 - Board of Trustees Total	10,350					10,350
T1100 - Secretary Treasurer Department Total	2,742,057					2,742,057
T2020 - Civil Service Commission Total	12,000					12,000
T2500 - Human Resources Department Total	9,066,834					9,066,834
T3000 - Executive Director Department Total	8,438,748					8,438,748
T4000 - Finance Department Total	25,592,395					25,592,395
T4500 - Information Technology Department Total	26,548,100					26,548,100
T5500 - General Counsel Department Total	3,789,712					3,789,712
T6000 - Operations Department Total	136,722,788					136,722,788
T8000 - Engineering Department Total	29,780,119					29,780,119
Grand Total	<b>\$ 202,954,645</b>	<b>\$ 294,535,495</b>	<b>\$ 16,599,280</b>	<b>\$ 33,190,470</b>	<b>\$ 7,962,733</b>	<b>\$ 555,242,622</b>

**Metropolitan St. Louis Sewer District  
FY25 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	\$(4,756,839)	\$-	\$-	\$-	\$-	\$4,756,839	\$-	\$-	\$-
Operations Department	Stormwater Equipment	(4,160,545)	-	-	-	-	4,160,545	-	-	-
Operations Department	Stormwater Supplies	(1,606,937)	-	-	-	-	1,606,937	-	-	-
Operations Department	Stormwater Overhead	(5,177,912)	-	-	-	-	5,177,912	-	-	-
<b>Operations Department Stormwater Subtotal</b>		<b>(15,702,234)</b>	-	-	-	-	<b>15,702,234</b>	-	-	-
Engineering Department	Stormwater Labor	(3,660,111)	-	-	-	2,561,881	1,098,230	-	-	-
Engineering Department	Stormwater Overhead	(6,097,745)	-	-	-	4,268,093	1,829,652	-	-	-
Engineering Department	SW CIRP Interfund Labor	(6,988,368)	-	-	-	-	5,342,174	-	1,646,194	-
<b>Engineering Department Stormwater Subtotal</b>		<b>(16,746,224)</b>	-	-	-	<b>6,829,974</b>	<b>8,270,056</b>	-	<b>1,646,194</b>	-
<b>Stormwater Subtotal</b>		<b>\$(32,448,458)</b>	<b>\$-</b>	<b>\$-</b>	<b>\$-</b>	<b>\$6,829,974</b>	<b>\$23,972,290</b>	<b>\$-</b>	<b>\$1,646,194</b>	<b>\$-</b>
<b>Engineering Department Wastewater Subtotal WW CIRP Interfund Labor</b>		<b>(7,300,000)</b>	<b>11,668</b>	<b>21,499</b>	<b>7,266,833</b>	-	-	-	-	-
<b>Total Interfund Labor</b>		<b>\$(39,748,458)</b>	<b>\$11,668</b>	<b>\$21,499</b>	<b>\$7,266,833</b>	<b>\$6,829,974</b>	<b>\$23,972,290</b>	<b>\$-</b>	<b>\$1,646,194</b>	<b>\$-</b>



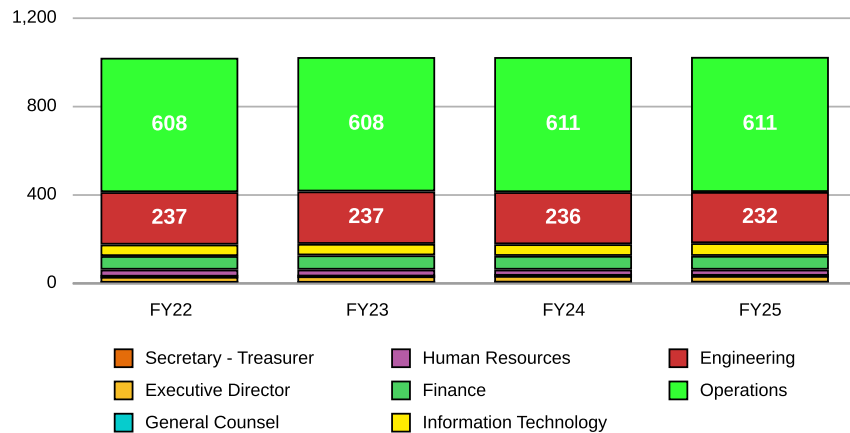
**Metropolitan St. Louis Sewer District  
Projected Interfund Transfer Activity**

		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
<b>FY26 Interfund Transfer Activity</b>										
Operations Department	Stormwater Labor	\$(4,930,464)	\$-	\$-	\$-	\$-	\$4,930,464	\$-	\$-	\$-
Operations Department	Stormwater Equipment	(4,312,405)	-	-	-	-	4,312,405	-	-	-
Operations Department	Stormwater Supplies	(1,665,591)	-	-	-	-	1,665,591	-	-	-
Operations Department	Stormwater Overhead	(5,366,906)	-	-	-	-	5,366,906	-	-	-
<b>Operations Department Stormwater Subtotal</b>		<b>(16,275,365)</b>	-	-	-	-	<b>16,275,365</b>	-	-	-
Engineering Department	Stormwater Labor	(3,769,914)	-	-	-	2,638,737	1,131,177	-	-	-
Engineering Department	Stormwater Overhead	(6,280,677)	-	-	-	4,396,136	1,884,541	-	-	-
Engineering Department	SW CIRP Interfund Labor	(7,003,015)	-	-	-	-	5,296,355	-	1,706,660	-
<b>Engineering Department Stormwater Subtotal</b>		<b>(17,053,607)</b>	-	-	-	<b>7,034,873</b>	<b>8,312,074</b>	-	<b>1,706,660</b>	-
<b>Stormwater Subtotal</b>		<b>\$(33,328,972)</b>	<b>\$-</b>	<b>\$-</b>	<b>\$-</b>	<b>\$7,034,873</b>	<b>\$24,587,439</b>	<b>\$-</b>	<b>\$1,706,660</b>	<b>\$-</b>
<b>Engineering Department Wastewater Subtotal WW CIRP Interfund Labor</b>		<b>(7,608,809)</b>	<b>7,841</b>	<b>9,735</b>	<b>7,574,424</b>	-	-	-	<b>16,809</b>	-
<b>Total Interfund Labor</b>		<b>\$(40,937,781)</b>	<b>\$7,841</b>	<b>\$9,735</b>	<b>\$7,574,424</b>	<b>\$7,034,873</b>	<b>\$24,587,439</b>	<b>\$-</b>	<b>\$1,723,469</b>	<b>\$-</b>
<b>FY27 Interfund Transfer Activity</b>										
Operations Department	Stormwater Labor	\$(5,110,426)	\$-	\$-	\$-	\$-	\$5,110,426	\$-	\$-	\$-
Operations Department	Stormwater Equipment	(4,469,808)	-	-	-	-	4,469,808	-	-	-
Operations Department	Stormwater Supplies	(1,726,385)	-	-	-	-	1,726,385	-	-	-
Operations Department	Stormwater Overhead	(5,562,798)	-	-	-	-	5,562,798	-	-	-
<b>Operations Department Stormwater Subtotal</b>		<b>(16,869,416)</b>	-	-	-	-	<b>16,869,416</b>	-	-	-
Engineering Department	Stormwater Labor	(3,883,012)	-	-	-	2,717,899	1,165,113	-	-	-
Engineering Department	Stormwater Overhead	(6,469,098)	-	-	-	4,528,020	1,941,078	-	-	-
Engineering Department	SW CIRP Interfund Labor	(7,397,208)	-	-	-	-	6,225,765	-	1,171,443	-
<b>Engineering Department Stormwater Subtotal</b>		<b>(17,749,317)</b>	-	-	-	<b>7,245,919</b>	<b>9,331,955</b>	-	<b>1,171,443</b>	-
<b>Stormwater Subtotal</b>		<b>\$(34,618,733)</b>	<b>\$-</b>	<b>\$-</b>	<b>\$-</b>	<b>\$7,245,919</b>	<b>\$26,201,371</b>	<b>\$-</b>	<b>\$1,171,443</b>	<b>\$-</b>
<b>Engineering Department Wastewater Subtotal WW CIRP Interfund Labor</b>		<b>(7,899,440)</b>	<b>5,559</b>	<b>547</b>	<b>7,889,574</b>	-	-	-	<b>3,760</b>	-
<b>Total Interfund Labor</b>		<b>\$(42,518,173)</b>	<b>\$5,559</b>	<b>\$547</b>	<b>\$7,889,574</b>	<b>\$7,245,919</b>	<b>\$26,201,371</b>	<b>\$-</b>	<b>\$1,175,203</b>	<b>\$-</b>

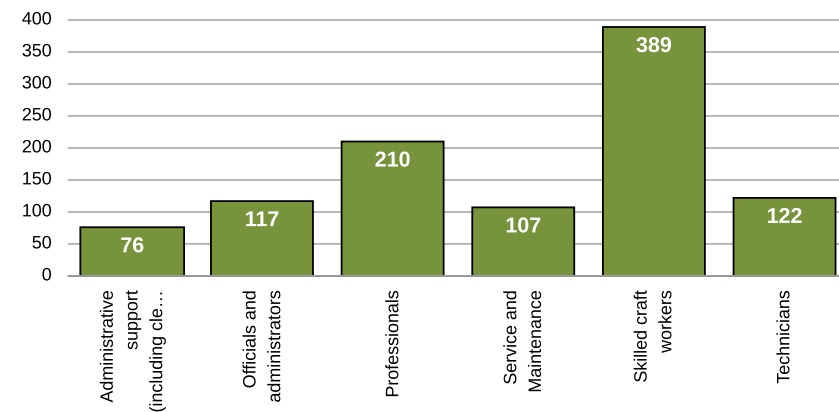
# Metropolitan St. Louis Sewer District ALLOCATED POSITIONS FY25

DEPARTMENT	FY22	FY23	FY24	Budgeted FY25	INCREASE/ (DECREASE)	Budgeted \$ Salary, Overtime, and FICA (in Thousands)	EXPLANATION
Secretary - Treasurer	7	7	8	8	0	\$884	
Executive Director	20	21	23	23	0	2,134	
General Counsel	8	8	8	8	0	1,174	
Human Resources	23	22	19	19	0	1,756	
Finance	62	65	63	63	0	4,199	
Information Technology	52	52	52	57	5	6,165	IT Specialist II Security Analyst position transferred from Ops. Added 4 FTE from Business cases.
Engineering	237	237	236	232	-4	20,465	4 positions were eliminated: 2 Office Associates, 1 Resident Inspector and 1 Program Manager
Operations	608	608	611	611	0	54,354	
<b>Total Available Positions</b>	<b>1,017</b>	<b>1,020</b>	<b>1,020</b>	<b>1,021</b>	<b>1</b>	<b>\$91,131</b>	

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,							
	2022	2021	2020	2019	2018	2017	2016	2015
Total Pension Liability - Ending (a)	\$ 387,342	\$ 384,244	\$ 356,407	\$ 353,994	\$ 334,957	\$ 326,365	\$ 318,049	\$ 296,812
Plan Fiduciary Net Position - Ending (b)	290,079	350,374	326,912	296,201	260,560	277,976	251,010	244,212
Net Pension Liability - Ending = (a) - (b)	<u>\$ 97,263</u>	<u>\$ 33,870</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>
Fiduciary Net Position as a % of Total Pension Liability	<u>74.89%</u>	<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>
Covered Payroll	<u>\$ 28,384</u>	<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>
Net Pension Liability as a % of Covered Payroll	<u>342.67%</u>	<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>

#### 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)

	2022	2021	2020	2019	2018	2017
Total OPEB Liability - Ending	<u>\$ 26,109</u>	<u>\$ 26,794</u>	<u>\$ 24,921</u>	<u>\$ 23,165</u>	<u>\$ 24,164</u>	<u>\$ 24,194</u>

1. The District FY23 and FY22 Annual Comprehensive Financial Report in Footnote 8 Pension will provide more details.

# METROPOLITAN ST. LOUIS SEWER DISTRICT

## FISCAL YEAR 2025 LIST OF FUNDS<sup>1</sup>

Fund No.	Fund Name	Fund No.	Fund Name
1101	*\$ <b>General Fund</b> Board of Trustees Rate Commission Civil Service Commission Executive Director Secretary - Treasurer Human Resources Finance Information Technology General Counsel Operations Engineering		<b>Debt Funds (continued)</b> 2837 2021D SRF-Principal and Interest - WW 2838 \$ 2022A SR DP Ref Rev Bond-P&I-WW 2839 \$ 2022B SR DP Rev 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 2845 \$ 2023C SRF-Principal and Interest-WW 2846 2026A SR DP Ref Rev Bond-P&I-WW 2848 \$ 2025A SR DP Ref Rev Bond-P&I-WW 2849 \$ 2023E SRF-Principal and Interest-WW \$ Proposed Principal and Interest Bond 1 \$ Proposed Principal and Interest SRF Bond 1
2804	\$ 2004B SRF-Principal and Interest-WW		<b>Revenue Funds</b> 3306 * Wastewater Revenue 3307 Stormwater Revenue
2812	\$ 2010B SR Rev Bond-Principal and Interest-WW		<b>Special Funds</b> 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		<b>Stormwater Funds</b> 5110 \$ Stormwater Regulatory Fund 5120 \$ Districtwide Stormwater Fund 5140 \$ Proposed SW Capital Fund
2817	\$ 2012A SR Rev Bond-Principal and Interest-WW		<b>Operation, Maintenance and Construction</b>
2818	\$ 2012B SR Rev Bond-Principal and Interest-WW		<b>Improvement Fund</b> 5401 Bond Place Special Taxing Subdistrict 5563 \$ Clayton-Central 5564 \$ Coldwater Creek
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 2025 LIST OF FUNDS<sup>1</sup> (continued)**

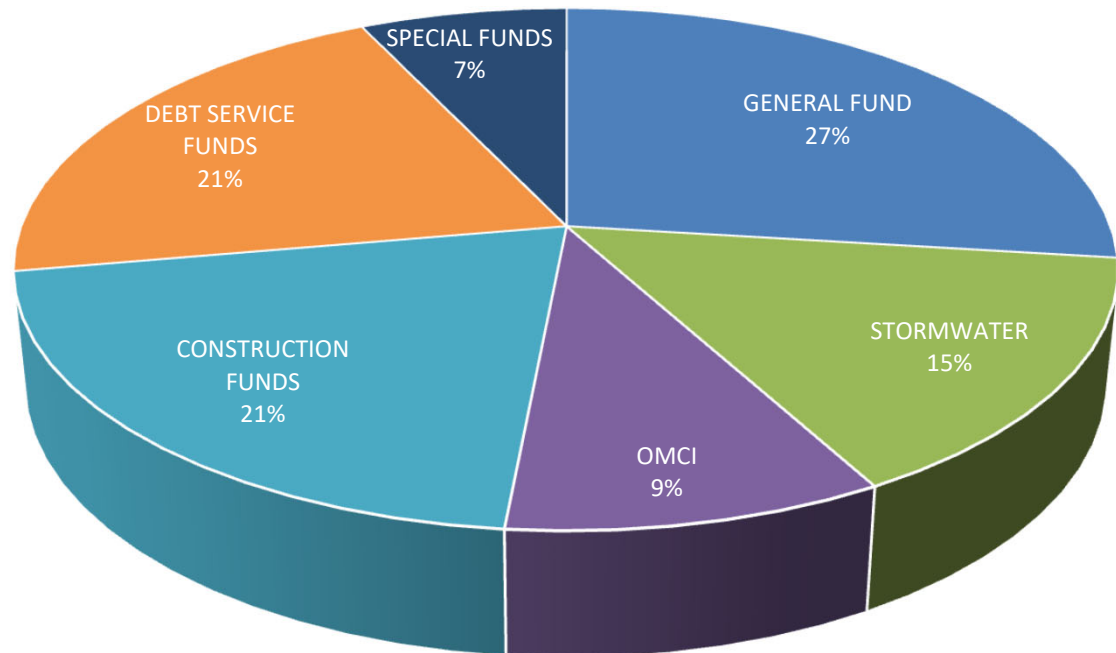
<b>Fund No.</b>	<b>Fund Name</b>	
	<b><u>Operations, Maintenance and Construction Improvement Funds (continued)</u></b>	
5565	Creve Coeur Frontenac	
5566 \$	Deer Creek	
5571 \$	Gravois Creek	
5574	Loretta-Joplin	
5576 \$	Maline Creek	
5583 \$	Sugar Creek	
5584 \$	University City	
5587	Watkins Creek	
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	
	<b><u>Construction Funds</u></b>	
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 FY25

(\$s in millions)

General Fund	\$ 60.6
Revenue Funds	0.0
Stormwater Funds	33.8
OMCI Funds	21.5
Construction Funds	46.7
Debt Service Funds	46.5
Special Funds	16.0



**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
<b>1101 – General Fund</b>	This fund balance is expected to decrease by 12% or \$8.6 million during FY25. 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 FY25, the Construction Fund received more of the sewer service allocation in order to better follow the District’s rate model Pay-go projections.
<b>6660 – Sanitary Replacement Fund</b>	This fund balance is expected to decrease by 87% or \$309 million during FY25. The main reason for this decrease is the timing of loan proceeds and project expenditures. For example, in FY24 the District was projected to receive \$278 million from bonds, but instead received \$624 million due to 2023 Bond funds being delayed to FY24 resulting in \$346 million increase. The District is projecting to receive \$70.6 million in FY25 from 2024C Wastewater System Revenue Bond & 2024B State Revolving Fund Loan. These 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 bond funds, WIFIA, SRF or use of fund balances.
<b>4000 – Special Funds</b>	This fund is expected to decrease by 27% due to in part contractual services across the Special Funds are increasing. Interfund transfers to the Water Backup Fund are less than expenses to ensure that the fund balance at year end to be close to the target balance of \$8 million. Interfund transfers for the General Insurance Fund are also less than expenses so that the fund balance will be closer to the minimum required fund balance of \$500 thousand. This allows excess funds to be used where they are needed.
<b>5000 – Stormwater Funds</b>	This fund is expected to decrease by 27% due to the timing of the appropriations regarding stormwater capital projects.

**METROPOLITAN ST. LOUIS SEWER DISTRICT**  
**CONSOLIDATED STATEMENT OF CHANGE IN FUND BALANCE**

	FOR FY25 BUDGET						
	OPER. MAINT. & CONST. IMPR						
	GENERAL FUND	REVENUE FUNDS	FUNDS	CONSTRUCTION FUNDS	DEBT SERVICE FUNDS	SPECIAL FUNDS	TOTAL
FUND BALANCE B.O.P.	\$69,256,499	\$-	\$67,186,354	\$355,630,330	\$47,177,187	\$22,011,547	\$561,261,917
Revenue Bonds	-	-	-	70,619,949	156,601,702	-	227,221,651
Wastewater User Charge	1,436,020	514,896,343	-	-	-	-	516,332,363
Stormwater User Charge	-	-	7,422,724	-	-	-	7,422,724
Taxes	-	-	49,467,459	-	-	-	49,467,459
Interest on Investments	642,569	-	1,026,789	1,951,918	465,324	190,394	4,276,995
Connection and Other Fees	2,385,000	-	-	-	-	1,245,000	3,630,000
Proceeds from Sale of Property	162,000	-	-	-	-	-	162,000
Rental Income	355,000	-	-	-	-	-	355,000
Miscellaneous	1,965,000	-	8,000,000	6,582,000	-	-	16,547,000
<b>Total Revenues</b>	<b>6,945,589</b>	<b>514,896,343</b>	<b>65,916,973</b>	<b>79,153,867</b>	<b>157,067,026</b>	<b>1,435,394</b>	<b>825,415,191</b>
Personnel Services	129,104,477	-	-	-	-	1,409,113	130,513,590
Supplies	23,723,173	-	-	-	-	-	23,723,173
Utilities	17,886,558	-	-	-	-	-	17,886,558
Contractual Services	65,764,695	-	742,012	-	-	15,157,000	81,663,707
Capital Outlay	6,224,200	-	-	-	-	-	6,224,200
Construction and Engineering	18,210,000	-	44,581,113	542,153,000	-	1,380,000	606,324,113
Principal Payments	-	-	-	-	70,927,000	-	70,927,000
Interest Payments	-	-	-	-	64,668,215	-	64,668,215
Agency and Other Debt Expense	-	-	-	695,900	158,940,280	-	159,636,180
Interfund Labor Transfers	(39,748,458)	-	32,448,458	7,266,833	-	33,167	-
<b>Total Expenditures</b>	<b>221,164,645</b>	<b>-</b>	<b>77,771,583</b>	<b>550,115,733</b>	<b>294,535,495</b>	<b>17,979,280</b>	<b>1,161,566,735</b>
Net Operating Income (Loss)	(214,219,056)	514,896,343	(11,854,610)	(470,961,866)	(137,468,469)	(16,543,886)	(336,151,544)
Interfund Transfers	205,605,564	(514,896,343)	-	162,000,000	136,790,779	10,500,000	-
Increase (Decrease) in Fund Bal.	(8,613,492)	-	(11,854,610)	(308,961,866)	(677,691)	(6,043,886)	(336,151,545)
Percentage of Change	-12%	-	-18%	-87%	-1%	-27%	-60%
<b>FUND BALANCE E.O.P.</b>	<b>\$60,643,007</b>	<b>\$-</b>	<b>\$55,331,744</b>	<b>\$46,668,464</b>	<b>\$46,499,496</b>	<b>\$15,967,661</b>	<b>\$225,110,372</b>



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

	<b>FY22</b>	<b>FY23</b>	<b>FY24</b>	<b>FY24</b>	<b>FY25</b>	<b>FY26</b>	<b>FY27</b>
	<b>Actual</b>	<b>Actual</b>	<b>Budget</b>	<b>Forecast</b>	<b>Budget</b>	<b>Budget</b>	<b>Budget</b>
FUND BALANCE B.O.P.	\$457,232,897	\$392,528,796	\$560,372,192	\$411,657,124	\$561,261,916	\$225,110,372	\$204,172,920
Revenues:							
Revenue Bonds	170,798,797	153,486,911	278,000,000	624,301,000	227,221,651	540,808,708	196,586,000
Wastewater User Charge	447,569,500	465,023,748	470,074,607	480,730,572	516,332,363	548,029,594	581,061,278
Stormwater User Charge	(811)	(1,918)	-	(443)	7,422,724	14,845,447	14,845,447
Taxes	44,479,669	48,729,488	48,886,937	54,525,685	49,467,459	58,093,991	58,093,991
Interest on Investments	(12,513,973)	12,659,955	5,012,644	9,305,536	4,276,995	2,412,363	2,292,738
Connection and Other Fees	3,937,368	3,913,395	3,179,000	3,145,554	3,630,000	3,630,000	3,630,000
Proceeds from Sale of Property	174,195	153,609	162,000	2,800	162,000	162,000	162,000
Rental Income	372,377	359,927	360,000	359,298	355,000	355,000	355,000
Miscellaneous	8,161,568	8,350,882	5,852,000	8,325,135	16,547,000	8,965,000	5,958,033
<b>Total Revenues</b>	<b>662,978,689</b>	<b>692,675,996</b>	<b>811,527,187</b>	<b>1,180,695,138</b>	<b>825,415,191</b>	<b>1,177,302,103</b>	<b>862,984,487</b>
Expenditures:							
Personnel Services	109,296,284	110,796,174	127,604,273	116,524,602	130,513,590	135,176,358	139,009,823
Supplies	17,296,103	17,257,263	22,396,397	22,788,883	23,723,173	23,978,305	24,481,849
Utilities	16,291,215	15,141,612	18,722,942	17,812,930	17,886,558	18,426,440	18,984,249
Contractual Services	58,256,964	48,414,098	75,950,541	75,897,954	81,663,707	80,689,938	82,368,692
Capital Outlay	10,435,673	27,794,419	5,494,546	5,273,735	6,224,200	5,634,684	5,747,378
Construction and Engineering	326,431,629	283,120,740	566,736,000	654,475,177	606,324,113	636,722,000	416,543,000
Lease Financing	154,661	287,067	-	-	-	-	-
Subscription Financing	-	6,584,230	-	-	-	-	-
Principal Payments	67,915,074	69,622,992	69,922,300	69,922,300	70,927,000	82,889,627	88,765,200
Interest Payments	60,864,583	62,651,167	65,798,750	65,031,217	64,668,215	85,739,467	102,563,722
Interest Payments Paid into Escrow for Refunding Debt	85,749	701,938	-	-	-	-	-
Agency and Other Debt Expenses	60,654,857	31,175,967	3,699,500	3,363,548	159,636,180	128,982,735	4,694,648
<b>Total Expenditures</b>	<b>727,682,790</b>	<b>673,547,668</b>	<b>956,325,249</b>	<b>1,031,090,345</b>	<b>1,161,566,735</b>	<b>1,198,239,555</b>	<b>883,158,560</b>
Net Operating Income (Loss)	(64,704,101)	19,128,328	(144,798,062)	149,604,792	(336,151,544)	(20,937,452)	(20,174,073)
Interfund Transfers	-	-	-	-	-	-	-
Increase (Decrease) in Fund Bal.	(64,704,101)	19,128,328	(144,798,062)	149,604,792	(336,151,544)	(20,937,452)	(20,174,073)
Percentage of Change	-14%	5%	-26%	36%	-60%	-9%	-10%
<b>FUND BALANCE E.O.B.</b>	<b>\$392,528,796</b>	<b>\$411,657,124</b>	<b>\$415,574,130</b>	<b>\$561,261,916</b>	<b>\$225,110,372</b>	<b>\$204,172,920</b>	<b>\$183,998,847</b>

**FY25 Fund Basis vs. GAAP Basis Statement of Operations**

	FY25 Budget Fund Basis Statement of Operations	Adjustments	GAAP Basis Statement of Operations	<i>Adjustment Explanation</i>
Operating Revenues:				
Sewer service charges	\$ 528,983,367	\$ -	\$ 528,983,367	
Recovery of (provision for) doubtful sewer service charge	(5,228,280)	-	(5,228,280)	
Licenses, permits, and other fees	3,630,000	-	3,630,000	
Other	1,965,000	-	1,965,000	
Total operating revenues	529,350,087	-	529,350,087	
Operating Expenses:				
Pumping and treatment	83,604,428	(1,497,000)	82,107,428	<i>Capital outlay</i>
Collection system maintenance	59,594,664	(3,521,200)	56,073,464	<i>Capital outlay</i>
Engineering	23,303,814	(7,779,609)	15,524,205	<i>Capital labor</i>
General and administrative	87,998,321	(4,425,212)	83,573,109	<i>Capital labor overhead</i>
Water backup claims	5,510,000	0	5,510,000	<i>Prepaid Insurance</i>
Depreciation	-	96,287,564	96,287,564	<i>Depreciation Expense</i>
Asset Management	9,835,000	497,870	10,332,870	<i>Labor allocated from Engineering</i>
Total operating expenses	269,846,227	79,562,413	349,408,641	
Operating Income	259,503,859	(79,562,413)	179,941,446	
Non-operating Revenues:				
Property taxes levied by the District	49,467,459	-	49,467,459	
Investment income	4,276,995	0	4,276,995	<i>Capital interest revenue</i>
Rent and other income	355,000	(320,087)	34,913	
Total non-operating revenues	54,099,454	(320,087)	53,779,368	
Non-operating Expenses:				
Net gain on disposal and sale of capital assets	(162,000)	1,744,048	1,582,048	<i>Asset disposals with remaining book value</i>
Non-recurring projects and studies	8,375,000	1,355,111	9,730,111	<i>Labor allocated from Engineering</i>
Interest expense	220,024,446	(859,216)	219,165,230	<i>Capital interest expense and loan amortizations</i>
Total non-operating expenses	228,237,446	2,239,944	230,477,390	
Income before Capital Contributions	85,365,868	(82,122,444)	3,243,424	
Capital Contributions:				
Utility plant contributed	-	8,489,372	8,489,372	<i>Contributed assets</i>
Grant revenue	14,582,000	(786,137)	13,795,863	<i>Grant revenue</i>
Total capital contributions	14,582,000	7,703,236	22,285,236	
Change in Net Position	\$ 99,947,868	\$ (74,419,208)	\$ 25,528,659	
Balance Sheet Adjustments:				
Revenue Bonds	\$ 222,941,702	\$ (222,941,702)	\$ -	<i>Recorded as an asset on the Balance Sheet</i>
Principal Payments	(70,927,000)	70,927,000	-	<i>Reduces the liability on the Balance Sheet</i>
Construction in Progress	(588,114,113)	588,114,113	-	<i>Recorded as an asset on the Balance Sheet</i>
Net Operating Income (Loss)	\$ (336,151,544)	\$ 361,680,203	\$ 25,528,659	

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



**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, impervious rate 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.

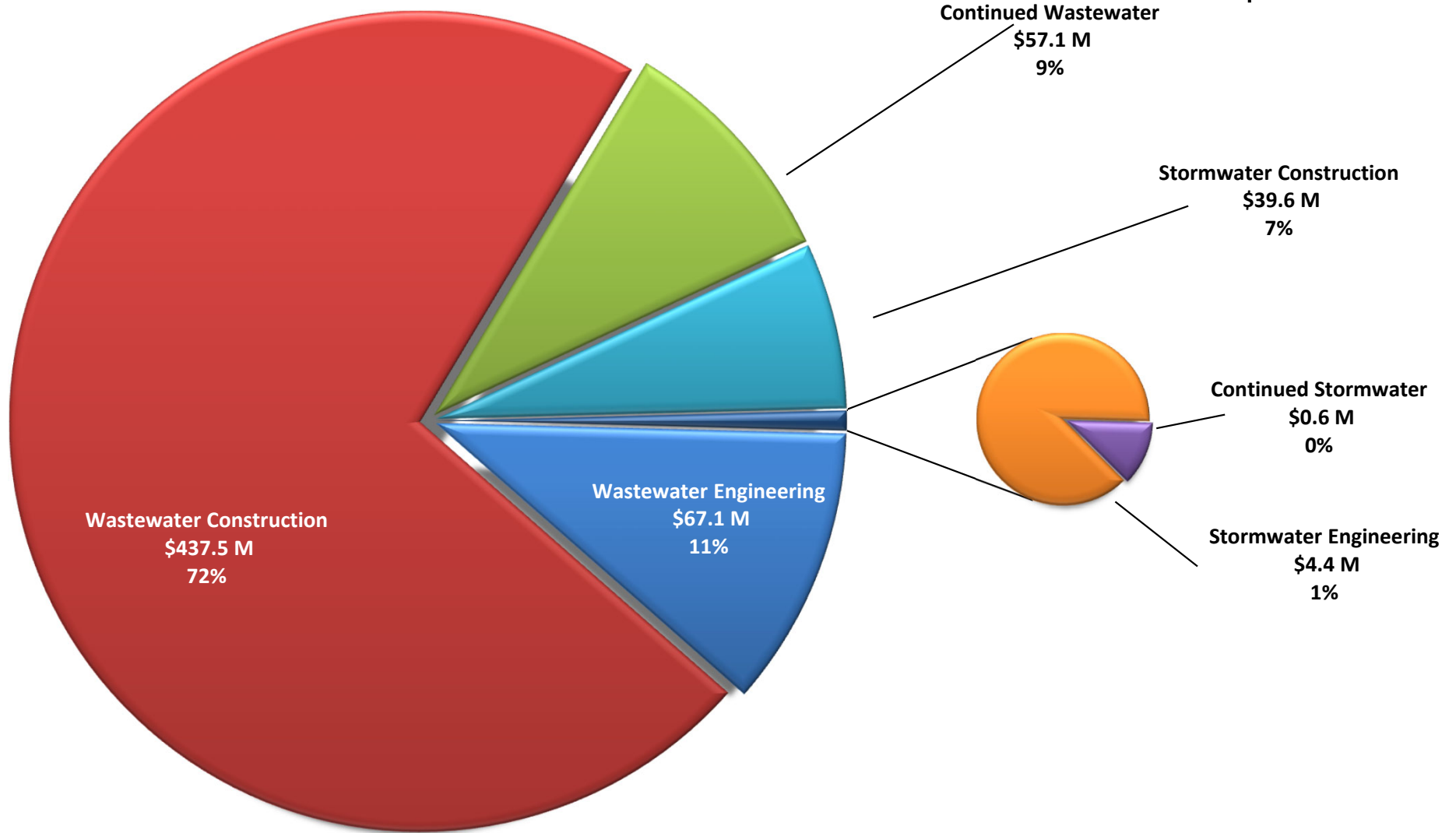
Wastewater projects are funded via revenue from the wastewater user charge paid by ratepayers. The user charge also supports the sale of revenue bonds to fund the wastewater program. The Sanitary Replacement Fund is used to pay for capital wastewater work, while the General Fund is used to pay for non-capital 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 FY25 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 FY25 Budget Supplement.

# Capital Improvement and Replacement Program

## FY25

**Total \$606.3 M**



**METROPOLITAN ST. LOUIS SEWER DISTRICT**  
**CAPITAL IMPROVEMENT AND REPLACEMENT PROGRAM**  
**SUMMARY - FY25**

<b><i>TYPE OF PROJECT</i></b>	<b><i>NUMBER OF PROJECTS</i></b>	<b><i>PROJECT COST</i></b>
<b><i>CONSTRUCTION</i></b>		
Wastewater Engineering	59	\$67,145,000
Wastewater Construction	44	437,473,000
Stormwater Engineering	7	4,350,000
Stormwater Construction	<u>21</u>	<u>39,631,113</u>
<b><i>TOTAL:</i></b>	<b><u>131</u></b>	<b><u>\$548,599,113</u></b>
<b><i>CONTINUED</i></b>		
Wastewater Continued	6	\$57,125,000
Stormwater Continued	<u>1</u>	<u>600,000</u>
<b><i>TOTAL:</i></b>	<b><u>7</u></b>	<b><u>\$57,725,000</u></b>
<b><i>TOTAL CIRP:</i></b>	<b><u>138</u></b>	<b><u>\$606,324,113</u></b>

## CIRP PROJECTS WITH IMPACT ON OPERATING COSTS FISCAL YEAR 2025

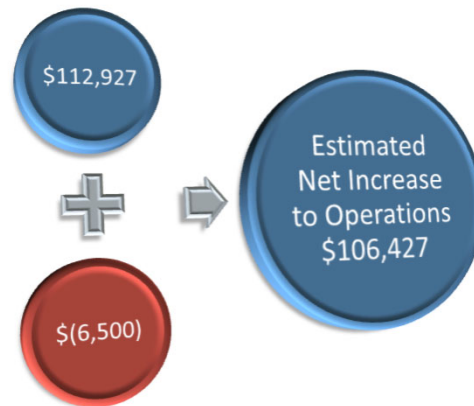
PROJECT DESCRIPTION	CIRP Impact on Operating Costs				Budget Supplement Page Number
	Feet Pipe Added	Cost Impact	Project Budget for I/I Removal	Cost Impact	
<b>WASTEWATER CONSTRUCTION PROJECTS</b>					
BISSELL - COLDWATER - MISSOURI - MERAMEC PUBLIC I/I REDUCTION (2023) CONTRACT E	-	\$ -	\$ 4,251,000	\$ (1,700)	62
BRANTNER 3007 COMBINED SEWER ABANDONMENT AND REROUTE	795	615	-	-	66
CSO - BRENTWOOD AND RED BUD AVE CSO INTERCEPTOR (I-118)/OUTFALL (L-111) ELIMINATION AND SEWER SEPARATION	15,040	11,644	-	-	67
GLEN ECHO SANITARY RELIEF (ENGELHOLM AVE TO HENDERSON AVE)	6,268	4,853	-	-	72
HARLEM CITYSHED MITIGATION BASINS (ASHLAND AND ESSEX) - SEPARATION SEWERS	9,500	7,355	-	-	74
HAWTHORNE ESTATES SANITARY RELIEF (RANCH LN TO CLAYTON HILLS LN)	1,800	1,394	-	-	75
INFRASTRUCTURE REPAIRS (REHABILITATION) (2025) CONTRACT A	-	-	5,000,000	(2,000)	77
INFRASTRUCTURE REPAIRS (REHABILITATION) (2025) CONTRACT B	-	-	5,000,000	(2,000)	78
L51 PUMP STATION FORCEMAIN IMPROVEMENTS	8,800	6,813	-	-	81
LAMBERT AIRPORT RESTRICTED ACCESS ASSETS INSPECTION AND REPAIR	-	-	2,000,000	(800)	82
LINDBERGH SANITARY RELIEF (MEADOWSIDE DR TO N LINDBERGH BLVD)	2,400	1,858	-	-	85
MULBERRY CREEK SANITARY RELIEF (HARWICH DR TO S LINDBERGH BLVD)	4,200	3,252	-	-	88
N 13TH 714 COMBINED SEWER REPAIR	277	214	-	-	89
NEW ENGLAND TOWN CLIFF CAVE PUMP STATION (P-323) IMPROVEMENTS	5,100	3,948	-	-	90
NORMANDIE SANITARY RELIEF (PAGE AVE TO SAINT CHARLES ROCK ROAD)	8,620	6,674	-	-	91
SMITH CREEK LADUE ROAD SANITARY RELIEF (ROYAL MANOR DR TO HEWLETT CT)	5,180	4,010	-	-	93
ST. JOACHIM'S SANITARY RELIEF (ST. GENEVIEVE LN TO LYNROS DR)	3,600	2,787	-	-	95
SUNSET COUNTRY CLUB PUMP STATION (P-408) REPLACEMENT AND STORAGE	950	735	-	-	96
UPPER MATTESE TRUNK SANITARY RELIEF (THEISS RD TO LIBERTY TRAIL RD)	13,335	10,324	-	-	97
VALLEY SANITARY RELIEF PHASE III	6,960	5,388	-	-	99
WATKINS-SPANISH SANITARY RELIEF (MALAGA ST TO TRAMPE AVE)	2,300	1,781	-	-	100
WEBSTER GROVES TRUNK E SANITARY RELIEF (SKME-628) PHASE 1	1,300	1,006	-	-	101
WESTWOOD COUNTRY CLUB SANITARY RELIEF (DEER CREEK TO WESTWOOD CT)	4,600	3,561	-	-	102
WW-2 AND WW-3 WARSON WOODS SANITARY RELIEF	10,600	8,207	-	-	104
TM-01 TWO MILE CREEK OUTFALL SANITARY RELIEF	11,400	8,826	-	-	Carryover, no page
<b>Total Wastewater Construction Projects</b>	<b>123,025</b>	<b>\$ 95,246</b>	<b>\$ 16,251,000</b>	<b>\$ (6,500)</b>	

## CIRP PROJECTS WITH IMPACT ON OPERATING COSTS FISCAL YEAR 2025

	CIRP Impact on Operating Costs				Budget Supplement Page Number
PROJECT DESCRIPTION	Feet Pipe Added	Cost Impact	Project Budget for I/I Removal	Cost Impact	
STORMWATER CONSTRUCTION PROJECTS					
BIG BEND 10014 STORM IMPROVEMENTS	1,150	\$ 890	\$ -	\$ -	133
CEDARHURST DRIVE CREEK BANK STABILIZATION	154	\$ 119	\$ -	\$ -	134
LIBERTY AVE. 10000 BLOCK STORM SEWER	1,164	\$ 901	\$ -	\$ -	144
MALINE CREEK BANK STABILIZATION - ST. LOUIS PLACE TO FLORISSANT RD.	85	\$ 66	\$ -	\$ -	145
NEWELL AND NOAH DRIVE STORM SEWER	285	\$ 221	\$ -	\$ -	146
STORMWATER INFRASTRUCTURE REPAIRS (REHABILITATION) (2025)	20,000	\$ 15,484	\$ -	\$ -	150
Total Stormwater Construction Projects	22,838	\$ 17,681	\$ -	\$ -	
TOTAL	145,863	\$ 112,927	\$16,251,000	\$ (6,500)	

### NOTES:

1. 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. Forty-four (44) projects are to be funded at a total estimated cost of \$437,473,000.

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 the 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.

# **PROJECT LISTING FY25** **WASTEWATER CONSTRUCTION PROJECTS**

<u><b>PROJECT NAME</b></u>	<u><b>MUNICIPALITY</b></u>	<u><b>COST ESTIMATE</b></u>	<u><b>PAGE</b></u> <sup>(1)</sup>
<b>1101 - General Fund</b>			
CSO VOLUME REDUCTION GREEN INFRASTRUCTURE	Various	\$5,000,000	68
CSO VOLUME REDUCTION GREEN INFRASTRUCTURE - RIVER DES PERES	Various	2,000,000	69
<b>Subtotal: Number of Projects 2</b>		<b>\$7,000,000</b>	
<b>4102 - Improvement Fund</b>			
MARKET STREET PARKING LOT IMPROVEMENTS	St. Louis City	\$880,000	86
ROCK CORE STORAGE BUILDING	Shrewsbury	500,000	92
<b>Subtotal: Number of Projects 2</b>		<b>\$1,380,000</b>	
<b>6660 - Sanitary Replacement Fund</b>			
BISSELL & LEMAY WWTF FLUIDIZED BED INCINERATORS	Various	\$265,000,000	61
BISSELL - COLDWATER - MISSOURI - MERAMEC PUBLIC I/I REDUCTION (2023) CONTRACT E	Various	4,251,000	62
BISSELL POINT WWTF FINE SCREEN, CONCRETE AND GATE IMPROVEMENTS	St. Louis City	1,500,000	63
BISSELL POINT WWTF INFLUENT PUMP STATION VFD REPLACEMENT	St. Louis City	3,500,000	64
BISSELL POINT WWTF TRICKLING FILTER MEDIA REPLACEMENT PHASE II	St. Louis City	12,000,000	65
BRANTNER 3007 COMBINED SEWER ABANDONMENT AND REROUTE	St. Louis City	1,485,000	66
CSO - BRENTWOOD AND RED BUD AVE CSO INTERCEPTOR (I-118)/OUTFALL (L-111) ELIMINATION AND SEWER	Richmond Heights	14,000,000	67
EASEMENT ACQUISITION FOR WASTEWATER PROJECTS (2025)	Various	6,450,000	70
FILLMORE PUMP STATION (P-308) REHABILITATION	St. Louis City	2,661,000	71
GLEN ECHO SANITARY RELIEF (ENGELHOLM AVE TO HENDERSON AVE)	Various	5,000,000	72
GRAND GLAIZE WWTF BANK STABILIZATION	Valley Park	2,147,000	73
HARLEM CITYSHED MITIGATION BASINS (ASHLAND AND ESSEX) - SEPARATION SEWERS	Various	3,000,000	74
HAWTHORNE ESTATES SANITARY RELIEF (RANCH LN TO CLAYTON HILLS LN)	Town and Country	2,041,000	75
INFRASTRUCTURE REPAIRS (FACILITIES) (2025)	Various	3,000,000	76
INFRASTRUCTURE REPAIRS (REHABILITATION) (2025) CONTRACT A	Various	5,000,000	77
INFRASTRUCTURE REPAIRS (REHABILITATION) (2025) CONTRACT B	Various	5,000,000	78
INFRASTRUCTURE REPAIRS (REHABILITATION) (2025) CORPS CSO PROGRAM	Various	5,500,000	79
INFRASTRUCTURE REPAIRS (WASTEWATER) (2025)	Various	8,000,000	80
L51 PUMP STATION FORCEMAIN IMPROVEMENTS	Various	7,000,000	81
LAMBERT AIRPORT RESTRICTED ACCESS ASSETS INSPECTION AND REPAIR	Unincorporated	2,000,000	82
LEMAY ORS SCADA PLC AND TELEMETRY UPGRADES	St. Louis City	3,032,000	83

**PROJECT LISTING FY25  
WASTEWATER CONSTRUCTION PROJECTS**

<b><u>PROJECT NAME</u></b>	<b><u>MUNICIPALITY</u></b>	<b><u>COST ESTIMATE</u></b>	<b><u>PAGE</u> <sup>(1)</sup></b>
6660 - Sanitary Replacement Fund - Continued			
LEMAY WWTF ADMIN BUILDING/LOCKER ROOMS RENOVATIONS	Unincorporated	\$2,500,000	84
LINDBERGH SANITARY RELIEF (MEADOWSIDE DR TO N LINDBERGH BLVD)	Unincorporated	3,000,000	85
MISSISSIPPI FLOODWALL ORS PUMP STATIONS REHABILITATION PHASE IV	St. Louis City	7,000,000	87
MULBERRY CREEK SANITARY RELIEF (HARWICH DR TO S LINDBERGH BLVD)	Crestwood	4,634,000	88
N 13TH 714 COMBINED SEWER REPAIR	St. Louis City	1,000,000	89
NEW ENGLAND TOWN CLIFF CAVE PUMP STATION (P-323) IMPROVEMENTS	Unincorporated	4,000,000	90
NORMANDIE SANITARY RELIEF (PAGE AVE TO SAINT CHARLES ROCK ROAD)	Unincorporated	2,600,000	91
SMITH CREEK LADUE ROAD SANITARY RELIEF (ROYAL MANOR DR TO HEWLETT CT)	Creve Coeur	4,000,000	93
SPIRIT OF ST. LOUIS 1 PUMP STATION (P-735) REPLACEMENT	Chesterfield	1,938,000	94
ST. JOACHIM'S SANITARY RELIEF (ST. GENEVIEVE LN TO LYNROS DR)	St. Ann	2,500,000	95
SUNSET COUNTRY CLUB PUMP STATION (P-408) REPLACEMENT AND STORAGE	Sunset Hills	1,638,000	96
UPPER MATTESE TRUNK SANITARY RELIEF (THEISS RD TO LIBERTY TRAIL RD)	Unincorporated	8,000,000	97
UPPER RIVER DES PERES AND RIVER DES PERES TRIBUTARIES STORAGE TUNNEL	Various	2,000,000	98
VALLEY SANITARY RELIEF PHASE III	Various	6,000,000	99
WATKINS-SPANISH SANITARY RELIEF (MALAGA ST TO TRAMPE AVE)	Unincorporated	3,573,000	100
WEBSTER GROVES TRUNK E SANITARY RELIEF (SKME-628) PHASE 1	Webster Groves	3,460,000	101
WESTWOOD COUNTRY CLUB SANITARY RELIEF (DEER CREEK TO WESTWOOD CT)	Westwood	2,750,000	102
WOODSON SANITARY RELIEF (FLORA AVE TO LACKLAND RD)	Overland	250,000	103
WW-2 AND WW-3 WARSON WOODS SANITARY RELIEF	Various	6,683,000	104
<b>Subtotal: Number of Projects 40</b>		<b>\$429,093,000</b>	
<b>TOTAL: NUMBER OF PROJECTS 44</b>		<b>\$437,473,000</b>	

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

## **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.

Sixty (60) wastewater engineering projects are planned at a total estimated cost of \$67,145,000. 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.

**PROJECT LISTING FY25  
WASTEWATER ENGINEERING PROJECTS**

<u>PROJECT NAME</u>	<u>MUNICIPALITY</u>	<u>COST ESTIMATE</u>	<u>PAGE <sup>(1)</sup></u>
<b>1101 - General Fund</b>			
CAULKS CREEK PUMP STATION AND FORCEMAIN MASTER PLAN PRE-DESIGN STUDY	Various	\$1,200,000	6
CCTV INSPECTION AND PHYSICAL INSPECTION OF SEWERS (2023)	Various	3,000,000	7
CRITICAL INFRASTRUCTURE ASSESSMENT AND ASSET INVESTIGATION (2023)	Various	1,700,000	12
FLOW METERING AND MONITORING (2022)	Various	2,500,000	16
GENERAL SERVICES AGREEMENT - PROPERTY APPRAISAL (2024) CONTRACT A	Various	75,000	23
GENERAL SERVICES AGREEMENT - PROPERTY APPRAISAL (2024) CONTRACT B	Various	75,000	24
GENERAL SERVICES AGREEMENT - PROPERTY APPRAISAL (2024) CONTRACT C	Various	75,000	25
GENERAL SERVICES AGREEMENT - PROPERTY APPRAISAL (2024) CONTRACT D	Various	75,000	26
GENERAL SERVICES AGREEMENT - PROPERTY APPRAISAL (2024) CONTRACT E	Various	75,000	27
LOWER & MIDDLE RDP CSO CONTROLS SYSTEM IMPROVEMENTS (WATERSHED CONSULTANT)	Various	400,000	38
RADAR RAINFALL DATA (2025)	Various	150,000	49
STREAM FLOW GAUGE OPERATION AND MAINTENANCE (USGS)	Various	605,000	51
STREAM FLOW WATER QUALITY SAMPLING (2023)	Various	\$280,000	52
WET WEATHER OPTIMIZATION STUDY	Various	\$1,000,000	59
<b>Subtotal: Number of Projects 14</b>		<b>\$11,210,000</b>	
<b>6660 - Sanitary Replacement Fund</b>			
ADAMS SANITARY RELIEF (BARRETT STATION RD TO W. MONROE AVE)	Various	\$2,160,000	1
BISSELL & LEMAY WWTF FLUIDIZED BED INCINERATORS	Various	10,000,000	2
BISSELL - COLDWATER - MISSOURI - MERAMEC SANITARY SYSTEM IMPROVEMENTS (WATERSHED CONSULTANT)	Various	200,000	3
BISSELL POINT WWTF TRICKLING FILTER MEDIA REPLACEMENT	St. Louis City	150,000	4
BISSELL POINT WWTF TRICKLING FILTER PUMP REPLACEMENT, FINAL CLARIFIER TANK AND CONCRETE	St. Louis City	3,800,000	5
CLAYTONIA CREEK SANITARY RELIEF (HAMPTON CREEK TRUNK SEWER TO CLAYTON ROAD)	Richmond Heights	1,600,000	8
CONSTRUCTION MANAGEMENT SERVICES - LOWER AND MIDDLE RDP TUNNEL FACILITIES	Various	200,000	9
CONSTRUCTION MANAGEMENT SERVICES - LOWER MERAMEC AND DEER CREEK TUNNELS	Various	4,500,000	10
CONSTRUCTION MANAGEMENT SERVICES - TANK/TREATMENT/PUMP STATION FACILITIES	Various	4,000,000	11
CSO - BRENTWOOD AND RED BUD AVE CSO INTERCEPTOR (I-118)/OUTFALL (L-111) ELIMINATION AND SEWER	Richmond Heights	250,000	13
FENTON WASTEWATER TREATMENT FACILITY ELIMINATION	Fenton	600,000	14
FILLMORE PUMP STATION (P-308) REHABILITATION	St. Louis City	150,000	15
GENERAL SERVICES AGREEMENT - CONSTRUCTION MANAGEMENT (2024)	Various	2,500,000	17
GENERAL SERVICES AGREEMENT - FACILITY & SEWER DESIGN (2024) CONTRACT A	Various	800,000	18
GENERAL SERVICES AGREEMENT - FACILITY & SEWER DESIGN (2024) CONTRACT B	Various	500,000	19
GENERAL SERVICES AGREEMENT - GEOTECHNICAL (2024) CONTRACT A	Various	85,000	20
GENERAL SERVICES AGREEMENT - GEOTECHNICAL (2024) CONTRACT B	Various	85,000	21
GENERAL SERVICES AGREEMENT - GEOTECHNICAL (2024) CONTRACT C	Various	85,000	22

**PROJECT LISTING FY25  
WASTEWATER ENGINEERING PROJECTS**

<u>PROJECT NAME</u>	<u>MUNICIPALITY</u>	<u>COST ESTIMATE</u>	<u>PAGE <sup>(1)</sup></u>
6660 - Sanitary Replacement Fund - Continued			
GENERAL SERVICES AGREEMENT - SEWER AND CHANNEL DESIGN (2024) CONTRACT A	Various	200,000	28
GENERAL SERVICES AGREEMENT - SURVEY SERVICES (2024) CONTRACT A	Various	50,000	29
GENERAL SERVICES AGREEMENT - SURVEY SERVICES (2024) CONTRACT B	Various	50,000	30
GENERAL SERVICES AGREEMENT - SURVEY SERVICES (2024) CONTRACT C	Various	50,000	31
GENERAL SERVICES AGREEMENT - SURVEY SERVICES (2024) CONTRACT D	Various	50,000	32
GENERAL SERVICES AGREEMENT - SURVEY SERVICES (2024) CONTRACT E	Various	50,000	33
GRAND GLAIZE WWTF REPAIRS AND IMPROVEMENTS (2024)	Valley Park	100,000	34
HARLEM BADEN RELIEF SYSTEM IMPROVEMENT DESIGN (CONTRACT A)	St. Louis City	250,000	35
L51 PUMP STATION FORCEMAIN IMPROVEMENTS	Various	100,000	36
LMRDP CSO STORAGE TUNNEL (BROADWAY TO RDP TUBES)	St. Louis City	1,000,000	37
LOWER & MIDDLE RDP CSO CONTROLS SYSTEM IMPROVEMENTS (WATERSHED CONSULTANT)	Various	600,000	39
LOWER MERAMEC WWTF EXPANSION PHASE II	Unincorporated	1,500,000	40
MCCUTCHEON RD AND THORNDALL SANITARY RELIEF	Richmond Heights	70,000	41
MISSISSIPPI FLOODWALL ORS PUMP STATIONS REHABILITATION	St. Louis City	175,000	42
MISSOURI RIVER WWTF ENGINE GENERATOR REPLACEMENT AND DIGESTER SYSTEM IMPROVEMENTS	Maryland Heights	250,000	43
PROSPECT HILL LANDFILL IMPROVEMENTS	Various	250,000	44
PUMP STATION REPAIR AND IMPROVEMENT DESIGN (2025) (CONTRACT A)	Various	1,300,000	45
PUMP STATION REPAIR AND IMPROVEMENT DESIGN (CONTRACT C)	Various	30,000	46
PUMP STATION REPLACEMENT DESIGN (2025) (CONTRACT A)	Various	600,000	47
PUMP STATIONS AND ORS SCADA PLC AND NETWORK UPGRADES (BISSELL AND COUNTY)	Various	2,187,000	48
ST. JOACHIM'S SANITARY RELIEF (ST. GENEVIEVE LN TO LYNROS DR)	St. Ann	100,000	50
UPPER MATTESE TRUNK SANITARY RELIEF (THEISS RD TO LIBERTY TRAIL RD)	Unincorporated	300,000	53
UPPER RIVER DES PERES AND RIVER DES PERES TRIBUTARIES STORAGE TUNNEL	Various	8,000,000	54
WASTEWATER LINEAR SEWER DESIGN (2025) (CONTRACT A)	Various	1,100,000	55
WASTEWATER LINEAR SEWER DESIGN (2025) (CONTRACT B)	Various	900,000	56
WATKINS CREEK SANITARY RELIEF (KENRAN INDUSTRIAL BLVD TO FARM POND CT)	Unincorporated	1,748,000	57
WESTWOOD COUNTRY CLUB SANITARY RELIEF (DEER CREEK TO WESTWOOD CT)	Westwood	60,000	58
WWTF NUTRIENT REMOVAL - PHOSPHORUS	Various	3,200,000	60
<b>Subtotal: Number of Projects 46</b>		<b>\$55,935,000</b>	
<b>TOTAL: NUMBER OF PROJECTS 60</b>		<b>\$67,145,000</b>	

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

## **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-one (21) projects planned at a total estimated cost of \$39,631,113.

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 FY25  
STORMWATER CONSTRUCTION PROJECTS**

<u>PROJECT NAME</u>	<u>MUNICIPALITY</u>	<u>COST ESTIMATE</u>	<u>PAGE</u> <sup>(1)</sup>
<b>5110 - Stormwater Regulatory Fund</b>			
STORMWATER QUALITY GREEN INFRASTRUCTURE - SMALL GRANT RAINSCAPING PROGRAM	Various	\$200,000	151
<b>Subtotal: Number of Projects 1</b>		<b>\$200,000</b>	
<b>5120 - Districtwide Stormwater Fund</b>			
CEDARHURST DRIVE CREEK BANK STABILIZATION	Unincorporated	\$2,530,000	134
DELLWOOD CREEK BANK STABILIZATION - WEST FLORISSANT TO HUDSON RD.	Ferguson	1,035,000	137
DELLWOOD CREEK STREAMBANK STABILIZATION (MCDW-15)	Unincorporated	1,444,000	138
EASEMENT ACQUISITION FOR STORMWATER PROJECTS (2025)	Various	535,000	139
FERGUSON BRANCH STREAMBANK STABILIZATION - CHURCH TO DARST	Ferguson	1,902,000	140
HALLSTEAD STORM CHANNEL PHASE IV (MCBJ-230)	Unincorporated	4,900,000	142
LARIMORE PARKWAY TO BIRMINGHAM CT. CHANNEL IMPROVEMENTS (WC-16A)	Unincorporated	2,867,000	143
MALINE CREEK BANK STABILIZATION - ST. LOUIS PLACE TO FLORISSANT RD.	Ferguson	1,700,000	145
RIVER DES PERES CHANNEL REHABILITATION	St. Louis City	5,750,000	147
STORMWATER INFRASTRUCTURE REPAIRS (2025)	Various	7,000,000	149
STORMWATER INFRASTRUCTURE REPAIRS (REHABILITATION) (2025)	Various	\$2,000,000	150
<b>Subtotal: Number of Projects 11</b>		<b>\$31,663,000</b>	
<b>5564 - Coldwater Creek OMCI Fund</b>			
COLDWATER CREEK OMCI REIMBURSEMENTS PROGRAM	Various	\$1,138,160	135
<b>Subtotal: Number of Projects 1</b>		<b>\$1,138,160</b>	
<b>5566 - Deer Creek OMCI Fund</b>			
DEER CREEK OMCI REIMBURSEMENTS PROGRAM	Various	\$2,144,449	136
<b>Subtotal: Number of Projects 1</b>		<b>\$2,144,449</b>	
<b>5571 - Gravois Creek</b>			
BIG BEND 10014 STORM IMPROVEMENTS	Crestwood	\$1,200,000	133
GRAVOIS CREEK OMCI REIMBURSEMENTS PROGRAM	Various	834,102	141
<b>Subtotal: Number of Projects 2</b>		<b>\$2,034,102</b>	



**PROJECT LISTING FY25  
STORMWATER CONSTRUCTION PROJECTS**

<u>PROJECT NAME</u>	<u>MUNICIPALITY</u>	<u>COST ESTIMATE</u>	<u>PAGE <sup>(1)</sup></u>
5576 - Maline Creek OMCI Fund			
NEWELL AND NOAH DRIVE STORM SEWER	Ferguson	\$318,000	146
	<b>Subtotal: Number of Projects 1</b>	<b>\$318,000</b>	
5583 - Sugar Creek OMCI Fund			
SUGAR CREEK OMCI REIMBURSEMENTS PROGRAM	Various	\$163,064	152
	<b>Subtotal: Number of Projects 1</b>	<b>\$163,064</b>	
5584 - University City OMCI Fund			
LIBERTY AVE. 10000 BLOCK STORM SEWER	Overland	\$1,300,000	144
UNIVERSITY CITY OMCI REIMBURSEMENTS PROGRAM	Various	530,345	153
	<b>Subtotal: Number of Projects 2</b>	<b>\$1,830,345</b>	
5593 - Sem Br Of River Des Peres OMCI Fund			
SEMINARY OMCI REIMBURSEMENTS PROGRAM	Various	\$139,993	148
	<b>Subtotal: Number of Projects 1</b>	<b>\$139,993</b>	
	<b>TOTAL: NUMBER OF PROJECTS 21</b>	<b>\$39,631,113</b>	

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

## **STORMWATER ENGINEERING PROJECTS**

There are seven (7) stormwater engineering projects planned at a total estimated cost of \$4,350,000. 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.

The District's revenue sources for these projects are from the Districtwide Stormwater Fund and from the property tax revenue in the Stormwater Regulatory Fund and the Proposed Stormwater Capital Fund established currently throughout the District.

**PROJECT LISTING FY25  
STORMWATER ENGINEERING PROJECTS**

<u>PROJECT NAME</u>	<u>MUNICIPALITY</u>	<u>COST ESTIMATE</u>	<u>PAGE</u> <sup>(1)</sup>
5110 - Stormwater Regulatory Fund			
GENERAL SERVICES AGREEMENT - WATER QUALITY SUPPORT SERVICES (2024)	Various	\$150,000	129
<b>Subtotal: Number of Projects 1</b>		<b>\$150,000</b>	
5120 - Districtwide Stormwater Fund			
HALLSTEAD STORM CHANNEL PHASE IV (MCBJ-230)	Unincorporated	\$100,000	130
RIVER DES PERES CHANNEL REHABILITATION	St. Louis City	500,000	131
STORMWATER ASSET INVESTIGATIONS (2025)	Various	800,000	132
<b>Subtotal: Number of Projects 3</b>		<b>\$1,400,000</b>	
5140 - Proposed - SW Capital Fund			
GENERAL SERVICES AGREEMENT - STORMWATER CAPITAL PROJECTS DESIGN (2025) CONTRACT A	Various	\$900,000	126
GENERAL SERVICES AGREEMENT - STORMWATER CAPITAL PROJECTS DESIGN (2025) CONTRACT B	Various	900,000	127
GENERAL SERVICES AGREEMENT - STORMWATER PLANNING (2025)	Various	1,000,000	128
<b>Subtotal: Number of Projects 3</b>		<b>\$2,800,000</b>	
<b>TOTAL: NUMBER OF PROJECTS 7</b>		<b>\$4,350,000</b>	

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

### **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 are six (6) wastewater projects that were identified in previous budget supplements that are on the continued list.

These projects have a total estimated cost of \$57,125,000.

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

**PROJECT LISTING FY25  
WASTEWATER CONTINUED PROJECTS**

<u><i>PROJECT NAME</i></u>	<u><i>MUNICIPALITY</i></u>	<u><i>COST ESTIMATE</i></u>	<u><i>PAGE <sup>(1)</sup></i></u>
6660 - Sanitary Replacement Fund			
GRAND GLAIZE WWTF REPAIRS AND IMPROVEMENTS (2024)	Valley Park	\$3,500,000	Carryover, no page
LEMAY NO. 3 PUMP STATION AND FORCE MAIN	Unincorporated	35,000,000	Carryover, no page
LEMAY NO. 3 PUMP STATION AND FORCE MAIN	Unincorporated	740,000	Carryover, no page
PROSPECT HILL LEACHATE PRETREATMENT SYSTEM	St. Louis City	3,135,000	Carryover, no page
TM-01 TWO MILE CREEK OUTFALL SANITARY RELIEF	Various	14,000,000	Carryover, no page
TM-01 TWO MILE CREEK OUTFALL SANITARY RELIEF	Various	750,000	Carryover, no page
<b><i>TOTAL: NUMBER OF PROJECTS 6</i></b>		<b><u><u>\$57,125,000</u></u></b>	

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

### **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 is one (1) stormwater project that was identified in previous budget supplements and on the continued list. This project has a total estimated cost of \$600,000.

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 FY25  
STORMWATER CONTINUED PROJECTS**

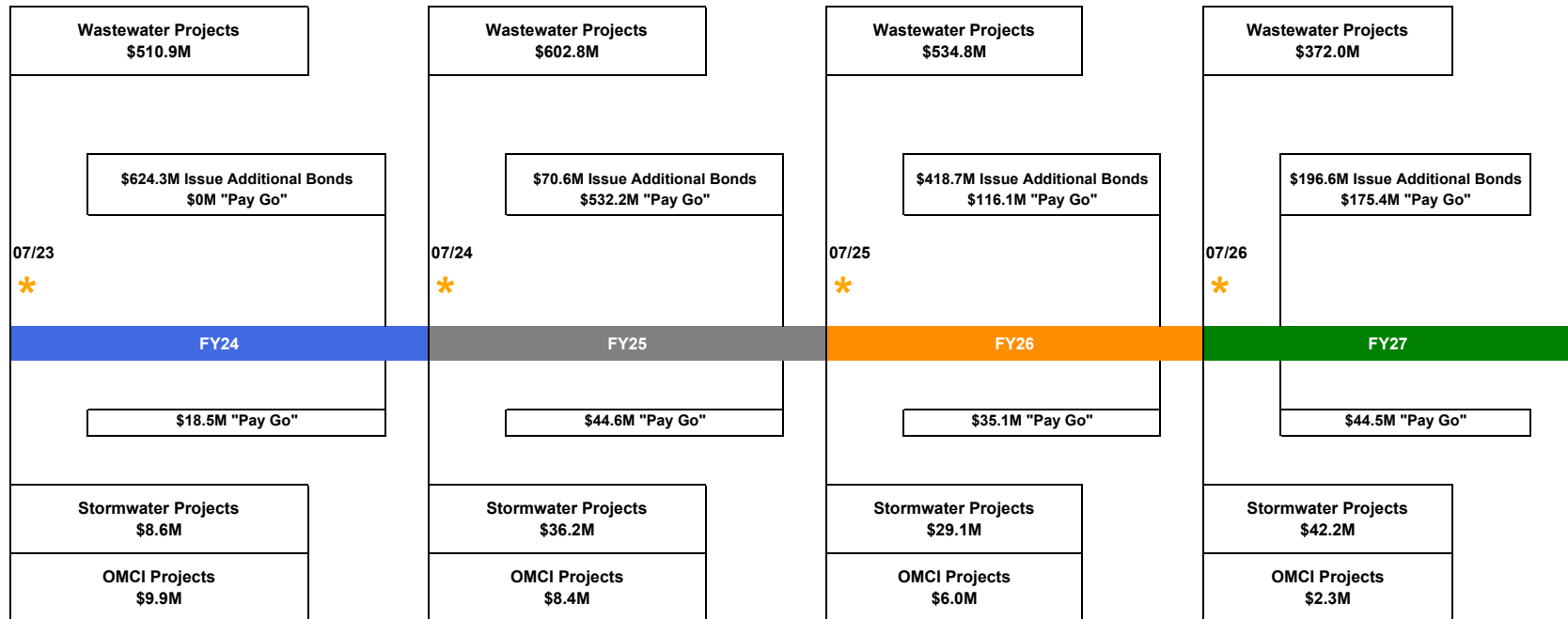
<u><b>PROJECT NAME</b></u>	<u><b>MUNICIPALITY</b></u>	<u><b>COST ESTIMATE</b></u>	<u><b>PAGE <sup>(1)</sup></b></u>
5584 - University City OMCI Fund			
NORTHEAST BRANCH RDP STORMWATER MANAGEMENT - 7605 ST. CHARLES ROCK	Bel-Nor	\$600,000	Carryover, no page
<b><i>Subtotal: Number of Projects 1</i></b>		<u><b>\$600,000</b></u>	
<b><i>TOTAL: NUMBER OF PROJECTS 1</i></b>		<u><b>\$600,000</b></u>	

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

# MSD CIRP Proposed Funding Timeline

Through June 30, 2027

## 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 - 2015 Actuals	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Forecast	2025 Budget	Total 2003 -2025	Total 2026 -2028	Total 2003 -2028
Collection System Improvement	\$1,412.4	\$262.9	\$258.5	\$269.3	\$283.7	\$230.8	\$313.1	\$252.9	\$205.3	\$208.8	\$248.6	\$3,946.3	\$686.4	\$4,632.7
Treatment Plant Improvements	783.0	7.1	4.8	16.6	6.4	24.5	29.5	73.7	174.1	302.1	313.1	\$1,734.9	478.7	2,213.6
Stormwater	114.8	6.1	22.9	7.5	21.6	16.1	22.7	16.7	20.2	18.5	44.6	\$311.7	122.5	434.2
Other	12.4	1.5	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	\$13.9	0.0	13.9
<b>TOTAL</b>	\$2,322.7	\$277.6	\$286.2	\$293.4	\$311.7	\$271.4	\$365.3	\$343.3	\$399.6	\$529.4	\$606.3	\$6,006.9	\$1,287.6	\$7,294.5

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



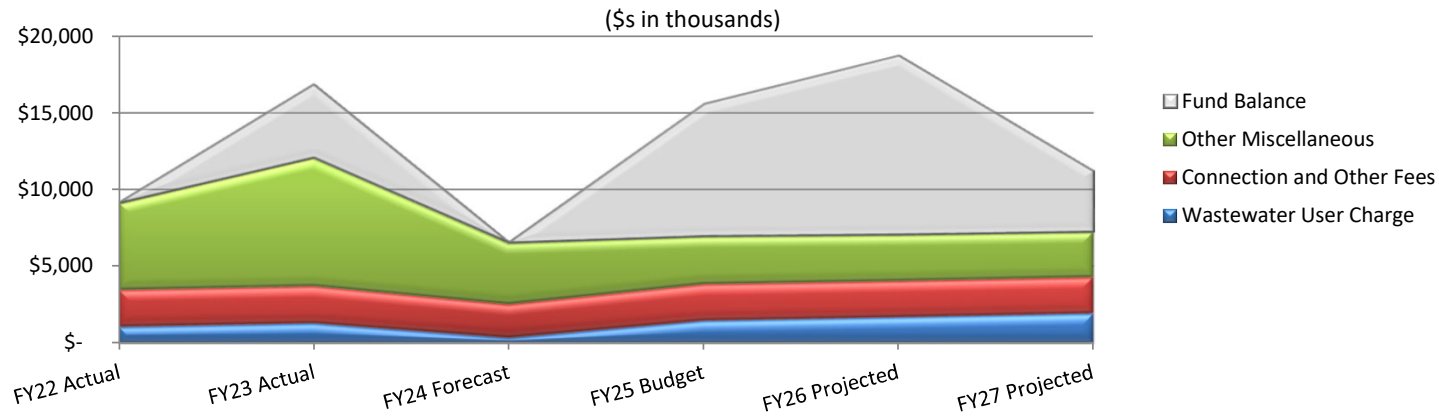
**FY25 BUDGET**



**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 FY22 and FY23, forecasted for FY24, budgeted for FY25 and projected for FY26 and FY27. 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 \$1.4 million in FY25 which is up from \$1.3 million in FY23.

Connection and Other Fees continue to hover around \$2.4 million during the reporting period, which historically, have remained consistent. The District assumes this pattern to continue.

The Other Miscellaneous revenue category in FY23 came in at \$8.3 million which this revenue source was expected to normalize around \$3 million. Projected FY27 revenue is \$2.9 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 FY24-27, 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**

	<b>FY22 Actual</b>	<b>FY23 Actual</b>	<b>FY24 Budget</b>	<b>FY24 Forecast</b>	<b>FY25 Budget</b>	<b>FY26 Budget</b>	<b>FY27 Budget</b>
FUND BALANCE B.O.P.	\$60,440,185	\$72,930,678	\$53,534,443	\$68,150,842	\$69,256,499	\$60,643,008	\$48,994,527
Wastewater User Charge	1,030,211	1,267,124	1,908,180	309,913	1,436,020	1,652,300	1,898,100
Stormwater User Charge	6,637	5,746	-	-	-	-	-
Taxes	(27,814)	54,624	-	(1,177)	-	-	-
Interest on Investments	(1,060,156)	714,877	462,811	596,826	642,569	535,404	461,142
Connection and Other Fees	2,422,014	2,442,319	2,055,000	2,211,480	2,385,000	2,385,000	2,385,000
Proceeds from Sale of Property	174,195	153,609	162,000	2,800	162,000	162,000	162,000
Rental Income	372,377	359,927	360,000	359,298	355,000	355,000	355,000
Miscellaneous	6,170,401	7,059,257	1,852,000	3,043,292	1,965,000	1,965,000	1,965,000
<b>Total Revenues</b>	<b>9,087,865</b>	<b>12,057,482</b>	<b>6,799,991</b>	<b>6,522,432</b>	<b>6,945,589</b>	<b>7,054,704</b>	<b>7,226,242</b>
Personnel Services	108,443,484	110,072,475	126,297,160	114,879,462	129,104,477	133,696,789	137,454,760
Supplies	17,296,103	17,251,216	22,396,397	22,788,883	23,723,173	23,978,305	24,481,849
Utilities	16,291,215	15,141,612	18,722,942	17,812,930	17,886,558	18,426,440	18,984,249
Contractual Services	48,309,485	32,782,243	61,550,237	63,065,237	65,764,695	64,472,630	65,826,402
Capital Outlay	10,435,673	27,794,419	5,494,546	5,273,735	6,224,200	5,634,684	5,747,378
Construction and Engineering	26,247,304	25,907,534	16,760,000	8,701,117	18,210,000	17,480,000	14,405,000
Lease Financing	154,661	287,067	-	-	-	-	-
Subscription Financing	-	6,584,230	-	-	-	-	-
Interfund Labor Transfers	(30,947,581)	(31,999,020)	(36,270,030)	(32,305,429)	(39,748,458)	(40,937,781)	(42,518,173)
<b>Total Expenditures</b>	<b>196,230,344</b>	<b>203,821,778</b>	<b>214,951,251</b>	<b>200,215,934</b>	<b>221,164,645</b>	<b>222,751,066</b>	<b>224,381,465</b>
Net Operating Income (Loss)	(187,142,479)	(191,764,296)	(208,151,260)	(193,693,503)	(214,219,056)	(215,696,362)	(217,155,223)
Interfund Transfers	199,632,971	186,984,461	191,135,877	194,799,160	205,605,564	204,047,882	213,219,389
Increase (Decrease) in Fund Bal.	12,490,492	(4,779,835)	(17,015,383)	1,105,657	(8,613,492)	(11,648,480)	(3,935,834)
Percentage of Change	21%	-7%	-32%	2%	-12%	-19%	-8%
<b>FUND BALANCE E.O.P.</b>	<b>\$72,930,678</b>	<b>\$68,150,842</b>	<b>\$36,519,059</b>	<b>\$69,256,499</b>	<b>\$60,643,008</b>	<b>\$48,994,527</b>	<b>\$45,058,693</b>

**PROJECT LISTING  
1101 - GENERAL FUND  
FY25**

<u>PROJECT NAME</u>	<u>MUNICIPALITY</u>	<u>COST ESTIMATE</u>	<u>PAGE</u> <sup>(1)</sup>
CAULKS CREEK PUMP STATION AND FORCEMAIN MASTER PLAN PRE-DESIGN STUDY	Various	\$1,200,000	6
CCTV INSPECTION AND PHYSICAL INSPECTION OF SEWERS (2023)	Various	3,000,000	7
CRITICAL INFRASTRUCTURE ASSESSMENT AND ASSET INVESTIGATION (2023)	Various	1,700,000	12
FLOW METERING AND MONITORING (2022)	Various	2,500,000	16
GENERAL SERVICES AGREEMENT - PROPERTY APPRAISAL (2024) CONTRACT A	Various	75,000	23
GENERAL SERVICES AGREEMENT - PROPERTY APPRAISAL (2024) CONTRACT B	Various	75,000	24
GENERAL SERVICES AGREEMENT - PROPERTY APPRAISAL (2024) CONTRACT C	Various	75,000	25
GENERAL SERVICES AGREEMENT - PROPERTY APPRAISAL (2024) CONTRACT D	Various	75,000	26
GENERAL SERVICES AGREEMENT - PROPERTY APPRAISAL (2024) CONTRACT E	Various	75,000	27
LOWER & MIDDLE RDP CSO CONTROLS SYSTEM IMPROVEMENTS (WATERSHED CONSULTANT)	Various	400,000	38
RADAR RAINFALL DATA (2025)	Various	150,000	49
STREAM FLOW GAUGE OPERATION AND MAINTENANCE (USGS)	Various	605,000	51
STREAM FLOW WATER QUALITY SAMPLING (2023)	Various	280,000	52
WET WEATHER OPTIMIZATION STUDY	Various	1,000,000	59
CSO VOLUME REDUCTION GREEN INFRASTRUCTURE	Various	5,000,000	68
CSO VOLUME REDUCTION GREEN INFRASTRUCTURE - RIVER DES PERES	Various	2,000,000	69

<b>NUMBER OF PROJECTS: 16</b>	<b>FUND TOTAL:</b>	<b><u><u>\$18,210,000</u></u></b>
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**(1)** The Page refers to the page number in the Budget Supplement

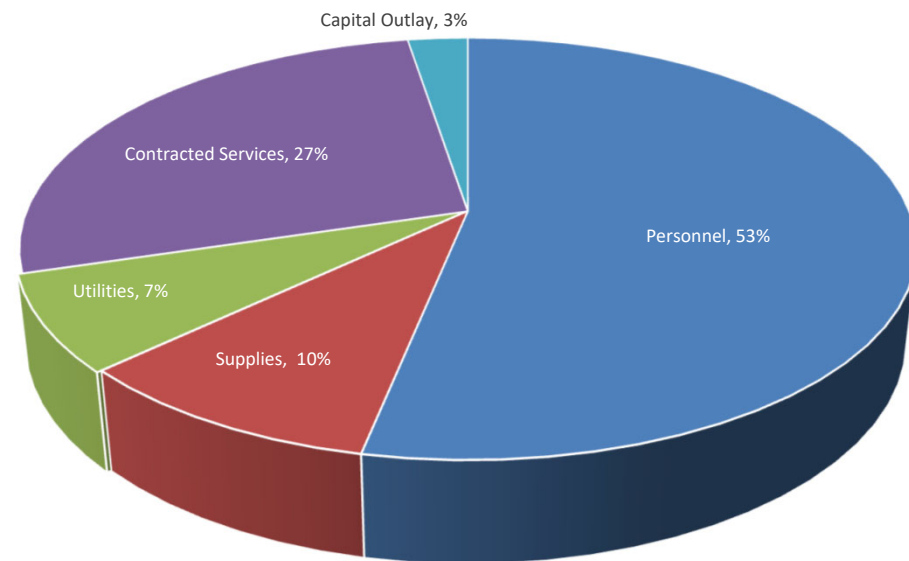
# FY25 General Fund

## Budget by Expense Category

FY25

(\$s in millions)

<b>Personnel Services</b>	<b>\$129.1</b>
<b>Supplies</b>	<b>23.7</b>
<b>Utilities</b>	<b>17.9</b>
<b>Contractual Services</b>	<b>65.8</b>
<b>Capital Outlay</b>	<b><u>6.2</u></b>
<b>TOTAL</b>	<b>\$242.7</b>



■ Personnel ■ Supplies ■ Utilities ■ Contracted Services ■ Capital Outlay

## **FY25 SIGNIFICANT BUDGET CHANGES GENERAL FUND**

### **Personnel Services – 51000 Natural Account Group**

Personnel Services increased approximately \$2.8 million or 2% from the FY24 Budget. This increase reflects a \$2.6 million increase in Salaries & Wages including FICA. Temporary Help increased \$1.4 million because of ongoing support needed in the Retooling Department. Pension Contributions are decreasing by \$1.0 million of which \$1.2 million related to Defined Benefit Plan offset by an increase of \$282 thousand related to Defined Contribution. All other changes are less significant.

