



wastewater + stormwater

ADOPTED FINAL FISCAL YEAR 2026 BUDGET

JULY 1, 2025 -
JUNE 30, 2026



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

METROPOLITAN ST. LOUIS SEWER DISTRICT AT A GLANCE

INCORPORATION/GOVERNMENT

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

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

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

<u>Board Member</u>	<u>Term Expires</u>
Michael Evans, (City).....	3/15/2029
Ret. Col. Richard Wilson, Chair (City).....	3/15/2026
Brian Wahby, (City)	3/15/2028
Elizabeth Kistner, (County).....	3/15/2028
Greg Nicosin, Vice Chair, (County)....	3/15/2028
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.

FY26 BUDGET

Operating Budget	\$273.40 million
CIRP	\$567.40 million
Debt Service	\$275.80 million
Total FY26 Budget	\$1,116.60 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

FY24 SERVICE STATISTICS

OPERATIONS

Sewer Lines	9,400 Miles
Treatment Plants	7 Plants
Sewage Treatment:	
Average flow in million gallons	
per day (MGD)	276.2
Treatment Capacity (MGD).....	811
Annual engineering maximum plant capacity	
(millions of gallons)	216,354
Amount treated annually	
(millions of gallons)	100,866
Unused Capacity (millions of gallons) ...	115,488
Percentage of capacity utilized	47%

ENGINEERING

Engineering Services:	
Sewer Plans Approved	438
Sewer Construction Permits Issued	2,130
Sewer Connection Permits Issued	1,979

BILLING

Single Family Accounts	364,285
Multi-Family Accounts.....	41,543
Commercial-Industrial Accounts	23,836
Total Accounts	429,664

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	36.6 yrs.
Median Age of Residents-County	40.2 yrs.
Median Household Income-City	\$55,279
Median Household Income-County	\$81,340
Median value of housing-City	\$185,100
Median value of housing-County	\$260,700
Persons below poverty level:	
-St. Louis City	19.8%
-St. Louis County	9.7%
Unemployment St. Louis City	4.9%
Unemployment St. Louis County	4.0%
Unemployment Missouri Average	3.7%
Unemployment National Average	4.1%

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 (33,797), Washington University in St. Louis (21,278), Walmart, Inc. (17,000), Boeing Defense/Space/Security (16,681), SSM Health (15,631) and Mercy (15,342).

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 2026 BUDGET

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AT A GLANCE

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FY26 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 2026 Fiscal Year (July 1, 2025 to June 30, 2026) 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.

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 2026.

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.

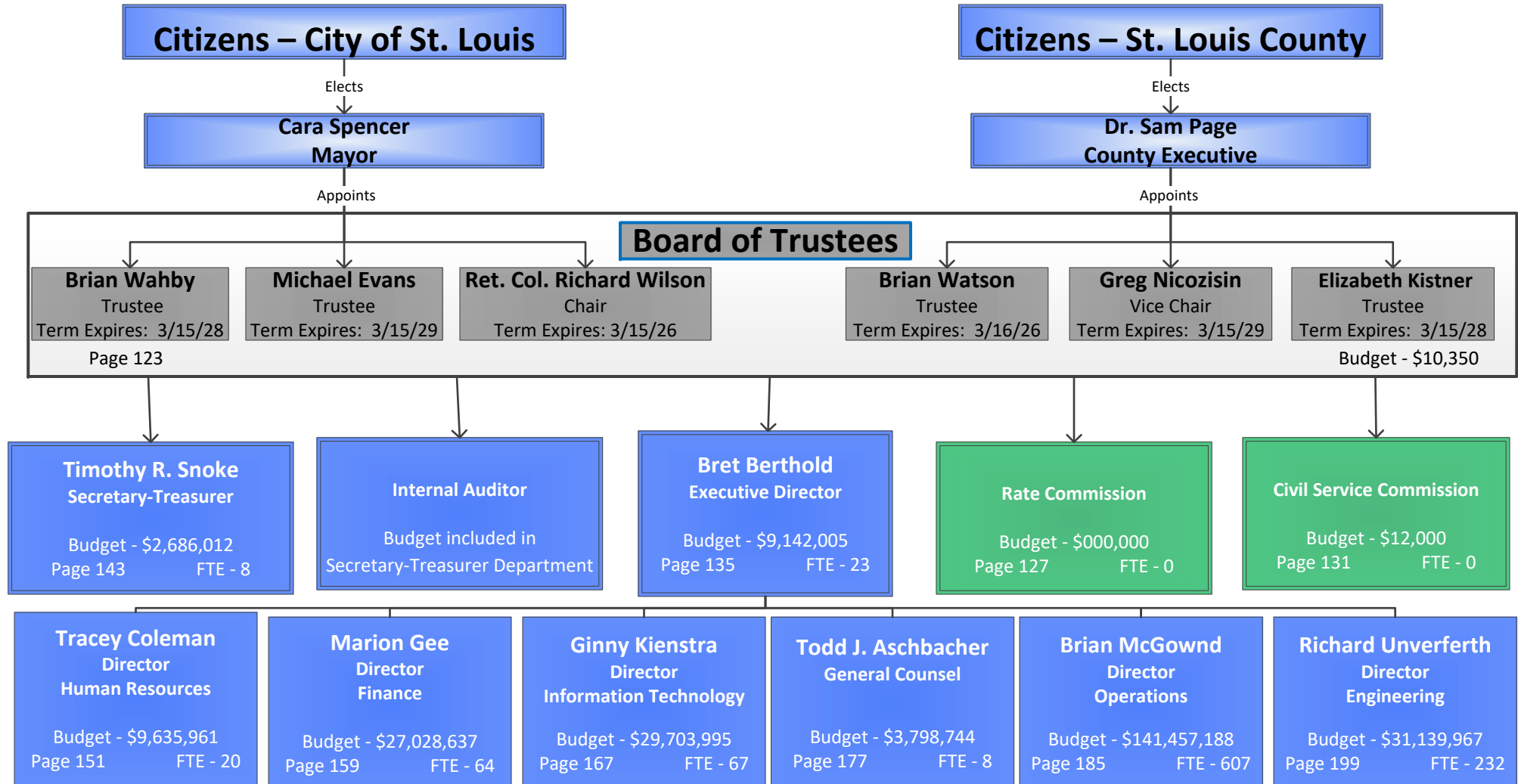
Debt Service Funds: This group of funds presents actual, budgeted and projected debt service obligations for revenue bonds issued by the District.

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 20th century with the peak population in 1950. Suburbanization from the 50's through the 90's reduced the City's population drastically. Revitalization efforts began in the 1980's and resulted in St. Louis receiving the World Leadership Award for urban renewal in 2006. In 2023, St. Louis County was recognized by the National Association of Counties (NACo) as a best in category winner for criminal justice and public safety.

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 21st 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 2026 – 2030

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

Annual Comprehensive Financial Report FY24

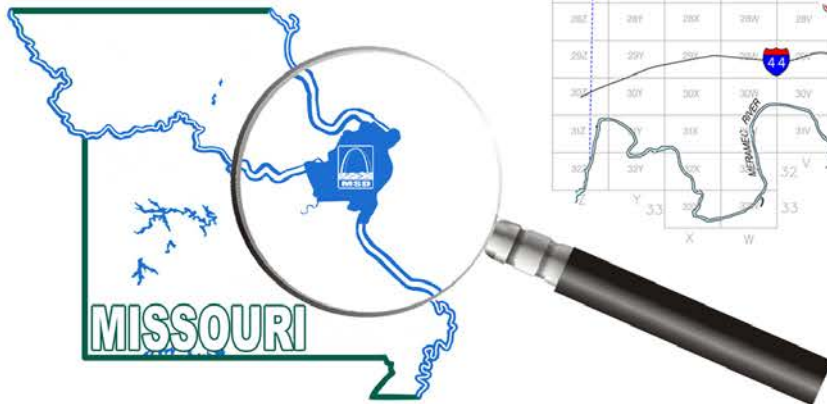
***Click arrow “About Us” to “Fiscal Reports & Investments” to “Annual Reports”**

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.



June 12, 2025
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 2026 (FY26), 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 FY26 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 FY26 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 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 FY26 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 FY26 operating budget includes \$273.4 million for day-to-day operations, reflecting a \$13.4 million or 5.2% increase over the FY25 budget. The total District budget for FY26 is \$1,116.6 million, which includes the operating budget, Capital Improvement and Replacement Program (CIRP), and debt service. The proposed budget includes an increase of 8 full-time employees (FTEs).

Proposed expenditures for the FY26 budget are summarized as follows:

Operating	\$ 273.4 million
CIRP	\$ 567.4 million
Debt Service	<u>\$ 275.8 million</u>
TOTAL EXPENSE BUDGET	\$1,116.6 million

Versus costs presented to the Rate Commission, the operating budget for FY26 is projected to be 3.9% more than originally planned; and the CIRP budget for FY26 is projected to be 9.6% lower than originally planned.

The proposed FY26 budget for wastewater user charges is approximately \$551.2 million, which is \$18.3 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 \$24.3 million, or 13.8%, primarily due to favorable rates resulting from additional availability of SRF funds.

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 FY26 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 2024, MSD repaired, rehabilitated and/or replaced 50 miles of sewers. To date over the life of the consent decree, MSD has repaired, rehabilitated and/or replaced 1,392 miles of sewer.

MSD also removed 5 SSOs (sanitary sewage overflow) in 2024, and has a total of 20 remaining as of December 31, 2024. Since 2014, MSD has eliminated 129 constructed SSOs.

Total appropriations for consent decree compliance in FY24 was approximately \$297 million. Since 2012 MSD has appropriated \$3.1 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 FY24, approximately \$80,000 was spent. As of January 2025, 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 FY25 and the same amount in FY26. In the River Des Peres watershed, the program plans to spend \$2 million in FY25 and \$1.5 million in FY26.

- 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 \$495,000 in FY25, and the same amount in FY26.

WASTEWATER PROJECTS – In FY24, MSD planned 109 new or continuing wastewater projects, throughout the service area, totaling \$543 million. 103 went to the Board, with six projects continued to FY25. In FY26, MSD has plans for 100 new or continuing wastewater projects, throughout the service area, totaling \$529 million. These projects are funded primarily from the Sanitary Replacement Fund, low interest loans and bond sales. The work represents \$19 million in continued projects and \$510 million in new projects.

STORMWATER PROJECTS - In FY24, MSD planned 35 new or continuing stormwater projects, throughout the service area, totaling \$23 million. 34 went to the Board, with one project continued to FY25. In FY26, MSD has plans for 26 new or continuing stormwater projects, throughout the service area, totaling \$38 million. These projects are funded primarily from the Districtwide Stormwater Fund, as the full annual Stormwater Capital funding from Proposition S won't be available for spending until January 2026. The work represents \$1 million in continued projects and \$37 million in new 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, 2024, \$450.6 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.

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 FY24, minority firms performed \$48.6 million in capital work, which represents 13.42% of MSD's capital program. Women-owned firms performed \$24.1 million in capital work, representing 6.65% of MSD's capital program. Minority-owned design firms (professional services) accounted for \$13.8 million or 36.76% of payments made to design firms, and women-owned design firms were paid \$3.9 million or 10.45% of payments made to design firms in FY24.

Within the same timeframe, minority construction workforce participation was 183,382 hours, or 29.2% of the total hours worked on capital projects. Women construction workforce participation was 48,848 hours, or 7.8% of total hours worked on capital projects. For capital program professional services (design) with workforce participation goals, minorities represented 11.4% and women represented 35.6% of the workforce.

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 clearly legible.

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



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

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

BUDGET & FINANCIAL POLICIES (continued)

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

Balanced Budget Policy (Continued)	Compliance	Performance Against Policy
<ul style="list-style-type: none"> Pursuant to the Metropolitan St. Louis Sewer District Charter, Section 7.130, not later than the fifteenth day of March in each year, the Executive Director will submit to The Board a budget for the ensuing fiscal year, an explanatory budget message, and a general appropriation ordinance conforming with such budget. The budget shall provide a financial plan for the budget year for all District and subdistrict funds. 	✓	The Board of Trustees received all of the required documents on March 13, 2025.
Operating Budget Policies	Compliance	Performance Against Policy
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.
Per Section 7.150 of the District's Charter Transfer of appropriations. Whenever approved by The Board, the Executive Director may transfer any unencumbered appropriation balances or portions from one classification of expenditure to another.	✓	The District complies with this policy.
Per Section 7.160 of the District's Charter, at any time during the budget year, upon recommendation of the Executive Director, The Board may, by ordinance, make supplementary appropriations if (1) the Executive Director estimates that such appropriations will not result in a deficit at the end of the budget, or (2) The Board shall adopt an ordinance or ordinances consistent with the requirements in Section 7.140 providing additional revenues and the Executive Director estimates that the amount to be actually received there from during the budget year will equal or exceed the amount of such supplementary appropriations.	✓	The District complies with this policy.

BUDGET & FINANCIAL POLICIES (continued)

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

<u>Operating Budget Policies (Continued)</u>	<u>Compliance</u>	<u>Performance Against Policy</u>
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.
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.



BUDGET & FINANCIAL POLICIES (continued)

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

<u>Revenue Policies (Continued)</u>	<u>Compliance</u>	<u>Performance Against Policy</u>
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.
<u>Investment Policies</u>	<u>Compliance</u>	<u>Performance Against Policy</u>
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.

BUDGET & FINANCIAL POLICIES (continued)

Note: "V" = Compliant "X" = Not Compliant

<u>Debt Policies</u>	<u>Compliance</u>	<u>Performance Against Policy</u>
<p>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 Forward Delivery Direct Placement 2025A Refunding Revenue Bonds authorized under Ordinance 15350 closed 5/1/2025, refunding \$152,805,000 of outstanding 2015B bonds with a new, lower cost, par issuance amount of \$133,560,000. The District's Board also approved Ordinances 16456 and 16457 on 9/12/24 authorizing an amount not to exceed \$13,000,000 (2024B) and \$640,000,000 (2024C), respectively, of Subordinate Wastewater System Revenue Bonds (State of Missouri – Direct Loan Program). The 2024C loan has an all-in rate of 1.73% and replaces the 2023D WIFIA Loan that closed in FY24 with a contracted rate of 3.06%. 2023D was officially canceled, undrawn, in FY25. In FY26, the Forward Delivery Direct Placement 2026A Refunding Revenue Bonds authorized under Ordinance 15746 are scheduled to close 5/1/2026, refunding \$122,100,000 of outstanding 2016C Senior Revenue Bonds with a new, lower cost, par issuance amount of \$106,930,000.</p>
<p>The District will confine long-term borrowing to finance authorized capital improvement projects or to refund outstanding debt obligations.</p>		<p>The District complies with this policy.</p>

BUDGET & FINANCIAL POLICIES (continued)

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

<u>Debt Policies (continued)</u>	<u>Compliance</u>	<u>Performance Against Policy</u>
The District may issue long-term debt (general obligation or revenue bonds) where it is deemed that capital improvements should not be financed from current revenues. Long-term borrowing will not be used to finance current operations or normal maintenance. Long-term debt will be self-supporting and structured such that the weighted average maturity of the debt does not exceed the expected useful life of the capital project.	✓	The District's use of revenue bonds during FY25 was consistent with use of debt outlined in the Rate Change Report accepted by The Board in October 2023. 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 FY25 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 \$450.6 million of debt authorization remaining under previous voter authorizations.
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

<u>Debt Policies (continued)</u>	<u>Compliance</u>	<u>Performance Against Policy</u>
Any general obligation bonds issued under the District charter shall mature over a period not exceeding 20 years from the date contracted, while revenue bond maturities may extend to 30 years.	✓	The District has no outstanding general obligation bonds.
For the purpose of refunding, extending, or unifying the whole or any part of its valid bonded indebtedness, the District may issue refunding bonds not exceeding the principle amount of the outstanding indebtedness to be refunded and the accrued interest to the date of such refunding bonds.	✓	During FY25 the District executed 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"> ▪ District may issue short-term debt when there is a defined and adequate repayment source. ▪ Lines of Credit may be considered as an alternative to other short-term borrowing options if it is determined to be more cost-effective. ▪ Other short-term debt, including commercial paper notes, may be used when it provides an interest rate advantage or as interim financing until market conditions are more favorable for long-term debt issuance. 	✓	The District did not utilize short-term borrowing in FY25.

BUDGET & FINANCIAL POLICIES (continued)

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

<u>Reserve Policies</u>	<u>Compliance</u>	<u>Performance Against Policy</u>
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 FY25.
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: FY24 – Actual – 201 days FY25 – Projected – 188 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: "V" = Compliant "X" = Not Compliant

<u>Reserve Policies (continued)</u>	<u>Compliance</u>	<u>Performance Against Policy</u>
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: FY24 – Actual – 201 days FY25 – Projected – 188 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.
<u>Capital Improvement and Replacement Policies</u>	<u>Compliance</u>	<u>Performance Against Policy</u>
The District shall prepare a long-term plan for wastewater infrastructure projects to relieve backup complaints and/or for the correction of identified sanitary sewer capacity inadequacies and deficiencies and/or for the correction of bypasses and overflows. This plan shall include stormwater projects to prevent flooding and erosion threatening homes and property. This plan shall be used to develop a five-year CIRP and make all capital improvements accordingly. This five-year plan shall be updated annually.	✓	The Board of Trustees received the five-year CIRP on March 13, 2025. This plan is updated annually and is consistent with the District's long-term plan for wastewater and stormwater projects.
The Board adopts the CIRP as a planning document but does not appropriate the identified multi-year expenditures. These expenditures are legally authorized during the year at the time a fixed contract is awarded.	✓	The District complies with this policy.
The District will maintain its physical assets at a level adequate to protect the District's capital investment and to minimize future maintenance and replacement costs.	✓	The District complies with this policy.

BUDGET & FINANCIAL POLICIES (continued)

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

<u>Financial and Accounting Policies</u>	<u>Compliance</u>	<u>Performance Against Policy</u>
An independent audit shall be made of all accounts of the District at least annually by a certified public accounting firm that shall be engaged by The Board.	✓	CliftonLarsonAllen LLP issued their Independent Auditors' Report for the financial statements as of and for the year ended June 30, 2024, on October 29, 2024.
Financial reports will be submitted to The Board and District Staff.	✓	The District complies with this policy.
District financial information will be available through monthly financial statements, the Comprehensive Annual Financial Report and Annual Budget.	✓	The District prepares monthly financial statements and publishes quarterly statements on its website. The Annual Comprehensive Financial Report, the Annual Budget, and Popular Annual Financial Report are also available on the District's website.
The District will produce annual financial reports in accordance with Generally Accepted Accounting Principles (GAAP) as outlined by the Governmental Accounting Standards Board (GASB).	✓	The District's Annual Comprehensive Financial Report is prepared in accordance with GAAP as outlined by the GASB.
<u>Strategic and Operating Plan Policies</u>	<u>Compliance</u>	<u>Performance Against Policy</u>
The District's Charter requires a continuing five-year strategic business and operating plan (SBOP) to be adopted on an annual basis by the Board of Trustees. The SBOP shall state the District's objectives for the succeeding five years and include targets by which to measure the District's performance in meeting these objectives.	✓	The Strategic Business and Operating Plan was prepared for FY26-FY30.

FINANCIAL STRUCTURE

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

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

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

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

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

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

FINANCIAL STRUCTURE (continued)

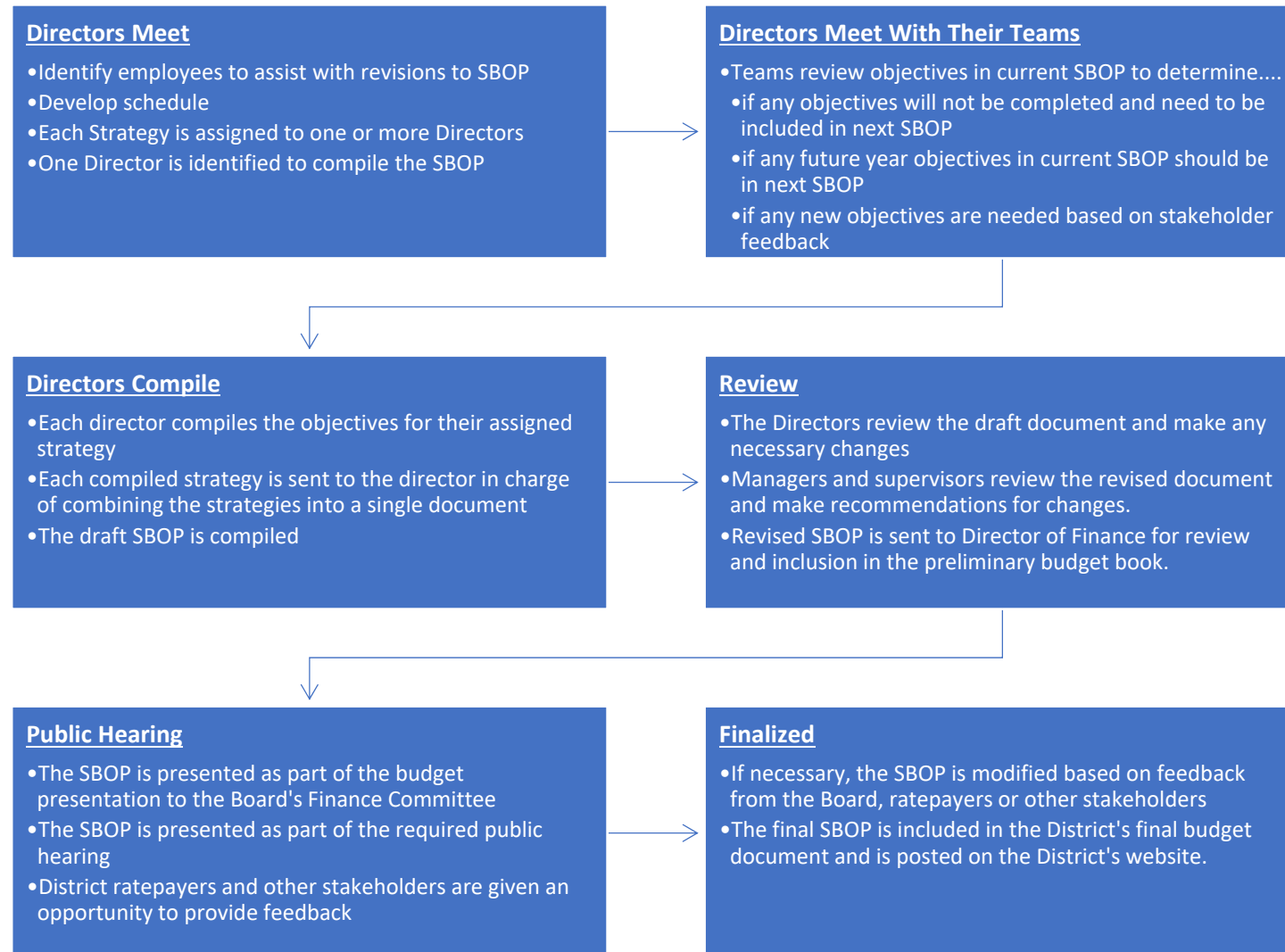
<u>Fund Type/Fund Title</u>	<u>Purpose</u>	<u>Budgeting Basis</u>	<u>Accounting Basis</u>
GOVERNMENTAL FUNDS			
General Fund	The General Fund is the general operating fund of the District. It is used to account for all financial resources except those required to be accounted for in another fund.	Modified Accrual	Modified Accrual
Revenue Funds	The Revenue Funds account for all wastewater user charges billed to customers. User Charge proceeds are recorded in the Revenue Funds and allocated to the various other funds to cover operation and maintenance costs and capital improvement expenditures.	Modified Accrual	Modified Accrual
Stormwater and Operations, Maintenance and Construction Improvement Funds	These funds account for the proceeds from tax levies and the Impervious User Charge. The taxes in the Stormwater Regulatory Fund, Districtwide Stormwater Fund, and various OMCI funds are primarily for stormwater projects, operations and maintenance. The Stormwater Capital Fund receives both tax and impervious charge revenue to fund stormwater capital projects related to flooding and erosion. Effective in Fiscal Year 2026 Subdistrict No. 366 (University City Branch of River des Peres Stormwater Subdistrict), Subdistrict No. 367 (Deer Creek Stormwater Subdistrict), and Subdistrict No. 369 (Sugar Creek Stormwater Subdistrict) reinstated the tax levies to provide funding for stormwater capital improvements.	Modified Accrual	Modified Accrual
Construction Funds	The Construction Funds are established to receive and disburse proceeds from revenue sources and restricted for construction of improvements to sewerage and drainage collection systems and treatment facilities. The Sanitary Replacement Fund is dedicated to sanitary projects.	Modified Accrual	Modified Accrual
Debt Service Funds	The Debt Service Funds are established for bond issues sold by the District. These funds provide for the accounting of receipt and disbursement of monies designated for payment of principal and interest and redemption of outstanding bond issues. A distinct fund is established for each of the District's bond issues.	Modified Accrual	Modified Accrual

FINANCIAL STRUCTURE (continued)

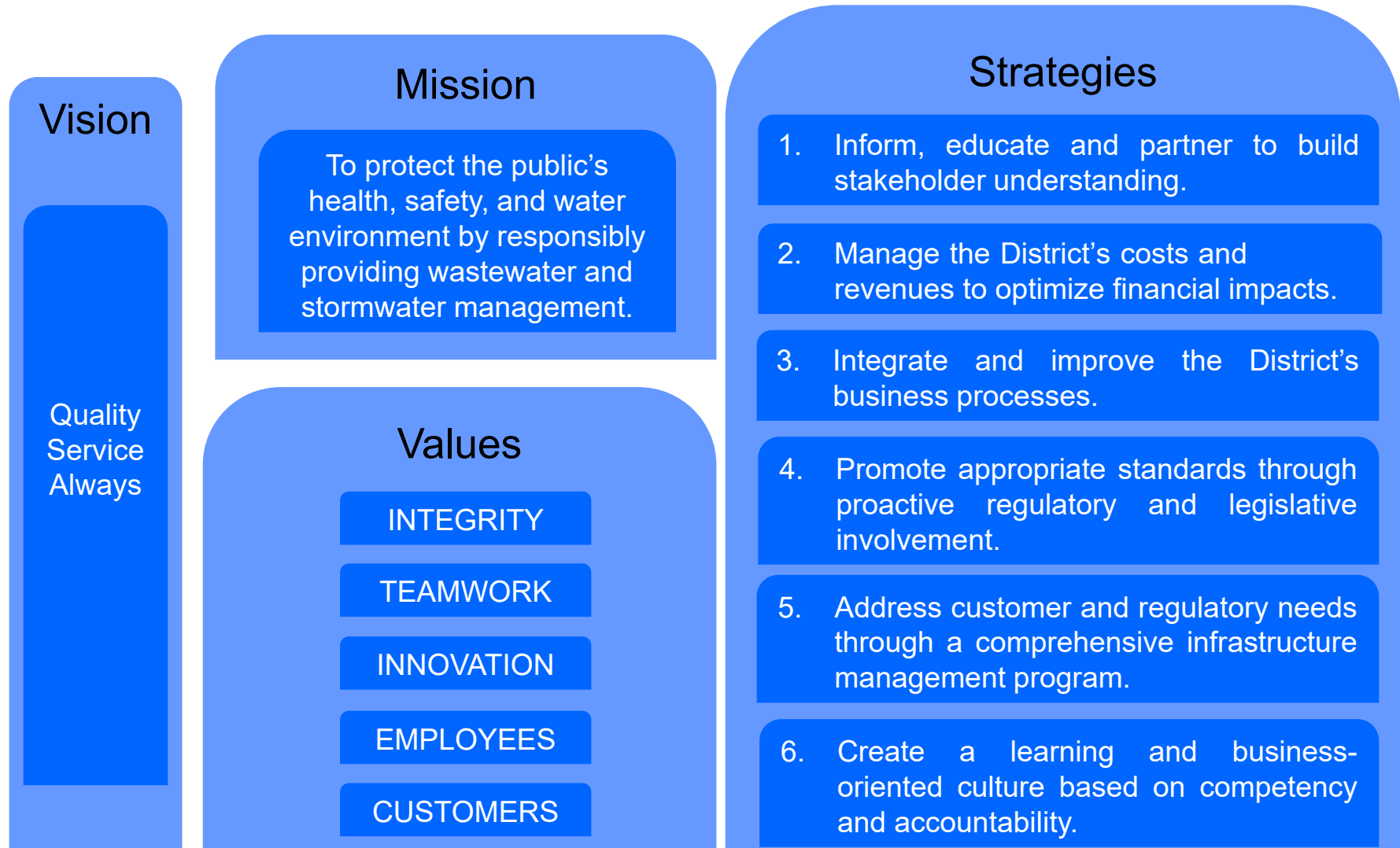
<u>Fund Type/Fund Title</u>	<u>Purpose</u>	<u>Budgeting Basis</u>	<u>Accounting Basis</u>
GOVERNMENTAL FUNDS (continued)			
Special Funds	<p>The Special Funds are established to: 1) account for and report financial resources related to the proceeds of specific revenue sources designated for specific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

Strategic Business and Operation Plan Process (SBOP)

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




Strategic Business & Operating Plan FY26-FY30



*Go to Linked Documents page 11 to get the link to view the entire Strategic Operating & Business Plan FY26-FY30.