### **Supplies – 52000 Natural Account Group**

Supplies increased \$1.3 million, or 6% compared to the FY24 Budget. Machinery & Equipment Parts and Non-Capital increased \$530 thousand. The account group of Instrument Supplies, Telephone/Communic Equip/Suppl, Electrical Supplies, Motor Vehicle Parts & Equip, sum up to an increase of \$527 thousand. All other changes are less significant.

### **Utilities – 53000 Natural Account Group**

Utilities are anticipated to decrease \$836 thousand or -4% from the FY24 Budget. The largest contributor to this decrease relates to Electric Usage. It is expected to decrease by \$678 thousand, Water usage by \$116 thousand and Telephone Usage by \$86 thousand. Natural Gas usage increased by \$44 thousand.

### **Contractual Services – 54000 Natural Account Group**

Contracted Services are anticipated to increase by \$4.2 million or 7% from the FY24 Budget. There will also be incremental budget increases of \$2.1 million for Office System Services and \$846 thousand in Professional Services. In addition, Machinery and Equipment Services will increase by \$897 thousand and Building Repairs & Services will increase by \$538 thousand. The increases are offset by decreases of \$436 thousand in Collection Services and \$155 thousand in Janitorial Services due to a reduction of janitorial contract requirements. All other changes are less significant.

### **Capital Outlay – 55000 Natural Account Group**

Capital Outlay increased \$730 thousand or 13% from prior year. The increase is the result of increases \$403 thousand related to Motor Vehicles, \$236 thousand related to Auxiliary Equipment, and \$212 thousand in Computer Equipment offset by decreases in Furniture & Office Equipment of \$120 thousand, and \$113 thousand in Processing Equipment. All other changes are less significant.



**METROPOLITAN ST. LOUIS SEWER DISTRICT**  
**FY25 General Fund Operating Expense Budget and Variances**

	<b>Budget FY24</b>	<b>Forecast FY24</b>	<b>\$ Change from FY24 Budget</b>	<b>% Change from FY24 Budget</b>	<b>Total Budget FY25</b>	<b>\$ Change from FY24 Budget</b>	<b>% Change from FY24 Budget</b>
51010 Salaries & Wages	79,571,626	69,232,401	(10,339,225)	-15%	82,082,903	2,511,277	3%
51020 Overtime	2,598,884	2,689,006	90,122	3%	2,572,139	(26,745)	-1%
51030 Compensatory Pay Accrual	-	108,950	108,950	100%	-	-	-
51040 Sick Leave Accrual	786,720	729,714	(57,006)	-8%	752,760	(33,960)	-4%
51050 Vacation Accrual	1,259,880	1,028,900	(230,980)	-22%	700,200	(559,680)	-44%
51060 Worker's Compensation Pay	-	176,801	176,801	100%	-	-	-
51070 Board Member Fees	3,750	3,750	-	0%	3,750	-	0%
51080 Floating Holiday Accrual	-	144,791	144,791	100%	164,640	164,640	-
51090 Civil Service Commision Fees	2,500	2,500	-	0%	2,500	-	0%
51100 Emp Service & Incentive Awards	104,000	105,100	1,100	1%	115,000	11,000	11%
51120 Membership & Licensing Fees	300,094	300,128	34	0%	302,433	2,339	1%
51130 Education Assistance Program	175,000	175,000	-	0%	175,000	-	0%
51210 FICA Taxes	6,286,044	5,274,478	(1,011,566)	-19%	6,476,111	190,067	3%
51220 Group Insurance	11,816,360	9,989,225	(1,827,135)	-18%	11,778,634	(37,726)	0%
51230 Pension Contributions-Defined Benefit Plan	14,700,000	14,700,000	-	0%	13,500,000	(1,200,000)	-8%
51231 Pension Contributions-Defined Contribution Plan	3,377,419	2,943,290	(434,129)	-15%	3,660,093	282,674	8%
51233 DC Plan-Matching Contributions	964,977	711,910	(253,067)	-36%	1,045,781	80,804	8%
51240 Unemployment Insurance	30,000	30,000	-	0%	30,000	-	0%
51300 Other Post Employment Benefits	1,900,000	1,889,129	(10,871)	-1%	1,900,000	-	0%
51510 Temporary Help	2,419,906	4,644,389	2,224,483	48%	3,842,532	1,422,626	59%
<b>Total Personnel Services</b>	<b>\$126,297,160</b>	<b>\$114,879,462</b>	<b>\$(11,417,697)</b>	<b>-10%</b>	<b>\$129,104,477</b>	<b>\$2,807,317</b>	<b>2%</b>
52010 Fuels,Lubricants,Gases	1,624,608	1,684,508	59,900	4%	1,567,100	(57,508)	-4%
52020 Motor Vehicle Parts & Equip	493,455	494,155	700	0%	617,756	124,301	25%
52030 Machinery & Equipment Parts	4,979,367	5,076,617	97,250	2%	5,353,834	374,467	8%
52040 Machinery & Equipment - Non- Capital	205,300	375,100	169,800	45%	310,258	104,958	51%
52050 Construction & Bldg Supplies	2,918,975	2,809,475	(109,500)	-4%	2,989,990	71,015	2%
52070 Hardware	153,086	137,240	(15,846)	-12%	131,518	(21,568)	-14%
52080 Hose Supplies	203,083	247,125	44,042	18%	212,935	9,852	5%
52090 Electrical Supplies	1,439,609	1,513,639	74,030	5%	1,564,510	124,901	9%
52100 Instrument Supplies	766,985	893,865	126,880	14%	912,861	145,876	19%
52110 Chemical Supplies	5,243,197	5,243,197	-	0%	5,157,243	(85,954)	-2%
52120 Laboratory Supplies	143,330	151,655	8,325	5%	152,485	9,155	6%
52130 Engineering & Drafting Supply	3,100	3,100	-	0%	3,100	-	0%

**METROPOLITAN ST. LOUIS SEWER DISTRICT**  
**FY25 General Fund Operating Expense Budget and Variances**

	<b>Budget FY24</b>	<b>Forecast FY24</b>	<b>\$ Change from FY24 Budget</b>	<b>% Change from FY24 Budget</b>	<b>Total Budget FY25</b>	<b>\$ Change from FY24 Budget</b>	<b>% Change from FY24 Budget</b>
52150 Plumbing Supplies	541,994	515,450	(26,544)	-5%	580,006	38,012	7%
52160 Paint Supplies	67,350	67,350	-	0%	121,192	53,842	80%
52170 Safety Supplies	428,676	513,996	85,320	17%	450,402	21,726	5%
52220 Janitorial Supplies	146,868	167,026	20,158	12%	165,075	18,207	12%
52240 Hand Tools	391,836	406,836	15,000	4%	430,540	38,704	10%
52280 Uniforms	349,622	349,422	(200)	0%	357,411	7,789	2%
52300 Safety Footwear	189,400	189,000	(400)	0%	190,000	600	0%
52310 Telephone/Communic Equip/Suppl	468,552	469,987	1,435	0%	600,420	131,868	28%
52320 Office Supplies	105,975	116,800	10,825	9%	108,485	2,510	2%
52330 Computer Supplies	639,750	670,975	31,225	5%	696,093	56,343	9%
52340 Computer Equipment - Non-Capital	482,098	565,848	83,750	15%	637,280	155,182	32%
52360 Grounds Supplies	23,780	23,555	(225)	-1%	23,895	115	0%
52370 Photo & Video Supplies	13,225	13,225	-	0%	14,825	1,600	12%
52380 Publications/Training Supplies	234,360	233,906	(454)	0%	244,430	10,070	4%
52390 Administrative Supplies	83,620	88,510	4,890	6%	88,430	4,810	6%
52400 Furniture & Office Equipment - Non-Capital	55,195	78,915	23,720	30%	41,100	(14,095)	-26%
52990 Inventory (I/D)	-	(312,236)	(312,236)	100%	-	-	-
52991 Inventory Obsolescence	-	(169)	(169)	100%	-	-	-
52999 Inventory Expense Control Account	-	811	811	100%	-	-	-
<b>Total Supplies</b>	<b>\$22,396,397</b>	<b>\$22,788,883</b>	<b>\$392,486</b>	<b>2%</b>	<b>\$23,723,173</b>	<b>\$1,326,776</b>	<b>6%</b>
53060 Electric Usage	13,995,132	13,227,920	(767,212)	-6%	13,316,947	(678,185)	-5%
53070 Natural Gas Usage	2,933,397	2,821,397	(112,000)	-4%	2,977,661	44,264	2%
53080 Water Usage	1,161,409	1,155,409	(6,000)	-1%	1,045,470	(115,939)	-10%
53270 Telephone Usage	633,004	608,204	(24,800)	-4%	546,480	(86,524)	-14%
<b>Total Usage</b>	<b>\$18,722,942</b>	<b>\$17,812,930</b>	<b>\$(910,012)</b>	<b>-5%</b>	<b>\$17,886,558</b>	<b>\$(836,384)</b>	<b>-4%</b>
54010 Postage	2,303,746	2,303,766	20	0%	2,555,600	251,854	11%
54050 Office System Services	4,420,488	4,954,482	533,994	11%	8,140,676	3,720,188	84%
54060 Printing Services	734,743	601,812	(132,931)	-22%	601,325	(133,418)	-18%
54080 Advertising Services	304,000	328,000	24,000	7%	289,100	(14,900)	-5%
54100 Travel Expenses	329,941	327,724	(2,217)	-1%	400,618	70,677	21%
54120 Photo Services	7,500	7,500	-	0%	6,000	(1,500)	-20%
54140 Training Programs/Seminar Fees	458,524	629,888	171,364	27%	544,804	86,280	19%
54141 Required Training Programs	360,000	380,760	20,760	5%	360,000	-	0%

**METROPOLITAN ST. LOUIS SEWER DISTRICT**  
**FY25 General Fund Operating Expense Budget and Variances**

	<b>Budget FY24</b>	<b>Forecast FY24</b>	<b>\$ Change from FY24 Budget</b>	<b>% Change from FY24 Budget</b>	<b>Total Budget FY25</b>	<b>\$ Change from FY24 Budget</b>	<b>% Change from FY24 Budget</b>
54160 Data Imaging Services	44,500	43,000	(1,500)	-3%	48,000	3,500	8%
54180 Courier And Freight	210,629	216,476	5,847	3%	186,997	(23,632)	-11%
54190 Property & Other Space Rental	120,000	105,000	(15,000)	-14%	126,465	6,465	5%
54340 Other	-	1,224	1,224	100%	-	-	-
54350 Bill Payment Services	2,500,000	2,500,000	-	0%	2,700,000	200,000	8%
54360 Banking Services Total	50,000	50,000	-	0%	45,000	(5,000)	-10%
54370 Board Of Election Commission	1,000,000	1,000,000	-	0%	-	(1,000,000)	-100%
54390 Hospital & Medical Services	303,000	280,000	(23,000)	-8%	330,000	27,000	9%
54400 Judgments & Claims Settlements	24,000	44,039	20,039	46%	145,000	121,000	504%
54420 Court Costs & Lien Fees	361,500	361,000	(500)	0%	362,000	500	0%
54440 Easement Acquisitions/Fees	34,000	50,000	16,000	32%	60,000	26,000	76%
54450 Collection Services	7,602,000	7,862,000	260,000	3%	7,166,000	(436,000)	-6%
54455 Commission Fee - St. Louis County	-	15	15	97%	-	-	-
54460 Commission Fee - St. Louis City	-	1	1	125%	-	-	-
54470 Water Agency Data Services	596,750	545,000	(51,750)	-9%	552,000	(44,750)	-7%
54510 Temporary Help (Contracted)	1,665,864	-	(1,665,864)	-	-	(1,665,864)	-100%
54520 Professional Service	16,096,159	15,430,209	(665,950)	-4%	16,174,669	78,510	0%
54530 Building Repairs & Services	4,425,062	4,465,939	40,877	1%	4,962,656	537,594	12%
54540 Janitorial Services	1,195,283	1,196,683	1,400	0%	1,039,456	(155,827)	-13%
54550 Grounds Services	1,027,055	1,171,005	143,950	12%	1,078,467	51,412	5%
54560 Motor Vehicle Services	416,028	424,772	8,744	2%	418,032	2,004	0%
54570 Machinery & Equipment Services	3,868,560	5,449,920	1,581,360	29%	4,766,370	897,810	23%
54580 Equipment Rental	551,609	830,476	278,867	34%	695,260	143,651	26%
54590 Sewer Rep & Structure Cleaning	1,755,450	2,163,350	407,900	19%	2,162,550	407,100	23%
54600 Electrical Repair Services	1,383,800	1,483,550	99,750	7%	1,934,250	550,450	40%
54610 Instrument Repair Services	534,889	493,639	(41,250)	-8%	566,650	31,761	6%
54620 Plumbing Services	928,308	1,241,122	312,814	25%	1,083,021	154,713	17%
54630 HVAC Services	755,208	699,208	(56,000)	-8%	681,100	(74,108)	-10%
54640 Damage Repairs & Services	11,200	21,200	10,000	47%	12,200	1,000	9%
54650 Waste Hauling	1,631,715	1,995,824	364,109	18%	1,659,691	27,976	2%
54660 Ash Hauling	404,010	404,110	100	0%	925,000	520,990	129%
54670 Other Governmental Fees	1,286,689	1,290,205	3,516	0%	1,251,761	(34,928)	-3%
54680 Laboratory Testing Services	629,340	571,800	(57,540)	-10%	701,010	71,670	11%
54690 Safety Services	180,335	167,186	(13,149)	-8%	73,035	(107,300)	-60%
54700 Asbestos Removal Services	65,000	40,000	(25,000)	-63%	45,733	(19,267)	-30%
54710 Community Outreach Programs	447,352	407,352	(40,000)	-10%	342,000	(105,352)	-24%

**METROPOLITAN ST. LOUIS SEWER DISTRICT**  
**FY25 General Fund Operating Expense Budget and Variances**

	<b>Budget FY24</b>	<b>Forecast FY24</b>	<b>\$ Change from FY24 Budget</b>	<b>% Change from FY24 Budget</b>	<b>Total Budget FY25</b>	<b>\$ Change from FY24 Budget</b>	<b>% Change from FY24 Budget</b>
54720 Tree Removal/Weed Spraying	526,000	526,000	-	0%	572,200	46,200	9%
<b>Total Contractual Services</b>	<b>\$61,550,237</b>	<b>\$63,065,237</b>	<b>\$1,514,999</b>	<b>2%</b>	<b>\$65,764,695</b>	<b>\$4,214,457</b>	<b>7%</b>
55030 Structural Improvements	48,846	60,700	11,854	20%	105,000	56,154	115%
55040 Processing Equipment	710,000	597,000	(113,000)	-19%	597,000	(113,000)	-16%
55050 Auxiliary Equipment	33,500	58,500	25,000	43%	270,000	236,500	706%
55060 Motor Vehicles	2,800,000	2,537,900	(262,100)	-10%	3,203,000	403,000	14%
55070 Machinery & Implements	367,000	748,301	381,301	51%	412,000	45,000	12%
55080 Instruments & Apparatus	86,200	522,334	436,134	83%	96,200	10,000	12%
55090 Furniture & Office Equipment	126,500	81,500	(45,000)	-55%	6,500	(120,000)	-95%
55110 Computer Equipment	1,322,500	667,500	(655,000)	-98%	1,534,500	212,000	16%
<b>Total Capital Outlay</b>	<b>\$5,494,546</b>	<b>\$5,273,735</b>	<b>\$(220,811)</b>	<b>-4%</b>	<b>\$6,224,200</b>	<b>\$729,654</b>	<b>13%</b>
<b>Total General Fund Operating Expense</b>	<b>\$234,461,282</b>	<b>\$223,820,247</b>	<b>\$10,641,035</b>	<b>5%</b>	<b>\$242,703,103</b>	<b>\$8,241,820</b>	<b>4%</b>

# METROPOLITAN ST. LOUIS SEWER DISTRICT

## General Fund Budget by Natural Account Group

### FY25 Budget

	Personnel Services	Supplies	Utilities	Contractual Services	Capital Outlay	Budget FY25	Percent of Total
Board of Trustees Total	\$4,350	-	-	\$6,000	-	\$10,350	0.0%
Rate Commission Total	-	-	-	-	-	-	-
Secretary Treasurer Department Total	1,123,813	13,050	-	1,602,194	3,000	2,742,057	1.2%
Civil Service Commission Total	2,500	2,500	-	7,000	-	12,000	0.0%
Executive Director Department Total	2,978,175	89,750	186,000	5,094,824	90,000	8,438,748	3.8%
General Counsel Department Total	1,536,256	98,125	-	2,155,331	-	3,789,712	1.7%
Human Resources Department Total	6,776,886	83,600	-	2,206,347	-	9,066,834	4.1%
Finance Department Total	5,469,956	35,470	-	20,086,969	-	25,592,395	11.6%
Information Technology Department Total	11,580,929	1,980,668	414,000	11,459,503	1,113,000	26,548,100	12.0%
Engineering Department Total	27,879,722	588,860	-	1,241,537	70,000	29,780,119	13.5%
Operations Department Total	71,751,889	20,831,150	17,286,558	21,904,990	4,948,200	136,722,788	61.8%
<b>Total General Fund Operating Expense</b>	<b>\$129,104,477</b>	<b>\$23,723,173</b>	<b>\$17,886,558</b>	<b>\$65,764,695</b>	<b>\$6,224,200</b>	<b>\$242,703,103</b>	109.7%
Construction & Engineering	-	-	-	-	-	\$18,210,000	8.2%
Interfund Labor Transfers	-	-	-	-	-	(39,748,458)	-18.0%
Tax Commission Fee	-	-	-	-	-	-	0.0%
Other *	-	-	-	-	-	-	-
<b>Total General Fund Budget</b>	<b>\$129,104,477</b>	<b>\$23,723,173</b>	<b>\$17,886,558</b>	<b>\$65,764,695</b>	<b>\$6,224,200</b>	<b>\$221,164,645</b>	100.0%

\* Includes Inventory, Principal and Interest Paid

**METROPOLITAN ST. LOUIS SEWER DISTRICT**  
**General Fund Budget by Natural Account Group**  
**Variance - Increase (Decrease) FY25 Budget vs. FY24 Budget**

	Personnel Services	Supplies	Utilities	Contractual Services	Capital Outlay	Budget FY24	Budget FY25	Difference FY25 vs. FY24	Percent Change
Board of Trustees Total	\$4,350	-	-	\$6,000	-	\$10,350	\$10,350	-	-
Rate Commission Total	-	-	-	-	-	-	-	-	-
Secretary Treasurer Department Total	1,120,300	13,550	-	3,554,993	3,000	4,691,843	2,742,057	(1,949,786)	-42%
Civil Service Commission Total	2,500	2,500	-	7,000	-	12,000	12,000	-	-
Executive Director Department Total	2,861,112	86,480	203,850	4,918,398	33,846	8,103,686	8,438,748	335,063	4%
General Counsel Department Total	1,394,258	94,875	750	2,057,967	-	3,547,850	3,789,712	241,862	7%
Human Resources Department Total	7,163,245	42,100	4,500	2,179,131	-	9,388,975	9,066,834	(322,142)	-3%
Finance Department Total	5,239,687	32,150	-	19,800,766	-	25,072,604	25,592,395	519,791	2%
Information Technology Department Total	9,640,660	1,648,452	414,000	8,745,153	613,000	21,061,266	26,548,100	5,486,834	26%
Engineering Department Total	28,256,538	506,255	65,200	1,064,276	60,000	29,952,269	29,780,119	(172,150)	-1%
Operations Department Total	70,614,510	19,970,035	18,034,642	19,216,552	4,784,700	132,620,440	136,722,788	4,102,348	3%
<b>Total General Fund Operating Expense</b>	<b>\$126,297,160</b>	<b>\$22,396,397</b>	<b>\$18,722,942</b>	<b>\$61,550,237</b>	<b>\$5,494,546</b>	<b>\$234,461,283</b>	<b>\$242,703,103</b>	<b>\$8,241,820</b>	<b>4%</b>
Construction & Engineering	-	-	-	-	-	16,760,000	18,210,000	1,450,000	9%
Interfund Labor Transfers	-	-	-	-	-	(36,270,030)	(39,748,458)	(3,478,427)	10%
Tax Commission Fee	-	-	-	-	-	-	-	-	-
Other *	-	-	-	-	-	-	-	-	-
<b>Total General Fund Budget</b>	<b>\$126,297,160</b>	<b>\$22,396,397</b>	<b>\$18,722,942</b>	<b>\$61,550,237</b>	<b>\$5,494,546</b>	<b>\$214,951,251</b>	<b>\$221,164,645</b>	<b>\$6,213,393</b>	<b>3%</b>

**METROPOLITAN ST. LOUIS SEWER DISTRICT**  
**General Fund Budget by Natural Account Group**  
**Variance - Increase (Decrease) FY25 Budget vs. FY24 Forecast**

	Personnel Services	Supplies	Utilities	Contractual Services	Capital Outlay	Forecast FY24	Budget FY25	Difference FY25 vs. FY24	Percent Change
Board of Trustees Total	\$4,350	-	-	\$6,000	-	\$10,350	\$10,350	-	-
Rate Commission Total	-	-	-	-	-	-	-	-	-
Secretary Treasurer Department Total	-	-	-	-	-	4,410,915	2,742,057	(1,668,858)	-38%
Civil Service Commission Total	2,500	2,500	-	7,000	-	12,000	12,000	-	-
Executive Director Department Total	2,470,501	102,130	200,685	5,081,603	45,700	7,900,619	8,438,748	538,130	7%
General Counsel Department Total	1,322,895	95,000	750	2,042,967	-	3,461,612	3,789,712	328,100	9%
Human Resources Department Total	6,766,752	89,600	4,500	2,102,231	-	8,963,082	9,066,834	103,751	1%
Finance Department Total	4,873,091	33,095	-	19,629,040	-	24,535,226	25,592,395	1,057,169	4%
Information Technology Department Total	9,919,340	1,697,152	414,050	7,329,114	613,000	19,972,656	26,548,100	6,575,444	33%
Engineering Department Total	24,168,937	535,122	24,800	1,108,131	60,000	25,896,990	29,780,119	3,883,129	15%
Operations Department Total	64,516,201	20,220,934	17,168,145	22,199,464	4,552,035	128,656,779	136,722,788	8,066,008	6%
<b>Total General Fund Operating Expense</b>	<b>\$114,879,462</b>	<b>\$22,788,883</b>	<b>\$17,812,930</b>	<b>\$63,065,220</b>	<b>\$5,273,735</b>	<b>\$223,820,229</b>	<b>\$242,703,103</b>	<b>\$18,882,872</b>	<b>8%</b>
Construction & Engineering	-	-	-	-	-	8,701,117	18,210,000	9,508,883	109%
Interfund Labor Transfers	-	-	-	-	-	(32,305,429)	(39,748,458)	(7,443,028)	23%
Tax Commission Fee	-	-	-	-	-	16	-	(16)	-100%
Other *	-	-	-	-	-	-	-	-	-
<b>Total General Fund Budget</b>	<b>\$114,879,462</b>	<b>\$22,788,883</b>	<b>\$17,812,930</b>	<b>\$63,065,220</b>	<b>\$5,273,735</b>	<b>\$200,215,934</b>	<b>\$221,164,645</b>	<b>\$20,948,710</b>	<b>10%</b>

**METROPOLITAN ST. LOUIS SEWER DISTRICT**  
**FY25 General Fund Budget and Two Year Projection**  
**Total District**

	Actual FY22	Actual FY23	Budget FY24	Forecast FY24	Budget FY25	Projected FY26	Projected FY27
51010 Salaries & Wages	69,864,419	68,781,016	79,571,626	69,232,401	82,082,903	84,615,883	87,701,865
51020 Overtime	1,909,978	2,522,047	2,598,884	2,689,006	2,572,139	2,676,387	2,774,075
51030 Compensatory Pay Accrual	94,531	87,312	-	108,950	-	-	-
51040 Sick Leave Accrual	792,714	753,156	786,720	729,714	752,760	780,240	808,680
51050 Vacation Accrual	441,564	675,562	1,259,880	1,028,900	700,200	725,760	752,280
51060 Worker's Compensation Pay	121,122	109,883	-	176,801	-	-	-
51070 Board Member Fees	2,925	3,475	3,750	3,750	3,750	3,750	3,750
51080 Floating Holiday Accrual	(60,629)	145,889	-	144,791	164,640	334,200	508,800
51090 Civil Service Commision Fees	200	275	2,500	2,500	2,500	2,591	2,686
51100 Emp Service & Incentive Awards	27,495	63,847	104,000	105,100	115,000	119,198	123,548
51120 Membership & Licensing Fees	191,247	260,089	300,094	300,128	302,433	313,472	324,914
51130 Education Assistance Program	24,370	81,779	175,000	175,000	175,000	181,388	188,008
51210 FICA Taxes	5,284,212	5,274,859	6,286,044	5,274,478	6,476,111	6,677,066	6,920,588
51220 Group Insurance	8,644,743	9,147,395	11,816,360	9,989,225	11,778,634	12,221,233	12,843,199
51230 Pension Contributions-Defined Benefit Plan	12,243,539	12,631,498	14,700,000	14,700,000	13,500,000	15,000,000	14,000,000
51231 Pension Contributions-Defined Contribution Plan	2,626,606	2,761,648	3,377,419	2,943,290	3,660,093	3,633,893	3,633,893
51233 DC Plan-Matching Contributions	627,796	665,254	964,977	711,910	1,045,781	1,038,255	1,038,255
51240 Unemployment Insurance	613	21,972	30,000	30,000	30,000	32,490	35,252
51300 Other Post Employment Benefits	1,927,360	1,889,129	1,900,000	1,889,129	1,900,000	2,057,700	2,232,605
51510 Temporary Help	3,678,678	4,196,390	2,419,906	4,644,389	3,842,532	3,283,284	3,562,363
<b>Total Personnel Services</b>	<b>\$108,443,484</b>	<b>\$110,072,475</b>	<b>\$126,297,160</b>	<b>\$114,879,462</b>	<b>\$129,104,477</b>	<b>\$133,696,789</b>	<b>\$137,454,760</b>
52010 Fuels,Lubricants,Gases	1,397,204	1,535,881	1,624,608	1,684,508	1,567,100	1,569,379	1,602,336
52020 Motor Vehicle Parts & Equip	470,179	521,410	493,455	494,155	617,756	614,393	627,295
52030 Machinery & Equipment Parts	3,764,706	3,303,560	4,979,367	5,076,617	5,353,834	5,466,264	5,581,056
52040 Machinery & Equipment - Non- Capital	354,396	263,522	205,300	375,100	310,258	316,773	323,426
52050 Construction & Bldg Supplies	2,330,903	1,984,887	2,918,975	2,809,475	2,989,990	3,052,780	3,116,888
52060 Building - Non-Capital	-	228	-	-	-	-	-
52070 Hardware	126,261	132,948	153,086	137,240	131,518	134,280	137,100
52080 Hose Supplies	199,836	200,278	203,083	247,125	212,935	217,407	221,972
52090 Electrical Supplies	1,184,486	1,502,044	1,439,609	1,513,639	1,564,510	1,597,365	1,630,910
52100 Instrument Supplies	882,657	783,241	766,985	893,865	912,861	932,031	951,604
52110 Chemical Supplies	3,868,240	4,342,321	5,243,197	5,243,197	5,157,243	5,265,545	5,376,121
52120 Laboratory Supplies	166,467	137,317	143,330	151,655	152,485	155,687	158,957



**METROPOLITAN ST. LOUIS SEWER DISTRICT**  
**FY25 General Fund Budget and Two Year Projection**  
**Total District**

	<b>Actual FY22</b>	<b>Actual FY23</b>	<b>Budget FY24</b>	<b>Forecast FY24</b>	<b>Budget FY25</b>	<b>Projected FY26</b>	<b>Projected FY27</b>
52130 Engineering & Drafting Supply	300	1,516	3,100	3,100	3,100	3,165	3,232
52150 Plumbing Supplies	443,466	383,403	541,994	515,450	580,006	592,186	604,622
52160 Paint Supplies	56,591	62,110	67,350	67,350	121,192	123,737	126,336
52170 Safety Supplies	380,819	295,116	428,676	513,996	450,402	459,350	468,996
52220 Janitorial Supplies	120,203	119,595	146,868	167,026	165,075	168,542	172,081
52240 Hand Tools	502,173	407,023	391,836	406,836	430,540	439,581	448,813
52280 Uniforms	301,909	290,627	349,622	349,422	357,411	364,712	372,371
52300 Safety Footwear	153,433	148,040	189,400	189,000	190,000	193,735	197,803
52310 Telephone/Communic Equip/Suppl	17,588	29,010	468,552	469,987	600,420	480,299	490,385
52320 Office Supplies	82,348	81,587	105,975	116,800	108,485	110,763	113,089
52330 Computer Supplies	186,078	533,722	639,750	670,975	696,093	710,711	725,636
52340 Computer Equipment - Non- Capital	468,807	407,153	482,098	565,848	637,280	588,273	600,627
52360 Grounds Supplies	20,267	19,254	23,780	23,555	23,895	24,397	24,909
52370 Photo & Video Supplies	14,872	15,829	13,225	13,225	14,825	15,136	15,454
52380 Publications/Training Supplies	121,822	121,994	234,360	233,906	244,430	249,563	254,804
52390 Administrative Supplies	42,589	59,290	83,620	88,510	88,430	90,287	92,183
52400 Furniture & Office Equipment - Non-Capital	83,093	57,706	55,195	78,915	41,100	41,963	42,844
52990 Inventory (I/D)	(445,083)	(489,394)	-	(312,236)	-	-	-
52991 Inventory Obsolescence	(509)	-	-	(169)	-	-	-
52999 Inventory Expense Control Account	-	-	-	811	-	-	-
<b>Total Supplies</b>	<b>\$17,296,103</b>	<b>\$17,251,216</b>	<b>\$22,396,397</b>	<b>\$22,788,883</b>	<b>\$23,723,173</b>	<b>\$23,978,305</b>	<b>\$24,481,849</b>
53060 Electric Usage	11,605,489	10,483,587	13,995,132	13,227,920	13,316,947	13,655,197	14,002,039
53070 Natural Gas Usage	2,974,111	2,917,583	2,933,397	2,821,397	2,977,661	3,126,544	3,282,871
53080 Water Usage	974,844	1,015,623	1,161,409	1,155,409	1,045,470	1,087,289	1,130,780
53270 Telephone Usage	736,770	724,818	633,004	608,204	546,480	557,410	568,558
<b>Total Usage</b>	<b>\$16,291,215</b>	<b>\$15,141,612</b>	<b>\$18,722,942</b>	<b>\$17,812,930</b>	<b>\$17,886,558</b>	<b>\$18,426,440</b>	<b>\$18,984,249</b>
54010 Postage	1,960,966	2,093,432	2,303,746	2,303,766	2,555,600	2,609,268	2,664,062
54050 Office System Services	4,789,583	(12,684,545)	4,420,488	4,954,482	8,140,676	7,001,905	7,148,945
54060 Printing Services	547,277	906,248	734,743	601,812	601,325	613,953	626,846
54080 Advertising Services	278,555	403,708	304,000	328,000	289,100	295,171	301,370
54100 Travel Expenses	95,532	166,315	329,941	327,724	400,618	408,878	417,312
54120 Photo Services	6,000	-	7,500	7,500	6,000	6,126	6,255
54130 Bond & Liability Insurance	-	(9,179)	-	-	-	-	-

**METROPOLITAN ST. LOUIS SEWER DISTRICT**  
**FY25 General Fund Budget and Two Year Projection**  
**Total District**

	<b>Actual FY22</b>	<b>Actual FY23</b>	<b>Budget FY24</b>	<b>Forecast FY24</b>	<b>Budget FY25</b>	<b>Projected FY26</b>	<b>Projected FY27</b>
54140 Training Programs/Seminar Fees	342,751	391,997	458,524	629,888	544,804	556,245	567,926
54141 Required Training Programs	195,503	188,495	360,000	380,760	360,000	367,560	375,279
54160 Data Imaging Services	40,864	(627)	44,500	43,000	48,000	49,008	50,037
54180 Courier And Freight	149,817	136,714	210,629	216,476	186,997	190,924	194,933
54190 Property & Other Space Rental	95,180	48,255	120,000	105,000	126,465	129,121	131,832
54340 Other	-	-	-	1,224	-	-	-
54350 Bill Payment Services	2,792,388	2,374,630	2,500,000	2,500,000	2,700,000	2,756,700	2,814,591
54360 Banking Services Total	42,520	52,022	50,000	50,000	45,000	45,945	46,910
54370 Board Of Election Commission	-	-	1,000,000	1,000,000	-	-	-
54390 Hospital & Medical Services	136,452	146,745	303,000	280,000	330,000	336,930	344,006
54400 Judgments & Claims Settlements	14,012	(16,160)	24,000	44,039	145,000	148,045	151,154
54420 Court Costs & Lien Fees	211,435	382,684	361,500	361,000	362,000	369,602	377,364
54440 Easement Acquisitions/Fees	24,403	56,615	34,000	50,000	60,000	61,260	62,546
54450 Collection Services	6,347,038	6,220,242	7,602,000	7,862,000	7,166,000	7,316,486	7,470,132
54455 Commission Fee - St. Louis County	78	37	-	15	-	-	-
54460 Commission Fee - St. Louis City	1	(106,749)	-	-	-	-	-
54470 Water Agency Data Services	519,535	557,856	596,750	545,000	552,000	563,592	575,427
54510 Temporary Help (Contracted)	-	-	1,665,864	-	-	-	-
54520 Professional Service	12,343,457	11,703,777	16,096,159	15,430,209	16,174,669	15,130,671	15,448,415
54530 Building Repairs & Services	1,804,541	2,723,680	4,425,062	4,465,939	4,962,656	5,082,187	5,188,913
54540 Janitorial Services	1,077,058	1,093,134	1,195,283	1,196,683	1,039,456	1,061,285	1,083,572
54550 Grounds Services	843,871	1,087,155	1,027,055	1,171,005	1,078,467	1,101,114	1,124,238
54560 Motor Vehicle Services	193,524	306,074	416,028	424,772	418,032	426,811	435,774
54570 Machinery & Equipment Services	3,169,656	4,091,135	3,868,560	5,449,920	4,766,370	4,866,464	4,968,659
54580 Equipment Rental	466,672	733,508	551,609	830,476	695,260	714,965	729,980
54590 Sewer Rep & Structure Cleaning	2,169,643	2,050,665	1,755,450	2,163,350	2,162,550	2,207,964	2,254,331
54600 Electrical Repair Services	1,056,139	978,127	1,383,800	1,483,550	1,934,250	1,974,869	2,016,342
54610 Instrument Repair Services	711,215	663,376	534,889	493,639	566,650	578,550	590,699
54620 Plumbing Services	572,465	1,289,951	928,308	1,241,122	1,083,021	1,105,764	1,128,985
54630 HVAC Services	397,706	809,853	755,208	699,208	681,100	695,403	710,007
54640 Damage Repairs & Services	3,713	9,025	11,200	21,200	12,200	12,456	12,718
54650 Waste Hauling	1,549,587	1,427,289	1,631,715	1,995,824	1,659,691	1,694,544	1,730,130
54660 Ash Hauling	1,218,008	66,663	404,010	404,110	925,000	944,425	964,258
54670 Other Governmental Fees	1,128,519	1,201,036	1,286,689	1,290,205	1,251,761	1,278,048	1,304,887
54680 Laboratory Testing Services	238,803	651,741	629,340	571,800	701,010	715,731	730,762
54690 Safety Services	40,214	38,730	180,335	167,186	73,035	74,569	76,135

**METROPOLITAN ST. LOUIS SEWER DISTRICT**  
**FY25 General Fund Budget and Two Year Projection**  
**Total District**

	<b>Actual FY22</b>	<b>Actual FY23</b>	<b>Budget FY24</b>	<b>Forecast FY24</b>	<b>Budget FY25</b>	<b>Projected FY26</b>	<b>Projected FY27</b>
54700 Asbestos Removal Services	117,823	22,028	65,000	40,000	45,733	46,693	47,674
54710 Community Outreach Programs	175,675	30,680	447,352	407,352	342,000	349,182	356,515
54720 Tree Removal/Weed Spraying	377,327	529,774	526,000	526,000	572,200	584,216	596,485
54730 Maintenance Repairs	-	3,613	-	-	-	-	-
54810 I(D) Landfill Closure Cost	63,980	(37,507)	-	-	-	-	-
<b>Total Contractual Services</b>	<b>\$48,309,485</b>	<b>\$32,782,244</b>	<b>\$61,550,237</b>	<b>\$63,065,237</b>	<b>\$65,764,695</b>	<b>\$64,472,630</b>	<b>\$65,826,402</b>
55030 Structural Improvements	545,481	627,562	48,846	60,700	105,000	107,100	109,242
55040 Processing Equipment	3,772,962	5,145,392	710,000	597,000	597,000	608,940	621,119
55050 Auxiliary Equipment	780,020	1,034,520	33,500	58,500	270,000	275,400	280,908
55060 Motor Vehicles	3,482,899	2,861,415	2,800,000	2,537,900	3,203,000	2,889,660	2,947,453
55070 Machinery & Implements	361,995	572,922	367,000	748,301	412,000	420,240	428,645
55080 Instruments & Apparatus	728,269	1,386,900	86,200	522,334	96,200	271,524	276,954
55090 Furniture & Office Equipment	(48,666)	7,416	126,500	81,500	6,500	6,630	6,763
55110 Computer Equipment	297,009	476,252	1,322,500	667,500	1,534,500	1,055,190	1,076,294
55200 Expenditure - Right of Use Asset	515,702	70,131	-	-	-	-	-
55210 Expenditure - Subscription	-	15,611,908	-	-	-	-	-
<b>Total Capital Outlay</b>	<b>\$10,435,673</b>	<b>\$27,794,419</b>	<b>\$5,494,546</b>	<b>\$5,273,735</b>	<b>\$6,224,200</b>	<b>\$5,634,684</b>	<b>\$5,747,378</b>
57500 Expenditure Lease Financing Principal	147,673	265,856	-	-	-	-	-
57510 Expenditure Lease Financing Interest	6,988	21,211	-	-	-	-	-
<b>Lease Financing</b>	<b>\$154,661</b>	<b>\$287,067</b>	<b>\$-</b>	<b>\$-</b>	<b>\$-</b>	<b>\$-</b>	<b>\$-</b>
57520 Expenditure Subscription Financing Principal	-	6,446,538	-	-	-	-	-
57530 Expenditure Subscription Financing Interest	-	137,692	-	-	-	-	-
<b>Subscription Financing</b>	<b>\$-</b>	<b>\$6,584,230</b>	<b>\$-</b>	<b>\$-</b>	<b>\$-</b>	<b>\$-</b>	<b>\$-</b>
<b>Total General Fund Operating Expense</b>	<b>\$200,930,621</b>	<b>\$209,913,263</b>	<b>\$234,461,282</b>	<b>\$223,820,247</b>	<b>\$242,703,102</b>	<b>\$246,208,847</b>	<b>\$252,494,638</b>

# METROPOLITAN ST. LOUIS SEWER DISTRICT

## FY25 Budget

### FY23 Key Performance/Financial Measures - By Department

**Note:** FY23 key performance/financial measures below have been linked to the Strategic Business and Operating Plan FY23-FY27. 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	FY21	FY22	FY23	FY23		FY24	FY25	FY26
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)	7.87	7.87	8.00			8.00	8.00	8.00
FY23 relates specifically to the District's Vision Statement - "Quality Service Always"								

Secretary Treasurer								
	Actual	Actual	Goal	Actual		Goal		
Key Performance Measures	FY21	FY22	FY23	FY23		FY24	FY25	FY26
Debt Coverage Ratio-Senior	3.10	3.40	2.50	3.30		2.50	2.50	2.50
Debt Coverage Ratio-All In	2.10	2.30	1.80	2.30		1.80	1.80	1.80
FY23 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	FY21	FY22	FY23	FY23		FY23	FY24	FY25
Maintain average % of Diversity - Minorities within Management & Professionals	23.6%	24.2%	25.3%	23.6%		25.3%	25.3%	25.3%
Maintain average % of Diversity - Females within Management & Professionals	33.8%	34.1%	34.4%	32.7%		34.4%	34.4%	34.4%
Maintain % of Diversity - Minorities within Technical Positions, Administrative Support, and Trades	32.0%	32.9%	34.2%	33.0%		34.2%	34.2%	34.2%
Maintain % of Diversity - Females within Technical Positions, Administrative Support, and Trades	15.8%	15.3%	17.0%	14.4%		17.0%	17.6%	17.6%
FY23 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	FY21	FY22	FY23	FY23		FY23	FY24	FY25
Increase Employee Utilization of Benefits Package	0%	-2%	2%	-1%	*	2%	3%	3%
Percentage Change of Recordable Accidents and Incidences	-10%	-10%	-10%	-8.8%	**	-10%	-10%	-10%
FY23 relates to Strategy 2: Manage the District's cost and revenues to optimize financial impact - <b>Objective 2:</b> Identify and implement cost savings initiatives.								
FY23 relates to Strategy 6: Create a learning and business-oriented culture based on competency and accountability - <b>Objective 1:</b> Increase organizational performance through improved communications and <b>Objective 3:</b> Increase individual accountability and job satisfaction through continual performance coaching and training.								
<b>Note for FY23 Human Resources:</b> * Our Employee Utilization of Benefits decreased slightly in FY23. There was an increase of 10 FTEs but the Utilization of Benefits Package decreased 1% from 93% to 92%. ** There was a decrease of 1.2% in recordable accidents and incidences in FY23 from FY22.								

Finance								
	Actual	Actual	Goal	Actual		Goal		
Key Performance Measures	FY21	FY22	FY23	FY23		FY23	FY24	FY25
Non-Capital Competitive Purchasing	99%	100%	>95%	100%		>95%	>95%	>95%
FY23 relates to Strategy 2: Manage the District's cost and revenues to optimize financial impact - <b>Objective 2:</b> Identify and implement cost savings initiatives and <b>Objective 3</b> Maximize long-term financial plans for District needs.								
Overall Quality of Service by A/R Based on Customer Surveys	89%	83%	>= 90%	84.0%		>= 90%	>= 90%	>= 90%
FY23 relates to Strategy 2: Manage the District's cost and revenues to optimize financial impact - <b>Objective 1:</b> Increase collection of delinquent revenue and <b>Objective 2:</b> Identify and implement cost savings initiative. And <b>Strategy 3:</b> Integrate and improve the District's Business Process - <b>Objective 2:</b> Integrate capital asset information across systems (Oracle, Maximo and GIS) and <b>Objective 3:</b> Oracle EBS Upgrade and outsourced payroll & benefits.								
Average Collection Period in Days	56	58	<45	54	*	<45	<45	<45
FY23 relates to Strategy 2: Manage the District's cost and revenues to optimize financial impact - <b>Objective 1:</b> Increase collection of delinquent revenue.								
<b>Note for FY23 Finance</b> 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	FY21	FY22	FY23	FY23		FY23	FY24	FY25
Business Systems Availability	99%	99%	98%	98.98%		98%	98%	98%
Core IT Services Availability	99%	99%	98%	98.57%		98%	98%	98%
WAN Network Availability	99%	99%	98%	99.96%	*	98%	98%	98%
Overall Technology Availability	99%	99%	98%	98.52%	*	98%	98%	98%
Abandon Rate	<4%	<3%	<3%	<4%	*	<3%	<3%	<3%
First Call Resolution Rate	N/A	90%	85%	57.00%	*	75%	75%	75%
Phishing Campaign Results	N/A	N/A	N/A	11.80%		6%	6%	6%
<b>FY23 relates to Strategy 2:</b> Manage the District's cost and revenues to optimize financial impact - <b>Objective 2:</b> Identify and implement cost savings initiatives. And <b>Strategy 3:</b> Integrate and improve the District's Business Process - <b>Objective 2:</b> Integrate asset information across systems (Oracle, Maximo and GIS), <b>Objective 3:</b> Oracle EBS Upgrade and <b>Objective 4:</b> Mobile technology strategy. And <b>Strategy 5</b> Address customer and regulatory needs through a comprehensive infrastructure management program - <b>Objective 1:</b> Implement stormwater operating and capital improvement program, <b>Objective 2:</b> Implement wastewater operating and capital improvement program, <b>Objective 3:</b> Implement Asset Management Program, <b>Objective 4:</b> Enhance reliability of information technology infrastructure, and <b>Objective 5:</b> Implement technologies and data driven solutions to reduce capital costs and increase utility performance.								

General Counsel								
	Actual	Actual	Goal	Actual		Goal		
Key Performance Measures	FY21	FY22	FY23	FY23		FY23	FY24	FY25
Litigation matters supported by outside counsel	12%	15%	<16%	13%		<16%	<16%	<15%
<b>FY22 relates to Strategy 2:</b> Manage the District's cost and revenues to optimize financial impact - <b>Objective 2:</b> Identify and implement cost savings initiatives.								
<b>Note for FY23:</b> Able to keep larger number of litigation matters in house and not use outside counsel. This is a function of the litigation matters being more routine issues.								

Operations								
	Actual	Actual	Goal	Actual		Goal		
Key Performance Measures	FY21	FY22	FY23	FY23		FY23	FY24	FY25
On-time Emergency Response	86.0%	93.0%	≥ 90%	95.0%		≥ 90%	≥ 90%	≥ 90%
Dry Weather Overflows	167	154	<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	283	261	<424 annually (<1 in a 1000 customers)	943		<424 annually (<1 in a 1000 customers)	<424 annually (<1 in a 1000 customers)	<424 annually (<1 in a 1000 customers)
Treatment Plant Compliance	100.0%	99.9%	100.0%	100.0%		100.0%	100.0%	100.0%
Overall Customer Satisfaction from Customer Surveys	8.0	8.1	≥ 8 out of 10	7.8		≥ 8 out of 10	≥ 8 out of 10	≥ 8 out of 10

**FY23 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.

**Note for FY23:** Increase in basement backups and slight decrease in customer satisfaction was due to the frequency of major rain events.

Engineering								
	Actual	Actual	Goal	Actual		Goal		
Key Performance Measures	FY21	FY22	FY23	FY23		FY23	FY24	FY25
Maintenance Related Sewer Overflows	10% Grease	10% Grease	<12% Grease	10% Grease		<12% Grease	<12% Grease	<12% Grease
Construction Bid Schedule Compliance	82%	82%	>80%	75%		≥80%	≥80%	≥80%
Construction Budget Performance	92%	97%	>95%	96%		>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

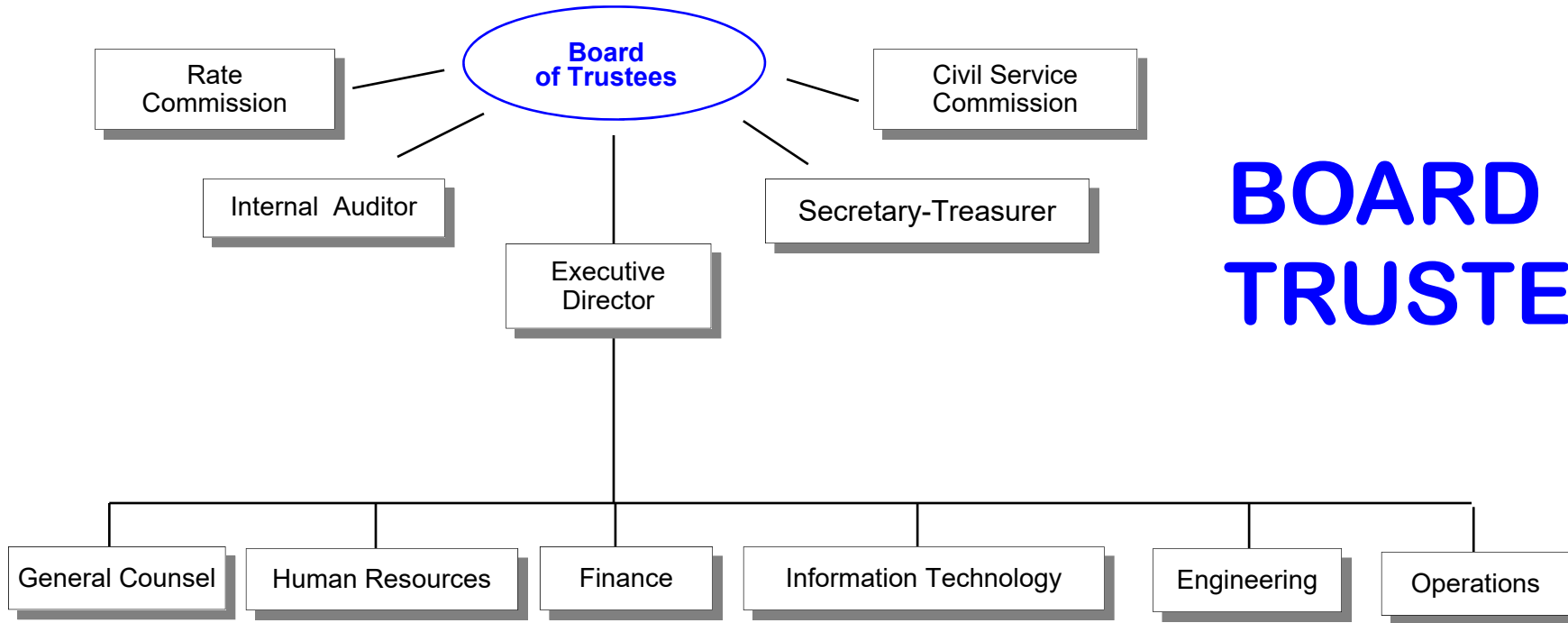
**FY23 relates to Strategy 2:** Manage the District's cost and revenues to optimize financial impact - **Objective 2:** Identify and implement cost savings initiatives and **Objective 3:** Maximize long-term financial plans for District needs. And **Strategy 3:** Integrate and improve the District's Business Process - **Objective 2:** Integrate asset information across systems (Oracle, Maximo and GIS) and **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.

**Note for FY23:** Variance in Construction Bid Schedule Compliance was because projects were delayed due to rebidding required and delayed Board action.



**FY25 BUDGET**





# BOARD OF TRUSTEES



# **Board of Trustees**

## **Mission**

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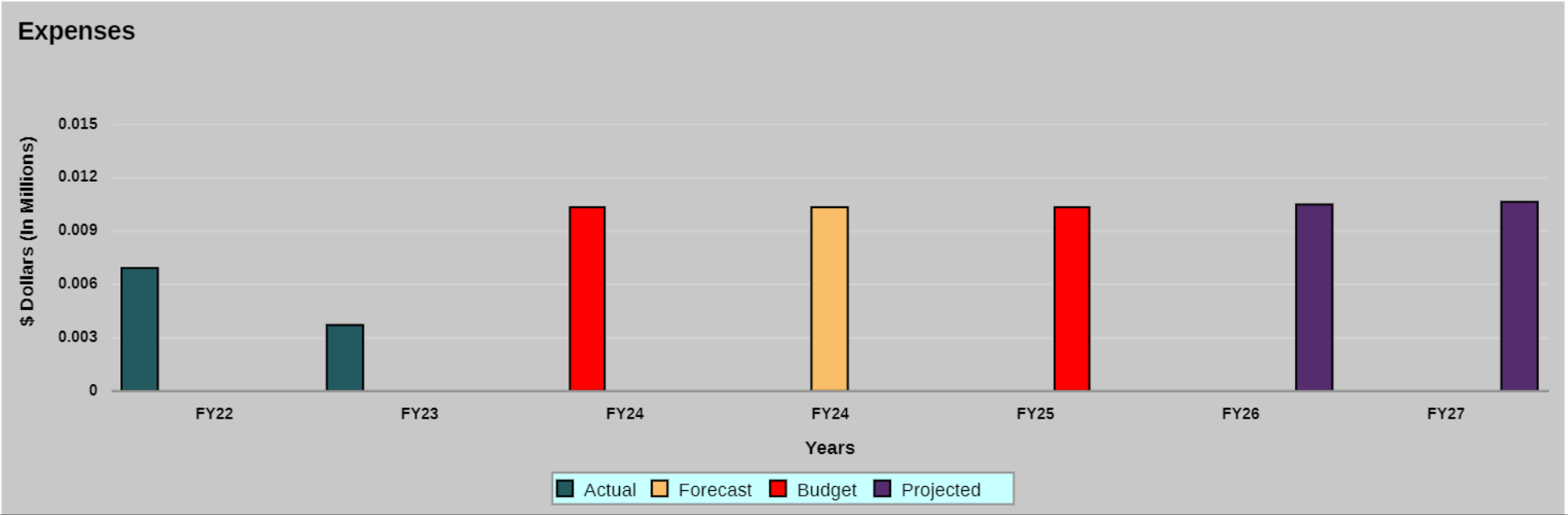
1. Develop public policies through official action, to meet MSD's responsibilities for sanitation, storm flow and protection of water resources.
2. Develop general strategies to direct and supervise the Executive Director in the implementation of official policies and programs.
3. Generally oversee the 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).

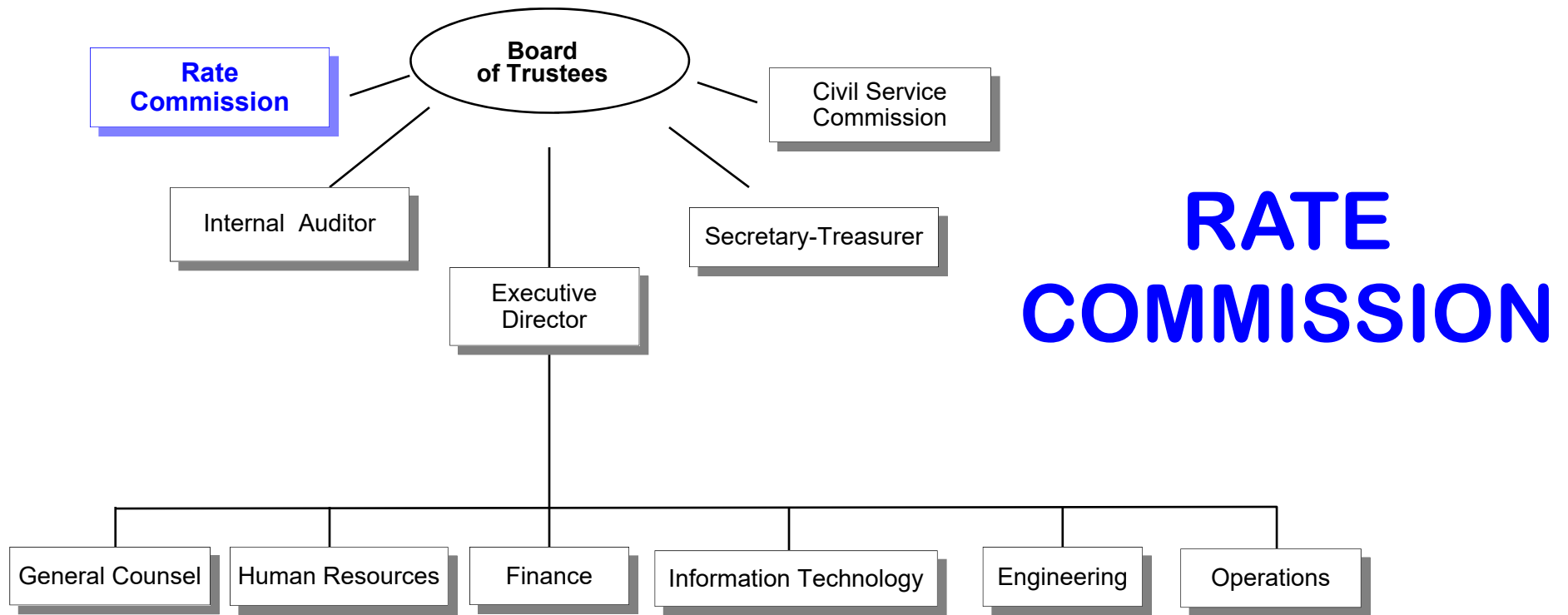
Board Of Trustees

		FY22	FY23	FY24	FY24	FY25	FY26	FY27
	EXPENDITURE SUMMARY - CATEGORY	Actual	Actual	Budget	Forecast	Budget	Projected	Projected
51000	Personnel Expenses	\$2,925	\$3,475	\$4,350	\$4,350	\$4,350	\$4,372	\$4,395
52000	Supplies	-	246	-	-	-	-	-
53000	Usage	-	-	-	-	-	-	-
54000	Contractual Services	4,000	-	6,000	6,000	6,000	6,126	6,255
55000	Capital Outlay	-	-	-	-	-	-	-
	TOTAL EXPENSES	\$6,925	\$3,721	\$10,350	\$10,350	\$10,350	\$10,498	\$10,649



**METROPOLITAN ST. LOUIS SEWER DISTRICT**  
**FY25 General Fund Budget and Two Year Projection**  
**T1010 - Board of Trustees Total**

	Actual FY22	Actual FY23	Budget FY24	Forecast FY24	Budget FY25	Projected FY26	Projected FY27
51070 Board Member Fees	2,925	3,475	3,750	3,750	3,750	3,750	3,750
51120 Membership & Licensing Fees	-	-	600	600	600	622	645
<b>Total Personnel Services</b>	<b>\$2,925</b>	<b>\$3,475</b>	<b>\$4,350</b>	<b>\$4,350</b>	<b>\$4,350</b>	<b>\$4,372</b>	<b>\$4,395</b>
52390 Administrative Supplies	-	246	-	-	-	-	-
<b>Total Supplies</b>	<b>\$ -</b>	<b>\$246</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
54140 Training Programs/Seminar Fees	4,000	-	6,000	6,000	6,000	6,126	6,255
<b>Total Contractual Services</b>	<b>\$4,000</b>	<b>\$ -</b>	<b>\$6,000</b>	<b>\$6,000</b>	<b>\$6,000</b>	<b>\$6,126</b>	<b>\$6,255</b>
<b>Lease Financing</b>	-	-	-	-	-	-	-
<b>Subscription Financing</b>	-	-	-	-	-	-	-
<b>Total General Fund Operating Expense</b>	<b>\$6,925</b>	<b>\$3,721</b>	<b>\$10,350</b>	<b>\$10,350</b>	<b>\$10,350</b>	<b>\$10,498</b>	<b>\$10,649</b>



# Rate Commission

## Mission

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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:

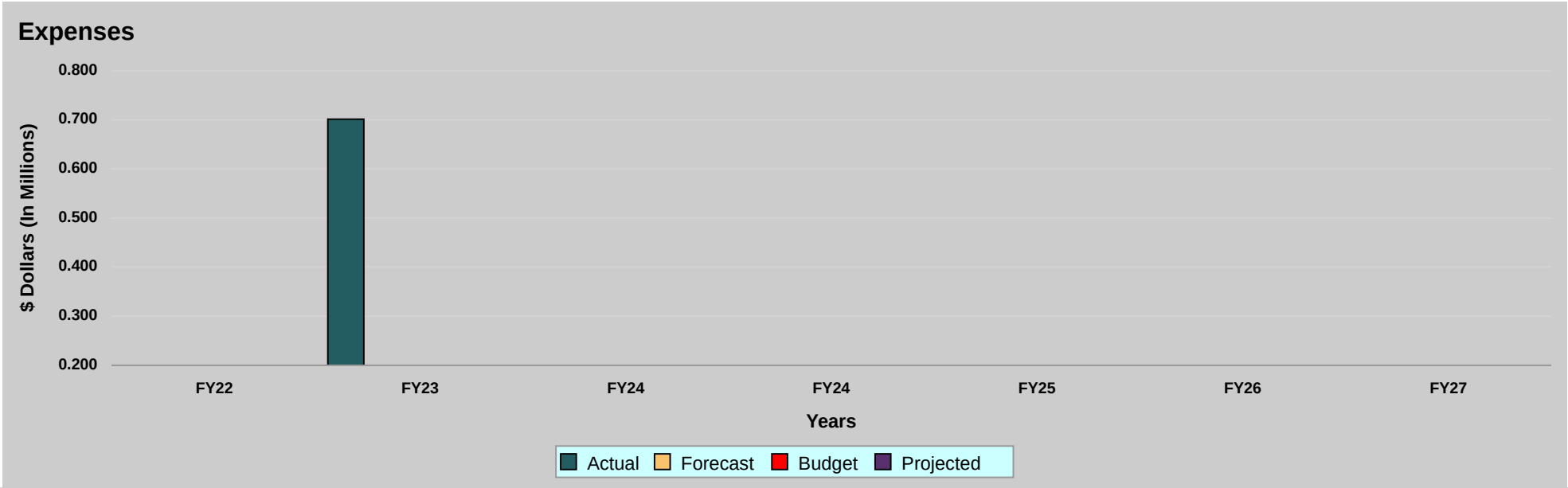
1. Is consistent with constitutional, statutory or common law as amended from time to time.
2. Enhances the District's ability to provide adequate sewer and drainage systems and facilities, or related services.
3. Is consistent with and not in violation of any covenant or provision relating to any outstanding 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 changes in the structure of any of the foregoing ("Rates").

Rate Commission

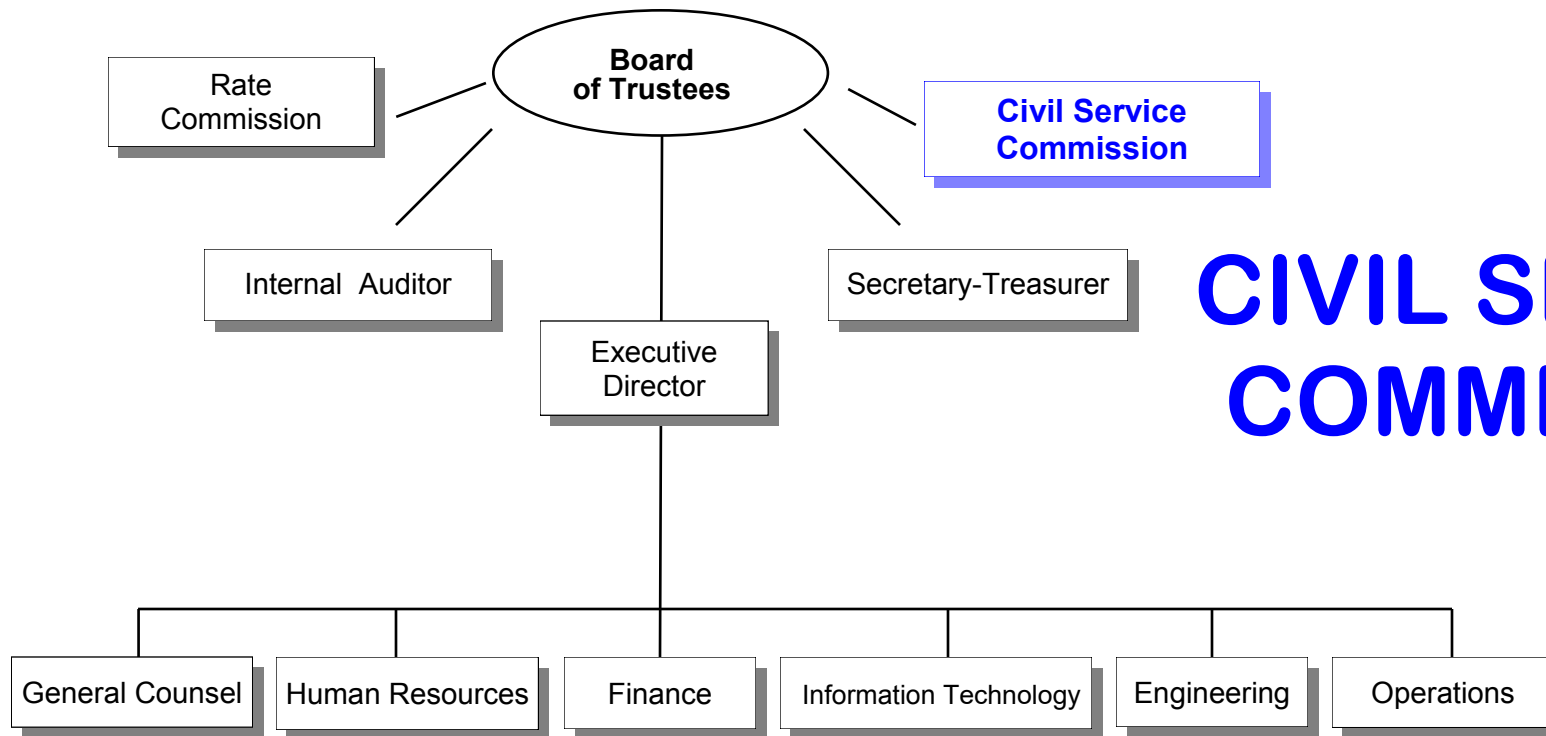
		FY22	FY23	FY24	FY24	FY25	FY26	FY27
EXPENDITURE SUMMARY - CATEGORY		Actual	Actual	Budget	Forecast	Budget	Projected	Projected
51000	Personnel Expenses	\$-	\$-	\$-	\$-	\$-	\$-	\$-
52000	Supplies	-	1,031	-	-	-	-	-
53000	Usage	-	-	-	-	-	-	-
54000	Contractual Services	-	700,162	-	-	-	-	-
55000	Capital Outlay	-	-	-	-	-	-	-
TOTAL EXPENSES		\$-	\$701,193	\$-	\$-	\$-	\$-	\$-



**METROPOLITAN ST. LOUIS SEWER DISTRICT**  
**FY25 General Fund Budget and Two Year Projection**  
**T1410 - Rate Commission Total**

	Actual FY22	Actual FY23	Budget FY24	Forecast FY24	Budget FY25	Projected FY26	Projected FY27
52090 Electrical Supplies	-	238	-	-	-	-	-
52390 Administrative Supplies	-	793	-	-	-	-	-
<b>Total Supplies</b>	<b>\$ -</b>	<b>\$1,031</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
54080 Advertising Services	-	273,049	-	-	-	-	-
54180 Courier And Freight	-	1,000	-	-	-	-	-
54520 Professional Service	-	426,114	-	-	-	-	-
<b>Total Contractual Services</b>	<b>\$ -</b>	<b>\$700,162</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Lease Financing</b>	-	-	-	-	-	-	-
<b>Subscription Financing</b>	-	-	-	-	-	-	-
<b>Total General Fund Operating Expense</b>	<b>\$ -</b>	<b>\$701,193</b>	<b>\$-</b>	<b>\$ -</b>	<b>\$-</b>	<b>\$-</b>	<b>\$-</b>





# Civil Service Commission

## Mission

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The Civil Service Commission shall:

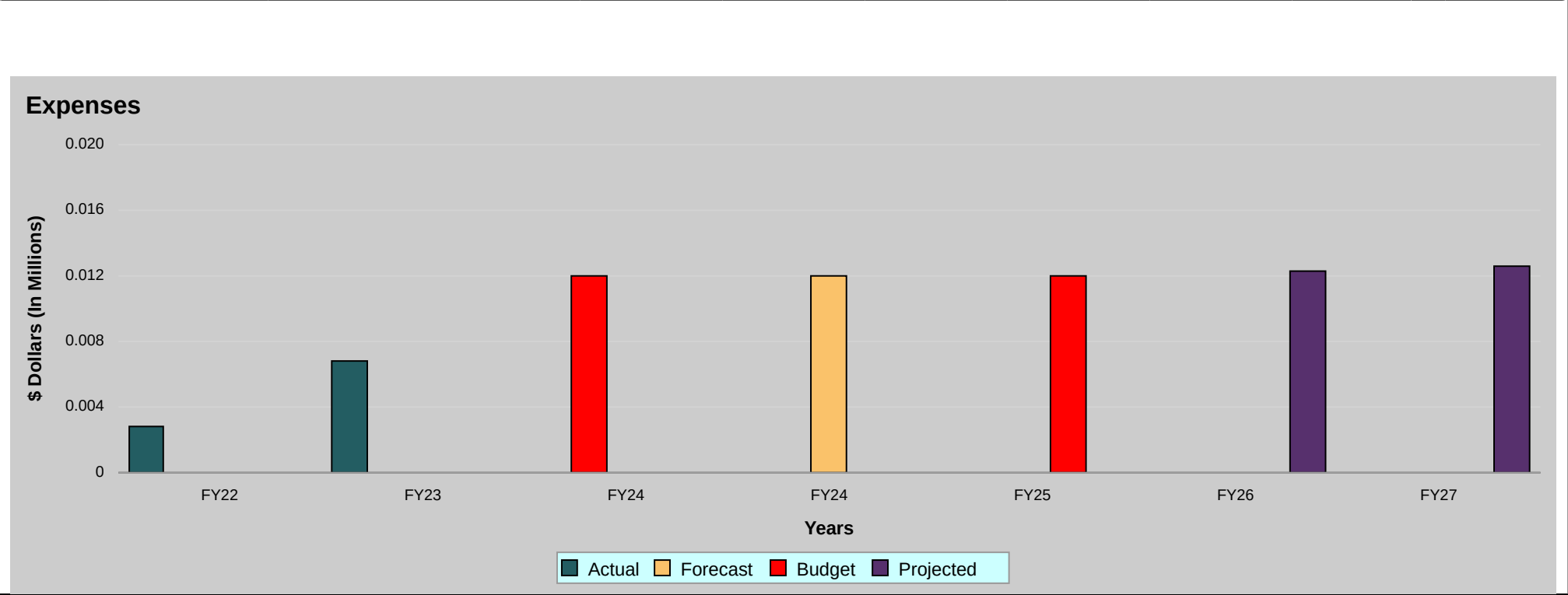
1. Advise the Board, Executive Director, and Human Resources Director on problems concerning personnel administration.
2. Make any investigation which it may consider desirable concerning personnel administration in the District service and report to the Board at least once a year, its findings, conclusions, 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.

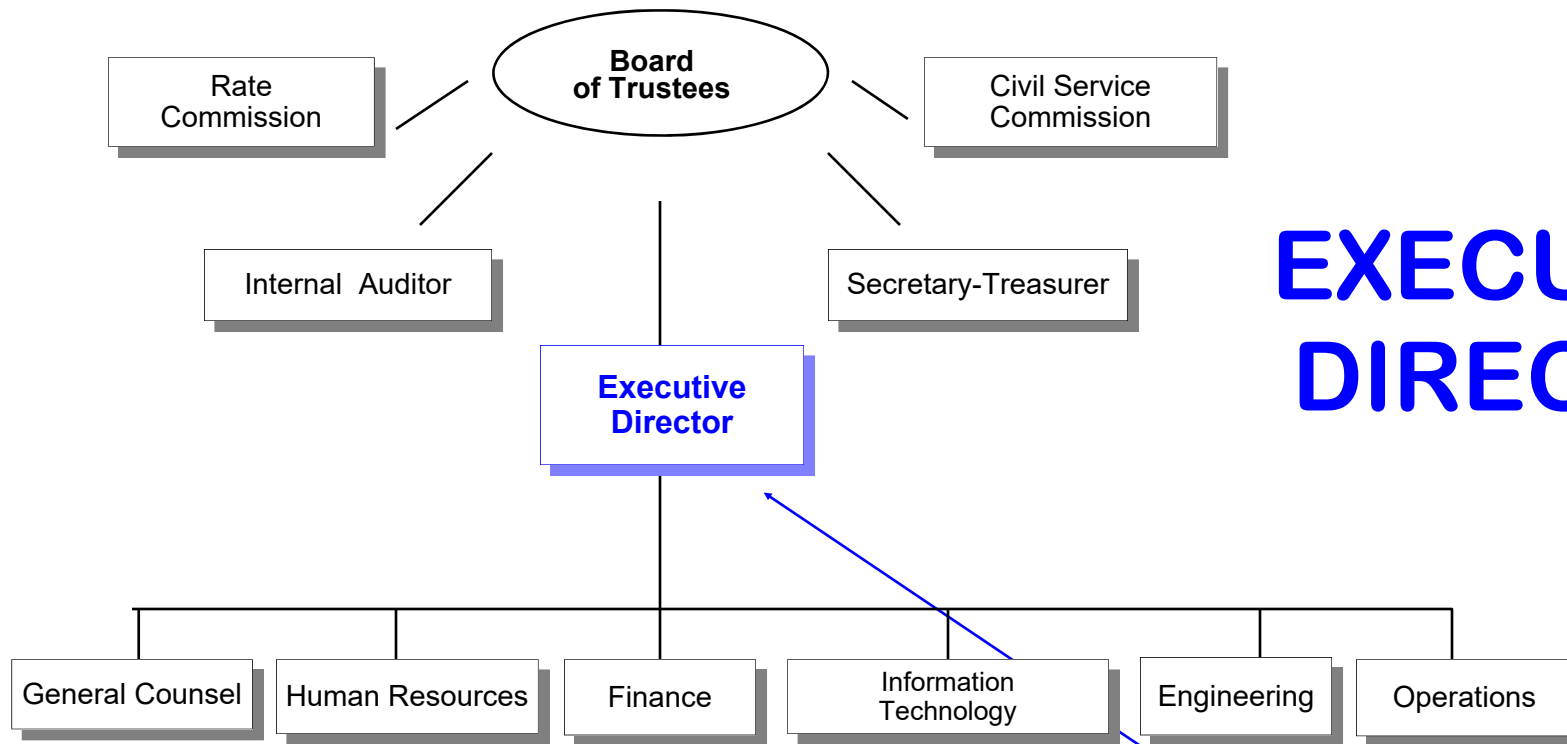
Civil Service Commission

		FY22	FY23	FY24	FY24	FY25	FY26	FY27
EXPENDITURE SUMMARY - CATEGORY		Actual	Actual	Budget	Forecast	Budget	Projected	Projected
51000	Personnel Expenses	\$200	\$275	\$2,500	\$2,500	\$2,500	\$2,591	\$2,686
52000	Supplies	696	1,501	2,500	2,500	2,500	2,553	2,606
53000	Usage	-	-	-	-	-	-	-
54000	Contractual Services	1,924	5,038	7,000	7,000	7,000	7,147	7,297
55000	Capital Outlay	-	-	-	-	-	-	-
TOTAL EXPENSES		\$2,820	\$6,813	\$12,000	\$12,000	\$12,000	\$12,291	\$12,589

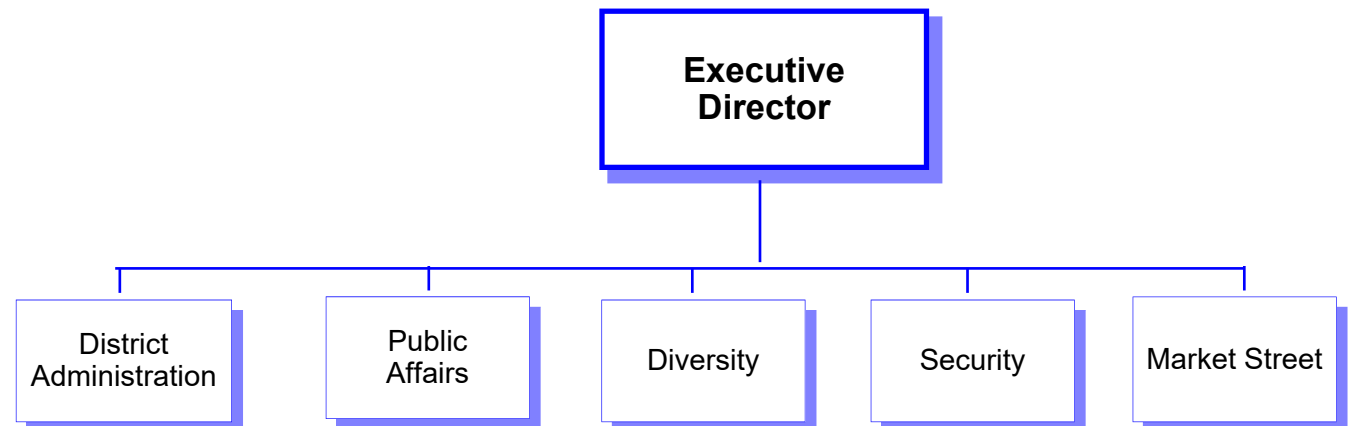


**METROPOLITAN ST. LOUIS SEWER DISTRICT**  
**FY25 General Fund Budget and Two Year Projection**  
**T2020 - Civil Service Commission Total**

	Actual FY22	Actual FY23	Budget FY24	Forecast FY24	Budget FY25	Projected FY26	Projected FY27
51090 Civil Service Commision Fees	200	275	2,500	2,500	2,500	2,591	2,686
<b>Total Personnel Services</b>	<b>\$200</b>	<b>\$275</b>	<b>\$2,500</b>	<b>\$2,500</b>	<b>\$2,500</b>	<b>\$2,591</b>	<b>\$2,686</b>
52390 Administrative Supplies	696	1,501	2,500	2,500	2,500	2,552	2,606
<b>Total Supplies</b>	<b>\$696</b>	<b>\$1,501</b>	<b>\$2,500</b>	<b>\$2,500</b>	<b>\$2,500</b>	<b>\$2,552</b>	<b>\$2,606</b>
54180 Courier And Freight	243	200	1,000	1,000	1,000	1,021	1,042
54520 Professional Service	1,681	4,838	6,000	6,000	6,000	6,126	6,255
<b>Total Contractual Services</b>	<b>\$1,924</b>	<b>\$5,038</b>	<b>\$7,000</b>	<b>\$7,000</b>	<b>\$7,000</b>	<b>\$7,147</b>	<b>\$7,297</b>
<b>Lease Financing</b>	-	-	-	-	-	-	-
<b>Subscription Financing</b>	-	-	-	-	-	-	-
<b>Total General Fund Operating Expense</b>	<b>\$2,820</b>	<b>\$6,813</b>	<b>\$12,000</b>	<b>\$12,000</b>	<b>\$12,000</b>	<b>\$12,291</b>	<b>\$12,589</b>



# 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.*

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## Fiscal Year 2023 Accomplishments

1. Stormwater Capital Program staff talking points developed, produced, presented and feedback gathered.  
(Strategy 1, Objective 1)
2. Reviewed Stormwater Rate Proposal with key stakeholders. Continued constant engagement as the proposal developed.  
(Strategy 1, Objective 1)
3. Green Infrastructure (Rainscaping) Program video created, and key stakeholders given specialized tours. Public Affairs facilitating new partnership with DEC (Division of Environmental Compliance) on rainscaping education.  
(Strategy 1, Objective 1)
4. Capital Projects activities communication program created, branded and implemented - "MSDPC Connect".  
(Strategy 1, Objective 1)
5. Public surveys and data demonstrating scope of stormwater issues in the District, widely disseminated at in-person and virtual forums, town halls, public hearings, etc. (Strategy 1, Objective 2)
6. Proactively engaging elected officials and other key stakeholders with trackable electronic communications, invitations to engage with MSD, and by attending municipal meetings and town halls in off-hours.  
(Strategy 1, Objective 2)
7. Implemented Disparity Study recommendations with MSD's Engineering Design and Construction divisions.  
(Strategy 1, Objective 3)
8. Continued Community Benefit Agreement (CBA) outreach initiatives focusing on education, internships & scholarships.  
(Strategy 1, Objective 3)

9. Collaborated with BUD program focusing on workforce development. ([Strategy 1, Objective 3](#))
10. Through media outlets and NAACP radio/media appearances, increased awareness of CBA and positive impacts within the community. ([Strategy 1, Objective 3](#))



**STRATEGIC BUSINESS AND OPERATING PLAN  
FISCAL YEAR 2025**

Department FY25 Strategic Business Plan														
District Strategies	Objectives	Milestones	FY25											
			Q1			Q2			Q3			Q4		
<b>1</b>	<b>Inform, educate and partner to build stakeholder understanding</b>													
	<b>1.</b>	<b>Execute Community Outreach Programs and Engagement Programs</b>												
		a) Execute communication plan for results of wastewater bond election in April 2024.												
		b) Execute communication plan for results of stormwater election in April 2024 and specific deliverables for Stormwater Capital Program.												
		c) Develop a robust communications plan around the overall Green Infrastructure (Rainscaping) Program.												
		d) Evaluate advertising, community events, stakeholder engagement, and project communications programs.												
		e) Develop plan to prepare stakeholders for upcoming major projects starting with Lower Middle River Des Peres Tunnel.												
	<b>2.</b>	<b>Execute outreach programs for elected representatives and other municipal officials.</b>												
		a) Execute plan to engage government partners on stormwater funding situation (municipal grants if stormwater is approved, alternative avenues for funding if stormwater fails).												
		b) Develop plan to prepare government partners for upcoming major projects starting with Lower Middle River Des Peres Tunnel.												
		c) Evaluate municipal engagement plan and consider new programs such as Sewer Academy or standing municipal engagement meetings.												
		d) Execute communication plan for results of wastewater bond election in April 2024.												
	<b>3.</b>	<b>Execute Diversity and associated Outreach Programs</b>												
		a) Continue collaboration and outreach with area youth programs focused on early development of construction industry workers and STEM to increase opportunities for hiring low income, unemployed and underemployed individuals for District projects.												
		b) Implementation and transition of Diversity Reporting software for tracking and reporting on Diversity programs.												
<b>2</b>	<b>Manage the District's costs and revenues to optimize financial impacts.</b>													
	<b>1.</b>	<b>Increase Collection of Delinquent Revenue</b>												
		a) Continue discussions with Board of Trustees and other parties regarding the implementation of a pilot water shut-off program for commercial customers.												
	<b>6.</b>	<b>Identify Opportunities for Utilizing Artificial Intelligence (AI) and Machine Learning (ML) to improve the Efficiency and Effectiveness of the District's Processes and Rate Payers' Experience</b>												
		a) Identify sources of rate payer dissatisfaction and assess the benefit of utilizing AI-powered chatbots for providing enhanced Customer Support through multiple communication mediums such as voice (call routing), web (incident reporting, FAQs) and an MSD mobile application.												
		c) Identify critical business processes where robotic process automation (RPO), Process Mining, Chat AI, or Lean Six Sigma methods to optimize and improve results.												
	<b>1.</b>	<b>Implement Stormwater Operating and Capital Improvement Program</b>												
		e) Initiate discussions with municipal stakeholders (i.e., St. Louis Municipal League) on the spending of District-wide stormwater funding to address regional priorities.												
	<b>2.</b>	<b>Implement Wastewater Operating and Capital Improvement Program</b>												
		c) Implement a communication strategy to update the MSD Board on major project initiatives.												
<b>6</b>	<b>Create a learning and business-oriented culture based on competency and accountability.</b>													
	<b>1.</b>	<b>Improve Organizational Effectiveness through Leadership Development</b>												
		b) Identify gaps and assess leadership onboarding needs for staff including Operations Team Leads.												
	<b>2.</b>	<b>Increase Individual Accountability and Job Satisfaction Through Continual Performance Coaching and Training</b>												
		c) Evaluate job descriptions to ensure main duties are accurately reflected in performance objectives.												

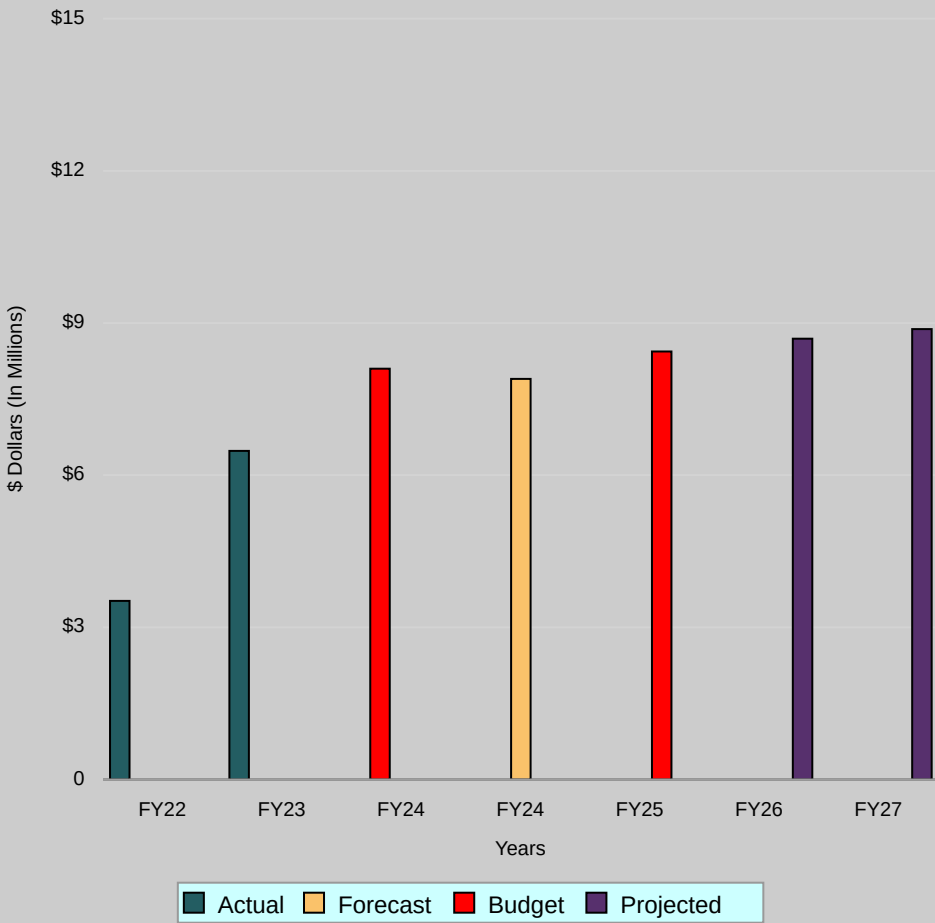


## Executive Director Department

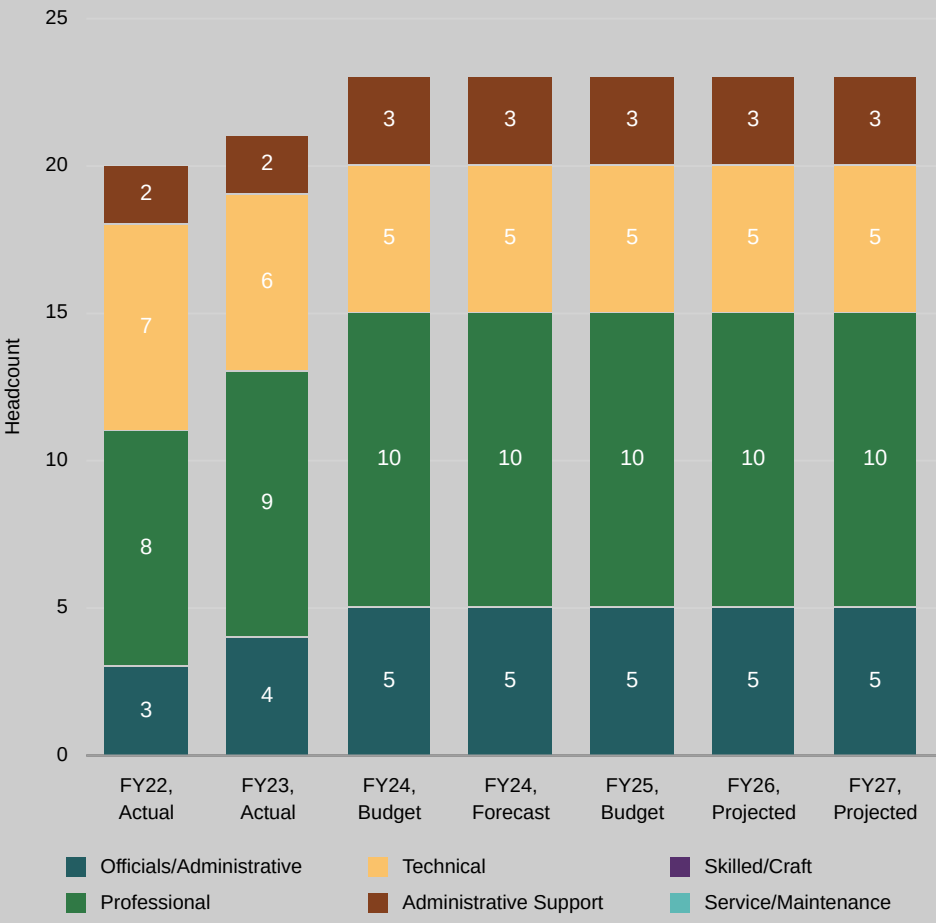
		FY22	FY23	FY24	FY24	FY25	FY26	FY27
<b>EXPENDITURE SUMMARY - DIVISION</b>		<b>Actual</b>	<b>Actual</b>	<b>Budget</b>	<b>Forecast</b>	<b>Budget</b>	<b>Projected</b>	<b>Projected</b>
Executive Director		\$586,622	\$620,442	\$670,217	\$673,792	\$683,341	\$719,636	\$728,489
Public Affairs		1,588,437	1,392,865	1,600,556	1,601,801	1,606,600	1,647,605	1,689,798
Diversity		1,347,395	1,286,479	1,872,193	1,606,104	1,851,915	1,929,134	1,973,578
Security		-	2,349,336	3,023,115	3,040,599	3,349,608	3,421,743	3,495,472
Market Street Building		-	833,052	937,605	978,323	947,284	969,808	992,908
TOTAL EXPENSES		<u>\$3,522,455</u>	<u>\$6,482,174</u>	<u>\$8,103,686</u>	<u>\$7,900,619</u>	<u>\$8,438,748</u>	<u>\$8,687,925</u>	<u>\$8,880,245</u>
<b>EXPENDITURE SUMMARY - CATEGORY</b>								
51000	Personnel Expenses	\$2,295,627	\$2,496,949	\$2,861,112	\$2,470,501	\$2,978,175	\$3,112,017	\$3,186,556
52000	Supplies	24,887	113,757	86,480	102,130	89,750	91,635	93,559
53000	Usage	10,875	198,169	203,850	200,685	186,000	190,812	195,750
54000	Contractual Services	1,191,065	3,598,616	4,918,398	5,081,603	5,094,824	5,201,662	5,310,744
55000	Capital Outlay	-	74,683	33,846	45,700	90,000	91,800	93,636
TOTAL EXPENSES		<u>\$3,522,455</u>	<u>\$6,482,174</u>	<u>\$8,103,686</u>	<u>\$7,900,619</u>	<u>\$8,438,748</u>	<u>\$8,687,925</u>	<u>\$8,880,245</u>
<b>ALLOCATED STAFFING SUMMARY</b>								
Officials/Administrative		3	4	5	5	5	5	5
Professional		8	9	10	10	10	10	10
Technical		7	6	5	5	5	5	5
Administrative Support		2	2	3	3	3	3	3
Skilled/Craft		-	-	-	-	-	-	-
Service/Maintenance		-	-	-	-	-	-	-
TOTAL POSITIONS		<u>20</u>	<u>21</u>	<u>23</u>	<u>23</u>	<u>23</u>	<u>23</u>	<u>23</u>

# Executive Director Department

Expenses



Allocated Staffing Summary

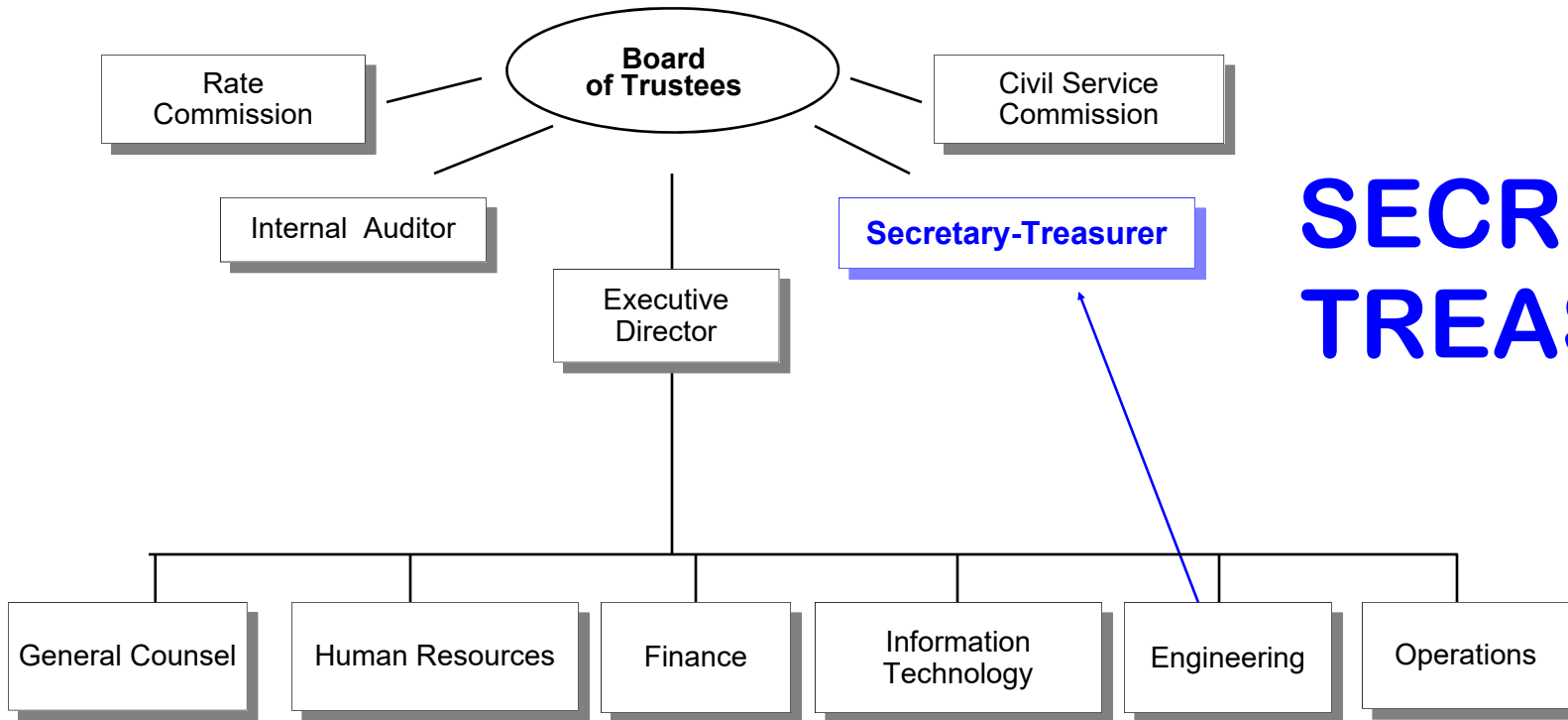


**METROPOLITAN ST. LOUIS SEWER DISTRICT**  
**FY25 General Fund Budget and Two Year Projection**  
**T3000 - Executive Director Department Total**

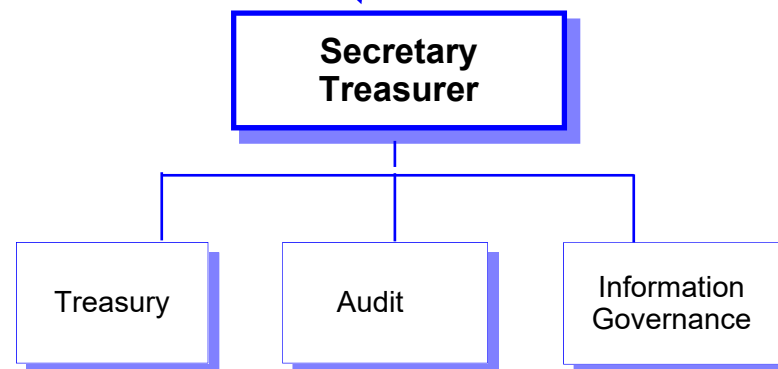
	<b>Actual FY22</b>	<b>Actual FY23</b>	<b>Budget FY24</b>	<b>Forecast FY24</b>	<b>Budget FY25</b>	<b>Projected FY26</b>	<b>Projected FY27</b>
51010 Salaries & Wages	1,610,698	1,660,359	1,883,833	1,572,354	1,981,966	2,054,308	2,129,290
51020 Overtime	1,071	480	-	500	-	-	-
51030 Compensatory Pay Accrual	-	1,342	-	-	-	-	-
51060 Worker's Compensation Pay	-	1,935	-	-	-	-	-
51100 Emp Service & Incentive Awards	-	5,235	9,000	9,000	10,000	10,365	10,743
51120 Membership & Licensing Fees	68,079	132,910	136,455	136,455	135,600	140,549	145,679
51210 FICA Taxes	113,435	117,869	144,113	104,094	151,620	157,155	162,891
51220 Group Insurance	177,580	192,971	244,258	201,842	252,850	265,682	279,207
51230 Pension Contributions-Defined Benefit Plan	238,215	298,870	338,539	369,309	340,372	378,191	352,978
51231 Pension Contributions-Defined Contribution Plan	68,868	68,234	81,600	62,905	82,262	82,262	82,262
51233 DC Plan-Matching Contributions	17,680	16,743	23,314	14,042	23,504	23,504	23,504
51510 Temporary Help	-	-	-	-	-	-	-
<b>Total Personnel Services</b>	<b>\$2,295,627</b>	<b>\$2,496,949</b>	<b>\$2,861,112</b>	<b>\$2,470,501</b>	<b>\$2,978,175</b>	<b>\$3,112,017</b>	<b>\$3,186,556</b>
52010 Fuels,Lubricants,Gases	-	-	1,000	17,400	2,500	2,552	2,606
52070 Hardware	-	-	-	50	-	-	-
52090 Electrical Supplies	-	175	2,400	2,200	1,500	1,531	1,564
52220 Janitorial Supplies	-	22,652	34,800	34,800	30,000	30,630	31,273
52280 Uniforms	-	226	-	-	-	-	-
52300 Safety Footwear	2,431	3,895	3,500	4,000	4,500	4,595	4,691
52310 Telephone/Communic Equip/Suppl	-	-	600	600	800	817	834
52320 Office Supplies	2,020	2,557	3,770	3,670	6,700	6,841	6,984
52330 Computer Supplies	-	56,460	1,860	1,860	1,500	1,531	1,564
52340 Computer Equipment - Non-Capital	-	1,478	1,500	1,000	2,800	2,859	2,919
52370 Photo & Video Supplies	-	12,153	4,000	4,000	6,000	6,126	6,255
52380 Publications/Training Supplies	647	584	750	750	750	766	782
52390 Administrative Supplies	19,791	13,577	32,300	31,800	32,700	33,387	34,088
<b>Total Supplies</b>	<b>\$24,887</b>	<b>\$113,757</b>	<b>\$86,480</b>	<b>\$102,130</b>	<b>\$89,750</b>	<b>\$91,635</b>	<b>\$93,559</b>
53060 Electric Usage	-	188,141	180,000	176,835	180,000	184,572	189,260
53080 Water Usage	-	3,760	6,000	6,000	6,000	6,240	6,490
53270 Telephone Usage	10,875	6,269	17,850	17,850	-	-	-
<b>Total Usage</b>	<b>\$10,875</b>	<b>\$198,169</b>	<b>\$203,850</b>	<b>\$200,685</b>	<b>\$186,000</b>	<b>\$190,812</b>	<b>\$195,750</b>

**METROPOLITAN ST. LOUIS SEWER DISTRICT**  
**FY25 General Fund Budget and Two Year Projection**  
**T3000 - Executive Director Department Total**

	Actual FY22	Actual FY23	Budget FY24	Forecast FY24	Budget FY25	Projected FY26	Projected FY27
54010 Postage	-	31,719	49,200	49,200	55,000	56,155	57,334
54050 Office System Services	120	-	450	17,390	400	408	417
54060 Printing Services	2,940	4,867	10,000	10,000	10,000	10,210	10,424
54080 Advertising Services	152,353	63,804	167,500	191,500	146,100	149,168	152,301
54100 Travel Expenses	9,674	12,130	37,356	37,317	40,574	41,273	41,987
54120 Photo Services	6,000	-	7,500	7,500	6,000	6,126	6,255
54140 Training Programs/Seminar Fees	5,917	8,361	14,600	31,169	14,000	14,294	14,594
54180 Courier And Freight	38	102	50	50	50	51	52
54190 Property & Other Space Rental	-	-	30,000	15,000	30,000	30,630	31,273
54400 Judgments & Claims Settlements	-	-	-	39	-	-	-
54520 Professional Service	860,674	1,719,775	790,750	919,250	828,010	845,398	863,152
54530 Building Repairs & Services	-	1,503,688	3,032,800	3,066,646	3,333,490	3,403,493	3,474,967
54540 Janitorial Services	-	142,654	168,000	168,000	175,000	178,675	182,427
54550 Grounds Services	-	14,678	40,080	55,030	51,000	52,071	53,164
54560 Motor Vehicle Services	3,168	3,432	3,100	3,900	3,100	3,165	3,232
54570 Machinery & Equipment Services	-	8,069	73,600	56,150	15,000	15,315	15,637
54600 Electrical Repair Services	-	7,338	6,000	6,000	6,000	6,126	6,255
54620 Plumbing Services	-	8,651	12,000	12,000	12,000	12,252	12,509
54630 HVAC Services	-	46,388	39,600	39,600	39,600	40,432	41,281
54650 Waste Hauling	-	7,376	9,960	9,960	9,000	9,189	9,382
54670 Other Governmental Fees	-	50	-	50	-	-	-
54690 Safety Services	-	1,557	6,000	6,000	6,000	6,126	6,255
54710 Community Outreach Programs	150,182	13,977	419,852	379,852	314,500	321,105	327,848
<b>Total Contractual Services</b>	<b>\$1,191,065</b>	<b>\$3,598,616</b>	<b>\$4,918,398</b>	<b>\$5,081,603</b>	<b>\$5,094,824</b>	<b>\$5,201,662</b>	<b>\$5,310,744</b>
55030 Structural Improvements	-	74,683	33,846	45,700	90,000	91,800	93,636
<b>Total Capital Outlay</b>	<b>\$ -</b>	<b>\$74,683</b>	<b>\$33,846</b>	<b>\$45,700</b>	<b>\$90,000</b>	<b>\$91,800</b>	<b>\$93,636</b>
<b>Lease Financing</b>	-	-	-	-	-	-	-
<b>Subscription Financing</b>	-	-	-	-	-	-	-
<b>Total General Fund Operating Expense</b>	<b>\$3,522,455</b>	<b>\$6,482,174</b>	<b>\$8,103,686</b>	<b>\$7,900,619</b>	<b>\$8,438,748</b>	<b>\$8,687,925</b>	<b>\$8,880,245</b>



# 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.*

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### Fiscal Year 2023 Accomplishments

1. Maintained FY23 department spend at levels outlined in the 2019 Rate Commission. ([Strategy 2, Objective 2](#))
2. Continued implementation of integrated payables (i.e., e-payments) and evaluated results. ([Strategy 2, Objective 2](#))
3. Secured approximately \$125 Subordinated Debt for capital improvements. ([Strategy 2, Objective 3](#))
4. Refunded \$31.8 million of outstanding bonds with new tax-exempt bonds, reducing future debt service payments by \$12 million. ([Strategy 2, Objective 3](#))
5. 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](#))
6. Approved to apply for WIFIA loan, diversifying funding sources. ([Strategy 2, Objective 3](#))
7. Continued implementation of business process changes and training of employees on physical and electronic records storage. ([Strategy 3, Objective 1](#))
8. Mitigated risks identified from Data Risk Assessment through various actions, including training of staff and contractors, reviewing contract language, setting up new process for contractors to read and acknowledge MSD policies. ([Strategy 3, Objective 1](#))



**STRATEGIC BUSINESS AND OPERATING PLAN  
FISCAL YEAR 2025**

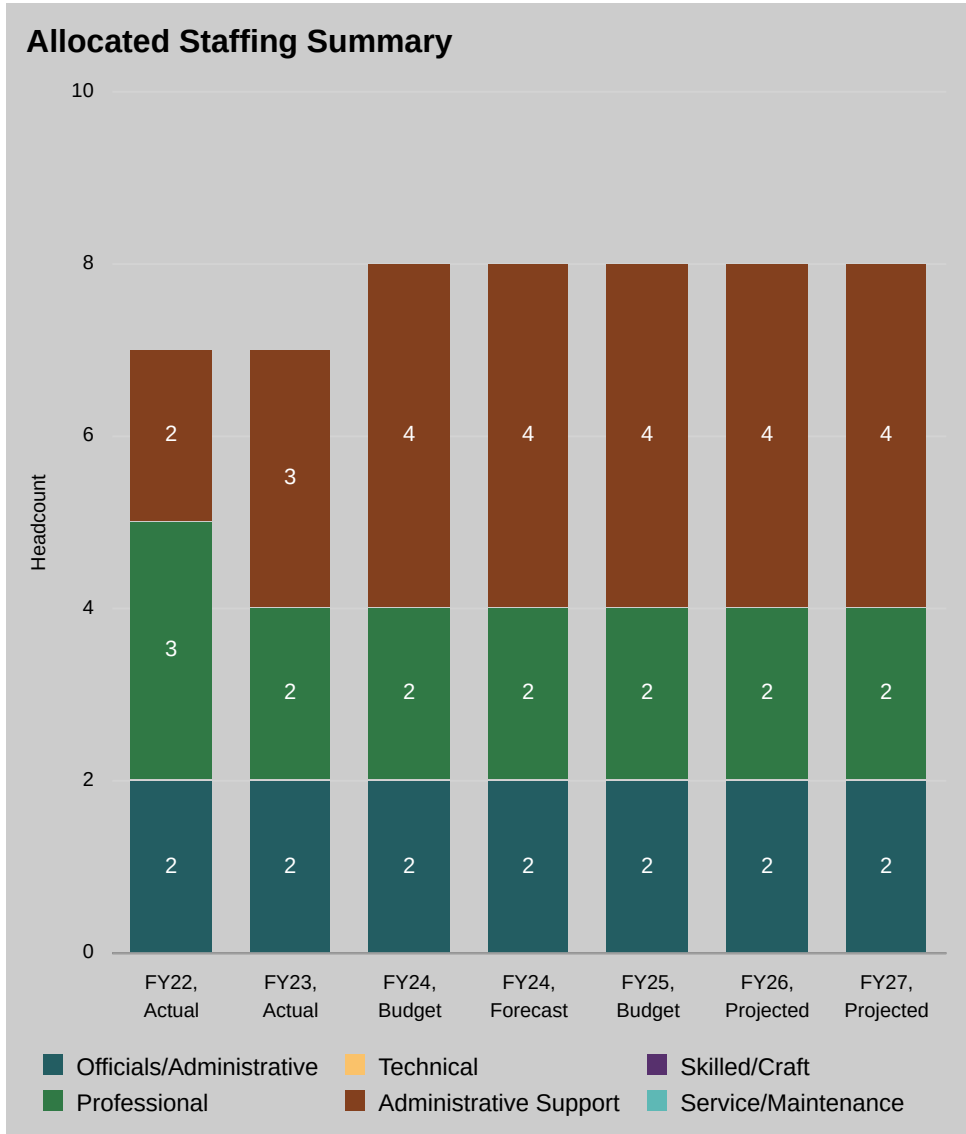
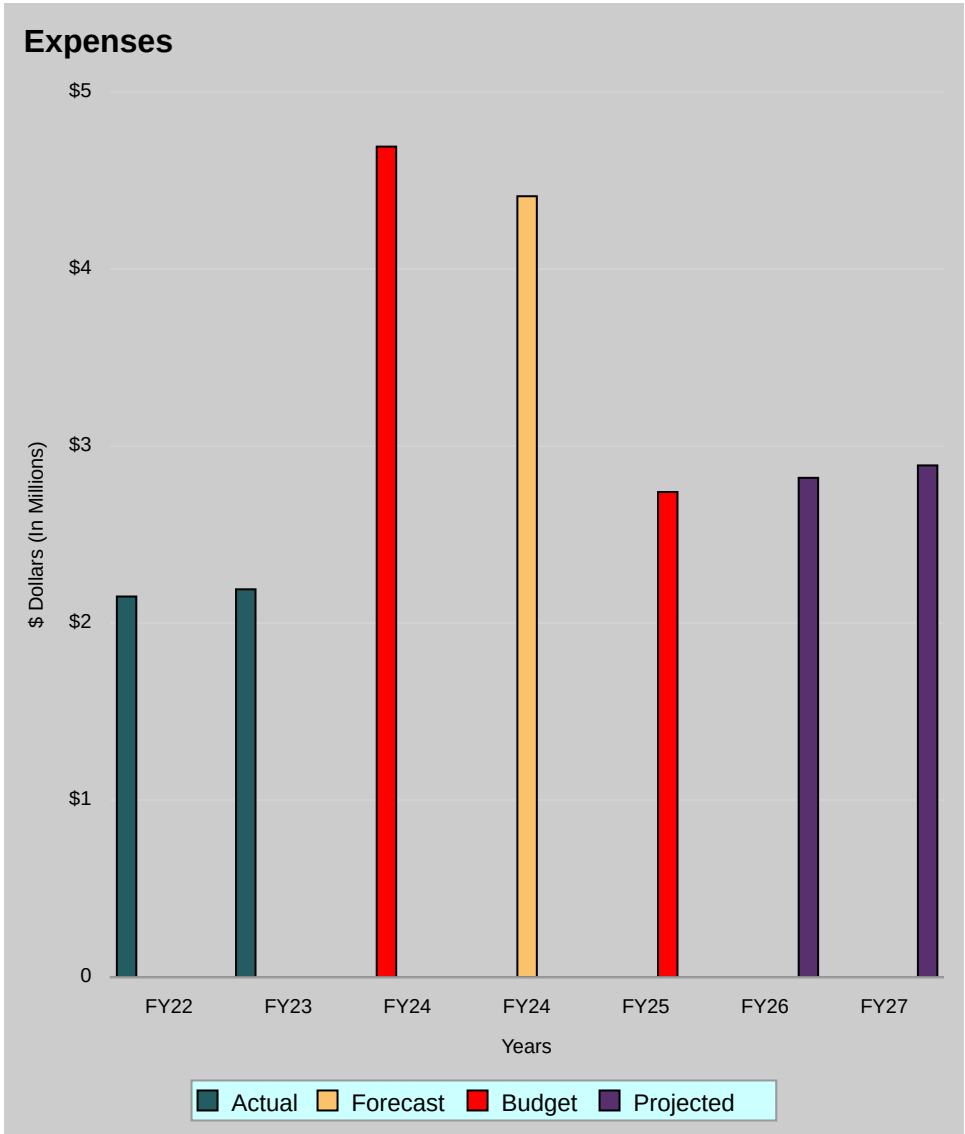
Department FY25 Strategic Business Plan			FY25															
District Strategies	Objectives	Milestones	Q1				Q2				Q3				Q4			
1	Inform, educate and partner to build stakeholder understanding																	
	1.	Execute Community Outreach Programs and Engagement Programs																
		a) Execute communication plan for results of wastewater bond election in April 2024.																
		b) Execute communication plan for results of stormwater election in April 2024 and specific deliverables for Stormwater Capital Program.																
		d) Evaluate advertising, community events, stakeholder engagement, and project communications programs.																
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.																
		f) Evaluate implementation of Vertex's ECIS Customer Portal module to improve customer self-service options and payment methods.																
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) Implement data analysis solution for stale or sensitive data and Data Loss Prevention (DLP).																
		b) Continue implementation of Office 365 (O365) Governance (Teams, SharePoint, Email) with expert services.																
		c) Develop and implement an IG audit plan.																
		d) Issue Request for Proposal (RFP) for Enterprise Content Management (ECM) solution, if necessary.																
		e) Implement Electronic Signature (E-Signature) Policy.																
	6.	Identify Opportunities for Utilizing Artificial Intelligence (AI) and Machine Learning (ML) to improve the Efficiency and Effectiveness of the District's Processes and Rate Payers' Experience																
		c) Identify critical business processes where robotic process automation (RPO), Process Mining, Chat AI, or Lean Six Sigma methods to optimize and improve results.																
	1.	Implement Stormwater Operating and Capital Improvement 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																

## Secretary-Treasurer Department

		FY22	FY23	FY24	FY24	FY25	FY26	FY27
EXPENDITURE SUMMARY - DIVISION		Actual	Actual	Budget	Forecast	Budget	Projected	Projected
Secretary - Treasurer		\$1,190,614	\$1,252,781	\$3,371,905	\$3,190,878	\$1,474,378	\$1,523,071	\$1,557,213
Audit Work		594,385	550,789	693,364	692,727	715,007	732,040	749,517
Information Governance		366,753	389,550	626,573	527,310	552,672	567,548	582,882
TOTAL EXPENSES		<u>\$2,151,752</u>	<u>\$2,193,120</u>	<u>\$4,691,843</u>	<u>\$4,410,915</u>	<u>\$2,742,057</u>	<u>\$2,822,658</u>	<u>\$2,889,612</u>
EXPENDITURE SUMMARY - CATEGORY								
51000	Personnel Expenses	\$872,358	\$915,406	\$1,120,300	\$834,895	\$1,123,813	\$1,170,434	\$1,202,694
52000	Supplies	1,516	694	13,550	13,350	13,050	13,324	13,604
53000	Usage	-	-	-	-	-	-	-
54000	Contractual Services	1,277,879	1,269,578	3,554,993	3,559,670	1,602,194	1,635,840	1,670,193
55000	Capital Outlay	-	7,443	3,000	3,000	3,000	3,060	3,121
TOTAL EXPENSES		<u>\$2,151,752</u>	<u>\$2,193,120</u>	<u>\$4,691,843</u>	<u>\$4,410,915</u>	<u>\$2,742,057</u>	<u>\$2,822,658</u>	<u>\$2,889,612</u>
ALLOCATED STAFFING SUMMARY								
Officials/Administrative		2	2	2	2	2	2	2
Professional		3	2	2	2	2	2	2
Technical		-	-	-	-	-	-	-
Administrative Support		2	3	4	4	4	4	4
Skilled/Craft		-	-	-	-	-	-	-
Service/Maintenance		-	-	-	-	-	-	-
TOTAL POSITIONS		<u>7</u>	<u>7</u>	<u>8</u>	<u>8</u>	<u>8</u>	<u>8</u>	<u>8</u>



Secretary-Treasurer Department



**METROPOLITAN ST. LOUIS SEWER DISTRICT**  
**FY25 General Fund Budget and Two Year Projection**  
**T1100 - Secretary Treasurer Department Total**

	Actual FY22	Actual FY23	Budget FY24	Forecast FY24	Budget FY25	Projected FY26	Projected FY27
51010 Salaries & Wages	654,483	682,828	792,463	609,980	821,243	851,218	882,288
51020 Overtime	23	-	-	-	-	-	-
51120 Membership & Licensing Fees	2,375	3,056	4,119	3,980	4,150	4,301	4,458
51210 FICA Taxes	45,728	48,265	60,623	39,658	62,825	65,118	67,495
51220 Group Insurance	65,807	63,860	96,295	52,525	92,736	97,457	102,434
51230 Pension Contributions-Defined Benefit Plan	63,526	75,134	117,372	92,587	85,324	94,804	88,484
51231 Pension Contributions-Defined Contribution Plan	33,854	35,261	38,444	30,286	44,749	44,749	44,749
51233 DC Plan-Matching Contributions	6,563	7,003	10,984	5,880	12,786	12,786	12,786
<b>Total Personnel Services</b>	<b>\$872,358</b>	<b>\$915,406</b>	<b>\$1,120,300</b>	<b>\$834,895</b>	<b>\$1,123,813</b>	<b>\$1,170,434</b>	<b>\$1,202,694</b>
52090 Electrical Supplies	-	53	-	-	-	-	-
52320 Office Supplies	421	414	1,300	1,300	1,550	1,583	1,616
52330 Computer Supplies	247	227	-	-	-	-	-
52380 Publications/Training Supplies	685	-	11,450	11,250	11,200	11,435	11,675
52390 Administrative Supplies	163	-	800	800	300	306	313
<b>Total Supplies</b>	<b>\$1,516</b>	<b>\$694</b>	<b>\$13,550</b>	<b>\$13,350</b>	<b>\$13,050</b>	<b>\$13,324</b>	<b>\$13,604</b>
54050 Office System Services	103,529	10,071	-	4,177	5,000	5,105	5,212
54080 Advertising Services	6,746	-	10,500	10,500	10,000	10,210	10,424
54100 Travel Expenses	889	3,504	6,776	6,776	6,794	6,937	7,083
54140 Training Programs/Seminar Fees	3,532	3,112	10,400	10,400	4,400	4,492	4,587
54160 Data Imaging Services	-	4,106	7,000	7,500	10,000	10,210	10,424
54180 Courier And Freight	9,586	2,843	5,000	5,000	10,000	10,210	10,424
54190 Property & Other Space Rental	44,350	32,097	42,000	42,000	39,000	39,819	40,655
54360 Banking Services Total	42,520	52,022	50,000	50,000	45,000	45,945	46,910
54370 Board Of Election Commission	-	-	1,000,000	1,000,000	-	-	-
54400 Judgments & Claims Settlements	100	-	-	-	-	-	-
54520 Professional Service	1,066,627	1,161,823	2,422,317	2,422,317	1,472,000	1,502,912	1,534,473
54530 Building Repairs & Services	-	-	1,000	1,000	-	-	-
<b>Total Contractual Services</b>	<b>\$1,277,879</b>	<b>\$1,269,578</b>	<b>\$3,554,993</b>	<b>\$3,559,670</b>	<b>\$1,602,194</b>	<b>\$1,635,840</b>	<b>\$1,670,193</b>
55090 Furniture & Office Equipment	-	7,443	1,500	1,500	1,500	1,530	1,561
55110 Computer Equipment	-	-	1,500	1,500	1,500	1,530	1,561

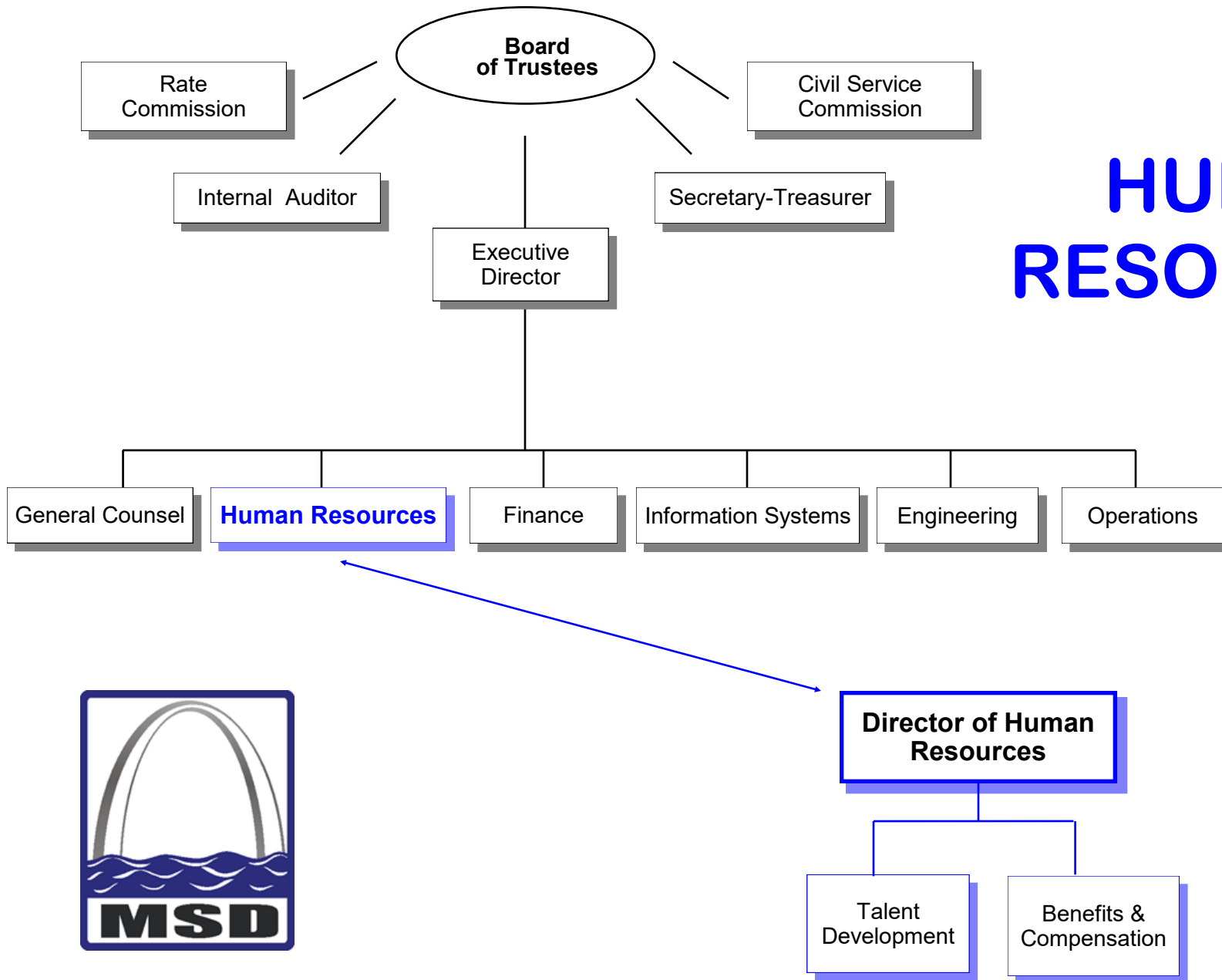
**METROPOLITAN ST. LOUIS SEWER DISTRICT**  
**FY25 General Fund Budget and Two Year Projection**  
**T1100 - Secretary Treasurer Department Total**

	Actual FY22	Actual FY23	Budget FY24	Forecast FY24	Budget FY25	Projected FY26	Projected FY27
Total Capital Outlay	\$ -	\$7,443	\$3,000	\$3,000	\$3,000	\$3,060	\$3,121
Lease Financing	-	-	-	-	-	-	-
Subscription Financing	-	-	-	-	-	-	-
Total General Fund Operating Expense	<u>\$2,151,752</u>	<u>\$2,193,120</u>	<u>\$4,691,843</u>	<u>\$4,410,915</u>	<u>\$2,742,057</u>	<u>\$2,822,658</u>	<u>\$2,889,612</u>



**FY25 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 workers' comp and liability programs*

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

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### **Fiscal Year 2023 Accomplishments:**

#### **TALENT DEVELOPMENT**

1. Coordinated Training Program (CSTT, MMT, TPOT, Grade 13 and Upward Mobility). [\(Strategy 6, Objective 1\)](#)
2. Assisted with the Oracle Fusion implementation. Served as SMEs on all HR related modules.
3. Provided Commerce Bank and PNC Bank District-wide education. [\(Strategy 6, Objective 2\)](#)
4. Continued to improve training and recruitment practices. [\(Strategy 6, Objective 1\)](#)
5. Annual Districtwide Training – Unconscious Bias, Active Shooter, Harassment & Policy signoffs. [\(Strategy 6, Objective 1\)](#)
6. Collaborated with different institutions to promote MSD – Gonzalez Group, SLPS, Ranken, etc. [\(Strategy 6, Objective 5\)](#)
7. Initiated a recruitment plan. [\(Strategy 2, Objective 2\)](#)

#### **BENEFITS & COMPENSATION**

8. As part of our ongoing initiative to focus on preventive screenings the mammogram van was on-site in August 2023. In addition, we provided an on-site dental screening again in 2023. We added an additional dental screening this year for a total of 2 opportunities for employees to get their dental checks. [\(Strategy 2, Objective 2\)](#)
9. As part of our ongoing effort to establish a total benefits package that follows industry standards, we will be implementing a vision insurance program that will offer the most competitive discounts for eye exams, lenses, frames, and Lasik. [\(Strategy 6, Objective 2\)](#)

#### **INSURANCE & SAFETY**

10. Submitted 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. [\(Strategy 2, Objective 2\)](#)

11. Monthly dashboard sent to facility managers to discuss Workers' Compensation statistics, trends, and recommendations to decrease. [\(Strategy 6, Objective 6\)](#)
12. Conducted annual stewardship meeting with Operations/Legal/HR regarding Workers' Compensation & injury trends. [\(Strategy 6, Objective 4\)](#)
13. Worked with the Legal Team to resolve claims that moved from Thomas McGee to Legal. [\(Strategy 2, Objective 2\)](#)



**STRATEGIC BUSINESS AND OPERATING PLAN  
FISCAL YEAR 2025**

Department FY25 Strategic Business Plan														
District Strategies	Objectives	Milestones	FY25											
			Q1			Q2			Q3			Q4		
<b>2</b>	<b>Manage the District's costs and revenues to optimize financial impacts.</b>													
	<b>2.</b>	<b>Identify and Implement Cost Savings Initiatives</b>												
		b) Continue to evaluate non-traditional benefits.												
		d) Evaluate any changes needed to the Wellness Program.												
		e) Conduct assessment of worker's compensation program and evaluate strategies for reducing costs.												
<b>3</b>	<b>Integrate and improve the District's business processes.</b>													
	<b>5.</b>	<b>Maximo System Upgrade</b>												
		c) Develop and deliver training for Operations staff.												
	<b>6.</b>	<b>Identify Opportunities for Utilizing Artificial Intelligence (AI) and Machine Learning (ML) to improve the Efficiency and Effectiveness of the District's Processes and Rate Payers' Experience</b>												
		c) Identify critical business processes where robotic process automation (RPO), Process Mining, Chat AI, or Lean Six Sigma methods to optimize and improve results.												
<b>6</b>	<b>Create a learning and business-oriented culture based on competency and accountability.</b>													
	<b>1.</b>	<b>Improve Organizational Effectiveness through Leadership Development</b>												
		a) Present Leadership Development & Succession Management initiative to Department Directors.												
		b) Identify gaps and assess leadership onboarding needs for staff including Operations Team Leads.												
	<b>2.</b>	<b>Increase Individual Accountability and Job Satisfaction Through Continual Performance Coaching and Training</b>												
		a) Develop and distribute new hire survey at the 90 and 180 day points.												
		b) Evaluate current exit interview questions and process. Auto-schedule exit interviews based on Oracle termination process.												
		c) Evaluate job descriptions to ensure main duties are accurately reflected in performance objectives.												
	<b>3.</b>	<b>Increase Employee Satisfaction through Training and Fair Compensation</b>												
		a) Create and deliver training courses for the enhanced Performance Management module of the Human Resources Information Management (HRIS) software.												
		b) Create and deliver training courses for the enhanced Payroll Processing module of the new Payroll processing system.												
		c) Complete compensation negotiations to ensure positions are compensated at fair market values.												

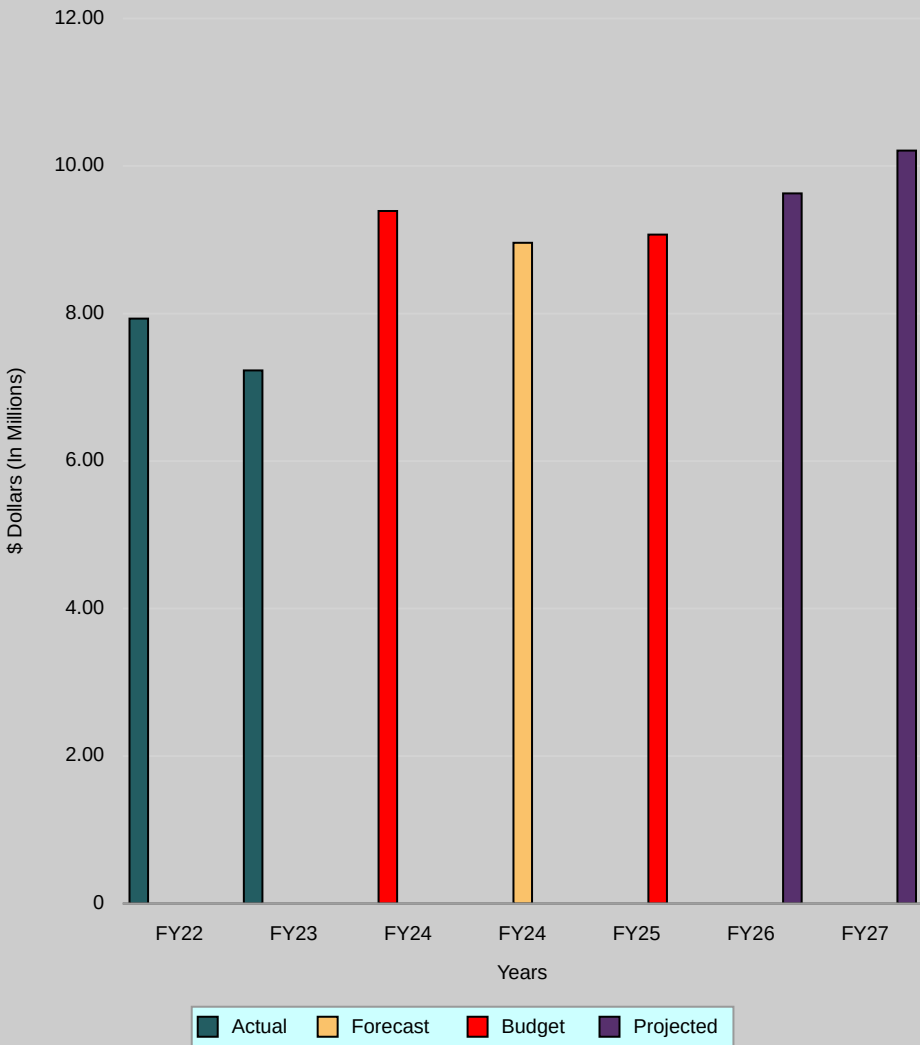


# Human Resources Department

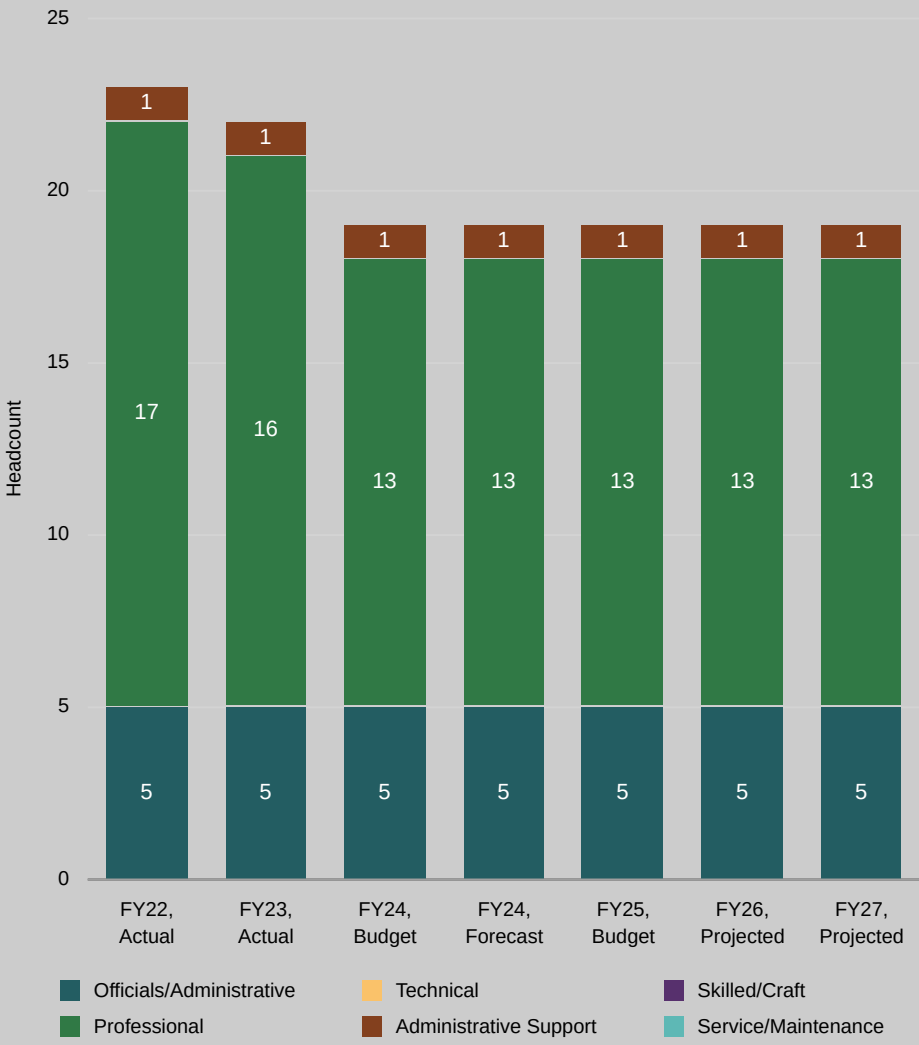
		FY22	FY23	FY24	FY24	FY25	FY26	FY27
<b>EXPENDITURE SUMMARY - DIVISION</b>		<b>Actual</b>	<b>Actual</b>	<b>Budget</b>	<b>Forecast</b>	<b>Budget</b>	<b>Projected</b>	<b>Projected</b>
Talent Development		\$2,549,377	\$1,575,218	\$1,731,311	\$1,715,490	\$2,762,489	\$2,841,590	\$2,917,142
Benefits & Compensation		4,719,755	5,139,775	6,257,317	6,191,501	6,304,344	6,784,988	7,294,014
Insurance & Claims		661,471	519,935	1,400,347	1,056,091	-	-	-
TOTAL EXPENSES		<u>\$7,930,602</u>	<u>\$7,234,927</u>	<u>\$9,388,975</u>	<u>\$8,963,082</u>	<u>\$9,066,834</u>	<u>\$9,626,578</u>	<u>\$10,211,156</u>
<b>EXPENDITURE SUMMARY - CATEGORY</b>								
51000	Personnel Expenses	\$5,799,437	\$6,173,809	\$7,163,245	\$6,766,752	\$6,776,886	\$7,288,541	\$7,824,021
52000	Supplies	29,028	36,064	42,100	89,600	83,600	85,356	87,148
53000	Usage	8,188	5,016	4,500	4,500	-	-	-
54000	Contractual Services	2,093,948	1,020,038	2,179,131	2,102,231	2,206,347	2,252,681	2,299,987
55000	Capital Outlay	-	-	-	-	-	-	-
TOTAL EXPENSES		<u>\$7,930,602</u>	<u>\$7,234,927</u>	<u>\$9,388,975</u>	<u>\$8,963,082</u>	<u>\$9,066,834</u>	<u>\$9,626,578</u>	<u>\$10,211,156</u>
<b>ALLOCATED STAFFING SUMMARY</b>								
Officials/Administrative		5	5	5	5	5	5	5
Professional		17	16	13	13	13	13	13
Technical		-	-	-	-	-	-	-
Administrative Support		1	1	1	1	1	1	1
Skilled/Craft		-	-	-	-	-	-	-
Service/Maintenance		-	-	-	-	-	-	-
TOTAL POSITIONS		<u>23</u>	<u>22</u>	<u>19</u>	<u>19</u>	<u>19</u>	<u>19</u>	<u>19</u>

# Human Resources Department

Expenses



Allocated Staffing Summary

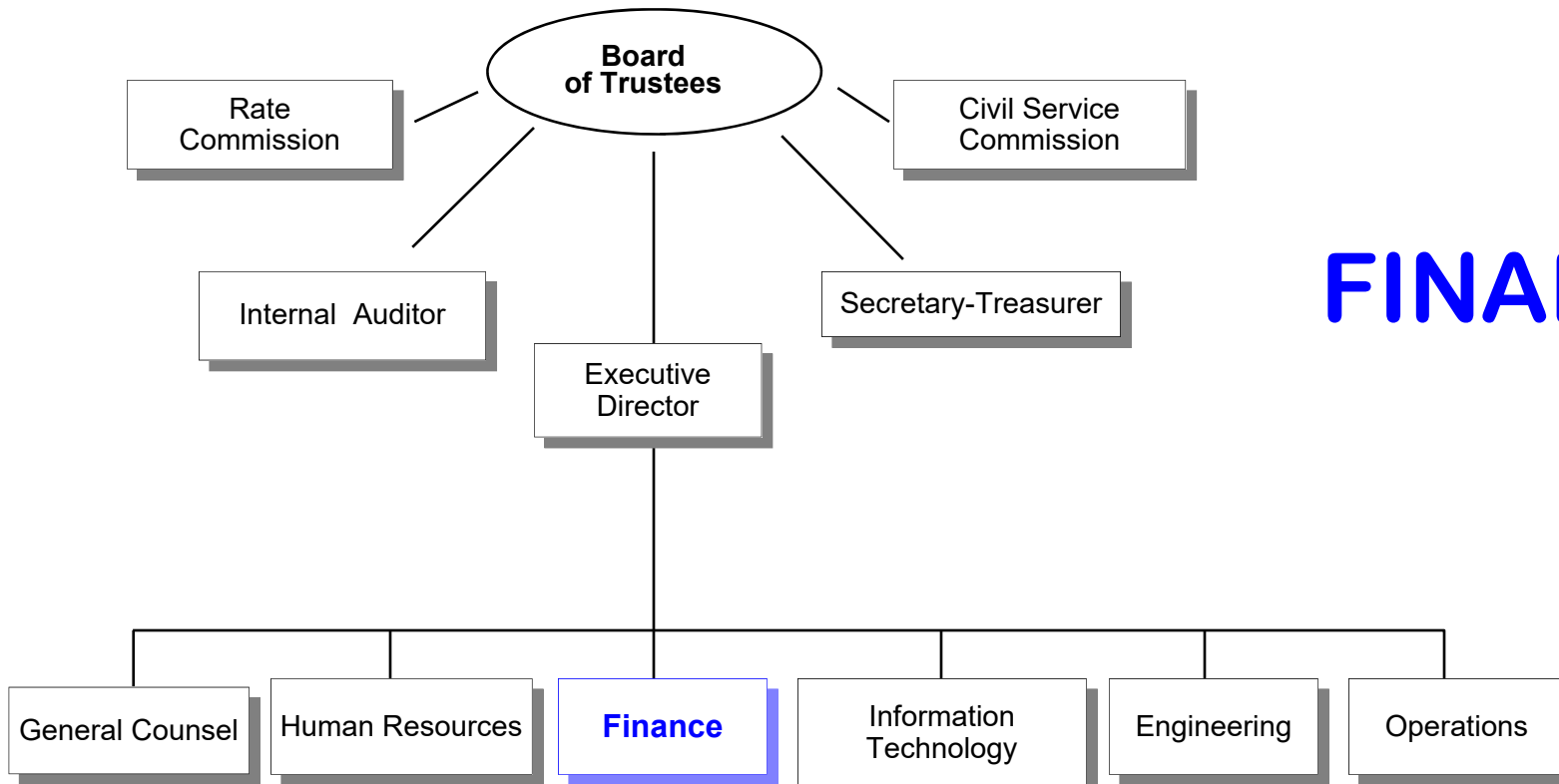


**METROPOLITAN ST. LOUIS SEWER DISTRICT**  
**FY25 General Fund Budget and Two Year Projection**  
**T2500 - Human Resources Department Total**

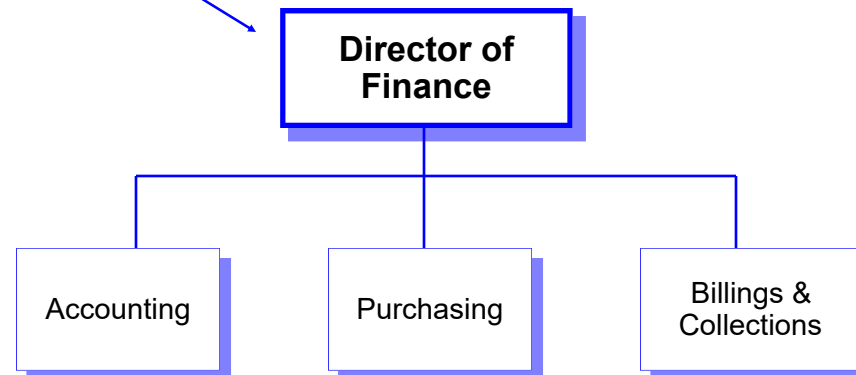
	Actual FY22	Actual FY23	Budget FY24	Forecast FY24	Budget FY25	Projected FY26	Projected FY27
51010 Salaries & Wages	1,434,236	1,326,177	1,558,212	1,303,154	1,623,917	1,683,190	1,744,626
51020 Overtime	5,652	5,823	8,000	8,000	7,000	7,256	7,520
51030 Compensatory Pay Accrual	84,243	53,362	-	108,331	-	-	-
51040 Sick Leave Accrual	792,714	753,156	786,720	729,714	752,760	780,240	808,680
51050 Vacation Accrual	441,564	675,562	1,259,880	1,028,900	700,200	725,760	752,280
51080 Floating Holiday Accrual	(60,629)	145,889	-	144,791	164,640	334,200	508,800
51100 Emp Service & Incentive Awards	27,495	58,612	95,000	95,000	105,000	108,833	112,805
51120 Membership & Licensing Fees	7,570	10,263	15,057	15,057	17,900	18,553	19,231
51130 Education Assistance Program	24,370	81,779	175,000	175,000	175,000	181,388	188,008
51210 FICA Taxes	110,224	99,673	119,815	96,651	124,765	129,319	134,039
51220 Group Insurance	847,268	915,916	1,049,398	1,001,861	1,003,768	1,054,132	1,107,057
51230 Pension Contributions-Defined Benefit Plan	42,678	27,771	31,868	34,621	31,908	35,454	33,090
51231 Pension Contributions-Defined Contribution Plan	91,743	88,104	104,451	87,523	108,911	108,911	108,911
51233 DC Plan-Matching Contributions	22,335	20,622	29,843	19,021	31,117	31,117	31,117
51240 Unemployment Insurance	613	21,972	30,000	30,000	30,000	32,490	35,252
51300 Other Post Employment Benefits	1,927,360	1,889,129	1,900,000	1,889,129	1,900,000	2,057,700	2,232,605
<b>Total Personnel Services</b>	<b>\$5,799,437</b>	<b>\$6,173,809</b>	<b>\$7,163,245</b>	<b>\$6,766,752</b>	<b>\$6,776,886</b>	<b>\$7,288,541</b>	<b>\$7,824,021</b>
52170 Safety Supplies	3,809	22,749	10,000	50,000	50,000	51,050	52,122
52300 Safety Footwear	1,896	681	4,000	4,000	3,500	3,573	3,649
52310 Telephone/Communic Equip/Suppl	165	-	-	-	-	-	-
52320 Office Supplies	8,928	5,243	10,000	10,000	10,000	10,210	10,424
52330 Computer Supplies	-	-	-	3,000	-	-	-
52340 Computer Equipment - Non- Capital	-	-	-	-	-	-	-
52370 Photo & Video Supplies	7,287	199	5,000	5,000	5,000	5,105	5,212
52380 Publications/Training Supplies	1,237	394	1,100	1,100	1,100	1,123	1,147
52390 Administrative Supplies	5,707	6,798	12,000	16,500	14,000	14,294	14,594
<b>Total Supplies</b>	<b>\$29,028</b>	<b>\$36,064</b>	<b>\$42,100</b>	<b>\$89,600</b>	<b>\$83,600</b>	<b>\$85,356</b>	<b>\$87,148</b>
53270 Telephone Usage	8,188	5,016	4,500	4,500	-	-	-
<b>Total Usage</b>	<b>\$8,188</b>	<b>\$5,016</b>	<b>\$4,500</b>	<b>\$4,500</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
54010 Postage	-	-	100	100	-	-	-
54050 Office System Services	3,040	4,863	5,000	306,000	366,000	373,686	381,533

**METROPOLITAN ST. LOUIS SEWER DISTRICT**  
**FY25 General Fund Budget and Two Year Projection**  
**T2500 - Human Resources Department Total**

	Actual FY22	Actual FY23	Budget FY24	Forecast FY24	Budget FY25	Projected FY26	Projected FY27
54060 Printing Services	1,990	2,084	2,000	2,000	2,000	2,042	2,085
54080 Advertising Services	23,989	19,862	30,000	30,000	40,000	40,840	41,698
54100 Travel Expenses	1,780	6,896	8,531	9,631	12,047	12,300	12,559
54140 Training Programs/Seminar Fees	52,468	147,840	158,300	158,300	156,000	159,276	162,621
54141 Required Training Programs	189,363	186,361	360,000	360,000	360,000	367,560	375,279
54160 Data Imaging Services	864	1,134	2,500	5,500	3,000	3,063	3,127
54180 Courier And Freight	194	400	1,700	1,700	2,300	2,348	2,398
54390 Hospital & Medical Services	136,452	146,745	303,000	280,000	330,000	336,930	344,006
54400 Judgments & Claims Settlements	-	-	-	-	100,000	102,100	104,244
54520 Professional Service	1,407,480	458,697	1,233,000	868,000	835,000	852,535	870,438
54530 Building Repairs & Services	266,804	34,007	-	-	-	-	-
54560 Motor Vehicle Services	792	858	-	6,000	-	-	-
54690 Safety Services	8,735	9,721	75,000	75,000	-	-	-
54710 Community Outreach Programs	-	570	-	-	-	-	-
<b>Total Contractual Services</b>	<b>\$2,093,948</b>	<b>\$1,020,038</b>	<b>\$2,179,130</b>	<b>\$2,102,231</b>	<b>\$2,206,347</b>	<b>\$2,252,681</b>	<b>\$2,299,987</b>
<b>Lease Financing</b>	-	-	-	-	-	-	-
<b>Subscription Financing</b>	-	-	-	-	-	-	-
<b>Total General Fund Operating Expense</b>	<b>\$7,930,602</b>	<b>\$7,234,927</b>	<b>\$9,388,975</b>	<b>\$8,963,082</b>	<b>\$9,066,834</b>	<b>\$9,626,578</b>	<b>\$10,211,156</b>



# FINANCE



# Finance

## Mission

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

---

### Fiscal Year 2023 Accomplishments

1. Received the Government Finance Officers' Association (GFOA) award for Distinguished Budget Presentation for the 36<sup>th</sup> consecutive year. [\(Strategy 2, Objective 3\)](#)
2. Received the GFOA award for Excellence in Financial Reporting for the 35<sup>th</sup> consecutive year. [\(Strategy 2, Objective 3\)](#)
3. Received the GFOA award for Popular Annual Financial Reporting (PAFR). [\(Strategy 2, Objective 3\)](#)
4. Completed the FY22 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. FY23 CAP enrollment totaled 3,901, a decline of approximately 4.8% from FY22 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 276 blankets with 4,016 lines. [\(Strategy 2, Objective 2\)](#)
9. Issued invoices totaling \$470 million to approximately 430,000 wastewater accounts. [\(Strategy 2, Objective 1\)](#)
10. Implemented the rate adjustments approved by the MSD Board of Trustees. [\(Strategy 2, Objective 3\)](#)



**STRATEGIC BUSINESS AND OPERATING PLAN  
FISCAL YEAR 2025**

Department FY25 Strategic Business Plan														
District Strategies	Objectives	Milestones	FY25											
			Q1			Q2			Q3			Q4		
<b>2</b>	<b>Manage the District's costs and revenues to optimize financial impacts.</b>													
	<b>1.</b>	<b>Increase Collection of Delinquent Revenue</b>												
		a) Continue discussions with Board of Trustees and other parties regarding the implementation of a pilot water shut-off program for commercial customers.												
		b) Review delinquent account collection process and document process changes in anticipation of future upgrade or replacement of CIS.												
	<b>2.</b>	<b>Identify and Implement Cost Savings Initiatives</b>												
		a) Evaluate results of integrated payables and adjust as necessary.												
		c) Implement p-card program for small dollar purchases.												
		f) Evaluate implementation of Vertex's ECIS Customer Portal module to improve customer self-service options and payment methods.												
	<b>3.</b>	<b>Maximize Long-Term Financing Plans for District Needs</b>												
		a) Implement remaining Board approved rates resulting from the 2023 Wastewater Rate Commission Proposal.												
		b) If approved by voters, implement new impervious stormwater fee for non-residential customers.												
<b>3</b>	<b>Integrate and improve the District's business processes.</b>													
	<b>1.</b>	<b>Implement Information Governance Program That Meets the District's Records &amp; Information Discovery, Compliance and Information Security Policies</b>												
		e) Implement Electronic Signature (E-Signature) Policy.												
	<b>2.</b>	<b>Integrate Capital Asset Information Across Systems (Oracle, Maximo and GIS)</b>												
		a) Resolve gaps and discrepancies between GIS (system of record for Collection System <u>linear</u> capital assets) and Oracle (system of record for financial data) for pre-Oracle EBS Go Live capital assets.												
		b) Implement a process to ensure continuous reconciliation for <u>linear</u> assets.												
		c) Determine requirements and strategy for reconciliation of assets between Maximo (system of record for Treatment Plant and Pump Station <u>nonlinear</u> capital assets) and Oracle Fusion (system of record for financial data).												
		d) Determine requirements for implementing a process to ensure continuous reconciliation for <u>nonlinear</u> assets.												
	<b>4.</b>	<b>CIS System Replacement</b>												
		a) Create RFP for replacement of existing CIS system. Develop high level requirements for new or upgraded CIS system, considering other SBOP initiatives (i.e., stormwater impervious fee, shut off and Customer Assistance Program).												
		b) Bid and award contract for replacement or upgrade of CIS system.												
	<b>5.</b>	<b>Maximo System Upgrade</b>												
		b) Implement Maximo Application Suite in production integrated environment and review business processes.												
	<b>6.</b>	<b>Identify Opportunities for Utilizing Artificial Intelligence (AI) and Machine Learning (ML) to improve the Efficiency and Effectiveness of the District's Processes and Rate Payers' Experience</b>												
		a) Identify sources of rate payer dissatisfaction and assess the benefit of utilizing AI-powered chatbots for providing enhanced Customer Support through multiple communication mediums such as voice (call routing), web (incident reporting, FAQs) and an MSD mobile application.												
		c) Identify critical business processes where robotic process automation (RPO), Process Mining, Chat AI, or Lean Six Sigma methods to optimize and improve results.												
<b>5</b>	<b>Address customer and regulatory needs through a comprehensive infrastructure management program.</b>													
	<b>1.</b>	<b>Implement Stormwater Operating and Capital Improvement Program</b>												
		a) Implement FY 2025 stormwater CIRP program based on funds generated from OMCI taxes to address flooding and erosion.												