STRATEGIC BUSINESS AND OPERATING PLAN
FISCAL YEARS 2026 - 2030 OBJECTIVES

Strategy	Obj.	Description	DEPARTMENTS IMPACTED								FY26				Years of Additional Milestones			
			Engineering	Executive Director	Finance	General Counsel	Human Resources	Information Technology	Operations	Secretary Treasurer	Q1	Q2	Q3	Q4	2027	2028	2029	2030
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

FY26 Business Case Summary

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

	Diversity BC1	Executive Director Department Total	Billings and Collections Administration BC2	Finance Department Total	ES Retooling BC1	ES Retooling BC2
Business Case Name	Workforce Development Program for Professional Service Occupations		Billings & Collections Dedicated Trainer & Tester Business Case		Records Management solution/Accutrac Replacement	Pilot Project utilizing Unmanned Systems (Drones) Integrated with Machine Learning (ML) Technology
Strategy #	STRATEGY 1: EDUCATE AND PARTNER WITH STAKEHOLDERS TO BUILD SUPPORT		STRATEGY 6: CREATE A LEARNING AND BUSINESS- ORIENTED CULTURE BASED ON COMPETENCY AND ACCOUNTABILITY		STRATEGY 3: INTEGRATE AND IMPROVE THE DISTRICT'S BUSINESS PROCESS	STRATEGY 3: INTEGRATE AND IMPROVE THE DISTRICT'S BUSINESS PROCESS
Objective #	OBJECTIVE 3:EXECUTE DIVERSITY AND ASSOCIATED OUTREACH PROGRAMS		OBJECTIVE 3: INCREASE EMPLOYEE SATISFACTION THROUGH TRAINING AND FAIR COMPENSATION		OBJECTIVE 1: IMPLEMENT INFORMATION GOVERNANCE PROGRAM THAT MEETS THE DISTRICT'S RECORDS & INFORMATION DISCOVERY, COMPLIANCE, AND INFORMATION SECURITY POLICIES	OBJECTIVE 3: MOBILE TECHNOLOGY STRATEGY
51011 Regular Salaries	-	-	\$78,350	\$78,350	-	-
51210 FICA Taxes	-	-	5,994	5,994	-	-
51221 Health Insurance	-	-	11,999	11,999	-	-
51222 Dental Insurance	-	-	180	180	-	-
51223 Life Insurance	-	-	81	81	-	-
51224 Disability	-	-	180	180	-	-
51225 Vision	-	-	82	82	-	-
51231 Pension Contributions-Defined Contribution Plan	-	-	5,646	5,646	-	-
51233 DC Plan-Matching Contributions	-	-	-	-	-	-
51510 Temporary Help	-	-	-	-	-	-
52170 Safety Supplies	-	-	-	-	-	-
52240 Hand Tools	-	-	-	-	-	-
52280 Uniforms	-	-	-	-	-	-
52300 Safety Footwear	-	-	-	-	-	-
52310 Telephone/Communic Equip/Suppl	-	-	50	50	-	-
52320 Office Supplies	-	-	125	125	-	-
52340 Computer Equipment - Non-Capital	-	-	20	20	18,860	-
54050 Office System Services	-	-	-	-	66,125	-
54101 Business related travel	-	-	-	-	-	-
54140 Training Programs/Seminar Fees	-	-	-	-	-	-
54520 Professional Service	-	-	-	-	80,500	160,000
54530 Building Repairs & Services	-	-	7,631	7,631	-	-
54710 Community Outreach Programs	150,000	150,000	-	-	-	-
55060 Motor Vehicles	-	-	-	-	-	-
Total Incremental	\$150,000	\$150,000	\$110,338	\$110,338	\$165,485	\$160,000
Tangible Benefits (costs avoided):	-	-	-	-	-	-
(Net Benefit) or Cost	150,000	150,000	110,338	110,338	165,485	160,000
FTE Impact	-	-	1	1	-	-

FY26 Business Case Summary

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

	ES Retooling BC3	ES Retooling BC4	ES Retooling BC5	Business Technology BC1	Business Technology BC3
Business Case Name	Upgrade Bill Pay (Vertex) Application	Fixed Asset Inventory Solution	Implement Oracle expenses module to management procuremeent cards	Initiate project for CIS upgrade or replacement	IT Internship program
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 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
Objective #	OBJECTIVE 2: IDENTIFY AND IMPLEMENT COST SAVINGS INITIATIVES	OBJECTIVE 2: INTEGRATE CAPITAL ASSET INFORMATION ACROSS SYSTEMS (ORACLE, MAXIMO, AND GIS)	OBJECTIVE 2: IDENTIFY AND IMPLEMENT COST SAVINGS INITIATIVES	OBJECTIVE 4: CIS SYSTEM REPLACEMENT	OBJECTIVE 6: IDENTIFY OPPORTUNITIES FOR UTILIZING ARTIFICIAL INTELLIGENCE (AI) AND MACHINE LEARNING (ML) TO IMPROVE THE EFFICIENCY AND EFFECTIVENESS OF THE DISTRICTS PROCESSES AND RATE PAYERS EXPERIENCE
51011 Regular Salaries	-	-	-	-	-
51210 FICA Taxes	-	-	-	-	-
51221 Health Insurance	-	-	-	-	-
51222 Dental Insurance	-	-	-	-	-
51223 Life Insurance	-	-	-	-	-
51224 Disability	-	-	-	-	-
51225 Vision	-	-	-	-	-
51231 Pension Contributions-Defined Contribution Plan	-	-	-	-	-
51233 DC Plan-Matching Contributions	-	-	-	-	-
51510 Temporary Help	157,031	157,031	157,031	157,031	85,800
52170 Safety Supplies	-	-	-	-	-
52240 Hand Tools	-	-	-	-	-
52280 Uniforms	-	-	-	-	-
52300 Safety Footwear	-	-	-	-	-
52310 Telephone/Communic Equip/Suppl	-	-	-	-	-
52320 Office Supplies	-	-	-	-	-
52340 Computer Equipment - Non-Capital	-	-	-	-	-
54050 Office System Services	-	40,046	16,000	-	-
54101 Business related travel	-	-	-	-	-
54140 Training Programs/Seminar Fees	-	-	-	-	-
54520 Professional Service	180,000	71,400	75,000	250,000	-
54530 Building Repairs & Services	-	-	-	-	-
54710 Community Outreach Programs	-	-	-	-	-
55060 Motor Vehicles	-	-	-	-	-
Total Incremental	\$337,031	\$268,477	\$248,031	\$407,031	\$85,800
Tangible Benefits (costs avoided):	-	-	-	\$66,000	-
(Net Benefit) or Cost	337,031	268,477	248,031	341,031	85,800
FTE Impact	-	-	-	-	-

FY26 Business Case Summary

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

	Infrastructure Operations	End-User Computing	Information Systems Department Total	Operations Administration	Lemay Pump Station	Mintert Yard
	BC1	BC1		BC1	BC1	BC1
Business Case Name	Business Analyst Specialist - Information Governance	Creating a Testing and QA Program		New Position - Safety Manager	Wet Weather Operational Structure (additional staff at Lemay Board)	Add a CST Trainee 1
Strategy #	STRATEGY 5: ADDRESS CUSTOMER AND REGULATORY NEEDS THROUGH A COMPREHENSIVE INFRASTRUCTURE MANAGEMENT PROGRAM	STRATEGY 3: INTEGRATE AND IMPROVE THE DISTRICT'S BUSINESS PROCESS		STRATEGY 2: MANAGE THE DISTRICT'S COSTS AND REVENUES TO OPTIMIZE FINANCIAL IMPACTS	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
Objective #	Objective 4: ENHANCE RELIABILITY OF INFORMATION TECHNOLOGY INFRASTRUCTURE	OBJECTIVE 1: IMPLEMENT INFORMATION GOVERNANCE PROGRAM THAT MEETS THE DISTRICT'S RECORDS & INFORMATION DISCOVERY, COMPLIANCE, AND INFORMATION SECURITY POLICIES		OBJECTIVE 2: IDENTIFY AND IMPLEMENT COST SAVINGS INITIATIVES	OBJECTIVE 5: IMPLEMENT TECHNOLOGIES AND DATA DRIVEN SOLUTIONS TO REDUCE CAPITAL COSTS AND INCREASE UTILITY PERFORMANCE (JEFF)	OBJECTIVE 5: IMPLEMENT TECHNOLOGIES AND DATA DRIVEN SOLUTIONS TO REDUCE CAPITAL COSTS AND INCREASE UTILITY PERFORMANCE (JEFF)
51011 Regular Salaries	\$104,100	\$190,850	\$294,950	\$121,300	\$165,312	\$50,902
51210 FICA Taxes	7,964	14,600	22,564	9,279	12,646	3,894
51221 Health Insurance	11,999	21,998	33,997	11,999	23,998	11,999
51222 Dental Insurance	180	330	510	180	360	180
51223 Life Insurance	81	149	230	81	162	81
51224 Disability	180	330	510	180	360	180
51225 Vision	82	150	232	82	164	82
51231 Pension Contributions-Defined Contribution Plan	5,646	10,351	15,997	5,646	11,292	5,646
51233 DC Plan-Matching Contributions	2,082	3,817	5,899	-	-	1,018
51510 Temporary Help	-	-	713,924	-	-	-
52170 Safety Supplies	-	-	-	-	2,080	-
52240 Hand Tools	-	-	-	-	6,000	-
52280 Uniforms	-	-	-	-	2,340	-
52300 Safety Footwear	-	-	-	300	500	-
52310 Telephone/Communic Equip/Suppl	-	-	-	1,000	-	-
52320 Office Supplies	-	-	-	-	-	-
52340 Computer Equipment - Non-Capital	-	4,000	22,860	2,000	-	-
54050 Office System Services	-	12,000	134,171	-	-	-
54101 Business related travel	-	-	-	1,500	-	-
54140 Training Programs/Seminar Fees	-	5,000	5,000	1,000	-	-
54520 Professional Service	-	-	816,900	-	-	-
54530 Building Repairs & Services	-	-	-	-	-	-
54710 Community Outreach Programs	-	-	-	-	-	-
55060 Motor Vehicles	-	-	-	35,000	-	-
Total Incremental	\$132,314	\$263,575	\$2,067,744	\$189,547	\$225,215	\$73,982
Tangible Benefits (costs avoided):	-	-	\$66,000	-	-	-
(Net Benefit) or Cost	132,314	263,575	2,001,744	189,547	225,215	73,982
FTE Impact	1	2	3	1	2	1

FY26 Business Case Summary

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

	Operations Department Total	Total
Business Case Name		
Strategy #		
Objective #		
51011 Regular Salaries	\$337,514	\$710,814
51210 FICA Taxes	25,820	54,377
51221 Health Insurance	47,996	93,992
51222 Dental Insurance	720	1,410
51223 Life Insurance	324	635
51224 Disability	720	1,410
51225 Vision	328	642
51231 Pension Contributions-Defined Contribution Plan	22,584	44,227
51233 DC Plan-Matching Contributions	1,018	6,917
51510 Temporary Help	-	713,924
52170 Safety Supplies	2,080	2,080
52240 Hand Tools	6,000	6,000
52280 Uniforms	2,340	2,340
52300 Safety Footwear	800	800
52310 Telephone/Communic Equip/Suppl	1,000	1,050
52320 Office Supplies	-	125
52340 Computer Equipment - Non-Capital	2,000	24,880
54050 Office System Services	-	134,171
54101 Business related travel	1,500	1,500
54140 Training Programs/Seminar Fees	1,000	6,000
54520 Professional Service	-	816,900
54530 Building Repairs & Services	-	7,631
54710 Community Outreach Programs	-	150,000
55060 Motor Vehicles	35,000	35,000
Total Incremental	\$488,744	\$2,816,825
Tangible Benefits (costs avoided):	-	\$66,000
(Net Benefit) or Cost	488,744	2,750,825
FTE Impact	4	8

**STRATEGIC BUSINESS AND OPERATING PLAN
FY24 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 Programs and Engagement Programs		★							100%
	2.	Execute Outreach Programs for Elected Representatives & Other Municipal Officials		★							100%
	3.	Execute Diversity and Associated Outreach Programs		★							100%
2		Manage the District's Costs and Revenues to Optimize Financial Impacts									
	1.	Increase Collection of Delinquent Revenue		★	★						50%
	2.	Identify and Implement Cost Savings Initiatives			★				★		80%
	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							★		85%
	2	Integrate Capital Asset Information Across Systems (Oracle, Maximo and GIS)	★		★		★	★			85%
	3	Mobile Technology Strategy					★				85%
	4.	CIS System Replacement			★		★				20%
	5.	Maximo System Upgrade					★	★			15%
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	★				★				100%
	4.	Enhance Reliability of Information Technology Infrastructure					★				35%
	5.	Implement Technologies and Data Driven Solutions to Reduce Capital Costs and Increase Utility Performance	★				★				50%
6		Create a Learning and Business-Oriented Culture Based on Competency and Accountability									
	1.	Increase Organizational Effectiveness through Leadership Development					★				30%
	2.	Increase Individual Accountability & Job Satisfaction Through Continual Performance Coaching & Training					★				10%
	3	Increase Employee Satisfaction through Training and Fair Compensation					★				30%

★ 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, 2024

Category	Subject	FY22 Performance	FY23 Performance	FY24 Goal	FY24 Performance	FY25 Goal	Department
Customer Service	Overall Quality of Service (1)	8.1	7.8	≥8 out of 10	8.2	≥8 out of 10	Operations
	On-Time Emergency Response	93%	95%	≥ 90%	96%	≥ 90%	Operations
Mission	Treatment Plant Compliance Rate (2)	100%	100.0%	100%	100%	100%	Operations
	Sewer Overflows-Dry Weather	154	154	<162 annually (2.5 per 100 miles of pipe)	157	<162 annually (2.5 per 100 miles of pipe)	Operations
	Maintenance Related Backups (1)	261	943	<424 annually (<1 in 1000 customers)	368	<424 annually (<1 in 1000 customers)	Operations
	Construction Bid Schedule Compliance (3)	82%	75%	≥80%	86%	≥80%	Engineering
Financial	Construction Budget Performance (4)	97%	96%	≥95%	93%	≥95%	Engineering
Organizational Effectiveness	Non-Capital Competitive Purchasing (5)	100%	100%	>95%	100%	>95%	Finance

Note: (1) Improved our overall Quality of Service and Maintenance Related Backups to achieve the FY24 goal from our FY23 Performance.

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

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

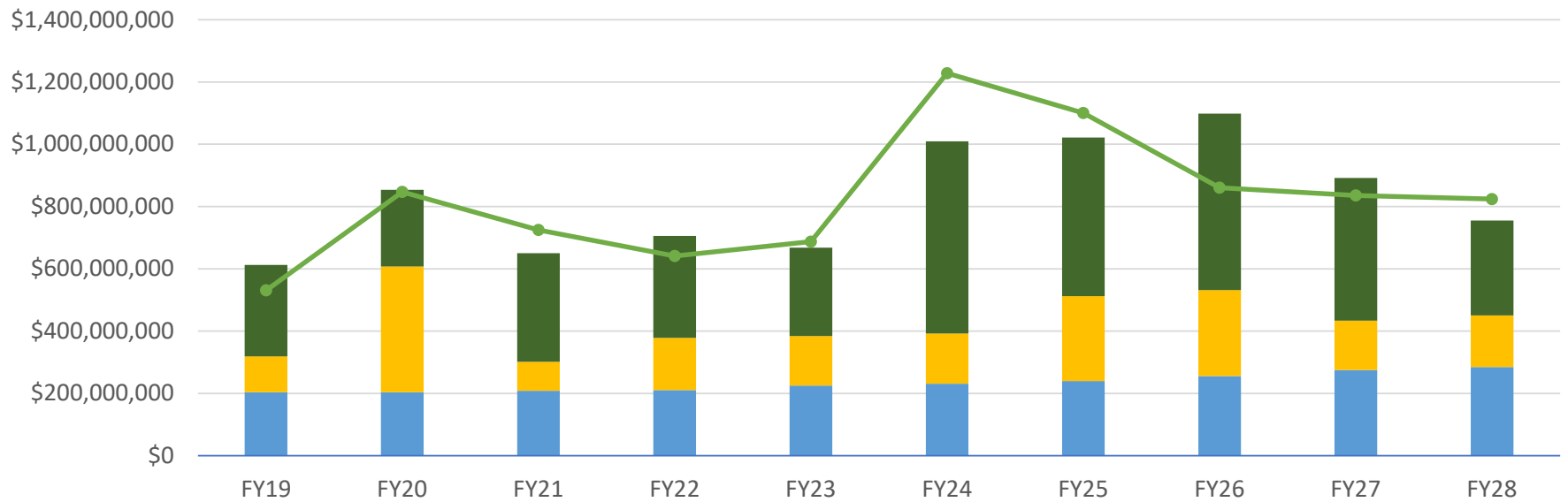
Note: (4) Total appropriations vs. budgets for the projects scheduled each month per the Board Introduction Schedule. Bids requiring re-bid due to non-compliance.

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

Performance Meets or Exceeds FY24 Goal

Performance Does Not Meet FY24 Goal

10 Years of Revenues and Expenses



■ O&M Expense
 ■ Debt Expenditures
 ■ Capital Improvement Program
 —●— 40000 - Revenue

FY19-FY24 Actuals - FY25 Forecast - FY26- FY28 Projected

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

BUDGET PROCESS FY26

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

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

IMPERATIVES FOR FY26	STRATEGIC BUSINESS PLAN	
	STRATEGY	OBJECTIVE
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 FY25. A two step, zero-based budgeting method is used to develop the FY26 budget. This method requires written justification as to need and purpose for all expenditures. The first step is the preparation of a base budget that reflects the ongoing day-to-day operations of each Department. The second step is the preparation of an incremental budget, which reflects costs associated with initiatives outlined in the SBOP. Throughout the budget development process, departmental staff is required to evaluate programs and identify possible changes in services and staff positions. The Department Directors forward their proposed base budgets to the Director of Finance for analysis. Cost benefit business cases are used to support incremental budgets submitted to the Executive Director for review. The base budgets and requests for incremental funding are then compiled and further analyzed to ensure the preliminary budget meets the District's needs, priorities, goals and objectives without exceeding forecasted resources.

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

BUDGET PROCESS FY26-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 FY26 is \$16.9 million.

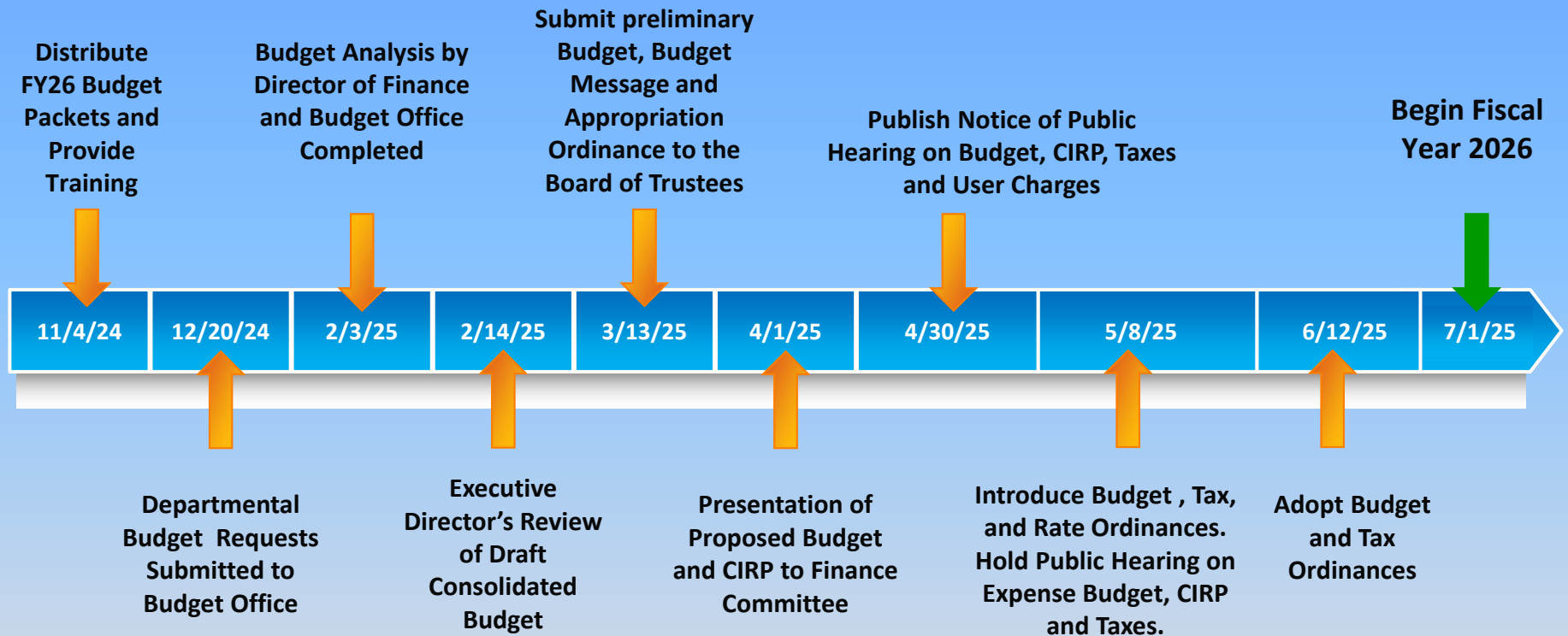
A budget is developed for both revenues and expenses:

1. Revenue expectations are developed from trend analysis, incorporating upcoming rate increases and significant economic and policy factors.
 - FY26 Total Revenue: (shown in million \$)

Wastewater User Charges:	\$552.2
Stormwater User Charges:	16.9
Revenue Bonds:	204.6
Taxes:	58.7
Investment and Other Income:	28.1
Decrease of Fund Balances:	<u>256.1</u>
TOTAL DISTRICT REVENUE:	\$1116.6
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.
 - FY26 Total Expense: (shown in million \$)

Operating Budget:	\$273.4
CIRP:	567.4
Debt Service:	<u>275.8</u>
TOTAL DISTRICT EXPENSES:	\$1116.6

MSD Calendar for Fiscal Year 2026 Budget Development



Summary of Changes from Preliminary Budget Books

FY26
(\$s in millions)

<u>FY26 Total Revenue</u>	Preliminary Budget Book	Net Change	Final Budget
WW User Charges (1)	\$552.2	\$0.0	\$552.2
SW User Charges	16.9	0.0	16.9
Revenue Bonds (2)	204.6	0.0	204.6
Taxes	58.7	0.0	58.7
Investment Income and Other	28.1	0.0	28.1
Fund Balances	293.8	(37.7)	256.1
Total District Revenue	\$1,154.3	\$(37.7)	\$1,116.6
<u>FY26 Total Expenses</u>			
Operating Budget	\$273.5	\$(0.1)	\$273.4
Debt Service (2)	281.7	(5.9)	275.8
CIRP	599.1	(31.7)	567.4
Total District Expense	\$1,154.3	\$(37.7)	\$1,116.6

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 \$122.1 million.

Sources and Uses of Funding

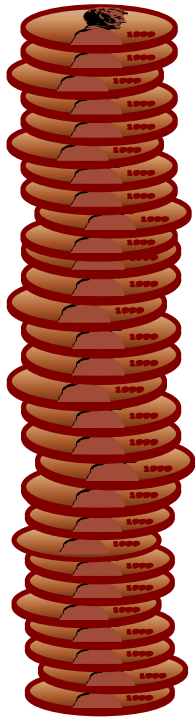
TOTAL FY26 BUDGET \$1116.6

\$s in millions

Where does the
money come from?

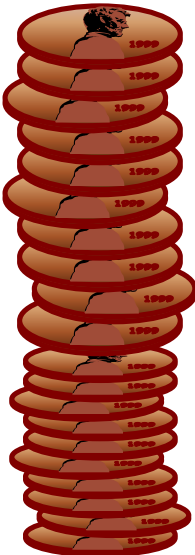
Where does the
money go?

WW User Charges
\$552.2 49.5%

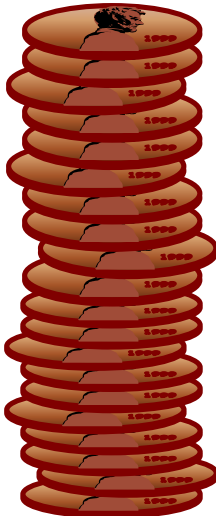


Decrease

Fund Balance
\$256.1 22.9%



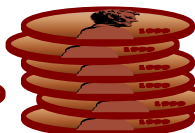
Revenue Bonds
\$204.6 18.3%



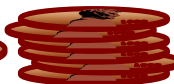
Taxes
\$58.7 5.3%



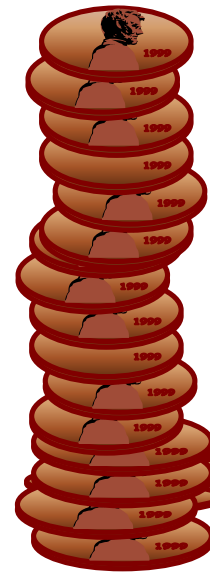
Investment
and Other
Income
\$28.1 2.5%



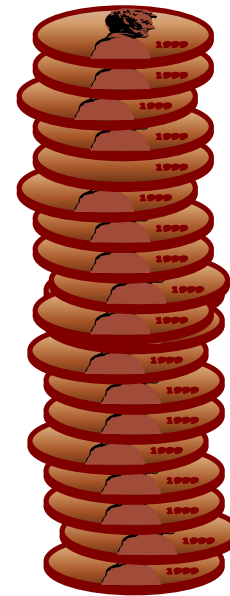
SW User
Charges
\$16.9 1.5%



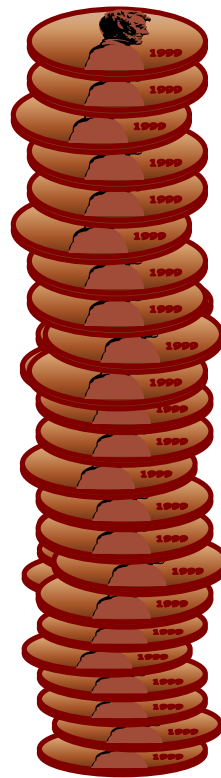
Operating
\$273.4 24.5%



Debt Service
\$275.8 24.7%



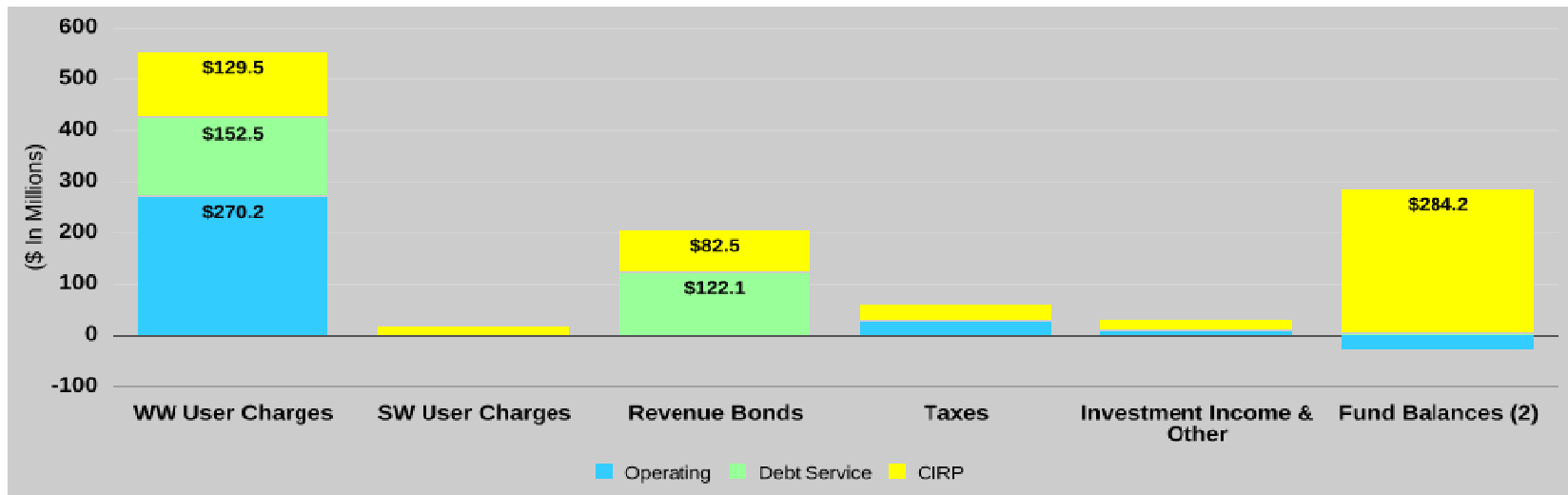
Capital Improvement &
Replacement Program
\$567.4 50.8%



Sources of Funding

FY26
(\$s in millions)

	WW User Charges (1)	SW User Charges	Revenue Bonds	Taxes	Investment Income & Other	Fund Balances (2)	Total (3)
Operating	\$270.2	\$0.0	\$0.0	\$25.8	\$6.5	\$-29.1	\$273.4
Debt Service	\$152.5	\$0.0	\$122.1	\$0.0	\$0.4	\$0.9	\$275.8
CIRP	\$129.5	\$16.9	\$82.5	\$32.9	\$21.3	\$284.2	\$567.4
Total (3)	\$552.2	\$16.9	\$204.6	\$58.7	\$28.1	\$256.1	\$1,116.6



- (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.