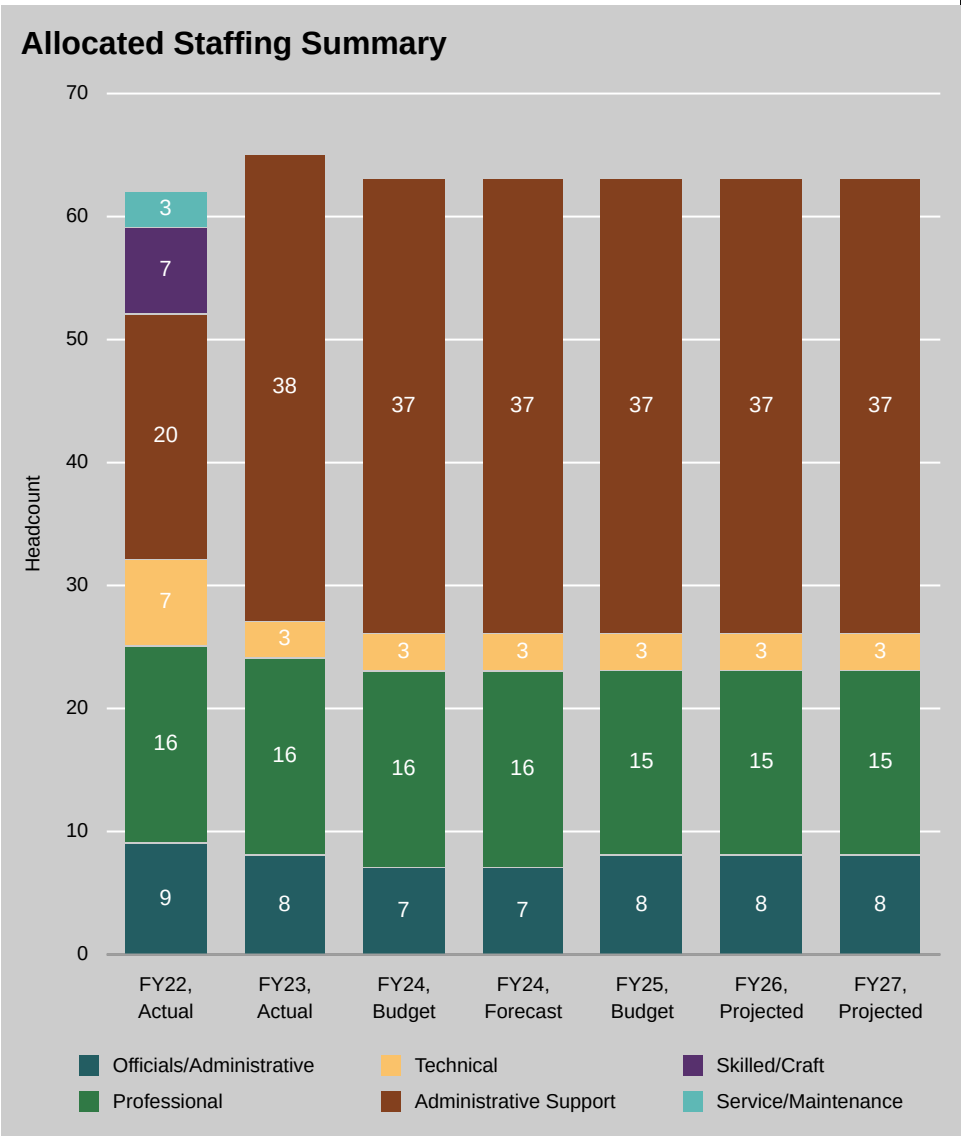
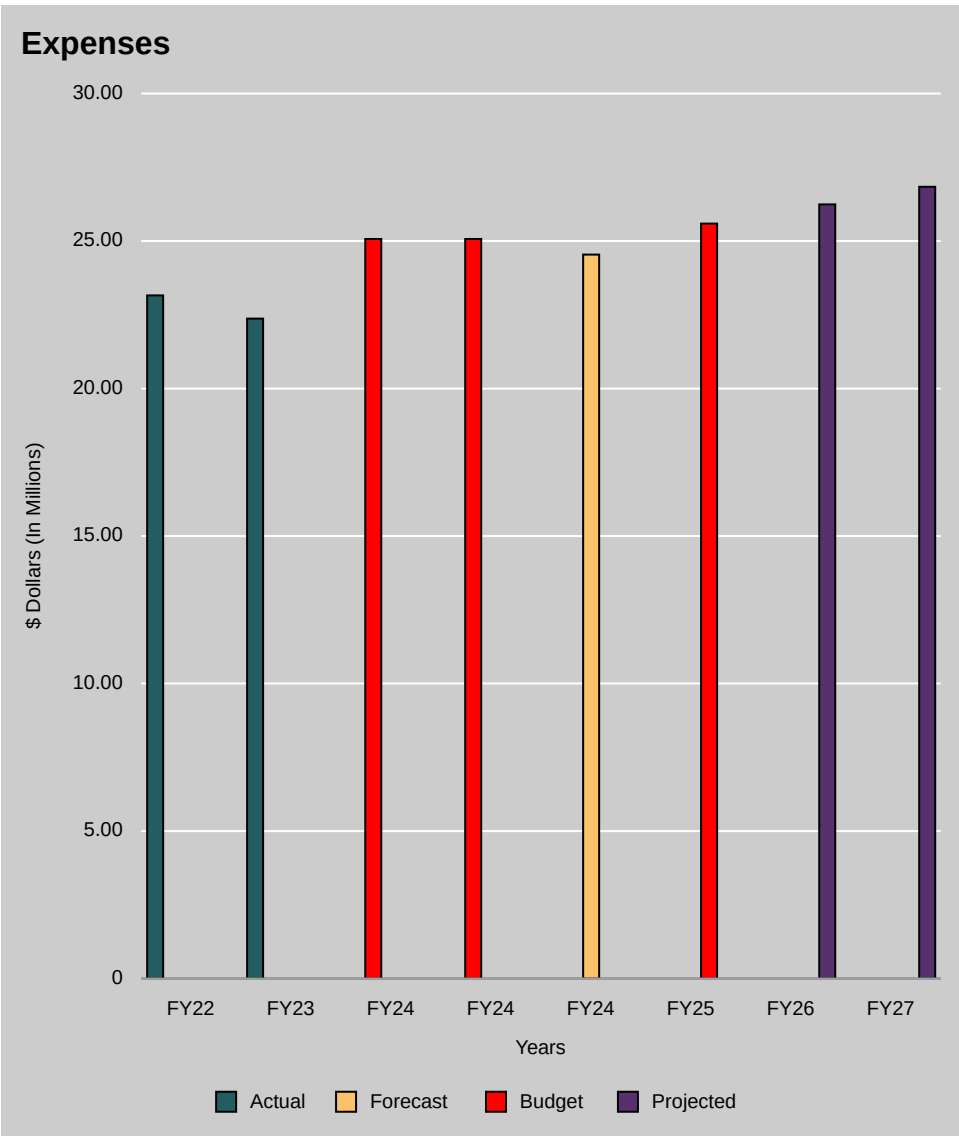
Department FY25 Strategic Business Plan														
District	Objectives	Milestones	FY25											
Strategies			Q1			Q2			Q3			Q4		
		b) Administer OMCI Municipal Grant Program with funding from OMCI taxes to address the needs of the municipalities served by the OMCI's.												
	4.	<b>Enhance Reliability of Information Technology Infrastructure</b>												
		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	<b>Create a learning and business-oriented culture based on competency and accountability.</b>													
	1.	<b>Improve Organizational Effectiveness through Leadership Development</b>												
		b) Identify gaps and assess leadership onboarding needs for staff including Operations Team Leads.												
	2.	<b>Increase Individual Accountability and Job Satisfaction Through Continual Performance Coaching and Training</b>												
		c) Evaluate job descriptions to ensure main duties are accurately reflected in performance objectives.												



## Finance Department

			FY22	FY23	FY24	FY24	FY25	FY26	FY27
EXPENDITURE SUMMARY - DIVISION			Actual	Actual	Budget	Forecast	Budget	Projected	Projected
Purchasing			\$1,695,249	\$942,216	\$1,117,880	\$1,073,491	\$1,149,200	\$1,202,493	\$1,224,844
Accounting			1,685,471	1,673,562	1,811,874	1,713,022	1,876,739	1,950,611	2,013,090
Billing & Collection			19,779,868	19,754,171	22,142,850	21,748,713	22,566,456	23,089,830	23,603,516
TOTAL EXPENSES			\$23,160,588	\$22,369,950	\$25,072,604	\$24,535,226	\$25,592,395	\$26,242,935	\$26,841,450
			FY22	FY23	FY24	FY24	FY25	FY26	FY27
EXPENDITURE SUMMARY - CATEGORY			Actual	Actual	Budget	Forecast	Budget	Projected	Projected
51000	Personnel Expenses		\$4,814,208	\$4,552,326	\$5,239,687	\$4,873,091	\$5,469,956	\$5,697,925	\$5,864,995
52000	Supplies		43,453	20,197	32,150	33,095	35,470	36,215	36,975
53000	Usage		168,886	-	-	-	-	-	-
54000	Contractual Services		18,195,947	17,797,426	19,800,766	19,629,040	20,086,969	20,508,795	20,939,480
55000	Capital Outlay		(61,906)	-	-	-	-	-	-
TOTAL EXPENSES			\$23,160,588	\$22,369,950	\$25,072,604	\$24,535,226	\$25,592,395	\$26,242,935	\$26,841,450
ALLOCATED STAFFING SUMMARY									
Officials/Administrative			9	8	7	7	8	8	8
Professional			16	16	16	16	15	15	15
Technical			7	3	3	3	3	3	3
Administrative Support			20	38	37	37	37	37	37
Skilled/Craft			7	-	-	-	-	-	-
Service/Maintenance			3	-	-	-	-	-	-
TOTAL POSITIONS			62	65	63	63	63	63	63

# Finance Department

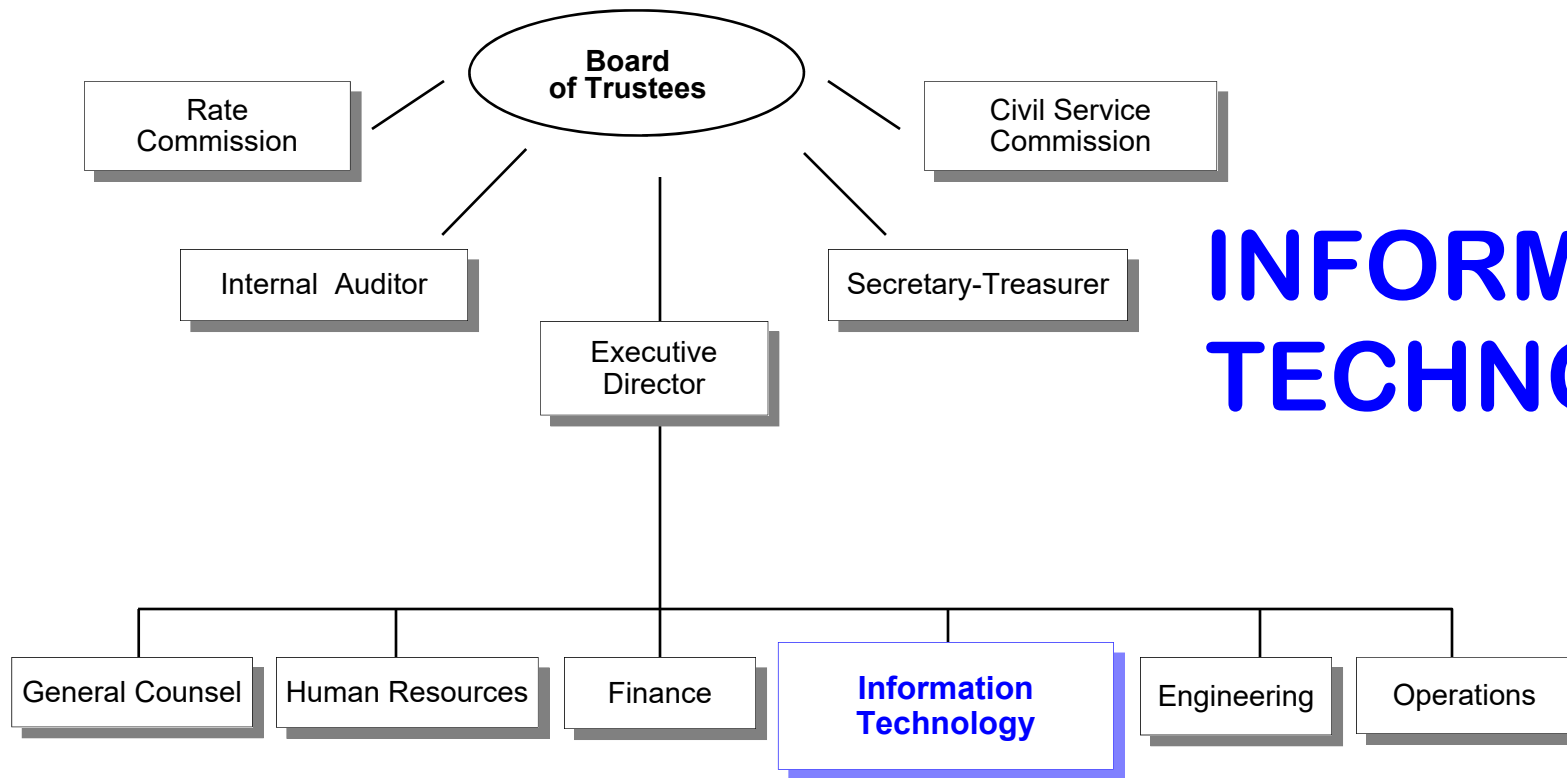


**METROPOLITAN ST. LOUIS SEWER DISTRICT**  
**FY25 General Fund Budget and Two Year Projection**  
**T4000 - Finance Department Total**

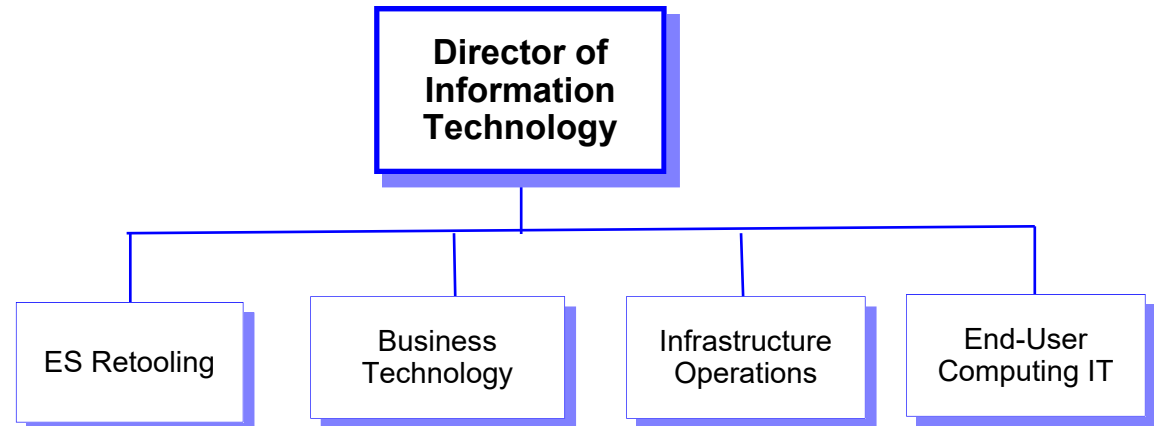
	Actual FY22	Actual FY23	Budget FY24	Forecast FY24	Budget FY25	Projected FY26	Projected FY27
51010 Salaries & Wages	3,338,319	3,080,814	3,613,201	3,320,471	3,820,040	3,959,471	4,103,992
51020 Overtime	59,120	56,233	59,050	93,892	80,800	83,749	86,806
51030 Compensatory Pay Accrual	2,915	5,835	-	-	-	-	-
51120 Membership & Licensing Fees	9,727	7,661	9,306	9,306	8,729	9,048	9,378
51210 FICA Taxes	247,479	234,716	280,927	247,888	298,414	309,306	320,596
51220 Group Insurance	446,171	436,931	586,423	480,053	572,805	601,914	632,596
51230 Pension Contributions-Defined Benefit Plan	378,451	333,435	419,246	356,634	370,058	411,176	383,764
51231 Pension Contributions-Defined Contribution Plan	163,647	160,320	191,749	180,073	209,308	209,308	209,308
51233 DC Plan-Matching Contributions	35,615	33,605	54,786	36,653	59,802	59,802	59,802
51510 Temporary Help	132,764	202,776	25,000	148,121	50,000	54,150	58,753
<b>Total Personnel Services</b>	<b>\$4,814,208</b>	<b>\$4,552,326</b>	<b>\$5,239,687</b>	<b>\$4,873,091</b>	<b>\$5,469,956</b>	<b>\$5,697,925</b>	<b>\$5,864,995</b>
52010 Fuels,Lubricants,Gases	589	-	-	-	-	-	-
52090 Electrical Supplies	1,377	11	-	30	-	-	-
52220 Janitorial Supplies	17,856	(705)	-	-	-	-	-
52300 Safety Footwear	-	190	250	250	250	255	261
52310 Telephone/Communic Equip/Suppl	-	-	-	-	1,090	1,113	1,136
52320 Office Supplies	16,373	12,787	20,550	20,550	20,550	20,982	21,422
52330 Computer Supplies	192	214	200	1,000	1,490	1,521	1,553
52340 Computer Equipment - Non- Capital	-	-	250	300	1,340	1,368	1,397
52380 Publications/Training Supplies	4,371	4,198	5,300	5,365	6,050	6,177	6,307
52390 Administrative Supplies	2,696	3,501	5,600	5,600	4,700	4,799	4,899
<b>Total Supplies</b>	<b>\$43,453</b>	<b>\$20,197</b>	<b>\$32,150</b>	<b>\$33,095</b>	<b>\$35,470</b>	<b>\$36,215</b>	<b>\$36,975</b>
53060 Electric Usage	162,764	-	-	-	-	-	-
53080 Water Usage	5,023	-	-	-	-	-	-
53270 Telephone Usage	1,100	-	-	-	-	-	-
<b>Total Usage</b>	<b>\$168,886</b>	<b>\$-</b>	<b>\$-</b>	<b>\$-</b>	<b>\$-</b>	<b>\$-</b>	<b>\$-</b>
54010 Postage	1,960,966	2,061,639	2,254,446	2,254,446	2,500,600	2,553,113	2,606,728
54050 Office System Services	22,800	(11,771)	-	-	-	-	-
54060 Printing Services	528,198	888,758	700,876	565,700	571,375	583,374	595,625
54080 Advertising Services	75,626	15,793	63,000	63,000	60,000	61,260	62,546
54100 Travel Expenses	4,218	6,243	28,071	28,171	35,524	36,270	37,031

**METROPOLITAN ST. LOUIS SEWER DISTRICT**  
**FY25 General Fund Budget and Two Year Projection**  
**T4000 - Finance Department Total**

	<b>Actual FY22</b>	<b>Actual FY23</b>	<b>Budget FY24</b>	<b>Forecast FY24</b>	<b>Budget FY25</b>	<b>Projected FY26</b>	<b>Projected FY27</b>
54140 Training Programs/Seminar Fees	10,786	12,070	24,295	24,295	30,870	31,518	32,180
54160 Data Imaging Services	-	147	-	-	-	-	-
54180 Courier And Freight	350	35	3,970	4,070	2,000	2,042	2,085
54190 Property & Other Space Rental	30,000	-	-	-	-	-	-
54350 Bill Payment Services	2,792,388	2,374,630	2,500,000	2,500,000	2,700,000	2,756,700	2,814,591
54420 Court Costs & Lien Fees	206,600	368,499	350,000	350,000	350,000	357,350	364,854
54450 Collection Services	6,347,038	6,199,992	7,602,000	7,602,000	7,100,000	7,249,100	7,401,331
54470 Water Agency Data Services	519,535	557,856	596,750	545,000	552,000	563,592	575,427
54520 Professional Service	5,358,722	5,341,559	5,677,358	5,692,358	6,184,600	6,314,477	6,447,081
54530 Building Repairs & Services	117,308	(2,309)	-	-	-	-	-
54540 Janitorial Services	137,987	(11,777)	-	-	-	-	-
54550 Grounds Services	27,873	-	-	-	-	-	-
54570 Machinery & Equipment Services	2,310	-	-	-	-	-	-
54600 Electrical Repair Services	1,849	-	-	-	-	-	-
54620 Plumbing Services	6,754	(628)	-	-	-	-	-
54630 HVAC Services	39,448	(3,310)	-	-	-	-	-
54650 Waste Hauling	3,959	-	-	-	-	-	-
54690 Safety Services	1,232	-	-	-	-	-	-
<b>Total Contractual Services</b>	<b>\$18,195,947</b>	<b>\$17,797,426</b>	<b>\$19,800,766</b>	<b>\$19,629,040</b>	<b>\$20,086,969</b>	<b>\$20,508,795</b>	<b>\$20,939,480</b>
55030 Structural Improvements	(61,906)	-	-	-	-	-	-
<b>Total Capital Outlay</b>	<b>\$61,906</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Lease Financing</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Subscription Financing</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total General Fund Operating Expense</b>	<b>\$23,160,588</b>	<b>\$22,369,950</b>	<b>\$25,072,604</b>	<b>\$24,535,226</b>	<b>\$25,592,395</b>	<b>\$26,242,935</b>	<b>\$26,841,450</b>



# INFORMATION TECHNOLOGY



# Information Technology

## Mission

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

---

### Fiscal Year 2023 Accomplishments

1. Kicked off the capital asset integration project across systems (Oracle, Maximo & GIS) with planned completion in FY24-FY25. [\(Strategy 3, Objective 2\)](#)
2. Completed migration from Oracle EBS On-Premises to Oracle Fusion Cloud solution for Enterprise Resource Planning (ERP) and Human Capital Management (HCM), including integrations with other enterprise-wide applications (i.e., Maximo, EPBCS and ECIS) and third party partners such as banks and job posting sites. [\(Strategy 3, Objective 4\)](#)
3. Implemented Virtual Desktop Infrastructure (VDI) for secure remote access; microsegmentation solution to protect District technology assets; persistent device technology to manage and remotely wipe mobile devices; FirstNET mobile cellular technology to improve availability of District communications. [\(Strategy 3, Objective 4\)](#)
4. Bid out the replacement of the On-Premises Oracle payroll, time reporting and benefits modules. The project kicked off in June 2023 and is planned to complete in FY24. [\(Strategy 3, Objective 4\)](#)
5. Improved the reliability and availability of the integrated wastewater operations & computer software solutions (WIMS/PIMS). [\(Strategy 3, Objective 6\)](#)
6. Replaced and implemented Construction Management system for large facility projects. [\(Strategy 3, Objective 7\)](#)
7. Completed and successfully tested Disaster Recovery (DR) site by recovering all tier 1 systems (Critical Business Applications) within the stated Recovery Time Objectives (RTO) and Recovery Point Objectives (RPO). [\(Strategy 5, Objective 4\)](#)
8. Security program accomplishments in 2023 consisted of: Quarterly Phishing exercises with computer assisted training to enhance employee security awareness training. Implementation of new SPAM filter for protection of District emails. Implemented new program to automatically remove malicious emails from all District accounts. Implemented security

awareness training for new hire employees during orientation. Implemented new Security Orchestration, Automation, and Response (SOAR) system for response to cyber events. Converted to new Multifactor (MFA) solution. ([Strategy 5](#), [Objective 4](#))



**STRATEGIC BUSINESS AND OPERATING PLAN  
FISCAL YEAR 2025**

Department FY25 Strategic Business Plan			FY25											
District Strategies	Objectives	Milestones	Q1			Q2			Q3			Q4		
1	Inform, educate and partner to build stakeholder understanding													
	3.	<b>Execute Diversity and associated Outreach Programs</b>												
		b) Implementation and transition of Diversity Reporting software for tracking and reporting on Diversity programs.												
2	Manage the District's costs and revenues to optimize financial impacts.													
	1.	<b>Increase Collection of Delinquent Revenue</b>												
		b) Review delinquent account collection process and document process changes in anticipation of future upgrade or replacement of CIS.												
	2.	<b>Identify and Implement Cost Savings Initiatives</b>												
		c) Implement p-card program for small dollar purchases.												
		f) Evaluate implementation of Vertex's ECIS Customer Portal module to improve customer self-service options and payment methods.												
	3.	<b>Maximize Long-Term Financing Plans for District Needs</b>												
		b) If approved by voters, implement new impervious stormwater fee for non-residential customers.												
3	Integrate and improve the District's business processes.													
	1.	<b>Implement Information Governance Program That Meets the District's Records &amp; Information Discovery, Compliance and Information Security Policies</b>												
		a) Implement data analysis solution for stale or sensitive data and Data Loss Prevention (DLP).												
		b) Continue implementation of Office 365 (O365) Governance (Teams, SharePoint, Email) with expert services.												
		d) Issue Request for Proposal (RFP) for Enterprise Content Management (ECM) solution, if necessary.												
		e) Implement Electronic Signature (E-Signature) Policy.												
	2.	<b>Integrate Capital Asset Information Across Systems (Oracle, Maximo and GIS)</b>												
		a) Resolve gaps and discrepancies between GIS (system of record for Collection System <u>linear</u> capital assets) and Oracle (system of record for financial data) for pre-Oracle EBS Go Live capital assets.												
		b) Implement a process to ensure continuous reconciliation for <u>linear</u> assets.												
		c) Determine requirements and strategy for reconciliation of assets between Maximo (system of record for Treatment Plant and Pump Station <u>nonlinear</u> capital assets) and Oracle Fusion (system of record for financial data).												
		d) Determine requirements for implementing a process to ensure continuous reconciliation for <u>nonlinear</u> assets.												
	3.	<b>Mobile Technology Strategy</b>												
		a) Continue assessment of cost benefits for Bring Your Own Device (BYOD) strategy and scope (mobile apps, etc.) for employees (based upon mgmt. level, etc.), contractors, and business partners with consideration for Security, Information Governance and Personal records.												
		b) Evaluate opportunities for utilizing mobile technology for MSD maintenance vehicles (hotspot, MiFi and GPS consolidation and gate security access automation).												
		c) Explore use of small, unmanned aircraft systems technology to support MSD inspection activities.												
	4.	<b>CIS System Replacement</b>												
		a) Create RFP for replacement of existing CIS system. Develop high level requirements for new or upgraded CIS system, considering other SBOP initiatives (i.e., stormwater impervious fee, shut off and Customer Assistance Program).												
		b) Bid and award contract for replacement or upgrade of CIS system.												
	5.	<b>Maximo System Upgrade</b>												
		a) Implement licensing changes to accommodate app point.												
		b) Implement Maximo Application Suite in production integrated environment and review business processes.												

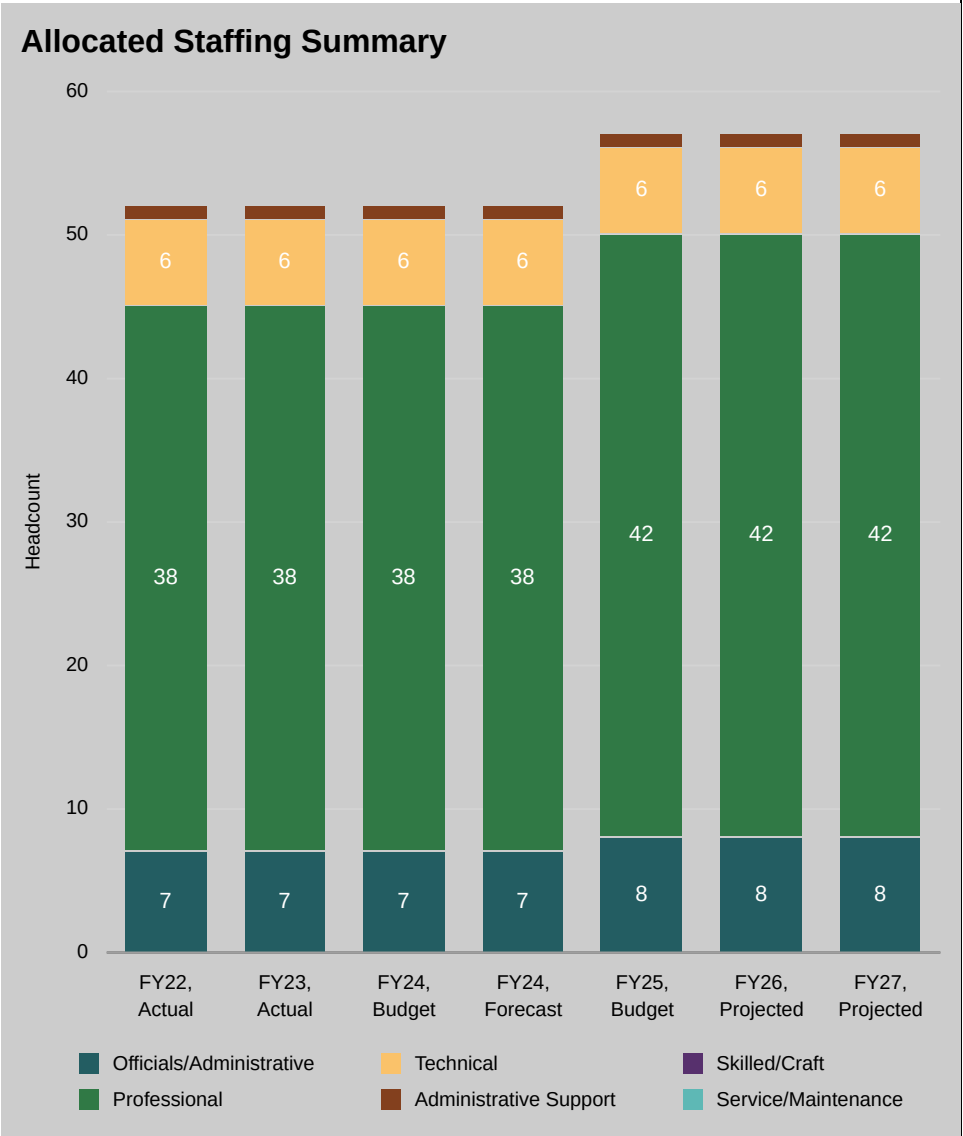
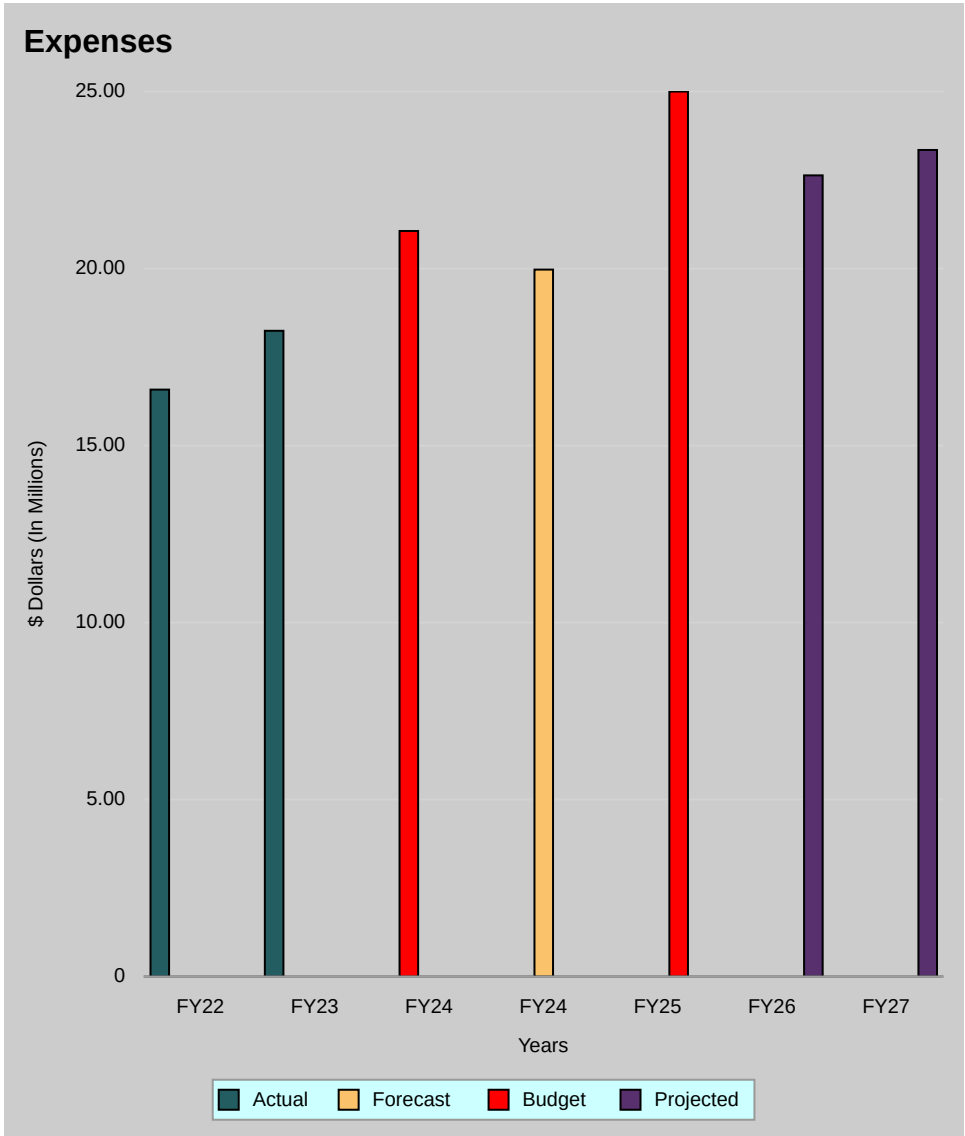


Department FY25 Strategic Business Plan														
District	Objectives	Milestones	FY25											
Strategies			Q1			Q2			Q3			Q4		
		c) Develop and deliver training for Operations staff.												
	6.	<b>Identify Opportunities for Utilizing Artificial Intelligence (AI) and Machine Learning (ML) to improve the Efficiency and Effectiveness of the District's Processes and Rate Payers' Experience</b>												
		a) Identify sources of rate payer dissatisfaction and assess the benefit of utilizing AI-powered chatbots for providing enhanced Customer Support through multiple communication mediums such as voice (call routing), web (incident reporting, FAQs) and an MSD mobile application.												
		b) Explore use of using AI/ML process control and data analytics for Distributed Control Systems (DCS) & Supervisory Control and Data Access (SCADA) systems.												
		c) Identify critical business processes where robotic process automation (RPO), Process Mining, Chat AI, or Lean Six Sigma methods to optimize and improve results.												
5	<b>Address customer and regulatory needs through a comprehensive infrastructure management program.</b>													
	3.	<b>Implement Asset Management Program</b>												
		a) Implement software tools necessary to support asset management plan that incorporates the monetized ratings process for the District's linear assets.												
	4.	<b>Enhance Reliability of Information Technology Infrastructure</b>												
		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) Implement a Software Defined Wide Area Network (SDWAN). 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 services and redundancy of network routers.												
		c) Design Disaster Recovery for Supervisory Control and Data Acquisition (SCADA) systems as MSD Pump Stations. Gather requirements for implementation of a disaster recovery site for the Supervisory Control and Data Acquisition (SCADA) server infrastructure.												
		d) Design Disaster Recovery for Distributed Control Systems (DCS) systems at MSD Treatment Plants. Gather requirements for implementation of a disaster recovery site for the District's Distributed Control System (DCS) server infrastructure.												
	5.	<b>Implement technologies and data driven solutions to reduce capital costs and increase utility performance</b>												
		a) Begin Wet Weather Optimization Plan of Lemay Service Area.												
		b) Continue SCADA system upgrade for pump stations and remote facilities.												
		c) Implement Wet Weather Operational Structure for Organization.												
		d) Finalize CIRP based on Wet Weather Optimization Plan for Lemay Service Area.												
		e) Initiate planning and needs assessment for WWTP DCS System upgrade.												
6	<b>Create a learning and business-oriented culture based on competency and accountability.</b>													
	1.	<b>Improve Organizational Effectiveness through Leadership Development</b>												
		b) Identify gaps and assess leadership onboarding needs for staff including Operations Team Leads.												
	2.	<b>Increase Individual Accountability and Job Satisfaction Through Continual Performance Coaching and Training</b>												
		c) Evaluate job descriptions to ensure main duties are accurately reflected in performance objectives.												

## Information Technology Department

		FY22	FY23	FY24	FY24	FY25	FY26	FY27
<b>EXPENDITURE SUMMARY - DIVISION</b>		<b>Actual</b>	<b>Actual</b>	<b>Budget</b>	<b>Forecast</b>	<b>Budget</b>	<b>Projected</b>	<b>Projected</b>
ES Retooling		\$1,606,376	\$1,520,882	\$1,523,159	\$1,427,562	\$4,654,149	\$316,016	\$325,646
Business Technology		8,268,285	9,288,641	11,057,687	10,466,842	11,554,439	12,674,400	13,133,376
Infrastructure Operations		6,708,823	7,432,490	5,708,409	4,943,636	6,392,409	6,254,844	6,411,352
End-user Computing		-	-	2,772,011	3,134,617	3,947,103	3,381,674	3,480,776
TOTAL EXPENSES		<u>\$16,583,485</u>	<u>\$18,242,013</u>	<u>\$21,061,266</u>	<u>\$19,972,656</u>	<u>\$26,548,100</u>	<u>\$22,626,934</u>	<u>\$23,351,151</u>
<b>EXPENDITURE SUMMARY - CATEGORY</b>								
51000	Personnel Expenses	\$9,244,322	\$9,869,566	\$9,640,660	\$9,919,340	\$11,580,929	\$10,745,490	\$11,221,244
52000	Supplies	594,199	692,642	1,648,452	1,697,152	1,980,668	1,827,143	1,865,513
53000	Usage	371,515	397,361	414,000	414,050	414,000	422,280	430,726
54000	Contractual Services	6,282,073	6,787,509	8,745,153	7,329,114	11,459,503	9,006,761	9,195,903
55000	Capital Outlay	91,376	494,936	613,000	613,000	1,113,000	625,260	637,765
TOTAL EXPENSES		<u>\$16,583,485</u>	<u>\$18,242,013</u>	<u>\$21,061,266</u>	<u>\$19,972,656</u>	<u>\$26,548,100</u>	<u>\$22,626,934</u>	<u>\$23,351,151</u>
<b>ALLOCATED STAFFING SUMMARY</b>								
Officials/Administrative		7	7	7	7	8	8	8
Professional		38	38	38	38	42	42	42
Technical		6	6	6	6	6	6	6
Administrative Support		1	1	1	1	1	1	1
Skilled/Craft		-	-	-	-	-	-	-
Service/Maintenance		-	-	-	-	-	-	-
TOTAL POSITIONS		<u>52</u>	<u>52</u>	<u>52</u>	<u>52</u>	<u>57</u>	<u>57</u>	<u>57</u>

# Information Technology Department



**METROPOLITAN ST. LOUIS SEWER DISTRICT**  
**FY25 General Fund Budget and Two Year Projection**  
**T4500 - Information Technology Department Total**

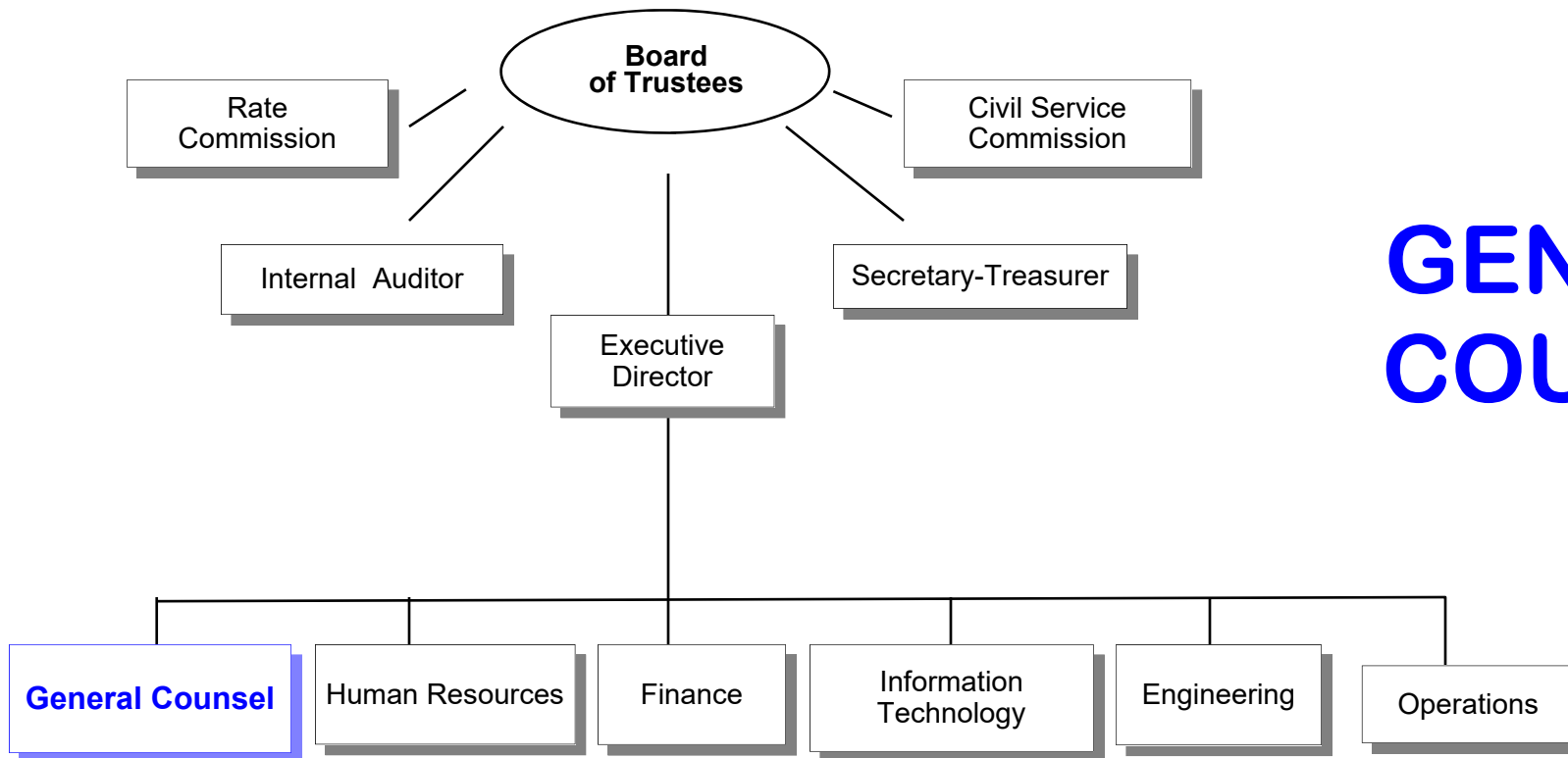
	Actual FY22	Actual FY23	Budget FY24	Forecast FY24	Budget FY25	Projected FY26	Projected FY27
51010 Salaries & Wages	4,093,924	4,226,136	5,082,979	3,868,756	5,717,309	5,535,955	5,738,018
51020 Overtime	6,871	13,487	8,000	25,300	10,000	10,365	10,743
51030 Compensatory Pay Accrual	2,115	9,816	-	178	-	-	-
51120 Membership & Licensing Fees	9,577	7,741	12,779	13,155	11,513	11,933	12,369
51210 FICA Taxes	301,092	326,864	389,460	286,415	438,139	424,294	439,780
51220 Group Insurance	393,327	422,593	582,681	429,620	720,830	614,431	645,834
51230 Pension Contributions-Defined Benefit Plan	701,304	703,790	877,069	614,348	567,599	630,666	588,621
51231 Pension Contributions-Defined Contribution Plan	157,580	178,037	227,723	189,270	304,477	283,517	283,517
51233 DC Plan-Matching Contributions	32,617	37,215	65,064	41,031	88,531	81,005	81,005
51510 Temporary Help	3,545,914	3,943,887	2,394,906	4,451,268	3,722,532	3,153,324	3,421,357
<b>Total Personnel Services</b>	<b>\$9,244,322</b>	<b>\$9,869,566</b>	<b>\$9,640,660</b>	<b>\$9,919,340</b>	<b>\$11,580,929</b>	<b>\$10,745,490</b>	<b>\$11,221,244</b>
52040 Machinery & Equipment - Non-Capital	-	1,143	-	-	-	-	-
52090 Electrical Supplies	1,239	1,972	-	750	-	-	-
52100 Instrument Supplies	-	-	-	600	-	-	-
52160 Paint Supplies	-	314	-	250	-	-	-
52220 Janitorial Supplies	-	6	-	-	-	-	-
52240 Hand Tools	45	-	-	-	-	-	-
52300 Safety Footwear	(231)	-	-	-	-	-	-
52310 Telephone/Communic Equip/Suppl	4,319	14,663	458,712	459,112	588,640	468,271	478,105
52320 Office Supplies	3,379	5,776	5,200	5,280	5,280	5,391	5,504
52330 Computer Supplies	99,092	141,060	616,600	625,100	655,528	669,294	683,349
52340 Computer Equipment - Non-Capital	438,156	478,956	455,460	471,460	613,040	563,525	575,359
52380 Publications/Training Supplies	43,669	44,475	109,980	109,660	118,180	120,662	123,196
52390 Administrative Supplies	260	3,867	2,500	2,940	-	-	-
52400 Furniture & Office Equipment - Non-Capital	4,272	411	-	22,000	-	-	-
<b>Total Supplies</b>	<b>\$594,199</b>	<b>\$692,642</b>	<b>\$1,648,452</b>	<b>\$1,697,152</b>	<b>\$1,980,668</b>	<b>\$1,827,143</b>	<b>\$1,865,513</b>
53270 Telephone Usage	371,515	397,361	414,000	414,050	414,000	422,280	430,726
<b>Total Usage</b>	<b>\$371,515</b>	<b>\$397,361</b>	<b>\$414,000</b>	<b>\$414,050</b>	<b>\$414,000</b>	<b>\$422,280</b>	<b>\$430,726</b>
54010 Postage	-	74	-	20	-	-	-
54050 Office System Services	4,663,656	4,996,005	4,398,248	4,610,248	7,745,676	6,598,610	6,737,181

**METROPOLITAN ST. LOUIS SEWER DISTRICT**  
**FY25 General Fund Budget and Two Year Projection**  
**T4500 - Information Technology Department Total**

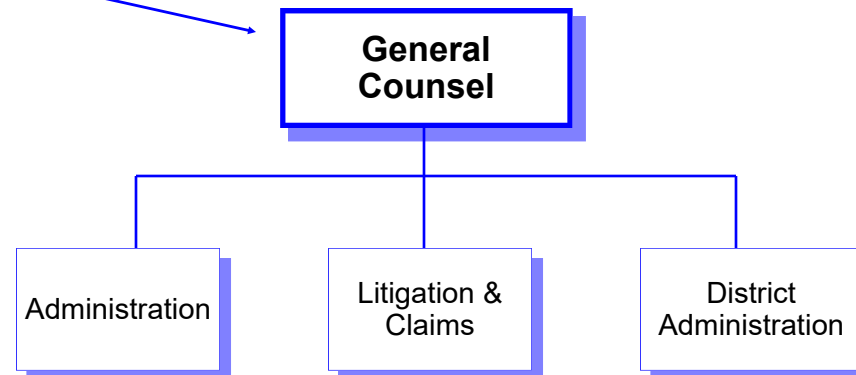
	Actual FY22	Actual FY23	Budget FY24	Forecast FY24	Budget FY25	Projected FY26	Projected FY27
54080 Advertising Services	-	-	-	-	-	-	-
54100 Travel Expenses	16,523	24,598	43,608	36,854	48,377	49,393	50,430
54140 Training Programs/Seminar Fees	111,984	95,685	49,950	170,470	64,391	65,743	67,124
54180 Courier And Freight	1,364	997	-	1,014	-	-	-
54340 Other	-	-	-	1,224	-	-	-
54510 Temporary Help (Contracted)	-	-	1,665,864	-	-	-	-
54520 Professional Service	1,425,423	1,637,464	2,587,484	2,507,484	3,601,059	2,293,015	2,341,168
54530 Building Repairs & Services	48,187	32,606	-	1,800	-	-	-
54600 Electrical Repair Services	14,937	-	-	-	-	-	-
<b>Total Contractual Services</b>	<b>\$6,282,073</b>	<b>\$6,787,429</b>	<b>\$8,745,153</b>	<b>\$7,329,114</b>	<b>\$11,459,503</b>	<b>\$9,006,761</b>	<b>\$9,195,903</b>
55090 Furniture & Office Equipment	(45,617)	-	-	-	-	-	-
55110 Computer Equipment	136,993	494,936	613,000	613,000	1,113,000	625,260	637,765
<b>Total Capital Outlay</b>	<b>\$91,376</b>	<b>\$494,936</b>	<b>\$613,000</b>	<b>\$613,000</b>	<b>\$1,113,000</b>	<b>\$625,260</b>	<b>\$637,765</b>
<b>Lease Financing</b>	-	-	-	-	-	-	-
<b>Subscription Financing</b>	-	-	-	-	-	-	-
<b>Total General Fund Operating Expense</b>	<b>\$16,583,485</b>	<b>\$18,241,933</b>	<b>\$21,061,266</b>	<b>\$19,972,656</b>	<b>\$26,548,100</b>	<b>\$22,626,934</b>	<b>\$23,351,151</b>



**FY25 BUDGET**



# 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.*

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## Fiscal Year 2023 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. [\(Strategy 4, Objectives 1 & 2\)](#)





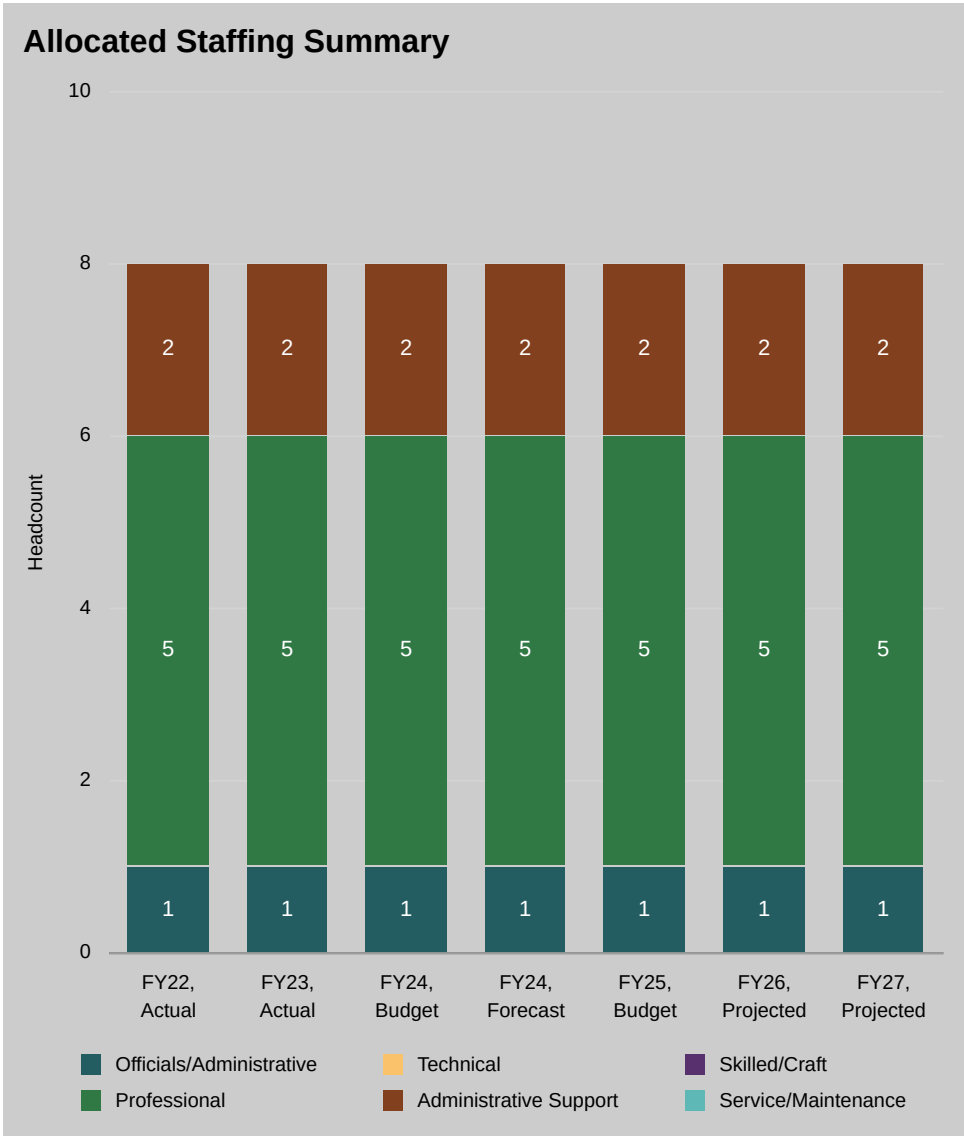
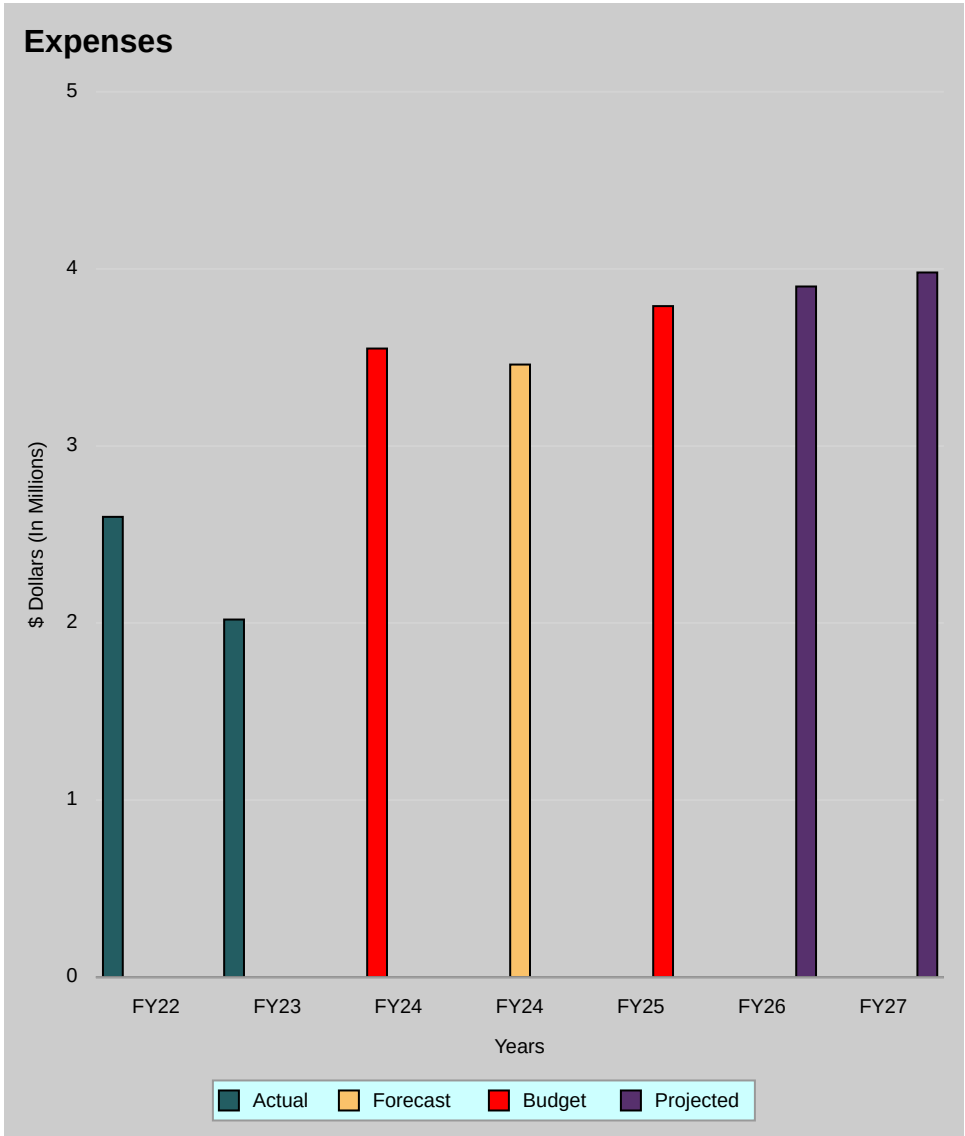
**STRATEGIC BUSINESS AND OPERATING PLAN  
FISCAL YEAR 2025**

Department FY25 Strategic Business Plan														
District Strategies	Objectives	Milestones	FY25											
			Q1			Q2			Q3			Q4		
<b>2</b>	<b>Manage the District's costs and revenues to optimize financial impacts.</b>													
	<b>2.</b>	<b>Identify and Implement Cost Savings Initiatives</b>												
		b) Continue to evaluate non-traditional benefits.												
<b>3</b>	<b>Integrate and improve the District's business processes.</b>													
	<b>1.</b>	<b>Implement Information Governance Program That Meets the District's Records &amp; Information Discovery, Compliance and Information Security Policies</b>												
		e) Implement Electronic Signature (E-Signature) Policy.												
	<b>6.</b>	<b>Identify Opportunities for Utilizing Artificial Intelligence (AI) and Machine Learning (ML) to improve the Efficiency and Effectiveness of the District's Processes and Rate Payers' Experience</b>												
		c) Identify critical business processes where robotic process automation (RPO), Process Mining, Chat AI, or Lean Six Sigma methods to optimize and improve results.												
<b>4</b>	<b>Promote appropriate standards through proactive regulatory and legislative involvement.</b>													
	<b>1.</b>	<b>Participate in Stakeholder Groups to Develop Sound Technical Basis for Regulatory Issues</b>												
		a) Continue to participate in Missouri-led stakeholder meetings on nutrient reduction strategies and nutrient trading.												
		b) Participate in Missouri and national-led stakeholder meetings regarding monitoring and regulation of PFAS in wastewater effluent and biosolids.												
	<b>2.</b>	<b>Promote Appropriate Regulatory and Legislative Initiatives that Impact All Areas of District Operations</b>												
		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.												
		c) Monitor for statutory or regulatory changes to the definitions of "Waters of the U.S." and "Waters of the State", in response to recent Supreme Court rulings.												
		d) Track legislation and regulations that would impact MSD's ability to fund eligible green energy projects covered by the Inflation Reduction Act.												
<b>5</b>	<b>Address customer and regulatory needs through a comprehensive infrastructure management program.</b>													
	<b>1.</b>	<b>Implement Stormwater Operating and Capital Improvement Program</b>												
		f) Initiate review of MSD Stormwater Regulations and Design Requirements impacted by climate change.												
<b>6</b>	<b>Create a learning and business-oriented culture based on competency and accountability.</b>													
	<b>1.</b>	<b>Improve Organizational Effectiveness through Leadership Development</b>												
		b) Identify gaps and assess leadership onboarding needs for staff including Operations Team Leads.												
	<b>2.</b>	<b>Increase Individual Accountability and Job Satisfaction Through Continual Performance Coaching and Training</b>												
		c) Evaluate job descriptions to ensure main duties are accurately reflected in performance objectives.												

## General Counsel Department

		FY22	FY23	FY24	FY24	FY25	FY26	FY27
<b>EXPENDITURE SUMMARY - DIVISION</b>		<b>Actual</b>	<b>Actual</b>	<b>Budget</b>	<b>Forecast</b>	<b>Budget</b>	<b>Projected</b>	<b>Projected</b>
General Counsel Administration		\$299,284	\$319,115	\$342,221	\$353,637	\$350,565	\$370,856	\$373,033
General Counsel District Administration		163,508	157,115	198,474	207,238	204,602	212,814	215,736
Litigation and Claims		2,140,914	1,539,361	3,007,155	2,900,737	3,234,544	3,313,353	3,386,799
TOTAL EXPENSES		<u>\$2,603,706</u>	<u>\$2,015,591</u>	<u>\$3,547,850</u>	<u>\$3,461,612</u>	<u>\$3,789,712</u>	<u>\$3,897,023</u>	<u>\$3,975,567</u>
<b>EXPENDITURE SUMMARY - CATEGORY</b>								
51000	Personnel Expenses	\$1,295,448	\$1,266,277	\$1,394,258	\$1,322,895	\$1,536,256	\$1,596,245	\$1,626,473
52000	Supplies	72,456	59,196	94,875	95,000	98,125	100,186	102,290
53000	Usage	480	440	750	750	-	-	-
54000	Contractual Services	1,235,322	689,678	2,057,967	2,042,967	2,155,331	2,200,593	2,246,805
55000	Capital Outlay	-	-	-	-	-	-	-
TOTAL EXPENSES		<u>\$2,603,706</u>	<u>\$2,015,591</u>	<u>\$3,547,850</u>	<u>\$3,461,612</u>	<u>\$3,789,712</u>	<u>\$3,897,023</u>	<u>\$3,975,567</u>
<b>ALLOCATED STAFFING SUMMARY</b>								
Officials/Administrative		1	1	1	1	1	1	1
Professional		5	5	5	5	5	5	5
Technical		-	-	-	-	-	-	-
Administrative Support		2	2	2	2	2	2	2
Skilled/Craft		-	-	-	-	-	-	-
Service/Maintenance		-	-	-	-	-	-	-
TOTAL POSITIONS		<u>8</u>	<u>8</u>	<u>8</u>	<u>8</u>	<u>8</u>	<u>8</u>	<u>8</u>

# General Counsel Department



**METROPOLITAN ST. LOUIS SEWER DISTRICT**  
**FY25 General Fund Budget and Two Year Projection**  
**T5500 - General Counsel Department Total**

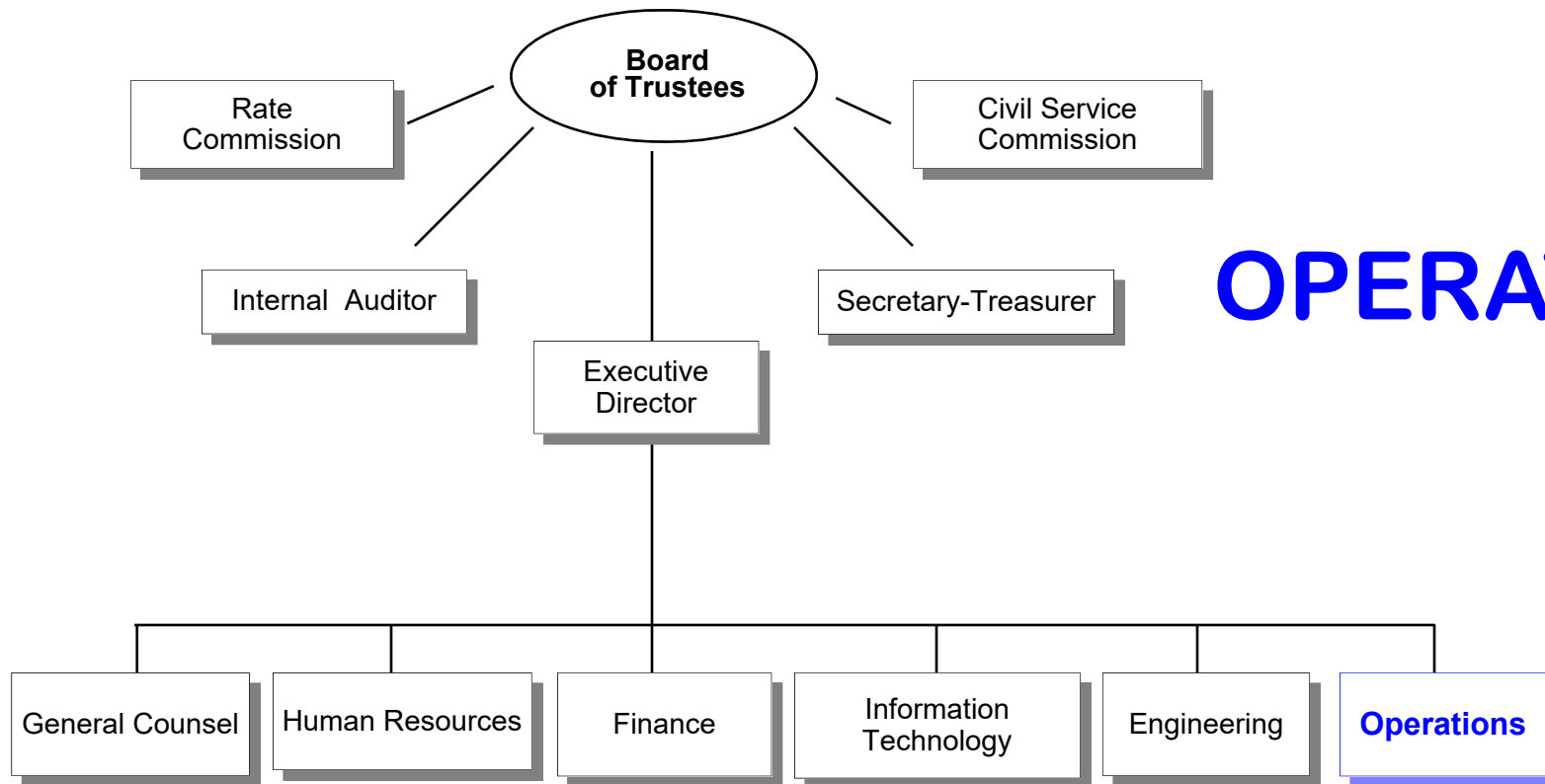
	<b>Actual FY22</b>	<b>Actual FY23</b>	<b>Budget FY24</b>	<b>Forecast FY24</b>	<b>Budget FY25</b>	<b>Projected FY26</b>	<b>Projected FY27</b>
51010 Salaries & Wages	912,211	885,653	957,743	903,964	1,090,473	1,119,203	1,157,556
51020 Overtime	-	47	-	-	-	-	-
51030 Compensatory Pay Accrual	20	167	-	-	-	-	-
51120 Membership & Licensing Fees	6,715	6,227	6,229	6,624	6,545	6,784	7,032
51210 FICA Taxes	63,695	62,639	73,267	61,109	83,421	85,619	88,553
51220 Group Insurance	77,345	73,296	94,417	76,740	89,721	94,314	99,159
51230 Pension Contributions-Defined Benefit Plan	202,367	202,454	216,855	236,574	218,060	242,289	226,137
51231 Pension Contributions-Defined Contribution Plan	26,674	28,734	35,581	30,189	37,361	37,361	37,361
51233 DC Plan-Matching Contributions	6,421	7,061	10,166	7,695	10,675	10,675	10,675
<b>Total Personnel Services</b>	<b>\$1,295,448</b>	<b>\$1,266,277</b>	<b>\$1,394,258</b>	<b>\$1,322,895</b>	<b>\$1,536,256</b>	<b>\$1,596,245</b>	<b>\$1,626,473</b>
52300 Safety Footwear	250	-	-	-	-	-	-
52320 Office Supplies	3,554	4,987	5,500	5,500	5,700	5,820	5,942
52330 Computer Supplies	-	114	-	125	-	-	-
52370 Photo & Video Supplies	-	-	125	125	125	128	130
52380 Publications/Training Supplies	68,653	53,462	87,500	87,500	90,500	92,400	94,341
52390 Administrative Supplies	-	633	1,750	1,750	1,800	1,838	1,876
<b>Total Supplies</b>	<b>\$72,456</b>	<b>\$59,196</b>	<b>\$94,875</b>	<b>\$95,000</b>	<b>\$98,125</b>	<b>\$100,186</b>	<b>\$102,290</b>
53270 Telephone Usage	480	440	750	750	-	-	-
<b>Total Usage</b>	<b>\$480</b>	<b>\$440</b>	<b>\$750</b>	<b>\$750</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
54050 Office System Services	-	370	-	-	-	-	-
54060 Printing Services	171	-	250	250	250	255	261
54100 Travel Expenses	3,660	8,847	15,072	15,072	19,331	19,737	20,151
54140 Training Programs/Seminar Fees	5,378	5,811	7,645	7,645	9,500	9,700	9,903
54160 Data Imaging Services	-	311	-	-	-	-	-
54180 Courier And Freight	485	247	1,000	1,000	1,250	1,276	1,303
54400 Judgments & Claims Settlements	24,683	1,127	24,000	44,000	45,000	45,945	46,910
54420 Court Costs & Lien Fees	3,957	12,310	10,000	10,000	10,000	10,210	10,424
54450 Collection Services	-	20,250	-	260,000	66,000	67,386	68,801
54520 Professional Service	1,196,989	640,407	2,000,000	1,705,000	2,004,000	2,046,084	2,089,052
<b>Total Contractual Services</b>	<b>\$1,235,322</b>	<b>\$689,678</b>	<b>\$2,057,967</b>	<b>\$2,042,967</b>	<b>\$2,155,331</b>	<b>\$2,200,593</b>	<b>\$2,246,805</b>

**METROPOLITAN ST. LOUIS SEWER DISTRICT**  
**FY25 General Fund Budget and Two Year Projection**  
**T5500 - General Counsel Department Total**

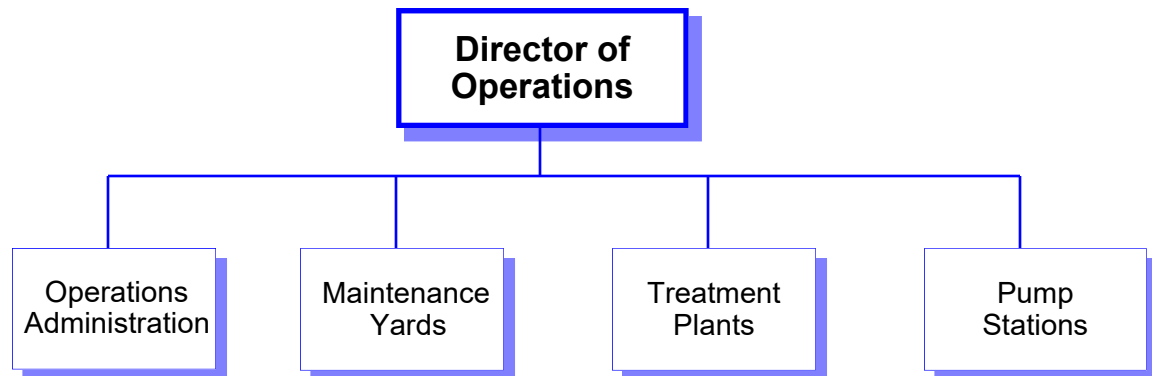
	Actual FY22	Actual FY23	Budget FY24	Forecast FY24	Budget FY25	Projected FY26	Projected FY27
Lease Financing	-	-	-	-	-	-	-
Subscription Financing	-	-	-	-	-	-	-
Total General Fund Operating Expense	<u>\$2,603,706</u>	<u>\$2,015,591</u>	<u>\$3,547,850</u>	<u>\$3,461,612</u>	<u>\$3,789,712</u>	<u>\$3,897,023</u>	<u>\$3,975,567</u>



**FY25 BUDGET**



# 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.*

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### Fiscal Year 2023 Accomplishments

1. NACWA Platinum Awards for Grand Glaize, Fenton, Meramec and Missouri River Treatment Plants. ([Operations Department Achievement Award](#))
2. NACWA Gold Award for Coldwater and Lemay Treatment Plants. ([Operations Department Achievement Award](#))
3. NACWA Silver Award for Bissell Treatment Plant. ([Operations Department Achievement Award](#))
4. Treated 106,935 thousand million gallons of wastewater. Averaged 293 Million Gallons/Day. ([Operations Department Achievement](#))
5. Met all wastewater and stormwater CMOM goals and metrics. ([Operations Department Objective](#))
6. Developing project to prioritize linear asset renewal using a monetized system of evaluation. ([Strategy 5, Objective 3](#))
7. Developing Wet Weather Optimization Plan for the Lemay Service Area. ([Strategy 5, Objective 5](#))
8. Designing SCADA System upgrade. ([Strategy 5, Objective 5](#))





**STRATEGIC BUSINESS AND OPERATING PLAN  
FISCAL YEAR 2025**

Department FY25 Strategic Business Plan			FY25											
District Strategies	Objectives	Milestones	Q1			Q2			Q3			Q4		
1	Inform, educate and partner to build stakeholder understanding													
	1.	<b>Execute Community Outreach Programs and Engagement Programs</b>												
		d) Evaluate advertising, community events, stakeholder engagement, and project communications programs.												
		e) Develop plan to prepare stakeholders for upcoming major projects starting with Lower Middle River Des Peres Tunnel.												
2	Manage the District's costs and revenues to optimize financial impacts.													
	2.	<b>Identify and Implement Cost Savings Initiatives</b>												
		e) Conduct assessment of worker's compensation program and evaluate strategies for reducing costs.												
3	Integrate and improve the District's business processes.													
	2.	<b>Integrate Capital Asset Information Across Systems (Oracle, Maximo and GIS)</b>												
		a) Resolve gaps and discrepancies between GIS (system of record for Collection System <u>linear</u> capital assets) and Oracle (system of record for financial data) for pre-Oracle EBS Go Live capital assets.												
		b) Implement a process to ensure continuous reconciliation for <u>linear</u> assets.												
		c) Determine requirements and strategy for reconciliation of assets between Maximo (system of record for Treatment Plant and Pump Station <u>nonlinear</u> capital assets) and Oracle Fusion (system of record for financial data).												
		d) Determine requirements for implementing a process to ensure continuous reconciliation for <u>nonlinear</u> assets.												
	3.	<b>Mobile Technology Strategy</b>												
		b) Evaluate opportunities for utilizing mobile technology for MSD maintenance vehicles (hotspot, MiFi and GPS consolidation and gate security access automation).												
		c) Explore use of small, unmanned aircraft systems technology to support MSD inspection activities.												
	5.	<b>Maximo System Upgrade</b>												
		b) Implement Maximo Application Suite in production integrated environment and review business processes.												
		c) Develop and deliver training for Operations staff.												
	6.	<b>Identify Opportunities for Utilizing Artificial Intelligence (AI) and Machine Learning (ML) to improve the Efficiency and Effectiveness of the District's Processes and Rate Payers' Experience</b>												
		a) Identify sources of rate payer dissatisfaction and assess the benefit of utilizing AI-powered chatbots for providing enhanced Customer Support through multiple communication mediums such as voice (call routing), web (incident reporting, FAQs) and an MSD mobile application.												
		b) Explore use of using AI/ML process control and data analytics for Distributed Control Systems (DCS) & Supervisory Control and Data Access (SCADA) systems.												
		c) Identify critical business processes where robotic process automation (RPO), Process Mining, Chat AI, or Lean Six Sigma methods to optimize and improve results.												
5	Address customer and regulatory needs through a comprehensive infrastructure management program.													
	1.	<b>Implement Stormwater Operating and Capital Improvement Program</b>												
		a) Implement FY 2025 stormwater CIRP program based on funds generated from OMCI taxes to address flooding and erosion.												
		f) Initiate review of MSD Stormwater Regulations and Design Requirements impacted by climate change.												
	2.	<b>Implement Wastewater Operating and Capital Improvement Program</b>												
		a) Implement Wastewater CIRP to comply with Consent Decree and Asset Management needs based on approved District Rate Proposal.												
	3.	<b>Implement Asset Management Program</b>												
		a) Implement software tools necessary to support asset management plan that incorporates the monetized ratings process for the District's linear assets.												
		b) Initiate evaluation of risks and results of monetized prioritization process at wastewater plants and pump stations. Make necessary adjustments.												

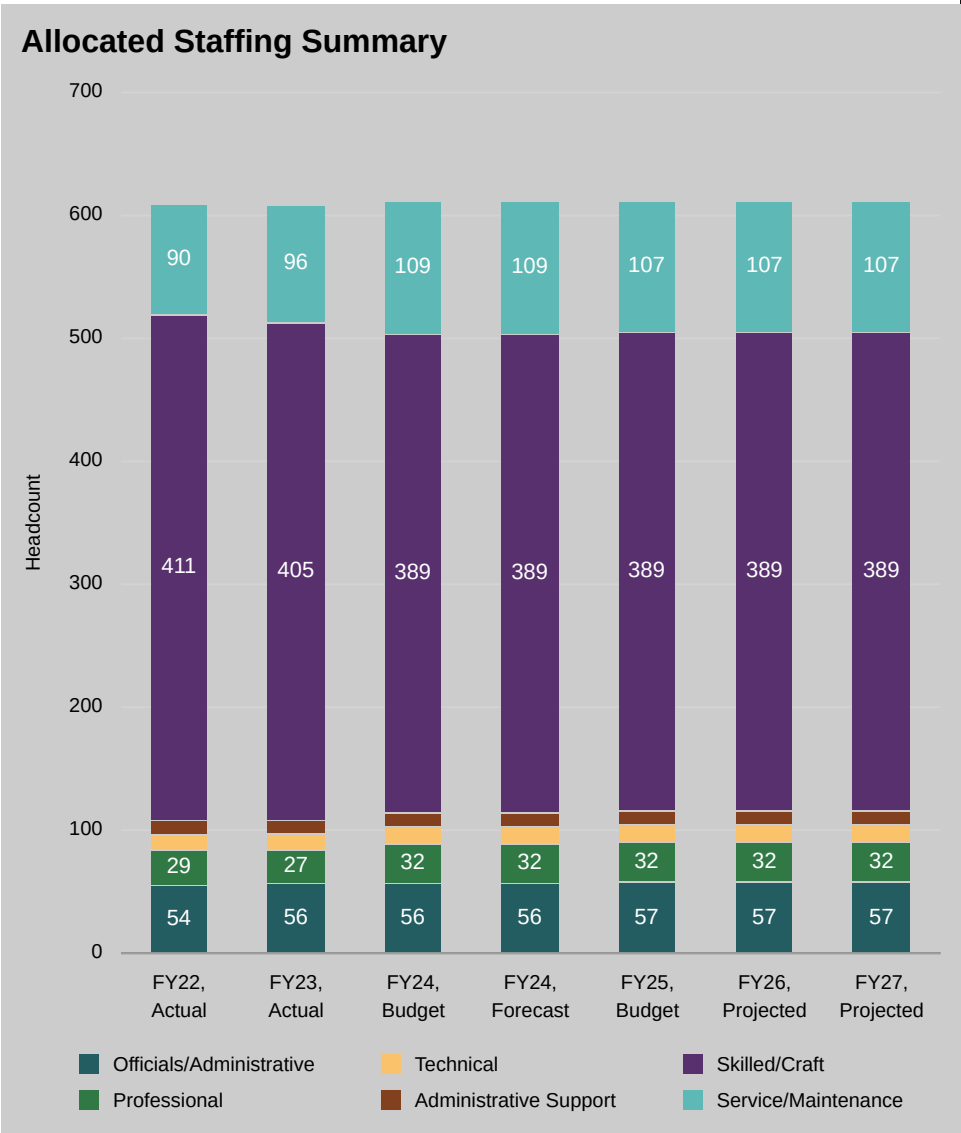
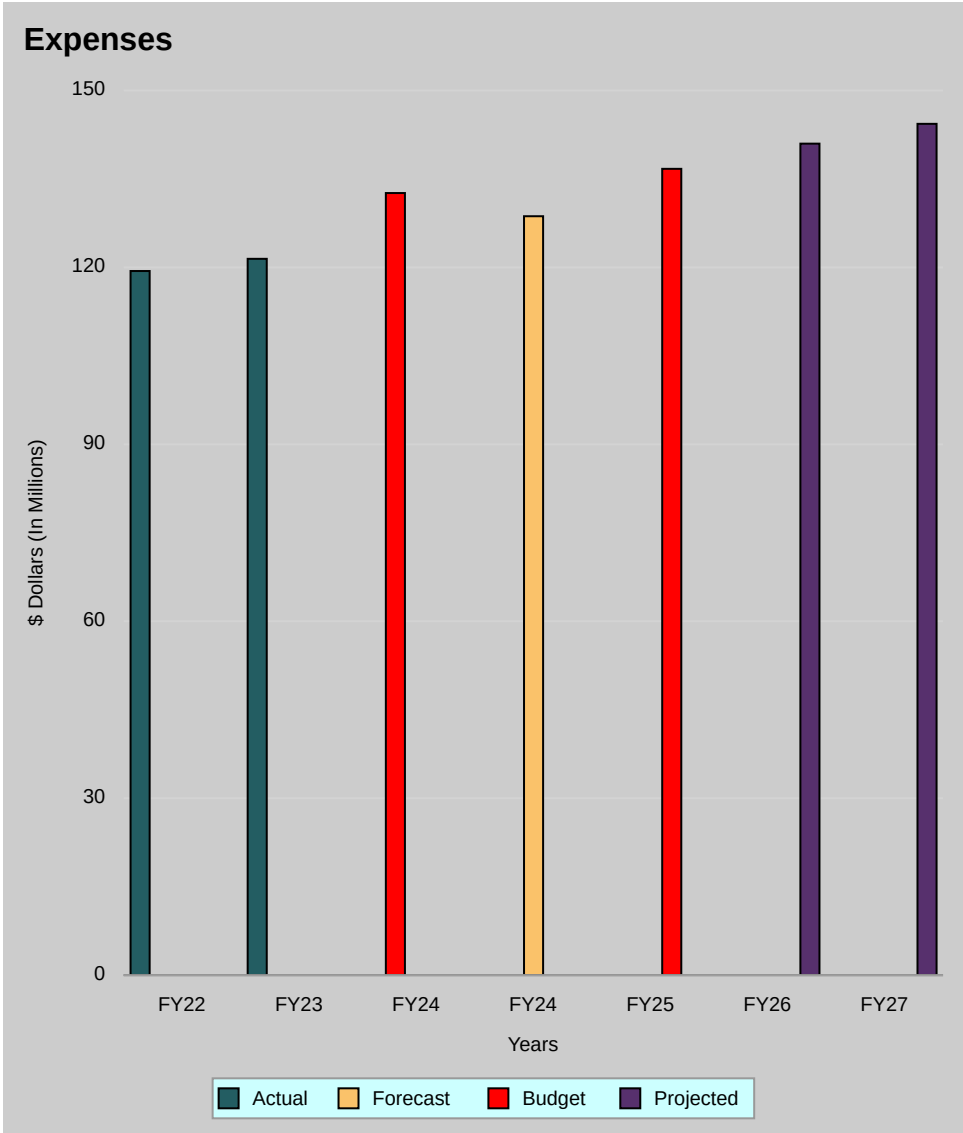
Department FY25 Strategic Business Plan														
District	Objectives	Milestones	FY25											
Strategies			Q1			Q2			Q3			Q4		
	4.	<b>Enhance Reliability of Information Technology Infrastructure</b>												
		a) Develop the Master Data Management (MDM) Program Strategy for Customer data. Implement the technical infrastructure to centralize, manage and govern critical customer information. Improve accuracy and integrity to enable customer insights and analytics.												
		b) Implement a Software Defined Wide Area Network (SDWAN). 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 services and redundancy of network routers.												
		c) Design Disaster Recovery for Supervisory Control and Data Acquisition (SCADA) systems as MSD Pump Stations. Gather requirements for implementation of a disaster recovery site for the Supervisory Control and Data Acquisition (SCADA) server infrastructure.												
		d) Design Disaster Recovery for Distributed Control Systems (DCS) systems at MSD Treatment Plants. Gather requirements for implementation of a disaster recovery site for the District's Distributed Control System (DCS) server infrastructure.												
	5.	<b>Implement technologies and data driven solutions to reduce capital costs and increase utility performance</b>												
		a) Begin Wet Weather Optimization Plan of Lemay Service Area.												
		b) Continue SCADA system upgrade for pump stations and remote facilities.												
		c) Implement Wet Weather Operational Structure for Organization.												
		d) Finalize CIRP based on Wet Weather Optimization Plan for Lemay Service Area.												
		e) Initiate planning and needs assessment for WWTP DCS System upgrade.												
6	<b>Create a learning and business-oriented culture based on competency and accountability.</b>													
	1.	<b>Improve Organizational Effectiveness through Leadership Development</b>												
		b) Identify gaps and assess leadership onboarding needs for staff including Operations Team Leads.												
	2.	<b>Increase Individual Accountability and Job Satisfaction Through Continual Performance Coaching and Training</b>												
		c) Evaluate job descriptions to ensure main duties are accurately reflected in performance objectives.												
	3.	<b>Increase Employee Satisfaction through Training and Fair Compensation</b>												
		c) Complete compensation negotiations to ensure positions are compensated at fair market values.												

## Operations Department

### Operations Department Total

		FY22	FY23	FY24	FY24	FY25	FY26	FY27
DIVISION TO EXPENDITURE SUMMARY - DIVISION GROUPS		Actual	Actual	Budget	Forecast	Budget	Projected	Projected
Operations Administration		\$16,671,352	\$16,380,310	\$18,362,643	\$18,058,492	\$19,064,558	\$19,663,310	\$20,092,567
Treatment Plants		49,871,850	52,845,762	55,072,077	55,061,636	56,779,310	58,124,938	59,602,227
Pump Stations		19,104,641	18,382,178	19,382,687	19,010,863	20,348,813	21,004,639	21,478,080
Maintenance Yards		33,750,291	33,833,595	39,803,032	36,525,787	40,530,106	42,174,557	43,181,570
TOTAL EXPENSES		<u>\$119,398,133</u>	<u>\$121,441,845</u>	<u>\$132,620,440</u>	<u>\$128,656,779</u>	<u>\$136,722,788</u>	<u>\$140,967,444</u>	<u>\$144,354,444</u>
DIVISION TO EXPENDITURE SUMMARY - CATEGORY GROUPS								
51000	Personnel Expenses	\$60,522,270	\$61,324,531	\$70,614,510	\$64,516,201	\$71,751,889	\$74,878,249	\$76,711,700
52000	Supplies	16,079,338	15,689,108	19,970,035	20,220,934	20,831,150	21,220,668	21,666,302
53000	Usage	15,685,862	14,527,157	18,034,642	17,168,145	17,286,558	17,813,348	18,357,773
54000	Contractual Services	17,443,031	18,542,471	19,216,552	22,199,464	21,904,990	22,385,415	22,855,509
55000	Capital Outlay	9,667,631	11,358,578	4,784,700	4,552,035	4,948,200	4,669,764	4,763,159
TOTAL EXPENSES		<u>\$119,398,133</u>	<u>\$121,441,845</u>	<u>\$132,620,440</u>	<u>\$128,656,779</u>	<u>\$136,722,788</u>	<u>\$140,967,444</u>	<u>\$144,354,444</u>
ALLOCATED STAFFING SUMMARY								
Officials/Administrative		54	56	56	56	57	57	57
Professional		29	27	32	32	32	32	32
Technical		12	13	14	14	15	15	15
Administrative Support		12	11	11	11	11	11	11
Skilled/Craft		411	405	389	389	389	389	389
Service/Maintenance		90	96	109	109	107	107	107
TOTAL POSITIONS		<u>608</u>	<u>608</u>	<u>611</u>	<u>611</u>	<u>611</u>	<u>611</u>	<u>611</u>

# Operations Department



## Operations Department

Operations Administration								
		FY22	FY23	FY24	FY24	FY25	FY26	FY27
EXPENDITURE SUMMARY - DIVISION		Actual	Actual	Budget	Forecast	Budget	Projected	Projected
Operations Support		\$7,984,625	\$7,710,472	\$9,274,139	\$9,184,196	\$9,232,075	\$9,549,975	\$9,753,542
Operations Admin		1,198,294	1,401,963	1,769,751	1,635,581	1,786,628	1,851,188	1,900,057
Garage and Shops		7,488,432	7,267,875	7,318,754	7,238,716	8,045,856	8,262,147	8,438,967
TOTAL EXPENSES		\$16,671,352	\$16,380,310	\$18,362,643	\$18,058,492	\$19,064,558	\$19,663,310	\$20,092,567
EXPENDITURE SUMMARY - CATEGORY								
51000	Personnel Expenses	\$6,048,617	\$6,237,257	\$7,024,405	\$6,764,465	\$7,016,542	\$7,343,438	\$7,515,535
52000	Supplies	5,833,035	5,813,477	7,079,021	7,017,671	7,190,308	7,341,304	7,495,472
53000	Usage	92,303	117,583	107,534	111,534	114,000	118,233	122,640
54000	Contractual Services	1,243,091	1,125,827	1,333,184	1,346,323	1,330,709	1,379,074	1,408,034
55000	Capital Outlay	3,454,305	3,086,166	2,818,500	2,818,500	3,413,000	3,481,260	3,550,885
TOTAL EXPENSES		\$16,671,352	\$16,380,310	\$18,362,643	\$18,058,492	\$19,064,558	\$19,663,310	\$20,092,567
ALLOCATED STAFFING SUMMARY								
Officials/Administrative		7	7	7	7	7	7	7
Professional		8	8	13	13	13	13	13
Technical		12	13	14	14	15	15	15
Administrative Support		12	11	11	11	11	11	11
Skilled/Craft		17	15	14	14	14	14	14
Service/Maintenance		5	5	3	3	1	1	1
TOTAL POSITIONS		61	59	62	62	61	61	61

## Operations Department

Treatment Plants								
		FY22	FY23	FY24	FY24	FY25	FY26	FY27
EXPENDITURE SUMMARY - DIVISION		Actual	Actual	Budget	Forecast	Budget	Projected	Projected
Bissell Treatment Plant		\$17,429,036	\$20,686,940	\$19,839,831	\$20,126,420	\$20,718,097	\$21,377,357	\$21,938,065
Coldwater Treatment Plant		3,759,175	3,868,594	4,573,832	4,612,010	4,547,866	4,709,317	4,814,592
Lemay Treatment Plant		12,766,483	12,182,811	12,808,837	12,660,595	13,308,714	13,736,004	14,122,552
Meramec Watershed Plant		10,262,508	10,225,185	11,268,019	11,127,721	11,400,357	11,284,498	11,551,762
Missouri River Treatment Plant		5,654,647	5,882,233	6,581,557	6,534,890	6,804,278	7,017,761	7,175,256
TOTAL EXPENSES		\$49,871,850	\$52,845,762	\$55,072,077	\$55,061,636	\$56,779,310	\$58,124,938	\$59,602,227
EXPENDITURE SUMMARY - CATEGORY								
51000	Personnel Expenses	\$19,819,627	\$20,330,009	\$22,576,718	\$20,799,095	\$23,296,914	\$24,226,991	\$24,848,575
52000	Supplies	6,354,757	6,734,008	8,749,935	9,029,544	8,981,643	9,122,322	9,313,890
53000	Usage	11,852,636	10,961,849	13,896,690	13,124,740	13,139,482	13,553,839	13,982,626
54000	Contractual Services	8,174,067	8,970,743	9,285,734	11,407,922	10,689,271	10,913,746	11,142,935
55000	Capital Outlay	3,670,763	5,849,153	563,000	700,335	672,000	308,040	314,201
TOTAL EXPENSES		\$49,871,850	\$52,845,762	\$55,072,077	\$55,061,636	\$56,779,310	\$58,124,938	\$59,602,227
ALLOCATED STAFFING SUMMARY								
Officials/Administrative		19	18	18	18	19	19	19
Professional		5	5	6	6	4	4	4
Technical		-	-	-	-	-	-	-
Administrative Support		-	-	-	-	-	-	-
Skilled/Craft		135	139	139	139	143	143	143
Service/Maintenance		29	27	25	25	26	26	26
TOTAL POSITIONS		188	189	188	188	192	192	192

## Operations Department

### Pump Stations

		FY22	FY23	FY24	FY24	FY25	FY26	FY27
		Actual	Actual	Budget	Forecast	Budget	Projected	Projected
EXPENDITURE SUMMARY - DIVISION								
Technical Services Operations		\$3,213,658	\$2,567,991	\$3,526,471	\$3,349,855	\$3,770,948	\$3,876,916	\$3,968,808
Bissell Pump Station		4,539,127	4,366,882	4,572,460	4,579,892	4,931,006	5,089,004	5,203,149
Lemay Pump Station		6,480,226	6,483,325	6,305,320	6,057,331	6,429,558	6,647,504	6,793,002
County Pump Station		4,871,630	4,963,980	4,978,436	5,023,785	5,217,301	5,391,215	5,513,122
TOTAL EXPENSES		<u>\$19,104,641</u>	<u>\$18,382,178</u>	<u>\$19,382,687</u>	<u>\$19,010,863</u>	<u>\$20,348,813</u>	<u>\$21,004,639</u>	<u>\$21,478,080</u>
EXPENDITURE SUMMARY - CATEGORY								
51000	Personnel Expenses	\$6,897,779	\$6,797,300	\$7,745,274	\$7,543,221	\$8,233,088	\$8,613,917	\$8,805,934
52000	Supplies	1,912,875	1,527,742	1,993,265	1,960,585	2,354,935	2,404,389	2,454,881
53000	Usage	3,458,895	3,156,837	3,840,344	3,726,973	3,859,500	3,961,872	4,067,060
54000	Contractual Services	4,620,947	4,508,644	4,503,804	4,833,084	5,146,290	5,254,362	5,364,703
55000	Capital Outlay	<u>2,214,145</u>	<u>2,391,655</u>	<u>1,300,000</u>	<u>947,000</u>	<u>755,000</u>	<u>770,100</u>	<u>785,502</u>
TOTAL EXPENSES		<u>\$19,104,641</u>	<u>\$18,382,178</u>	<u>\$19,382,687</u>	<u>\$19,010,863</u>	<u>\$20,348,813</u>	<u>\$21,004,639</u>	<u>\$21,478,080</u>
ALLOCATED STAFFING SUMMARY								
Officials/Administrative		7	7	7	7	7	7	7
Professional		5	6	6	6	7	7	7
Technical		-	-	-	-	-	-	-
Administrative Support		-	-	-	-	-	-	-
Skilled/Craft		39	42	41	41	42	42	42
Service/Maintenance		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL POSITIONS		<u>51</u>	<u>55</u>	<u>54</u>	<u>54</u>	<u>56</u>	<u>56</u>	<u>56</u>

## Operations Department

Maintenance Yards								
		FY22	FY23	FY24	FY24	FY25	FY26	FY27
EXPENDITURE SUMMARY - DIVISION		Actual	Actual	Budget	Forecast	Budget	Projected	Projected
Mintert Yard		\$12,454,445	\$11,617,512	\$13,580,495	\$12,350,317	\$13,766,464	\$14,337,184	\$14,666,600
Sulphur Yard		11,011,538	11,489,946	13,761,384	12,696,134	14,028,069	14,592,876	14,937,102
Grand Glaize Yard		10,284,308	10,726,137	12,461,153	11,479,336	12,735,573	13,244,497	13,577,869
TOTAL EXPENSES		\$33,750,291	\$33,833,595	\$39,803,032	\$36,525,787	\$40,530,106	\$42,174,557	\$43,181,570
EXPENDITURE SUMMARY - CATEGORY								
51000	Personnel Expenses	\$27,756,246	\$27,959,964	\$33,268,113	\$29,409,421	\$33,205,345	\$34,693,902	\$35,541,656
52000	Supplies	1,978,672	1,613,881	2,147,814	2,213,134	2,304,264	2,352,654	2,402,059
53000	Usage	282,028	290,889	190,074	204,897	173,576	179,404	185,447
54000	Contractual Services	3,404,927	3,937,257	4,093,830	4,612,135	4,738,721	4,838,234	4,939,837
55000	Capital Outlay	328,418	31,603	103,200	86,200	108,200	110,364	112,571
TOTAL EXPENSES		\$33,750,291	\$33,833,595	\$39,803,032	\$36,525,787	\$40,530,106	\$42,174,557	\$43,181,570
ALLOCATED STAFFING SUMMARY								
Officials/Administrative		21	24	24	24	24	24	24
Professional		11	8	7	7	8	8	8
Technical		-	-	-	-	-	-	-
Administrative Support		-	-	-	-	-	-	-
Skilled/Craft		220	209	195	195	190	190	190
Service/Maintenance		56	64	81	81	80	80	80
TOTAL POSITIONS		308	305	307	307	302	302	302



**METROPOLITAN ST. LOUIS SEWER DISTRICT**  
**FY25 General Fund Budget and Two Year Projection**  
**T6000 - Operations Department Total**

	Actual FY22	Actual FY23	Budget FY24	Forecast FY24	Budget FY25	Projected FY26	Projected FY27
51010 Salaries & Wages	41,395,164	40,985,386	46,706,835	41,761,750	48,127,133	49,821,834	51,640,331
51020 Overtime	1,790,133	2,349,542	2,419,334	2,456,814	2,364,139	2,460,795	2,550,614
51030 Compensatory Pay Accrual	2,655	333	-	271	-	-	-
51060 Worker's Compensation Pay	121,122	107,948	-	176,801	-	-	-
51100 Emp Service & Incentive Awards	-	-	-	1,100	-	-	-
51120 Membership & Licensing Fees	78,526	80,777	99,586	98,044	100,698	104,373	108,183
51210 FICA Taxes	3,189,871	3,180,303	3,758,152	3,241,283	3,862,582	3,998,828	4,144,785
51220 Group Insurance	4,852,599	5,254,484	6,672,383	5,860,040	6,655,380	6,981,177	7,336,614
51230 Pension Contributions-Defined Benefit Plan	7,127,606	7,242,425	8,389,124	8,570,135	7,855,778	8,728,642	8,146,733
51231 Pension Contributions-Defined Contribution Plan	1,578,213	1,700,516	1,998,186	1,841,608	2,152,637	2,147,397	2,147,397
51233 DC Plan-Matching Contributions	386,381	422,817	570,910	463,355	613,542	613,542	613,542
51510 Temporary Help	-	-	-	45,000	20,000	21,660	23,501
<b>Total Personnel Services</b>	<b>\$60,522,270</b>	<b>\$61,324,531</b>	<b>\$70,614,510</b>	<b>\$64,516,201</b>	<b>\$71,751,889</b>	<b>\$74,878,249</b>	<b>\$76,711,700</b>
52010 Fuels,Lubricants,Gases	1,392,992	1,529,956	1,618,608	1,662,108	1,559,600	1,561,722	1,594,518
52020 Motor Vehicle Parts & Equip	470,135	521,404	493,455	494,155	617,756	614,393	627,295
52030 Machinery & Equipment Parts	3,756,522	3,299,093	4,970,007	5,067,257	5,344,474	5,456,708	5,571,298
52040 Machinery & Equipment - Non-Capital	335,000	241,930	183,300	353,100	278,258	284,101	290,068
52050 Construction & Bldg Supplies	2,298,903	1,951,887	2,873,975	2,766,975	2,939,990	3,001,730	3,064,766
52060 Building - Non-Capital	-	228	-	-	-	-	-
52070 Hardware	124,904	129,443	152,586	134,290	131,018	133,769	136,578
52080 Hose Supplies	196,725	198,030	199,583	243,625	209,435	213,833	218,324
52090 Electrical Supplies	1,177,665	1,494,955	1,432,009	1,495,459	1,547,810	1,580,314	1,613,501
52100 Instrument Supplies	864,949	760,377	745,985	853,265	872,861	891,191	909,906
52110 Chemical Supplies	3,769,662	4,242,384	5,121,197	5,121,197	5,026,243	5,131,794	5,239,562
52120 Laboratory Supplies	11,368	14,414	9,330	17,505	12,485	12,747	13,015
52150 Plumbing Supplies	443,466	383,403	541,994	515,450	580,006	592,186	604,622
52160 Paint Supplies	56,591	61,551	66,550	66,300	120,392	122,920	125,502
52170 Safety Supplies	362,358	252,476	398,276	443,596	378,602	386,042	394,149
52220 Janitorial Supplies	99,067	93,682	106,768	126,976	127,875	130,560	133,302
52240 Hand Tools	501,518	406,690	391,336	406,336	430,040	439,071	448,291
52280 Uniforms	281,851	271,373	324,112	323,912	330,011	336,737	343,809
52300 Safety Footwear	131,781	123,741	154,200	153,700	155,800	158,817	162,152
52310 Telephone/Communic Equip/Suppl	12,502	14,319	8,740	9,775	9,390	9,587	9,789

**METROPOLITAN ST. LOUIS SEWER DISTRICT**  
**FY25 General Fund Budget and Two Year Projection**  
**T6000 - Operations Department Total**

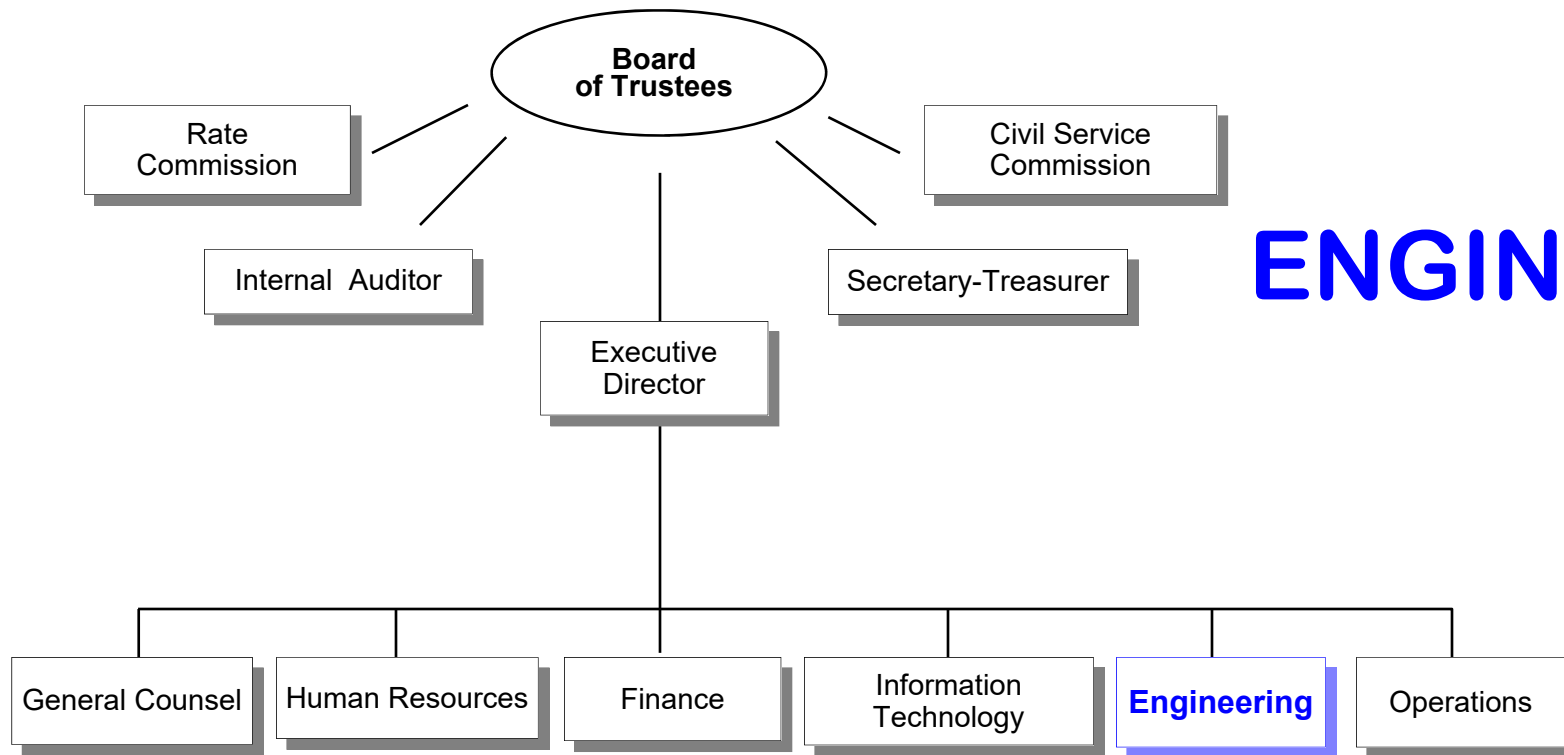
	<b>Actual FY22</b>	<b>Actual FY23</b>	<b>Budget FY24</b>	<b>Forecast FY24</b>	<b>Budget FY25</b>	<b>Projected FY26</b>	<b>Projected FY27</b>
52320 Office Supplies	30,153	33,245	31,805	44,650	32,855	33,545	34,249
52330 Computer Supplies	73,488	27,419	18,590	37,090	15,575	15,902	16,236
52340 Computer Equipment - Non-Capital	22,771	22,170	20,623	87,823	15,100	15,417	15,740
52360 Grounds Supplies	20,267	19,254	23,780	23,555	23,895	24,397	24,909
52370 Photo & Video Supplies	7,585	3,477	4,100	4,100	3,700	3,778	3,857
52380 Publications/Training Supplies	310	2,293	6,380	6,380	4,750	4,850	4,952
52390 Administrative Supplies	12,784	22,909	21,250	21,600	25,930	26,475	27,030
52400 Furniture & Office Equipment - Non-Capital	69,611	56,398	51,495	52,755	37,300	38,083	38,883
52990 Inventory (I/D)	(445,083)	(489,394)	-	(312,236)	-	-	-
52991 Inventory Obsolence	(509)	-	-	(169)	-	-	-
52999 Inventory Expense Control Account	-	-	-	405	-	-	-
<b>Total Supplies</b>	<b>\$16,079,338</b>	<b>\$15,689,108</b>	<b>\$19,970,035</b>	<b>\$20,220,934</b>	<b>\$20,831,150</b>	<b>\$21,220,668</b>	<b>\$21,666,302</b>
53060 Electric Usage	11,442,726	10,295,447	13,815,132	13,051,085	13,136,947	13,470,625	13,812,779
53070 Natural Gas Usage	2,974,111	2,917,583	2,933,397	2,821,397	2,977,661	3,126,544	3,282,871
53080 Water Usage	969,822	1,011,864	1,155,409	1,149,409	1,039,470	1,081,049	1,124,291
53270 Telephone Usage	299,204	302,263	130,704	146,254	132,480	135,130	137,832
<b>Total Usage</b>	<b>\$15,685,862</b>	<b>\$14,527,157</b>	<b>\$18,034,642</b>	<b>\$17,168,145</b>	<b>\$17,286,558</b>	<b>\$17,813,348</b>	<b>\$18,357,773</b>
54050 Office System Services	20,809	35,083	15,790	16,167	20,900	21,339	21,787
54060 Printing Services	3,467	4,339	4,017	5,257	4,100	4,186	4,274
54100 Travel Expenses	19,330	60,003	100,532	106,907	135,854	138,707	141,619
54130 Bond & Liability Insurance	-	(9,179)	-	-	-	-	-
54140 Training Programs/Seminar Fees	110,167	79,270	138,535	139,810	205,170	209,479	213,878
54141 Required Training Programs	6,140	2,134	-	20,760	-	-	-
54180 Courier And Freight	90,563	82,632	142,384	146,917	105,291	107,502	109,760
54190 Property & Other Space Rental	1,210	31,822	33,000	33,000	40,215	41,060	41,922
54400 Judgments & Claims Settlements	(10,772)	(17,287)	-	-	-	-	-
54460 Commission Fee - St. Louis City	-	(106,750)	-	-	-	-	-
54520 Professional Service	860,892	544,382	979,250	907,150	894,000	912,774	931,942
54530 Building Repairs & Services	1,372,243	1,155,688	1,391,262	1,396,493	1,629,166	1,678,693	1,713,946
54540 Janitorial Services	895,321	919,172	987,283	988,683	828,456	845,854	863,617
54550 Grounds Services	815,998	1,072,477	986,975	1,115,975	1,027,467	1,049,043	1,071,073
54560 Motor Vehicle Services	313,561	375,982	386,772	388,716	386,892	395,017	403,312
54570 Machinery & Equipment Services	3,165,740	4,082,636	3,792,960	5,391,770	4,749,370	4,849,107	4,950,938

**METROPOLITAN ST. LOUIS SEWER DISTRICT**  
**FY25 General Fund Budget and Two Year Projection**  
**T6000 - Operations Department Total**

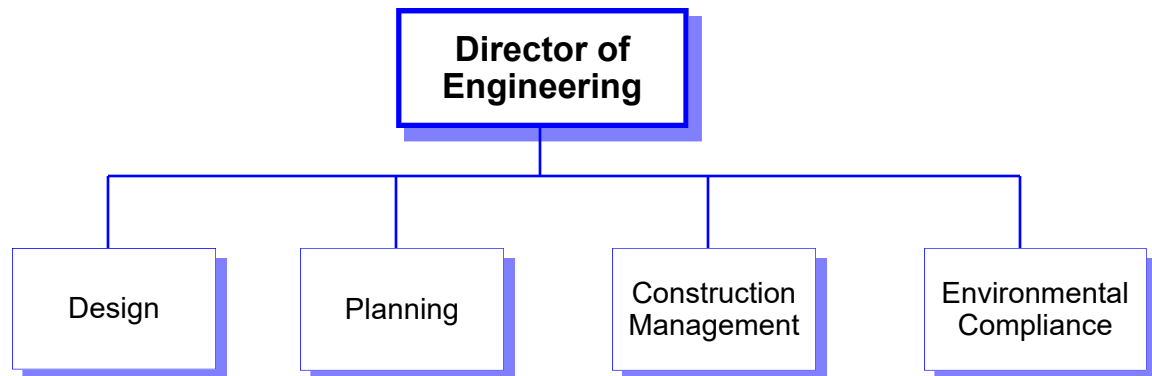
	<b>Actual FY22</b>	<b>Actual FY23</b>	<b>Budget FY24</b>	<b>Forecast FY24</b>	<b>Budget FY25</b>	<b>Projected FY26</b>	<b>Projected FY27</b>
54580 Equipment Rental	465,208	768,460	549,609	828,476	693,260	712,923	727,895
54590 Sewer Rep & Structure Cleaning	2,169,643	2,050,665	1,755,450	2,163,350	2,162,550	2,207,964	2,254,331
54600 Electrical Repair Services	1,039,353	970,789	1,377,800	1,477,550	1,928,250	1,968,743	2,010,087
54610 Instrument Repair Services	640,503	588,110	462,389	421,139	461,900	471,600	481,503
54620 Plumbing Services	565,711	1,281,929	916,308	1,229,122	1,071,021	1,093,512	1,116,476
54630 HVAC Services	358,258	766,746	715,608	659,608	641,500	654,971	668,726
54640 Damage Repairs & Services	-	9,025	9,200	19,200	7,200	7,351	7,506
54650 Waste Hauling	1,529,896	1,401,577	1,594,055	1,958,164	1,630,691	1,664,935	1,699,899
54660 Ash Hauling	1,218,008	66,663	404,010	404,110	925,000	944,425	964,258
54670 Other Governmental Fees	1,125,294	1,200,986	1,283,689	1,287,155	1,248,761	1,274,985	1,301,760
54680 Laboratory Testing Services	141,090	542,249	504,340	446,800	431,010	440,061	449,302
54690 Safety Services	30,247	27,453	99,335	86,186	67,035	68,443	69,880
54700 Asbestos Removal Services	117,823	22,028	65,000	40,000	45,733	46,693	47,674
54720 Tree Removal/Weed Spraying	377,327	529,774	521,000	521,000	564,200	576,048	588,145
54730 Maintenance Repairs	-	3,613	-	-	-	-	-
<b>Total Contractual Services</b>	<b>\$17,443,031</b>	<b>\$18,542,471</b>	<b>\$19,216,552</b>	<b>\$22,199,464</b>	<b>\$21,904,990</b>	<b>\$22,385,415</b>	<b>\$22,855,509</b>
55030 Structural Improvements	607,387	552,879	15,000	15,000	15,000	15,300	15,606
55040 Processing Equipment	3,772,962	5,145,392	710,000	597,000	597,000	608,940	621,119
55050 Auxiliary Equipment	780,020	1,034,520	33,500	58,500	270,000	275,400	280,908
55060 Motor Vehicles	3,482,899	2,861,415	2,800,000	2,537,900	3,203,000	2,889,660	2,947,453
55070 Machinery & Implements	361,995	572,922	367,000	748,301	412,000	420,240	428,645
55080 Instruments & Apparatus	499,391	1,201,169	26,200	462,334	26,200	26,724	27,258
55090 Furniture & Office Equipment	(3,049)	(26)	125,000	80,000	5,000	5,100	5,202
55110 Computer Equipment	166,025	(9,693)	708,000	53,000	420,000	428,400	436,968
<b>Total Capital Outlay</b>	<b>\$9,667,631</b>	<b>\$11,358,578</b>	<b>\$4,784,700</b>	<b>\$4,552,035</b>	<b>\$4,948,200</b>	<b>\$4,669,764</b>	<b>\$4,763,159</b>
<b>Lease Financing</b>	-	-	-	-	-	-	-
<b>Subscription Financing</b>	-	-	-	-	-	-	-
<b>Total General Fund Operating Expense</b>	<b>\$119,398,133</b>	<b>\$121,441,845</b>	<b>\$132,620,440</b>	<b>\$128,656,779</b>	<b>\$136,722,788</b>	<b>\$140,967,444</b>	<b>\$144,354,444</b>



**FY25 BUDGET**



# ENGINEERING



# Engineering

## Mission

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

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### Fiscal Year 2023 Accomplishments

1. Advocated for passing permit fee legislation (SB 189) that extended existing DNR permit fees and retained Clean Water Commission authority to set permit fees. Without the legislation, permit fees would have been rolled back and DNR would have subsidized additional operations with SRF admin fee revenue. The legislation was signed into law June 2023. ([Strategy 4, Objective 1](#))
2. DNR approved a reasonable E. Coli TMDL implementation plan for Fee Fee Creek. ([Strategy 4, Objective 2](#))
3. 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 64 new construction projects accounting for approximately \$246 million in total construction. During Fiscal Year 2023 approximately 43 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 43,000 feet of new sanitary sewer ranging in size from 6-inch to 72-inch. Also, projects were ongoing which made improvements at the Lemay, Bissell, Grand Glaize, and Lower Meramec Wastewater Treatment Facilities along with other improvements at existing pumps stations and treatment facilities throughout the District. Additionally, large facility improvement projects were completed such as the Bissell Point WWTF Trickling Filter Media Replacements, Louisa and Arsenal Pump Stations Upgrades, Deer Creek Pump Station, and Mississippi Floodwall ORS Pump Station Rehabilitation projects in addition to the ongoing major construction projects such as the Jefferson Barracks Tunnel and Lower Middle RDP Tunnel. In addition to the Capital Construction Division the Development Inspection Division of Construction Management completed over 240 Construction Approvals of which 110 were for BMP approvals and assisted in the inspection of 1,800 post construction BMP inspections. This group also inspected over 24 miles of private development sewer that will be dedicated to MSD upon final construction approval. ([Strategy 5, Objective 2](#))
4. Participated in the Rate Commission process, incorporated stormwater and wastewater CIRP plans and incorporated the Inflow and Infiltration Allocation Study results in the Rate Proposal. The GIS group has nearly completed preparations for commercial impervious area billing by delineating areas on each parcel for billing purposes. MSD successfully sought external funds to support the CIRP. Obtained \$27 M in ARPA grant funding with \$22 M in Stormwater ARPA grant funding for 8 bank stabilization projects, and \$5 M in Wastewater ARPA grant funding for one sanitary relief project. Finalized program administration of a \$2.783

Million stormwater grant from MDNR to provide 50% reimbursement of construction costs on 11 stormwater projects, with all grant reimbursements for those projects having been completed. Continued ongoing administration of SRF program and coordination with MDNR. Obtained \$2 M grant funding for the \$2 M Prospect Hill Landfill PFAS Leachate project. Obtained \$1 M grant and \$5 M loan funding for the \$6 M Public I/I Reduction Program Phase 9 project. Obtained \$649 M in Phase II contingency SRF loan funding allocation for the Bissell and Lemay Fluidized Bed Incinerators project in the State's SRF Intended Use Plan issued in October 2023. Submitted Facility Plans to MDNR for the Public I/I Program and Prospect Hill Landfill PFAS Leachate project. Completed Engineering support for SRF loan closings for the \$260 M Bissell and Lemay Fluidized Bed Incinerators project, the \$37 M Bissell Fine Screens project, and the \$10 M Public I/I Reduction Program Phase 8 project (including in total \$3.5 M in grant funding for these projects). Completed coordination with the Corps enabling them to begin construction of the Harlem Baden package 9 project, and the St Louis Service Area Combined Sewer Overflow Rehabilitation program, a general program to rehab sewers in the combined sewer area, which gives the District a flexible, scalable annual project that can be sized and designed quickly to match any available Corps funding amount, and which will likely be repeated annually for the next five years. These projects in CY23 will result in \$9.75 M in federal investment to improve the area's combined sewer system. ([Strategy 2, Objective 3](#))

5. Continued to implement the design related to Project Clear, awarding a total of 76 new construction bids accounting for approximately \$236 million in construction spend. Additionally, completed the design build procurement of the \$900M Bissell and Lemay Fluidized Bed Incinerators project. Continued to implement the design related to Project Clear and the Stormwater Program, with a total design appropriation of \$29 million. Designed and contracted for 377 infrastructure repair projects totaling \$4.5 million. Successfully acquired 208 easements and closed upon 2 resident relocations, to allow for capital construction projects. Completed the 2023-2024 Capital Improvement and Replacement Program (CIRP) budgeting process and published the Budget Supplement document. The program consists of 144 projects totaling \$566 million in design and construction planned for FY24. This is the first time in District history that the annual CIRP has exceeded half a billion dollars in size. Processed and administered consultant selection RFQs/RFPs for 25 engineering contracts/projects. ([Strategy 5, Objective 2](#))
6. Continued implementation of PCSWMM modeling software. Converted all sanitary collection system models from Hydra to PCSWMM. Drafting a Modeling Procedures manual for guidance to in-house staff and design consultants. 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](#))
7. Issued a purchase requisition and completed development of technical specifications in preparation for a Linear Asset Management software RFP. ([Strategy 5, Objective 3](#))
8. FY23 represents the third year for the OMCI grant program. The program is administered on a calendar year basis, so the end of FY23 represents 2.5 program years. The program is active in 6 of 7 OMCI subdistricts with the addition of Gravois Creek in FY23. For the current fiscal year, allocations totaled \$4.5M (\$10.3M since start) in funds to the 45 of 52 eligible communities

participating. Reviewed and approved 14 (32 since start) grant applications requesting an overall \$1.4M (\$3.1M since start). [\(Strategy 5, Objective 1\)](#)

9. Continued WWOP (13436) and SCADA Upgrades Project (13467). Completed Pilot and added two more CSO sites to utilize optimized control based on Existing System Optimization recommendations. Completed Optimization of the Interim Scenario for the Lemay Service Area and provided recommendations to staff. Implementation of recommendations will roll into Full Build-Out Optimization in FY24. Dashboard and Digital Twin development progressed, while IT Department assisted in creating MSD-hosted Dashboard on Azure platform. User Group meetings began to develop job-specific workflows for Operations, Engineering and Management utilization of the dashboard/digital twin. SCADA Upgrades project commenced design activities for Phase I, which involved upgrades to Lemay ORS sites. Real Time Control (RTC) during wet weather will be available at those sites in FY24. [\(Strategy 5, Objective 5\)](#)
10. Engineering Department participated in the Oracle Fusion Upgrade, particularly with regard to the projects module, development of the payment application and purchasing for the CIRP. Review of required Oracle Fusion reports in process. Continued to streamline communications related to consultant selection process. An RFQRF e-mail address is now being used. This makes the communications available to multiple people and also isolates those communications so records can easily be archived. [\(Strategy 3, Objective 3\)](#)
11. Completed upgrade construction management software solution for large facility projects from Prolog to ProjectSight. [\(Strategy 3, Objective 7\)](#)



**STRATEGIC BUSINESS AND OPERATING PLAN  
FISCAL YEAR 2025**

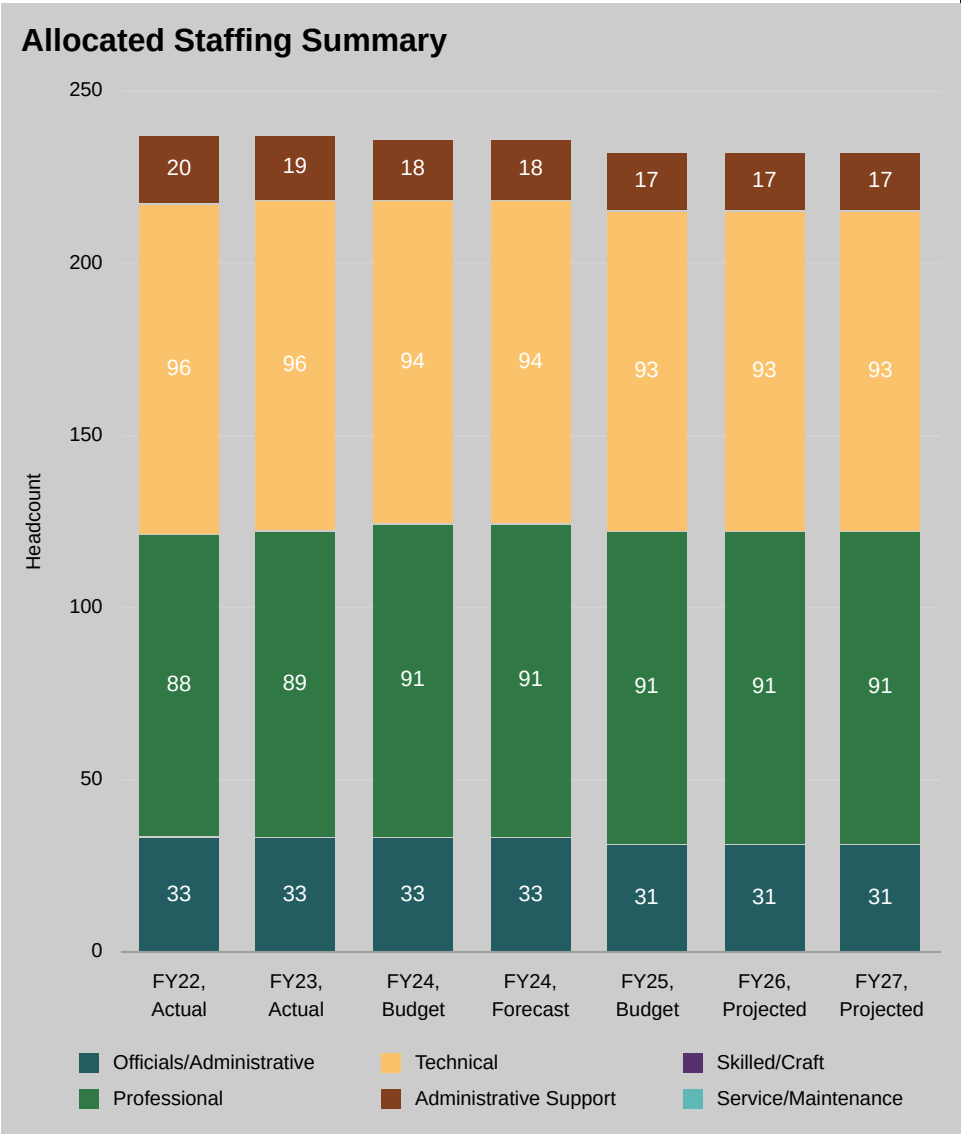
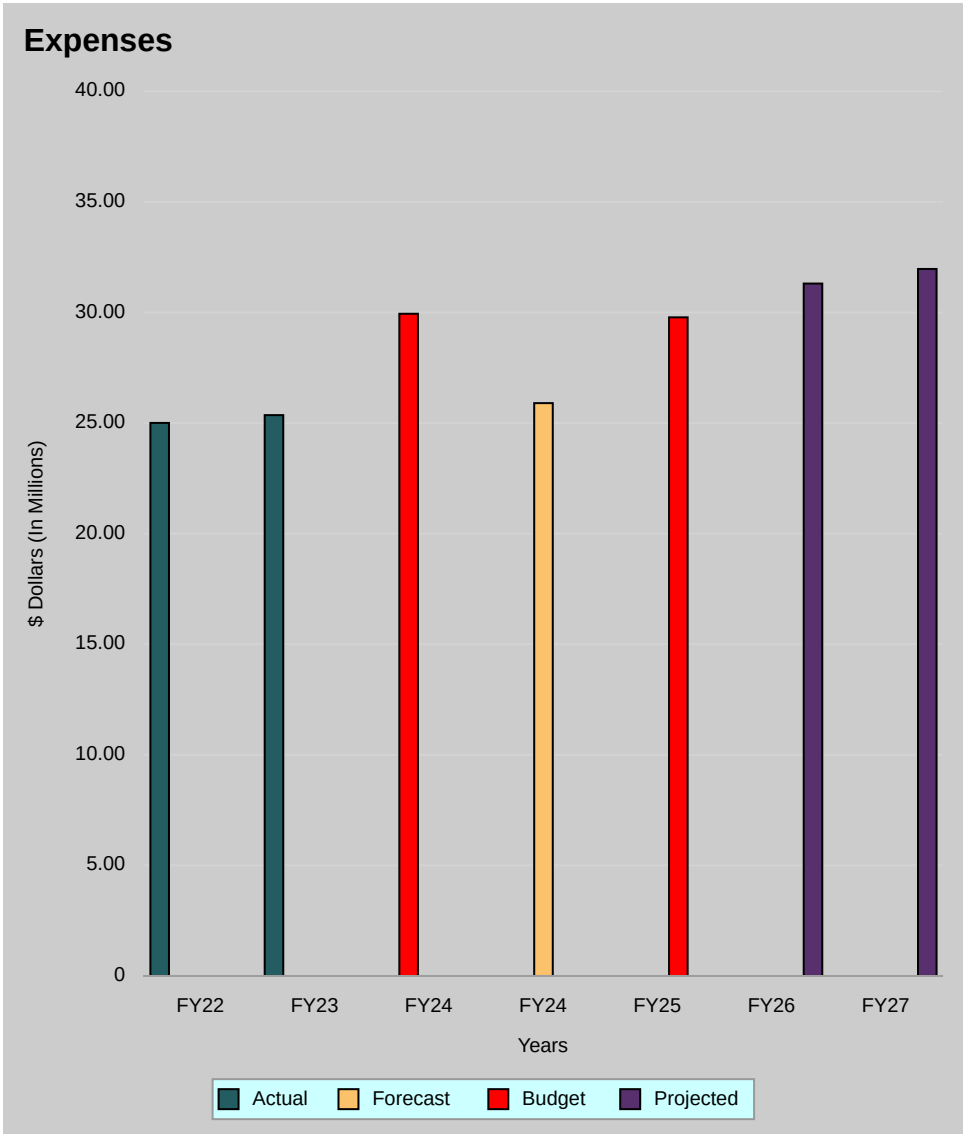
Department FY25 Strategic Business Plan																		
District Strategies	Objectives	Milestones	FY25															
			Q1				Q2				Q3				Q4			
1	Inform, educate and partner to build stakeholder understanding																	
	1.	Execute Community Outreach Programs and Engagement Programs																
		c) Develop a robust communications plan around the overall Green Infrastructure (Rainscaping) Program.																
		d) Evaluate advertising, community events, stakeholder engagement, and project communications programs.																
		e) Develop plan to prepare stakeholders for upcoming major projects starting with Lower Middle River Des Peres Tunnel.																
	2.	Execute outreach programs for elected representatives and other municipal officials.																
		b) Develop plan to prepare government partners for upcoming major projects starting with Lower Middle River Des Peres Tunnel.																
		c) Evaluate municipal engagement plan and consider new programs such as Sewer Academy or standing municipal engagement meetings.																
3	Integrate and improve the District's business processes.																	
	2.	Integrate Capital Asset Information Across Systems (Oracle, Maximo and GIS)																
		a) Resolve gaps and discrepancies between GIS (system of record for Collection System <u>linear</u> capital assets) and Oracle (system of record for financial data) for pre-Oracle EBS Go Live capital assets.																
		b) Implement a process to ensure continuous reconciliation for <u>linear</u> assets.																
		c) Determine requirements and strategy for reconciliation of assets between Maximo (system of record for Treatment Plant and Pump Station <u>nonlinear</u> capital assets) and Oracle Fusion (system of record for financial data).																
		d) Determine requirements for implementing a process to ensure continuous reconciliation for <u>nonlinear</u> assets.																
	6.	Identify Opportunities for Utilizing Artificial Intelligence (AI) and Machine Learning (ML) to improve the Efficiency and Effectiveness of the District's Processes and Rate Payers' Experience																
	c) Identify critical business processes where robotic process automation (RPO), Process Mining, Chat AI, or Lean Six Sigma methods to optimize and improve results.																	
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 nutrient reduction strategies and nutrient trading.																
		b) 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.																
		c) Monitor for statutory or regulatory changes to the definitions of "Waters of the U.S." and "Waters of the State", in response to recent Supreme Court rulings.																
	d) Track legislation and regulations that would impact MSD's ability to fund eligible green energy projects covered by the Inflation Reduction Act.																	
5	Address customer and regulatory needs through a comprehensive infrastructure management program.																	
	1.	Implement Stormwater Operating and Capital Improvement Program																
		a) Implement FY 2025 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.																

Department FY25 Strategic Business Plan														
District Strategies	Objectives	Milestones	FY25											
			Q1			Q2			Q3			Q4		
		c) Initiate implementation of FY 2025 stormwater CIRP to address flooding and erosion based on District Rate Proposal and April 2024 election outcome, including municipal grant program and Environmental Justice Project commitments.												
		d) Continue design and construction of projects receiving grant funding from ARPA (American Rescue Plan), coordinating efforts with Missouri Department of Natural Resources.												
		e) Initiate discussions with municipal stakeholders (i.e., St. Louis Municipal League) on the spending of District-wide stormwater funding to address regional priorities.												
		f) Initiate review of MSD Stormwater Regulations and Design Requirements impacted by climate change.												
	2.	<b>Implement Wastewater Operating and Capital Improvement Program</b>												
		a) Implement Wastewater CIRP to comply with Consent Decree and Asset Management needs based on approved District Rate Proposal.												
		b) Initiate a comprehensive evaluation of CSO Volume Reduction Green Infrastructure and Cityshed Programs for program compliance and future CIRP programming. Adjust programs as needed to meet Program goals and compliance requirements.												
		c) Implement a communication strategy to update the MSD Board on major project initiatives.												
	3.	<b>Implement Asset Management Program</b>												
		a) Implement software tools necessary to support asset management plan that incorporates the monetized ratings process for the District's linear assets.												
		b) Initiate evaluation of risks and results of monetized prioritization process at wastewater plants and pump stations. Make necessary adjustments.												
	4.	<b>Enhance Reliability of Information Technology Infrastructure</b>												
		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) Implement a Software Defined Wide Area Network (SDWAN). 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 services and redundancy of network routers.												
		c) Design Disaster Recovery for Supervisory Control and Data Acquisition (SCADA) systems as MSD Pump Stations. Gather requirements for implementation of a disaster recovery site for the Supervisory Control and Data Acquisition (SCADA) server infrastructure.												
		d) Design Disaster Recovery for Distributed Control Systems (DCS) systems at MSD Treatment Plants. Gather requirements for implementation of a disaster recovery site for the District's Distributed Control System (DCS) server infrastructure.												
	5.	<b>Implement technologies and data driven solutions to reduce capital costs and increase utility performance</b>												
		a) Begin Wet Weather Optimization Plan of Lemay Service Area.												
		b) Continue SCADA system upgrade for pump stations and remote facilities.												
		c) Implement Wet Weather Operational Structure for Organization.												
		d) Finalize CIRP based on Wet Weather Optimization Plan for Lemay Service Area.												
		e) Initiate planning and needs assessment for WWTP DCS System upgrade.												
6	<b>Create a learning and business-oriented culture based on competency and accountability.</b>													
	1.	<b>Improve Organizational Effectiveness through Leadership Development</b>												
		b) Identify gaps and assess leadership onboarding needs for staff including Operations Team Leads.												
	2.	<b>Increase Individual Accountability and Job Satisfaction Through Continual Performance Coaching and Training</b>												
		c) Evaluate job descriptions to ensure main duties are accurately reflected in performance objectives.												

## Engineering Department

		FY22	FY23	FY24	FY24	FY25	FY26	FY27
<b>EXPENDITURE SUMMARY - DIVISION</b>		<b>Actual</b>	<b>Actual</b>	<b>Budget</b>	<b>Forecast</b>	<b>Budget</b>	<b>Projected</b>	<b>Projected</b>
Design		\$5,506,963	\$5,401,699	\$6,606,830	\$5,634,744	\$6,701,960	\$7,020,809	\$7,155,986
Planning		7,254,424	7,808,967	8,789,722	7,853,426	8,514,552	8,935,756	9,093,995
Construction Management		6,615,519	6,368,938	8,160,976	6,511,038	7,366,492	7,700,720	7,875,206
Environmental Compliance		5,632,171	5,779,801	6,394,741	5,897,782	7,197,116	7,657,277	7,842,587
TOTAL EXPENSES		<u>\$25,009,078</u>	<u>\$25,359,405</u>	<u>\$29,952,269</u>	<u>\$25,896,990</u>	<u>\$29,780,119</u>	<u>\$31,314,561</u>	<u>\$31,967,775</u>
<b>EXPENDITURE SUMMARY - CATEGORY</b>								
51000	Personnel Expenses	\$23,596,690	\$23,469,861	\$28,256,538	\$24,168,937	\$27,879,722	\$29,200,926	\$29,809,998
52000	Supplies	450,529	822,792	506,255	535,122	588,860	601,226	613,852
53000	Usage	45,408	13,470	65,200	24,800	-	-	-
54000	Contractual Services	693,582	876,542	1,064,276	1,108,131	1,241,537	1,267,609	1,294,229
55000	Capital Outlay	222,869	176,740	60,000	60,000	70,000	244,800	249,696
TOTAL EXPENSES		<u>\$25,009,078</u>	<u>\$25,359,405</u>	<u>\$29,952,269</u>	<u>\$25,896,990</u>	<u>\$29,780,119</u>	<u>\$31,314,561</u>	<u>\$31,967,775</u>
<b>ALLOCATED STAFFING SUMMARY</b>								
Officials/Administrative		33	33	33	33	31	31	31
Professional		88	89	91	91	91	91	91
Technical		96	96	94	94	93	93	93
Administrative Support		20	19	18	18	17	17	17
Skilled/Craft		-	-	-	-	-	-	-
Service/Maintenance		-	-	-	-	-	-	-
TOTAL POSITIONS		<u>237</u>	<u>237</u>	<u>236</u>	<u>236</u>	<u>232</u>	<u>232</u>	<u>232</u>

# Engineering Department



**METROPOLITAN ST. LOUIS SEWER DISTRICT**  
**FY25 General Fund Budget and Two Year Projection**  
**T8000 - Engineering Department Total**

	<b>Actual FY22</b>	<b>Actual FY23</b>	<b>Budget FY24</b>	<b>Forecast FY24</b>	<b>Budget FY25</b>	<b>Projected FY26</b>	<b>Projected FY27</b>
51010 Salaries & Wages	16,425,386	15,933,663	18,976,361	15,891,972	18,900,823	19,590,703	20,305,764
51020 Overtime	47,109	96,434	104,500	104,500	110,200	114,222	118,391
51030 Compensatory Pay Accrual	2,583	16,458	-	171	-	-	-
51120 Membership & Licensing Fees	8,678	11,455	15,963	16,908	16,698	17,307	17,939
51210 FICA Taxes	1,212,688	1,204,530	1,459,686	1,197,380	1,454,343	1,507,427	1,562,448
51220 Group Insurance	1,784,645	1,787,344	2,490,505	1,886,543	2,390,545	2,512,126	2,640,298
51230 Pension Contributions-Defined Benefit Plan	3,489,391	3,747,620	4,309,926	4,425,792	4,030,900	4,478,777	4,180,192
51231 Pension Contributions-Defined Contribution Plan	506,026	502,442	699,686	521,439	720,388	720,388	720,388
51233 DC Plan-Matching Contributions	120,183	120,188	199,910	124,234	205,825	205,825	205,825
51510 Temporary Help	-	49,727	-	-	50,000	54,150	58,753
<b>Total Personnel Services</b>	<b>\$23,596,690</b>	<b>\$23,469,861</b>	<b>\$28,256,538</b>	<b>\$24,168,937</b>	<b>\$27,879,722</b>	<b>\$29,200,926</b>	<b>\$29,809,998</b>
52010 Fuels,Lubricants,Gases	3,624	5,925	5,000	5,000	5,000	5,105	5,212
52020 Motor Vehicle Parts & Equip	44	5	-	-	-	-	-
52030 Machinery & Equipment Parts	8,184	4,466	9,360	9,360	9,360	9,557	9,757
52040 Machinery & Equipment - Non-Capital	19,396	20,449	22,000	22,000	32,000	32,672	33,358
52050 Construction & Bldg Supplies	32,000	33,000	45,000	42,500	50,000	51,050	52,122
52070 Hardware	1,357	3,505	500	2,900	500	510	521
52080 Hose Supplies	3,111	2,248	3,500	3,500	3,500	3,573	3,649
52090 Electrical Supplies	4,205	4,640	5,200	15,200	15,200	15,519	15,845
52100 Instrument Supplies	17,708	22,865	21,000	40,000	40,000	40,840	41,698
52110 Chemical Supplies	98,579	99,936	122,000	122,000	131,000	133,751	136,560
52120 Laboratory Supplies	155,099	122,903	134,000	134,150	140,000	142,940	145,942
52130 Engineering & Drafting Supply	300	1,516	3,100	3,100	3,100	3,165	3,232
52160 Paint Supplies	-	245	800	800	800	817	834
52170 Safety Supplies	14,652	19,891	20,400	20,400	21,800	22,258	22,725
52220 Janitorial Supplies	3,281	3,961	5,300	5,250	7,200	7,351	7,506
52240 Hand Tools	609	333	500	500	500	510	521
52280 Uniforms	20,058	19,027	25,510	25,510	27,400	27,975	28,563
52300 Safety Footwear	17,306	19,533	27,450	27,050	25,950	26,495	27,051
52310 Telephone/Communic Equip/Suppl	602	29	500	500	500	510	521
52320 Office Supplies	17,521	16,578	27,850	25,850	25,850	26,393	26,947
52330 Computer Supplies	13,059	392,953	2,500	2,800	22,000	22,462	22,934
52340 Computer Equipment - Non-Capital	7,880	5,833	4,265	5,265	5,000	5,105	5,212

**METROPOLITAN ST. LOUIS SEWER DISTRICT**  
**FY25 General Fund Budget and Two Year Projection**  
**T8000 - Engineering Department Total**

	Actual FY22	Actual FY23	Budget FY24	Forecast FY24	Budget FY25	Projected FY26	Projected FY27
52380 Publications/Training Supplies	2,252	16,587	11,900	11,901	11,900	12,150	12,405
52390 Administrative Supplies	493	5,466	4,920	5,020	6,500	6,637	6,776
52400 Furniture & Office Equipment - Non-Capital	9,210	897	3,700	4,160	3,800	3,880	3,961
52999 Inventory Expense Control Account	-	-	-	406	-	-	-
<b>Total Supplies</b>	<b>\$450,529</b>	<b>\$822,792</b>	<b>\$506,255</b>	<b>\$535,122</b>	<b>\$588,860</b>	<b>\$601,226</b>	<b>\$613,852</b>
53270 Telephone Usage	45,408	13,470	65,200	24,800	-	-	-
<b>Total Usage</b>	<b>\$45,408</b>	<b>\$13,470</b>	<b>\$65,200</b>	<b>\$24,800</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
54050 Office System Services	3,289	2,229	1,000	500	2,700	2,757	2,815
54060 Printing Services	10,512	6,200	17,600	18,605	13,600	13,886	14,177
54080 Advertising Services	19,841	31,200	33,000	33,000	33,000	33,693	34,401
54100 Travel Expenses	39,459	44,096	89,996	86,996	102,118	104,262	106,452
54140 Training Programs/Seminar Fees	38,519	48,534	48,799	81,799	54,473	55,617	56,785
54160 Data Imaging Services	40,000	(6,325)	35,000	30,000	35,000	35,735	36,485
54180 Courier And Freight	46,995	48,259	55,525	55,725	65,106	66,473	67,869
54190 Property & Other Space Rental	19,620	1,707	15,000	15,000	17,250	17,612	17,982
54420 Court Costs & Lien Fees	879	1,875	1,500	1,000	2,000	2,042	2,085
54440 Easement Acquisitions/Fees	24,403	56,615	34,000	50,000	60,000	61,260	62,546
54520 Professional Service	164,970	359,713	400,000	402,650	350,000	357,350	364,854
54540 Janitorial Services	43,750	43,085	40,000	40,000	36,000	36,756	37,528
54560 Motor Vehicle Services	21,688	19,162	26,156	26,156	28,040	28,629	29,230
54570 Machinery & Equipment Services	1,605	430	2,000	2,000	2,000	2,042	2,085
54580 Equipment Rental	1,464	507	2,000	2,000	2,000	2,042	2,085
54610 Instrument Repair Services	70,712	75,267	72,500	72,500	104,750	106,950	109,196
54630 HVAC Services	-	28	-	-	-	-	-
54640 Damage Repairs & Services	3,713	-	2,000	2,000	5,000	5,105	5,212
54650 Waste Hauling	15,732	18,337	27,700	27,700	20,000	20,420	20,849
54670 Other Governmental Fees	3,225	-	3,000	3,000	3,000	3,063	3,127
54680 Laboratory Testing Services	97,713	109,492	125,000	125,000	270,000	275,670	281,459
54700 Asbestos Removal Services	-	-	-	-	-	-	-
54710 Community Outreach Programs	25,494	16,133	27,500	27,500	27,500	28,078	28,667
54720 Tree Removal/Weed Spraying	-	-	5,000	5,000	8,000	8,168	8,340
<b>Total Contractual Services</b>	<b>\$693,582</b>	<b>\$876,542</b>	<b>\$1,064,276</b>	<b>\$1,108,131</b>	<b>\$1,241,537</b>	<b>\$1,267,609</b>	<b>\$1,294,229</b>

**METROPOLITAN ST. LOUIS SEWER DISTRICT**  
**FY25 General Fund Budget and Two Year Projection**  
**T8000 - Engineering Department Total**

	Actual FY22	Actual FY23	Budget FY24	Forecast FY24	Budget FY25	Projected FY26	Projected FY27
55080 Instruments & Apparatus	228,878	185,732	60,000	60,000	70,000	244,800	249,696
55110 Computer Equipment	(6,008)	(8,992)	-	-	-	-	-
<b>Total Capital Outlay</b>	<b>\$222,869</b>	<b>\$176,740</b>	<b>\$60,000</b>	<b>\$60,000</b>	<b>\$70,000</b>	<b>\$244,800</b>	<b>\$249,696</b>
<b>Lease Financing</b>	-	-	-	-	-	-	-
<b>Subscription Financing</b>	-	-	-	-	-	-	-
<b>Total General Fund Operating Expense</b>	<b>\$25,009,078</b>	<b>\$25,359,405</b>	<b>\$29,952,269</b>	<b>\$25,896,990</b>	<b>\$29,780,119</b>	<b>\$31,314,561</b>	<b>\$31,967,775</b>



**FY25 BUDGET**



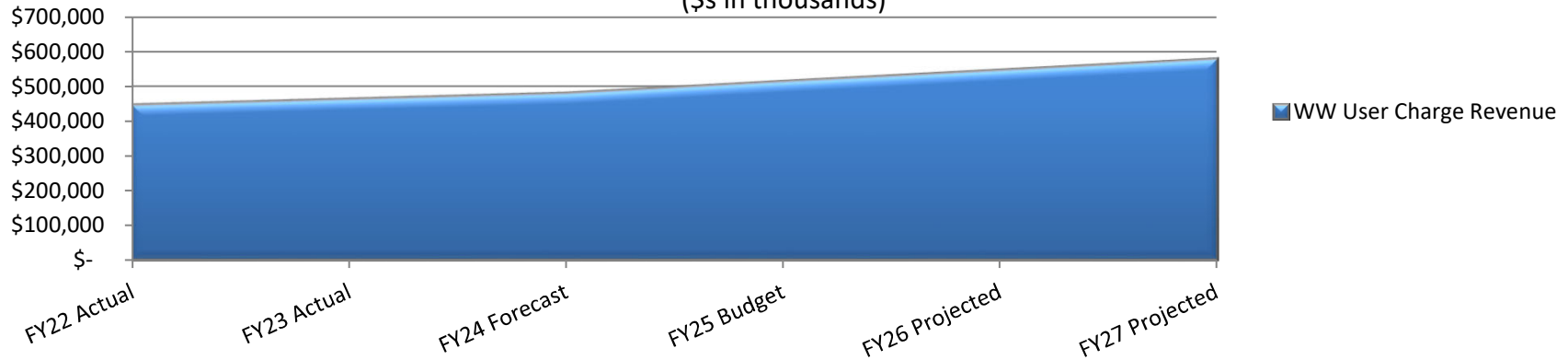


**These funds were established to account for proceeds from the wastewater and stormwater user charges of the District. These revenues provide for the operation, maintenance and improvement of the District's sewer infrastructure. Fund 3306 (Wastewater Revenue Fund) is a major revenue fund.**

## REVENUE FUNDS CONSOLIDATED

### Revenue Trends

(\$s in thousands)



This analysis of MSD's revenue compares actual revenues received in FY22 and FY23, forecasted for FY24, budgeted for FY25 and projected for FY26 and FY27.