FY26 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 FY26 is estimated at \$551.2 million.

Stormwater: On April 2nd 2024, Proposition S would create 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 would come from two sources: A property tax for residential customers and an impervious surface fee paid by non-residential customers. The estimated stormwater revenue, excluding taxes, for FY26 is \$16.9 million.

Other User Charges: Other User Charge revenue such as Late Fees, Lien Interest, Refunds and Account Adjustments are estimated to be \$935 thousand. This amount is net of a provision for doubtful accounts, or past-due customer bills that might go uncollected.

TOTAL USER CHARGE REVENUE: The District's total FY26 User Charge revenue is estimated to be \$569.1 million.

FY26 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 \$204.6 million in bond and loan proceeds in FY26. These proceeds are expected to be derived from \$52.5 million Wastewater System Senior Revenue for capital improvement projects and \$30 million from the State of Missouri SRF direct loan program. Additional bond proceeds of \$106.9 million from Proposed Direct Purchase of Refunding Bonds will be used to refund 2016C Wastewater System Senior Revenue. There are premiums associated with Proposed Senior Debt and Refunding Direct Loan in the amount of \$15.2 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 by the use of debt. At the same time, prudent fiscal policy would not allow 100% debt financing. The goal is to strike the correct balance between the distribution of the cost of long-term assets to the users that benefit from them and maintaining healthy financial ratios.

FY26 SOURCES OF FUNDING-continued

AD VALOREM TAXES

The District's budget for tax revenue in FY26 totals \$58.7 million. During FY26 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. These two taxes will result in revenue of approximately \$39.2 million is recorded in the Stormwater Regulatory Fund (\$6.5 million) and the Districtwide Stormwater Fund (\$32.7 million) of the District. Finally, except for taxpayers in certain levy districts, residential taxpayers will be charged \$0.745 (seven point four five cents) per \$100 of assessed valuation to cover costs to fund capital improvements related to flooding and erosion. This tax revenue of approximately \$18.0 million is recorded in the Stormwater Capital Fund.

In FY26 the District reinstated three of the tax levies totaling \$1.5 million to provide funding for stormwater capital projects for Subdistrict No. 367 (Deer Creek Stormwater Subdistrict) in the amount of \$1.1 million, Subdistrict No. 366 (University City Branch of River des Peres Stormwater Subdistrict) in the amount of \$0.3 million and Subdistrict No. 369 (Sugar Creek Stormwater Subdistrict) in the amount of \$0.1 million. The detailed tax rates are included in the tax ordinance section.

INVESTMENT INCOME & OTHER FEES

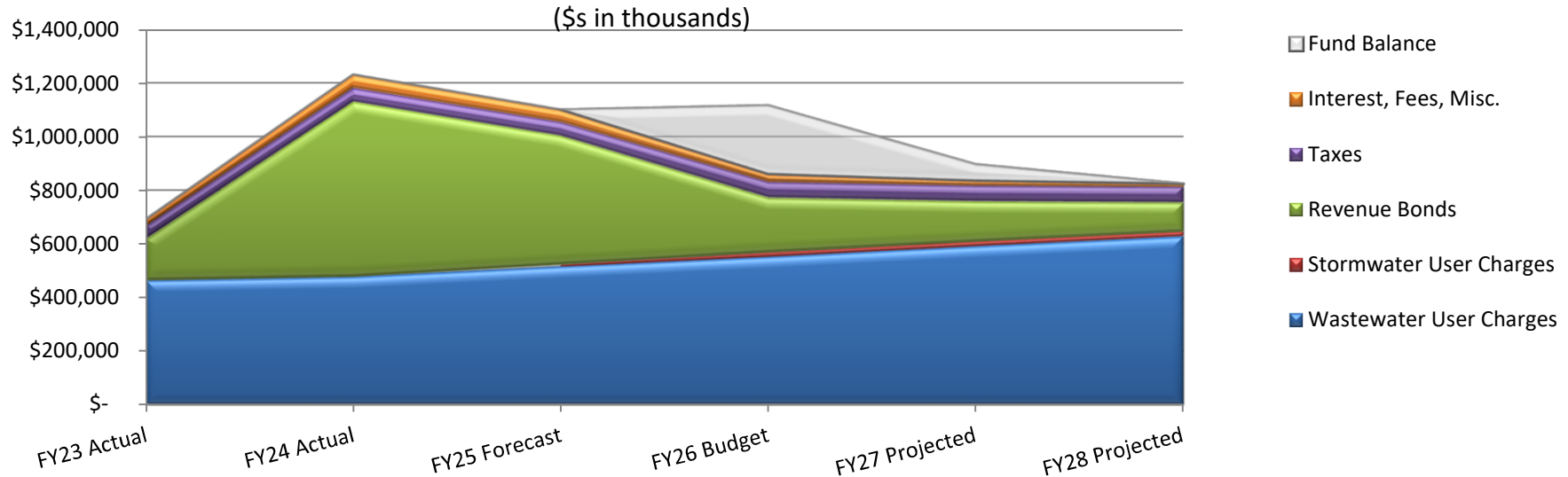
Investment Income and Other Fees will fund \$28.1 million of the Budget. Investment income of approximately \$9.8 million is anticipated. Connection fees are expected to generate \$3.9 million based on a flat rate per connection to the sanitary system. These revenue estimates are based on previous experience, current economic conditions and anticipated new home construction. Miscellaneous income of approximately \$13.9 million is expected, \$11.5 million relates to state grants, \$1.4 million of court awarded court costs and attorney fees, reimbursement of district costs totaling \$125 thousand, \$10 thousand for sale of scrap and the remainder consists of \$867 thousand of miscellaneous income. Rental income is expected to generate \$0.4 million. Finally, \$0.1 million is expected to be generated from the sale of property.

FUND BALANCES

These sources of funding will result in a fund balance decrease of \$256.1 million during FY26.

CONSOLIDATED REVENUE SOURCES

Revenue Trends



This analysis of MSD's revenue compares actual revenues received in FY23, FY24 and forecasted for FY25, budgeted for FY26 and projected for FY27 and FY28. 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 6.23% from FY23 to FY28. The District also implemented a new stormwater impervious rate for non-residential properties beginning January 1, 2025, to address the growing number of flooding and erosion stormwater problems in every part of the St. Louis region. In FY26 the District maintained three of the OMCI tax levies at reduced rates, and all of the other OMCI ad valorem tax rates have been reduced to zero. Finally, except for taxpayers in certain levy districts, residential properties will be charged a Stormwater Capital tax to cover costs to fund capital improvements related to flooding and erosion.

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
FY26 BUDGET
COMPOSITE

	Projected Revenue
WASTEWATER USER CHARGE	
Metered Single Family	\$239,233,902
Unmetered Single Family	57,368,287
Metered Multi-Family	56,600,704
Unmetered Multi-Family	31,053,970
Non-residential	154,071,090
Extra Strength Surcharges	10,524,800
Customer Assistance Program	2,385,667
Subtotal WASTEWATER USER CHARGE	\$551,238,420

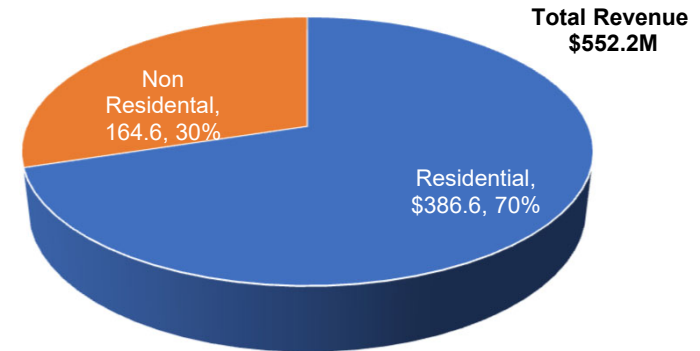
GENERAL FUND USER CHARGES

Bad Debt Provision	(\$6,072,000)
Adjustments, Late Charges & Other	7,007,124
	<u>\$935,124</u>

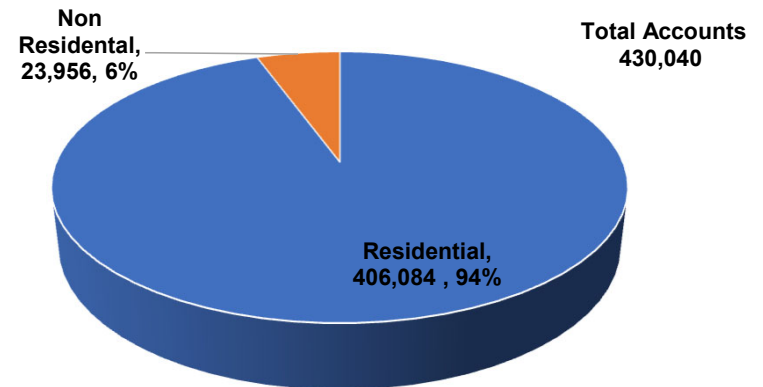
USER CHARGE REVENUE **\$552,173,544**

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

Wastewater User Charge Revenue Dollars



Wastewater User Accounts



FY26 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 user charge based on impervious surface area for non-residential customers for FY26.

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.

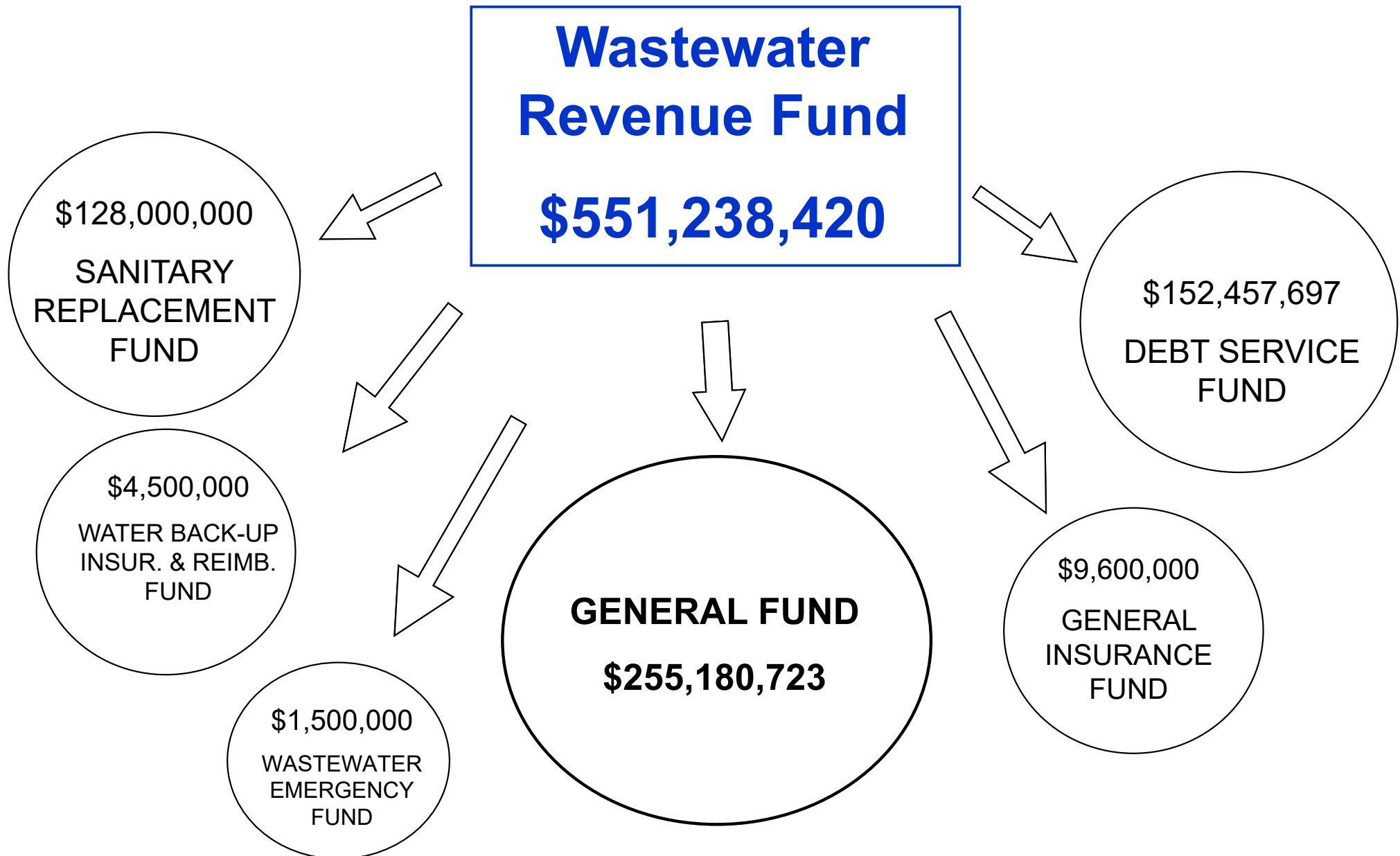
The proposed budget for the Sanitary Replacement Fund can be found in the Construction Funds section. The revenue derived from the applicable user charge is listed as an Interfund Transfer in the column labeled FY26 BUDGET. The pages immediately following the table show the projects currently planned 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 FY26 BUDGET.

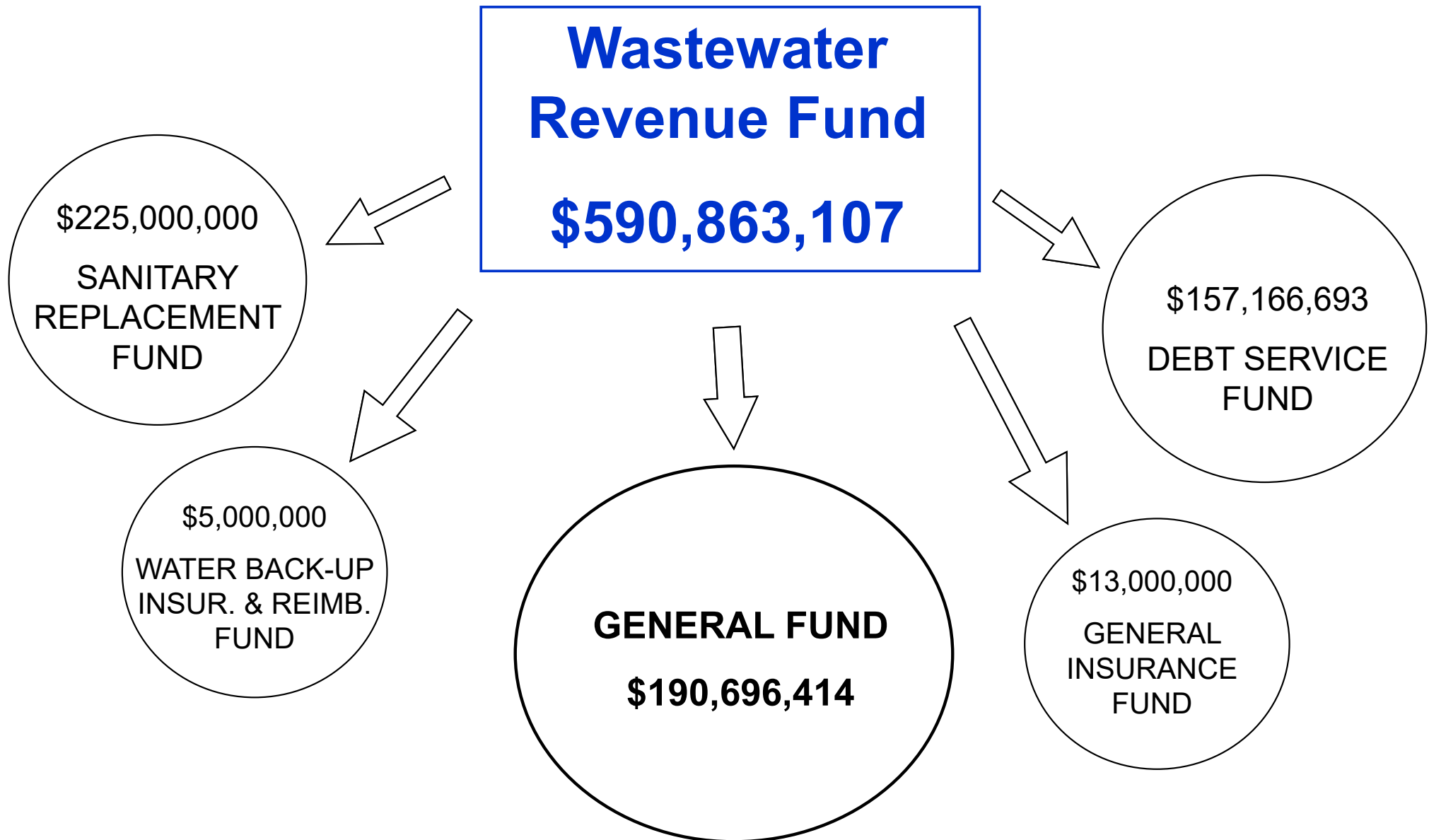
The proposed budget for the Water Backup Insurance and Reimbursement Fund, the General Insurance Fund, and the Wastewater Emergency Fund can be found in the Special Funds section. The revenue transferred from the Wastewater Revenue Fund is listed as an Interfund Transfer in the columns labeled FY26 BUDGET.

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

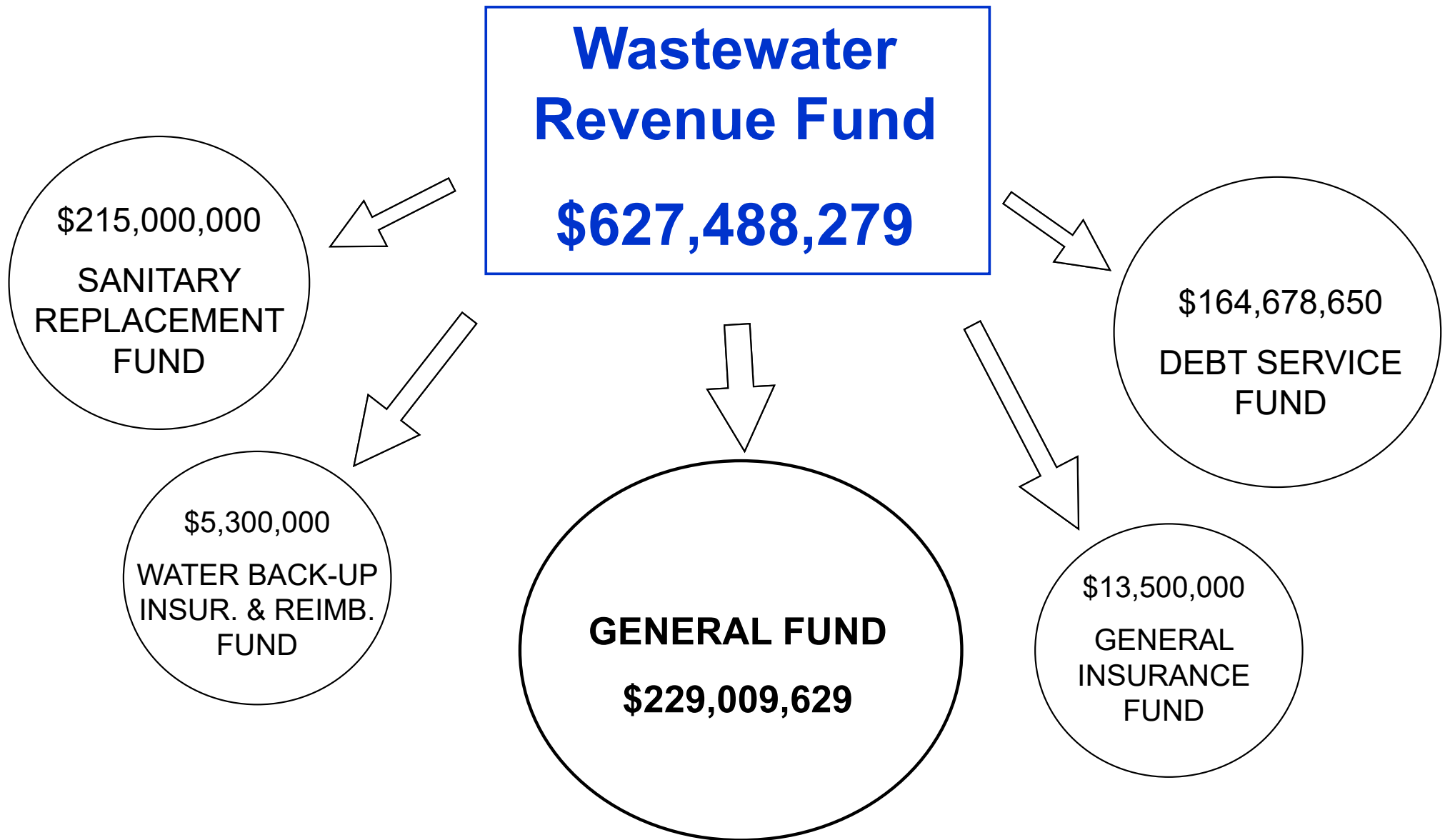
MSD Flow of User Charges FY26



MSD Flow of User Charges FY27



MSD Flow of User Charges FY28



FY26 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.

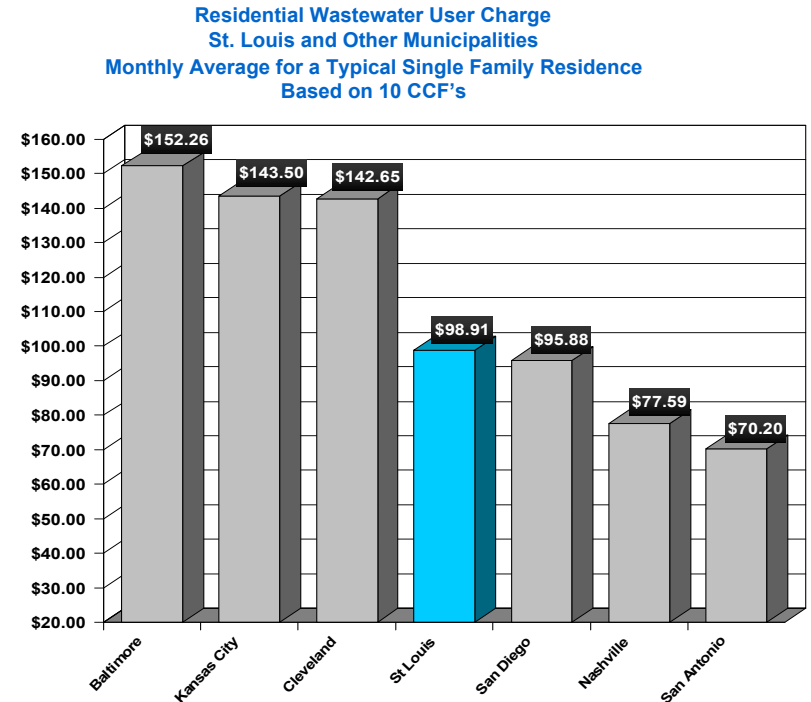
WASTEWATER USER CHARGE RATES (Monthly)

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

*mg/l: milligrams per liter

STORMWATER CHARGE (Monthly)

Non-Residential					
Impervious Charge - \$ per 1000 Square Feet	\$1.05	\$1.05	\$1.05	\$1.05	\$0.00



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

* ml/g: milligrams per liter

Ten Largest Customers' User Charges For the Year Ended June 30, 2024

<u>Customer</u>	<u>User Charge</u>	<u>Percent of Total User Charges</u>
Anheuser-Busch	\$6,574,850	1.36%
Missouri-American Water Co	\$2,829,134	0.59%
Washington University	\$2,593,759	0.54%
St Louis Municipal Finance Cor	\$2,087,316	0.43%
Sensient Colors Inc	\$1,424,619	0.29%
St Louis University	\$1,327,157	0.27%
Sigma-Aldrich	\$1,221,479	0.25%
Jost Real Estate LLC	\$1,137,917	0.24%
St Louis Housing Authority	\$1,106,321	0.23%
The Boeing Company	\$1,057,954	0.22%
Total Top Ten by User Charges	<u>\$21,360,506</u>	4.42%
Total User Charges FY24	\$483,452,931	

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

Date of Voters Bond Authorizations Full Utilized Bond Authorizations (\$s in millions)								
Bond Date	Series	Type	Refunding - Not Applied Against Authorization	2/1/2004	8/1/2008	6/1/2012	4/1/2016	Grand Total
Oct-13	2013A	State Revolving Loans Program including both Subordinate Revenue Bonds and Direct Loans.				52.0		52.0
Dec-13	2013B	Wastewater Senior Revenue Bond				150.0		150.0
Aug-15	2015A	State Revolving Loans Program including both Subordinate Revenue Bonds and Direct Loans.				75.0		75.0
Dec-15	2015B	Wastewater System Senior Revenue Bonds 2006C and 2008A were refunded by 2015B. 2015B Also included new money of \$150 million. Only the \$150 million counts against the District's authorization.	73.9			150.0		223.9
Dec-16	2016A	State Revolving Loans Program including both Subordinate Revenue Bonds and Direct Loans.				20.0		20.0
Dec-16	2016B	State Revolving Loans Program including both Subordinate Revenue Bonds and Direct Loans.				75.5		75.5
Dec-16	2016C	Wastewater Senior Revenue Bond				150.0		150.0
Nov-17	2017A	Wastewater System Senior Revenue Bonds 2011B, 2012A, 2013B and 2015B were partially refunded by 2017A. 2017A also included new money of \$200 million. Only the \$200 million counts against the District's authorization	116.2			47.5	152.5	316.2
Grand Total			331.8	500.0	275.0	945.0	42,613.5	2,204.3
Authorized Amount			N/A	500.0	275.0	945.0	900.0	2,620.0
Outstanding Amount			N/A	-	-	-		-

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	6/1/2012	4/1/2016	4/1/2021	Grand Total
Carry Forward from Fully Utilized			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
Grand Total			685.6	775.0	945.0	900.0	496.1	3,801.7
Authorized Amount			N/A	775.0	945.0	900.0	500.0	3,120.0
Outstanding Amount			N/A	-	-	0.0	3.9	3.9

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	April 2021	April 2024		Grand Total
Carry Forward			685.6	2,620.0	496.1	-		3,801.7
New Authorization						750.0		750.0
Apr-23	2024A	Wastewater System Direct Purchase Refunding Bonds	24.4					24.4
	2018A	Authorization Adjustment - Principal not used		(19.6)				(19.6)
	2023D	Authorization Adjustment - Loan Cancelled		(93.9)	(236.1)			(330.0)
Sep-24	2024B	State Revolving Fund Direct Loan (Subordinate)		13.0				13.0
Sep-24	2024C	State Revolving Fund Direct Loan (Subordinate)		100.6	240.0	299.4		640.0
May-25	2025A	Wastewater System Forward Direct Purchase of Refunding Bonds	133.6					133.6
Grand Total			843.6	2,620.0	500.0	299.4	-	4,263.0
Authorized Amount			N/A	2,620.0	500.0	750.0		3,870.0
Outstanding Amount			N/A	-	-	450.6	-	450.6
Projected								
Dec-25	2025B	Wastewater System Revenue Bonds				52.5		52.5
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				51.0		51.0
Dec-26	2026C	Wastewater System Revenue Bond				100.0		100.0
Dec-27	2027A	State Revolving Fund Loan				10.0		10.0
Dec-27	2027B	Wastewater System Revenue Bond				60.0		60.0
Grand Total - All			950.5	2,620.0	500.0	602.9	-	4,673.4
Total - Refunding Only			950.5					950.5
Total - Debt Service				2,620.0	500.0	602.9	-	3,722.9
Authorized Amount			N/A	2,620.0	500.0	750.0	-	3,870.0
Outstanding Amount			N/A	-	-	147.1	-	147.1
Note 1: Total includes refunding which does not apply to Authorization because it is refunding another Series.								