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.

FY25 is the first year of a four year rate cycle of our current rate commission accepted rate increases. Rates for FY25 to FY28 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 6.5-7.5% range were recommended by that report for FY25 through FY28. Declines in volumes and customers have kept revenues from growing at the same pace as the rates.

**METROPOLITAN ST. LOUIS SEWER DISTRICT**

CHANGES IN FUND BALANCE

3000 - Revenue Funds

	<b>FY22 Actual</b>	<b>FY23 Actual</b>	<b>FY24 Budget</b>	<b>FY24 Forecast</b>	<b>FY25 Budget</b>	<b>FY26 Budget</b>	<b>FY27 Budget</b>
FUND BALANCE B.O.P.	\$-	\$-	\$-	\$-	\$	\$-	\$-
Revenues:							
Wastewater User Charge	446,532,653	463,750,877	468,166,427	480,420,659	514,896,343	546,377,294	579,163,178
Stormwater User Charge	(811)	(1,918)	-	(443)	-	-	-
<b>Total Revenues</b>	<b>446,531,841</b>	<b>463,748,960</b>	<b>468,166,427</b>	<b>480,420,215</b>	<b>514,896,343</b>	<b>546,377,294</b>	<b>579,163,178</b>
Expenditures:							
<b>Total Expenditures</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Net Operating Income (Loss)	446,531,841	463,748,960	468,166,427	480,420,215	514,896,343	546,377,294	579,163,178
Interfund Transfers	(446,531,841)	(463,748,960)	468,166,427	(480,420,215)	514,896,343	(546,377,294)	(579,163,178)
Increase (Decrease) in Fund Bal.	-	-	-	-	-	-	-
Percentage of Change	0%	0%	0%	0%	0%	0%	0%
<b>FUND BALANCE E.O.P.</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

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

	<b>FY22 Actual</b>	<b>FY23 Actual</b>	<b>FY24 Budget</b>	<b>FY24 Forecast</b>	<b>FY25 Budget</b>	<b>FY26 Budget</b>	<b>FY27 Budget</b>
FUND BALANCE B.O.P.	\$-	\$-	\$-	\$-	\$-	\$-	\$-
Revenues:							
Wastewater User Charge	446,532,653	463,750,877	468,166,427	480,420,659	514,896,343	546,377,294	579,163,178
<b>Total Revenues</b>	<b>446,532,653</b>	<b>463,750,877</b>	<b>468,166,427</b>	<b>480,420,659</b>	<b>514,896,343</b>	<b>546,377,294</b>	<b>579,163,178</b>
Expenditures:							
<b>Total Expenditures</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Net Operating Income (Loss)	446,532,653	463,750,877	468,166,427	480,420,659	514,896,343	546,377,294	579,163,178
Interfund Transfers	446,532,653	463,750,877	468,166,427	480,420,659	514,896,343	546,377,294	579,163,178
Increase (Decrease) in Fund Bal.	-	-	-	-	-	-	-
<i>Percentage of Change</i>	0%	0%	0%	0%	0%	0%	0%
<b>FUND BALANCE E.O.P.</b>	<b>\$-</b>	<b>\$-</b>	<b>\$-</b>	<b>\$-</b>	<b>\$-</b>	<b>\$-</b>	<b>\$-</b>

**METROPOLITAN ST. LOUIS SEWER DISTRICT**

Projected User Charge Revenue

**WASTEWATER REVENUE FUND (3306)**

**FY25 BUDGET**

	Number of Accounts Billed (Annualized)	Projected Annual Volume		Base Charge\$/s ervice	Volume Charge\$/unit	Compliance Charge\$/ service	Projected Revenue	Percent of Total
<b>RESIDENTIAL</b>								
Metered Single Family	3,656,298	18,333,330	CCFs	30.14	6.18		\$223,500,801	
Low Income Assistance Credits - Metered	35,010	169,440	CCFs	15.07	3.09		1,051,170	
Unmetered Single Family	669,894			30.14			20,190,605	
Rooms Single Family		3,803,022		-	3.14		11,941,489	
Water Closets Single Family		1,001,586		-	11.74		11,758,620	
Baths Single Family		766,710		-	10.05		7,705,436	
Separate Showers Single Family		142,284		-	10.05		1,429,954	
Customer Assistance Program - Unmetered	15,390	130,848		-	-		600,487	
Metered MultiFamily	246,132	7,748,954	CCFs	30.14	6.18		55,306,954	
Customer Assistance Program - Metered	612	3,600	CCFs	-	-		20,347	
Unmetered Multifamily	247,608			30.14			7,462,905	
Rooms Multifamily		2,402,064		-	3.14		7,542,481	
Water Closets Multifamily		635,934		-	11.74		7,465,865	
Baths Multifamily		582,858		-	10.05		5,857,723	
Separate Showers Multifamily		30,216		-	10.05		303,671	
Customer Assistance Program - Unmetered	4,176	53,916		-	-		217,088	
Subtotal: RESIDENTIAL							\$362,355,597	70.4%
<b>NON-RESIDENTIAL</b>								
Compliance 1 and Base	274,868			30.14		7.44	10,329,539	
Compliance 2 and Base	2,387			30.14		111.55	338,214	
Compliance 3 and Base	6,858			30.14		237.97	1,838,698	
Compliance 4 and Base	1,848			30.14		371.82	742,822	
Compliance 5 and Base	1,177			30.14		498.23	621,891	
Total Non-residential Tier Charges	287,138						\$13,871,165	
Volume		20,904,208	CCFs		6.18		129,188,126	
Extra Strength Surcharges								
Suspended Solids over 300 ppm		5,004	Tons		675.38		3,379,602	
BOD's over 300 ppm		4,800	Tons		1,043.05		5,006,640	
COD's over 600 ppm		2,100	Tons		521.53		1,095,213	
Subtotal: NON-RESIDENTIAL							\$152,540,746	29.6%
<b>TOTAL WASTEWATER USER CHARGE REVENUE</b>							<u>\$514,896,343</u>	100.0%

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

	<b>FY22 Actual</b>	<b>FY23 Actual</b>	<b>FY24 Budget</b>	<b>FY24 Forecast</b>	<b>FY25 Budget</b>	<b>FY26 Budget</b>	<b>FY27 Budget</b>
FUND BALANCE B.O.P.	\$-	\$-	\$-	\$-	\$-	\$-	\$-
Revenues:							
Stormwater User Charge	(811)	(1,918)	-	(443)	-	-	-
<b>Total Revenues</b>	<b>(811)</b>	<b>(1,918)</b>	<b>-</b>	<b>(443)</b>	<b>-</b>	<b>-</b>	<b>-</b>
Expenditures:							
<b>Total Expenditures</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Net Operating Income (Loss)	(811)	(1,918)	-	(443)	-	-	-
Interfund Transfers	811	1,918	-	443	-	-	-
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>
<b>FUND BALANCE E.O.P.</b>	<b>\$-</b>	<b>\$-</b>	<b>\$-</b>	<b>\$-</b>	<b>\$-</b>	<b>\$-</b>	<b>\$-</b>

\*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.



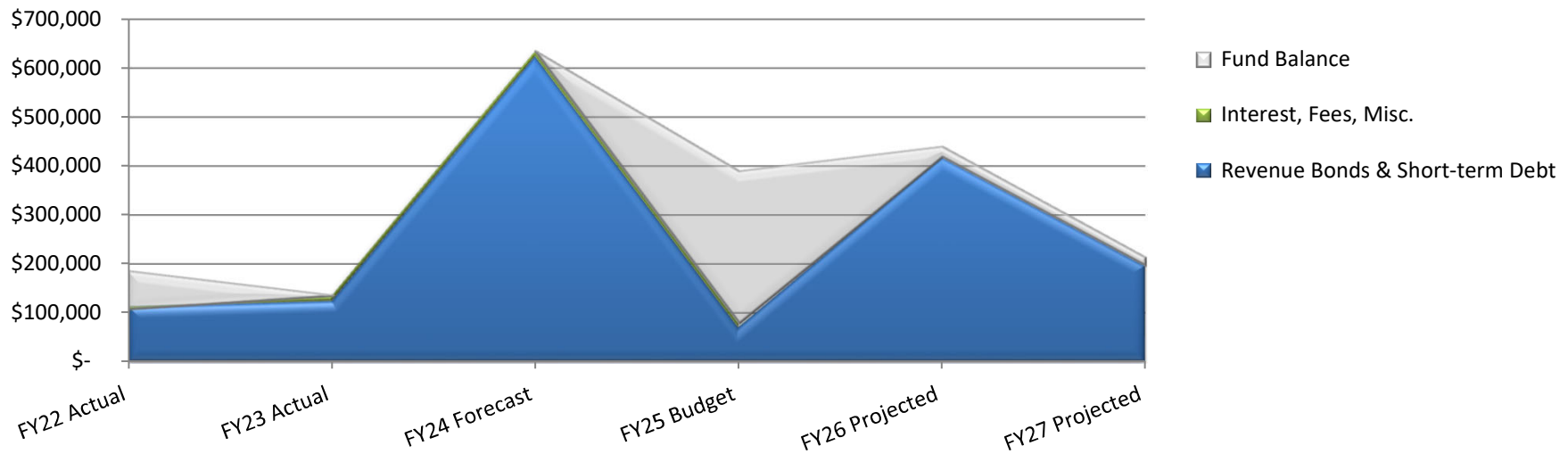
**These funds were established to receive and disburse proceeds from revenue sources for construction of improvements to sewerage and drainage collection systems and treatment facilities.**

**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 FY22 and FY23, forecasted for FY24, budgeted for FY25 and projected for FY26 and FY27.

Since February 2004 the voters have authorized the issuance of \$3.87 billion in revenue bonds in order to continue the multi-decade capital program for construction of improvements to sewerage collection systems and treatment facilities. The District has \$753.9 million of this authorization available including the recent authorization in FY24 for \$750 million, with plans to issue \$227 million in FY25 which \$133 million will be used to refund 2015B.

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 \$162 million in FY25 for capital project expenditures.



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

	<b>FY22 Actual</b>	<b>FY23 Actual</b>	<b>FY24 Budget</b>	<b>FY24 Forecast</b>	<b>FY25 Budget</b>	<b>FY26 Budget</b>	<b>FY27 Budget</b>
FUND BALANCE B.O.P.	\$283,617,891	\$206,700,431	\$387,543,261	\$230,241,998	\$355,630,330	\$46,668,464	\$26,806,209
Revenue Bonds	113,269,975	125,000,000	278,000,000	624,301,000	70,619,949	418,708,708	196,586,000
Interest on Investments	(7,821,950)	8,676,476	2,051,275	6,902,075	1,951,918	329,411	353,629
Connection and Other Fees	208,984	122,119	-	125,730	-	-	-
Miscellaneous	1,722,465	1,000,000	2,000,000	2,582,411	6,582,000	-	-
<b>Total Revenues</b>	<b>107,379,474</b>	<b>134,798,596</b>	<b>282,051,275</b>	<b>633,911,216</b>	<b>79,153,867</b>	<b>419,038,119</b>	<b>196,939,629</b>
Construction and Engineering	282,791,662	227,764,265	525,607,500	626,117,816	542,153,000	582,127,000	357,327,000
Agency and Other Debt Expense	780,602	818,230	1,390,000	1,390,000	695,900	4,198,950	2,079,780
Interfund Labor Transfers	7,080,995	6,874,534	7,531,516	6,015,068	7,266,833	7,574,424	7,889,574
<b>Total Expenditures</b>	<b>290,653,259</b>	<b>235,457,029</b>	<b>534,529,016</b>	<b>633,522,884</b>	<b>550,115,733</b>	<b>593,900,374</b>	<b>367,296,354</b>
Net Operating Income (Loss)	(183,273,785)	(100,658,434)	(252,477,741)	388,332	(470,961,866)	(174,862,255)	(170,356,725)
Interfund Transfers	106,356,326	124,200,000	125,000,000	125,000,000	162,000,000	155,000,000	155,000,000
Increase (Decrease) in Fund Bal.	(76,917,459)	23,541,566	(127,477,741)	125,388,332	(308,961,866)	(19,862,255)	(15,356,725)
<i>Percentage of Change</i>	<i>-27%</i>	<i>11%</i>	<i>-33%</i>	<i>54%</i>	<i>-87%</i>	<i>-43%</i>	<i>-57%</i>
<b>FUND BALANCE E.O.P.</b>	<b>\$206,700,431</b>	<b>\$230,241,998</b>	<b>\$260,065,520</b>	<b>\$355,630,330</b>	<b>\$46,668,464</b>	<b>\$26,806,209</b>	<b>\$11,449,484</b>

**PROJECT LISTING**  
**6660 - SANITARY REPLACEMENT FUND**  
**FY25**

<u>PROJECT NAME</u>	<u>MUNICIPALITY</u>	<u>COST ESTIMATE</u>	<u>PAGE</u> <sup>(1)</sup>
ADAMS SANITARY RELIEF (BARRETT STATION RD TO W. MONROE AVE)	Various	\$2,160,000	1
BISSELL & LEMAY WWTF FLUIDIZED BED INCINERATORS	Various	10,000,000	2
BISSELL - COLDWATER - MISSOURI - MERAMEC SANITARY SYSTEM IMPROVEMENTS (WATERSHED CONSULTANT)	Various	200,000	3
BISSELL POINT WWTF TRICKLING FILTER MEDIA REPLACEMENT	St. Louis City	150,000	4
BISSELL POINT WWTF TRICKLING FILTER PUMP REPLACEMENT, FINAL CLARIFIER TANK AND CONCRETE REHABILITATION	St. Louis City	3,800,000	5
CLAYTONIA CREEK SANITARY RELIEF (HAMPTON CREEK TRUNK SEWER TO CLAYTON ROAD)	Richmond Heights	1,600,000	8
CONSTRUCTION MANAGEMENT SERVICES - LOWER AND MIDDLE RDP TUNNEL FACILITIES	Various	200,000	9
CONSTRUCTION MANAGEMENT SERVICES - LOWER MERAMEC AND DEER CREEK TUNNELS	Various	4,500,000	10
CONSTRUCTION MANAGEMENT SERVICES - TANK/TREATMENT/PUMP STATION FACILITIES	Various	4,000,000	11
CSO - BRENTWOOD AND RED BUD AVE CSO INTERCEPTOR (I-118)/OUTFALL (L-111) ELIMINATION AND SEWER SEPARATION	Richmond Heights	250,000	13
FENTON WASTEWATER TREATMENT FACILITY ELIMINATION	Fenton	600,000	14
FILLMORE PUMP STATION (P-308) REHABILITATION	St. Louis City	150,000	15
GENERAL SERVICES AGREEMENT - CONSTRUCTION MANAGEMENT (2024)	Various	2,500,000	17
GENERAL SERVICES AGREEMENT - FACILITY & SEWER DESIGN (2024) CONTRACT A	Various	800,000	18
GENERAL SERVICES AGREEMENT - FACILITY & SEWER DESIGN (2024) CONTRACT B	Various	500,000	19
GENERAL SERVICES AGREEMENT - GEOTECHNICAL (2024) CONTRACT A	Various	85,000	20
GENERAL SERVICES AGREEMENT - GEOTECHNICAL (2024) CONTRACT B	Various	85,000	21
GENERAL SERVICES AGREEMENT - GEOTECHNICAL (2024) CONTRACT C	Various	85,000	22
GENERAL SERVICES AGREEMENT - SEWER AND CHANNEL DESIGN (2024) CONTRACT A	Various	200,000	28
GENERAL SERVICES AGREEMENT - SURVEY SERVICES (2024) CONTRACT A	Various	50,000	29
GENERAL SERVICES AGREEMENT - SURVEY SERVICES (2024) CONTRACT B	Various	50,000	30
GENERAL SERVICES AGREEMENT - SURVEY SERVICES (2024) CONTRACT C	Various	50,000	31
GENERAL SERVICES AGREEMENT - SURVEY SERVICES (2024) CONTRACT D	Various	50,000	32
GENERAL SERVICES AGREEMENT - SURVEY SERVICES (2024) CONTRACT E	Various	50,000	33
GRAND GLAIZE WWTF REPAIRS AND IMPROVEMENTS (2024)	Valley Park	100,000	34
HARLEM BADEN RELIEF SYSTEM IMPROVEMENT DESIGN (CONTRACT A)	St. Louis City	250,000	35
L51 PUMP STATION FORCEMAIN IMPROVEMENTS	Various	100,000	36
LMRDP CSO STORAGE TUNNEL (BROADWAY TO RDP TUBES)	St. Louis City	1,000,000	37
LOWER & MIDDLE RDP CSO CONTROLS SYSTEM IMPROVEMENTS (WATERSHED CONSULTANT)	Various	600,000	39
LOWER MERAMEC WWTF EXPANSION PHASE II	Unincorporated	1,500,000	40
MCCUTCHEON RD AND THORNDILL SANITARY RELIEF	Richmond Heights	70,000	41
MISSISSIPPI FLOODWALL ORS PUMP STATIONS REHABILITATION	St. Louis City	175,000	42
MISSOURI RIVER WWTF ENGINE GENERATOR REPLACEMENT AND DIGESTER SYSTEM IMPROVEMENTS	Maryland Heights	250,000	43
PROSPECT HILL LANDFILL IMPROVEMENTS	Various	250,000	44
PUMP STATION REPAIR AND IMPROVEMENT DESIGN (2025) (CONTRACT A)	Various	1,300,000	45
PUMP STATION REPAIR AND IMPROVEMENT DESIGN (CONTRACT C)	Various	30,000	46
PUMP STATION REPLACEMENT DESIGN (2025) (CONTRACT A)	Various	600,000	47
PUMP STATIONS AND ORS SCADA PLC AND NETWORK UPGRADES (BISSELL AND COUNTY)	Various	2,187,000	48
ST. JOACHIM'S SANITARY RELIEF (ST. GENEVIEVE LN TO LYNROS DR)	St. Ann	100,000	50
UPPER MATTESE TRUNK SANITARY RELIEF (THEISS RD TO LIBERTY TRAIL RD)	Unincorporated	300,000	53
UPPER RIVER DES PERES AND RIVER DES PERES TRIBUTARIES STORAGE TUNNEL	Various	8,000,000	54
WASTEWATER LINEAR SEWER DESIGN (2025) (CONTRACT A)	Various	1,100,000	55
WASTEWATER LINEAR SEWER DESIGN (2025) (CONTRACT B)	Various	900,000	56
WATKINS CREEK SANITARY RELIEF (KENRAN INDUSTRIAL BLVD TO FARM POND CT)	Unincorporated	1,748,000	57
WESTWOOD COUNTRY CLUB SANITARY RELIEF (DEER CREEK TO WESTWOOD CT)	Westwood	60,000	58
WWTF NUTRIENT REMOVAL - PHOSPHORUS	Various	3,200,000	60
BISSELL & LEMAY WWTF FLUIDIZED BED INCINERATORS	Various	265,000,000	61
BISSELL - COLDWATER - MISSOURI - MERAMEC PUBLIC I/I REDUCTION (2023) CONTRACT E	Various	4,251,000	62
BISSELL POINT WWTF FINE SCREEN, CONCRETE AND GATE IMPROVEMENTS	St. Louis City	1,500,000	63
BISSELL POINT WWTF INFLUENT PUMP STATION VFD REPLACEMENT	St. Louis City	3,500,000	64

**PROJECT LISTING**  
**6660 - SANITARY REPLACEMENT FUND**  
**FY25**

<u>PROJECT NAME</u>	<u>MUNICIPALITY</u>	<u>COST ESTIMATE</u>	<u>PAGE</u> <sup>(1)</sup>
BISSELL POINT WWTF TRICKLING FILTER MEDIA REPLACEMENT PHASE II	St. Louis City	\$ 12,000,000	65
BRANTNER 3007 COMBINED SEWER ABANDONMENT AND REROUTE	St. Louis City	1,485,000	66
CSO - BRENTWOOD AND RED BUD AVE CSO INTERCEPTOR (I-118)/OUTFALL (L-111) ELIMINATION AND SEWER SEPARATION	Richmond Heights	14,000,000	67
EASEMENT ACQUISITION FOR WASTEWATER PROJECTS (2025)	Various	6,450,000	70
FILLMORE PUMP STATION (P-308) REHABILITATION	St. Louis City	2,661,000	71
GLEN ECHO SANITARY RELIEF (ENGELHOLM AVE TO HENDERSON AVE)	Various	5,000,000	72
GRAND GLAIZE WWTF BANK STABILIZATION	Valley Park	2,147,000	73
HARLEM CITYSHED MITIGATION BASINS (ASHLAND AND ESSEX) - SEPARATION SEWERS	Various	3,000,000	74
HAWTHORNE ESTATES SANITARY RELIEF (RANCH LN TO CLAYTON HILLS LN)	Town and Country	2,041,000	75
INFRASTRUCTURE REPAIRS (FACILITIES) (2025)	Various	3,000,000	76
INFRASTRUCTURE REPAIRS (REHABILITATION) (2025) CONTRACT A	Various	5,000,000	77
INFRASTRUCTURE REPAIRS (REHABILITATION) (2025) CONTRACT B	Various	5,000,000	78
INFRASTRUCTURE REPAIRS (REHABILITATION) (2025) CORPS CSO PROGRAM	Various	5,500,000	79
INFRASTRUCTURE REPAIRS (WASTEWATER) (2025)	Various	8,000,000	80
L51 PUMP STATION FORCEMAIN IMPROVEMENTS	Various	7,000,000	81
LAMBERT AIRPORT RESTRICTED ACCESS ASSETS INSPECTION AND REPAIR	Unincorporated	2,000,000	82
LEMAY ORS SCADA PLC AND TELEMETRY UPGRADES	St. Louis City	3,032,000	83
LEMAY WWTF ADMIN BUILDING/LOCKER ROOMS RENOVATIONS	Unincorporated	2,500,000	84
LINDBERGH SANITARY RELIEF (MEADOWSIDE DR TO N LINDBERGH BLVD)	Unincorporated	3,000,000	85
MISSISSIPPI FLOODWALL ORS PUMP STATIONS REHABILITATION PHASE IV	St. Louis City	7,000,000	87
MULBERRY CREEK SANITARY RELIEF (HARWICH DR TO S LINDBERGH BLVD)	Crestwood	4,634,000	88
N 13TH 714 COMBINED SEWER REPAIR	St. Louis City	1,000,000	89
NEW ENGLAND TOWN CLIFF CAVE PUMP STATION (P-323) IMPROVEMENTS	Unincorporated	4,000,000	90
NORMANDIE SANITARY RELIEF (PAGE AVE TO SAINT CHARLES ROCK ROAD)	Unincorporated	2,600,000	91
SMITH CREEK LADUE ROAD SANITARY RELIEF (ROYAL MANOR DR TO HEWLETT CT)	Creve Coeur	4,000,000	93
SPIRIT OF ST. LOUIS 1 PUMP STATION (P-735) REPLACEMENT	Chesterfield	1,938,000	94
ST. JOACHIM'S SANITARY RELIEF (ST. GENEVIEVE LN TO LYNROS DR)	St. Ann	2,500,000	95
SUNSET COUNTRY CLUB PUMP STATION (P-408) REPLACEMENT AND STORAGE	Sunset Hills	1,638,000	96
UPPER MATTESE TRUNK SANITARY RELIEF (THEISS RD TO LIBERTY TRAIL RD)	Unincorporated	8,000,000	97
UPPER RIVER DES PERES AND RIVER DES PERES TRIBUTARIES STORAGE TUNNEL	Various	2,000,000	98
VALLEY SANITARY RELIEF PHASE III	Various	6,000,000	99
WATKINS-SPANISH SANITARY RELIEF (MALAGA ST TO TRAMPE AVE)	Unincorporated	3,573,000	100
WEBSTER GROVES TRUNK E SANITARY RELIEF (SKME-628) PHASE I	Webster Groves	3,460,000	101
WESTWOOD COUNTRY CLUB SANITARY RELIEF (DEER CREEK TO WESTWOOD CT)	Westwood	2,750,000	102
WOODSON SANITARY RELIEF (FLORA AVE TO LACKLAND RD)	Overland	250,000	103
WW-2 AND WW-3 WARSON WOODS SANITARY RELIEF	Various	6,683,000	104
GRAND GLAIZE WWTF REPAIRS AND IMPROVEMENTS (2024)	Valley Park	3,500,000	Carryover, no page
LEMAY NO. 3 PUMP STATION AND FORCE MAIN	Unincorporated	35,000,000	Carryover, no page
LEMAY NO. 3 PUMP STATION AND FORCE MAIN	Unincorporated	740,000	Carryover, no page
PROSPECT HILL LEACHATE PRETREATMENT SYSTEM	St. Louis City	3,135,000	Carryover, no page
TM-01 TWO MILE CREEK OUTFALL SANITARY RELIEF	Various	14,000,000	Carryover, no page
TM-01 TWO MILE CREEK OUTFALL SANITARY RELIEF	Various	750,000	Carryover, no page
<b>NUMBER OF PROJECTS: 92</b>		<b>FUND TOTAL:</b>	<b>\$542,153,000</b>

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



**FY25 BUDGET**



## **STORMWATER FUNDS**

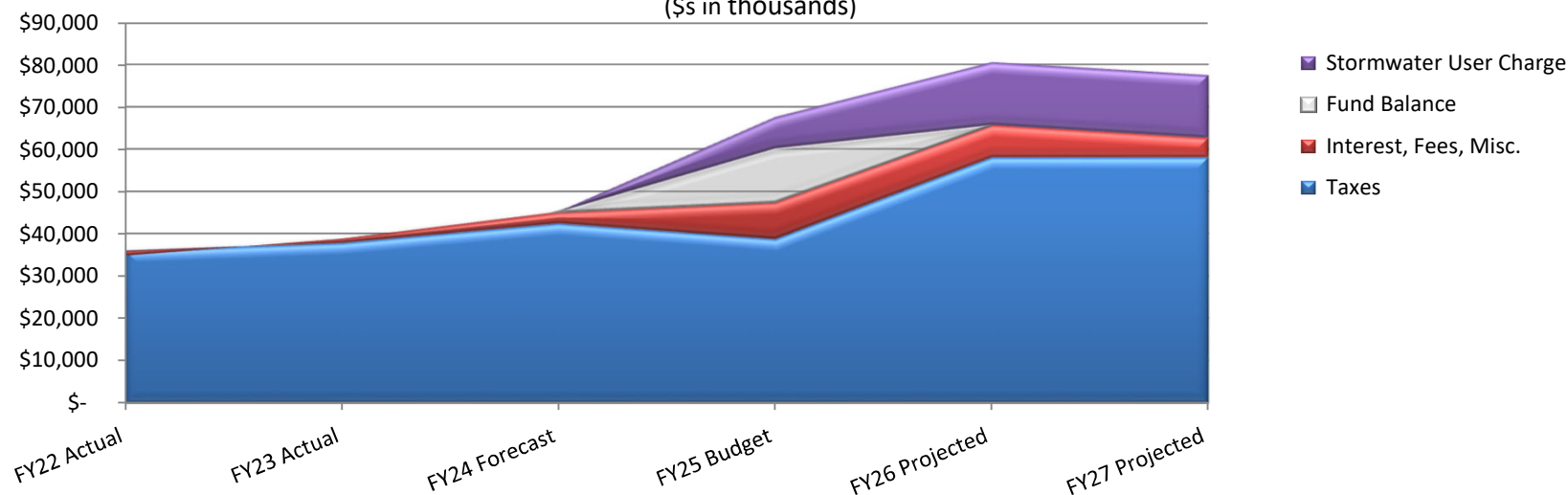
**These funds were established to account for ad valorem taxes. The Stormwater Regulatory Fund, Districtwide Stormwater Fund and the Stormwater Operations and Maintenance Fund are reported in this section and receive, or at one time received, property tax revenues.**

**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 FY22 and FY23, forecasted for FY24, budgeted for FY25 and projected for FY26 and FY27.

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. New Stormwater Capital Tax, approved by voters in April 2024, was levied to collect taxes in the Districtwide Stormwater Fund. 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 FY23 and FY25 is due to planned spend down of balances in those funds mostly due to fluctuations in capital.

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

	<b>FY22 Actual</b>	<b>FY23 Actual</b>	<b>FY24 Budget</b>	<b>FY24 Forecast</b>	<b>FY25 Budget</b>	<b>FY26 Budget</b>	<b>FY27 Budget</b>
FUND BALANCE B.O.P.	\$34,258,618	\$34,364,860	\$33,530,182	\$34,283,642	\$46,513,222	\$33,828,975	\$53,087,511
Stormwater User Charge	-	-	-	-	7,422,724	14,845,447	14,845,447
Taxes	36,036,039	37,919,768	38,158,640	42,505,919	38,758,839	58,093,991	58,093,991
Interest on Investments	(1,156,954)	923,414	342,438	574,045	730,836	616,793	524,386
Miscellaneous	6,336	3,354	2,000,000	2,125,234	8,000,000	7,000,000	3,993,033
<b>Total Revenues</b>	<b>34,885,421</b>	<b>38,846,536</b>	<b>40,501,078</b>	<b>45,205,198</b>	<b>54,912,399</b>	<b>80,556,231</b>	<b>77,456,857</b>
Contractual Services	525,464	552,469	572,380	581,322	581,383	581,383	581,383
Construction and Engineering	11,005,595	13,945,953	9,430,000	6,814,354	36,213,000	29,094,000	42,216,000
Interfund Labor Transfers	23,256,355	24,424,465	26,779,084	25,580,430	30,802,264	31,622,312	33,447,290
<b>Total Expenditures</b>	<b>34,787,414</b>	<b>38,922,887</b>	<b>36,781,463</b>	<b>32,976,106</b>	<b>67,596,646</b>	<b>61,297,695</b>	<b>76,244,673</b>
Net Operating Income (Loss)	98,007	(76,352)	3,719,615	12,229,092	(12,684,247)	19,258,536	1,212,184
Interfund Transfers	8,235	(4,866)	-	488	-	-	-
Increase (Decrease) in Fund Bal.	106,242	(81,218)	3,719,615	12,229,580	(12,684,247)	19,258,536	1,212,184
Percentage of Change	-	-	11%	36%	-27%	57%	2%
<b>FUND BALANCE E.O.P.</b>	<b>\$34,364,860</b>	<b>\$34,283,642</b>	<b>\$37,249,798</b>	<b>\$46,513,222</b>	<b>\$33,828,975</b>	<b>\$53,087,511</b>	<b>\$54,299,695</b>

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

	<b>FY22 Actual</b>	<b>FY23 Actual</b>	<b>FY24 Budget</b>	<b>FY24 Forecast</b>	<b>FY25 Budget</b>	<b>FY26 Budget</b>	<b>FY27 Budget</b>
FUND BALANCE B.O.P.	\$7,261,068	\$6,551,261	\$6,634,286	\$6,596,354	\$6,161,606	\$5,452,200	\$4,528,643
Taxes	6,031,864	6,351,991	6,346,498	7,131,163	6,454,075	6,454,075	6,454,075
Interest on Investments	(197,644)	132,634	58,169	71,676	113,304	104,052	92,721
<b>Total Revenues</b>	<b>5,834,220</b>	<b>6,484,625</b>	<b>6,404,668</b>	<b>7,202,839</b>	<b>6,567,379</b>	<b>6,558,127</b>	<b>6,546,796</b>
Contractual Services	88,021	92,501	95,197	96,662	96,811	96,811	96,811
Construction and Engineering	549,998	150,000	550,000	533,801	350,000	350,000	350,000
Interfund Labor Transfers	5,907,210	6,195,977	7,006,889	7,006,889	6,829,974	7,034,873	7,245,919
<b>Total Expenditures</b>	<b>6,545,229</b>	<b>6,438,479</b>	<b>7,652,086</b>	<b>7,637,352</b>	<b>7,276,785</b>	<b>7,481,684</b>	<b>7,692,730</b>
Net Operating Income (Loss)	(711,009)	46,146	(1,247,418)	(434,512)	(709,406)	(923,557)	(1,145,934)
Interfund Transfers	1,202	(1,053)	-	(236)	-	-	-
Increase (Decrease) in Fund Bal.	(709,806)	45,093	(1,247,418)	(434,748)	(709,406)	(923,557)	(1,145,934)
<i>Percentage of Change</i>	-10%	1%	-19%	-7%	-12%	-17%	-25%
<b>FUND BALANCE E.O.P.</b>	<b>\$6,551,261</b>	<b>\$6,596,354</b>	<b>\$5,386,867</b>	<b>\$6,161,606</b>	<b>\$5,452,200</b>	<b>\$4,528,643</b>	<b>\$3,382,708</b>



**PROJECT LISTING**  
**5110 - STORMWATER REGULATORY FUND**  
**FY25**

<u><b>PROJECT NAME</b></u>	<u><b>MUNICIPALITY</b></u>	<u><b>COST ESTIMATE</b></u>	<u><b>PAGE</b></u> <sup>(1)</sup>
GENERAL SERVICES AGREEMENT - WATER QUALITY SUPPORT SERVICES (2024)	Various	\$150,000	129
STORMWATER QUALITY GREEN INFRASTRUCTURE - SMALL GRANT RAINSCAPING PROGRAM	Various	200,000	151
<b>NUMBER OF PROJECTS: 2</b>		<b>FUND TOTAL :</b>	
		<b>\$350,000</b>	

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

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

	<b>FY22 Actual</b>	<b>FY23 Actual</b>	<b>FY24 Budget</b>	<b>FY24 Forecast</b>	<b>FY25 Budget</b>	<b>FY26 Budget</b>	<b>FY27 Budget</b>
FUND BALANCE B.O.P.	\$26,997,551	\$27,813,599	\$26,895,897	\$27,687,288	\$40,351,617	\$23,754,051	\$27,878,545
Taxes	30,004,175	31,567,777	31,812,142	35,374,756	32,304,764	32,304,764	32,304,764
Interest on Investments	(959,310)	790,780	284,269	502,368	617,532	512,741	431,665
Miscellaneous	6,336	3,354	2,000,000	2,125,234	8,000,000	7,000,000	3,993,033
<b>Total Revenues</b>	<b>29,051,201</b>	<b>32,361,911</b>	<b>34,096,411</b>	<b>38,002,359</b>	<b>40,922,296</b>	<b>39,817,505</b>	<b>36,729,462</b>
Contractual Services	437,444	459,968	477,182	484,659	484,571	484,571	484,571
Construction and Engineering	10,455,596	13,795,954	8,880,000	6,280,553	33,063,000	10,621,000	18,740,000
Interfund Labor Transfers	17,349,145	18,228,487	19,772,195	18,573,542	23,972,290	24,587,439	26,201,371
<b>Total Expenditures</b>	<b>28,242,185</b>	<b>32,484,408</b>	<b>29,129,377</b>	<b>25,338,754</b>	<b>57,519,861</b>	<b>35,693,011</b>	<b>45,425,943</b>
Net Operating Income (Loss)	809,016	(122,498)	4,967,034	12,663,604	(16,597,565)	4,124,494	(8,696,481)
Interfund Transfers	7,032	(3,813)	-	724	-	-	-
Increase (Decrease) in Fund Bal.	816,048	(126,311)	4,967,034	12,664,328	(16,597,565)	4,124,494	(8,696,481)
<i>Percentage of Change</i>	3%	-	18%	46%	-41%	17%	-31%
<b>FUND BALANCE E.O.P.</b>	<b>\$27,813,599</b>	<b>\$27,687,288</b>	<b>\$31,862,930</b>	<b>\$40,351,617</b>	<b>\$23,754,051</b>	<b>\$27,878,545</b>	<b>\$19,182,064</b>

**PROJECT LISTING**  
**5120 - DISTRICTWIDE STORMWATER FUND**  
**FY25**

<u><b>PROJECT NAME</b></u>	<u><b>MUNICIPALITY</b></u>	<u><b>COST ESTIMATE</b></u>	<u><b>PAGE</b></u> <sup>(1)</sup>
HALLSTEAD STORM CHANNEL PHASE IV (MCBJ-230)	Unincorporated	\$100,000	130
RIVER DES PERES CHANNEL REHABILITATION	St. Louis City	\$500,000	131
STORMWATER ASSET INVESTIGATIONS (2025)	Various	\$800,000	132
CEDARHURST DRIVE CREEK BANK STABILIZATION	Unincorporated	\$2,530,000	134
DELLWOOD CREEK BANK STABILIZATION - WEST FLORISSANT TO HUDSON RD.	Ferguson	\$1,035,000	137
DELLWOOD CREEK STREAMBANK STABILIZATION (MCDW-15)	Unincorporated	\$1,444,000	138
EASEMENT ACQUISITION FOR STORMWATER PROJECTS (2025)	Various	\$535,000	139
FERGUSON BRANCH STREAMBANK STABILIZATION - CHURCH TO DARST	Ferguson	\$1,902,000	140
HALLSTEAD STORM CHANNEL PHASE IV (MCBJ-230)	Unincorporated	\$4,900,000	142
LARIMORE PARKWAY TO BIRMINGHAM CT. CHANNEL IMPROVEMENTS (WC-16A)	Unincorporated	\$2,867,000	143
MALINE CREEK BANK STABILIZATION - ST. LOUIS PLACE TO FLORISSANT RD.	Ferguson	\$1,700,000	145
RIVER DES PERES CHANNEL REHABILITATION	St. Louis City	\$5,750,000	147
STORMWATER INFRASTRUCTURE REPAIRS (2025)	Various	\$7,000,000	149
STORMWATER INFRASTRUCTURE REPAIRS (REHABILITATION) (2025)	Various	\$2,000,000	150
<b>NUMBER OF PROJECTS: 14</b>		<b>FUND TOTAL:</b>	<b><u><u>\$33,063,000</u></u></b>

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

**METROPOLITAN ST. LOUIS SEWER DISTRICT**  
**CHANGES IN FUND BALANCE**  
**5140 - Proposed - SW Capital Fund**

	<b>FY22 Actual</b>	<b>FY23 Actual</b>	<b>FY24 Budget</b>	<b>FY24 Forecast</b>	<b>FY25 Budget</b>	<b>FY26 Budget</b>	<b>FY27 Budget</b>
FUND BALANCE B.O.P.	\$-	\$-	\$-	\$-	\$-	\$4,622,724	\$20,680,323
Stormwater User Charge	-	-	-	-	7,422,724	14,845,447	14,845,447
Taxes	-	-	-	-	-	19,335,152	19,335,152
<b>Total Revenues</b>	-	-	-	-	-	<b>34,180,599</b>	<b>34,180,599</b>
Construction and Engineering	-	-	-	-	2,800,000	18,123,000	23,126,000
<b>Total Expenditures</b>	-	-	-	-	<b>2,800,000</b>	<b>18,123,000</b>	<b>23,126,000</b>
Net Operating Income (Loss)	-	-	-	-	4,622,724	16,057,599	11,054,599
Interfund Transfers	-	-	-	-	-	-	-
Increase (Decrease) in Fund Bal.	-	-	-	-	4,622,724	16,057,599	11,054,599
Percentage of Change	-	-	-	-	-	347%	53%
<b>FUND BALANCE E.O.P.</b>	<b>\$-</b>	<b>\$-</b>	<b>\$-</b>	<b>\$-</b>	<b>\$4,622,724</b>	<b>\$20,680,323</b>	<b>\$31,734,922</b>

**PROJECT LISTING**  
**PROPOSED STORMWATER CAPITAL FUND - 5140**  
**FY25**

<u><b>PROJECT NAME</b></u>	<u><b>MUNICIPALITY</b></u>	<u><b>COST ESTIMATE</b></u>	<u><b>PAGE</b></u> <sup>(1)</sup>
GENERAL SERVICES AGREEMENT - STORMWATER CAPITAL PROJECTS DESIGN (2025) CONTRACT A	Various	\$900,000	126
GENERAL SERVICES AGREEMENT - STORMWATER CAPITAL PROJECTS DESIGN (2025) CONTRACT B	Various	\$900,000	127
GENERAL SERVICES AGREEMENT - STORMWATER PLANNING (2025)	Various	\$1,000,000	128
<b>NUMBER OF PROJECTS: 3</b>		<b>FUND TOTAL :</b>	
		<b>\$2,800,000</b>	

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



**FY25 BUDGET**

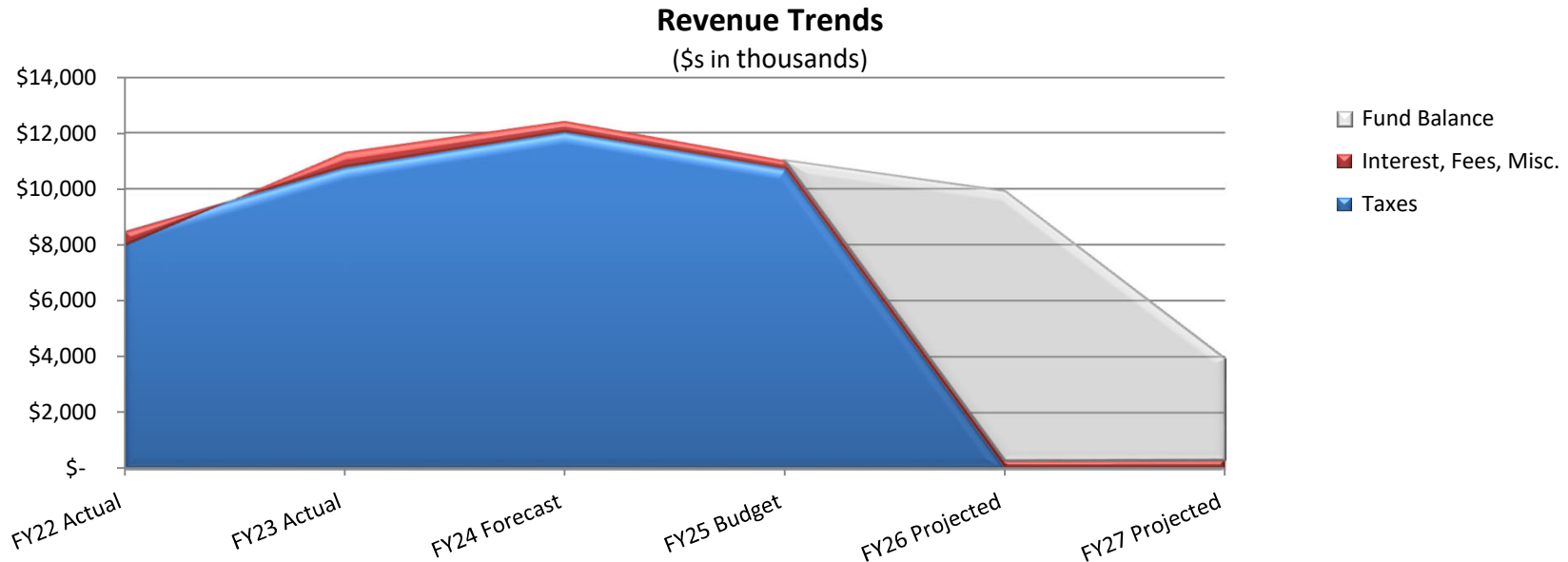


## **OPERATION, MAINTENANCE and CONSTRUCTION IMPROVEMENT FUNDS**

**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 FY22 and FY23, forecasted for FY24, budgeted for FY25 and projected for FY26 and FY27.

This graph only includes Operation, Maintenance and Construction Improvement funds, and they receive, or at one time received, property tax revenues. There were 16 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 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. In FY26, the OMCI funds' tax rates were set to zero.

Interest and other miscellaneous revenue contributes small but consistent levels of revenue in these funds, but is expected to decline as fund balance in the subdistricts funds is depleted.

The reduction in fund balance in FY26 and FY27 is due to subdistrict tax rates that are expected to be voluntarily set to zero.



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

	<b>FY22 Actual</b>	<b>FY23 Actual</b>	<b>FY24 Budget</b>	<b>FY24 Forecast</b>	<b>FY25 Budget</b>	<b>FY26 Budget</b>	<b>FY27 Budget</b>
FUND BALANCE B.O.P.	\$13,615,525	\$15,388,791	\$18,445,475	\$20,478,062	\$20,673,132	\$21,502,769	\$11,907,383
Taxes	8,471,443	10,755,097	10,728,296	12,020,943	10,708,620	-	-
Interest on Investments	(548,725)	529,351	161,514	392,103	295,953	309,712	331,400
Connection and Other Fees	19,891	26,164	-	-	-	-	-
Miscellaneous	452	275	-	585	-	-	-
<b>Total Revenues</b>	<b>7,943,061</b>	<b>11,310,887</b>	<b>10,889,810</b>	<b>12,413,631</b>	<b>11,004,574</b>	<b>309,712</b>	<b>331,400</b>
Contractual Services	125,745	156,657	160,924	163,691	160,629	160,629	160,629
Construction and Engineering	5,459,579	5,509,928	14,348,500	11,344,940	8,368,113	8,021,000	2,595,000
Interfund Labor Transfers	524,570	557,886	1,890,947	709,931	1,646,194	1,723,469	1,175,203
<b>Total Expenditures</b>	<b>6,109,894</b>	<b>6,224,472</b>	<b>16,400,371</b>	<b>12,218,562</b>	<b>10,174,936</b>	<b>9,905,098</b>	<b>3,930,832</b>
Net Operating Income (Loss)	1,833,168	5,086,414	(5,510,561)	195,070	829,637	(9,595,386)	(3,599,432)
Interfund Transfers	(59,901)	2,856	-	-	-	-	-
Increase (Decrease) in Fund Bal.	1,773,267	5,089,271	(5,510,561)	195,070	829,637	(9,595,386)	(3,599,432)
<i>Percentage of Change</i>	<i>13%</i>	<i>33%</i>	<i>-30%</i>	<i>1%</i>	<i>4%</i>	<i>-45%</i>	<i>-30%</i>
<b>FUND BALANCE E.O.P.</b>	<b>\$15,388,791</b>	<b>\$20,478,062</b>	<b>\$12,934,915</b>	<b>\$20,673,132</b>	<b>\$21,502,769</b>	<b>\$11,907,383</b>	<b>\$8,307,951</b>

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

	<b>FY22 Actual</b>	<b>FY23 Actual</b>	<b>FY24 Budget</b>	<b>FY24 Forecast</b>	<b>FY25 Budget</b>	<b>FY26 Budget</b>	<b>FY27 Budget</b>
FUND BALANCE B.O.P.	\$38,330	\$31,588	\$32,217	\$28,184	\$28,960	\$29,249	\$29,539
Interest on Investments	(479)	296	322	190	290	290	290
Miscellaneous	452	275	-	585	-	-	-
<b>Total Revenues</b>	<b>(27)</b>	<b>571</b>	<b>322</b>	<b>776</b>	<b>290</b>	<b>290</b>	<b>290</b>
<b>Total Expenditures</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Net Operating Income (Loss)	(27)	571	322	776	290	290	290
Interfund Transfers	(6,714)	(3,975)	-	-	-	-	-
Increase (Decrease) in Fund Bal.	(6,741)	(3,404)	322	776	290	290	290
<i>Percentage of Change</i>	-18%	-11%	1%	3%	1%	1%	1%
<b>FUND BALANCE E.O.P.</b>	<b>\$31,588</b>	<b>\$28,184</b>	<b>\$32,539</b>	<b>\$28,960</b>	<b>\$29,249</b>	<b>\$29,539</b>	<b>\$29,829</b>

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

	<b>FY22 Actual</b>	<b>FY23 Actual</b>	<b>FY24 Budget</b>	<b>FY24 Forecast</b>	<b>FY25 Budget</b>	<b>FY26 Budget</b>	<b>FY27 Budget</b>
FUND BALANCE B.O.P.	\$2,175,761	\$2,130,669	\$2,127,453	\$2,163,020	\$465,072	\$359,733	\$280,279
Interest on Investments	(45,092)	32,351	12,659	25,232	4,104	3,143	2,517
<b>Total Revenues</b>	<b>(45,092)</b>	<b>32,351</b>	<b>12,659</b>	<b>25,232</b>	<b>4,104</b>	<b>3,143</b>	<b>2,517</b>
Construction and Engineering	-	-	1,590,000	1,590,000	-	-	-
Interfund Labor Transfers	-	-	133,180	133,180	109,443	82,597	44,156
<b>Total Expenditures</b>	<b>-</b>	<b>-</b>	<b>1,723,180</b>	<b>1,723,180</b>	<b>109,443</b>	<b>82,597</b>	<b>44,156</b>
Net Operating Income (Loss)	(45,092)	32,351	(1,710,522)	(1,697,948)	(105,340)	(79,454)	(41,639)
Interfund Transfers	-	-	-	-	-	-	-
Increase (Decrease) in Fund Bal.	(45,092)	32,351	(1,710,522)	(1,697,948)	(105,340)	(79,454)	(41,639)
<i>Percentage of Change</i>	-2%	2%	-80%	-78%	-23%	-22%	-15%
<b>FUND BALANCE E.O.P.</b>	<b>\$2,130,669</b>	<b>\$2,163,020</b>	<b>\$416,932</b>	<b>\$465,072</b>	<b>\$359,733</b>	<b>\$280,279</b>	<b>\$238,639</b>

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

	<b>FY22 Actual</b>	<b>FY23 Actual</b>	<b>FY24 Budget</b>	<b>FY24 Forecast</b>	<b>FY25 Budget</b>	<b>FY26 Budget</b>	<b>FY27 Budget</b>
FUND BALANCE B.O.P.	\$1,615,513	\$1,622,261	\$2,209,191	\$3,003,728	\$3,843,358	\$4,675,839	\$2,892,901
Taxes	2,202,474	2,363,611	2,254,956	2,764,662	2,276,320	-	-
Interest on Investments	(81,815)	91,793	20,023	69,490	59,762	65,614	77,655
<b>Total Revenues</b>	<b>2,120,659</b>	<b>2,455,404</b>	<b>2,274,979</b>	<b>2,834,152</b>	<b>2,336,082</b>	<b>65,614</b>	<b>77,655</b>
Contractual Services	32,255	34,329	33,824	34,774	34,145	34,145	34,145
Construction and Engineering	1,993,594	968,616	2,254,681	1,928,387	1,138,160	1,445,000	-
Interfund Labor Transfers	88,062	70,993	383,223	31,360	331,296	369,408	239,657
<b>Total Expenditures</b>	<b>2,113,911</b>	<b>1,073,937</b>	<b>2,671,728</b>	<b>1,994,521</b>	<b>1,503,601</b>	<b>1,848,553</b>	<b>273,802</b>
Net Operating Income (Loss)	6,748	1,381,467	(396,749)	839,631	832,481	(1,782,938)	(196,147)
Interfund Transfers	-	-	-	-	-	-	-
Increase (Decrease) in Fund Bal.	6,748	1,381,467	(396,749)	839,631	832,481	(1,782,938)	(196,147)
Percentage of Change	-	85%	-18%	28%	22%	-38%	-7%
<b>FUND BALANCE E.O.P.</b>	<b>\$1,622,261</b>	<b>\$3,003,728</b>	<b>\$1,812,442</b>	<b>\$3,843,358</b>	<b>\$4,675,839</b>	<b>\$2,892,901</b>	<b>\$2,696,754</b>

**PROJECT LISTING**  
**5564 - COLDWATER CREEK OMCI FUND**  
**FY25**

<b><u>PROJECT NAME</u></b>	<b><u>MUNICIPALITY</u></b>	<b><u>COST ESTIMATE</u></b>	<b><u>PAGE</u></b> <sup>(1)</sup>
COLDWATER CREEK OMCI REIMBURSEMENTS PROGRAM	Various	\$1,138,160	135
<b>NUMBER OF PROJECTS: 1</b>		<b>FUND TOTAL :</b>	
		<b>\$1,138,160</b>	

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

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

	<b>FY22 Actual</b>	<b>FY23 Actual</b>	<b>FY24 Budget</b>	<b>FY24 Forecast</b>	<b>FY25 Budget</b>	<b>FY26 Budget</b>	<b>FY27 Budget</b>
FUND BALANCE B.O.P.	\$204,734	\$200,466	\$200,389	\$203,763	\$206,151	\$208,212	\$210,274
Taxes	13	-	-	-	-	-	-
Interest on Investments	(4,281)	3,297	2,004	2,388	2,062	2,062	2,106
<b>Total Revenues</b>	<b>(4,267)</b>	<b>3,297</b>	<b>2,004</b>	<b>2,388</b>	<b>2,062</b>	<b>2,062</b>	<b>2,106</b>
<b>Total Expenditures</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Net Operating Income (Loss)	(4,267)	3,297	2,004	2,388	2,062	2,062	2,106
Interfund Transfers	-	-	-	-	-	-	-
Increase (Decrease) in Fund Bal.	(4,267)	3,297	2,004	2,388	2,062	2,062	2,106
<i>Percentage of Change</i>	-2%	2%	1%	1%	1%	1%	1%
<b>FUND BALANCE E.O.P.</b>	<b>\$200,466</b>	<b>\$203,763</b>	<b>\$202,393</b>	<b>\$206,151</b>	<b>\$208,212</b>	<b>\$210,274</b>	<b>\$212,380</b>

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

	<b>FY22 Actual</b>	<b>FY23 Actual</b>	<b>FY24 Budget</b>	<b>FY24 Forecast</b>	<b>FY25 Budget</b>	<b>FY26 Budget</b>	<b>FY27 Budget</b>
FUND BALANCE B.O.P.	\$3,679,585	\$5,039,634	\$6,479,493	\$6,769,914	\$6,522,778	\$8,034,359	\$5,336,345
Taxes	3,992,700	4,235,525	4,349,820	4,664,626	4,288,898	-	-
Interest on Investments	(203,673)	192,176	52,006	141,953	112,565	131,352	157,127
<b>Total Revenues</b>	<b>3,789,026</b>	<b>4,427,701</b>	<b>4,401,825</b>	<b>4,806,579</b>	<b>4,401,463</b>	<b>131,352</b>	<b>157,127</b>
Contractual Services	60,079	62,117	65,247	65,632	64,333	64,333	64,333
Construction and Engineering	2,064,251	2,381,154	5,945,226	4,687,789	2,144,449	2,160,000	516,000
Interfund Labor Transfers	251,460	254,149	840,419	300,295	681,099	605,033	463,215
<b>Total Expenditures</b>	<b>2,375,791</b>	<b>2,697,421</b>	<b>6,850,893</b>	<b>5,053,716</b>	<b>2,889,881</b>	<b>2,829,367</b>	<b>1,043,549</b>
Net Operating Income (Loss)	1,413,236	1,730,280	(2,449,067)	(247,137)	1,511,581	(2,698,014)	(886,421)
Interfund Transfers	(53,187)	-	-	-	-	-	-
Increase (Decrease) in Fund Bal.	1,360,049	1,730,280	(2,449,067)	(247,137)	1,511,581	(2,698,014)	(886,421)
<i>Percentage of Change</i>	37%	34%	-38%	-4%	23%	-34%	-17%
<b>FUND BALANCE E.O.P.</b>	<b>\$5,039,634</b>	<b>\$6,769,914</b>	<b>\$4,030,425</b>	<b>\$6,522,778</b>	<b>\$8,034,359</b>	<b>\$5,336,345</b>	<b>\$4,449,923</b>

**PROJECT LISTING  
5566 - DEER CREEK OMCI FUND  
FY25**

<b><u>PROJECT NAME</u></b>	<b><u>MUNICIPALITY</u></b>	<b><u>COST ESTIMATE</u></b>	<b><u>PAGE</u></b> <sup>(1)</sup>
DEER CREEK OMCI REIMBURSEMENTS PROGRAM	Various	\$2,144,449	136
<b>NUMBER OF PROJECTS: 1</b>		<b>FUND TOTAL :</b>	
		<b>\$2,144,449</b>	

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



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

	<b>FY22 Actual</b>	<b>FY23 Actual</b>	<b>FY24 Budget</b>	<b>FY24 Forecast</b>	<b>FY25 Budget</b>	<b>FY26 Budget</b>	<b>FY27 Budget</b>
FUND BALANCE B.O.P.	\$854,439	\$476,029	\$949,683	\$1,169,263	\$1,732,917	\$1,153,759	\$847,669
Taxes	(1,295)	1,743,051	1,658,478	1,891,893	1,668,204	-	-
Interest on Investments	(29,482)	44,973	11,836	30,723	34,517	37,224	40,128
<b>Total Revenues</b>	<b>(30,777)</b>	<b>1,788,025</b>	<b>1,670,314</b>	<b>1,922,615</b>	<b>1,702,721</b>	<b>37,224</b>	<b>40,128</b>
Contractual Services	2	25,097	24,877	25,199	25,023	25,023	25,023
Construction and Engineering	312,311	1,052,011	1,422,127	1,306,040	2,034,102	184,000	746,000
Interfund Labor Transfers	35,320	17,683	160,647	27,722	222,754	134,291	116,775
<b>Total Expenditures</b>	<b>347,633</b>	<b>1,094,791</b>	<b>1,607,651</b>	<b>1,358,961</b>	<b>2,281,879</b>	<b>343,314</b>	<b>887,798</b>
Net Operating Income (Loss)	(378,410)	693,234	62,663	563,655	(579,158)	(306,090)	(847,670)
Interfund Transfers	-	-	-	-	-	-	-
Increase (Decrease) in Fund Bal.	(378,410)	693,234	62,663	563,655	(579,158)	(306,090)	(847,670)
<i>Percentage of Change</i>	<i>-44%</i>	<i>146%</i>	<i>7%</i>	<i>48%</i>	<i>-33%</i>	<i>-27%</i>	<i>-100%</i>
<b>FUND BALANCE E.O.P.</b>	<b>\$476,029</b>	<b>\$1,169,263</b>	<b>\$1,012,346</b>	<b>\$1,732,917</b>	<b>\$1,153,759</b>	<b>\$847,669</b>	<b>\$-</b>

**PROJECT LISTING  
5571 - GRAVOIS CREEK OMCI FUND  
FY25**

<b><u>PROJECT NAME</u></b>	<b><u>MUNICIPALITY</u></b>	<b><u>COST ESTIMATE</u></b>	<b><u>PAGE</u></b> <sup>(1)</sup>
BIG BEND 10014 STORM IMPROVEMENTS	Crestwood	\$1,200,000	133
GRAVOIS CREEK OMCI REIMBURSEMENTS PROGRAM	Various	834,102	141
<b>NUMBER OF PROJECTS: 2</b>		<b>FUND TOTAL :</b>	
		<b>\$2,034,102</b>	

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

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

	<b>FY22 Actual</b>	<b>FY23 Actual</b>	<b>FY24 Budget</b>	<b>FY24 Forecast</b>	<b>FY25 Budget</b>	<b>FY26 Budget</b>	<b>FY27 Budget</b>
FUND BALANCE B.O.P.	\$283,739	\$277,869	\$277,453	\$280,863	\$284,130	\$286,972	\$289,813
Taxes	(2)	180	-	-	-	-	-
Interest on Investments	(5,869)	4,210	2,775	3,268	2,841	2,841	1,263
<b>Total Revenues</b>	<b>(5,871)</b>	<b>4,390</b>	<b>2,775</b>	<b>3,268</b>	<b>2,841</b>	<b>2,841</b>	<b>1,263</b>
Construction and Engineering	-	-	-	-	-	-	285,000
Interfund Labor Transfers	-	1,396	-	-	-	-	6,076
<b>Total Expenditures</b>	<b>-</b>	<b>1,396</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>291,076</b>
Net Operating Income (Loss)	(5,871)	2,994	2,775	3,268	2,841	2,841	(289,813)
Interfund Transfers	-	-	-	-	-	-	-
Increase (Decrease) in Fund Bal.	(5,871)	2,994	2,775	3,268	2,841	2,841	(289,813)
<i>Percentage of Change</i>	-2%	1%	1%	1%	1%	1%	-100%
<b>FUND BALANCE E.O.P.</b>	<b>\$277,869</b>	<b>\$280,863</b>	<b>\$280,228</b>	<b>\$284,130</b>	<b>\$286,972</b>	<b>\$289,813</b>	<b>\$-</b>

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

	<b>FY22 Actual</b>	<b>FY23 Actual</b>	<b>FY24 Budget</b>	<b>FY24 Forecast</b>	<b>FY25 Budget</b>	<b>FY26 Budget</b>	<b>FY27 Budget</b>
FUND BALANCE B.O.P.	\$637,810	\$1,102,607	\$1,046,117	\$1,586,049	\$1,877,398	\$2,314,696	\$96,133
Taxes	688,741	738,845	810,169	810,330	808,393	-	-
Interest on Investments	(24,913)	27,703	11,964	19,512	28,964	23,836	19,710
<b>Total Revenues</b>	<b>663,828</b>	<b>766,549</b>	<b>822,133</b>	<b>829,842</b>	<b>837,357</b>	<b>23,836</b>	<b>19,710</b>
Contractual Services	9,947	10,549	12,153	12,734	12,126	12,126	12,126
Construction and Engineering	80,000	115,000	422,000	422,000	318,000	1,973,000	-
Interfund Labor Transfers	109,084	157,557	103,759	103,759	69,934	257,272	103,717
<b>Total Expenditures</b>	<b>199,031</b>	<b>283,107</b>	<b>537,912</b>	<b>538,494</b>	<b>400,059</b>	<b>2,242,398</b>	<b>115,843</b>
Net Operating Income (Loss)	464,797	483,442	284,221	291,348	437,298	(2,218,562)	(96,133)
Interfund Transfers	-	-	-	-	-	-	-
Increase (Decrease) in Fund Bal.	464,797	483,442	284,221	291,348	437,298	(2,218,562)	(96,133)
<i>Percentage of Change</i>	<i>73%</i>	<i>44%</i>	<i>27%</i>	<i>18%</i>	<i>23%</i>	<i>-96%</i>	<i>-100%</i>
<b>FUND BALANCE E.O.P.</b>	<b>\$1,102,607</b>	<b>\$1,586,049</b>	<b>\$1,330,339</b>	<b>\$1,877,398</b>	<b>\$2,314,696</b>	<b>\$96,133</b>	<b>\$-</b>

**PROJECT LISTING  
5576 - MALINE CREEK OMCI FUND  
FY25**

<b><u>PROJECT NAME</u></b>	<b><u>MUNICIPALITY</u></b>	<b><u>COST ESTIMATE</u></b>	<b><u>PAGE</u></b> <sup>(1)</sup>
NEWELL AND NOAH DRIVE STORM SEWER	Ferguson	\$318,000	146
<b>NUMBER OF PROJECTS: 1</b>		<b>FUND TOTAL :</b>	
		<b>\$318,000</b>	

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

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

	<b>FY22 Actual</b>	<b>FY23 Actual</b>	<b>FY24 Budget</b>	<b>FY24 Forecast</b>	<b>FY25 Budget</b>	<b>FY26 Budget</b>	<b>FY27 Budget</b>
FUND BALANCE B.O.P.	\$282,861	\$408,131	\$572,705	\$591,835	\$800,821	\$934,619	\$918,674
Taxes	294,491	323,764	321,784	363,039	326,128	-	-
Interest on Investments	(13,679)	14,538	6,318	10,774	11,428	13,523	15,363
<b>Total Revenues</b>	<b>280,812</b>	<b>338,301</b>	<b>328,102</b>	<b>373,813</b>	<b>337,556</b>	<b>13,523</b>	<b>15,363</b>
Contractual Services	4,470	4,804	4,827	4,869	4,892	4,892	4,892
Construction and Engineering	148,421	148,421	154,288	154,288	163,064	-	214,000
Interfund Labor Transfers	2,652	1,372	31,523	5,670	35,802	24,576	37,114
<b>Total Expenditures</b>	<b>155,542</b>	<b>154,597</b>	<b>190,638</b>	<b>164,827</b>	<b>203,757</b>	<b>29,468</b>	<b>256,006</b>
Net Operating Income (Loss)	125,270	183,704	137,464	208,986	133,798	(15,945)	(240,642)
Interfund Transfers	-	-	-	-	-	-	-
Increase (Decrease) in Fund Bal.	125,270	183,704	137,464	208,986	133,798	(15,945)	(240,642)
<i>Percentage of Change</i>	<i>44%</i>	<i>45%</i>	<i>24%</i>	<i>35%</i>	<i>17%</i>	<i>-2%</i>	<i>-26%</i>
<b>FUND BALANCE E.O.P.</b>	<b>\$408,131</b>	<b>\$591,835</b>	<b>\$710,168</b>	<b>\$800,821</b>	<b>\$934,619</b>	<b>\$918,674</b>	<b>\$678,032</b>

**PROJECT LISTING**  
**5583 - SUGAR CREEK OMCI FUND**  
**FY25**

<u><b>PROJECT NAME</b></u>	<u><b>MUNICIPALITY</b></u>	<u><b>COST ESTIMATE</b></u>	<u><b>PAGE</b></u> <sup>(1)</sup>
SUGAR CREEK OMCI REIMBURSEMENTS PROGRAM	Various	\$163,064	152
<b>NUMBER OF PROJECTS: 1</b>		<b>FUND TOTAL :</b>	
		<u><b>\$163,064</b></u>	

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

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

	<b>FY22 Actual</b>	<b>FY23 Actual</b>	<b>FY24 Budget</b>	<b>FY24 Forecast</b>	<b>FY25 Budget</b>	<b>FY26 Budget</b>	<b>FY27 Budget</b>
FUND BALANCE B.O.P.	\$584,000	\$958,421	\$1,276,074	\$1,596,087	\$1,998,566	\$470,350	\$61,886
Taxes	1,037,492	1,081,139	1,056,394	1,221,816	1,060,691	-	-
Interest on Investments	(62,936)	61,516	10,335	45,481	7,348	1,446	7,062
<b>Total Revenues</b>	<b>974,556</b>	<b>1,142,656</b>	<b>1,066,729</b>	<b>1,267,296</b>	<b>1,068,040</b>	<b>1,446</b>	<b>7,062</b>
Contractual Services	15,156	15,777	15,846	16,239	15,910	15,910	15,910
Construction and Engineering	547,551	445,593	2,050,781	747,039	2,430,345	294,000	-
Interfund Labor Transfers	37,427	43,619	193,953	101,540	150,000	100,000	53,038
<b>Total Expenditures</b>	<b>600,134</b>	<b>504,989</b>	<b>2,260,580</b>	<b>864,818</b>	<b>2,596,255</b>	<b>409,910</b>	<b>68,948</b>
Net Operating Income (Loss)	374,422	637,666	(1,193,851)	402,478	(1,528,216)	(408,464)	(61,886)
Interfund Transfers	-	-	-	-	-	-	-
Increase (Decrease) in Fund Bal.	374,422	637,666	(1,193,851)	402,478	(1,528,216)	(408,464)	(61,886)
<i>Percentage of Change</i>	<i>64%</i>	<i>67%</i>	<i>-94%</i>	<i>25%</i>	<i>-76%</i>	<i>-87%</i>	<i>-100%</i>
<b>FUND BALANCE E.O.P.</b>	<b>\$958,421</b>	<b>\$1,596,087</b>	<b>\$82,223</b>	<b>\$1,998,566</b>	<b>\$470,350</b>	<b>\$61,886</b>	<b>\$-</b>



**PROJECT LISTING**  
**5584 - UNIVERSITY CITY OMCI FUND**  
**FY25**

<b><u>PROJECT NAME</u></b>	<b><u>MUNICIPALITY</u></b>	<b><u>COST ESTIMATE</u></b>	<b><u>PAGE</u></b> <sup>(1)</sup>
LIBERTY AVE. 10000 BLOCK STORM SEWER	Overland	\$1,300,000	144
UNIVERSITY CITY OMCI REIMBURSEMENTS PROGRAM	Various	530,345	153
NORTHEAST BRANCH RDP STORMWATER MANAGEMENT - 7605 ST. CHARLES ROCK ROAD	Bel-Nor	600,000	Carryover, no page

<b>NUMBER OF PROJECTS: 3</b>	<b>FUND TOTAL :</b>	<b><u>\$2,430,345</u></b>
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**(1)** The Page refers to the page number in the Budget Supplement

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

	<b>FY22 Actual</b>	<b>FY23 Actual</b>	<b>FY24 Budget</b>	<b>FY24 Forecast</b>	<b>FY25 Budget</b>	<b>FY26 Budget</b>	<b>FY27 Budget</b>
FUND BALANCE B.O.P.	\$465,439	\$265,015	\$264,642	\$(726)	\$2,324	\$2,347	\$2,370
Taxes	886	(715)	-	2	-	-	-
Interest on Investments	(12,149)	4,343	2,646	3,050	23	23	23
<b>Total Revenues</b>	<b>(11,262)</b>	<b>3,629</b>	<b>2,646</b>	<b>3,052</b>	<b>23</b>	<b>23</b>	<b>23</b>
Contractual Services	3	1	-	2	-	-	-
Construction and Engineering	189,159	274,841	-	-	-	-	-
Interfund Labor Transfers	-	1,359	-	-	-	-	-
<b>Total Expenditures</b>	<b>189,162</b>	<b>276,202</b>	<b>-</b>	<b>2</b>	<b>-</b>	<b>-</b>	<b>-</b>
Net Operating Income (Loss)	(200,424)	(272,573)	2,646	3,050	23	23	23
Interfund Transfers	-	6,832	-	-	-	-	-
Increase (Decrease) in Fund Bal.	(200,424)	(265,741)	2,646	3,050	23	23	23
<i>Percentage of Change</i>	<i>-43%</i>	<i>-100%</i>	<i>1%</i>	<i>-420%</i>	<i>1%</i>	<i>1%</i>	<i>1%</i>
<b>FUND BALANCE E.O.P.</b>	<b>\$265,015</b>	<b>\$(726)</b>	<b>\$267,288</b>	<b>\$2,324</b>	<b>\$2,347</b>	<b>\$2,370</b>	<b>\$2,393</b>

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

	<b>FY22 Actual</b>	<b>FY23 Actual</b>	<b>FY24 Budget</b>	<b>FY24 Forecast</b>	<b>FY25 Budget</b>	<b>FY26 Budget</b>	<b>FY27 Budget</b>
FUND BALANCE B.O.P.	\$214,982	\$209,581	\$209,279	\$209,941	\$58,350	\$58,933	\$59,517
Taxes	(986)	54	-	(28)	-	-	-
Interest on Investments	(4,414)	3,183	1,323	2,437	583	583	308
<b>Total Revenues</b>	<b>(5,400)</b>	<b>3,236</b>	<b>1,323</b>	<b>2,409</b>	<b>583</b>	<b>583</b>	<b>308</b>
Contractual Services	-	-	-	-	-	-	-
Construction and Engineering	-	-	154,000	154,000	-	-	55,000
Interfund Labor Transfers	-	2,875	-	-	-	-	4,825
<b>Total Expenditures</b>	<b>-</b>	<b>2,876</b>	<b>154,000</b>	<b>154,000</b>	<b>-</b>	<b>-</b>	<b>59,825</b>
Net Operating Income (Loss)	(5,401)	361	(152,677)	(151,591)	583	583	(59,517)
Interfund Transfers	-	-	-	-	-	-	-
Increase (Decrease) in Fund Bal.	(5,401)	361	(152,677)	(151,591)	583	583	(59,517)
<i>Percentage of Change</i>	-3%	-	-73%	-72%	1%	1%	-100%
<b>FUND BALANCE E.O.P.</b>	<b>\$209,581</b>	<b>\$209,941</b>	<b>\$56,602</b>	<b>\$58,350</b>	<b>\$58,933</b>	<b>\$59,517</b>	<b>\$-</b>

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

	<b>FY22 Actual</b>	<b>FY23 Actual</b>	<b>FY24 Budget</b>	<b>FY24 Forecast</b>	<b>FY25 Budget</b>	<b>FY26 Budget</b>	<b>FY27 Budget</b>
FUND BALANCE B.O.P.	\$1,658,788	\$1,624,381	\$1,622,015	\$1,649,188	\$1,668,440	\$1,685,125	\$-
Interest on Investments	(34,407)	24,807	16,220	19,253	16,684	16,684	-
<b>Total Revenues</b>	<b>(34,407)</b>	<b>24,807</b>	<b>16,220</b>	<b>19,253</b>	<b>16,684</b>	<b>16,684</b>	-
Construction and Engineering	-	-	-	-	-	1,685,000	-
Interfund Labor Transfers	-	-	-	-	-	16,809	-
<b>Total Expenditures</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,701,809</b>	-
Net Operating Income (Loss)	(34,407)	24,807	16,220	19,253	16,684	(1,685,125)	-
Interfund Transfers	-	-	-	-	-	-	-
Increase (Decrease) in Fund Bal.	(34,407)	24,807	16,220	19,253	16,684	(1,685,125)	-
Percentage of Change	-2%	2%	1%	1%	1%	-100%	-
<b>FUND BALANCE E.O.P.</b>	<b>\$1,624,381</b>	<b>\$1,649,188</b>	<b>\$1,638,235</b>	<b>\$1,668,440</b>	<b>\$1,685,125</b>	<b>\$-</b>	<b>\$-</b>

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

	<b>FY22 Actual</b>	<b>FY23 Actual</b>	<b>FY24 Budget</b>	<b>FY24 Forecast</b>	<b>FY25 Budget</b>	<b>FY26 Budget</b>	<b>FY27 Budget</b>
FUND BALANCE B.O.P.	\$260,702	\$274,922	\$274,444	\$305,767	\$309,476	\$312,571	\$315,665
Interest on Investments	(5,671)	4,682	2,744	3,708	3,095	3,095	3,095
Connection and Other Fees	19,891	26,164	-	-	-	-	-
<b>Total Revenues</b>	<b>14,220</b>	<b>30,846</b>	<b>2,744</b>	<b>3,708</b>	<b>3,095</b>	<b>3,095</b>	<b>3,095</b>
Construction and Engineering	-	-	-	-	-	-	315,000
Interfund Labor Transfers	-	-	-	-	-	-	3,760
<b>Total Expenditures</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>318,760</b>
Net Operating Income (Loss)	14,220	30,846	2,744	3,708	3,095	3,095	(315,665)
Interfund Transfers	-	-	-	-	-	-	-
Increase (Decrease) in Fund Bal.	14,220	30,846	2,744	3,708	3,095	3,095	(315,665)
<i>Percentage of Change</i>	5%	11%	1%	1%	1%	1%	-100%
<b>FUND BALANCE E.O.P.</b>	<b>\$274,922</b>	<b>\$305,767</b>	<b>\$277,188</b>	<b>\$309,476</b>	<b>\$312,571</b>	<b>\$315,665</b>	<b>\$-</b>

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

	<b>FY22 Actual</b>	<b>FY23 Actual</b>	<b>FY24 Budget</b>	<b>FY24 Forecast</b>	<b>FY25 Budget</b>	<b>FY26 Budget</b>	<b>FY27 Budget</b>
FUND BALANCE B.O.P.	\$206,038	\$324,625	\$462,449	\$471,653	\$419,473	\$516,538	\$102,300
Taxes	256,929	269,642	276,695	304,605	279,986	-	-
Interest on Investments	(10,218)	12,543	3,921	9,258	7,138	3,444	203
<b>Total Revenues</b>	<b>246,711</b>	<b>282,184</b>	<b>280,616</b>	<b>313,863</b>	<b>287,124</b>	<b>3,444</b>	<b>203</b>
Contractual Services	3,832	3,983	4,150	4,241	4,200	4,200	4,200
Construction and Engineering	124,292	124,292	355,397	355,397	139,993	280,000	-
Interfund Labor Transfers	-	6,882	44,242	6,405	45,866	133,482	98,304
<b>Total Expenditures</b>	<b>128,124</b>	<b>135,157</b>	<b>403,789</b>	<b>366,043</b>	<b>190,059</b>	<b>417,682</b>	<b>102,504</b>
Net Operating Income (Loss)	118,587	147,028	(123,173)	(52,180)	97,065	(414,238)	(102,301)
Interfund Transfers	-	-	-	-	-	-	-
Increase (Decrease) in Fund Bal.	118,587	147,028	(123,173)	(52,180)	97,065	(414,238)	(102,301)
<i>Percentage of Change</i>	<i>58%</i>	<i>45%</i>	<i>-27%</i>	<i>-11%</i>	<i>23%</i>	<i>-80%</i>	<i>-100%</i>
<b>FUND BALANCE E.O.P.</b>	<b>\$324,625</b>	<b>\$471,653</b>	<b>\$339,276</b>	<b>\$419,473</b>	<b>\$516,538</b>	<b>\$102,300</b>	<b>\$-</b>

**PROJECT LISTING**  
**5593 - SEM BR OF RIVER DES PERES OMCI FUND**  
**FY25**

<u><i>PROJECT NAME</i></u>	<u><i>MUNICIPALITY</i></u>	<u><i>COST ESTIMATE</i></u>	<u><i>PAGE</i></u> <sup>(1)</sup>
SEMINARY OMCI REIMBURSEMENTS PROGRAM	Various	\$139,993	148
<i>NUMBER OF PROJECTS: 1</i>		<u><i>FUND TOTAL :</i></u>	
		<u><u>\$139,993</u></u>	

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

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

	<b>FY22 Actual</b>	<b>FY23 Actual</b>	<b>FY24 Budget</b>	<b>FY24 Forecast</b>	<b>FY25 Budget</b>	<b>FY26 Budget</b>	<b>FY27 Budget</b>
FUND BALANCE B.O.P.	\$452,804	\$442,592	\$441,870	\$449,532	\$454,918	\$459,467	\$464,017
Interest on Investments	(9,648)	6,940	4,419	5,386	4,549	4,549	4,549
<b>Total Revenues</b>	<b>(9,648)</b>	<b>6,940</b>	<b>4,419</b>	<b>5,386</b>	<b>4,549</b>	<b>4,549</b>	<b>4,549</b>
Construction and Engineering	-	-	-	-	-	-	464,000
Interfund Labor Transfers	565	-	-	-	-	-	4,566
<b>Total Expenditures</b>	<b>565</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>468,566</b>
Net Operating Income (Loss)	(10,212)	6,940	4,419	5,386	4,549	4,549	(464,017)
Interfund Transfers	-	-	-	-	-	-	-
Increase (Decrease) in Fund Bal.	(10,212)	6,940	4,419	5,386	4,549	4,549	(464,017)
<i>Percentage of Change</i>	-2%	2%	1%	1%	1%	1%	-100%
<b>FUND BALANCE E.O.P.</b>	<b>\$442,592</b>	<b>\$449,532</b>	<b>\$446,289</b>	<b>\$454,918</b>	<b>\$459,467</b>	<b>\$464,017</b>	<b>\$-</b>





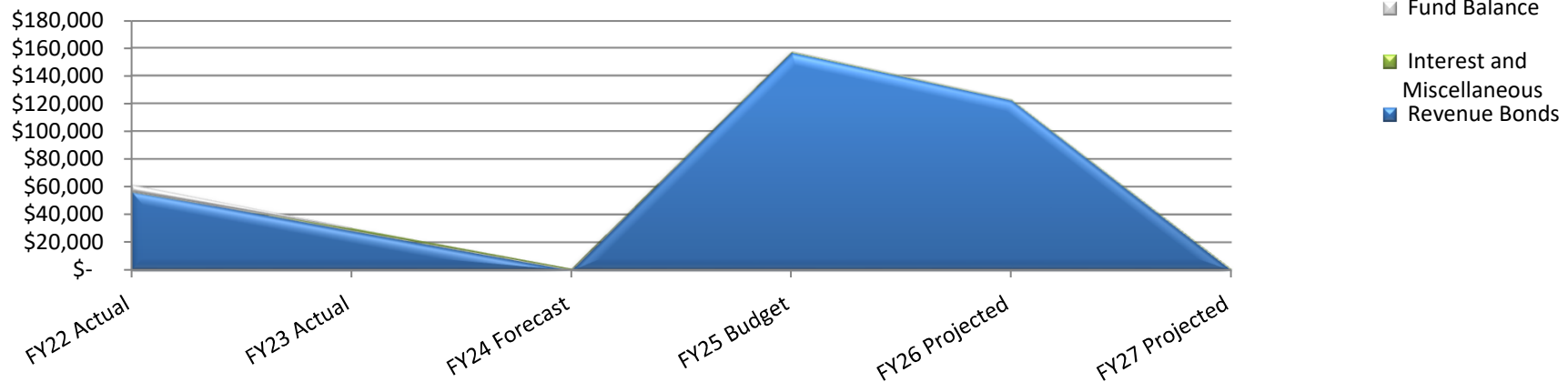
**These funds were established to account for and report principal and interest expenditures and a portion of bond proceeds.**

**In 2004, 2008, 2012, 2016 and 2021, St. Louis voters authorized the sale of Wastewater Revenue Bonds totaling \$3.1 billion to fund the District's wastewater capital improvement program. Voters authorized an additional \$750 million in revenue bonds in 2024.**

## DEBT SERVICE FUNDS CONSOLIDATED

### Revenue Trends

(\$s in thousands)



This analysis of MSD's revenue compares actual revenues received in FY22 and FY23, forecasted for FY24, budgeted for FY25 and projected for FY26 and FY27.