(1)

Debt Coverage Ratio

	FY20	FY21	FY22	FY23	FY24
Operating Revenues	\$437,982,036	\$427,145,372	\$458,248,661	\$471,765,590	\$488,226,687
Non-Operating Revenues	14,210,947	5,740,323	4,226,652	13,153,184	16,082,674
Gross Revenues	452,192,983	432,885,695	462,475,313	484,918,774	504,309,361
Less: Operating Expenses (excluding Depreciation)	175,848,764	180,843,680	172,836,031	177,290,734	197,658,093
Net Available Revenues	\$276,344,219	\$252,042,015	\$289,639,282	\$307,628,040	\$306,651,268
Subordinate Debt Service	\$36,859,804	\$37,616,306	\$39,585,618	\$41,408,942	\$44,355,959
Senior Debt Service	75,660,403	81,685,268	84,300,060	89,447,955	89,449,172
Senior Debt Service Coverage Ratio	3.70	3.10	3.40	3.40	3.40
Required Senior Debt Service Coverage Ratio	1.25	1.25	1.25	1.25	1.25
Subordinate and Senior Debt Service	\$112,520,207	\$119,301,574	\$123,885,678	\$130,856,897	\$133,805,131
Total Debt Service Coverage Ratio	2.46	2.08	2.30	2.40	2.30
Required Total Debt Service Coverage Ratio	1.15	1.15	1.15	1.15	1.15

Total Expenditures FY26

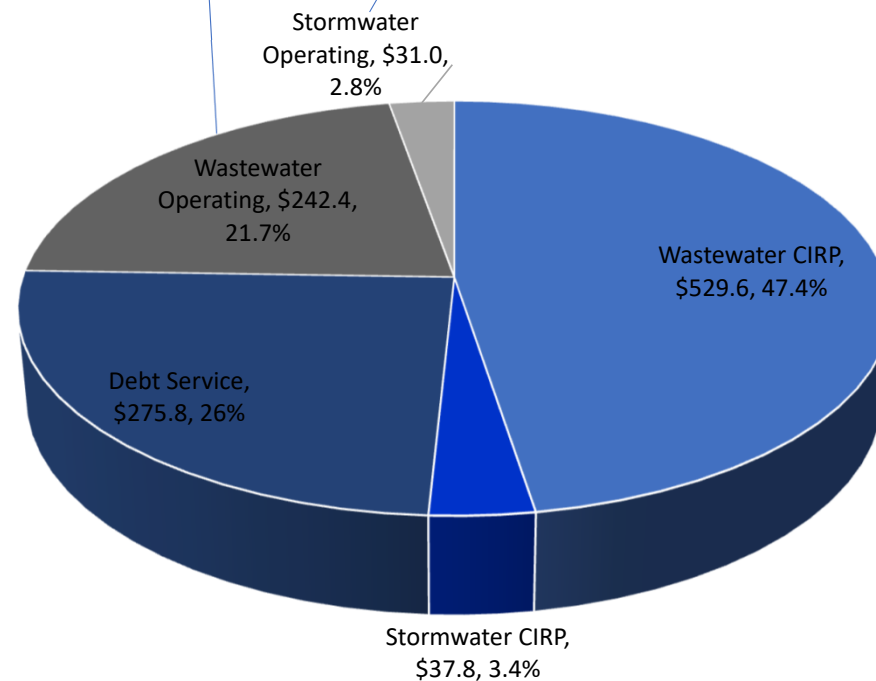
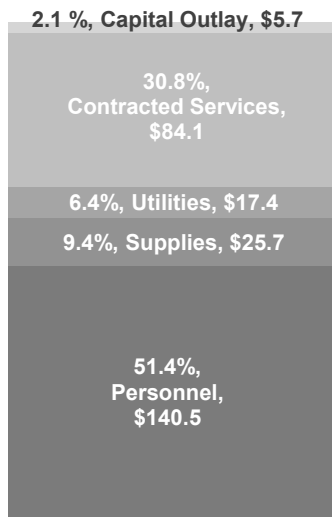
(\$s in millions)

Total Operating Budget
\$273.4, 24.4%
Detail below

Detail Operating Expenses

Total Operating Budget = \$273.4,
24.4% of Total including:
Wastewater Operating, \$242.4
& Stormwater Operating \$31.0
Presented in Grey on charts

**Total Expenditures \$1116.6
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	\$ -	\$ -	\$ 3,850,000	\$ -	\$ -	\$ 3,850,000
00103 - General Liability			4,807,000			4,807,000
00104 - Workers' Compensation			4,181,069			4,181,069
00105 - Water Backup			5,069,500			5,069,500
00202 - Interest Expense		274,559,481			-	274,559,481
00203 - Bond Issuance Costs					1,267,810	1,267,810
00205 - Tax Fees				880,148		880,148
SW100 - Stormwater O&M	(37,312,139)		13,521	30,128,038	7,170,581	-
T1010 - Board of Trustees Total	10,350					10,350
T1100 - Secretary Treasurer Department Total	2,686,012					2,686,012
T2020 - Civil Service Commission Total	12,000					12,000
T2500 - Human Resources Department Total	9,635,961					9,635,961
T3000 - Executive Director Department Total	9,142,005					9,142,005
T4000 - Finance Department Total	27,028,637					27,028,637
T4500 - Information Technology Department Total	29,703,995					29,703,995
T5500 - General Counsel Department Total	3,798,744					3,798,744
T6000 - Operations Department Total	141,457,188					141,457,188
T8000 - Engineering Department Total	31,139,967					31,139,967
Grand Total	\$ 217,302,720	\$ 274,559,481	\$ 17,921,089	\$ 31,008,186	\$ 8,438,391	\$ 549,229,867

**Metropolitan St. Louis Sewer District
FY26 Interfund Transfer Activity**

		1101: General Fund	4102: Improvement Fund	6660: Sanitary Replacement Fund	5110: Stormwater Regulatory Fund	5120: Districtwide Stormwater Fund	5140: Stormwater Capital Fund	5000 - OMCI Funds	TOTAL
Operations Department	Stormwater Labor	\$(4,873,204)	\$-	\$-	\$-	\$4,873,204	\$-	\$-	\$-
Operations Department	Stormwater Equipment	(4,530,018)	-	-	-	4,530,018	-	-	-
Operations Department	Stormwater Supplies	(1,847,502)	-	-	-	1,847,502	-	-	-
Operations Department	Stormwater Overhead	(5,316,904)	-	-	-	5,316,904	-	-	-
Operations Department Stormwater Subtotal		(16,567,628)	-	-	-	16,567,628	-	-	-
Engineering Department	Stormwater Labor	(3,974,421)	-	-	2,782,952	1,191,469	-	-	-
Engineering Department	Stormwater Overhead	(5,230,338)	-	-	3,662,365	1,567,974	-	-	-
Engineering Department	SW CIRP Interfund Labor	(4,355,651)	-	-	-	2,742,193	880,386	733,071	-
Engineering Department Stormwater Subtotal		(13,560,410)	-	-	6,445,317	5,501,636	880,386	733,071	-
Stormwater Subtotal		\$(30,128,038)	\$-	\$-	\$6,445,317	\$22,069,264	\$880,386	\$733,071	\$-
Engineering Department Wastewater Subtotal	WW CIRP Interfund Labor	(7,184,102)	13,521	7,170,581	-	-	-	-	-
Total Interfund Labor		\$(37,312,139)	\$13,521	\$7,170,581	\$6,445,317	\$22,069,264	\$880,386	\$733,071	\$-

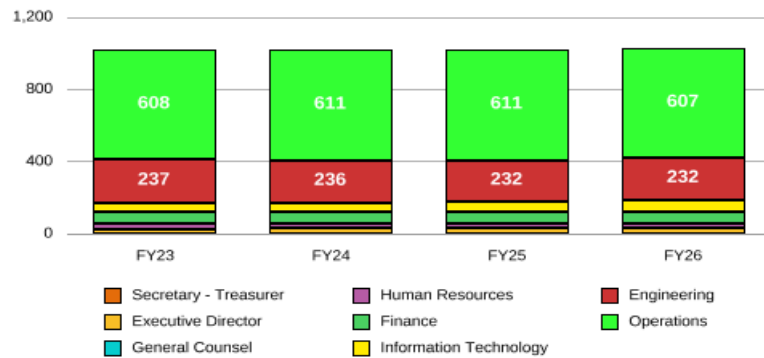
**Metropolitan St. Louis Sewer District
Projected Interfund Transfer Activity**

		1101: General Fund	4102: Improvement Fund	6660: Sanitary Replacement Fund	5110: Stormwater Regulatory Fund	5120: Districtwide Stormwater Fund	5140: Stormwater Capital Fund	5000 - OMCI Funds	TOTAL
<u>FY27 Interfund Transfer Activity</u>									
Operations Department	Stormwater Labor	\$(5,051,076)	\$-	\$-	\$-	\$5,051,076	\$-	\$-	\$-
Operations Department	Stormwater Equipment	(4,695,364)	-	-	-	4,695,364	-	-	-
Operations Department	Stormwater Supplies	(1,914,936)	-	-	-	1,914,936	-	-	-
Operations Department	Stormwater Overhead	(5,510,971)	-	-	-	5,510,971	-	-	-
Operations Department Stormwater Subtotal		(17,172,346)	-	-	-	17,172,346	-	-	-
Engineering Department	Stormwater Labor	(4,093,654)	-	-	2,866,440	1,227,213	-	-	-
Engineering Department	Stormwater Overhead	(5,387,248)	-	-	3,772,236	1,615,013	-	-	-
Engineering Department	SW CIRP Interfund Labor	(4,503,917)	-	-	-	2,443,383	1,426,777	633,757	-
Engineering Department Stormwater Subtotal		(13,984,819)	-	-	6,638,676	5,285,609	1,426,777	633,757	-
Stormwater Subtotal		\$(31,157,165)	\$-	\$-	\$6,638,676	\$22,457,955	\$1,426,777	\$633,757	\$-
Engineering Department Wastewater Subtotal	WW CIRP Interfund Labor	(7,484,279)	10,637	7,463,190	-	-	-	10,451	-
Total Interfund Labor		\$(38,641,444)	\$10,637	\$7,463,190	\$6,638,676	\$22,457,955	\$1,426,777	\$644,208	\$-
<u>FY28 Interfund Transfer Activity</u>									
Operations Department	Stormwater Labor	\$(5,235,440)	\$-	\$-	\$-	\$5,235,440	\$-	\$-	\$-
Operations Department	Stormwater Equipment	(4,866,745)	-	-	-	4,866,745	-	-	-
Operations Department	Stormwater Supplies	(1,984,831)	-	-	-	1,984,831	-	-	-
Operations Department	Stormwater Overhead	(5,712,121)	-	-	-	5,712,121	-	-	-
Operations Department Stormwater Subtotal		(17,799,137)	-	-	-	17,799,137	-	-	-
Engineering Department	Stormwater Labor	(4,216,463)	-	-	2,952,434	1,264,030	-	-	-
Engineering Department	Stormwater Overhead	(5,548,866)	-	-	3,885,403	1,663,463	-	-	-
Engineering Department	SW CIRP Interfund Labor	(4,612,203)	-	-	-	2,380,235	1,796,401	435,568	-
Engineering Department Stormwater Subtotal		(14,377,532)	-	-	6,837,836	5,307,728	1,796,401	435,568	-
Stormwater Subtotal		\$(32,176,669)	\$-	\$-	\$6,837,836	\$23,106,864	\$1,796,401	\$435,568	\$-
Engineering Department Wastewater Subtotal	WW CIRP Interfund Labor	(7,787,520)	8,843	7,768,232	-	-	-	10,445	-
Total Interfund Labor		\$(39,964,189)	\$8,843	\$7,768,232	\$6,837,836	\$23,106,864	\$1,796,401	\$446,012	\$-

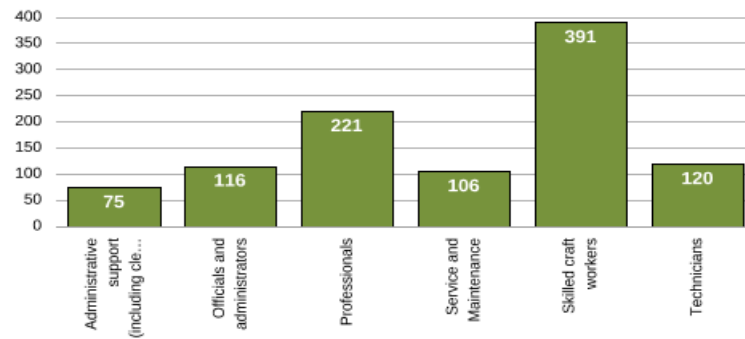
Metropolitan St. Louis Sewer District
ALLOCATED POSITIONS
FY26

DEPARTMENT	FY23	FY24	FY25	Budgeted FY26	INCREASE/ (DECREASE)	Budgeted \$ Salary, Overtime, and FICA (in Thousands)	EXPLANATION
Secretary - Treasurer	7	8	8	8	0	\$891	
Executive Director	21	23	23	23	0	2,201	
General Counsel	8	8	8	8	0	1,152	
Human Resources	22	19	19	20	1	1,903	1 FTE Transferred from Operations.
Finance	65	63	63	64	1	4,675	Added 1 from Business Case.
Information Technology	52	52	57	67	10	7,556	6 SCADA Systems Specialist, 1 SCADA Administrator Supervisor transferred from Operations. Added 3 FTE from Business Cases.
Engineering	237	236	232	232	0	21,541	
Operations	608	611	611	607	-4	57,447	Transferred 1 FTE to HR and 6 SCADA Systems Specialist, 1 SCADA Administrator Supervisor to IT. Added 4 from Business Cases.
Total Available Positions	1,020	1,020	1,021	1,029	8	\$97,366	

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,							
	2023	2022	2021	2020	2019	2018	2017	2016
Total Pension Liability - Ending (a)	\$ 387,570	\$ 387,342	\$ 384,244	\$ 356,407	\$ 353,994	\$ 334,957	\$ 326,365	\$ 318,049
Plan Fiduciary Net Position - Ending (b)	316,119	290,079	350,374	326,912	296,201	260,560	277,976	251,010
Net Pension Liability - Ending = (a) - (b)	\$ 71,451	\$ 97,263	\$ 33,870	\$ 29,495	\$ 57,793	\$ 74,397	\$ 48,389	\$ 67,039
Fiduciary Net Position as a % of Total Pension Liability	81.56%	74.89%	91.19%	91.72%	83.67%	77.79%	85.17%	78.92%
Covered Payroll	\$ 26,464	\$ 28,384	\$ 30,948	\$ 34,391	\$ 36,793	\$ 39,437	\$ 41,869	\$ 42,055
Net Pension Liability as a % of Covered Payroll	270.00%	342.67%	109.44%	85.76%	157.08%	188.65%	115.57%	159.41%

Notes to Schedule:

1. This schedule will ultimately present ten years of information when available.
2. The District FY23 and FY22 Comprehensive Annual Financial Report in Footnote 8 Pension (starting on page 80) and RSI (page 122) will provide more details.

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

	2023	2022	2021	2020	2019	2018	2017
Total OPEB Liability - Ending	\$ 25,643	\$ 26,109	\$ 26,794	\$ 24,921	\$ 23,165	\$ 24,164	\$ 24,194

1. The District FY24 and FY23 Annual Comprehensive Financial Report in Footnote 8 Pension will provide more details.

METROPOLITAN ST. LOUIS SEWER DISTRICT

FISCAL YEAR 2026 LIST OF FUNDS¹

Fund No.	Fund Name	Fund No.	Fund Name
1101	*\$ General Fund Board of Trustees Rate Commission Civil Service Commission Executive Director Secretary - Treasurer Human Resources Finance Information Technology General Counsel Operations Engineering		
	Debt Funds 2804 \$ 2004B SRF-Principal and Interest-WW 2812 \$ 2010B SR Rev Bond-Principal and Interest-WW 2817 \$ 2012A SR Rev Bond-Principal and Interest-WW 2818 \$ 2012B SR Rev Bond-Principal and Interest-WW 2819 2013B SR Rev Bond-Principal and Interest-WW 2820 \$ 2013A SRF-Principal and Interest-WW 2821 \$ 2015A SRF-Principal and Interest-WW 2822 2015B SR Rev Bond-Principal and Interest-WW 2823 \$ 2016A SRF-Principal and Interest-WW 2824 \$ 2016B SRF-Principal and Interest-WW 2825 \$ 2016C SR Rev Bond-Principal and Interest-WW 2826 \$ 2017A SR Rev Bond-Principal and Interest-WW 2827 \$ 2018A WIFIA-Principal and Interest-WW 2828 \$ 2018B SRF-Principal and Interest-WW 2829 \$ 2019A SRF-Principal and Interest-WW 2830 \$ 2019B Rev Bond-Principal & Interest-WW 2831 \$ 2019C SR Ref Taxable Rev Bond-P&I-WW 2832 \$ 2020A SRF-Principal and Interest-WW 2833 \$ 2020B SR Rev Bond-Principal and Interest-WW 2834 \$ 2021A SRF-Principal and Interest-WW 2835 \$ 2021B SRF-Principal and Interest-WW 2836 \$ 2021C SR DP Ref Rev Bond-P&I-WW 2838 \$ 2022A SR DP Ref Rev Bond-P&I-WW		
			Debt Funds (continued) 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 2023D WIFIA - Principal and Interest - 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 2847 \$ 2024C SRF-Principal and Interest-WW 2848 \$ 2025A SR DP Ref Rev Bond-P&I-WW 2849 \$ 2023E SRF-Principal and Interest-WW 2850 \$ 2024A SR Ref Rev Bond-P&I-WW 2851 \$ 2024B SRF-Principal and Interest-WW \$ Proposed Principal and Interest Senior Bond 1- \$ WW Proposed Principal and Interest SRF Bond 1
			Revenue Funds 3306 * Wastewater Revenue Fund 3307 Stormwater Revenue Fund
			Special Funds 4102 \$ Improvement Fund 4104 \$ Water Back-up Insurance & Reimbursement Fund 4105 \$ General Insurance Fund 4122 Wastewater Emergency Fund 4123 Stormwater Emergency Fund
			Stormwater Funds 5110 \$ Stormwater Regulatory Fund 5120 \$ Districtwide Stormwater Fund 5140 \$ Stormwater Capital Fund
			Operation, Maintenance and Construction Improvement Fund 5401 Bond Place Special Taxing Subdistrict 5563 Clayton Central 5564 \$ Coldwater Creek

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 2026 LIST OF FUNDS¹ (continued)

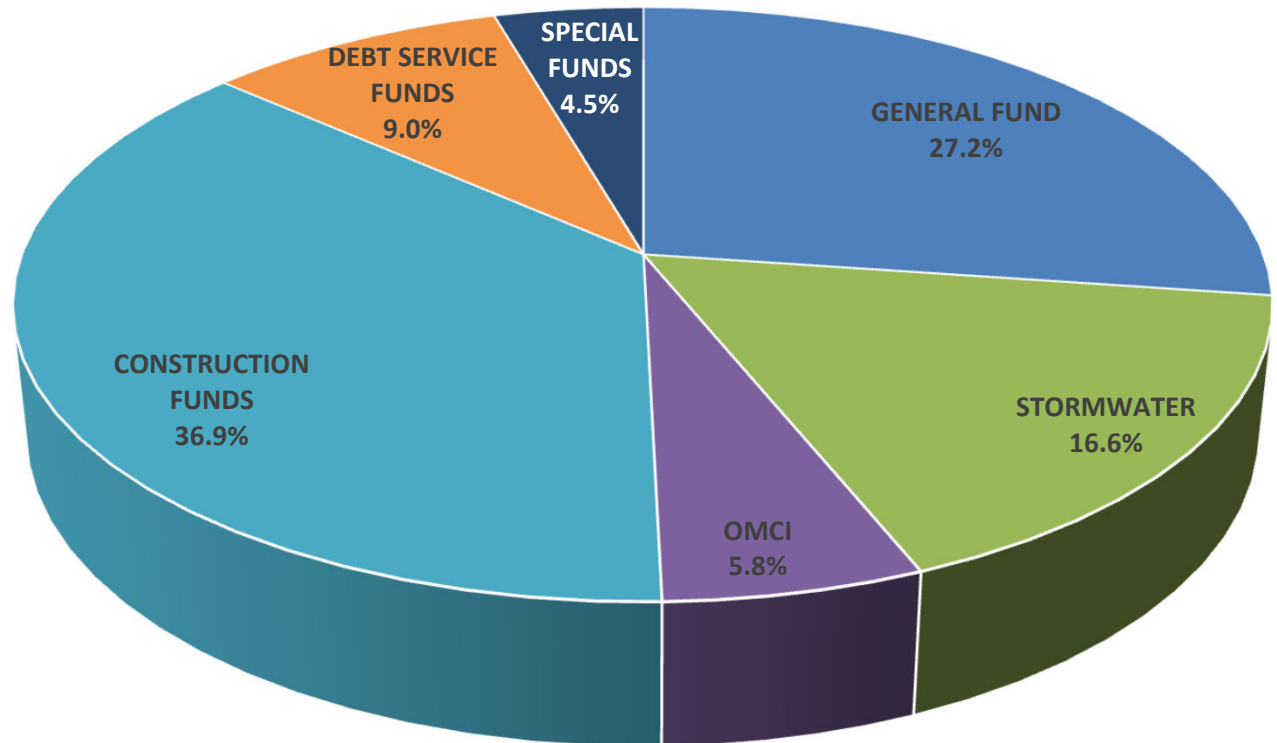
Fund No.	Fund Name	
	<u>Operations, Maintenance and Construction Improvement Funds (continued)</u>	
5565	Creve Coeur Frontenac	
5566 \$	Deer Creek	
5571 \$	Gravois Creek	
5574	Loretta-Joplin	
5576 \$	Maline Creek	
5583 \$	Sugar Creek	
5584	University City	
5587	Watkins Creek	
5589	Wellston	
5590	MO River Bonfils Subd. #448	
5591	Meramec River Basin Subd. #449	
5593 \$	Seminary Br. Of RDP Subd. #454	
5594	Black Creek Subd. #455	
	<u>Construction Funds</u>	
6660 *\$	Sanitary Replacement Fund	

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 FY26

(\$s in millions)

General Fund	\$ 106.6
Revenue Funds	0.0
Stormwater Funds	65.2
OMCI Funds	22.5
Construction Funds	144.4
Debt Service Funds	35.3
Special Funds	17.6



Note:

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

Explanation of Changes in Fund Balance Greater Than Ten Percent

Fund	Explanation
1101 – General Fund	This fund balance is expected to increase by 33% or \$26.2 million during FY26. The main reason for this increase 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 FY26, the Construction Fund received less of the sewer service allocation in order to better follow the District’s rate model Pay-go projections.
6660 – Sanitary Replacement Fund	This fund balance is expected to decrease by 67% or \$294 million during FY26. The main reason for this decrease is the timing of loan proceeds and project expenditures. For example, in FY25 the District was projected to receive \$227 million from bonds, but instead received \$640 million due to 2024 Bond funds being delayed to FY25 as well as SRF Fund for \$13M resulting in \$413 million increase. The District is projecting to receive \$82.5 million in FY26 from 2026A Wastewater System Revenue Bond. These bonds 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.
4000 – Special Funds	These funds are expected to decrease by 12% due in part to contractual services across the Special Funds increasing. Interfund transfers to the Water Backup Fund are less than expenses to ensure that the fund balance at year end is 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.
5000 – Stormwater Funds	These funds are expected to increase by 42% due to the timing of the appropriations for stormwater capital projects.

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

	FY23	FY24	FY25	FY25	FY26	FY27	FY28
	Actual	Actual	Budget	Forecast	Budget	Budget	Budget
FUND BALANCE B.O.P.	\$392,528,794	\$411,657,122	\$561,261,908	\$630,038,794	\$647,745,688	\$391,657,062	\$330,757,000
Revenues:							
Revenue Bonds	153,486,911	652,808,440	227,221,651	479,601,702	204,601,783	151,000,000	110,000,000
Wastewater User Charge	465,023,748	478,135,348	516,332,363	516,709,271	552,173,544	591,916,207	628,685,479
Stormwater User Charge	(1,918)	(1,257)	7,422,724	7,422,421	16,924,725	16,924,725	16,924,725
Taxes	48,729,488	50,757,677	49,467,459	51,134,010	58,676,525	58,676,525	58,676,525
Interest on Investments	12,659,955	30,335,731	4,276,995	19,118,499	9,791,000	3,223,961	2,820,548
Connection and Other Fees	3,913,395	3,566,473	3,630,000	3,232,909	3,942,500	3,942,500	3,942,500
Proceeds from Sale of Property	153,609	104,747	162,000	144,264	124,000	124,000	124,000
Rental Income	359,927	363,801	355,000	391,220	365,000	365,000	365,000
Miscellaneous	8,350,882	15,254,596	16,547,000	22,989,801	13,946,000	9,446,000	2,446,000
Total Revenues	692,675,996	1,231,325,556	825,415,191	1,100,744,095	860,545,077	835,618,918	823,984,776
Expenditures:							
Personnel Services	110,796,174	116,876,901	130,513,590	123,117,298	140,453,337	144,662,365	149,779,356
Supplies	17,257,263	19,422,428	23,723,173	23,971,071	25,705,357	26,207,111	26,757,461
Utilities	15,141,612	15,501,494	17,886,558	17,018,698	17,439,018	17,953,788	18,485,165
Contractual Services	48,414,098	61,992,281	81,663,707	83,906,965	84,094,763	85,139,703	88,316,178
Capital Outlay	27,794,419	11,557,573	6,224,200	6,866,200	5,710,101	5,992,603	6,112,455
Construction and Engineering	283,120,740	617,560,592	606,324,113	527,455,112	567,403,836	458,112,836	304,723,836
Lease Financing	287,067	271,004	-	-	-	-	-
Subscription Financing	6,584,230	5,366,525	-	-	-	-	-
Principal Payments	69,622,992	69,922,300	70,927,000	70,792,000	82,818,700	82,442,776	85,847,034
Interest Payments	62,651,167	61,867,651	64,668,215	66,828,928	67,058,397	72,380,418	76,187,302
Interest Payments Paid into Escrow for Refunding Debt	701,938	-	-	-	-	-	-
Agency and Other Debt Expenses	31,175,967	32,605,137	159,636,180	163,080,929	125,950,194	3,627,381	3,661,696
Total Expenditures	673,547,668	1,012,943,884	1,161,566,735	1,083,037,201	1,116,633,703	896,518,980	759,870,482
Net Operating Income (Loss)	19,128,328	218,381,672	(336,151,544)	17,706,894	(256,088,626)	(60,900,062)	64,114,295
Interfund Transfers	-	-	-	-	-	-	-
Increase (Decrease) in Fund Bal.	19,128,328	218,381,672	(336,151,544)	17,706,894	(256,088,626)	(60,900,062)	64,114,295
Percentage of Change	5%	53%	-60%	3%	-40%	-16%	19%
FUND BALANCE E.O.B.	\$411,657,122	\$630,038,794	\$225,110,364	\$647,745,688	\$391,657,062	\$330,757,000	\$394,871,295

METROPOLITAN ST. LOUIS SEWER DISTRICT
CONSOLIDATED STATEMENT OF CHANGE IN FUND BALANCE
FOR FY26 BUDGET

	GENERAL FUND	REVENUE FUNDS	OPER. MAINT. & CONST. IMPR FUNDS	CONSTRUCTION FUNDS	DEBT SERVICE FUNDS	SPECIAL FUNDS	TOTAL
FUND BALANCE B.O.P.	\$80,362,418	\$-	\$73,977,495	\$438,394,475	\$34,938,266	\$20,073,034	\$647,745,688
Revenue Bonds	-	-	-	82,500,000	122,101,783	-	204,601,783
Wastewater User Charge	935,124	551,238,420	-	-	-	-	552,173,544
Stormwater User Charge	-	-	16,924,725	-	-	-	16,924,725
Taxes	-	-	58,676,525	-	-	-	58,676,525
Interest on Investments	898,700	-	801,500	7,551,000	351,200	188,600	9,791,000
Connection and Other Fees	2,542,500	-	-	-	-	1,400,000	3,942,500
Proceeds from Sale of Property	124,000	-	-	-	-	-	124,000
Rental Income	365,000	-	-	-	-	-	365,000
Miscellaneous	2,446,000	-	7,000,000	4,500,000	-	-	13,946,000
Total Revenues	7,311,324	551,238,420	83,402,750	94,551,000	122,452,983	1,588,600	860,545,077
Personnel Services	138,340,269	-	-	-	-	2,113,069	140,453,337
Supplies	25,705,357	-	-	-	-	-	25,705,357
Utilities	17,439,018	-	-	-	-	-	17,439,018
Contractual Services	67,420,115	-	880,148	-	-	15,794,500	84,094,763
Capital Outlay	5,710,101	-	-	-	-	-	5,710,101
Construction and Engineering	18,980,000	-	38,661,836	508,062,000	-	1,700,000	567,403,836
Principal Payments	-	-	-	-	82,818,700	-	82,818,700
Interest Payments	-	-	-	-	67,058,397	-	67,058,397
Agency and Other Debt Expense	-	-	-	1,267,810	124,682,383	-	125,950,194
Interfund Labor Transfers	(37,312,139)	-	30,128,038	7,170,581	-	13,521	-
Total Expenditures	236,282,720	-	69,670,022	516,500,391	274,559,481	19,621,089	1,116,633,703
Net Operating Income (Loss)	(228,971,396)	551,238,420	13,732,728	(421,949,391)	(152,106,497)	(18,032,489)	(256,088,626)
Interfund Transfers	255,180,723	(551,238,420)	-	128,000,000	152,457,697	15,600,000	-
Increase (Decrease) in Fund Bal.	26,209,327	-	13,732,728	(293,949,391)	351,200	(2,432,489)	(256,088,625)
Percentage of Change	33%	-	19%	-67%	1%	-12%	-40%
FUND BALANCE E.O.P.	\$106,571,747	\$-	\$87,710,220	\$144,445,082	\$35,289,463	\$17,640,545	\$391,657,057

FY26 Fund Basis vs. GAAP Basis Statement of Operations

	FY26 Budget Fund Basis Statement of Operations	Adjustments	GAAP Basis Statement of Operations	<u>Adjustment Explanation</u>
Operating Revenues:				
Sewer service charges	\$ 575,170,269	\$ -	\$ 575,170,269	
Recovery of (provision for) doubtful sewer service charge	(6,072,000)	-	(6,072,000)	
Licenses, permits, and other fees	3,942,500	-	3,942,500	
Other	2,446,000	-	2,446,000	
Total operating revenues	575,486,769	-	575,486,769	
Operating Expenses:				
Pumping and treatment	85,076,340	(365,000)	84,711,340	Capital outlay
Collection system maintenance	63,048,477	(3,971,200)	59,077,277	Capital outlay
Engineering	24,472,338	(7,366,616)	17,105,722	Capital labor
General and administrative	95,735,921	(2,985,838)	92,750,083	Capital labor overhead
Water backup claims	5,069,500	-	5,069,500	Prepaid Insurance
Depreciation	-	98,509,133	98,509,133	Depreciation Expense
Asset Management	11,105,000	481,047	11,586,047	Labor allocated from Engineering
Total operating expenses	284,507,576	84,301,527	368,809,103	
Operating Income	290,979,193	(84,301,527)	206,677,665	
Non-operating Revenues:				
Property taxes levied by the District	58,676,525	-	58,676,525	
Investment income	9,791,000	-	9,791,000	Capital interest revenue
Rent and other income	365,000	(327,946)	37,054	
Total non-operating revenues	68,832,525	(327,946)	68,504,579	
Non-operating Expenses:				
Net gain on disposal and sale of capital assets	(124,000)	1,011,784	887,784	Asset disposals with remaining book value
Non-recurring projects and studies	7,875,000	1,111,670	8,986,670	Labor allocated from Engineering
Interest expense	190,508,591	(606,872)	189,901,719	Capital interest expense and loan amortizations
Total non-operating expenses	198,259,591	1,516,582	199,776,173	
Income before Capital Contributions	161,552,126	(86,146,055)	75,406,071	
Capital Contributions:				
Utility plant contributed	-	19,177,529	19,177,529	Contributed assets
Grant revenue	11,500,000	(1,700,147)	9,799,853	Grant revenue
Total capital contributions	11,500,000	17,477,383	28,977,383	
Change in Net Position	\$ 173,052,126	\$ (68,668,673)	\$ 104,383,454	
Balance Sheet Adjustments:				
Revenue Bonds	\$ 202,101,783	\$ (202,101,783)	\$ -	Recorded as an asset on the Balance Sheet
Principal Payments	(82,818,700)	82,818,700	-	Reduces the liability on the Balance Sheet
Construction in Progress	(548,423,836)	548,423,836	-	Recorded as an asset on the Balance Sheet
Net Operating Income (Loss)	\$ (256,088,626)	\$ 360,472,080	\$ 104,383,454	

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



FY26 BUDGET



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

Capital projects are funded via sewer service charges, 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.

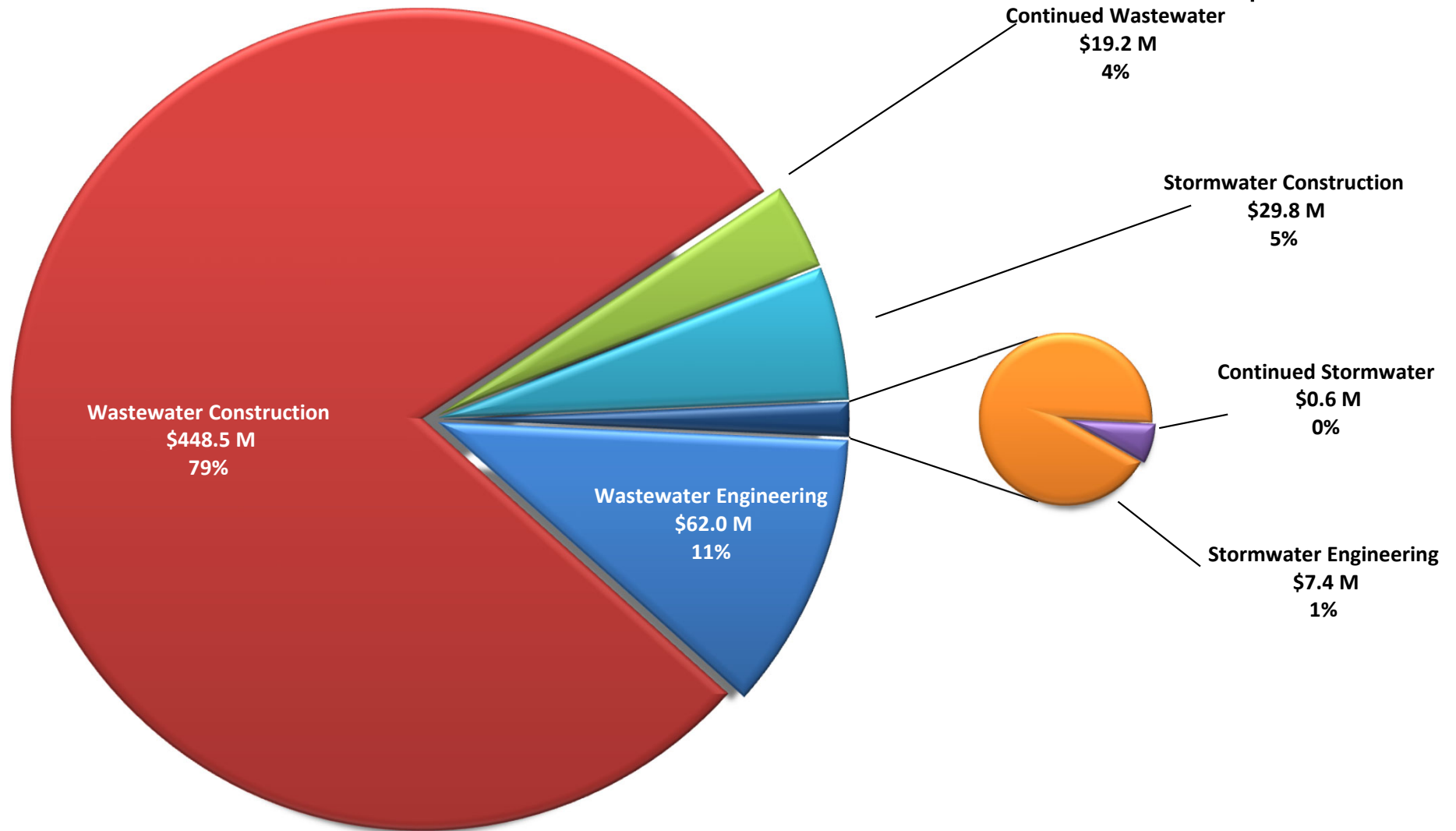
Wastewater projects are funded via revenue from the wastewater user charge paid by ratepayers. The user charge also supports the sale of revenue bonds to fund the wastewater program. The Sanitary Replacement Fund is used to pay for capital wastewater work, while the General Fund is used to pay for non-capital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

The CIRP for the FY26 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 FY26 Budget Supplement.

Capital Improvement and Replacement Program

FY26

Total \$567.4 M



METROPOLITAN ST. LOUIS SEWER DISTRICT
CAPITAL IMPROVEMENT AND REPLACEMENT PROGRAM
SUMMARY - FY26

<i>TYPE OF PROJECT</i>	<i>NUMBER OF PROJECTS</i>	<i>PROJECT COST</i>
<i>CONSTRUCTION</i>		
Wastewater Engineering	60	\$61,954,000
Wastewater Construction	33	448,504,000
Stormwater Engineering	8	7,365,000
Stormwater Construction	<u>17</u>	29,830,836
<i>TOTAL:</i>	<u>118</u>	<u>\$547,653,836</u>
<i>CONTINUED</i>		
Wastewater Continued	7	\$19,150,000
Stormwater Continued	<u>1</u>	600,000
<i>TOTAL:</i>	<u>8</u>	<u>\$19,750,000</u>
<i>TOTAL CIRP:</i>	<u>126</u>	<u>\$567,403,836</u>

CIRP PROJECTS WITH IMPACT ON OPERATING COSTS FISCAL YEAR 2026

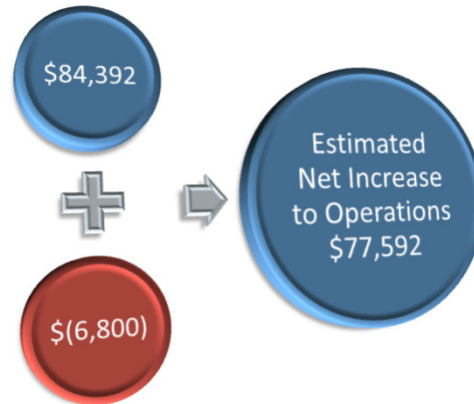
PROJECT DESCRIPTION	CIRP Impact on Operating Costs				Budget Supplement Page Number
	Feet Pipe Added	Cost Impact	Project Budget for I/I Removal	Cost Impact	
WASTEWATER CONSTRUCTION PROJECTS					
CONWAY MEADOWS SANITARY RELIEF (CONWAY RD TO I-64)	1,430	\$ 1,107	\$ -	\$ -	65
CSO - BRENTWOOD AND RED BUD AVE CSO INTERCEPTOR (I-118)/OUTFALL (L-111) ELIMINATION AND SEWER SEPARATION	15,040	11,644	-	-	66
HAMPTON CREEK SANITARY RELIEF (DEER CREEK TRUNK TO OXFORD DR) PHASE I	8,500	6,581	-	-	72
HARLEM BADEN RELIEF PHASE IV (HEBERT) - DARVER TO 69TH STREET TRUNK SEWER	8,000	6,194	-	-	74
HEIMOS PUMP STATION (P-503) FORCEMAIN REPLACEMENT	1,590	1,231	-	-	75
INFRASTRUCTURE REPAIRS (REHABILITATION) (2026) CONTRACT A	-	-	5,000,000	(2,000)	77
INFRASTRUCTURE REPAIRS (REHABILITATION) (2026) CONTRACT B	-	-	5,000,000	(2,000)	78
JEFFERSON BARRACKS CREEK SANITARY RELIEF (N. KINSWOOD LN TO S. FRANRU LN)	3,900	3,019	-	-	81
L51 PUMP STATION FORCEMAIN IMPROVEMENTS	8,800	6,813	-	-	81
LAMBERT AIRPORT RESTRICTED ACCESS ASSETS INSPECTION AND REPAIR	-	-	2,000,000	(800)	83
LINDSAY LANE SANITARY RELIEF (LINDSAY LANE TO LINDBERGH BLVD)	3,200	2,477	-	-	85
MANORS OF CLARKSON PUMP STATION (P-727) SITE IMPROVEMENTS	140	108	-	-	86
MERAMEC BOTTOMS PUMP STATION (P-489) INTERCEPTOR SEWER	3,000	2,323	-	-	87
S BRENTWOOD BLVD SANITARY RELIEF (DAYTONA DR TO WALINCA TERRACE)	2,800	2,168	-	-	90
TM-01 TWO MILE CREEK OUTFALL SANITARY RELIEF	11,400	8,826	-	-	92
UPPER MATTESE TRUNK SANITARY RELIEF (THEISS RD TO LIBERTY TRAIL RD)	13,335	10,324	-	-	93
WEBSTER GROVES TRUNK E SANITARY RELIEF (SKME-628) PHASE 2	5,700	4,413	-	-	95
GLEN ECHO SANITARY RELIEF (ENGELHOLM AVE TO HENDERSON AVE)	6,270	4,854	-	-	Continued
HARLEM CITYSHED MITIGATION BASINS (ASHLAND AND ESSEX) - SEPARATION SEWERS	9,500	7,355	-	-	Continued
WESTWOOD COUNTRY CLUB SANITARY RELIEF (DEER CREEK TO WESTWOOD CT)	4,600	3,561	-	-	Continued
Total Wastewater Construction Projects	107,205	\$ 82,998	\$ 12,000,000	\$ (4,800)	

CIRP PROJECTS WITH IMPACT ON OPERATING COSTS FISCAL YEAR 2026

	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					
LACKLAND AVE. 9900 BLOCK STORM SEWER	440	\$ 341	\$ -	\$ -	128
N WATERFORD 2735 STORM IMPROVEMENTS	270	\$ 209	\$ -	\$ -	114
PARK WAY DRIVE 8000 STORM SEWER	100	\$ 77	\$ -	\$ -	131
PEMBROKE DRIVE STORM IMPROVEMENTS	990	\$ 766	\$ -	\$ -	132
STORMWATER INFRASTRUCTURE REPAIRS (REHABILITATION) (2026)	-	\$ -	\$ 5,000,000	\$ (2,000)	136
Total Stormwater Construction Projects	1,800	\$ 1,394	\$ 5,000,000	\$ (2,000)	
TOTAL	109,005	\$ 84,392	\$17,000,000	\$ (6,800)	

NOTES:

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. Thirty-three (33) projects are to be funded at a total estimated cost of \$448,504,000.

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 FY26

Wastewater Construction Projects

<u>PROJECT NAME</u>	<u>MUNICIPALITY</u>	<u>COST ESTIMATE</u>	<u>PAGE (1)</u>
12565 - BISSELL & LEMAY WWTF FLUIDIZED BED INCINERATORS	VA	\$270,000,000	62
13834 - BISSELL ORS SCADA PLC AND TELEMETRY UPGRADES	VA	\$6,000,000	63
13691 - BISSELL POINT WWTF TRICKLING FILTER MEDIA REPLACEMENT PHASE II	ST	\$6,200,000	64
12129 - CONWAY MEADOWS SANITARY RELIEF (CONWAY RD TO I-64)	CF	\$2,225,000	65
12139 - CSO - BRENTWOOD AND RED BUD AVE CSO INTERCEPTOR (I-118)/OUTFALL (L-111)	RH	\$7,500,000	66
11146 - CSO VOLUME REDUCTION GREEN INFRASTRUCTURE	VA	\$5,000,000	67
13078 - CSO VOLUME REDUCTION GREEN INFRASTRUCTURE - RIVER DES PERES	VA	\$1,500,000	68
12823 - EASEMENT ACQUISITION FOR WASTEWATER PROJECTS (2026)	VA	\$5,000,000	69
11737 - ELTORA WET WEATHER STORAGE FACILITY	PG	\$15,000,000	70
12170 - FENTON WASTEWATER TREATMENT FACILITY ELIMINATION	FN	\$3,972,000	71
12334 - HAMPTON CREEK SANITARY RELIEF (DEER CREEK TRUNK TO OXFORD DR) PHASE I *	VA	\$20,000,000	72
12334 - HAMPTON CREEK SANITARY RELIEF (DEER CREEK TRUNK TO OXFORD DR) PHASE I *	VA	\$500,000	73
11797 - HARLEM BADEN RELIEF PHASE IV (HEBERT) - DARVER TO 69TH STREET TRUNK SEWE	VA	\$4,000,000	74
12846 - HEIMOS PUMP STATION (P-503) FORCEMAIN REPLACEMENT	UN	\$1,100,000	75
13000 - INFRASTRUCTURE REPAIRS (FACILITIES) (2026)	VA	\$3,000,000	76
13024 - INFRASTRUCTURE REPAIRS (REHABILITATION) (2026) CONTRACT A	VA	\$5,000,000	77
13025 - INFRASTRUCTURE REPAIRS (REHABILITATION) (2026) CONTRACT B	VA	\$5,000,000	78
13779 - INFRASTRUCTURE REPAIRS (REHABILITATION) (2026) CORPS CSO PROGRAM	VA	\$700,000	79
12992 - INFRASTRUCTURE REPAIRS (WASTEWATER) (2026)	VA	\$8,000,000	80
12313 - JEFFERSON BARRACKS CREEK SANITARY RELIEF (N. KINSWOOD LN TO S. FRANRU LN	UN	\$700,000	81
13227 - L51 PUMP STATION FORCEMAIN IMPROVEMENTS	MH	\$4,700,000	82
13747 - LAMBERT AIRPORT RESTRICTED ACCESS ASSETS INSPECTION AND REPAIR	UN	\$2,000,000	83
11817 - LEMAY NO. 3 PUMP STATION AND FORCE MAIN	UN	\$28,800,000	84
13629 - LINDSAY LANE SANITARY RELIEF (LINDSAY LANE TO LINDBERGH BLVD)	FL	\$3,000,000	85
13442 - MANORS OF CLARKSON PUMP STATION (P-727) SITE IMPROVEMENTS	CV	\$270,000	86
10869 - MERAMEC BOTTOMS PUMP STATION (P-489) INTERCEPTOR SEWER	UN	\$2,500,000	87
12486 - MISSISSIPPI FLOODWALL ORS PUMP STATIONS REHABILITATION PHASE IV	ST	\$3,800,000	88
12556 - MISSOURI RIVER WWTF ENGINE GENERATOR REPLACEMENT AND DIGESTER SYSTEM IMP	MH	\$6,571,000	89
12195 - S BRENTWOOD BLVD SANITARY RELIEF (DAYTONA DR TO WALINCA TERRACE)	CL	\$3,300,000	90
12204 - SOUTH COUNTY RELIEF PUMP STATION (P-419) IMPROVEMENTS	UN	\$3,500,000	91
12231 - TM-01 TWO MILE CREEK OUTFALL SANITARY RELIEF	VA	\$4,400,000	92
12249 - UPPER MATTESE TRUNK SANITARY RELIEF (THEISS RD TO LIBERTY TRAIL RD)	UN	\$2,400,000	93

PROJECT LISTING FY26

Wastewater Construction Projects

<u>PROJECT NAME</u>	<u>MUNICIPALITY</u>	<u>COST ESTIMATE</u>	<u>PAGE (1)</u>
12441 - UPPER RIVER DES PERES AND RIVER DES PERES TRIBUTARIES STORAGE TUNNEL	VA	\$5,000,000	94
12276 - WEBSTER GROVES TRUNK E SANITARY RELIEF (SKME-628) PHASE 2 *	WG	\$7,000,000	95
12276 - WEBSTER GROVES TRUNK E SANITARY RELIEF (SKME-628) PHASE 2 *	WG	\$866,000	96
NUMBER OF PROJECTS: 33		FUND TOTAL:	\$448,504,000

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

** Duplication of Project Number and Name indicates various phases. The Number of Projects is calculated by the count of each unique project.*

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 \$61,954,000. 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 FY26

Wastewater Engineering Projects

PROJECT NAME	MUNICIPALITY	COST ESTIMATE	PAGE (1)
12566 - BISSELL POINT WWTF TRICKLING FILTER MEDIA REPLACEMENT	ST	\$100,000	1
14208 - CAULKS CREEK PUMP STATION B (P-751) RELOCATION PHASE II	CF	\$800,000	2
12804 - CCTV INSPECTION AND PHYSICAL INSPECTION OF SEWERS (2023)	VA	\$1,000,000	3
12805 - CCTV INSPECTION AND PHYSICAL INSPECTION OF SEWERS (2026)	VA	\$3,000,000	4
14189 - CLAYTON ROAD SANITARY TUNNEL (BP-634) (WYDOWN BLVD TO CLAYTONIA TERRACE)	VA	\$2,000,000	5
12124 - CLAYTONIA CREEK SANITARY RELIEF (HAMPTON CREEK TRUNK SEWER TO CLAYTON RO	RH	\$300,000	6
11727 - COLLINGWOOD DRIVE SEWER SEPARATION	OL	\$279,000	7
11826 - CONSTRUCTION MANAGEMENT SERVICES - LOWER MERAMEC AND DEER CREEK TUNNELS	VA	\$4,900,000	8
11151 - CONSTRUCTION MANAGEMENT SERVICES - TANK/TREATMENT/PUMP STATION FACILITIE	VA	\$5,700,000	9
12909 - CRITICAL INFRASTRUCTURE ASSESSMENT AND ASSET INVESTIGATION (2026)	VA	\$1,700,000	10
12139 - CSO - BRENTWOOD AND RED BUD AVE CSO INTERCEPTOR (I-118)/OUTFALL (L-111)	RH	\$400,000	11
12140 - CSO - MARY AVENUE SOUTH OF MANCHESTER CSO INTERCEPTOR (I-132)/OUTFALL (L	BW	\$150,000	12
13520 - EARLSFIELD SANITARY RELIEF AND KINGSTON PUMP STATION (P-326) ELIMINATION	UN	\$50,000	13
11737 - ELTORA WET WEATHER STORAGE FACILITY	PG	\$1,200,000	14
12170 - FENTON WASTEWATER TREATMENT FACILITY ELIMINATION	FN	\$100,000	15
13046 - FILLMORE PUMP STATION (P-308) REHABILITATION	ST	\$200,000	16
12801 - FLOW METERING AND MONITORING (2022)	VA	\$2,500,000	17
13057 - GENERAL SERVICES AGREEMENT - CONSTRUCTION MANAGEMENT (2026)	VA	\$2,500,000	18
12397 - GENERAL SERVICES AGREEMENT - FACILITY & SEWER DESIGN (2020) CONTRACT A	VA	\$200,000	19
13692 - GENERAL SERVICES AGREEMENT - FACILITY & SEWER DESIGN (2026) CONTRACT A	VA	\$600,000	20
13693 - GENERAL SERVICES AGREEMENT - FACILITY & SEWER DESIGN (2026) CONTRACT B	VA	\$500,000	21
13091 - GENERAL SERVICES AGREEMENT - PROPERTY APPRAISAL (2024) CONTRACT A	VA	\$75,000	22
13092 - GENERAL SERVICES AGREEMENT - PROPERTY APPRAISAL (2024) CONTRACT B	VA	\$75,000	23
13093 - GENERAL SERVICES AGREEMENT - PROPERTY APPRAISAL (2024) CONTRACT C	VA	\$75,000	24
13094 - GENERAL SERVICES AGREEMENT - PROPERTY APPRAISAL (2024) CONTRACT D	VA	\$75,000	25
13859 - GENERAL SERVICES AGREEMENT - PROPERTY APPRAISAL (2024) CONTRACT E	VA	\$75,000	26
13748 - GENERAL SERVICES AGREEMENT - SEWER AND CHANNEL DESIGN (2026) CONTRACT A	VA	\$200,000	27
13754 - GENERAL SERVICES AGREEMENT - SURVEY SERVICES (2026) CONTRACT A	VA	\$50,000	28
13755 - GENERAL SERVICES AGREEMENT - SURVEY SERVICES (2026) CONTRACT B	VA	\$50,000	29
13756 - GENERAL SERVICES AGREEMENT - SURVEY SERVICES (2026) CONTRACT C	VA	\$50,000	30
13757 - GENERAL SERVICES AGREEMENT - SURVEY SERVICES (2026) CONTRACT D	VA	\$50,000	31
13758 - GENERAL SERVICES AGREEMENT - SURVEY SERVICES (2026) CONTRACT E	VA	\$50,000	32
13812 - GRAND GLAIZE WWTF REPAIRS AND IMPROVEMENTS (2028)	VP	\$1,061,000	33

PROJECT LISTING FY26

Wastewater Engineering Projects

PROJECT NAME	MUNICIPALITY	COST ESTIMATE	PAGE (1)
12334 - HAMPTON CREEK SANITARY RELIEF (DEER CREEK TRUNK TO OXFORD DR) PHASE I	VA	\$550,000	34
12846 - HEIMOS PUMP STATION (P-503) FORCEMAIN REPLACEMENT	UN	\$100,000	35
11817 - LEMAY NO. 3 PUMP STATION AND FORCE MAIN	UN	\$1,100,000	36
11820 - LMRDP CSO STORAGE TUNNEL (BROADWAY TO RDP TUBES)	ST	\$1,200,000	37
11109 - LOWER & MIDDLE RDP CSO CONTROLS SYSTEM IMPROVEMENTS (WATERSHED CONSULTAN*	VA	\$1,050,000	38
11109 - LOWER & MIDDLE RDP CSO CONTROLS SYSTEM IMPROVEMENTS (WATERSHED CONSULTAN*	VA	\$730,000	39
12255 - LOWER MERAMEC WWTF EXPANSION PHASE II	UN	\$700,000	40
13816 - LOWER MERAMEC WWTF WET WEATHER PRIMARY AND PIPING REHABILITATION	UN	\$600,000	41
13048 - MASTER LIFT 1 PUMP STATION (P-717) REHABILITATION	CC	\$521,000	42
10869 - MERAMEC BOTTOMS PUMP STATION (P-489) INTERCEPTOR SEWER	UN	\$80,000	43
13789 - PROSPECT HILL LANDFILL IMPROVEMENTS	VA	\$1,400,000	44
12700 - PUMP STATION REPAIR AND IMPROVEMENT DESIGN (2025) (CONTRACT A)	VA	\$468,000	45
13206 - PUMP STATION REPAIR AND IMPROVEMENT DESIGN (2026) (CONTRACT A)	VA	\$1,500,000	46
12699 - PUMP STATION REPAIR AND IMPROVEMENT DESIGN (CONTRACT C)	VA	\$100,000	47
14053 - PUMP STATIONS AND ORS SCADA PLC AND NETWORK UPGRADES (BISSELL AND COUNTY	VA	\$3,860,000	48
12816 - RADAR RAINFALL DATA (2025)	VA	\$200,000	49
13894 - SOUTH 2ND STREET 3300 COMBINED SEWER REPAIR	ST	\$800,000	50
10766 - STREAM FLOW GAUGE OPERATION AND MAINTENANCE (USGS)	VA	\$625,000	51
12807 - STREAM FLOW WATER QUALITY SAMPLING (2026)	VA	\$350,000	52
12441 - UPPER RIVER DES PERES AND RIVER DES PERES TRIBUTARIES STORAGE TUNNEL	VA	\$9,000,000	53
14188 - URDP & RDP TRIBUTARIES STORAGE TUNNEL DEWATERING PUMP STATION	ST	\$3,000,000	54
14086 - WASTEWATER LINEAR SEWER DESIGN (2025) (CONTRACT A)	VA	\$600,000	55
14087 - WASTEWATER LINEAR SEWER DESIGN (2025) (CONTRACT B)	VA	\$1,000,000	56
12271 - WATKINS-SPANISH SANITARY RELIEF (MALAGA ST TO TRAMPE AVE)	UN	\$50,000	57
10794 - WEBSTER GROVES TRUNK E SANITARY RELIEF (SKME-628) PHASE 1	WG	\$220,000	58
12132 - WESTWOOD COUNTRY CLUB SANITARY RELIEF (DEER CREEK TO WESTWOOD CT)	WD	\$85,000	59
13436 - WET WEATHER OPTIMIZATION STUDY	VA	\$1,000,000	60
14196 - WWTF ASSET CONDITION ASSESSMENT	VA	\$1,000,000	61
NUMBER OF PROJECTS: 60		FUND TOTAL:	\$61,954,000

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

* Duplication of Project Number and Name indicates various phases. The Number of Projects is calculated by the count of each unique project.

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 seventeen (17) projects planned at a total estimated cost of \$29,830,836.