The issuance of districtwide revenue bonds is used to fund wastewater capital improvement projects. In FY25, Revenue Bonds represents the bond proceeds from a refunding issuance. 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.

Interest revenue in these funds is anticipated to be approximately \$465 thousand per year, but is not significant enough 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**

	<b>FY22 Actual</b>	<b>FY23 Actual</b>	<b>FY24 Budget</b>	<b>FY24 Forecast</b>	<b>FY25 Budget</b>	<b>FY26 Budget</b>	<b>FY27 Budget</b>
FUND BALANCE B.O.P.	\$42,575,188	\$37,061,371	\$44,531,422	\$36,455,739	\$47,177,187	\$46,499,496	\$45,970,037
Revenue Bonds	57,528,822	28,486,911	-	-	156,601,702	122,100,000	-
Interest on Investments	(1,303,677)	1,337,056	1,768,824	495,625	465,324	454,008	444,366
Miscellaneous	6,488	337,726	-	532,321	-	-	-
<b>Total Revenues</b>	<b>56,231,633</b>	<b>30,161,693</b>	<b>1,768,824</b>	<b>1,027,945</b>	<b>157,067,026</b>	<b>122,554,008</b>	<b>444,366</b>
Principal Payments	67,915,074	69,622,992	69,922,300	69,922,300	70,927,000	82,889,627	88,765,200
Interest Payments	60,864,583	62,651,167	65,798,750	65,031,217	64,668,215	85,739,467	102,563,722
Interest Payments Paid into Escrow for Refunding Debt	85,749	701,938	-	-	-	-	-
Agency and Other Debt Expense	59,874,255	30,357,737	2,309,500	1,973,548	158,940,280	124,783,785	2,614,868
<b>Total Expenditures</b>	<b>188,739,660</b>	<b>163,333,834</b>	<b>138,030,550</b>	<b>136,927,065</b>	<b>294,535,495</b>	<b>293,412,880</b>	<b>193,943,789</b>
Net Operating Income (Loss)	(132,508,027)	(133,172,141)	(136,261,726)	(135,899,120)	(137,468,469)	(170,858,872)	(193,499,423)
Interfund Transfers	126,994,210	132,566,509	138,030,550	146,620,568	136,790,779	170,329,413	193,943,789
Increase (Decrease) in Fund Bal.	(5,513,817)	(605,632)	1,768,824	10,721,448	(677,691)	(529,459)	444,366
<i>Percentage of Change</i>	-13%	-2%	4%	29%	-1%	-1%	1%
<b>FUND BALANCE E.O.P.</b>	<b>\$37,061,371</b>	<b>\$36,455,739</b>	<b>\$46,300,246</b>	<b>\$47,177,187</b>	<b>\$46,499,496</b>	<b>\$45,970,037</b>	<b>\$46,414,402</b>

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

	<b>FY22 Actual</b>	<b>FY23 Actual</b>	<b>FY24 Budget</b>	<b>FY24 Forecast</b>	<b>FY25 Budget</b>	<b>FY26 Budget</b>	<b>FY27 Budget</b>
FUND BALANCE B.O.P.	\$13,916,836	\$13,767,244	\$15,428,914	\$14,047,241	\$16,716,460	\$16,883,625	\$17,050,789
Interest on Investments	(109,076)	105,562	154,289	75,494	167,165	167,165	167,165
Miscellaneous	3,494	247,543	-	414,579	-	-	-
<b>Total Revenues</b>	<b>(105,582)</b>	<b>353,106</b>	<b>154,289</b>	<b>490,073</b>	<b>167,165</b>	<b>167,165</b>	<b>167,165</b>
Principal Payments	20,657,300	20,995,500	21,537,300	21,537,300	22,082,000	19,204,500	12,991,900
Interest Payments	2,625,530	2,203,623	1,737,300	1,543,902	1,418,500	929,400	608,200
Agency and Other Debt Expense	793,579	687,086	554,900	554,943	439,700	319,300	241,100
<b>Total Expenditures</b>	<b>24,076,409</b>	<b>23,886,209</b>	<b>23,829,500</b>	<b>23,636,145</b>	<b>23,940,200</b>	<b>20,453,200</b>	<b>13,841,200</b>
Net Operating Income (Loss)	(24,181,992)	(23,533,103)	(23,675,211)	(23,146,073)	(23,773,035)	(20,286,035)	(13,674,035)
Interfund Transfers	24,032,400	23,813,100	23,829,500	25,815,292	23,940,200	20,453,200	13,841,200
Increase (Decrease) in Fund Bal.	(149,592)	279,997	154,289	2,669,219	167,165	167,165	167,165
<i>Percentage of Change</i>	-1%	2%	1%	19%	1%	1%	1%
<b>FUND BALANCE E.O.P.</b>	<b>\$13,767,244</b>	<b>\$14,047,241</b>	<b>\$15,583,203</b>	<b>\$16,716,460</b>	<b>\$16,883,625</b>	<b>\$17,050,789</b>	<b>\$17,217,954</b>

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

	<b>FY22 Actual</b>	<b>FY23 Actual</b>	<b>FY24 Budget</b>	<b>FY24 Forecast</b>	<b>FY25 Budget</b>	<b>FY26 Budget</b>	<b>FY27 Budget</b>
FUND BALANCE B.O.P.	\$3,399,763	\$14,259,678	\$2,101,953	\$10,643,976	\$11,342,461	\$11,455,886	\$11,569,311
Revenue Bonds	(1,424,434)	(3,990,027)	-	-	-	-	-
Interest on Investments	(99,446)	374,633	21,020	146,827	113,425	113,425	113,425
Miscellaneous	25	-	-	-	-	-	-
<b>Total Revenues</b>	<b>(1,523,855)</b>	<b>(3,615,394)</b>	<b>21,020</b>	<b>146,827</b>	<b>113,425</b>	<b>113,425</b>	<b>113,425</b>
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	265	-	-	-	-	-
<b>Total Expenditures</b>	<b>3,335,008</b>	<b>3,335,008</b>	<b>3,334,700</b>	<b>3,334,743</b>	<b>3,334,700</b>	<b>3,334,700</b>	<b>3,334,700</b>
Net Operating Income (Loss)	(4,858,863)	(6,950,402)	(3,313,680)	(3,187,916)	(3,221,275)	(3,221,275)	(3,221,275)
Interfund Transfers	15,718,778	3,334,700	3,334,700	3,886,401	3,334,700	3,334,700	3,334,700
Increase (Decrease) in Fund Bal.	10,859,915	(3,615,702)	21,020	698,485	113,425	113,425	113,425
<i>Percentage of Change</i>	319%	-25%	1%	7%	1%	1%	1%
<b>FUND BALANCE E.O.P.</b>	<b>\$14,259,678</b>	<b>\$10,643,976</b>	<b>\$2,122,972</b>	<b>\$11,342,461</b>	<b>\$11,455,886</b>	<b>\$11,569,311</b>	<b>\$11,682,735</b>

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

	<b>FY22 Actual</b>	<b>FY23 Actual</b>	<b>FY24 Budget</b>	<b>FY24 Forecast</b>	<b>FY25 Budget</b>	<b>FY26 Budget</b>	<b>FY27 Budget</b>
FUND BALANCE B.O.P.	\$2,246,312	\$-	\$-	\$-	\$-	\$-	\$-
Revenue Bonds	(155,097)	-	-	-	-	-	-
Interest on Investments	599	-	-	-	-	-	-
<b>Total Revenues</b>	<b>(154,498)</b>	-	-	-	-	-	-
<b>Total Expenditures</b>	-	-	-	-	-	-	-
Net Operating Income (Loss)	(154,498)	-	-	-	-	-	-
Interfund Transfers	(2,091,814)	-	-	-	-	-	-
Increase (Decrease) in Fund Bal.	(2,246,312)	-	-	-	-	-	-
Percentage of Change	-100%	-	-	-	-	-	-
<b>FUND BALANCE E.O.P.</b>	<b>\$-</b>	<b>\$-</b>	<b>\$-</b>	<b>\$-</b>	<b>\$-</b>	<b>\$-</b>	<b>\$-</b>

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

	<b>FY22 Actual</b>	<b>FY23 Actual</b>	<b>FY24 Budget</b>	<b>FY24 Forecast</b>	<b>FY25 Budget</b>	<b>FY26 Budget</b>	<b>FY27 Budget</b>
FUND BALANCE B.O.P.	\$3,747,525	\$117	\$5,983	\$30,823	\$40,848	\$41,257	\$41,665
Revenue Bonds	(1,963,370)	-	-	-	-	-	-
Interest on Investments	(131,083)	971	60	626	408	408	408
Miscellaneous	329	-	-	-	-	-	-
<b>Total Revenues</b>	<b>(2,094,124)</b>	<b>971</b>	<b>60</b>	<b>626</b>	<b>408</b>	<b>408</b>	<b>408</b>
Principal Payments	5,300,000	-	-	-	-	-	-
Interest Payments	1,630,950	112,150	112,200	112,150	112,200	112,200	112,200
Agency and Other Debt Expense	265	265	-	-	-	-	-
<b>Total Expenditures</b>	<b>6,931,215</b>	<b>112,415</b>	<b>112,200</b>	<b>112,150</b>	<b>112,200</b>	<b>112,200</b>	<b>112,200</b>
Net Operating Income (Loss)	(9,025,339)	(111,444)	(112,140)	(111,525)	(111,792)	(111,792)	(111,792)
Interfund Transfers	5,277,930	142,150	112,200	121,550	112,200	112,200	112,200
Increase (Decrease) in Fund Bal.	(3,747,409)	30,706	60	10,026	408	408	408
Percentage of Change	-100%	26,244%	1%	33%	1%	1%	1%
<b>FUND BALANCE E.O.P.</b>	<b>\$117</b>	<b>\$30,823</b>	<b>\$6,043</b>	<b>\$40,848</b>	<b>\$41,257</b>	<b>\$41,665</b>	<b>\$42,074</b>

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

	<b>FY22 Actual</b>	<b>FY23 Actual</b>	<b>FY24 Budget</b>	<b>FY24 Forecast</b>	<b>FY25 Budget</b>	<b>FY26 Budget</b>	<b>FY27 Budget</b>
FUND BALANCE B.O.P.	\$9,290,376	\$72	\$5,202,076	\$51,761	\$54,633	\$55,179	\$55,726
Revenue Bonds	(2,888,153)	-	-	-	-	-	-
Interest on Investments	(114,791)	18,454	-	664	546	546	546
Miscellaneous	238	-	-	-	-	-	-
<b>Total Revenues</b>	<b>(3,002,706)</b>	<b>18,454</b>	<b>-</b>	<b>664</b>	<b>546</b>	<b>546</b>	<b>546</b>
Principal Payments	4,050,000	-	-	-	-	-	-
Interest Payments	1,867,850	25,850	25,900	25,850	25,900	25,900	25,900
Agency and Other Debt Expense	265	265	-	-	-	-	-
<b>Total Expenditures</b>	<b>5,918,115</b>	<b>26,115</b>	<b>25,900</b>	<b>25,850</b>	<b>25,900</b>	<b>25,900</b>	<b>25,900</b>
Net Operating Income (Loss)	(8,920,821)	(7,661)	(25,900)	(25,186)	(25,354)	(25,354)	(25,354)
Interfund Transfers	(369,484)	59,350	25,900	28,058	25,900	25,900	25,900
Increase (Decrease) in Fund Bal.	(9,290,305)	51,689	-	2,872	546	546	546
Percentage of Change	-100%	71,790%	-	6%	1%	1%	1%
<b>FUND BALANCE E.O.P.</b>	<b>\$72</b>	<b>\$51,761</b>	<b>\$5,202,076</b>	<b>\$54,633</b>	<b>\$55,179</b>	<b>\$55,726</b>	<b>\$56,272</b>



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

	<b>FY22 Actual</b>	<b>FY23 Actual</b>	<b>FY24 Budget</b>	<b>FY24 Forecast</b>	<b>FY25 Budget</b>	<b>FY26 Budget</b>	<b>FY27 Budget</b>
FUND BALANCE B.O.P.	\$2,519,650	\$41	\$751,938	\$98,626	\$99,774	\$100,772	\$101,769
Revenue Bonds	(340,213)	-	-	-	-	-	-
Interest on Investments	(79,418)	60,875	-	1,148	998	998	998
Miscellaneous	226	-	-	-	-	-	-
<b>Total Revenues</b>	<b>(419,404)</b>	<b>60,875</b>	<b>-</b>	<b>1,148</b>	<b>998</b>	<b>998</b>	<b>998</b>
Principal Payments	3,520,000	3,695,000	-	-	-	-	-
Interest Payments	1,764,625	886,688	-	-	-	-	-
Agency and Other Debt Expense	265	265	-	-	-	-	-
<b>Total Expenditures</b>	<b>5,284,890</b>	<b>4,581,953</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Net Operating Income (Loss)	(5,704,294)	(4,521,077)	-	1,148	998	998	998
Interfund Transfers	3,184,686	4,619,662	-	-	-	-	-
Increase (Decrease) in Fund Bal.	(2,519,608)	98,585	-	1,148	998	998	998
Percentage of Change	-100%	240,451%	-	1%	1%	1%	1%
<b>FUND BALANCE E.O.P.</b>	<b>\$41</b>	<b>\$98,626</b>	<b>\$751,938</b>	<b>\$99,774</b>	<b>\$100,772</b>	<b>\$101,769</b>	<b>\$102,767</b>

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

	<b>FY22 Actual</b>	<b>FY23 Actual</b>	<b>FY24 Budget</b>	<b>FY24 Forecast</b>	<b>FY25 Budget</b>	<b>FY26 Budget</b>	<b>FY27 Budget</b>
FUND BALANCE B.O.P.	\$1,643,002	\$1,516,591	\$1,533,566	\$1,535,602	\$1,577,432	\$1,593,207	\$1,608,981
Interest on Investments	(4,788)	3,859	15,336	5,880	15,774	15,774	15,774
Miscellaneous	233	14,567	-	17,885	-	-	-
<b>Total Revenues</b>	<b>(4,555)</b>	<b>18,426</b>	<b>15,336</b>	<b>23,765</b>	<b>15,774</b>	<b>15,774</b>	<b>15,774</b>
Principal Payments	2,427,000	2,490,000	2,555,000	2,555,000	2,622,000	2,691,000	2,760,000
Interest Payments	385,653	295,758	275,000	256,930	253,600	231,700	209,200
Agency and Other Debt Expense	201,803	188,858	168,800	168,805	155,000	140,800	126,300
<b>Total Expenditures</b>	<b>3,014,456</b>	<b>2,974,616</b>	<b>2,998,800</b>	<b>2,980,735</b>	<b>3,030,600</b>	<b>3,063,500</b>	<b>3,095,500</b>
Net Operating Income (Loss)	(3,019,011)	(2,956,189)	(2,983,464)	(2,956,970)	(3,014,826)	(3,047,726)	(3,079,726)
Interfund Transfers	2,892,600	2,975,200	2,998,800	2,998,800	3,030,600	3,063,500	3,095,500
Increase (Decrease) in Fund Bal.	(126,411)	19,011	15,336	41,830	15,774	15,774	15,774
<i>Percentage of Change</i>	-8%	1%	1%	3%	1%	1%	1%
<b>FUND BALANCE E.O.P.</b>	<b>\$1,516,591</b>	<b>\$1,535,602</b>	<b>\$1,548,902</b>	<b>\$1,577,432</b>	<b>\$1,593,207</b>	<b>\$1,608,981</b>	<b>\$1,624,755</b>

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

	<b>FY22 Actual</b>	<b>FY23 Actual</b>	<b>FY24 Budget</b>	<b>FY24 Forecast</b>	<b>FY25 Budget</b>	<b>FY26 Budget</b>	<b>FY27 Budget</b>
FUND BALANCE B.O.P.	\$2,338,637	\$2,343,741	\$2,370,200	\$2,362,283	\$2,427,071	\$2,451,342	\$2,475,613
Interest on Investments	(4,740)	5,654	23,702	9,049	24,271	24,271	24,271
Miscellaneous	361	22,630	-	27,739	-	-	-
<b>Total Revenues</b>	<b>(4,379)</b>	<b>28,284</b>	<b>23,702</b>	<b>36,788</b>	<b>24,271</b>	<b>24,271</b>	<b>24,271</b>
Principal Payments	3,589,000	3,674,000	3,762,000	3,762,000	3,852,000	3,943,000	4,038,000
Interest Payments	708,588	664,546	619,500	591,461	573,300	526,000	477,600
Agency and Other Debt Expense	307,829	288,696	259,100	259,138	238,800	218,100	196,800
<b>Total Expenditures</b>	<b>4,605,418</b>	<b>4,627,243</b>	<b>4,640,600</b>	<b>4,612,599</b>	<b>4,664,100</b>	<b>4,687,100</b>	<b>4,712,400</b>
Net Operating Income (Loss)	(4,609,796)	(4,598,958)	(4,616,898)	(4,575,811)	(4,639,829)	(4,662,829)	(4,688,129)
Interfund Transfers	4,614,900	4,617,500	4,640,600	4,640,600	4,664,100	4,687,100	4,712,400
Increase (Decrease) in Fund Bal.	5,104	18,542	23,702	64,789	24,271	24,271	24,271
<i>Percentage of Change</i>	-	1%	1%	3%	1%	1%	1%
<b>FUND BALANCE E.O.P.</b>	<b>\$2,343,741</b>	<b>\$2,362,283</b>	<b>\$2,393,902</b>	<b>\$2,427,071</b>	<b>\$2,451,342</b>	<b>\$2,475,613</b>	<b>\$2,499,883</b>

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

	<b>FY22 Actual</b>	<b>FY23 Actual</b>	<b>FY24 Budget</b>	<b>FY24 Forecast</b>	<b>FY25 Budget</b>	<b>FY26 Budget</b>	<b>FY27 Budget</b>
FUND BALANCE B.O.P.	\$2,101	\$176	\$603,111	\$159,542	\$1,131,698	\$-	\$-
Interest on Investments	(134,149)	98,131	6,031	28,772	11,317	-	-
Miscellaneous	109	-	-	-	-	-	-
<b>Total Revenues</b>	<b>(134,040)</b>	<b>98,131</b>	<b>6,031</b>	<b>28,772</b>	<b>11,317</b>	<b>-</b>	<b>-</b>
Principal Payments	3,070,000	3,220,000	3,385,000	3,385,000	3,550,000	-	-
Interest Payments	8,250,100	8,096,600	7,935,600	7,935,600	3,971,900	-	-
Agency and Other Debt Expense	265	265	-	-	-	-	-
<b>Total Expenditures</b>	<b>11,320,365</b>	<b>11,316,865</b>	<b>11,320,600</b>	<b>11,320,600</b>	<b>7,521,900</b>	<b>-</b>	<b>-</b>
Net Operating Income (Loss)	(11,454,405)	(11,218,734)	(11,314,569)	(11,291,828)	(7,510,583)	-	-
Interfund Transfers	11,452,480	11,378,100	11,320,600	12,263,983	6,378,885	-	-
Increase (Decrease) in Fund Bal.	(1,925)	159,366	6,031	972,155	(1,131,698)	-	-
<i>Percentage of Change</i>	<i>-92%</i>	<i>90,549%</i>	<i>1%</i>	<i>609%</i>	<i>-100%</i>	<i>-</i>	<i>-</i>
<b>FUND BALANCE E.O.P.</b>	<b>\$176</b>	<b>\$159,542</b>	<b>\$609,142</b>	<b>\$1,131,698</b>	<b>\$-</b>	<b>\$-</b>	<b>\$-</b>

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

	<b>FY22 Actual</b>	<b>FY23 Actual</b>	<b>FY24 Budget</b>	<b>FY24 Forecast</b>	<b>FY25 Budget</b>	<b>FY26 Budget</b>	<b>FY27 Budget</b>
FUND BALANCE B.O.P.	\$624,755	\$626,665	\$633,426	\$631,916	\$644,055	\$650,496	\$656,936
Interest on Investments	(1,732)	1,881	6,334	2,266	6,441	6,441	6,441
Miscellaneous	93	5,782	-	7,084	-	-	-
<b>Total Revenues</b>	<b>(1,639)</b>	<b>7,663</b>	<b>6,334</b>	<b>9,350</b>	<b>6,441</b>	<b>6,441</b>	<b>6,441</b>
Principal Payments	899,000	919,000	939,000	939,000	959,000	981,000	1,002,000
Interest Payments	201,330	190,482	179,400	176,567	168,100	156,500	144,700
Agency and Other Debt Expense	88,921	84,130	76,700	76,744	71,700	66,500	61,200
<b>Total Expenditures</b>	<b>1,189,251</b>	<b>1,193,612</b>	<b>1,195,100</b>	<b>1,192,311</b>	<b>1,198,800</b>	<b>1,204,000</b>	<b>1,207,900</b>
Net Operating Income (Loss)	(1,190,890)	(1,185,949)	(1,188,766)	(1,182,961)	(1,192,359)	(1,197,559)	(1,201,459)
Interfund Transfers	1,192,800	1,191,200	1,195,100	1,195,100	1,198,800	1,204,000	1,207,900
Increase (Decrease) in Fund Bal.	1,910	5,251	6,334	12,139	6,441	6,441	6,441
<i>Percentage of Change</i>	-	1%	1%	2%	1%	1%	1%
<b>FUND BALANCE E.O.P.</b>	<b>\$626,665</b>	<b>\$631,916</b>	<b>\$639,760</b>	<b>\$644,055</b>	<b>\$650,496</b>	<b>\$656,936</b>	<b>\$663,377</b>

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

	<b>FY22 Actual</b>	<b>FY23 Actual</b>	<b>FY24 Budget</b>	<b>FY24 Forecast</b>	<b>FY25 Budget</b>	<b>FY26 Budget</b>	<b>FY27 Budget</b>
FUND BALANCE B.O.P.	\$2,277,506	\$2,280,073	\$2,304,507	\$2,295,246	\$2,341,266	\$2,364,679	\$2,388,092
Interest on Investments	(4,922)	5,880	23,045	8,713	23,413	23,413	23,413
Miscellaneous	348	21,740	-	26,634	-	-	-
<b>Total Revenues</b>	<b>(4,573)</b>	<b>27,619</b>	<b>23,045</b>	<b>35,347</b>	<b>23,413</b>	<b>23,413</b>	<b>23,413</b>
Principal Payments	3,358,000	3,432,000	3,507,000	3,507,000	3,583,000	3,661,000	3,741,000
Interest Payments	780,180	739,662	698,300	687,624	655,900	612,700	568,500
Agency and Other Debt Expense	344,580	326,684	299,100	299,103	280,200	260,900	241,200
<b>Total Expenditures</b>	<b>4,482,760</b>	<b>4,498,346</b>	<b>4,504,400</b>	<b>4,493,727</b>	<b>4,519,100</b>	<b>4,534,600</b>	<b>4,550,700</b>
Net Operating Income (Loss)	(4,487,333)	(4,470,727)	(4,481,355)	(4,458,380)	(4,495,687)	(4,511,187)	(4,527,287)
Interfund Transfers	4,489,900	4,485,900	4,504,400	4,504,400	4,519,100	4,534,600	4,550,700
Increase (Decrease) in Fund Bal.	2,567	15,173	23,045	46,020	23,413	23,413	23,413
<i>Percentage of Change</i>	-	1%	1%	2%	1%	1%	1%
<b>FUND BALANCE E.O.P.</b>	<b>\$2,280,073</b>	<b>\$2,295,246</b>	<b>\$2,327,552</b>	<b>\$2,341,266</b>	<b>\$2,364,679</b>	<b>\$2,388,092</b>	<b>\$2,411,504</b>

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

	<b>FY22 Actual</b>	<b>FY23 Actual</b>	<b>FY24 Budget</b>	<b>FY24 Forecast</b>	<b>FY25 Budget</b>	<b>FY26 Budget</b>	<b>FY27 Budget</b>
FUND BALANCE B.O.P.	\$8,190	\$135	\$510,357	\$144,139	\$964,184	\$973,825	\$-
Interest on Investments	(117,065)	88,768	5,104	24,378	9,642	9,642	-
Miscellaneous	415	-	-	-	-	-	-
<b>Total Revenues</b>	<b>(116,650)</b>	<b>88,768</b>	<b>5,104</b>	<b>24,378</b>	<b>9,642</b>	<b>9,642</b>	<b>-</b>
Principal Payments	3,070,000	3,195,000	3,325,000	3,325,000	3,455,000	3,595,000	-
Interest Payments	6,473,600	6,350,800	6,223,000	6,223,000	6,090,000	5,951,800	-
Agency and Other Debt Expense	265	265	-	-	-	-	-
<b>Total Expenditures</b>	<b>9,543,865</b>	<b>9,546,065</b>	<b>9,548,000</b>	<b>9,548,000</b>	<b>9,545,000</b>	<b>9,546,800</b>	<b>-</b>
Net Operating Income (Loss)	(9,660,515)	(9,457,297)	(9,542,896)	(9,523,622)	(9,535,358)	(9,537,158)	-
Interfund Transfers	9,652,460	9,601,300	9,548,000	10,343,667	9,545,000	8,563,333	-
Increase (Decrease) in Fund Bal.	(8,055)	144,003	5,104	820,045	9,642	(973,825)	-
<i>Percentage of Change</i>	<i>-98%</i>	<i>106,669%</i>	<i>1%</i>	<i>569%</i>	<i>1%</i>	<i>-100%</i>	<i>-</i>
<b>FUND BALANCE E.O.P.</b>	<b>\$135</b>	<b>\$144,139</b>	<b>\$515,460</b>	<b>\$964,184</b>	<b>\$973,825</b>	<b>\$-</b>	<b>\$-</b>

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

	<b>FY22 Actual</b>	<b>FY23 Actual</b>	<b>FY24 Budget</b>	<b>FY24 Forecast</b>	<b>FY25 Budget</b>	<b>FY26 Budget</b>	<b>FY27 Budget</b>
FUND BALANCE B.O.P.	\$435	\$298	\$1,392,522	\$360,037	\$2,869,916	\$2,898,615	\$2,927,314
Interest on Investments	(243,359)	269,454	13,925	73,695	28,699	28,699	28,699
Miscellaneous	327	-	-	-	-	-	-
<b>Total Revenues</b>	<b>(243,032)</b>	<b>269,454</b>	<b>13,925</b>	<b>73,695</b>	<b>28,699</b>	<b>28,699</b>	<b>28,699</b>
Principal Payments	5,490,000	11,040,000	14,840,000	14,840,000	15,355,000	19,630,000	23,340,000
Interest Payments	15,117,800	14,854,850	14,393,900	14,393,875	13,700,000	12,933,800	11,961,300
Agency and Other Debt Expense	265	265	-	-	-	-	-
<b>Total Expenditures</b>	<b>20,608,065</b>	<b>25,895,115</b>	<b>29,233,900</b>	<b>29,233,875</b>	<b>29,055,000</b>	<b>32,563,800</b>	<b>35,301,300</b>
Net Operating Income (Loss)	(20,851,097)	(25,625,661)	(29,219,975)	(29,160,180)	(29,026,301)	(32,535,101)	(35,272,601)
Interfund Transfers	20,850,960	25,985,400	29,233,900	31,670,058	29,055,000	32,563,800	35,301,300
Increase (Decrease) in Fund Bal.	(137)	359,739	13,925	2,509,879	28,699	28,699	28,699
<i>Percentage of Change</i>	-31%	120,718%	1%	697%	1%	1%	1%
<b>FUND BALANCE E.O.P.</b>	<b>\$298</b>	<b>\$360,037</b>	<b>\$1,406,447</b>	<b>\$2,869,916</b>	<b>\$2,898,615</b>	<b>\$2,927,314</b>	<b>\$2,956,013</b>



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

	<b>FY22 Actual</b>	<b>FY23 Actual</b>	<b>FY24 Budget</b>	<b>FY24 Forecast</b>	<b>FY25 Budget</b>	<b>FY26 Budget</b>	<b>FY27 Budget</b>
FUND BALANCE B.O.P.	\$32,091	\$29,622	\$1,255,390	\$34,111	\$35,867	\$36,226	\$36,585
Interest on Investments	(4,903)	2,908	12,554	1,706	359	359	359
<b>Total Revenues</b>	<b>(4,903)</b>	<b>2,908</b>	<b>12,554</b>	<b>1,706</b>	<b>359</b>	<b>359</b>	<b>359</b>
Interest Payments	8,001	8,001	734,200	734,150	1,460,300	1,460,300	1,460,300
Agency and Other Debt Expense	265	265	-	-	-	-	-
<b>Total Expenditures</b>	<b>8,266</b>	<b>8,266</b>	<b>734,200</b>	<b>734,150</b>	<b>1,460,300</b>	<b>1,460,300</b>	<b>1,460,300</b>
Net Operating Income (Loss)	(13,169)	(5,358)	(721,646)	(732,444)	(1,459,941)	(1,459,941)	(1,459,941)
Interfund Transfers	10,700	9,847	734,200	734,200	1,460,300	1,460,300	1,460,300
Increase (Decrease) in Fund Bal.	(2,469)	4,489	12,554	1,756	359	359	359
<i>Percentage of Change</i>	<i>-8%</i>	<i>15%</i>	<i>1%</i>	<i>5%</i>	<i>1%</i>	<i>1%</i>	<i>1%</i>
<b>FUND BALANCE E.O.P.</b>	<b>\$29,622</b>	<b>\$34,111</b>	<b>\$1,267,944</b>	<b>\$35,867</b>	<b>\$36,226</b>	<b>\$36,585</b>	<b>\$36,943</b>

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

	<b>FY22 Actual</b>	<b>FY23 Actual</b>	<b>FY24 Budget</b>	<b>FY24 Forecast</b>	<b>FY25 Budget</b>	<b>FY26 Budget</b>	<b>FY27 Budget</b>
FUND BALANCE B.O.P.	\$198,169	\$792,457	\$806,044	\$807,375	\$826,186	\$834,448	\$842,710
Interest on Investments	(4,480)	2,447	8,060	2,999	8,262	8,262	8,262
Miscellaneous	110	7,358	-	9,006	-	-	-
<b>Total Revenues</b>	<b>(4,370)</b>	<b>9,805</b>	<b>8,060</b>	<b>12,006</b>	<b>8,262</b>	<b>8,262</b>	<b>8,262</b>
Principal Payments	533,000	1,079,403	1,100,000	1,100,000	1,122,000	1,144,000	1,168,000
Interest Payments	331,817	335,409	321,400	317,781	306,100	290,600	274,700
Agency and Other Debt Expense	68,925	129,174	123,700	120,514	114,600	108,600	102,400
<b>Total Expenditures</b>	<b>933,742</b>	<b>1,543,986</b>	<b>1,545,100</b>	<b>1,538,295</b>	<b>1,542,700</b>	<b>1,543,200</b>	<b>1,545,100</b>
Net Operating Income (Loss)	(938,112)	(1,534,181)	(1,537,040)	(1,526,289)	(1,534,438)	(1,534,938)	(1,536,838)
Interfund Transfers	1,532,400	1,549,100	1,545,100	1,545,100	1,542,700	1,543,200	1,545,100
Increase (Decrease) in Fund Bal.	594,288	14,919	8,060	18,811	8,262	8,262	8,262
<i>Percentage of Change</i>	300%	2%	1%	2%	1%	1%	1%
<b>FUND BALANCE E.O.P.</b>	<b>\$792,457</b>	<b>\$807,375</b>	<b>\$814,105</b>	<b>\$826,186</b>	<b>\$834,448</b>	<b>\$842,710</b>	<b>\$850,972</b>

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

	<b>FY22 Actual</b>	<b>FY23 Actual</b>	<b>FY24 Budget</b>	<b>FY24 Forecast</b>	<b>FY25 Budget</b>	<b>FY26 Budget</b>	<b>FY27 Budget</b>
FUND BALANCE B.O.P.	\$124,039	\$146,489	\$140,563	\$723,169	\$742,042	\$749,462	\$756,882
Interest on Investments	(802)	4,843	1,406	7,610	7,420	7,420	7,420
Miscellaneous	19	3,552	-	7,884	-	-	-
<b>Total Revenues</b>	<b>(783)</b>	<b>8,395</b>	<b>1,406</b>	<b>15,494</b>	<b>7,420</b>	<b>7,420</b>	<b>7,420</b>
Principal Payments	-	-	1,015,000	1,015,000	1,035,000	1,057,000	1,078,000
Interest Payments	197,747	234,730	232,300	231,658	222,300	212,100	201,700
Agency and Other Debt Expense	6,719	7,186	125,500	122,764	117,300	111,700	106,000
<b>Total Expenditures</b>	<b>204,466</b>	<b>241,915</b>	<b>1,372,800</b>	<b>1,369,422</b>	<b>1,374,600</b>	<b>1,380,800</b>	<b>1,385,700</b>
Net Operating Income (Loss)	(205,249)	(233,520)	(1,371,394)	(1,353,928)	(1,367,180)	(1,373,380)	(1,378,280)
Interfund Transfers	227,700	810,200	1,372,800	1,372,800	1,374,600	1,380,800	1,385,700
Increase (Decrease) in Fund Bal.	22,451	576,680	1,406	18,872	7,420	7,420	7,420
<i>Percentage of Change</i>	18%	394%	1%	3%	1%	1%	1%
<b>FUND BALANCE E.O.P.</b>	<b>\$146,489</b>	<b>\$723,169</b>	<b>\$141,969</b>	<b>\$742,042</b>	<b>\$749,462</b>	<b>\$756,882</b>	<b>\$764,303</b>

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

	<b>FY22 Actual</b>	<b>FY23 Actual</b>	<b>FY24 Budget</b>	<b>FY24 Forecast</b>	<b>FY25 Budget</b>	<b>FY26 Budget</b>	<b>FY27 Budget</b>
FUND BALANCE B.O.P.	\$18,556	\$10,761	\$193,916	\$69,963	\$366,084	\$369,745	\$373,406
Interest on Investments	(40,580)	29,417	1,939	9,004	3,661	3,661	3,661
<b>Total Revenues</b>	<b>(40,580)</b>	<b>29,417</b>	<b>1,939</b>	<b>9,004</b>	<b>3,661</b>	<b>3,661</b>	<b>3,661</b>
Principal Payments	880,000	920,000	970,000	970,000	1,015,000	1,070,000	1,120,000
Interest Payments	2,564,750	2,520,750	2,474,800	2,474,750	2,426,300	2,375,500	2,322,000
Agency and Other Debt Expense	265	265	-	-	-	-	-
<b>Total Expenditures</b>	<b>3,445,015</b>	<b>3,441,015</b>	<b>3,444,800</b>	<b>3,444,750</b>	<b>3,441,300</b>	<b>3,445,500</b>	<b>3,442,000</b>
Net Operating Income (Loss)	(3,485,595)	(3,411,598)	(3,442,861)	(3,435,746)	(3,437,639)	(3,441,839)	(3,438,339)
Interfund Transfers	3,477,800	3,470,800	3,444,800	3,731,867	3,441,300	3,445,500	3,442,000
Increase (Decrease) in Fund Bal.	(7,795)	59,202	1,939	296,121	3,661	3,661	3,661
<i>Percentage of Change</i>	<i>-42%</i>	<i>550%</i>	<i>1%</i>	<i>423%</i>	<i>1%</i>	<i>1%</i>	<i>1%</i>
<b>FUND BALANCE E.O.P.</b>	<b>\$10,761</b>	<b>\$69,963</b>	<b>\$195,855</b>	<b>\$366,084</b>	<b>\$369,745</b>	<b>\$373,406</b>	<b>\$377,067</b>

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

	<b>FY22 Actual</b>	<b>FY23 Actual</b>	<b>FY24 Budget</b>	<b>FY24 Forecast</b>	<b>FY25 Budget</b>	<b>FY26 Budget</b>	<b>FY27 Budget</b>
FUND BALANCE B.O.P.	\$32,229	\$116	\$519,299	\$131,039	\$974,806	\$984,554	\$994,302
Interest on Investments	(107,494)	70,075	5,193	24,888	9,748	9,748	9,748
<b>Total Revenues</b>	<b>(107,494)</b>	<b>70,075</b>	<b>5,193</b>	<b>24,888</b>	<b>9,748</b>	<b>9,748</b>	<b>9,748</b>
Principal Payments	1,545,000	1,570,000	1,605,000	1,605,000	1,635,000	1,675,000	1,710,000
Interest Payments	8,282,404	8,252,787	8,221,400	8,221,387	8,188,500	8,152,700	8,114,300
Agency and Other Debt Expense	265	265	-	-	-	-	-
<b>Total Expenditures</b>	<b>9,827,669</b>	<b>9,823,052</b>	<b>9,826,400</b>	<b>9,826,387</b>	<b>9,823,500</b>	<b>9,827,700</b>	<b>9,824,300</b>
Net Operating Income (Loss)	(9,935,163)	(9,752,977)	(9,821,207)	(9,801,499)	(9,813,752)	(9,817,952)	(9,814,552)
Interfund Transfers	9,903,050	9,883,900	9,826,400	10,645,267	9,823,500	9,827,700	9,824,300
Increase (Decrease) in Fund Bal.	(32,113)	130,923	5,193	843,767	9,748	9,748	9,748
<i>Percentage of Change</i>	<i>-100%</i>	<i>112,865%</i>	<i>1%</i>	<i>644%</i>	<i>1%</i>	<i>1%</i>	<i>1%</i>
<b>FUND BALANCE E.O.P.</b>	<b>\$116</b>	<b>\$131,039</b>	<b>\$524,492</b>	<b>\$974,806</b>	<b>\$984,554</b>	<b>\$994,302</b>	<b>\$1,004,050</b>

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

	<b>FY22 Actual</b>	<b>FY23 Actual</b>	<b>FY24 Budget</b>	<b>FY24 Forecast</b>	<b>FY25 Budget</b>	<b>FY26 Budget</b>	<b>FY27 Budget</b>
FUND BALANCE B.O.P.	\$48,302	\$91,596	\$92,531	\$676,257	\$698,280	\$705,263	\$712,246
Interest on Investments	(862)	4,639	925	7,384	6,983	6,983	6,983
Miscellaneous	10	3,178	-	7,360	-	-	-
<b>Total Revenues</b>	<b>(853)</b>	<b>7,817</b>	<b>925</b>	<b>14,744</b>	<b>6,983</b>	<b>6,983</b>	<b>6,983</b>
Principal Payments	-	-	989,000	989,000	1,002,000	1,016,000	1,031,000
Interest Payments	66,768	161,726	174,000	169,226	166,100	158,000	149,900
Agency and Other Debt Expense	3,086	6,431	108,800	106,295	107,400	101,900	96,400
<b>Total Expenditures</b>	<b>69,853</b>	<b>168,156</b>	<b>1,271,800</b>	<b>1,264,521</b>	<b>1,275,500</b>	<b>1,275,900</b>	<b>1,277,300</b>
Net Operating Income (Loss)	(70,706)	(160,339)	(1,270,875)	(1,249,777)	(1,268,517)	(1,268,917)	(1,270,317)
Interfund Transfers	114,000	745,000	1,271,800	1,271,800	1,275,500	1,275,900	1,277,300
Increase (Decrease) in Fund Bal.	43,294	584,661	925	22,023	6,983	6,983	6,983
<i>Percentage of Change</i>	<i>90%</i>	<i>638%</i>	<i>1%</i>	<i>3%</i>	<i>1%</i>	<i>1%</i>	<i>1%</i>
<b>FUND BALANCE E.O.P.</b>	<b>\$91,596</b>	<b>\$676,257</b>	<b>\$93,456</b>	<b>\$698,280</b>	<b>\$705,263</b>	<b>\$712,246</b>	<b>\$719,229</b>

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

	<b>FY22 Actual</b>	<b>FY23 Actual</b>	<b>FY24 Budget</b>	<b>FY24 Forecast</b>	<b>FY25 Budget</b>	<b>FY26 Budget</b>	<b>FY27 Budget</b>
FUND BALANCE B.O.P.	\$31,694	\$70	\$414,758	\$117,219	\$786,999	\$794,869	\$802,739
Interest on Investments	(90,826)	64,914	4,148	19,906	7,870	7,870	7,870
<b>Total Revenues</b>	<b>(90,826)</b>	<b>64,914</b>	<b>4,148</b>	<b>19,906</b>	<b>7,870</b>	<b>7,870</b>	<b>7,870</b>
Principal Payments	1,895,000	1,990,000	2,090,000	2,090,000	2,195,000	2,300,000	2,420,000
Interest Payments	5,902,750	5,808,000	5,708,500	5,708,500	5,604,000	5,494,300	5,379,300
Agency and Other Debt Expense	243	265	-	-	-	-	-
<b>Total Expenditures</b>	<b>7,797,993</b>	<b>7,798,265</b>	<b>7,798,500</b>	<b>7,798,500</b>	<b>7,799,000</b>	<b>7,794,300</b>	<b>7,799,300</b>
Net Operating Income (Loss)	(7,888,819)	(7,733,351)	(7,794,352)	(7,778,594)	(7,791,130)	(7,786,430)	(7,791,430)
Interfund Transfers	7,857,195	7,850,500	7,798,500	8,448,375	7,799,000	7,794,300	7,799,300
Increase (Decrease) in Fund Bal.	(31,624)	117,149	4,148	669,781	7,870	7,870	7,870
<i>Percentage of Change</i>	<i>-100%</i>	<i>167,356%</i>	<i>1%</i>	<i>571%</i>	<i>1%</i>	<i>1%</i>	<i>1%</i>
<b>FUND BALANCE E.O.P.</b>	<b>\$70</b>	<b>\$117,219</b>	<b>\$418,905</b>	<b>\$786,999</b>	<b>\$794,869</b>	<b>\$802,739</b>	<b>\$810,609</b>

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

	<b>FY22 Actual</b>	<b>FY23 Actual</b>	<b>FY24 Budget</b>	<b>FY24 Forecast</b>	<b>FY25 Budget</b>	<b>FY26 Budget</b>	<b>FY27 Budget</b>
FUND BALANCE B.O.P.	\$40,010	\$104,867	\$105,792	\$131,210	\$133,427	\$134,761	\$136,095
Interest on Investments	(3,256)	2,161	1,058	952	1,334	1,334	1,334
Miscellaneous	8	950	-	1,253	-	-	-
<b>Total Revenues</b>	<b>(3,248)</b>	<b>3,111</b>	<b>1,058</b>	<b>2,205</b>	<b>1,334</b>	<b>1,334</b>	<b>1,334</b>
Principal Payments	-	-	-	-	-	2,808,000	2,851,000
Interest Payments	35,991	160,157	492,200	492,188	492,200	486,700	464,700
Agency and Other Debt Expense	1,906	6,812	-	-	167,200	322,900	307,800
<b>Total Expenditures</b>	<b>37,897</b>	<b>166,968</b>	<b>492,200</b>	<b>492,188</b>	<b>659,400</b>	<b>3,617,600</b>	<b>3,623,500</b>
Net Operating Income (Loss)	(41,145)	(163,857)	(491,142)	(489,983)	(658,066)	(3,616,266)	(3,622,166)
Interfund Transfers	106,002	190,200	492,200	492,200	659,400	3,617,600	3,623,500
Increase (Decrease) in Fund Bal.	64,857	26,343	1,058	2,217	1,334	1,334	1,334
<i>Percentage of Change</i>	<i>162%</i>	<i>25%</i>	<i>1%</i>	<i>2%</i>	<i>1%</i>	<i>1%</i>	<i>1%</i>
<b>FUND BALANCE E.O.P.</b>	<b>\$104,867</b>	<b>\$131,210</b>	<b>\$106,850</b>	<b>\$133,427</b>	<b>\$134,761</b>	<b>\$136,095</b>	<b>\$137,430</b>



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

	<b>FY22 Actual</b>	<b>FY23 Actual</b>	<b>FY24 Budget</b>	<b>FY24 Forecast</b>	<b>FY25 Budget</b>	<b>FY26 Budget</b>	<b>FY27 Budget</b>
FUND BALANCE B.O.P.	\$35,009	\$1,063,632	\$1,074,956	\$1,084,476	\$1,108,317	\$1,119,400	\$1,130,483
Interest on Investments	(6,093)	10,000	10,750	3,265	11,083	11,083	11,083
Miscellaneous	143	10,399	-	12,830	-	-	-
<b>Total Revenues</b>	<b>(5,951)</b>	<b>20,400</b>	<b>10,750</b>	<b>16,096</b>	<b>11,083</b>	<b>11,083</b>	<b>11,083</b>
Principal Payments	874,000	1,770,000	1,800,000	1,800,000	1,830,000	1,862,000	1,894,000
Interest Payments	53,965	193,702	289,500	286,520	275,400	261,000	246,400
Agency and Other Debt Expense	43,401	141,954	196,400	191,635	182,200	172,100	162,100
<b>Total Expenditures</b>	<b>971,366</b>	<b>2,105,656</b>	<b>2,285,900</b>	<b>2,278,155</b>	<b>2,287,600</b>	<b>2,295,100</b>	<b>2,302,500</b>
Net Operating Income (Loss)	(977,317)	(2,085,256)	(2,275,150)	(2,262,059)	(2,276,517)	(2,284,017)	(2,291,417)
Interfund Transfers	2,005,940	2,106,100	2,285,900	2,285,900	2,287,600	2,295,100	2,302,500
Increase (Decrease) in Fund Bal.	1,028,623	20,844	10,750	23,841	11,083	11,083	11,083
<i>Percentage of Change</i>	<i>2,938%</i>	<i>2%</i>	<i>1%</i>	<i>2%</i>	<i>1%</i>	<i>1%</i>	<i>1%</i>
<b>FUND BALANCE E.O.P.</b>	<b>\$1,063,632</b>	<b>\$1,084,476</b>	<b>\$1,085,706</b>	<b>\$1,108,317</b>	<b>\$1,119,400</b>	<b>\$1,130,483</b>	<b>\$1,141,567</b>

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

	<b>FY22 Actual</b>	<b>FY23 Actual</b>	<b>FY24 Budget</b>	<b>FY24 Forecast</b>	<b>FY25 Budget</b>	<b>FY26 Budget</b>	<b>FY27 Budget</b>
FUND BALANCE B.O.P.	\$-	\$26,929	\$25,952	\$32,423	\$33,301	\$33,634	\$33,967
Interest on Investments	(2,477)	759	260	878	333	333	333
<b>Total Revenues</b>	<b>(2,477)</b>	<b>759</b>	<b>260</b>	<b>878</b>	<b>333</b>	<b>333</b>	<b>333</b>
Interest Payments	279,439	281,000	281,000	281,000	281,000	281,000	281,000
Agency and Other Debt Expense	155	265	-	-	-	-	-
<b>Total Expenditures</b>	<b>279,593</b>	<b>281,265</b>	<b>281,000</b>	<b>281,000</b>	<b>281,000</b>	<b>281,000</b>	<b>281,000</b>
Net Operating Income (Loss)	(282,071)	(280,506)	(280,740)	(280,122)	(280,667)	(280,667)	(280,667)
Interfund Transfers	309,000	286,000	281,000	281,000	281,000	281,000	281,000
Increase (Decrease) in Fund Bal.	26,929	5,494	260	878	333	333	333
Percentage of Change	-	20%	1%	3%	1%	1%	1%
<b>FUND BALANCE E.O.P.</b>	<b>\$26,929</b>	<b>\$32,423</b>	<b>\$26,211</b>	<b>\$33,301</b>	<b>\$33,634</b>	<b>\$33,967</b>	<b>\$34,300</b>

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

	<b>FY22 Actual</b>	<b>FY23 Actual</b>	<b>FY24 Budget</b>	<b>FY24 Forecast</b>	<b>FY25 Budget</b>	<b>FY26 Budget</b>	<b>FY27 Budget</b>
FUND BALANCE B.O.P.	\$-	\$-	\$-	\$-	\$-	\$-	\$-
Interest on Investments	(2,791)	-	-	-	-	-	-
<b>Total Revenues</b>	<b>(2,791)</b>	-	-	-	-	-	-
<b>Total Expenditures</b>	-	-	-	-	-	-	-
Net Operating Income (Loss)	(2,791)	-	-	-	-	-	-
Interfund Transfers	2,791	-	-	-	-	-	-
<i>Percentage of Change</i>	-	-	-	-	-	-	-
<b>FUND BALANCE E.O.P.</b>	<b>\$-</b>	<b>\$-</b>	<b>\$-</b>	<b>\$-</b>	<b>\$-</b>	<b>\$-</b>	<b>\$-</b>

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

	<b>FY22 Actual</b>	<b>FY23 Actual</b>	<b>FY24 Budget</b>	<b>FY24 Forecast</b>	<b>FY25 Budget</b>	<b>FY26 Budget</b>	<b>FY27 Budget</b>
FUND BALANCE B.O.P.	\$-	\$-	\$242,628	\$47,640	\$51,797	\$52,315	\$52,833
Revenue Bonds	54,858,493	-	-	-	-	-	-
Interest on Investments	-	11,277	2,426	4,107	518	518	518
<b>Total Revenues</b>	<b>54,858,493</b>	<b>11,277</b>	<b>2,426</b>	<b>4,107</b>	<b>518</b>	<b>518</b>	<b>518</b>
Principal Payments	6,757,774	-	-	-	3,360,000	6,915,000	7,110,000
Interest Payments	-	1,981,182	1,992,300	1,992,250	1,992,300	1,824,300	1,478,500
Interest Payments Paid into Escrow for Refunding Debt	13,493	-	-	-	-	-	-
Agency and Other Debt Expense	48,087,226	155	-	-	-	-	-
<b>Total Expenditures</b>	<b>54,858,493</b>	<b>1,981,337</b>	<b>1,992,300</b>	<b>1,992,250</b>	<b>5,352,300</b>	<b>8,739,300</b>	<b>8,588,500</b>
Net Operating Income (Loss)	-	(1,970,060)	(1,989,874)	(1,988,143)	(5,351,782)	(8,738,782)	(8,587,982)
Interfund Transfers	-	2,017,700	1,992,300	1,992,300	5,352,300	8,739,300	8,588,500
Increase (Decrease) in Fund Bal.	-	47,640	2,426	4,157	518	518	518
<i>Percentage of Change</i>	-	-	1%	9%	1%	1%	1%
<b>FUND BALANCE E.O.P.</b>	<b>\$-</b>	<b>\$47,640</b>	<b>\$245,054</b>	<b>\$51,797</b>	<b>\$52,315</b>	<b>\$52,833</b>	<b>\$53,351</b>

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

	<b>FY22 Actual</b>	<b>FY23 Actual</b>	<b>FY24 Budget</b>	<b>FY24 Forecast</b>	<b>FY25 Budget</b>	<b>FY26 Budget</b>	<b>FY27 Budget</b>
FUND BALANCE B.O.P.	\$-	\$-	\$50,000	\$146,622	\$168,857	\$170,545	\$172,234
Revenue Bonds	9,441,595	-	-	-	-	-	-
Interest on Investments	-	97,842	500	22,198	1,689	1,689	1,689
<b>Total Revenues</b>	<b>9,441,595</b>	<b>97,842</b>	<b>500</b>	<b>22,198</b>	<b>1,689</b>	<b>1,689</b>	<b>1,689</b>
Principal Payments	-	6,345,000	6,285,000	6,285,000	1,650,000	1,730,000	1,820,000
Interest Payments	-	4,956,087	5,206,600	5,206,563	4,892,300	4,809,800	4,723,300
Interest Payments Paid into Escrow for Refunding Debt	72,256	-	-	-	-	-	-
Agency and Other Debt Expense	9,366,201	133	-	-	-	-	-
<b>Total Expenditures</b>	<b>9,438,456</b>	<b>11,301,220</b>	<b>11,491,600</b>	<b>11,491,563</b>	<b>6,542,300</b>	<b>6,539,800</b>	<b>6,543,300</b>
Net Operating Income (Loss)	3,139	(11,203,378)	(11,491,100)	(11,469,365)	(6,540,611)	(6,538,111)	(6,541,611)
Interfund Transfers	(3,139)	11,350,000	11,491,600	11,491,600	6,542,300	6,539,800	6,543,300
Increase (Decrease) in Fund Bal.	-	146,622	500	22,235	1,689	1,689	1,689
<i>Percentage of Change</i>	-	-	1%	15%	1%	1%	1%
<b>FUND BALANCE E.O.P.</b>	<b>\$-</b>	<b>\$146,622</b>	<b>\$50,500</b>	<b>\$168,857</b>	<b>\$170,545</b>	<b>\$172,234</b>	<b>\$173,922</b>

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

	<b>FY22 Actual</b>	<b>FY23 Actual</b>	<b>FY24 Budget</b>	<b>FY24 Forecast</b>	<b>FY25 Budget</b>	<b>FY26 Budget</b>	<b>FY27 Budget</b>
FUND BALANCE B.O.P.	\$-	\$-	\$50,000	\$30,520	\$6,399	\$6,463	\$6,527
Interest on Investments	-	396	500	1,727	64	64	64
Miscellaneous	-	3	-	8	-	-	-
<b>Total Revenues</b>	<b>-</b>	<b>399</b>	<b>500</b>	<b>1,735</b>	<b>64</b>	<b>64</b>	<b>64</b>
Principal Payments	-	-	218,000	218,000	442,000	450,000	457,000
Interest Payments	-	221	125,000	125,000	120,900	115,400	109,700
Agency and Other Debt Expense	-	175	26,500	52,357	50,100	47,600	45,200
<b>Total Expenditures</b>	<b>-</b>	<b>396</b>	<b>369,500</b>	<b>395,357</b>	<b>613,000</b>	<b>613,000</b>	<b>611,900</b>
Net Operating Income (Loss)	-	3	(369,000)	(393,622)	(612,936)	(612,936)	(611,836)
Interfund Transfers	-	30,518	369,500	369,500	613,000	613,000	611,900
Increase (Decrease) in Fund Bal.	-	30,520	500	(24,122)	64	64	64
<i>Percentage of Change</i>	-	-	1%	-79%	1%	1%	1%
<b>FUND BALANCE E.O.P.</b>	<b>\$-</b>	<b>\$30,520</b>	<b>\$50,500</b>	<b>\$6,399</b>	<b>\$6,463</b>	<b>\$6,527</b>	<b>\$6,591</b>

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

	<b>FY22 Actual</b>	<b>FY23 Actual</b>	<b>FY24 Budget</b>	<b>FY24 Forecast</b>	<b>FY25 Budget</b>	<b>FY26 Budget</b>	<b>FY27 Budget</b>
FUND BALANCE B.O.P.	\$-	\$-	\$50,000	\$32,081	\$37,273	\$37,645	\$38,018
Interest on Investments	-	862	500	5,135	373	373	373
Miscellaneous	-	25	-	57	-	-	-
<b>Total Revenues</b>	<b>-</b>	<b>887</b>	<b>500</b>	<b>5,192</b>	<b>373</b>	<b>373</b>	<b>373</b>
Principal Payments	-	-	-	-	-	5,045,000	5,127,000
Interest Payments	-	1,665	1,437,500	1,437,500	1,437,500	1,421,800	1,358,500
Agency and Other Debt Expense	-	175	-	-	304,800	588,700	561,600
<b>Total Expenditures</b>	<b>-</b>	<b>1,840</b>	<b>1,437,500</b>	<b>1,437,500</b>	<b>1,742,300</b>	<b>7,055,500</b>	<b>7,047,100</b>
Net Operating Income (Loss)	-	(953)	(1,437,000)	(1,432,308)	(1,741,927)	(7,055,127)	(7,046,727)
Interfund Transfers	-	33,034	1,437,500	1,437,500	1,742,300	7,055,500	7,047,100
Increase (Decrease) in Fund Bal.	-	32,081	500	5,192	373	373	373
<i>Percentage of Change</i>	-	-	1%	16%	1%	1%	1%
<b>FUND BALANCE E.O.P.</b>	<b>\$-</b>	<b>\$32,081</b>	<b>\$50,500</b>	<b>\$37,273</b>	<b>\$37,645</b>	<b>\$38,018</b>	<b>\$38,391</b>

**METROPOLITAN ST. LOUIS SEWER DISTRICT**  
**CHANGES IN FUND BALANCE**  
**2842 - 2023D WIFIA - Prin & Int - WW**

	<b>FY22 Actual</b>	<b>FY23 Actual</b>	<b>FY24 Budget</b>	<b>FY24 Forecast</b>	<b>FY25 Budget</b>	<b>FY26 Budget</b>	<b>FY27 Budget</b>
FUND BALANCE B.O.P.	\$-	\$-	\$36,041	\$30,440	\$317,004	\$320,174	\$323,345
Interest on Investments	-	391	360	1,334	3,170	3,170	3,170
<b>Total Revenues</b>	<b>-</b>	<b>391</b>	<b>360</b>	<b>1,334</b>	<b>3,170</b>	<b>3,170</b>	<b>3,170</b>
Interest Payments	-	-	301,752	-	109,600	9,378,500	14,619,000
Agency and Other Debt Expense	-	-	78,556	-	-	-	-
<b>Total Expenditures</b>	<b>-</b>	<b>-</b>	<b>380,308</b>	<b>-</b>	<b>109,600</b>	<b>9,378,500</b>	<b>14,619,000</b>
Net Operating Income (Loss)	-	391	(379,948)	1,334	(106,430)	(9,375,330)	(14,615,830)
Interfund Transfers	-	30,049	380,308	285,231	109,600	9,378,500	14,619,000
Increase (Decrease) in Fund Bal.	-	30,440	360	286,565	3,170	3,170	3,170
<i>Percentage of Change</i>	-	-	1%	941%	1%	1%	1%
<b>FUND BALANCE E.O.P.</b>	<b>\$-</b>	<b>\$30,440</b>	<b>\$36,402</b>	<b>\$317,004</b>	<b>\$320,174</b>	<b>\$323,345</b>	<b>\$326,515</b>



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

	<b>FY22 Actual</b>	<b>FY23 Actual</b>	<b>FY24 Budget</b>	<b>FY24 Forecast</b>	<b>FY25 Budget</b>	<b>FY26 Budget</b>	<b>FY27 Budget</b>
FUND BALANCE B.O.P.	\$-	\$-	\$6,635,000	\$-	\$2,054	\$2,075	\$2,095
Revenue Bonds	-	32,476,938	-	-	-	-	-
Interest on Investments	-	-	66,350	2,054	21	21	21
<b>Total Revenues</b>	<b>-</b>	<b>32,476,938</b>	<b>66,350</b>	<b>2,054</b>	<b>21</b>	<b>21</b>	<b>21</b>
Principal Payments	-	3,288,089	-	-	-	-	-
Interest Payments	-	-	1,152,000	1,152,000	1,152,000	1,152,000	1,152,000
Interest Payments Paid into Escrow for Refunding Debt	-	701,938	-	-	-	-	-
Agency and Other Debt Expense	-	28,486,911	-	-	-	-	-
<b>Total Expenditures</b>	<b>-</b>	<b>32,476,937</b>	<b>1,152,000</b>	<b>1,152,000</b>	<b>1,152,000</b>	<b>1,152,000</b>	<b>1,152,000</b>
Net Operating Income (Loss)	-	-	(1,085,650)	(1,149,946)	(1,151,979)	(1,151,979)	(1,151,979)
Interfund Transfers	-	-	1,152,000	1,152,000	1,152,000	1,152,000	1,152,000
Increase (Decrease) in Fund Bal.	-	-	66,350	2,054	21	21	21
<i>Percentage of Change</i>	-	-	1%	-	1%	1%	1%
<b>FUND BALANCE E.O.P.</b>	<b>\$-</b>	<b>\$-</b>	<b>\$6,701,350</b>	<b>\$2,054</b>	<b>\$2,075</b>	<b>\$2,095</b>	<b>\$2,116</b>

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

	<b>FY22 Actual</b>	<b>FY23 Actual</b>	<b>FY24 Budget</b>	<b>FY24 Forecast</b>	<b>FY25 Budget</b>	<b>FY26 Budget</b>	<b>FY27 Budget</b>
FUND BALANCE B.O.P.	\$-	\$-	\$-	\$-	\$33,948	\$34,288	\$34,627
Interest on Investments	-	-	1,383,050	170	339	339	339
<b>Total Revenues</b>	-	-	<b>1,383,050</b>	<b>170</b>	<b>339</b>	<b>339</b>	<b>339</b>
Principal Payments	-	-	-	-	-	555,000	1,125,000
Interest Payments	-	-	-	-	312,200	387,000	374,500
Agency and Other Debt Expense	-	-	-	-	64,500	124,800	119,200
<b>Total Expenditures</b>	-	-	-	-	<b>376,700</b>	<b>1,066,800</b>	<b>1,618,700</b>
Net Operating Income (Loss)	-	-	1,383,050	170	(376,361)	(1,066,461)	(1,618,361)
Interfund Transfers	-	-	-	33,778	376,700	1,066,800	1,618,700
Increase (Decrease) in Fund Bal.	-	-	1,383,050	33,948	339	339	339
<i>Percentage of Change</i>	-	-	-	-	1%	1%	1%
<b>FUND BALANCE E.O.P.</b>	<b>\$-</b>	<b>\$-</b>	<b>\$1,383,050</b>	<b>\$33,948</b>	<b>\$34,288</b>	<b>\$34,627</b>	<b>\$34,967</b>

**METROPOLITAN ST. LOUIS SEWER DISTRICT**  
**CHANGES IN FUND BALANCE**  
**2845 - 2023C SRF - Prin & Int - WW**

	<b>FY22 Actual</b>	<b>FY23 Actual</b>	<b>FY24 Budget</b>	<b>FY24 Forecast</b>	<b>FY25 Budget</b>	<b>FY26 Budget</b>	<b>FY27 Budget</b>
FUND BALANCE B.O.P.	\$-	\$-	\$-	\$-	\$49,803	\$49,803	\$49,803
<b>Total Revenues</b>	-	-	-	-	-	-	-
Principal Payments	-	-	-	-	183,000	371,000	378,000
Interest Payments	-	-	-	54,542	101,700	123,400	117,800
Agency and Other Debt Expense	-	-	-	21,250	41,600	39,700	37,800
<b>Total Expenditures</b>	-	-	-	<b>75,792</b>	<b>326,300</b>	<b>534,100</b>	<b>533,600</b>
Net Operating Income (Loss)	-	-	-	(75,792)	(326,300)	(534,100)	(533,600)
Interfund Transfers	-	-	-	125,594	326,300	534,100	533,600
Increase (Decrease) in Fund Bal.	-	-	-	49,803	-	-	-
<i>Percentage of Change</i>	-	-	-	-	-	-	-
<b>FUND BALANCE E.O.P.</b>	<b>\$-</b>	<b>\$-</b>	<b>\$-</b>	<b>\$49,803</b>	<b>\$49,803</b>	<b>\$49,803</b>	<b>\$49,803</b>

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

	<b>FY22 Actual</b>	<b>FY23 Actual</b>	<b>FY24 Budget</b>	<b>FY24 Forecast</b>	<b>FY25 Budget</b>	<b>FY26 Budget</b>	<b>FY27 Budget</b>
FUND BALANCE B.O.P.	\$-	\$-	\$-	\$-	\$-	\$-	\$-
Revenue Bonds	-	-	-	-	-	122,100,000	-
Interest on Investments	4,858	-	-	-	-	-	-
<b>Total Revenues</b>	<b>4,858</b>	-	-	-	-	<b>122,100,000</b>	-
Agency and Other Debt Expense	557,033	-	-	-	-	122,100,000	-
<b>Total Expenditures</b>	<b>557,033</b>	-	-	-	-	<b>122,100,000</b>	-
Net Operating Income (Loss)	(552,175)	-	-	-	-	-	-
Interfund Transfers	552,175	-	-	-	-	-	-
<i>Percentage of Change</i>	-	-	-	-	-	-	-
<b>FUND BALANCE E.O.P.</b>	<b>\$-</b>	<b>\$-</b>	<b>\$-</b>	<b>\$-</b>	<b>\$-</b>	<b>\$-</b>	<b>\$-</b>

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

	<b>FY22 Actual</b>	<b>FY23 Actual</b>	<b>FY24 Budget</b>	<b>FY24 Forecast</b>	<b>FY25 Budget</b>	<b>FY26 Budget</b>	<b>FY27 Budget</b>
FUND BALANCE B.O.P.	\$-	\$-	\$-	\$-	\$-	\$-	\$-
Revenue Bonds	-	-	-	-	156,601,702	-	-
<b>Total Revenues</b>	-	-	-	-	<b>156,601,702</b>	-	-
Agency and Other Debt Expense	-	-	-	-	156,601,702	-	-
<b>Total Expenditures</b>	-	-	-	-	<b>156,601,702</b>	-	-
Net Operating Income (Loss)	-	-	-	-	-	-	-
Interfund Transfers	-	-	-	-	-	-	-
Increase (Decrease) in Fund Bal.	-	-	-	-	-	-	-
<i>Percentage of Change</i>	-	-	-	-	-	-	-
<b>FUND BALANCE E.O.P.</b>	<b>\$-</b>	<b>\$-</b>	<b>\$-</b>	<b>\$-</b>	<b>\$-</b>	<b>\$-</b>	<b>\$-</b>

**METROPOLITAN ST. LOUIS SEWER DISTRICT**  
**CHANGES IN FUND BALANCE**  
**2849 - 2023E SRF - Prin & Int - WW**

	<b>FY22 Actual</b>	<b>FY23 Actual</b>	<b>FY24 Budget</b>	<b>FY24 Forecast</b>	<b>FY25 Budget</b>	<b>FY26 Budget</b>	<b>FY27 Budget</b>
FUND BALANCE B.O.P.	\$-	\$-	\$-	\$-	\$594,943	\$594,943	\$594,943
Interest on Investments	-	-	-	2,796	-	-	-
<b>Total Revenues</b>	-	-	-	<b>2,796</b>	-	-	-
Interest Payments	-	-	1,119,498	864,500	3,276,000	3,276,000	3,276,000
Agency and Other Debt Expense	-	-	291,444	-	-	-	-
<b>Total Expenditures</b>	-	-	<b>1,410,942</b>	<b>864,500</b>	<b>3,276,000</b>	<b>3,276,000</b>	<b>3,276,000</b>
Net Operating Income (Loss)	-	-	(1,410,942)	(861,704)	(3,276,000)	(3,276,000)	(3,276,000)
Interfund Transfers	-	-	1,410,942	1,456,647	3,276,000	3,276,000	3,276,000
Increase (Decrease) in Fund Bal.	-	-	-	594,943	-	-	-
<i>Percentage of Change</i>	-	-	-	-	-	-	-
<b>FUND BALANCE E.O.P.</b>	<b>\$-</b>	<b>\$-</b>	<b>\$-</b>	<b>\$594,943</b>	<b>\$594,943</b>	<b>\$594,943</b>	<b>\$594,943</b>

**METROPOLITAN ST. LOUIS SEWER DISTRICT**  
**CHANGES IN FUND BALANCE**  
**Proposed Principal and Interest Senior Bond 1**

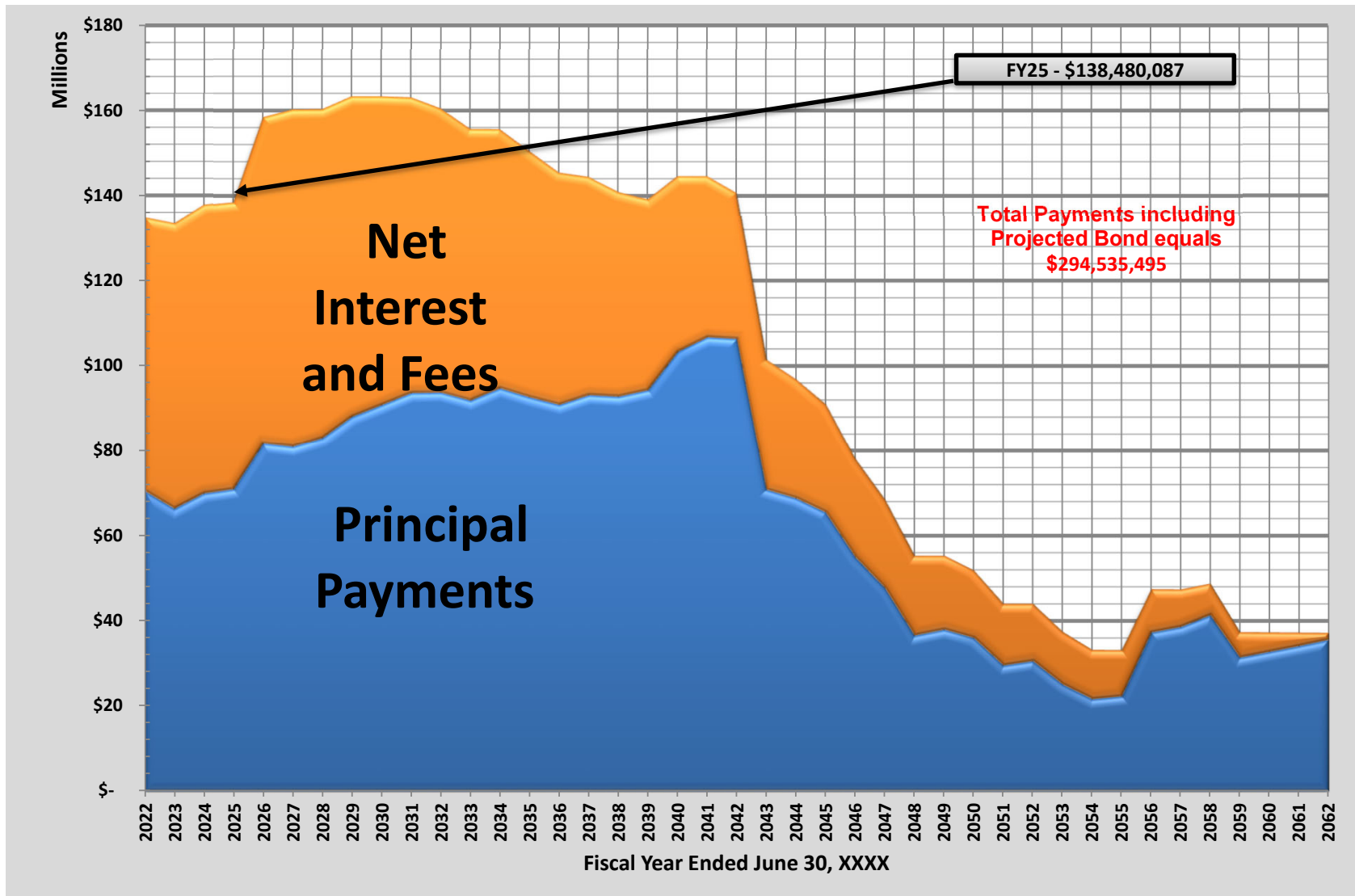
	<b>FY22 Actual</b>	<b>FY23 Actual</b>	<b>FY24 Budget</b>	<b>FY24 Forecast</b>	<b>FY25 Budget</b>	<b>FY26 Budget</b>	<b>FY27 Budget</b>
FUND BALANCE B.O.P.	\$-	\$-	\$-	\$-	\$-	\$-	\$-
<b>Total Revenues</b>	-	-	-	-	-	-	-
Principal Payments	-	-	-	-	-	984,337	6,980,411
Interest Payments	-	-	-	-	1,533,500	12,326,875	25,499,483
<b>Total Expenditures</b>	-	-	-	-	<b>1,533,500</b>	<b>13,311,212</b>	<b>32,479,895</b>
Net Operating Income (Loss)	-	-	-	-	(1,533,500)	(13,311,212)	(32,479,895)
Interfund Transfers	-	-	-	-	1,533,500	13,311,212	32,479,895
Increase (Decrease) in Fund Bal.	-	-	-	-	-	-	-
<i>Percentage of Change</i>	-	-	-	-	-	-	-
<b>FUND BALANCE E.O.P.</b>	<b>\$-</b>	<b>\$-</b>	<b>\$-</b>	<b>\$-</b>	<b>\$-</b>	<b>\$-</b>	<b>\$-</b>

**METROPOLITAN ST. LOUIS SEWER DISTRICT**  
**CHANGES IN FUND BALANCE**  
**Proposed Principal and Interest SRF Bond 1**

	<b>FY22 Actual</b>	<b>FY23 Actual</b>	<b>FY24 Budget</b>	<b>FY24 Forecast</b>	<b>FY25 Budget</b>	<b>FY26 Budget</b>	<b>FY27 Budget</b>
FUND BALANCE B.O.P.	\$-	\$-	\$-	\$-	\$-	\$-	\$-
<b>Total Revenues</b>	-	-	-	-	-	-	-
Principal Payments	-	-	-	-	-	201,790	4,622,888
Interest Payments	-	-	-	-	13,915	6,937,492	13,518,338
Agency and Other Debt Expense	-	-	-	-	3,479	60,185	209,768
<b>Total Expenditures</b>	-	-	-	-	<b>17,394</b>	<b>7,199,467</b>	<b>18,350,995</b>
Net Operating Income (Loss)	-	-	-	-	(17,394)	(7,199,467)	(18,350,995)
Interfund Transfers	-	-	-	-	17,394	7,199,467	18,350,995
Increase (Decrease) in Fund Bal.	-	-	-	-	-	-	-
<i>Percentage of Change</i>	-	-	-	-	-	-	-
<b>FUND BALANCE E.O.P.</b>	<b>\$-</b>	<b>\$-</b>	<b>\$-</b>	<b>\$-</b>	<b>\$-</b>	<b>\$-</b>	<b>\$-</b>



# 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 11/30/2023 are not included - 2025A, 2026A 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.**

Fiscal Year Ended June 30,	Principal Outstanding (beginning of yr)	Additions	Principal Payments & Retirements	Interest Payments	Gross Debt	① Fees	② Subsidy	Net Debt
2022	1,820,156,104	94,070,000	70,467,300	65,985,602	136,452,901	2,044,216	(3,620,849)	134,876,268
2023	1,843,758,804	116,265,000	66,334,903	68,518,502	134,853,405	1,981,116	(3,333,565)	133,500,956
2024	1,893,688,901	624,301,000	69,922,300	68,872,703	138,795,003	1,980,264	(2,942,550)	137,832,717
2025	2,448,067,601		70,927,000	67,738,649	138,665,649	2,335,087	(2,520,649)	138,480,087
2026	2,377,140,601		81,703,500	76,196,240	157,899,740	2,628,068	(2,105,399)	158,422,409
2027	2,295,437,101		80,936,900	78,710,945	159,647,845	2,386,657	(1,776,472)	160,258,031
2028	2,214,500,201		83,017,200	76,147,306	159,164,506	2,842,208	(1,676,127)	160,330,587
2029	2,131,483,001		88,041,400	73,695,655	161,737,055	3,275,677	(1,649,672)	163,363,059
2030	2,043,441,601		90,828,500	71,112,338	161,940,838	3,046,177	(1,642,857)	163,344,158
2031	1,952,613,101		93,639,800	68,468,600	162,108,400	2,615,515	(1,642,857)	163,081,058
2032	1,858,973,301		93,760,200	65,780,709	159,540,909	2,622,146	(1,642,857)	160,520,198
2033	1,765,213,101		91,883,000	63,050,567	154,933,567	2,415,212	(1,642,857)	155,705,922
2034	1,673,330,101		94,779,300	60,280,387	155,059,687	2,204,467	(1,641,115)	155,623,039
2035	1,578,550,801		92,646,000	57,472,254	150,118,254	2,003,966	(1,639,373)	150,482,848
2036	1,485,904,801		90,886,000	54,141,828	145,027,828	1,836,627	(1,407,932)	145,456,523
2037	1,395,018,801		93,149,000	50,813,529	143,962,529	1,673,055	(1,157,204)	144,478,380
2038	1,301,869,801		92,787,000	47,383,799	140,170,799	1,517,871	(771,469)	140,917,200
2039	1,209,082,801		94,321,000	43,884,921	138,205,921	1,380,710	(385,735)	139,200,896
2040	1,114,761,801		103,293,670	40,084,066	143,377,736	1,241,188	-	144,618,924
2041	1,011,468,131		106,744,789	36,781,367	143,526,156	1,099,256	-	144,625,412
2042	904,723,342		106,326,513	33,361,261	139,687,773	970,799	-	140,658,573
2043	798,396,829		70,796,921	29,763,814	100,560,735	849,387	-	101,410,122
2044	727,599,909		68,748,039	27,276,459	96,024,497	738,256	-	96,762,754
2045	658,851,870		65,439,820	24,849,289	90,289,109	646,678	-	90,935,787
2046	593,412,050		54,955,831	22,414,717	77,370,548	601,125	-	77,971,673
2047	538,456,219		47,746,728	20,115,882	67,862,609	554,745	-	68,417,354
2048	490,709,491		36,559,191	18,187,533	54,746,724	507,525	-	55,254,249
2049	454,150,300		37,960,931	16,816,240	54,777,171	459,455	-	55,236,626
2050	416,189,369		35,985,686	15,384,714	51,370,399	410,515	-	51,780,914
2051	380,203,684		29,548,224	14,062,068	43,610,292	360,693	-	43,970,984
2052	350,655,460		30,575,346	13,071,655	43,647,000	309,965	-	43,956,965
2053	320,080,114		25,100,883	12,040,516	37,141,399	258,323	-	37,399,722
2054	294,979,231		21,626,737	11,310,290	32,937,026	205,743	-	33,142,769
2055	273,352,494		22,289,940	10,683,500	32,973,441	152,213	-	33,125,653
2056	251,062,554		37,254,742	10,033,310	47,288,052	97,713	-	47,385,765
2057	213,807,811		38,572,902	8,726,284	47,299,185	42,230	-	47,341,415
2058	175,234,910		41,354,090	7,367,071	48,721,160	-	-	48,721,160
2059	133,880,820		31,388,726	5,926,818	37,315,544	-	-	37,315,544
2060	102,492,094		32,722,747	4,536,298	37,259,045	-	-	37,259,045
2061	69,769,347		34,113,464	3,086,680	37,200,144	-	-	37,200,144
2062	35,655,883		35,563,286	1,575,454	37,138,740	-	-	37,138,740
<b>Totals</b>		<b>\$834,636,000</b>	<b>\$2,654,699,507</b>	<b>\$1,545,709,818</b>	<b>\$4,200,409,324</b>	<b>\$50,294,844</b>	<b>-\$33,199,539</b>	<b>\$4,217,504,630</b>

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



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.

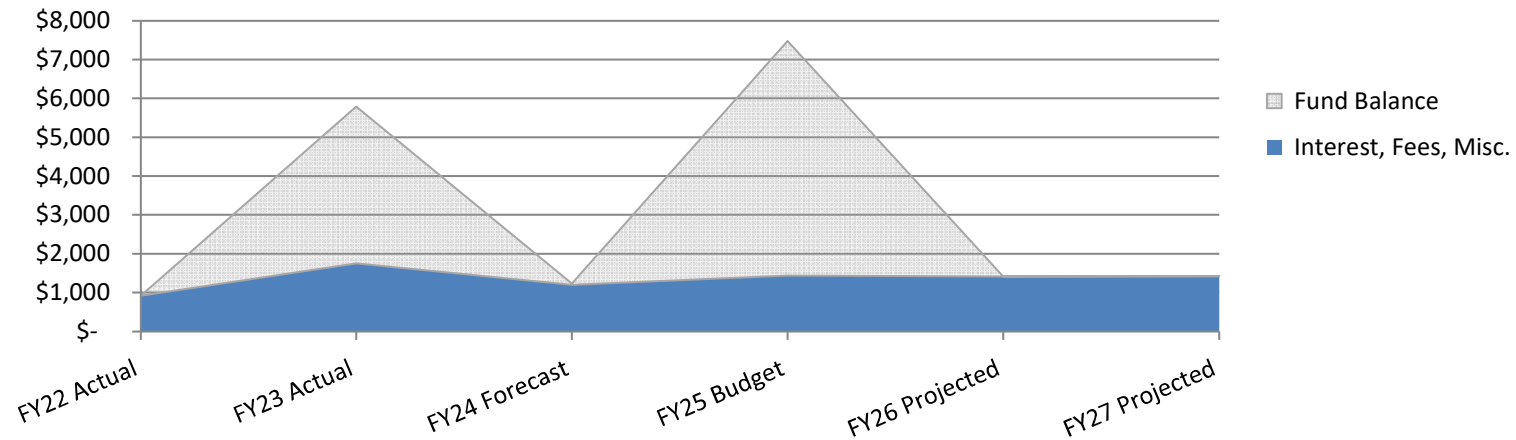
**EMERGENCY FUNDS:**

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-measureable 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 FY22 and FY23, forecasted for FY24, budgeted for FY25 and projected for FY26 and FY27.

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 15% reduction in the Water Backup Fund balance. The budget FY25 and projected FY26 and FY27 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**

	<b>FY22 Actual</b>	<b>FY23 Actual</b>	<b>FY24 Budget</b>	<b>FY24 Forecast</b>	<b>FY25 Budget</b>	<b>FY26 Budget</b>	<b>FY27 Budget</b>
FUND BALANCE B.O.P.	\$22,725,490	\$26,082,665	\$22,787,408	\$22,046,841	\$22,011,547	\$15,967,661	\$17,407,254
Interest on Investments	(622,511)	478,780	225,781	344,863	190,394	167,035	177,816
Connection and Other Fees	1,286,478	1,322,793	1,124,000	808,344	1,245,000	1,245,000	1,245,000
Miscellaneous	255,426	(49,730)	-	41,293	-	-	-
<b>Total Revenues</b>	<b>919,393</b>	<b>1,751,843</b>	<b>1,349,781</b>	<b>1,194,500</b>	<b>1,435,394</b>	<b>1,412,035</b>	<b>1,422,816</b>
Personnel Services	852,800	723,699	1,307,113	1,645,139	1,409,113	1,479,569	1,555,063
Supplies	-	6,047	-	-	-	-	-
Contractual Services	9,296,269	14,922,728	13,667,000	12,087,705	15,157,000	15,475,297	15,800,278
Construction and Engineering	927,489	9,993,058	590,000	1,496,950	1,380,000	-	-
Interfund Labor Transfers	85,661	142,135	68,484	-	33,167	17,576	6,106
<b>Total Expenditures</b>	<b>11,162,218</b>	<b>25,787,667</b>	<b>15,632,597</b>	<b>15,229,794</b>	<b>17,979,280</b>	<b>16,972,443</b>	<b>17,361,446</b>
Net Operating Income (Loss)	(10,242,825)	(24,035,824)	(14,282,816)	(14,035,294)	(16,543,886)	(15,560,407)	(15,938,630)
Interfund Transfers	13,600,000	20,000,000	14,000,000	14,000,000	10,500,000	17,000,000	17,000,000
Increase (Decrease) in Fund Bal.	3,357,175	(4,035,824)	(282,816)	(35,294)	(6,043,886)	1,439,593	1,061,370
<i>Percentage of Change</i>	15%	-15%	-1%	-	-27%	9%	6%
<b>FUND BALANCE E.O.P.</b>	<b>\$26,082,665</b>	<b>\$22,046,841</b>	<b>\$22,504,593</b>	<b>\$22,011,547</b>	<b>\$15,967,661</b>	<b>\$17,407,254</b>	<b>\$18,468,623</b>

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

	<b>FY22 Actual</b>	<b>FY23 Actual</b>	<b>FY24 Budget</b>	<b>FY24 Forecast</b>	<b>FY25 Budget</b>	<b>FY26 Budget</b>	<b>FY27 Budget</b>
FUND BALANCE B.O.P.	\$2,856,019	\$4,072,225	\$1,477,112	\$1,480,202	\$1,170,287	\$1,036,038	\$2,292,519
Interest on Investments	(81,282)	80,119	17,744	49,332	12,420	19,322	31,705
Connection and Other Fees	1,286,478	1,322,793	1,124,000	808,344	1,245,000	1,245,000	1,245,000
Miscellaneous	8,582	-	-	-	-	-	-
<b>Total Revenues</b>	<b>1,213,777</b>	<b>1,402,912</b>	<b>1,141,744</b>	<b>857,676</b>	<b>1,257,420</b>	<b>1,264,322</b>	<b>1,276,705</b>
Construction and Engineering	(43,623)	3,990,800	590,000	1,167,591	1,380,000	-	-
Interfund Labor Transfers	41,195	4,136	29,481	-	11,668	7,841	5,559
<b>Total Expenditures</b>	<b>(2,429)</b>	<b>3,994,936</b>	<b>619,481</b>	<b>1,167,591</b>	<b>1,391,668</b>	<b>7,841</b>	<b>5,559</b>
Net Operating Income (Loss)	1,216,206	(2,592,024)	522,263	(309,915)	(134,248)	1,256,481	1,271,146
Interfund Transfers	-	-	-	-	-	-	-
Increase (Decrease) in Fund Bal.	1,216,206	(2,592,024)	522,263	(309,915)	(134,248)	1,256,481	1,271,146
<i>Percentage of Change</i>	43%	-64%	35%	-21%	-11%	121%	55%
<b>FUND BALANCE E.O.P.</b>	<b>\$4,072,225</b>	<b>\$1,480,202</b>	<b>\$1,999,375</b>	<b>\$1,170,287</b>	<b>\$1,036,038</b>	<b>\$2,292,519</b>	<b>\$3,563,665</b>

**PROJECT LISTING**  
**4102 - Improvement Fund**  
**FY25**

<u><b>PROJECT NAME</b></u>	<u><b>MUNICIPALITY</b></u>	<u><b>COST ESTIMATE</b></u>	<u><b>PAGE</b></u> <sup>(1)</sup>
MARKET STREET PARKING LOT IMPROVEMENTS	St. Louis City	\$880,000	86
ROCK CORE STORAGE BUILDING	Shrewsbury	500,000	92
<b>NUMBER OF PROJECTS: 2</b>		<b>FUND TOTAL :</b>	
		<u><u><b>\$1,380,000</b></u></u>	

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

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

	<b>FY22 Actual</b>	<b>FY23 Actual</b>	<b>FY24 Budget</b>	<b>FY24 Forecast</b>	<b>FY25 Budget</b>	<b>FY26 Budget</b>	<b>FY27 Budget</b>
FUND BALANCE B.O.P.	\$11,171,566	\$12,369,627	\$7,921,158	\$7,718,198	\$9,572,564	\$8,150,740	\$8,607,527
Interest on Investments	(271,725)	66,635	91,822	95,788	88,176	82,497	83,149
<b>Total Revenues</b>	<b>(271,725)</b>	<b>66,635</b>	<b>91,822</b>	<b>95,788</b>	<b>88,176</b>	<b>82,497</b>	<b>83,149</b>
Contractual Services	2,030,215	7,718,064	5,478,000	3,741,421	5,510,000	5,625,710	5,743,850
<b>Total Expenditures</b>	<b>2,030,215</b>	<b>7,718,064</b>	<b>5,478,000</b>	<b>3,741,421</b>	<b>5,510,000</b>	<b>5,625,710</b>	<b>5,743,850</b>
Net Operating Income (Loss)	(2,301,939)	(7,651,429)	(5,386,178)	(3,645,633)	(5,421,824)	(5,543,213)	(5,660,701)
Interfund Transfers	3,500,000	3,000,000	5,500,000	5,500,000	4,000,000	6,000,000	5,500,000
Increase (Decrease) in Fund Bal.	1,198,061	(4,651,429)	113,822	1,854,367	(1,421,824)	456,787	(160,701)
<i>Percentage of Change</i>	11%	-38%	1%	24%	-15%	6%	-2%
<b>FUND BALANCE E.O.P.</b>	<b>\$12,369,627</b>	<b>\$7,718,198</b>	<b>\$8,034,979</b>	<b>\$9,572,564</b>	<b>\$8,150,740</b>	<b>\$8,607,527</b>	<b>\$8,446,826</b>



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

	<b>FY22 Actual</b>	<b>FY23 Actual</b>	<b>FY24 Budget</b>	<b>FY24 Forecast</b>	<b>FY25 Budget</b>	<b>FY26 Budget</b>	<b>FY27 Budget</b>
FUND BALANCE B.O.P.	\$5,567,662	\$6,511,515	\$9,812,500	\$9,725,002	\$5,885,300	\$862,760	\$540,250
Interest on Investments	(184,137)	197,626	80,644	110,428	33,572	6,646	4,443
Miscellaneous	246,844	(49,730)	-	41,293	-	-	-
<b>Total Revenues</b>	<b>62,707</b>	<b>147,896</b>	<b>80,644</b>	<b>151,722</b>	<b>33,572</b>	<b>6,646</b>	<b>4,443</b>
Personnel Services	852,800	723,699	1,307,113	1,645,139	1,409,113	1,479,569	1,555,063
Supplies	-	6,047	-	-	-	-	-
Contractual Services	7,266,054	7,204,663	8,189,000	8,346,284	9,647,000	9,849,587	10,056,428
<b>Total Expenditures</b>	<b>8,118,854</b>	<b>7,934,409</b>	<b>9,496,113</b>	<b>9,991,423</b>	<b>11,056,113</b>	<b>11,329,156</b>	<b>11,611,491</b>
Net Operating Income (Loss)	(8,056,147)	(7,786,513)	(9,415,469)	(9,839,702)	(11,022,541)	(11,322,510)	(11,607,048)
Interfund Transfers	9,000,000	11,000,000	6,000,000	6,000,000	6,000,000	11,000,000	11,500,000
Increase (Decrease) in Fund Bal.	943,853	3,213,487	(3,415,469)	(3,839,702)	(5,022,541)	(322,510)	(107,048)
<i>Percentage of Change</i>	<i>17%</i>	<i>49%</i>	<i>-35%</i>	<i>-39%</i>	<i>-85%</i>	<i>-37%</i>	<i>-20%</i>
<b>FUND BALANCE E.O.P.</b>	<b>\$6,511,515</b>	<b>\$9,725,002</b>	<b>\$6,397,032</b>	<b>\$5,885,300</b>	<b>\$862,760</b>	<b>\$540,250</b>	<b>\$433,202</b>

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

	<b>FY22 Actual</b>	<b>FY23 Actual</b>	<b>FY24 Budget</b>	<b>FY24 Forecast</b>	<b>FY25 Budget</b>	<b>FY26 Budget</b>	<b>FY27 Budget</b>
FUND BALANCE B.O.P.	\$797,579	\$844,870	\$1,295,492	\$804,235	\$3,037,200	\$3,548,465	\$3,573,838
Interest on Investments	(37,130)	99,622	12,760	62,324	32,765	35,108	35,057
<b>Total Revenues</b>	<b>(37,130)</b>	<b>99,622</b>	<b>12,760</b>	<b>62,324</b>	<b>32,765</b>	<b>35,108</b>	<b>35,057</b>
Construction and Engineering	971,112	6,002,259	-	329,359	-	-	-
Interfund Labor Transfers	44,466	137,998	39,003	-	21,499	9,735	547
<b>Total Expenditures</b>	<b>1,015,579</b>	<b>6,140,257</b>	<b>39,003</b>	<b>329,359</b>	<b>21,499</b>	<b>9,735</b>	<b>547</b>
Net Operating Income (Loss)	(1,052,709)	(6,040,636)	(26,243)	(267,035)	11,265	25,373	34,510
Interfund Transfers	1,100,000	6,000,000	2,500,000	2,500,000	500,000	-	-
Increase (Decrease) in Fund Bal.	47,291	(40,636)	2,473,757	2,232,965	511,265	25,373	34,510
<i>Percentage of Change</i>	6%	-5%	191%	278%	17%	1%	1%
<b>FUND BALANCE E.O.P.</b>	<b>\$844,870</b>	<b>\$804,235</b>	<b>\$3,769,249</b>	<b>\$3,037,200</b>	<b>\$3,548,465</b>	<b>\$3,573,838</b>	<b>\$3,608,348</b>

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

	<b>FY22 Actual</b>	<b>FY23 Actual</b>	<b>FY24 Budget</b>	<b>FY24 Forecast</b>	<b>FY25 Budget</b>	<b>FY26 Budget</b>	<b>FY27 Budget</b>
FUND BALANCE B.O.P.	\$2,332,664	\$2,284,427	\$2,281,145	\$2,319,205	\$2,346,196	\$2,369,658	\$2,393,120
Interest on Investments	(48,237)	34,778	22,811	26,991	23,462	23,462	23,462
<b>Total Revenues</b>	<b>(48,237)</b>	<b>34,778</b>	<b>22,811</b>	<b>26,991</b>	<b>23,462</b>	<b>23,462</b>	<b>23,462</b>
<b>Total Expenditures</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Net Operating Income (Loss)	(48,237)	34,778	22,811	26,991	23,462	23,462	23,462
Interfund Transfers	-	-	-	-	-	-	-
Increase (Decrease) in Fund Bal.	(48,237)	34,778	22,811	26,991	23,462	23,462	23,462
<i>Percentage of Change</i>	-2%	2%	1%	1%	1%	1%	1%
<b>FUND BALANCE E.O.P.</b>	<b>\$2,284,427</b>	<b>\$2,319,205</b>	<b>\$2,303,957</b>	<b>\$2,346,196</b>	<b>\$2,369,658</b>	<b>\$2,393,120</b>	<b>\$2,416,582</b>



**FY25 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.**

**FY25 Budget Ordinance #16394  
and Reconciliation**

**BUDGET ORDINANCE NO. 16394**  
**FY25**

**Revenue:**

Wastewater Revenue Fund	514,896,343
<b>Total Revenue Funds</b>	<u>514,896,343</u>

**Fund Transfers**

Transfers from Wastewater Revenue Fund:	
General Fund	205,605,564
Sanitary Replacement Fund	162,000,000
Wastewater Emergency Fund	500,000
Water Backup Insurance and Reimbursement Fund	4,000,000
General Insurance Fund	6,000,000
Debt Service Funds	136,790,779
<b>Total Wastewater Revenue Transfers</b>	<u>514,896,343</u>

**Appropriations:**

General Fund	202,954,645
Water Backup Insurance and Reimbursement Fund	5,510,000
General Insurance Fund	11,056,113
Tax Commission Fees	742,012
Interfund Labor Transfers	39,748,458
<b>Total Operating Budget</b>	<u>260,011,228</u>
Debt Service Funds	294,535,495
Construction Funds	695,900
<b>Total Other Appropriations</b>	<u>295,231,395</u>
<b>Total Appropriations</b>	<u><u>555,242,623</u></u>

FY25 BUDGET ORDINANCE NO. 16394

AN ORDINANCE, repealing and superseding Ordinance No. 16143, adopted June 8, 2023, 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 Funds, 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, 2024 and ending June 30, 2025, amounting in the aggregate to Five Hundred Fifty-five Million Two Hundred Forty-two Thousand Six Hundred Twenty-three Dollars (\$555,242,623) 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 09, 2024.

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 Five Hundred Fourteen Million Eight Hundred Ninety-six Thousand Three Hundred Forty-three Dollars (\$514,896,343) 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, 2024, and ending June 30, 2025.

WASTEWATER USER CHARGE REVENUE \$514,896,343

**EXPENSE APPROPRIATIONS**

Section Two – General Fund. There is hereby transferred from the Wastewater Revenue Fund the sum of Two Hundred Five Million Six Hundred Five Thousand Five Hundred Sixty-four Dollars (\$205,605,564). There is hereby appropriated and set apart out of the General Fund of the District the sum of Two Hundred Two Million Nine Hundred Fifty-four Thousand Six Hundred Forty-five Dollars (\$202,954,645) 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 \$202,954,645

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 Four Million Dollars (\$4,000,000) 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 Five Hundred Ten Thousand Dollars (\$5,510,000).

SECTION THREE APPROPRIATIONS \$ 5,510,000



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 Eleven Million Fifty-six Thousand One Hundred Thirteen Dollars (\$11,056,113).

SECTION FOUR APPROPRIATIONS

\$ 11,056,113

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 Eleven Thousand Six Hundred Sixty-eight Dollars (\$11,668).

SECTION FIVE APPROPRIATIONS

\$ 11,668

Section Six – For the purpose of providing Stormwater Operations, Maintenance, Administration, and Construction Improvements, there is hereby appropriated Thirty-three Million One Hundred Ninety Thousand Four Hundred Seventy Dollars (\$33,190,470). 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 Six Million Nine Hundred Twenty-six Thousand Seven Hundred Eight-five Dollars (\$6,926,785) 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-four Million Four Hundred Fifty-six Thousand Eight Hundred Sixty-one Dollars (\$24,456,861) 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 Nine Thousand Four Hundred Forty-three Dollars (\$109,443) for use by the Executive Director.
- Section Six (4) – 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 Three Hundred Sixty-five Thousand Four Hundred Forty-one Dollars (\$365,441) for use by the Executive Director.
- Section Six (5) – 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 Seven Hundred Forty-five Thousand Four Hundred Thirty-two Dollars (\$745,432) for use by the Executive Director.
- Section Six (6) – 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 Two Hundred Forty-seven Thousand Seven Hundred Seventy-seven Dollars (\$247,777) for use by the Executive Director.
- Section Six (7) – 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 Eighty-two Thousand Sixty Dollars (\$82,060) for use by the Executive Director.
- Section Six (8) – 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 Forty Thousand Six Hundred Ninety-four Dollars (\$40,694) for use by the Executive Director.

- Section Six (9) – 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 One Hundred Sixty-five Thousand Nine Hundred Ten Dollars (\$165,910) for use by the Executive Director.
- Section Six (10) – 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 Fifty Thousand Sixty-six Dollars (\$50,066) for use by the Executive Director.

#### SECTION SIX APPROPRIATIONS

\$ 33,190,470

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 Five Hundred Thousand Dollars (\$500,000). There is hereby appropriated and set apart out of the Wastewater Emergency Fund the sum of Twenty-one Thousand Four Hundred Ninety- nine Dollars (\$21,499) for use by the Executive Director in contracting for emergency work or repairs.

#### SECTION SEVEN APPROPRIATIONS

\$ 21,499

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, 2024 and ending June 30, 2025, there is hereby transferred from the Wastewater Revenue Fund to the Wastewater Revenue Bond Service Funds the total sum of One Hundred Thirty-six Million Seven Hundred Ninety Thousand Seven Hundred Seventy-nine Dollars (\$136,790,779) 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 Nine Hundred Forty Thousand Two Hundred Dollars (\$23,940,200).
- 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 Three Million Thirty Thousand Six Hundred Dollars (\$3,030,600).
- 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 Sixty-four Thousand One Hundred Dollars (\$4,664,100).
- 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 Seven Million Five Hundred Twenty-one Thousand Nine Hundred Dollars (\$7,521,900).
- 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-eight Thousand Eight Hundred Dollars (\$1,198,800).
- 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 Nineteen Thousand One Hundred Dollars (\$4,519,100).

- 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-five Thousand Dollars (\$9,545,000).
- 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 Fifty-five Thousand Dollars (\$29,055,000).
- 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 One Million Four Hundred Sixty Thousand Three Hundred Dollars (\$1,460,300).
- 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-two Thousand Seven Hundred Dollars (\$1,542,700).
- 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-four Thousand Six Hundred Dollars (\$1,374,600).

- 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-one Thousand Three Hundred Dollars (\$3,441,300).
- 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-three Thousand Five Hundred Dollars (\$9,823,500).
- 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-five Thousand Five Hundred Dollars (\$1,275,500).
- 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-nine Thousand Dollars (\$7,799,000).
- 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 Six Hundred Fifty-nine Thousand Four Hundred Dollars (\$659,400)
- 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-seven Thousand Six Hundred Dollars (\$2,287,600)

- 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 Five Million Three Hundred Fifty-two Thousand Three Hundred Dollars (\$5,352,300)
- 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 Six Million Five Hundred Forty-two Thousand Three Hundred Dollars (\$6,542,300).
- 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 Six Hundred Thirteen Thousand Dollars (\$613,000)
- 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 2841 the sum of One Million Seven Hundred Forty-two Thousand Three Hundred Dollars (\$1,742,300)
- Section Nine (26) – 2023D WIFIA – Principal and Interest – WW – Fund (2842) There is hereby appropriated and set apart out of the Wastewater Revenue Bond Service Fund Number 2842 the sum of One Hundred Nine Thousand Six Hundred Dollars (\$109,600)
- Section Nine (27) – 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 (28) – 2023A SR DP Rev Bond - Principal and Interest – WW – Fund (2844) There is hereby appropriated and set apart out of the Wastewater Revenue Bond Service Fund Number 2844 the sum of Three Hundred Seventy-six Thousand Seven Hundred Dollars (\$376,700)
- Section Nine (29) – 2023C SRF – Principal and Interest – WW – Fund (2845) There is hereby appropriated and set apart out of the Wastewater Revenue Bond Service Fund Number 2845 the sum of Three Hundred Twenty-six Thousand Three Hundred Dollars (\$326,300)
- Section Nine (30) – 2025A SR DP Ref Rev Bond - Principal & Interest - WW (2848) There is hereby appropriated and set apart out of the Wastewater Revenue Bond Service Fund Number 2848 the sum of One Hundred Thirty-three Million Five Hundred Sixty Thousand Dollars (\$133,560,000)
- Section Nine (31) – 2023E SRF – Principal and Interest – WW – Fund (2849) There is hereby appropriated and set apart out of the Wastewater Revenue Bond Service Fund Number 2849 the sum of Three Million Two Hundred Seventy-six Thousand Dollars (\$3,276,000)
- Section Nine (32) – Proposed Principal and Interest Fund Senior Bond 1 There is hereby appropriated and set apart out of the Wastewater Revenue Bond Service Proposed Fund Senior Bond 1 the sum of One Million Five Hundred Thirty-three Thousand Five Hundred Dollars (\$1,533,500).
- Section Nine (33) – 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 Seventeen Thousand Three Hundred Ninety-four Dollars (\$17,394).

SECTION NINE APPROPRIATIONS

\$136,790,779

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 Sixty-two Million Dollars (\$162,000,000). There is hereby appropriated and set apart out of the Sanitary Replacement Fund the sum of Seven Million Nine Hundred Sixty-two Thousand Seven Hundred Thirty-three Dollars (\$7,962,733) for use by the Executive Director for internal labor costs associated with projects appropriated in this fund.

SECTION TEN APPROPRIATIONS

\$ 7,962,733

**TOTAL DISTRICT BUDGET APPROPRIATIONS**

**\$555,242,623**

## SUMMARY OF APPROPRIATIONS

*FY25*

<b>Fund(s)</b>	<b>Appropriation</b>
General Fund	\$202,954,645
Water Backup Insurance and Reimbursement Fund	5,510,000
General Insurance Fund	11,056,113
Improvement Fund	11,668
Stormwater & OMCI Funds	33,190,470
Emergency Funds	21,499
Debt Service Funds	294,535,495
Sanitary Replacement Fund	7,962,733
<b>Total District Appropriations</b>	<b>\$555,242,623</b>



**FY25 BUDGET**



**The Wastewater Sewer Service Charges are established through an ordinance and must be approved by the Board of Trustees to be enacted. A Rate Commission process is used to review and make recommendations regarding the rates to the Board of Trustees.**

**FY25 Wastewater Rates Ordinance  
#16396**

WASTEWATER ORDINANCE NO. 16396

AN ORDINANCE repealing and superseding Ordinance No. 15669 adopted June 10, 2021, and enacting a new ordinance in lieu thereof for purposes of providing funding for the Wastewater System.

WHEREAS, The Metropolitan St. Louis Sewer District, a body corporate, a municipal corporation and a political subdivision of the State of Missouri (herein called the "District"), now owns and operates a revenue producing sewer and drainage system serving the District and its inhabitants (the "System") and pursuant to Section 3.020(1) of the Charter of the District adopted by the voters within the District for its government (the "Charter"), has the power "to maintain, operate, reconstruct, and improve the same as a comprehensive sewer and drainage system, and to make additions, betterments, and extensions thereto; to protect the public health and welfare by preventing or abating the pollution of water; and ... [has] all the rights, privileges, and jurisdiction necessary or proper for carrying such powers into execution"; and

WHEREAS, the District is subject to the provisions of the federal Water Pollution Control Act, as amended, 33 U.S.C. §§ 1251 et seq., commonly referred to as the Clean Water Act (the "Federal Clean Water Act") and the Missouri Clean Water Law, §§ 644.006 et seq. R.S.MO. 1986, as amended (the "Missouri Clean Water Law") the objectives of which are to restore and maintain the chemical, physical, and biological integrity of the nation's waters; and

WHEREAS, the District is subject to a federal consent decree with the EPA and the Missouri Coalition for the Environment entered by the United States District Court for the Eastern District of Missouri on April 27, 2012 (the "Consent Decree") and amended by the United States District Court for the Eastern District of Missouri on June 22, 2018, and the Consent Decree imposes obligations

on the District to construct improvements to the Wastewater System over the span of 28 years; and

WHEREAS, Section 3.020 (16) of the Charter of the District authorizes the Board of Trustees "[t]o establish by ordinance a schedule or schedules of rates, rentals, and other charges, to be collected from all the real property served by the sewer facilities of the District, whether public or private, and to prescribe the manner in which and time at which such rates, rentals, and charges are to be paid, and to change such schedule or schedules from time to time as the Board may deem necessary, proper, or advisable, and to collect or enforce collection of all such charges. Such schedule or schedules may be based upon any classifications or sub-classifications which the Board may determine to be fair and reasonable, ... including but not limited to: (a) the consumption of water on premises connected with such facilities, taking into consideration commercial, industrial, and agricultural use of water; (b) the number and kind of plumbing fixtures connected with such facilities; (c) the number of persons served by such facilities; or (d) any combination of the factors enumerated. Any such rates, rentals, or other charges against public property shall be paid out of the general treasury of the public body, agency, corporation, or authority owning such property."; and

WHEREAS, Section 7.040 of the Charter of the District established a Rate Commission of the District (the "Rate Commission"), to review and make recommendations to the District's Board of Trustees (the "Board") regarding all proposed changes in Wastewater rates, stormwater rates and tax rates or change in the structure of any of the foregoing; and

WHEREAS, the Rate Commission after having conducted public hearings and weighing evidence regarding the proposed Wastewater User rate change, issued its Rate Recommendation Report on September 5, 2023, which recommended the Wastewater user rates as hereinafter adopted; and

WHEREAS, through Resolution No. 3866, adopted November 9, 2023, the Board accepted said Rate Recommendation Report as issued by the Rate Commission on September 5, 2023.

WHEREAS, the Board has determined that it is appropriate to revise the schedule of Wastewater User Charges as provided in this Ordinance to provide for the determination and billing of such user charges; and

WHEREAS, the Board is concerned with the impact of the Wastewater User Charges as provided by this Ordinance on customers of the District, and to address that concern, the Board renews the assistance program (the "Customer Assistance Program") to provide an assistance credit on bills for Wastewater User Charges to eligible customers pursuant to Ordinance No. 14867 previously adopted by the District; and

WHEREAS, the revenues to be derived from the Wastewater User Charges will be set aside in a separate fund and used for the purposes of operating, maintaining and replacing the Wastewater System in the District, as herein provided; and

WHEREAS, the Wastewater User Charges bear a substantial relationship to and are designed to cover the costs of operating, maintaining and replacing the Wastewater System, as herein provided; and

WHEREAS, the Board does hereby find and determine that the imposition of the schedule of increased Wastewater User Charges as provided in this Ordinance, is necessary to enable the District to operate its Wastewater System on a sound basis, to satisfy the requirements of the Plan, the Federal Clean Water Act and the Missouri Clean Water Law, and to comply with the mandates of the District's Grant Agreements and the Consent Decree.

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



DISTRICT:

Section One. Definitions of Words and Terms. In addition to words and terms defined elsewhere in this Ordinance, the following words and terms as used in this Ordinance and in the Recitals shall have the following meanings, unless some other meaning is plainly intended or otherwise indicated:

1. "Approved Meter" means a water meter meeting the standards of meters used by the City of St. Louis Water Division, the Missouri American Water Company, or the public water supplier which provides water service to such Property, or a sewage flow meter satisfactory to the District.

2. "Base Charge" means the sum of the System Availability Charge and the Billing and Collection Charges pursuant to Section Three of this Ordinance.

3. "Billing and Collection Charges" means the charges established by the District pursuant to Section Three of this Ordinance, which are designed to include all costs related to issuing and collecting bills.

4. "Best Equated Period" means a 90 to 92 day period of water usage for Metered Residential Property between November and March of the preceding winter period when lawn watering and other outdoor water uses are at a minimum and metered water use can best be equated to Wastewater discharges; provided that if the water bill issued during such period covers water usage for a period less than 90 days or more than 92 days the Best Equated Period shall mean a 91 day period and water usage shall be calculated based on average daily usage for the actual billing period. If water usage is less than one hundred cubic feet (CCF) for the aforesaid 90 to 92 day period, and water service remained active for said period, a minimum water usage of 1 CCF shall be imposed for said "Metered

Residential Property". If water service is instituted after the aforesaid 90-to-92-day period, a typical water usage of 5 CCF shall be imposed for said "Metered Residential Property" until such time as the actual "Best Equated Period" data can be established.

5. "Biochemical Oxygen Demand" or "BOD" means the quantity of oxygen utilized in the biochemical oxidation of organic matter in five (5) days as determined by Standard Test Procedures and expressed in milligrams per liter.

6. "Board" means the Board of Trustees of the District.

7. "Capital Charge" means that portion of the total charges for wastewater services provided by the District which is established for debt retirement, construction or reconstruction of the Wastewater System and any other lawful purpose of the District or its sub districts and not considered part of the Wastewater User Charges, or the Storm Water User Charges.

8. "CCF" means one hundred cubic feet.

9. "Chemical Oxygen Demand" or "COD" means the quantity of oxygen utilized in the chemical oxidation of organic and inorganic matter as determined by Standard Test Procedures and expressed in milligrams per liter.

10. "Compliance Charge" means the charge established by the District pursuant to Section Three (A)(3) of this Ordinance which is designed to recover all District compliance activities for Non-Residential Properties required to comply with federal environmental regulations which are not recovered by specific environmental permit fees or other related fees.

11. "Consent Decree" means the consent decree between the District, the EPA and the Missouri Coalition for the Environment that was entered by the United States District Court for the Eastern District of Missouri on April 27, 2012 and amended by the United States District Court for the Eastern District of Missouri on June 22, 2018 and on January 17, 2023 and that imposes

obligations on MSD to construct improvements to its Wastewater System.

12. "Contributed Wastewater Volume" means the quantity of water-borne wastes emanating from Property and, specifically, (1) for Metered Single-Unit Residential Property, means billed water usage during the Best Equated Period; (2) for Metered Non-Residential/Multi- Unit Residential Property, means either (a) billed water usage throughout the year with exemption allowances for any water that does not enter the Wastewater System, or (b) measured Wastewater volume; and (3) for Unmetered Residential Property, means average indoor water usage characteristics of various housing attributes, as defined in the Rate Recommendation Report, applied to the number of rooms and plumbing fixtures of each User's Property, as determined by the District. All metered volumes are rounded to the nearest hundred cubic feet (CCF).

13. "District" means The Metropolitan St. Louis Sewer District.

14. "Extra Strength Surcharges" or "ESS" means the Extra Strength Surcharges imposed by Section Three (A)(2) of this Ordinance.

15. "Metered Non-Residential/Multi-Unit Residential Property" means Property used both for non-residential and residential purposes which consist of one or more non-residential units and one or more residential dwelling units connected to an Approved Meter.

16. "Metered Property" means all Property connected to an Approved Meter through which the amount of water usage is measured.

17. "Metered Residential Property" means Property used only for human residency which consists of one or more residential units connected to an Approved Meter.

18. "Non-residential Property" means all Property other than Residential Property.

19. "Normal Wastewater" means waters or wastes having (a) a 5-day Biochemical Oxygen Demand (BOD) not greater than 300 milligrams per liter; and (b) containing not more than 300 milligrams per liter of Suspended Solids (SS); and (c) having a Chemical Oxygen Demand (COD) not greater than 600 milligrams per liter.

20. "Ordinance" means this Ordinance of the District, including any superseded versions in effect at the time the District provided Wastewater services to the Property, unless a different Ordinance is indicated.

21. "Owner" or "Owners" means (1) the Person or Persons designated as the owner or owners of Property as set forth in the records of the office of the respective Assessor's Office or Records of Deeds for the City of St. Louis or for St. Louis County, Missouri, including the record Owner(s) at the time the District provided Wastewater services to the Property; and/or (2) the Person or Persons acting in the capacity of landlord, lessor, and/or manager of the Property as agent, representative, or on behalf of the Person or Persons described in subsection (1) of this paragraph.

22. "Person" means any individual, firm, proprietorship, partnership, company, limited liability company, professional corporation, municipality, state, federal or local governmental entity, association, society, corporation, group, or other entity.

23. "Plan" or "Charter" means the Plan of the Metropolitan St. Louis Sewer District as approved by the voters of the City of St. Louis and St. Louis County at a special election held on February 9, 1954 and amended by said voters on November 7, 2000, June 5, 2012, and April 6, 2021.

24. "Pollutant" means any material or substance, toxic or otherwise, discharged to the Wastewater System which either

singularly or in combination with other materials or substances interferes with, disrupts, or inhibits the Wastewater System's operations, or is not in compliance with specific prohibitions or standards developed by District, federal, state or local governments, or passes through the Wastewater System in a concentration which violates established effluent regulations or water quality standards.

25. "Property" means an improved lot or parcel of real property, whether public or private, which is served by the Wastewater System.

26. "Rate Commission" means that body established pursuant to Section 7.040 of the Charter of the District to review and make recommendations to the Board of Trustees regarding all proposed changes in wastewater rates, storm water rates and tax rates or change in the structure of any of the foregoing.

27. "Residential Property" means Property used only for human residency.

28. "Room/Fixture Charges" means the charges established by the District pursuant to Section Three of this Ordinance billed to each Unmetered Residential Property User Account based on Contributed Wastewater Volume as measured by the number of rooms and plumbing fixtures in such User's Property as determined by the District.

29. "Property Served" means Property with a sewer connected, either directly or indirectly, to the District's Wastewater System, or Property which otherwise discharges Wastewater directly or indirectly into the Wastewater System; or if the discharge of such substances therefrom ultimately enters the District's Wastewater System.

30. "Sewer Use Ordinance" means Ordinance No. 15048, adopted November 8, 2018.

31. "Standard Test Procedures" means "Guidelines Establishing Test Procedures for Analysis of Pollutants Under Clean

Water Act" (40 CFR 136), as supplemented and amended from time to time.

32. "Suspended Solids" or "SS" means solids that either float on the surface of, or are suspended in water, Wastewater, or other liquids, as determined by analysis for non-filterable residue, in accordance with Standard Test Procedures and expressed in milligrams per liter.

33. "System Availability Charge" means the charge established by the District pursuant to Section Three of this Ordinance which is designed to recover a portion of the costs related to infiltration and inflow.

34. "Unit" means the portion of Residential Property designed for occupancy by a single person or single family.

35. "Unmetered Residential Property" means Residential Property which is not connected to an Approved Meter.

36. "User" means: (1) the Person occupying the Property; and/or (2) the Owner or Owners of the Property; and/or the Person holding a permit for water service to the Property Served; and/or (4) any Person Served by the Wastewater System.

37. "User Account" means each separate account to which a bill for Wastewater User Charges is issued by the District.

38. "Volume Charge" means the Volume Charges established by the District pursuant to Section Three of this Ordinance billed to each Metered Property User Account based on Contributed Wastewater Volume.

39. "Wastewater" means the water-borne wastes emanating from Property, together with such groundwater, surface water, or storm water which enters the Wastewater System.

40. "Wastewater System" means the entire sewer and drainage system owned and operated by the District for the collection, transportation, storage, handling, and treatment of Wastewater, 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.

41. "Wastewater User Charges" means the applicable charges established by Section Three of this Ordinance, which consist of that portion of the charges of the District, which are established in a proportional and adequate manner to pay the cost of operation and maintenance (including replacement) of the Wastewater System in accordance with the requirements of the EPA and the MDNR.

Section Two. Establishment of Wastewater User Charges. The Wastewater User Charges as set forth in Appendix I are hereby ratified confirmed and established for services provided by the District to any Property. All such Wastewater User Charges shall be in addition to any applicable Capital Charges.

(A) The District's Wastewater User Charges must comply with the following mandates (the "Environmental Mandates"): (i) to have an approved Wastewater User Charge as required by the Federal Clean Water Act, the Missouri Clean Water Law and its Grant Agreements, and (ii) to provide necessary funds to operate, maintain and replace its Wastewater System so as to provide adequate Service to District residents and as required by the Consent Decree. The District finds that it is necessary and in the public interest to implement the schedule of Wastewater User Charges as herein provided in order to protect the public health, safety and welfare and to ensure the District's continued compliance with the Environmental Mandates.

Section Three. Wastewater User Charges.

(A) Metered Property.

(1) Each Metered Property shall be charged a Base Charge and a Volume Charge as set forth in Appendix I. The

Volume Charge shall be calculated separately for each Metered Property, using the most current determination of Contributed Wastewater Volume. A minimum of 1 CCF per Metered Property, or per unit in the case of Multi-unit Residential Properties, will be charged.

(2) Extra Strength Surcharges. Extra Strength Surcharges for the treatment of wastes containing Suspended Solids, Biochemical Oxygen Demand or Chemical Oxygen Demand exceeding Normal Wastewater strengths are hereby established and shall be billed to and collected from Non-residential Property Served by the Wastewater System at the rates for each User Account set forth in Appendix I and shall be collected in addition to the charges imposed by Subsections (1) and (3) hereof.

(a) A User shall be subject to Extra Strength Surcharges in any month if that User's water usage in such month equals or exceeds eight thousand cubic feet.

(b) Each User subject to Extra Strength Surcharges shall submit to the District on forms supplied by the District pursuant to the Sewer Use Ordinance, a certified statement setting forth the strength and volume of Wastewater discharged by the User into the Wastewater System or into any sewer connected thereto. The data set forth in such statement shall be obtained from samples collected in accordance with accepted procedures from the manhole or adequate place as described in the Sewer Use Ordinance at a time period representative of normal operational conditions and analyzed utilizing Standard Test Procedures.

(c) Analytical data reported by the User discharging such Wastewater will be considered current for each subsequent billing period until such data is reported inaccurate and replaced by updated certified data by said User. The results of routine scheduled sampling and analyses by the District may be used in lieu of data reported by said User if such data is found to be not current



or in error.

(d) An Extra Strength Surcharge shall be collected from any User subject to Extra Strength Surcharges as provided for herein for the discharge into the Wastewater System of Suspended Solids which average concentration exceeds 300 milligrams per liter or Biochemical Oxygen Demand which average concentration exceeds 300 milligrams per liter, with said Extra Strength Surcharge calculated for each billing period according to the following formula, to wit:

$$\frac{0.00624 \times V}{ESS = 2000} \times [(SS-300) \times RSS + (BOD-300) \times RBOD]$$

(e) If the BOD/COD ratio of a User's Wastewater is equal to or less than 0.35 the BOD measurement may not be considered representative of the User's actual Wastewater strength. The District may substitute Chemical Oxygen Demand which average concentration exceeds 600 milligrams per liter, with said Extra Strength Surcharge calculated for each billing period according to the following formula, to wit:

$$\frac{0.00624 \times V}{ESS = 2000} \times [(SS-300) \times RSS + (COD-600) \times RCOD]$$

In the above formulas the following terms shall mean:

ESS = Extra Strength Surcharges.

300 = Maximum concentration of total BOD in Normal Wastewater in milligrams per liter.

300 = Maximum concentration of total Suspended Solids in Normal Wastewater in milligrams per liter.

600 = Maximum concentration of total COD in Normal Wastewater in milligrams per liter.

0.00624 = Conversion factor for milligrams per liter to pounds per hundred cubic feet.

V = Volume of water usage or Wastewater discharged expressed in hundred cubic feet.

RSS = Rate for SS in dollars per ton.

RBOD = Rate for BOD in dollars per ton.

RCOD = Rate for COD in dollars per ton.

2,000 = The number of pounds per ton.

(f) All Extra Strength Surcharges shall be calculated separately for each Property using the Wastewater flow proportioned average strength concentration for each strength parameter and the most current determination of Contributed Wastewater Volume. No credit is given when the wastewater strength is less than normal wastewater.

(3) Non-residential Property Compliance Charge. A Compliance Charge shall be collected from all Non-residential Property Served by the Wastewater System at the rate for each User Account as set forth in Appendix I and shall be collected in addition to the charges imposed by Subsections (1) and (2) hereof.

(4) Registration of Unmetered Water Supply. In the event Property is supplied either in whole or in part with water from wells or any source other than a public water supplier, then such wells or other source of supply shall be registered with the Director of Finance of the District. If such supply serves Metered Property and is not measured by a water meter, or is measured by a water meter not acceptable to the District, then in such case, the User, at the User's own expense shall install and maintain an Approved Meter connected to such water supply. Whenever a new supplier or source of water other than a public water supplier shall be put into use by

Metered Property, such source of water shall be registered with the Director of Finance of the District within thirty (30) days.

(5) Metered Water Not Entering the Wastewater System. Where it can be shown to the satisfaction of the District that a portion of the water as measured by an Approved Meter does not enter the Wastewater System, then the District is hereby authorized to determine, in such manner and by such method as may be practicable, the percentage of the water measured by the Approved Meter which enters the Wastewater System. In such case, Wastewater User Charges shall be based upon the percentage of the metered water entering the Wastewater System. Additional Approved Meters may be required or permitted at the User's expense in such manner as to measure the quantity of Contributed Wastewater Volume entering the Wastewater System from the Property of such User. Applications requesting consideration for a reduction in the Wastewater Service Charge, because of water not entering the Wastewater System, shall be made to the Director of Finance of the District, on forms provided by the District.

(6) Requirement of an Approved Meter for Non-Residential Property. All Non-Residential Property within the District shall be connected to an Approved Meter. In the event Property within the District is owned by a municipality and is served by water provided by such municipality and not connected to an Approved Meter, the District shall provide a method for estimating Wastewater discharge by such Property which is fair and equitable, in lieu of connection to an Approved Meter, and shall bill such municipality for Wastewater User Charges as provided for Metered Property pursuant to this Ordinance based on such estimated Wastewater usage.

(B) Unmetered Residential Property. Each Unmetered Residential Property shall be charged a Base Charge and a Room/Fixture Charge as set forth in Appendix I. Such charges shall be calculated separately for each Unmetered Residential Property

using the most current available data regarding the number of rooms and plumbing fixtures in such Property. The Director of Finance shall determine the number of rooms and plumbing fixtures in such Property from the records of the City of St. Louis Water Division or other public water suppliers, from the records of the Office of Assessor of the City of St. Louis or St. Louis County, or from on-site inspection. A User of Unmetered Residential Property who considers the determination by the District of the number of rooms and plumbing fixtures for which such User is billed Wastewater User Charges to be inaccurate or erroneous may appeal such determination as herein provided.

(C) Right of Entry and Inspection. The District shall have the power to enter on any Property for the purposes of examining the use made of its Wastewater System, the number of rooms and plumbing fixtures in such Property, the number and kind of plumbing fixtures connected with such Wastewater System, and for the purpose of inspecting or reading the Approved Meter connected to such Property. When such examination gives reason to believe that the usage of water on such Property places a burden on the Wastewater System in excess of that for which the User of such Property is being billed, then the Wastewater discharged from such Property shall be measured, at the expense of the User, by a water meter or meters or by a Wastewater flow meter or meters. If such measurement shows that the flow of Wastewater is excessive, Wastewater User Charges shall be billed and collected for such measured usage as for Metered Property.

(D) Application of Wastewater User Charge Revenues. All revenues collected from Wastewater User Charges shall be segregated, credited and deposited in a Wastewater Revenue Fund to be established and maintained by the Director of Finance of the District, and shall be used solely to pay for the costs of the operation (including billing, collections, administration and overhead), repair,

maintenance, improvement, renewal, replacement and reconstruction of the District's Wastewater System.

Section Four. Pollutants. Any User which discharges any Pollutants which cause an increase in the cost of managing the effluent or sludge from the Wastewater System shall pay for such increased costs.

Section Five. Billing. All bills for Wastewater User Charges shall be prepared by the District and shall be issued monthly for services provided in the preceding month.

(A) The issuance of any monthly bill may be delayed by the District for good cause.

(B) On or after May 1, 2004, the Wastewater User Charges shall be billed to the Owner or Owners of the Property Served by the Wastewater System. Such Wastewater User Charges shall also constitute a personal obligation of any User regardless of to whom the bill for Wastewater User Charges is sent and shall constitute a charge and a lien against the Property Served, whether or not recorded with the Office of the Recorder of Deeds or a notice of lien has been served.

(C) For the District's convenience, all individual Wastewater User Charges may be combined with any other charges of the District, and all such charges may be billed together. In the event of a change in Owner or User of Property or termination of Service to Property during a billing period, application may be made to the Director of Finance of the District for a refund or proration of Wastewater User Charges for such billing period.

(D) The Owner of Metered Residential Property containing more than one unit shall have the option of being charged on the basis of Best Equated Period. The Owner may obtain an application for such change from the Director of Finance. Upon receipt of an Application of Change in billing basis for said Property the change in billing will take effect not sooner than sixty days from receipt of

the application.

(E) Once an Owner of Metered Residential Property containing more than one (1) unit has elected to be charged on the basis of Best Equated Period, that Owner shall not be permitted to again change.

(F) In the event Wastewater Service is being provided to any parcel of real Property and said parcel is being under-billed or not being billed at all, the District shall have the authority to charge the Owner of said parcel retroactively up to the maximum period allowed under Missouri law.

(G) In the event said parcel is being over-billed by the District, and the current Owner of said parcel can verify such over-billing, then the District shall refund the current Owner of the parcel any amount verified to be overpaid by said Owner.

(H) The District will not collect Wastewater User Charges from the Owner or User of real Property when it is known that said real Property is connected to a septic tank. Upon notification from the Property Owner that certain real Property which is connected to a septic tank is being billed by the District for Wastewater User Charges, upon verification, the District will refund to the Owner any and all of said Wastewater User Charges so collected from said Owner.

Section Six. Charge for Late Payments. On or after July 1, 2009, any Wastewater User Charges billed that are not paid by the due date indicated on any bill rendered shall bear a late payment charge equal to three-fourths of one percent (0.75%) per month, or nine percent (9%) per annum, of the amount of the bill rendered and is hereby imposed for each month or portion thereof that the Wastewater User Charges remain unpaid beyond the due date.

Section Seven. Wastewater User Charges Constitute a Lien. The Wastewater User Charges shall constitute a lien upon the

Property Served on the date a bill is rendered for Wastewater Service, whether or not recorded with the Office of the Recorder of Deeds or a notice of lien has been served and said lien shall have the same priority as taxes levied for state and county purposes. The District may cause a notice of lien for non-payment of such charges to be recorded in the Office of the Recorder of Deeds within and for the City of St. Louis or St. Louis County, depending upon where such Property Served is located. Such notice of lien shall state the Wastewater User Charges due as of the date of recording and shall adequately describe the Property against which such lien is asserted. On the date of recording, the lien applies to the current amount of all unpaid Wastewater User Charges, all subsequent unpaid and delinquent Wastewater User Charges and other charges as described in Section Nine. A copy of such notice of lien shall be mailed to the Owner of the Property at the last address on file with the District and the recording of such notice in the Office of the Recorder of Deeds may be deferred as a matter of grace for not more than thirty (30) days from the mailing date. All Wastewater User Charges that remain unpaid shall bear interest at a rate not to exceed the lower of nine percent (9%) per annum or the maximum legal rate from the time a notice of lien is recorded with the appropriate recorder of deeds as herein prescribed, until such time as the account is brought current.

(A) After such notice of lien is recorded, all unpaid and delinquent Wastewater User Charges and all other unpaid charges including charges of the Recorder for recording the lien and recording the release of said lien shall also be payable to the District as a prerequisite to recording the release of said lien.

Section Eight. Termination of Service for Nonpayment. When any Wastewater User Charge has not been paid and has been delinquent for a period in excess of three (3) months, the District is authorized to order the water supply to be shut off for the Property

for which the Wastewater User Charge is delinquent or to remove or close any sewer connections, or both, until payment of the delinquent charge together with all reasonable costs involved in shutting off and turning on the water, or closing and reopening the sewer connection, as the case may be, have been paid.

(A) When any Wastewater User Charge has not been paid and has been delinquent for more than fifteen (15) days after the due date, then the District may refuse to issue to the Owner and/or User a permit to connect any other Property owned or controlled by said Owner and/or User to the Wastewater System or Storm Water System, or may refuse to review any plans submitted by or on behalf of such Owner and/or User or issue any permits requested by or on behalf of such Owner and/or User, or may refuse to contract for any purpose with or accept Wastewater or Storm Water from any such Owner and/or User.

Section Nine. Remedies. (A) Whenever any Owner and/or User fails to pay any Wastewater User Charge on an account after sixty (60) days from the billing date for such Charges, then the District may collect the amount of all such Charges, plus late charges or interest, collection costs including charges incurred by the District to collection agencies, court costs, attorney's fees, sewer and/or water shutoff costs and other related costs, and any costs and attorney fees regarding the filing, enforcement and release of any recorded lien, as applicable, accrued and accruing on the account , by any or all of the following three (3) procedures:

1. by assignment or forwarding for collection to a collection agency or law firm; and/or
2. by a civil action or other proceedings in any court of competent jurisdiction; and/or
3. by enforcement of the lien provided herein.

(B) The District shall have the power to collect from and/or sue any Owner and/or User, jointly and severally, in a civil



action to recover all delinquent Wastewater User Charges plus all of the other charges listed in Section 9A above.

Section Ten. False Information. It shall be unlawful for any Person to furnish any false report or information to the District which would reduce any Wastewater User Charges imposed by the District.

Section Eleven. Violation of Ordinance. Any Person violating Section Ten of this Ordinance shall be deemed guilty of a misdemeanor and upon conviction shall be punished by a fine of not less than \$50.00 or more than \$500.00. The imposition of such penalty shall in no way restrict or deprive the District of its right to pursue any other remedy it may have for the collection of any delinquent bill for Wastewater User Charges.

Section Twelve. Wastewater User Charge Review. The Board shall regularly review the Wastewater User needs of the District and Wastewater User Charges, usually as a part of a Rate Proposal from the Rate Commission, to assure the appropriateness of the Wastewater User Charges and to:

- (A) Maintain the proportional distribution of operation, maintenance and replacement costs among User classes.
- (B) Provide adequate revenues to cover operation, maintenance and replacement costs.
- (C) Provide adequate revenues for the payment of debt service on or required by the provisions of any outstanding bonds.

Section Thirteen. Notice of Rates. Each User Account shall be notified at least annually in conjunction with a regular billing for Wastewater User Charges as to the rate schedule in effect; and

- (A) that part of Wastewater User Charges attributable to wastewater services.

Section Fourteen. Deposit of Funds. The funds received from the collection of any of the aforesaid charges shall be deposited

daily as received by the Secretary-Treasurer of the District, and shall be deposited in duly designated bank accounts, and such moneys may be appropriated and used for the purposes of the District as herein provided.

Section Fifteen. Collection Offices. Collection offices may be established at convenient locations throughout the District. The Director of Finance is hereby authorized to enter into contracts with the owners or operators of business establishments to provide collection services at such locations as are selected and may provide in such contracts for the payment by the District of a fee to the collecting establishment for providing such collection services.

Section Sixteen. Appeals. Any Person who considers the Wastewater User Charges billed to such Person pursuant to the provisions of this Ordinance or any other determination by the District pursuant to the provisions of the Ordinance to be illegal, inaccurate or erroneous may request a review thereof by the Director of Finance or his or her designate within thirty (30) days of (i) the bill to such Person for Wastewater User Charges with respect to such Property, or (ii) written notice to such Person of a determination by the District which is contested. The determination by the Director of Finance may be appealed by such Person to the Executive Director, by written notice of appeal filed with the Director of Finance within thirty (30) days of the Director of Finance's determination. The determination by the Executive Director shall be considered a final order of the District.

Section Seventeen. Judicial Review. Any Person or Persons jointly or severally aggrieved by any final order of the Executive Director of the District may seek judicial review of such decision pursuant to the procedures set forth in Section 12.110 of the District's Plan.

Section Eighteen. Adjustment Review Committee. A committee, to be known as the Adjustment Review Committee (ARC), is

hereby established and shall meet, at minimum, once a month to conduct its business. The ARC shall be comprised of the voting members which are the District's Director of Finance, Assistant Director of Finance, the Secretary-Treasurer, and General Counsel. Non-voting members are the Accounts Receivable Manager and Audit Administrator.

(A) For purposes of Section Eighteen of this Ordinance the following terms as used in this Ordinance shall have the following meanings, unless some other meaning is plainly intended.

(B) Adjustment - any change in billing resulting from errors and/or changes in circumstances.

(C) Write-off - an uncollectible amount due the District according to State or Federal Statute or as determined by majority approval of the ARC.

(D) Settlement - agreement between the customer and the District to alleviate all or part of a delinquent condition.

(E) On a monthly basis, the ARC shall review and properly record in the minutes all prior monthly billing adjustments as approved and presented by the Accounts Receivable Manager. These billing adjustments may result from but are not limited to: misapplied payment, CCF adjustment, reduction factor, water-off, and transfer of balance due to bankruptcy notice, new occupant/water meter registrant, bank encoding error, or water back-up.

(F) All write-offs or settlements of accounts shall require a majority of the ARC voting members to meet and discuss before approval. No write-off or settlement in excess of Five Thousand Dollars (\$5,000.00) and less than Twenty-five Thousand Dollars (\$25,000.00) shall be effective unless reviewed and approved by three (3) out of the four (4) voting members of the ARC. Any write-off or settlement of Twenty-five Thousand Dollars (\$25,000.00) or greater shall require approval or ratification of the Board's Finance

Committee. The suspension of these rules may occur when a time constraint exists and a decision must be made before the next scheduled meeting, or a situation exists from, but not limited to: foreclosure, sheriff or county tax sale, Land Reutilization Authority, Land Clearance for Redevelopment Authority, or discharged bankruptcy. In these instances, no settlements or write-offs in excess of Five Thousand Dollars (\$5,000.00) shall be effective unless reviewed and approved by three (3) out of four (4) voting members of the ARC on an individual basis or at a special meeting as requested by any of the ARC members. All such instances will be reported at the next regularly scheduled meeting of the ARC and recorded in the minutes.

(G) ARC activity will be reported to the Board's Finance Committee on a frequency determined by the Board's Finance Committee.

(H) The Adjustment Review Committee shall perform any other such duties relating to billing and collection policies. Such duties shall be reported to the Executive Director and Board of Trustees.

Section Nineteen. Severability. The Board hereby declares that if any section, part, sentence or clause of this Ordinance is held invalid, such invalidity shall not affect the remainder of this Ordinance, the Board hereby declaring that it would have enacted the remainder of this Ordinance without regard to that part hereof that may be held invalid.

Section Twenty. Prior Ordinances. The provisions contained in this Ordinance (i) shall become effective July 1, 2024 (the "Effective Date"), and (ii) on the Effective Date, shall repeal and supersede Ordinance No. 15669, adopted June 10, 2021, and shall take the place of and supersede the provisions of all prior ordinances relating to the same subject matter which are herewith inconsistent. This Ordinance shall not be so construed as to relieve any Person from the payment of any charge which is due and payable under the

provisions of any prior ordinance, nor to bar the collection of same by any and all of the means provided for in said prior ordinance.

This Ordinance shall not be so construed as to relieve any Person from any penalty heretofore incurred by the violation of any prior ordinance or to bar the prosecution of any such violation in the manner provided therein.

## APPENDIX I

### WASTEWATER USER CHARGES

	<u>July 1, 2024 Charge</u>	<u>July 1, 2025 Charge</u>	<u>July 1, 2026 Charge</u>	<u>July 1, 2027 Charge</u>
<b><u>METERED PROPERTY</u></b>				
(per Month/per User Account)				
Base Charge	\$30.14	\$32.41	\$34.85	\$37.13
Volume Charge	\$6.18/100	\$6.65/100	\$7.15/100	\$7.62/100
All Volume	Cubic Feet	Cubic Feet	Cubic Feet	Cubic Feet
<b><u>UNMETERED RESIDENTIAL PROPERTY</u></b>				
(per Month/per User Account)				
Base Charge	\$30.14	\$32.41	\$34.85	\$37.13
Room/Fixture Charge:				
Room (each room)	\$ 3.14	\$3.38	\$3.64	\$3.88
Water Closet (each fixture)	\$11.74	\$12.63	\$13.58	\$14.47
Bath (each fixture)	\$10.05	\$10.81	\$11.63	\$12.39
Separate Shower (each fixture)	\$10.05	\$10.81	\$11.63	\$12.39

# APPENDIX I

## WASTEWATER USER CHARGES

continued

	July 1, 2024 Charge	July 1, 2025 Charge	July 1, 2026 Charge	July 1, 2027 Charge
<b>NON-RESIDENTIAL PROPERTY</b>				
(per Month/per User Account)				
<b>Extra Strength Surcharges</b>				
(if water usage equals or exceeds 8000 cubic feet per month):				
Suspended Solids (SS) *	\$675.38	\$726.04	\$780.50	\$831.24
Over 300 mg/liter (Milligrams per liter)				
Biochemical Oxygen Demand (BOD) *	\$1,043.05	\$1,121.28	\$1,205.38	\$1,283.73
Over 300mg/liter (Milligrams per liter)				
Chemical oxygen Demand (COD)*	\$521.53	\$560.65	\$602.70	\$641.88
Over 600 mg/liter (Milligrams per liter)				
* Per Ton				
Base Charge	\$30.14	\$32.41	\$34.85	\$37.13
Volume Charge	\$6.18/100	\$6.65/100	\$7.15/100	\$7.62/100
All Volume	Cubic Feet	Cubic Feet	Cubic Feet	Cubic Feet
Compliance Charge/per Month				
Tier 1: 0 Inspection/0 Sample Point	\$ 7.44	\$ 7.76	\$ 8.00	\$ 8.22
Tier 2: 1 Inspection/0 Sample Point	\$111.55	\$116.28	\$ 119.78	\$ 123.05
Tier 3: 1 Inspection/1 Sample Points	\$ 237.97	\$ 248.06	\$ 255.52	\$ 262.50
Tier 4: 1 Inspection/2 Sample Points	\$371.82	\$387.59	\$399.24	\$410.14
Tier 5: 1 Inspection/More Than 2 Sample Points	\$498.23	\$519.36	\$534.97	\$549.57



**FY25 BUDGET**





**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.**

### **FY25 Tax Ordinance #16395**

TAX ORDINANCE NO. 16395

AN ORDINANCE repealing Ordinance No. 16227, adopted September 27, 2023, 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 2024 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 2024 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, 2024, 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, 2024, the amount of taxes which shall be levied, assessed, and collected in the year 2024 on all taxable tangible property within the boundaries of The Metropolitan St. Louis Sewer District shall be Six Million Four Hundred Fifty-four Thousand Seventy-five Dollars (\$6,454,075), which will be produced by the rate of one point six two cents (.0162) per one hundred dollars assessed valuation for residential property, one point six two cents (.0162) per one hundred dollars assessed valuation for agricultural property, one point six two cents (.0162) per one hundred dollars assessed valuation for commercial property and one point six two cents (.0162) per one hundred dollars assessed valuation for personal property, and of which Eight Hundred Seventy-seven Thousand Six Hundred Seventy-nine Dollars (\$877,679), 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 Seventy-six Thousand Three Hundred Ninety-six Dollars (\$5,576,396), 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,

2024, the amount of taxes which shall be levied, assessed, and collected in the year 2024 on all taxable tangible property in said District shall be Thirty-two Million Three Hundred Four Thousand Seven Hundred Sixty-three Dollars (\$32,304,763), which total sum will be produced by the rate of eight point three five cents (.0835) per one hundred dollars assessed valuation for residential property, eight point three five cents (.0835) per one hundred dollars assessed valuation for agricultural property, eight point three five cents (.0835) per one hundred dollars assessed valuation for commercial property and eight point three five cents (.0835) per one hundred dollars assessed valuation for personal property, and of which total sum Four Million Five Hundred Twenty-three Thousand Eight Hundred Thirty-seven Dollars (\$4,523,837), 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 Seven Hundred Eighty Thousand Nine Hundred Twenty-six Dollars (\$27,780,926), 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 2024 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 Seventy-six Thousand Three Hundred Twenty Dollars (\$2,276,320), which sum will be produced by the rate of six point seven cents (.067) per one hundred dollars assessed valuation for residential property, nine point six cents (.096) per one hundred dollars assessed valuation for agricultural property, nine point three cents (.093) 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 2024 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 Sixty-eight Thousand Two Hundred Four Dollars (\$1,668,204), which sum will be produced by the rate of five point five cents (.055) per one hundred dollars assessed valuation for residential property, six point three cents (.063) per one hundred dollars assessed valuation for agricultural property, seven point two cents (.072) 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 2024 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 Eight Thousand Three Hundred Ninety-three Dollars (\$808,393), which sum will be produced by the rate of six point four cents (.064) per one hundred dollars assessed valuation for residential property, ten cents (.100) per one hundred dollars assessed valuation for agricultural property, eight point three cents (.083) 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 2024 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 2024 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 2024 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 2024 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 Sixty Thousand Six Hundred Ninety-one Dollars (\$1,060,691), which sum will be produced by the rate of six cents (.060) per one hundred dollars assessed valuation for residential property, zero cents (.000) per one hundred dollars assessed valuation for agricultural property, seven point seven cents (.077) 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 2024 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 Two Hundred Eighty-eight Thousand Eight Hundred Ninety-eight Dollars (\$4,288,898), which sum will be produced by the rate of six point two cents (.062) per one hundred dollars assessed valuation for residential property, ten cents (.10) per one hundred dollars assessed valuation for agricultural property, seven point seven cents (.077) 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 2024 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-six Thousand One Hundred Twenty-eight Dollars (\$326,128), 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, nine point three cents (.093) 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 2024 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 2024 on all taxable tangible property within that part of the corporate limits of St. Louis County lying within Subdistrict No. 449 (Meramec River Basin - MSD 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 2024 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-nine Thousand Nine Hundred Eighty-six Dollars (\$279,986), which sum will be produced by the rate of four point eight cents (.048) per one hundred dollars assessed valuation for residential property, zero cents (.000) per one hundred dollars assessed valuation for agricultural property, six point three cents (.063) 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 2024 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 2024 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 2024 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.



**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.

**Owner(s):**

"Owner" or "owners" means (1) the Person or Persons designated as the owner or owners of Property as set forth in the records of the office of the respective Assessor's Office or Records of Deeds for the City of St. Louis or for St. Louis County, Missouri, including the record Owner(s) at the time the District provided Wastewater services to the Property; and/or (2) the Person or Persons acting in the capacity of landlord, lessor, and/or manager of the Property as agent, representative, or on behalf of the Person or Persons described in subsection (1) of this paragraph.

**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

*Distinguished  
Budget Presentation  
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PRESENTED TO

**Metropolitan St. Louis Sewer District  
Missouri**

For the Fiscal Year Beginning

**July 01, 2023**

*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, 2023. 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.