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

PROJECT LISTING FY26

Stormwater Construction Projects

<u>PROJECT NAME</u>	<u>MUNICIPALITY</u>	<u>COST ESTIMATE</u>	<u>PAGE (1)</u>
13487 - DEER CREEK OMCI REIMBURSEMENTS PROGRAM	VA	\$1,094,815	122
11065 - DEER CREEK WATERSHED INITIATIVE	VA	\$100,000	123
13172 - EASEMENT ACQUISITION FOR STORMWATER PROJECTS (2026)	VA	\$1,000,000	124
13705 - GRAND GLAIZE CREEK WATERSHED INITIATIVE	VA	\$200,000	125
10067 - HALLSTEAD STORM CHANNEL PHASE IV (MCBJ-230)*	UN	\$1,627,000	126
10067 - HALLSTEAD STORM CHANNEL PHASE IV (MCBJ-230)*	UN	\$1,973,000	127
11455 - LACKLAND AVE. 9900 BLOCK STORM SEWER*	OV	\$165,000	128
11455 - LACKLAND AVE. 9900 BLOCK STORM SEWER*	OV	\$80,000	129
12745 - N WATERFORD 2735 STORM IMPROVEMENTS	FL	\$425,000	130
10874 - PARK WAY DRIVE 8000 STORM SEWER	UC	\$170,000	131
10309 - PEMBROKE DRIVE STORM IMPROVEMENTS*	MR	\$280,000	132
10309 - PEMBROKE DRIVE STORM IMPROVEMENTS*	MR	\$600,000	133
13457 - SANDERS DRIVE 1009 STORM SEWER	CW	\$860,000	134
13009 - STORMWATER INFRASTRUCTURE REPAIRS (2026)	VA	\$5,000,000	135
13131 - STORMWATER INFRASTRUCTURE REPAIRS (REHABILITATION) (2026)	VA	\$5,000,000	136
13828 - STORMWATER MUNICIPALITY REIMBURSEMENTS PROGRAM	VA	\$10,200,000	137
13352 - STORMWATER QUALITY GREEN INFRASTRUCTURE - SMALL GRANT RAINSCAPING PROGRA	VA	\$200,000	138
14267 - STORMWATER SMALL CAPITAL PROJECT CONSTRUCTION (2026)	VA	\$500,000	139
13490 - SUGAR CREEK OMCI REIMBURSEMENTS PROGRAM	VA	\$81,596	140
13489 - UNIVERSITY CITY OMCI REIMBURSEMENTS PROGRAM	VA	\$274,425	141

NUMBER OF PROJECTS: 17

FUND TOTAL: \$29,830,836

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

** Duplication of Project Number and Name indicates various phases. The Number of Projects is calculated by the count of each unique project.*

STORMWATER ENGINEERING PROJECTS

There are eight (8) stormwater engineering projects planned at a total estimated cost of \$7,365,000. 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 primarily property tax revenue in the Districtwide Stormwater Fund and the Stormwater Regulatory Fund in addition to both residential property tax revenue and impervious charge revenue from non-residential properties in the Stormwater Capital Fund.

PROJECT LISTING FY26

Stormwater Engineering Projects

<u>PROJECT NAME</u>	<u>MUNICIPALITY</u>	<u>COST ESTIMATE</u>	<u>PAGE (1)</u>
14059 - GENERAL SERVICES AGREEMENT - STORMWATER CAPITAL PROJECTS DESIGN (2025) C	VA	\$1,000,000	114
14060 - GENERAL SERVICES AGREEMENT - STORMWATER CAPITAL PROJECTS DESIGN (2025) C	VA	\$1,000,000	115
14119 - GENERAL SERVICES AGREEMENT - STORMWATER CAPITAL PROJECTS DESIGN (2026) C	VA	\$1,000,000	116
14120 - GENERAL SERVICES AGREEMENT - STORMWATER CAPITAL PROJECTS DESIGN (2026) C	VA	\$1,000,000	117
13180 - GENERAL SERVICES AGREEMENT - STORMWATER PLANNING (2025)	VA	\$2,000,000	118
13299 - GENERAL SERVICES AGREEMENT - WATER QUALITY SUPPORT SERVICES (2024)	VA	\$165,000	119
10070 - HALL STREET STORM SEWERS	ST	\$400,000	120
14080 - STORMWATER ASSET INVESTIGATIONS (2025)	VA	\$800,000	121
NUMBER OF PROJECTS: 8		FUND TOTAL:	\$7,365,000

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

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 seven (7) wastewater projects that were identified in previous budget supplements that are on the continued list.

These projects have a total estimated cost of \$19,150,000.

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

PROJECT LISTING FY26

Wastewater Continued Projects

<u>PROJECT NAME</u>	<u>MUNICIPALITY</u>	<u>COST ESTIMATE</u>	<u>PAGE (1)</u>
12132 - WESTWOOD COUNTRY CLUB SANITARY RELIEF (DEER CREEK TO WESTWOOD CT)	WD	\$2,750,000	-
12176 - GLEN ECHO SANITARY RELIEF (ENGELHOLM AVE TO HENDERSON AVE)	VA	\$5,000,000	-
12548 - BISSELL POINT WWTF FINE SCREEN, CONCRETE AND GATE IMPROVEMENTS	ST	\$2,000,000	-
12568 - BISSELL POINT WWTF INFLUENT PUMP STATION VFD REPLACEMENT	ST	\$3,500,000	-
12942 - HARLEM CITYSHED MITIGATION BASINS (ASHLAND AND ESSEX) - SEPARATION SEWER	VA	\$1,700,000	-
13703 - MARKET STREET PARKING LOT IMPROVEMENTS	ST	\$1,700,000	-
13903 - LEMAY WWTF ADMIN BUILDING/LOCKER ROOMS RENOVATIONS	UN	\$2,500,000	-
NUMBER OF PROJECTS: 7		FUND TOTAL:	
		\$19,150,000	

(1) These projects were in prior year budget supplements.

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 that are 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 FY26

Stormwater Continued Projects

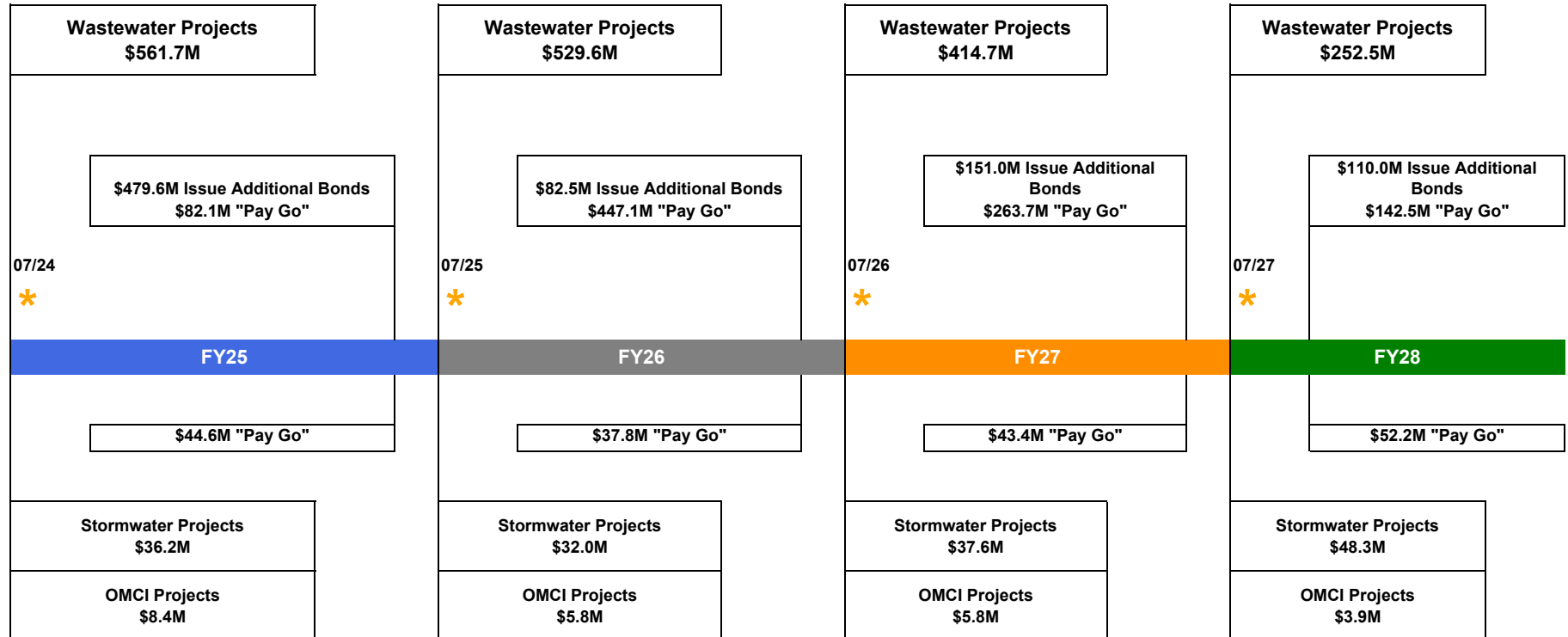
<u>PROJECT NAME</u>	<u>MUNICIPALITY</u>	<u>COST ESTIMATE</u>	<u>PAGE (1)</u>
13910 - NORTHEAST BRANCH RDP STORMWATER MANAGEMENT - 7605 ST. CHARLES ROCK ROAD	BN	\$600,000	-
NUMBER OF PROJECTS: 1		FUND TOTAL:	
		<u><u>\$600,000</u></u>	

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

MSD CIRP Proposed Funding Timeline

Through June 30, 2028

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 - 2016 Actuals	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Forecast	2026 Budget	Total 2003 -2026	Total 2027 -2028	Total 2003 -2028
Collection System Improvement	\$1,675.3	\$258.5	\$269.3	\$283.7	\$230.8	\$313.1	\$252.9	\$205.3	\$255.1	\$191.8	\$229.9	\$4,165.7	\$462.0	\$4,627.7
Treatment Plant Improvements	790.1	4.8	16.6	6.4	24.5	29.5	73.7	174.1	251.1	308.1	299.7	1,978.6	205.2	2,183.8
Stormwater	120.9	22.9	7.5	21.6	16.1	22.7	16.7	20.2	18.2	40.7	37.8	345.3	95.6	440.9
Other	13.9	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	13.9	0.0	13.9
TOTAL	\$2,600.5	\$286.2	\$293.4	\$311.7	\$271.4	\$365.3	\$343.3	\$399.6	\$524.4	\$540.6	\$567.4	\$6,503.8	\$762.8	\$7,266.4

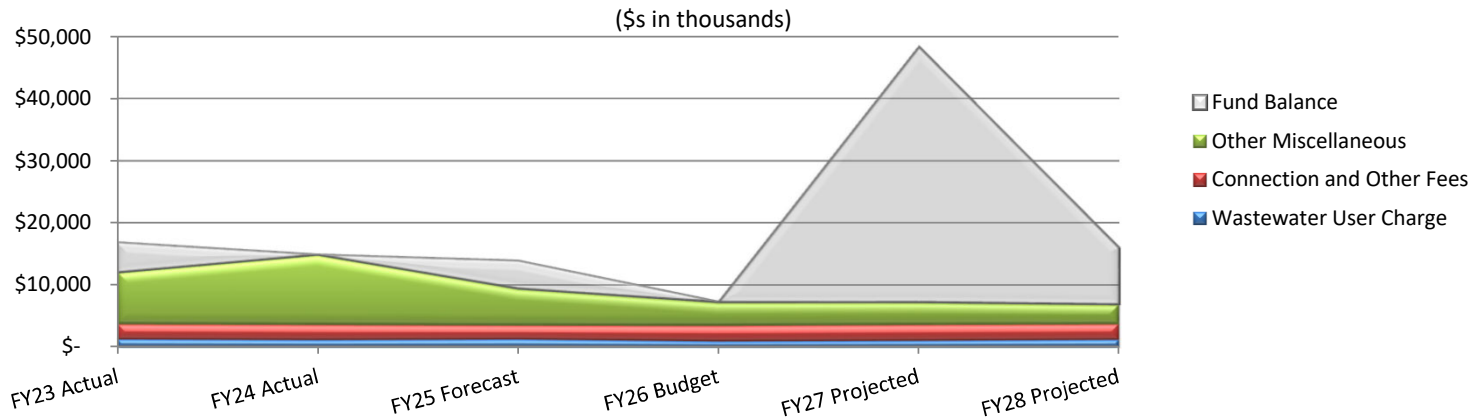
Capital Improvement and Replacement Program represented in amounts appropriated or currently estimated amounts to be appropriated.



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

GENERAL FUND - FUND 1101

Revenue Trends



This analysis of MSD's revenue compares actual revenues received in FY23 and FY24, forecasted for FY25, budgeted for FY26 and projected for FY27 and FY28. 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 \$935.1K in FY26 which is down from \$1.2 million in FY24.

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 FY24 came in at \$11.2 million due to a \$7M litigation settlement from an engineering firm and gains from refunding of debt and interest on investments. This revenue source is expected to normalize around \$3 million. Projected FY28 revenue is \$3.2 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. For the FY25-28 period, the 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

	FY23 Actual	FY24 Actual	FY25 Budget	FY25 Forecast	FY26 Budget	FY27 Budget	FY28 Budget
FUND BALANCE B.O.P.	\$72,930,678	\$68,150,843	\$69,256,502	\$84,810,965	\$80,362,418	\$106,571,744	\$65,596,395
Wastewater User Charge	1,267,124	1,151,249	1,436,020	1,235,198	935,124	1,053,100	1,197,200
Stormwater User Charge	5,746	5,238	-	-	-	-	-
Taxes	54,624	(79,863)	-	(156)	-	-	-
Interest on Investments	714,877	2,285,883	642,569	1,679,703	898,700	779,400	264,800
Connection and Other Fees	2,442,319	2,489,973	2,385,000	2,285,957	2,542,500	2,542,500	2,542,500
Proceeds from Sale of Property	153,609	104,747	162,000	144,264	124,000	124,000	124,000
Rental Income	359,927	363,801	355,000	391,220	365,000	365,000	365,000
Miscellaneous	7,059,257	8,566,572	1,965,000	3,700,612	2,446,000	2,446,000	2,446,000
Total Revenues	12,057,482	14,887,600	6,945,589	9,436,798	7,311,324	7,310,000	6,939,500
Personnel Services	110,072,475	115,628,350	129,104,477	122,618,513	138,340,269	142,451,335	147,465,019
Supplies	17,251,216	19,422,428	23,723,173	23,971,071	25,705,357	26,207,111	26,757,461
Utilities	15,141,612	15,501,494	17,886,558	17,018,698	17,439,018	17,953,788	18,485,165
Contractual Services	32,782,243	49,700,212	65,764,695	67,147,957	67,420,115	68,133,370	70,971,196
Capital Outlay	27,794,419	11,557,573	6,224,200	6,866,200	5,710,101	5,992,603	6,112,455
Construction and Engineering	25,907,534	19,326,134	18,210,000	18,466,315	18,980,000	16,885,000	15,155,000
Lease Financing	287,067	271,004	-	-	-	-	-
Subscription Financing	6,584,230	5,366,525	-	-	-	-	-
Interfund Labor Transfers	(31,999,020)	(32,298,133)	(39,748,458)	(35,776,596)	(37,312,139)	(38,641,444)	(39,964,189)
Total Expenditures	203,821,778	204,475,585	221,164,645	220,312,157	236,282,720	238,981,763	244,982,106
Net Operating Income (Loss)	(191,764,296)	(189,587,985)	(214,219,056)	(210,875,359)	(228,971,396)	(231,671,763)	(238,042,606)
Interfund Transfers	186,984,461	206,248,107	205,605,564	206,426,812	255,180,723	190,696,414	229,009,629
Increase (Decrease) in Fund Bal.	(4,779,835)	16,660,122	(8,613,492)	(4,448,547)	26,209,327	(40,975,350)	(9,032,977)
Percentage of Change	-7%	24%	-12%	-5%	33%	-38%	-14%
FUND BALANCE E.O.P.	\$68,150,843	\$84,810,965	\$60,643,010	\$80,362,418	\$106,571,744	\$65,596,395	\$56,563,417

PROJECT LISTING

General Fund

FY26

<u>PROJECT NAME</u>	<u>MUNICIPALITY</u>	<u>COST ESTIMATE</u>	<u>PAGE (1)</u>
12804 - CCTV INSPECTION AND PHYSICAL INSPECTION OF SEWERS (2023)	VA	\$1,000,000	3
12805 - CCTV INSPECTION AND PHYSICAL INSPECTION OF SEWERS (2026)	VA	\$3,000,000	4
12909 - CRITICAL INFRASTRUCTURE ASSESSMENT AND ASSET INVESTIGATION (2026)	VA	\$1,700,000	10
12801 - FLOW METERING AND MONITORING (2022)	VA	\$2,500,000	17
13091 - GENERAL SERVICES AGREEMENT - PROPERTY APPRAISAL (2024) CONTRACT A	VA	\$75,000	22
13092 - GENERAL SERVICES AGREEMENT - PROPERTY APPRAISAL (2024) CONTRACT B	VA	\$75,000	23
13093 - GENERAL SERVICES AGREEMENT - PROPERTY APPRAISAL (2024) CONTRACT C	VA	\$75,000	24
13094 - GENERAL SERVICES AGREEMENT - PROPERTY APPRAISAL (2024) CONTRACT D	VA	\$75,000	25
13859 - GENERAL SERVICES AGREEMENT - PROPERTY APPRAISAL (2024) CONTRACT E	VA	\$75,000	26
11109 - LOWER & MIDDLE RDP CSO CONTROLS SYSTEM IMPROVEMENTS (WATERSHED CONSULTAN	VA	\$730,000	39
12816 - RADAR RAINFALL DATA (2025)	VA	\$200,000	49
10766 - STREAM FLOW GAUGE OPERATION AND MAINTENANCE (USGS)	VA	\$625,000	51
12807 - STREAM FLOW WATER QUALITY SAMPLING (2026)	VA	\$350,000	52
13436 - WET WEATHER OPTIMIZATION STUDY	VA	\$1,000,000	60
14196 - WWTF ASSET CONDITION ASSESSMENT	VA	\$1,000,000	61
11146 - CSO VOLUME REDUCTION GREEN INFRASTRUCTURE	VA	\$5,000,000	67
13078 - CSO VOLUME REDUCTION GREEN INFRASTRUCTURE - RIVER DES PERES	VA	\$1,500,000	68
NUMBER OF PROJECTS: 17		FUND TOTAL:	<u><u>\$18,980,000</u></u>

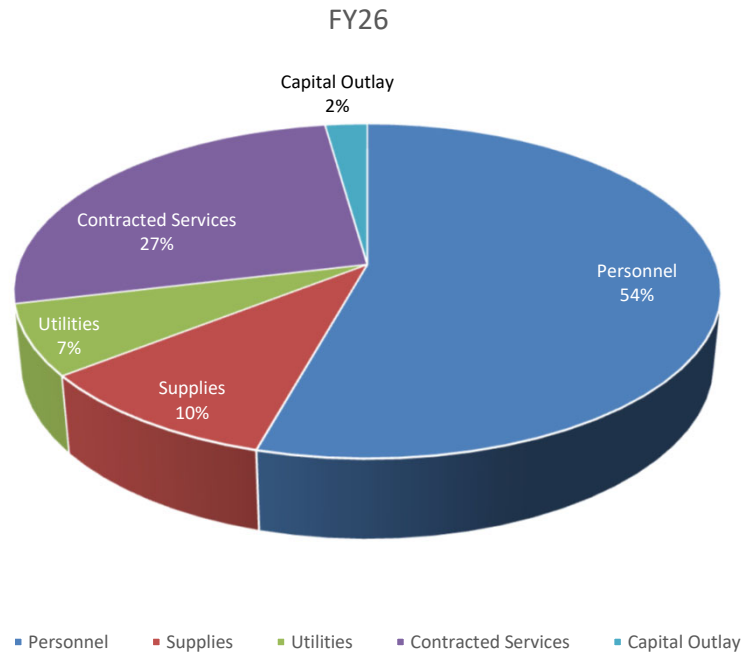
(1) The Page refers to the page number in the Budget Supplement Appendix

FY26 General Fund

Budget by Expense Category

(\$s in millions)

Personnel	\$138.3
Supplies	\$25.7
Utilities	\$17.4
Contracted Services	\$67.4
Capital Outlay	<u>\$5.7</u>
TOTAL	\$254.6



FY26 SIGNIFICANT BUDGET CHANGES GENERAL FUND

Personnel Services – 51000 Natural Account Group

Personnel Services increased approximately \$9.2 million or 7% from the FY25 Budget. This increase reflects a \$6.0 million increase in Salaries & Wages including FICA. Temporary Help increased \$1.2 million because of ongoing support needed in the Information Technology Department. Group Insurance is increasing by \$1.1 million, and \$551 thousand increase in the Vacation Accrual. All other changes are less significant.

Supplies – 52000 Natural Account Group

Supplies increased \$2.0 million, or 8% compared to the FY25 Budget. Chemical Supplies increased \$1.2 million, Construction & Bldg Supplies increased \$191 thousand, and Instrument Supplies increased \$181 thousand. All other changes are less significant.

Utilities – 53000 Natural Account Group

Utilities are anticipated to decrease \$448 thousand or -3% from the FY25 Budget. The largest contributor to the decrease relates to Natural Gas Usage. It is expected to decrease by \$567 thousand. Water usage and Telephone Usage both increased \$40 thousand and \$72 thousand respectively.

Contractual Services – 54000 Natural Account Group

Contracted Services are anticipated to increase by \$1.7 million or 3% from the FY25 Budget. There will be incremental budget increases of \$817 thousand for Professional Service and \$150 thousand in Community Outreach Programs. In addition, Machinery and Equipment Services will increase by \$1 million and Collection Services will increase by \$559 thousand. The increases are offset by decreases of \$340 thousand in Instrument Repair Services, \$275 thousand in Ash Hauling and \$239 thousand in Instrument Repair Services. All other changes are less significant.

Capital Outlay – 55000 Natural Account Group

Capital Outlay decreased \$514 thousand or -8% from prior year. The decrease is the result of \$488 thousand related to Motor Vehicles, \$305 thousand related to Processing Equipment, \$261 thousand in Computer Equipment and \$150 thousand in Auxiliary Equipment offset by increases in Machinery & Implements of \$643 thousand. All other changes are less significant.

METROPOLITAN ST. LOUIS SEWER DISTRICT
FY26 General Fund Operating Expense Budget and Variances

	Budget FY25	Forecast FY25	\$ Change from FY25 Budget	% Change from FY25 Budget	Total Budget FY26	\$ Change from FY25 Budget	% Change from FY25 Budget
51010 Salaries & Wages	82,082,903	76,191,858	(5,891,045)	-8%	87,644,230	5,561,327	7%
51020 Overtime	2,572,139	2,601,139	29,000	1%	2,802,215	230,076	9%
51030 Compensatory Pay Accrual	-	77,791	77,791	100%	-	-	-
51040 Sick Leave Accrual	752,760	724,275	(28,485)	-4%	747,000	(5,760)	-1%
51050 Vacation Accrual	700,200	1,087,071	386,871	36%	1,251,240	551,040	79%
51060 Worker's Compensation Pay	-	54,940	54,940	100%	-	-	-
51070 Board Member Fees	3,750	3,750	-	0%	3,750	-	0%
51080 Floating Holiday Accrual	164,640	92,926	(71,714)	-77%	96,360	(68,280)	-41%
51090 Civil Service Commision Fees	2,500	2,625	125	5%	2,500	-	0%
51100 Emp Service & Incentive Awards	115,000	115,000	-	0%	115,000	-	0%
51120 Membership & Licensing Fees	302,433	305,216	2,783	1%	308,925	6,492	2%
51130 Education Assistance Program	175,000	175,000	-	0%	175,000	-	0%
51210 FICA Taxes	6,476,111	5,786,861	(689,250)	-12%	6,919,153	443,042	7%
51220 Group Insurance	11,778,634	11,318,163	(460,471)	-4%	12,903,834	1,125,200	10%
51230 Pension Contributions-Defined Benefit Plan	13,500,000	13,500,000	-	0%	13,100,000	(400,000)	-3%
51231 Pension Contributions-Defined Contribution Plan	3,660,093	3,314,945	(345,148)	-10%	4,163,683	503,590	14%
51233 DC Plan-Matching Contributions	1,045,781	806,981	(238,800)	-30%	1,183,904	138,123	13%
51240 Unemployment Insurance	30,000	30,000	-	0%	30,000	-	0%
51300 Other Post Employment Benefits	1,900,000	1,700,182	(199,818)	-12%	1,900,000	-	0%
51510 Temporary Help	3,842,532	4,729,790	887,258	19%	4,993,474	1,150,942	30%
Total Personnel Services	\$129,104,477	\$122,618,513	\$(6,485,964)	-5%	\$138,340,269	\$9,235,792	7%
52010 Fuels,Lubricants,Gases	1,567,100	1,511,900	(55,200)	-4%	1,449,600	(117,500)	-7%
52020 Motor Vehicle Parts & Equip	617,756	640,085	22,329	3%	627,931	10,175	2%
52030 Machinery & Equipment Parts	5,353,834	5,155,111	(198,723)	-4%	5,177,917	(175,917)	-3%
52040 Machinery & Equipment - Non- Capital	310,258	391,115	80,857	21%	330,400	20,142	6%
52050 Construction & Bldg Supplies	2,989,990	3,042,150	52,160	2%	3,180,665	190,675	6%
52070 Hardware	131,518	163,118	31,600	19%	141,143	9,625	7%
52080 Hose Supplies	212,935	225,085	12,150	5%	235,235	22,300	10%
52090 Electrical Supplies	1,564,510	1,624,418	59,908	4%	1,701,250	136,740	9%
52100 Instrument Supplies	912,861	901,600	(11,261)	-1%	1,094,220	181,359	20%
52110 Chemical Supplies	5,157,243	4,982,913	(174,330)	-3%	6,317,383	1,160,140	22%
52120 Laboratory Supplies	152,485	154,762	2,277	1%	166,126	13,641	9%
52130 Engineering & Drafting Supply	3,100	1,500	(1,600)	-107%	2,000	(1,100)	-35%

METROPOLITAN ST. LOUIS SEWER DISTRICT
FY26 General Fund Operating Expense Budget and Variances

	Budget FY25	Forecast FY25	\$ Change from FY25 Budget	% Change from FY25 Budget	Total Budget FY26	\$ Change from FY25 Budget	% Change from FY25 Budget
52150 Plumbing Supplies	580,006	572,006	(8,000)	-1%	567,905	(12,101)	-2%
52160 Paint Supplies	121,192	114,792	(6,400)	-6%	131,945	10,753	9%
52170 Safety Supplies	450,402	511,794	61,392	12%	495,829	45,427	10%
52220 Janitorial Supplies	165,075	169,060	3,985	2%	161,560	(3,515)	-2%
52240 Hand Tools	430,540	468,800	38,260	8%	483,500	52,960	12%
52280 Uniforms	357,411	359,019	1,608	0%	372,245	14,834	4%
52300 Safety Footwear	190,000	199,350	9,350	5%	215,250	25,250	13%
52310 Telephone/Communic Equip/Suppl	600,420	611,625	11,205	2%	777,486	177,066	29%
52320 Office Supplies	108,485	119,380	10,895	9%	110,260	1,775	2%
52330 Computer Supplies	696,093	753,571	57,478	8%	742,631	46,538	7%
52340 Computer Equipment - Non-Capital	637,280	892,730	255,450	29%	645,992	8,712	1%
52360 Grounds Supplies	23,895	24,215	320	1%	26,919	3,024	13%
52370 Photo & Video Supplies	14,825	14,825	-	0%	14,325	(500)	-3%
52380 Publications/Training Supplies	244,430	332,330	87,900	26%	361,310	116,880	48%
52390 Administrative Supplies	88,430	90,915	2,485	3%	100,530	12,100	14%
52400 Furniture & Office Equipment - Non-Capital	41,100	96,071	54,971	57%	73,800	32,700	80%
52990 Inventory (I/D)	-	(153,573)	(153,573)	100%	-	-	-
52999 Inventory Expense Control Account	-	405	405	100%	-	-	-
Total Supplies	\$23,723,173	\$23,971,071	\$247,898	1%	\$25,705,357	\$1,982,184	8%
53060 Electric Usage	13,316,947	12,893,646	(423,301)	-3%	13,323,087	6,140	0%
53070 Natural Gas Usage	2,977,661	2,472,661	(505,000)	-20%	2,411,067	(566,594)	-19%
53080 Water Usage	1,045,470	1,084,070	38,600	4%	1,085,604	40,134	4%
53270 Telephone Usage	546,480	568,321	21,841	4%	619,261	72,781	13%
Total Usage	\$17,886,558	\$17,018,698	\$(867,860)	-5%	\$17,439,018	\$(447,539)	-3%
54010 Postage	2,555,600	2,355,600	(200,000)	-8%	2,555,600	-	0%
54050 Office System Services	8,140,676	7,582,426	(558,250)	-7%	7,202,960	(937,716)	-12%
54060 Printing Services	601,325	546,840	(54,485)	-10%	671,610	70,285	12%
54080 Advertising Services	289,100	284,600	(4,500)	-2%	280,600	(8,500)	-3%
54100 Travel Expenses	400,618	385,047	(15,571)	-4%	421,704	21,086	5%
54120 Photo Services	6,000	6,000	-	0%	6,000	-	0%
54140 Training Programs/Seminar Fees	544,804	642,885	98,081	15%	664,270	119,466	22%
54141 Required Training Programs	360,000	403,868	43,868	11%	365,000	5,000	1%
54160 Data Imaging Services	48,000	78,000	30,000	38%	58,000	10,000	21%

METROPOLITAN ST. LOUIS SEWER DISTRICT
FY26 General Fund Operating Expense Budget and Variances

	Budget FY25	Forecast FY25	\$ Change from FY25 Budget	% Change from FY25 Budget	Total Budget FY26	\$ Change from FY25 Budget	% Change from FY25 Budget
54180 Courier And Freight	186,997	210,182	23,185	11%	225,212	38,215	20%
54190 Property & Other Space Rental	126,465	101,565	(24,900)	-25%	138,475	12,010	9%
54350 Bill Payment Services	2,700,000	2,712,047	12,047	0%	2,800,000	100,000	4%
54360 Banking Services Total	45,000	45,000	-	0%	65,360	20,360	45%
54390 Hospital & Medical Services	330,000	330,000	-	0%	330,000	-	0%
54400 Judgments & Claims Settlements	145,000	130,000	(15,000)	-12%	145,000	-	0%
54420 Court Costs & Lien Fees	362,000	361,500	(500)	0%	362,000	-	0%
54440 Easement Acquisitions/Fees	60,000	40,000	(20,000)	-50%	62,000	2,000	3%
54450 Collection Services	7,166,000	7,366,000	200,000	3%	7,725,000	559,000	8%
54455 Commission Fee - St. Louis County	-	6	6	108%	-	-	-
54460 Commission Fee - St. Louis City	-	3	3	108%	-	-	-
54470 Water Agency Data Services	552,000	552,000	-	0%	590,100	38,100	7%
54520 Professional Service	16,174,669	16,460,202	285,533	2%	16,123,980	(50,689)	0%
54530 Building Repairs & Services	4,962,656	5,186,290	223,634	4%	5,036,153	73,497	1%
54540 Janitorial Services	1,039,456	1,132,680	93,224	8%	1,163,802	124,346	12%
54550 Grounds Services	1,078,467	1,040,317	(38,150)	-4%	1,240,389	161,922	15%
54560 Motor Vehicle Services	418,032	418,832	800	0%	424,128	6,096	1%
54570 Machinery & Equipment Services	4,766,370	5,140,435	374,065	7%	5,793,275	1,026,905	22%
54580 Equipment Rental	695,260	684,060	(11,200)	-2%	749,868	54,608	8%
54590 Sewer Rep & Structure Cleaning	2,162,550	2,312,400	149,850	6%	2,480,585	318,035	15%
54600 Electrical Repair Services	1,934,250	1,728,050	(206,200)	-12%	1,695,450	(238,800)	-12%
54610 Instrument Repair Services	566,650	587,150	20,500	3%	226,900	(339,750)	-60%
54620 Plumbing Services	1,083,021	1,519,121	436,100	29%	1,273,120	190,099	18%
54630 HVAC Services	681,100	786,100	105,000	13%	584,380	(96,720)	-14%
54640 Damage Repairs & Services	12,200	12,200	-	0%	13,200	1,000	8%
54650 Waste Hauling	1,659,691	2,108,624	448,933	21%	2,101,681	441,990	27%
54660 Ash Hauling	925,000	925,000	-	0%	650,000	(275,000)	-30%
54670 Other Governmental Fees	1,251,761	1,223,851	(27,910)	-2%	1,261,789	10,028	1%
54680 Laboratory Testing Services	701,010	655,460	(45,550)	-7%	701,740	730	0%
54690 Safety Services	73,035	74,035	1,000	1%	70,960	(2,075)	-3%
54700 Asbestos Removal Services	45,733	50,433	4,700	9%	56,000	10,267	22%
54710 Community Outreach Programs	342,000	344,500	2,500	1%	499,625	157,625	46%
54720 Tree Removal/Weed Spraying	572,200	624,650	52,450	8%	604,200	32,000	6%
Total Contractual Services	\$65,764,695	\$67,147,957	\$1,383,262	2%	\$67,420,115	\$1,655,420	3%
55030 Structural Improvements	105,000	145,000	40,000	28%	99,000	(6,000)	-6%

METROPOLITAN ST. LOUIS SEWER DISTRICT
FY26 General Fund Operating Expense Budget and Variances

	Budget FY25	Forecast FY25	\$ Change from FY25 Budget	% Change from FY25 Budget	Total Budget FY26	\$ Change from FY25 Budget	% Change from FY25 Budget
55040 Processing Equipment	597,000	1,132,000	535,000	47%	292,000	(305,000)	-51%
55050 Auxiliary Equipment	270,000	270,000	-	0%	120,000	(150,000)	-56%
55060 Motor Vehicles	3,203,000	3,185,000	(18,000)	-1%	2,715,000	(488,000)	-15%
55070 Machinery & Implements	412,000	538,000	126,000	23%	1,055,000	643,000	156%
55080 Instruments & Apparatus	96,200	295,200	199,000	67%	99,200	3,000	3%
55090 Furniture & Office Equipment	6,500	6,500	-	0%	56,500	50,000	769%
55110 Computer Equipment	1,534,500	1,294,500	(240,000)	-19%	1,273,401	(261,099)	-17%
Total Capital Outlay	\$6,224,200	\$6,866,200	\$642,000	9%	\$5,710,101	\$(514,099)	-8%
Total General Fund Operating Expense	\$242,703,102	\$237,622,438	\$(5,080,664)	-2%	\$254,614,860	\$11,911,758	5%

METROPOLITAN ST. LOUIS SEWER DISTRICT

General Fund Budget by Natural Account Group

FY26 Budget

	Personnel Services	Supplies	Utilities	Contractual Services	Capital Outlay	Budget FY26	Percent of Total
Board of Trustees Total	\$4,350	-	-	\$6,000	-	\$10,350	0.0%
Rate Commission Total	-	-	-	-	-	-	-
Secretary Treasurer Department Total	1,051,514	13,400	-	1,619,598	1,500	2,686,012	1.1%
Civil Service Commission Total	2,500	2,500	-	7,000	-	12,000	0.0%
Executive Director Department Total	3,097,647	98,450	206,500	5,655,408	84,000	9,142,005	3.9%
General Counsel Department Total	1,430,735	198,075	-	2,169,934	-	3,798,744	1.6%
Human Resources Department Total	7,359,996	94,350	-	2,181,615	-	9,635,961	4.1%
Finance Department Total	6,294,270	31,465	-	20,702,902	-	27,028,637	11.4%
Information Technology Department Total	14,229,167	2,107,612	549,001	11,529,815	1,288,401	29,703,995	12.6%
Engineering Department Total	29,276,168	601,060	-	1,189,739	73,000	31,139,967	13.2%
Operations Department Total	75,593,922	22,558,445	16,683,517	22,358,104	4,263,200	141,457,188	59.9%
Total General Fund Operating Expense	\$138,340,269	\$25,705,357	\$17,439,018	\$67,420,115	\$5,710,101	\$254,614,859	107.8%
Construction & Engineering	-	-	-	-	-	\$18,980,000	8.0%
Interfund Labor Transfers	-	-	-	-	-	(37,312,139)	-15.8%
Tax Commission Fee	-	-	-	-	-	-	-
Other *	-	-	-	-	-	-	-
Total General Fund Budget	\$138,340,269	\$25,705,357	\$17,439,018	\$67,420,115	\$5,710,101	\$236,282,720	100.0%

* Includes Inventory, Principal and Interest Paid

METROPOLITAN ST. LOUIS SEWER DISTRICT

General Fund Budget

by Natural Account Group

Variance - Increase (Decrease)

FY26 Budget vs. FY25 Budget

	Personnel Services	Supplies	Utilities	Contractual Services	Capital Outlay	Budget FY25	Budget FY26	Difference FY26 vs. FY25	Percent Change
Board of Trustees Total	\$4,350	-	-	\$6,000	-	\$10,350	\$10,350	-	-
Rate Commission Total	-	-	-	-	-	-	-	-	-
Secretary Treasurer Department Total	1,123,813	13,050	-	1,602,194	3,000	2,742,057	2,686,012	(56,045)	-2%
Civil Service Commission Total	2,500	2,500	-	7,000	-	12,000	12,000	-	-
Executive Director Department Total	2,978,175	89,750	186,000	5,094,824	90,000	8,438,748	9,142,005	703,256	8%
General Counsel Department Total	1,536,256	98,125	-	2,155,331	-	3,789,712	3,798,744	9,032	-
Human Resources Department Total	6,776,886	83,600	-	2,206,347	-	9,066,834	9,635,961	569,128	6%
Finance Department Total	5,469,956	35,470	-	20,086,969	-	25,592,395	27,028,637	1,436,242	6%
Information Technology Department Total	11,580,929	1,980,668	414,000	11,459,503	1,113,000	26,548,100	29,703,995	3,155,895	12%
Engineering Department Total	27,879,722	588,860	-	1,241,537	70,000	29,780,119	31,139,967	1,359,848	5%
Operations Department Total	71,751,889	20,831,150	17,286,558	21,904,990	4,948,200	136,722,788	141,457,188	4,734,400	3%
Total General Fund Operating Expense	\$129,104,477	\$23,723,173	\$17,886,558	\$65,764,695	\$6,224,200	\$242,703,103	\$254,614,859	\$11,911,757	5%
Construction & Engineering	-	-	-	-	-	18,210,000	18,980,000	770,000	4%
Interfund Labor Transfers	-	-	-	-	-	(39,748,458)	(37,312,139)	2,436,318	-6%
Tax Commission Fee	-	-	-	-	-	-	-	-	-
Other *	-	-	-	-	-	-	-	-	-
Total General Fund Budget	\$129,104,477	\$23,723,173	\$17,886,558	\$65,764,695	\$6,224,200	\$221,164,645	\$236,282,720	\$15,118,076	7%

* Includes Inventory, Principal, and Interest Paid

METROPOLITAN ST. LOUIS SEWER DISTRICT

General Fund Budget

by Natural Account Group

Variance - Increase (Decrease)

FY26 Budget vs. FY25 Forecast

	Personnel Services	Supplies	Utilities	Contractual Services	Capital Outlay	Forecast FY25	Budget FY26	Difference FY26 vs. FY25	Percent Change
Board of Trustees Total	\$4,350	-	-	\$6,000	-	\$10,350	\$10,350	-	-
Rate Commission Total	-	-	-	-	-	-	-	-	-
Secretary Treasurer Department Total	1,088,649	12,950	-	1,598,534	3,000	2,703,134	2,686,012	(17,122)	-1%
Civil Service Commission Total	2,500	2,500	-	7,000	-	12,000	12,000	-	-
Executive Director Department Total	2,720,860	89,250	179,130	5,075,324	90,000	8,154,564	9,142,005	987,441	12%
General Counsel Department Total	1,345,379	210,400	-	2,042,931	-	3,598,709	3,798,744	200,035	6%
Human Resources Department Total	6,363,561	89,350	-	2,214,347	-	8,667,259	9,635,961	968,702	11%
Finance Department Total	5,323,963	34,882	-	20,034,389	-	25,393,234	27,028,637	1,635,403	6%
Information Technology Department Total	11,076,600	2,266,777	420,500	11,364,670	913,000	26,041,547	29,703,995	3,662,448	14%
Engineering Department Total	24,595,206	608,903	21	1,145,394	49,000	26,398,523	31,139,967	4,741,444	18%
Operations Department Total	70,097,444	20,656,059	16,419,047	23,659,360	5,811,200	136,643,110	141,457,188	4,814,078	4%
Total General Fund Operating Expense	\$122,618,513	\$23,971,071	\$17,018,698	\$67,147,948	\$6,866,200	\$237,622,430	\$254,614,859	\$16,992,430	7%
Construction & Engineering	-	-	-	-	-	18,466,315	18,980,000	513,685	3%
Interfund Labor Transfers	-	-	-	-	-	(35,776,596)	(37,312,139)	(1,535,543)	4%
Tax Commission Fee	-	-	-	-	-	8	-	(8)	-100%
Other *	-	-	-	-	-	-	-	-	-
Total General Fund Budget	\$122,618,513	\$23,971,071	\$17,018,698	\$67,147,948	\$6,866,200	\$220,312,157	\$236,282,720	\$15,970,563	7%

METROPOLITAN ST. LOUIS SEWER DISTRICT
FY26 General Fund Budget and Two Year Projection
Total District

	Actual FY23	Actual FY24	Budget FY25	Forecast FY25	Budget FY26	Projected FY27	Projected FY28
51010 Salaries & Wages	68,781,016	70,732,146	82,082,903	76,191,858	87,644,230	90,834,650	94,123,537
51020 Overtime	2,522,047	2,225,297	2,572,139	2,601,139	2,802,215	2,904,496	3,010,510
51030 Compensatory Pay Accrual	87,312	(46,166)	-	77,791	-	-	-
51040 Sick Leave Accrual	753,156	731,376	752,760	724,275	747,000	774,360	802,560
51050 Vacation Accrual	675,562	1,207,132	700,200	1,087,071	1,251,240	1,296,960	1,344,240
51060 Worker's Compensation Pay	109,883	140,475	-	54,940	-	-	-
51070 Board Member Fees	3,475	4,350	3,750	3,750	3,750	3,750	3,750
51080 Floating Holiday Accrual	145,889	105,048	164,640	92,926	96,360	99,840	103,440
51090 Civil Service Commision Fees	275	(75)	2,500	2,625	2,500	2,591	2,686
51100 Emp Service & Incentive Awards	63,847	82,899	115,000	115,000	115,000	119,198	123,548
51120 Membership & Licensing Fees	260,089	280,907	302,433	305,216	308,925	320,201	331,888
51130 Education Assistance Program	81,779	47,091	175,000	175,000	175,000	181,388	188,008
51210 FICA Taxes	5,274,859	5,380,316	6,476,111	5,786,861	6,919,153	7,171,045	7,430,755
51220 Group Insurance	9,147,395	9,504,338	11,778,634	11,318,163	12,903,834	13,556,621	14,241,184
51230 Pension Contributions-Defined Benefit Plan	12,631,498	13,179,691	13,500,000	13,500,000	13,100,000	13,100,000	13,100,000
51231 Pension Contributions-Defined Contribution Plan	2,761,648	2,989,320	3,660,093	3,314,945	4,163,683	4,164,624	4,164,624
51233 DC Plan-Matching Contributions	665,254	726,753	1,045,781	806,981	1,183,904	1,184,251	1,184,251
51240 Unemployment Insurance	21,972	5,600	30,000	30,000	30,000	32,550	35,317
51300 Other Post Employment Benefits	1,889,129	1,700,182	1,900,000	1,700,182	1,900,000	2,061,500	2,236,727
51510 Temporary Help	4,196,390	6,631,670	3,842,532	4,729,790	4,993,474	4,643,312	5,037,993
Total Personnel Services	\$110,072,475	\$115,628,350	\$129,104,477	\$122,618,513	\$138,340,269	\$142,451,335	\$147,465,019
52010 Fuels,Lubricants,Gases	1,535,881	1,398,888	1,567,100	1,511,900	1,449,600	1,480,042	1,511,122
52020 Motor Vehicle Parts & Equip	521,410	548,793	617,756	640,085	627,931	641,118	654,581
52030 Machinery & Equipment Parts	3,303,560	4,024,209	5,353,834	5,155,111	5,177,917	5,286,653	5,397,673
52040 Machinery & Equipment - Non-Capital	263,522	401,502	310,258	391,115	330,400	337,338	344,423
52050 Construction & Bldg Supplies	1,984,887	2,133,590	2,989,990	3,042,150	3,180,665	3,247,459	3,315,656
52060 Building - Non-Capital	228	-	-	-	-	-	-
52070 Hardware	132,948	143,932	131,518	163,118	141,143	144,107	147,133
52080 Hose Supplies	200,278	250,044	212,935	225,085	235,235	240,175	245,219
52090 Electrical Supplies	1,502,044	1,389,075	1,564,510	1,624,418	1,701,250	1,736,976	1,773,453
52100 Instrument Supplies	783,241	967,832	912,861	901,600	1,094,220	1,117,199	1,140,660
52110 Chemical Supplies	4,342,321	5,348,073	5,157,243	4,982,913	6,317,383	6,450,048	6,585,499
52120 Laboratory Supplies	137,317	149,631	152,485	154,762	166,126	169,615	173,177

METROPOLITAN ST. LOUIS SEWER DISTRICT
FY26 General Fund Budget and Two Year Projection
Total District

	Actual FY23	Actual FY24	Budget FY25	Forecast FY25	Budget FY26	Projected FY27	Projected FY28
52130 Engineering & Drafting Supply	1,516	818	3,100	1,500	2,000	2,042	2,085
52150 Plumbing Supplies	383,403	501,972	580,006	572,006	567,905	579,831	592,007
52160 Paint Supplies	62,110	51,885	121,192	114,792	131,945	134,716	137,545
52170 Safety Supplies	295,116	480,028	450,402	511,794	495,829	504,117	514,704
52220 Janitorial Supplies	119,595	156,333	165,075	169,060	161,560	164,953	168,417
52240 Hand Tools	407,023	503,679	430,540	468,800	483,500	487,527	497,766
52280 Uniforms	290,627	279,231	357,411	359,019	372,245	377,672	385,604
52300 Safety Footwear	148,040	150,487	190,000	199,350	215,250	218,953	223,551
52310 Telephone/Communic Equip/Suppl	29,010	61,632	600,420	611,625	777,486	792,741	809,389
52320 Office Supplies	81,587	110,195	108,485	119,380	110,260	112,448	114,809
52330 Computer Supplies	533,722	449,915	696,093	753,571	742,631	758,226	774,149
52340 Computer Equipment - Non- Capital	407,153	190,145	637,280	892,730	645,992	634,155	647,473
52360 Grounds Supplies	19,254	15,861	23,895	24,215	26,919	27,484	28,061
52370 Photo & Video Supplies	15,829	7,238	14,825	14,825	14,325	14,626	14,933
52380 Publications/Training Supplies	121,994	71,097	244,430	332,330	361,310	368,898	376,644
52390 Administrative Supplies	59,290	60,777	88,430	90,915	100,530	102,641	104,797
52400 Furniture & Office Equipment - Non-Capital	57,706	75,389	41,100	96,071	73,800	75,350	76,932
52990 Inventory (I/D)	(489,394)	(500,225)	-	(153,573)	-	-	-
52999 Inventory Expense Control Account	-	405	-	405	-	-	-
Total Supplies	\$17,251,216	\$19,422,428	\$23,723,173	\$23,971,071	\$25,705,357	\$26,207,111	\$26,757,461
53060 Electric Usage	10,483,587	11,641,254	13,316,947	12,893,646	13,323,087	13,661,493	14,008,495
53070 Natural Gas Usage	2,917,583	1,726,633	2,977,661	2,472,661	2,411,067	2,531,620	2,658,201
53080 Water Usage	1,015,623	1,213,680	1,045,470	1,084,070	1,085,604	1,129,028	1,174,189
53270 Telephone Usage	724,818	919,927	546,480	568,321	619,261	631,646	644,279
Total Usage	\$15,141,612	\$15,501,494	\$17,886,558	\$17,018,698	\$17,439,018	\$17,953,788	\$18,485,165
54010 Postage	2,093,432	2,291,514	2,555,600	2,355,600	2,555,600	2,609,268	2,664,062
54050 Office System Services	(12,684,545)	2,705,414	8,140,676	7,582,426	7,202,960	7,217,234	7,368,795
54060 Printing Services	906,248	464,045	601,325	546,840	671,610	685,714	700,114
54080 Advertising Services	403,708	139,178	289,100	284,600	280,600	286,493	292,509
54100 Travel Expenses	166,315	150,749	400,618	385,047	421,704	429,028	438,037
54120 Photo Services	-	-	6,000	6,000	6,000	6,126	6,255
54130 Bond & Liability Insurance	(9,179)	-	-	-	-	-	-
54140 Training Programs/Seminar Fees	391,997	603,028	544,804	642,885	664,270	672,094	686,208

METROPOLITAN ST. LOUIS SEWER DISTRICT
FY26 General Fund Budget and Two Year Projection
Total District

	Actual FY23	Actual FY24	Budget FY25	Forecast FY25	Budget FY26	Projected FY27	Projected FY28
54141 Required Training Programs	188,495	285,253	360,000	403,868	365,000	372,665	380,491
54160 Data Imaging Services	(627)	30,971	48,000	78,000	58,000	59,218	60,462
54180 Courier And Freight	136,714	137,416	186,997	210,182	225,212	229,942	234,770
54190 Property & Other Space Rental	48,255	64,525	126,465	101,565	138,475	141,383	144,352
54340 Other	-	1,124	-	-	-	-	-
54350 Bill Payment Services	2,374,630	2,612,067	2,700,000	2,712,047	2,800,000	2,858,800	2,918,835
54360 Banking Services Total	52,022	48,972	45,000	45,000	65,360	66,733	68,134
54370 Board Of Election Commission	-	755,473	-	-	-	-	867,850
54390 Hospital & Medical Services	146,745	149,315	330,000	330,000	330,000	336,930	344,006
54400 Judgments & Claims Settlements	(16,160)	12,692	145,000	130,000	145,000	148,045	151,154
54420 Court Costs & Lien Fees	382,684	(184,788)	362,000	361,500	362,000	369,602	377,364
54440 Easement Acquisitions/Fees	56,615	83,765	60,000	40,000	62,000	63,302	64,631
54450 Collection Services	6,220,242	6,493,448	7,166,000	7,366,000	7,725,000	7,887,225	8,052,857
54455 Commission Fee - St. Louis County	37	33	-	6	-	-	-
54460 Commission Fee - St. Louis City	(106,749)	2	-	3	-	-	-
54470 Water Agency Data Services	557,856	514,711	552,000	552,000	590,100	602,492	615,144
54510 Temporary Help (Contracted)	-	-	-	-	-	433,925	443,037
54520 Professional Service	11,703,777	10,269,394	16,174,669	16,460,202	16,123,980	15,628,529	16,492,753
54530 Building Repairs & Services	2,723,680	3,626,091	4,962,656	5,186,290	5,036,153	5,134,121	5,241,938
54540 Janitorial Services	1,093,134	1,046,052	1,039,456	1,132,680	1,163,802	1,188,242	1,213,195
54550 Grounds Services	1,087,155	942,673	1,078,467	1,040,317	1,240,389	1,266,437	1,293,032
54560 Motor Vehicle Services	306,074	312,763	418,032	418,832	424,128	433,035	442,128
54570 Machinery & Equipment Services	4,091,135	4,651,542	4,766,370	5,140,435	5,793,275	5,914,934	6,039,147
54580 Equipment Rental	733,508	898,590	695,260	684,060	749,868	765,615	781,693
54590 Sewer Rep & Structure Cleaning	2,050,665	2,617,786	2,162,550	2,312,400	2,480,585	2,532,677	2,585,864
54600 Electrical Repair Services	978,127	767,589	1,934,250	1,728,050	1,695,450	1,731,054	1,767,407
54610 Instrument Repair Services	663,376	392,557	566,650	587,150	226,900	231,665	236,530
54620 Plumbing Services	1,289,951	1,147,721	1,083,021	1,519,121	1,273,120	1,299,856	1,327,152
54630 HVAC Services	809,853	610,336	681,100	786,100	584,380	596,652	609,182
54640 Damage Repairs & Services	9,025	9,860	12,200	12,200	13,200	13,477	13,760
54650 Waste Hauling	1,427,289	2,237,142	1,659,691	2,108,624	2,101,681	2,145,816	2,190,878
54660 Ash Hauling	66,663	346,107	925,000	925,000	650,000	663,650	677,587
54670 Other Governmental Fees	1,201,036	1,173,753	1,251,761	1,223,851	1,261,789	1,288,287	1,315,341
54680 Laboratory Testing Services	651,741	376,247	701,010	655,460	701,740	716,477	731,523
54690 Safety Services	38,730	40,751	73,035	74,035	70,960	72,450	73,972
54700 Asbestos Removal Services	22,028	50,994	45,733	50,433	56,000	57,176	58,377

METROPOLITAN ST. LOUIS SEWER DISTRICT
FY26 General Fund Budget and Two Year Projection
Total District

	Actual FY23	Actual FY24	Budget FY25	Forecast FY25	Budget FY26	Projected FY27	Projected FY28
54710 Community Outreach Programs	30,680	265,138	342,000	344,500	499,625	360,117	370,830
54720 Tree Removal/Weed Spraying	529,774	510,649	572,200	624,650	604,200	616,888	629,843
54730 Maintenance Repairs	3,613	-	-	-	-	-	-
54810 I(D) Landfill Closure Cost	(37,507)	47,568	-	-	-	-	-
Total Contractual Services	\$32,782,244	\$49,700,212	\$65,764,695	\$67,147,957	\$67,420,115	\$68,133,370	\$70,971,196
55030 Structural Improvements	627,562	929,297	105,000	145,000	99,000	100,980	103,000
55040 Processing Equipment	5,145,392	3,397,475	597,000	1,132,000	292,000	297,840	303,797
55050 Auxiliary Equipment	1,034,520	230,236	270,000	270,000	120,000	122,400	124,848
55060 Motor Vehicles	2,861,415	2,351,328	3,203,000	3,185,000	2,715,000	2,733,600	2,788,272
55070 Machinery & Implements	572,922	813,713	412,000	538,000	1,055,000	1,076,100	1,097,622
55080 Instruments & Apparatus	1,386,900	1,680,269	96,200	295,200	99,200	305,184	311,288
55090 Furniture & Office Equipment	7,416	-	6,500	6,500	56,500	57,630	58,783
55110 Computer Equipment	476,252	424,060	1,534,500	1,294,500	1,273,401	1,298,869	1,324,846
55200 Expenditure - Right of Use Asset	70,131	-	-	-	-	-	-
55210 Expenditure - Subscription	15,611,908	1,731,195	-	-	-	-	-
Total Capital Outlay	\$27,794,419	\$11,557,573	\$6,224,200	\$6,866,200	\$5,710,101	\$5,992,603	\$6,112,455
57500 Expenditure Lease Financing Principal	265,856	256,713	-	-	-	-	-
57510 Expenditure Lease Financing Interest	21,211	14,291	-	-	-	-	-
Lease Financing	\$287,067	\$271,004	\$-	\$-	\$-	\$-	\$-
57520 Expenditure Subscription Financing Principal	6,446,538	5,188,326	-	-	-	-	-
57530 Expenditure Subscription Financing Interest	137,692	178,199	-	-	-	-	-
Subscription Financing	\$6,584,230	\$5,366,525	\$-	\$-	\$-	\$-	\$-
Total General Fund Operating Expense	\$209,913,263	\$217,447,584	\$242,703,102	\$237,622,438	\$254,614,860	\$260,738,207	\$269,791,295

METROPOLITAN ST. LOUIS SEWER DISTRICT

FY26 Budget

FY24 Key Performance/Financial Measures - By Department

Note: FY24 key performance/financial measures below have been linked to the Strategic Business and Operating Plan FY24-FY28. 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	FY22	FY23	FY24	FY24		FY25	FY26	FY27
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	7.53	8.00	8.08		8.00	8.00	8.00
FY24 relates specifically to the District's Vision Statement - "Quality Service Always"								

Secretary Treasurer								
	Actual	Actual	Goal	Actual		Goal		
Key Performance Measures	FY22	FY23	FY24	FY24		FY25	FY26	FY27
Debt Coverage Ratio-Senior	3.40	3.30	2.50	3.40	*	2.50	2.50	2.50
Debt Coverage Ratio-All In	2.30	2.30	1.80	2.30		1.80	1.80	1.80
FY24 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.								
*Notes for FY24: Lower debt service due to a mix of subordinate/senior debt, lower interest rates and timing of borrowings.								

Diversity								
	Actual	Actual	Goal	Actual		Goal		
Key Performance Measures	FY22	FY23	FY24	FY24		FY25	FY26	FY27
Maintain average % of Diversity - Minorities within Management & Professionals	24.2%	23.6%	25.3%	25.4%		25.3%	25.3%	25.3%
Maintain average % of Diversity - Females within Management & Professionals	34.1%	32.7%	34.4%	31.1%		34.4%	34.4%	34.4%
Maintain % of Diversity - Minorities within Technical Positions, Administrative Support, and Trades	32.9%	33.0%	34.2%	35.3%		34.2%	34.2%	34.2%
Maintain % of Diversity - Females within Technical Positions, Administrative Support, and Trades	15.3%	14.4%	17.6%	15.5%		17.6%	17.6%	17.6%
FY24 relates to Strategy 1: Educate and partner with stakeholders to build support - Objective 3: Execute diversity and associated outreach programs.								

Human Resources								
	Actual	Actual	Goal	Actual		Goal		
Key Performance Measures	FY22	FY23	FY24	FY24		FY25	FY26	FY27
Increase Employee Utilization of Benefits Package	-2%	-1%	3%	4%	*	3%	3%	3%
Percentage Change of Recordable Accidents and Incidences	-10%	-8.8%	-10%	12.0%	**	-10%	-10%	-10%
FY24 relates to Strategy 2: Manage the District's cost and revenues to optimize financial impacts - Objective 2: Identify and implement cost savings initiatives.								
FY24 relates to Strategy 6: Create a learning and business-oriented culture based on competency and accountability - Objective 1: Increase organizational effectiveness through leadership development and Objective 2: Increase individual accountability and job satisfaction through continual performance coaching and training.								
Note for FY24 Human Resources: * Our Employee Utilization of Benefits increased by 4% in FY24 due to a 1.82% rise in FTEs & the introduction of a third medical plan option. ** HR communicated the increase in incidents to Operations to enable them to develop strategies to mitigate the rise in incidents.								

Finance								
	Actual	Actual	Goal	Actual		Goal		
Key Performance Measures	FY22	FY23	FY24	FY24		FY25	FY26	FY27
Non-Capital Competitive Purchasing	100%	100%	>95%	100%		>95%	>95%	>95%
FY24 relates to Strategy 2: Manage the District's cost and revenues to optimize financial impacts - Objective 2: Identify and implement cost savings initiatives and Objective 3 Maximize long-term financial plans for District needs.								
Overall Quality of Service by A/R Based on Customer Surveys	83%	84%	>= 90%	88.0%		>= 90%	>= 90%	>= 90%
FY24 relates to Strategy 2: Manage the District's cost and revenues to optimize financial impacts - Objective 1: Increase collection of delinquent revenue and Objective 2: Identify and implement cost savings initiative. And Strategy 3: Integrate and improve the District's Business Process - Objective 2: Integrate capital asset information across systems (Oracle, Maximo and GIS).								
Average Collection Period in Days	58	54	<45	56	*	<45	<45	<45
FY24 relates to Strategy 2: Manage the District's cost and revenues to optimize financial impact - Objective 1: Increase collection of delinquent revenue.								
Note for FY24 Finance *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	FY22	FY23	FY24	FY24		FY25	FY26	FY27
Business Systems Availability	99%	98.98%	98.00%	93.50%		98.00%	98.00%	99.00%
Core IT Services Availability	99%	98.57%	98.00%	99.11%		98.00%	98.00%	99.00%
WAN Network Availability	99%	99.96%	98.00%	99.61%	*	98.00%	98.00%	99.00%
Overall Technology Availability	99%	98.52%	98.00%	95.50%	*	98.00%	98.00%	99.00%
Abandon Rate	<3%	<4%	<3%	3%	*	<3%	< 2%	< 2%
First Call Resolution Rate	90%	57.00%	75%	86%	*	80%	80%	85%
Phishing Campaign Results	N/A	11.80%	6%	6.2%%		5%	5%	< 5%

FY24 relates to Strategy 2: Manage the District's cost and revenues to optimize financial impacts - **Objective 2:** Identify and implement cost savings initiatives. And **Strategy 3:** Integrate and improve the District's Business Process - **Objective 2:** Integrate capital asset information across systems (Oracle, Maximo and GIS), **Objective 3:** Mobile technology strategy. Also, **Strategy 5** Address customer and regulatory needs through a comprehensive infrastructure management program - **Objective 1:** Implement stormwater operating and capital improvement program, **Objective 2:** Implement wastewater operating and capital improvement program, **Objective 3:** Implement Asset Management Program, **Objective 4:** Enhance reliability of information technology infrastructure, and **Objective 5:** Implement technologies and data driven solutions to reduce capital costs and increase utility performance.

***Notes for FY24:** Business systems experienced issues related to security updates & patches that impacted printing of checks. Also, there were issues with availability for our billing application due to limited availability of the 3rd party host. Finally, some servers related to Operations experienced outages due to patching of security updates that impacted services. A maintenance window has been established for this work which should resolve the issue going forward.

General Counsel								
	Actual	Actual	Goal	Actual		Goal		
Key Performance Measures	FY22	FY23	FY24	FY24		FY25	FY26	FY27
Litigation matters supported by outside counsel	15%	13%	<16%	17.5%		<15%	<15%	<15%

FY24 relates to Strategy 2: Manage the District's cost and revenues to optimize financial impacts - **Objective 2:** Identify and implement cost savings initiatives.

Operations								
	Actual	Actual	Goal	Actual		Goal		
Key Performance Measures	FY22	FY23	FY24	FY24		FY23	FY24	FY25
On-time Emergency Response	93.0%	95.0%	≥ 90%	96.0%		≥ 90%	≥ 90%	≥ 90%
Dry Weather Overflows	154	154	<162 annually (2.5 per 100 miles of pipe)	157		<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	261	943	<424 annually (<1 in a 1000 customers)	368		<424 annually (<1 in a 1000 customers)	<424 annually (<1 in a 1000 customers)	<424 annually (<1 in a 1000 customers)
Treatment Plant Compliance	99.9%	100.0%	100.0%	100.0%		100.0%	100.0%	100.0%

Operations								
	Actual	Actual	Goal	Actual		Goal		
Overall Customer Satisfaction from Customer Surveys	8.1	7.8	≥ 8 out of 10	8.2		≥ 8 out of 10	≥ 8 out of 10	≥ 8 out of 10

FY24 relates to Strategy 2: Manage the District's cost and revenues to optimize financial impacts - **Objective 2:** Identify and implement cost savings initiatives and **Objective 3:** Maximize long-term financial plans for District needs. Also, **Strategy 3:** Integrate and improve the District's Business Process - **Objective 2:** Integrate capital asset information across systems (Oracle, Maximo and GIS) and **Objective 3:** Mobile technology strategy, and **Objective 4:** 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 legislative initiatives that impact all areas of District operations. Also, **Strategy 5** Address customer and regulatory needs through a comprehensive infrastructure management program - **Objective 1:** Implement stormwater operating and capital improvement program, **Objective 2:** Implement wastewater operating and capital improvement program, **Objective 3:** Implement asset management program and **Objective 5:** Implement technologies and data driven solutions to reduce capital costs and increase utility performance.

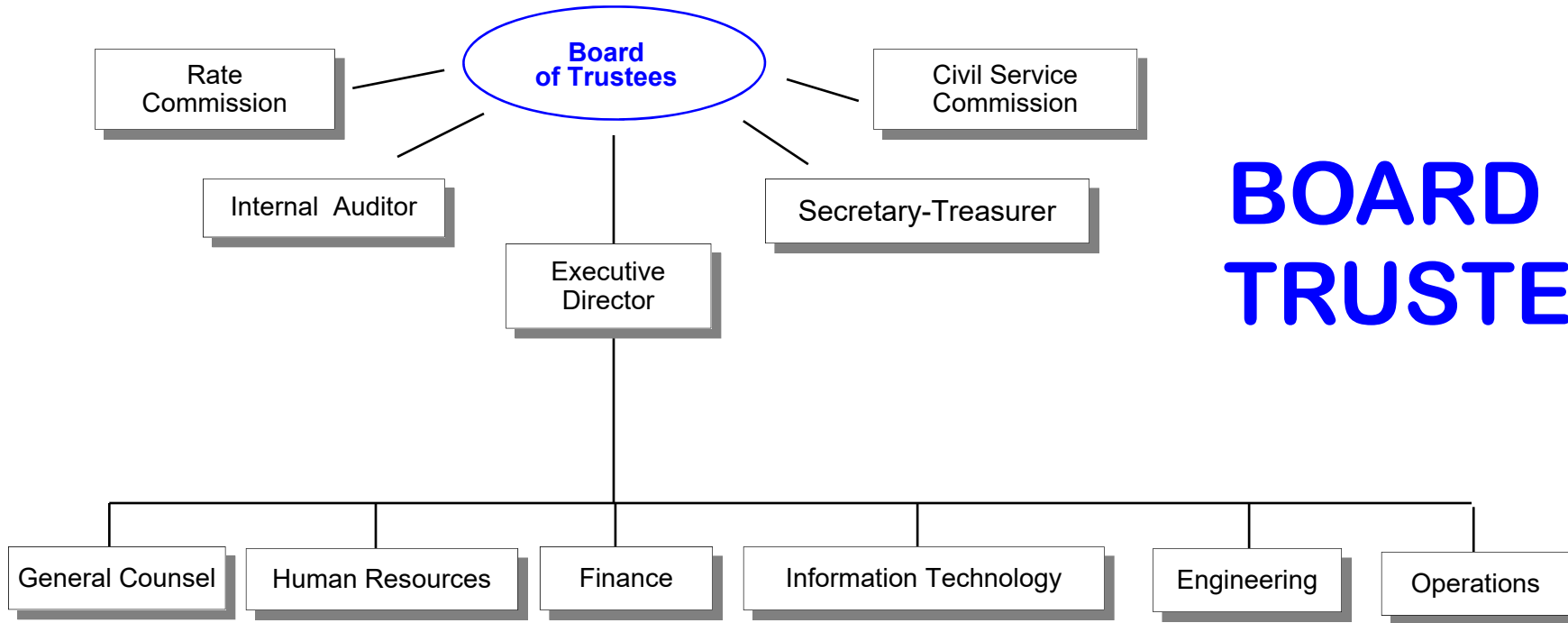
Engineering								
	Actual	Actual	Goal	Actual		Goal		
Key Performance Measures	FY22	FY23	FY24	FY24		FY25	FY26	FY27
Maintenance Related Sewer Overflows	10% Grease	10% Grease	<12% Grease	12%		<12% Grease	<12% Grease	<12% Grease
Construction Bid Schedule Compliance	82%	75%	>80%	86%		≥80%	≥80%	≥80%
Construction Budget Performance	97%	96%	>95%	93%	*	>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

FY24 relates to Strategy 2: Manage the District's cost and revenues to optimize financial impacts - **Objective 2:** Identify and implement cost savings initiatives and **Objective 3:** Maximize long-term financial plans for District needs. Also, **Strategy 3:** Integrate and improve the District's Business Process - **Objective 2:** Integrate capital 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 FY24:** Some bids required re-bid due to non-compliance..



FY26 BUDGET



BOARD OF TRUSTEES



Board of Trustees

Mission

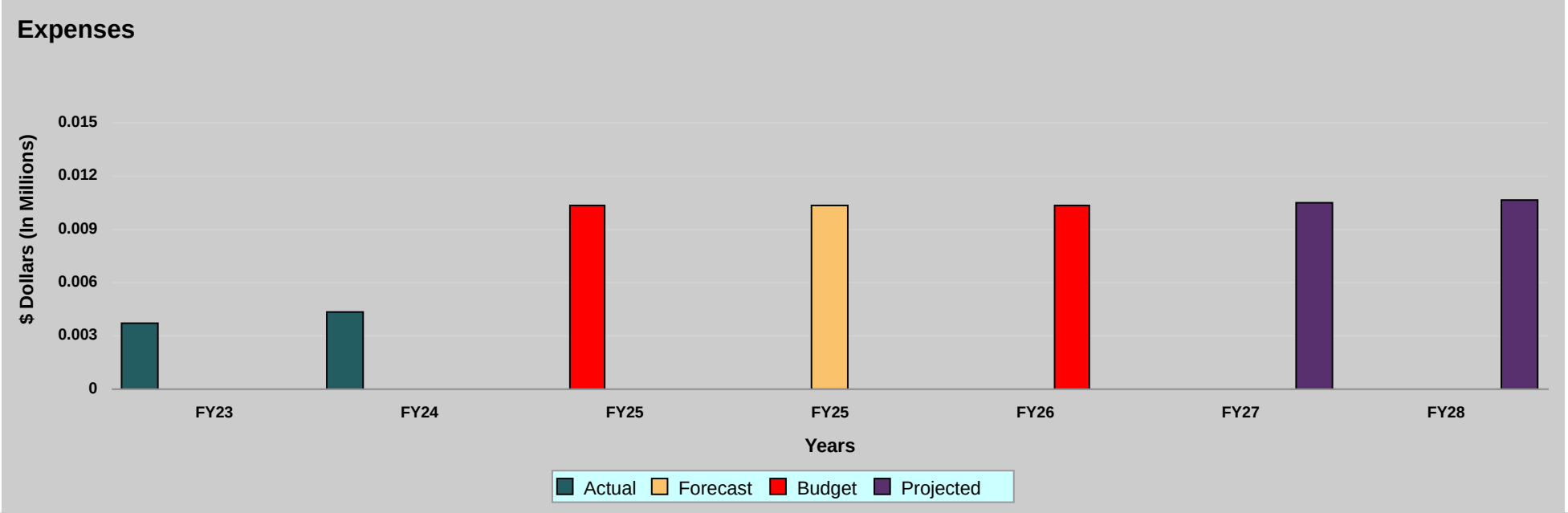
1. Develop public policies through official action, to meet MSD's responsibilities for sanitation, storm flow and protection of water resources.
2. Develop general strategies to direct and supervise the Executive Director in the implementation of official policies and programs.
3. Generally oversee the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

DESCRIPTION OF SERVICES

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

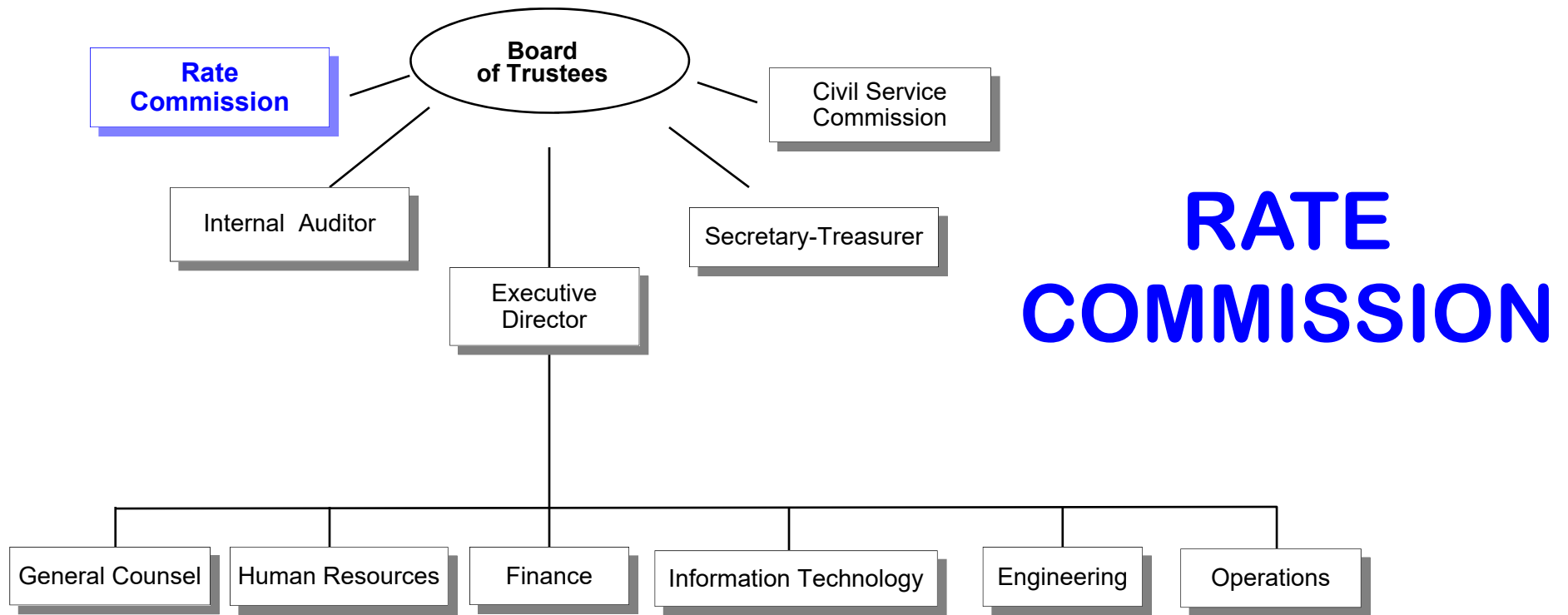
Board Of Trustees

		FY23	FY24	FY25	FY25	FY26	FY27	FY28
EXPENDITURE SUMMARY - CATEGORY		Actual	Actual	Budget	Forecast	Budget	Projected	Projected
51000	Personnel Expenses	\$3,475	\$4,350	\$4,350	\$4,350	\$4,350	\$4,372	\$4,395
52000	Supplies	246	-	-	-	-	-	-
53000	Usage	-	-	-	-	-	-	-
54000	Contractual Services	-	-	6,000	6,000	6,000	6,126	6,255
55000	Capital Outlay	-	-	-	-	-	-	-
TOTAL EXPENSES		\$3,721	\$4,350	\$10,350	\$10,350	\$10,350	\$10,498	\$10,649



METROPOLITAN ST. LOUIS SEWER DISTRICT
FY26 General Fund Budget and Two Year Projection
T1010 - Board of Trustees Total

	Actual FY23	Actual FY24	Budget FY25	Forecast FY25	Budget FY26	Projected FY27	Projected FY28
51070 Board Member Fees	3,475	4,350	3,750	3,750	3,750	3,750	3,750
51120 Membership & Licensing Fees	-	-	600	600	600	622	645
Total Personnel Services	\$3,475	\$4,350	\$4,350	\$4,350	\$4,350	\$4,372	\$4,395
52390 Administrative Supplies	246	-	-	-	-	-	-
Total Supplies	\$246	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
54140 Training Programs/Seminar Fees	-	-	6,000	6,000	6,000	6,126	6,255
Total Contractual Services	\$ -	\$ -	\$6,000	\$6,000	\$6,000	\$6,126	\$6,255
Lease Financing	-	-	-	-	-	-	-
Subscription Financing	-	-	-	-	-	-	-
Total General Fund Operating Expense	\$3,721	\$4,350	\$10,350	\$10,350	\$10,350	\$10,498	\$10,649



Rate Commission

Mission

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

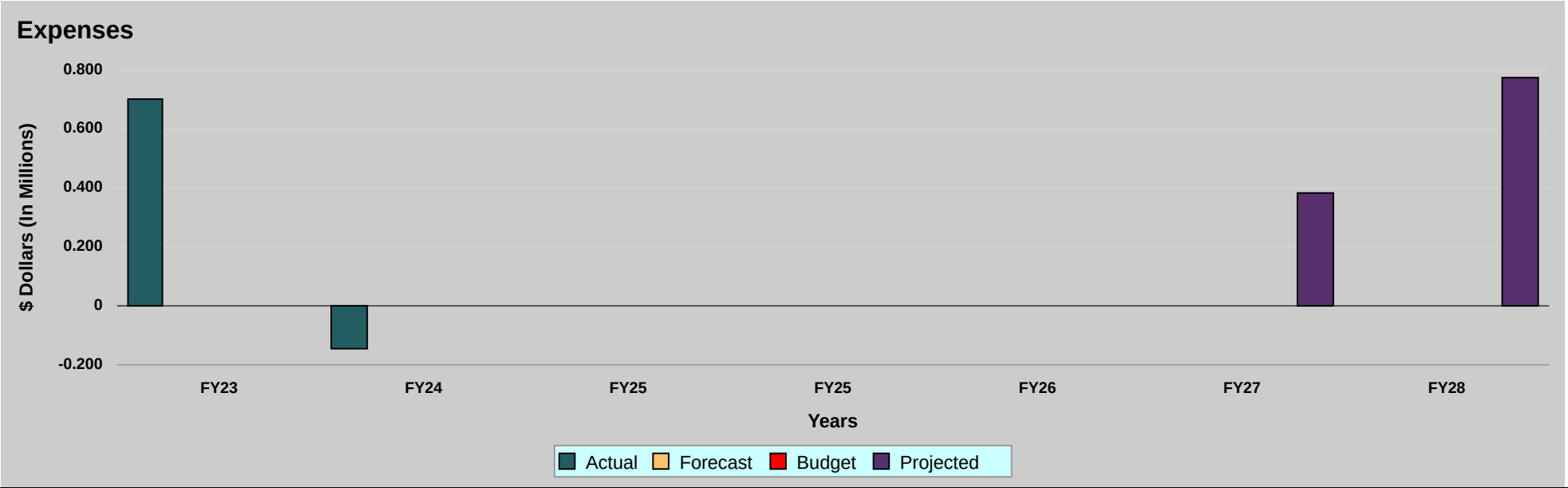
1. Is consistent with constitutional, statutory or common law as amended from time to time.
2. Enhances the District's ability to provide adequate sewer and drainage systems and facilities, or related services.
3. Is consistent with and not in violation of any covenant or provision relating to any outstanding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

DESCRIPTION OF SERVICES

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

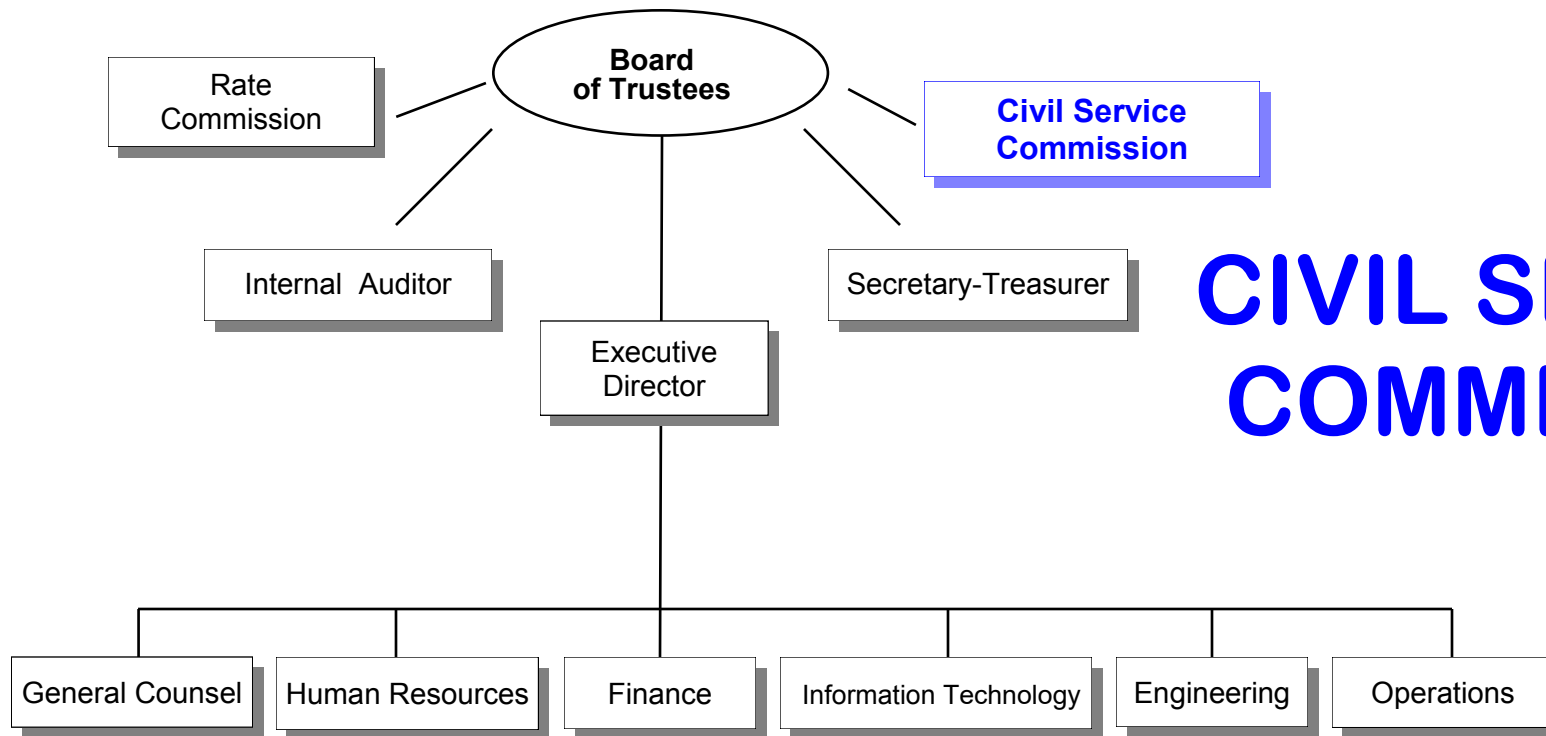
Rate Commission

		FY23	FY24	FY25	FY25	FY26	FY27	FY28
EXPENDITURE SUMMARY - CATEGORY		Actual	Actual	Budget	Forecast	Budget	Projected	Projected
51000	Personnel Expenses	\$-	\$-	\$-	\$-	\$-	\$-	\$-
52000	Supplies	1,031	250	-	-	-	-	-
53000	Usage	-	-	-	-	-	-	-
54000	Contractual Services	700,162	(145,345)	-	-	-	382,875	773,790
55000	Capital Outlay	-	-	-	-	-	-	-
TOTAL EXPENSES		\$701,193	\$(145,095)	\$-	\$-	\$-	\$382,875	\$773,790



METROPOLITAN ST. LOUIS SEWER DISTRICT
FY26 General Fund Budget and Two Year Projection
T1410 - Rate Commission Total

	Actual FY23	Actual FY24	Budget FY25	Forecast FY25	Budget FY26	Projected FY27	Projected FY28
52090 Electrical Supplies	238	-	-	-	-	-	-
52390 Administrative Supplies	793	250	-	-	-	-	-
Total Supplies	\$1,031	\$250	\$ -	\$ -	\$ -	\$ -	\$ -
54080 Advertising Services	273,049	(25,696)	-	-	-	-	-
54180 Courier And Freight	1,000	(1,000)	-	-	-	-	-
54510 Temporary Help (Contracted)	-	-	-	-	-	382,875	390,915
54520 Professional Service	426,114	(118,648)	-	-	-	-	382,875
Total Contractual Services	\$700,162	\$(145,345)	\$ -	\$ -	\$ -	\$382,875	\$773,790
Lease Financing	-	-	-	-	-	-	-
Subscription Financing	-	-	-	-	-	-	-
Total General Fund Operating Expense	\$701,193	\$(145,095)	\$-	\$ -	\$-	\$382,875	\$773,790



CIVIL SERVICE COMMISSION



Civil Service Commission

Mission

The Civil Service Commission shall:

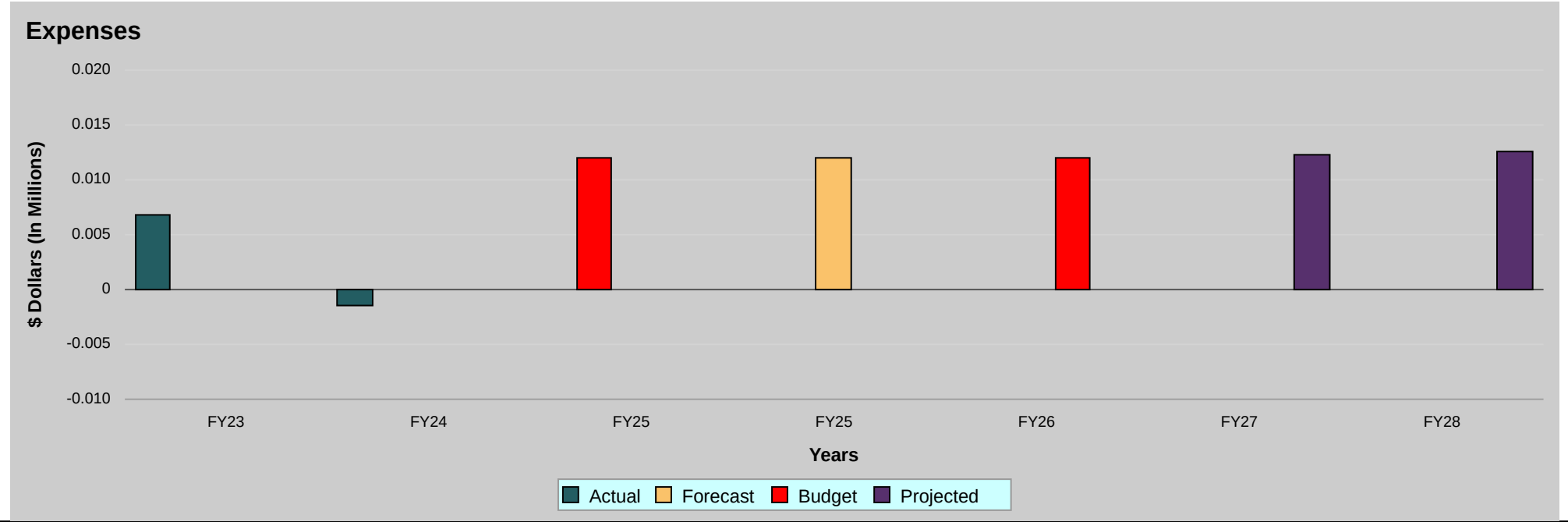
1. Advise the Board, Executive Director, and Human Resources Director on problems concerning personnel administration.
2. Make any investigation which it may consider desirable concerning personnel administration in the District service and report to the Board at least once a year, its findings, conclusions,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

DESCRIPTION OF SERVICES

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

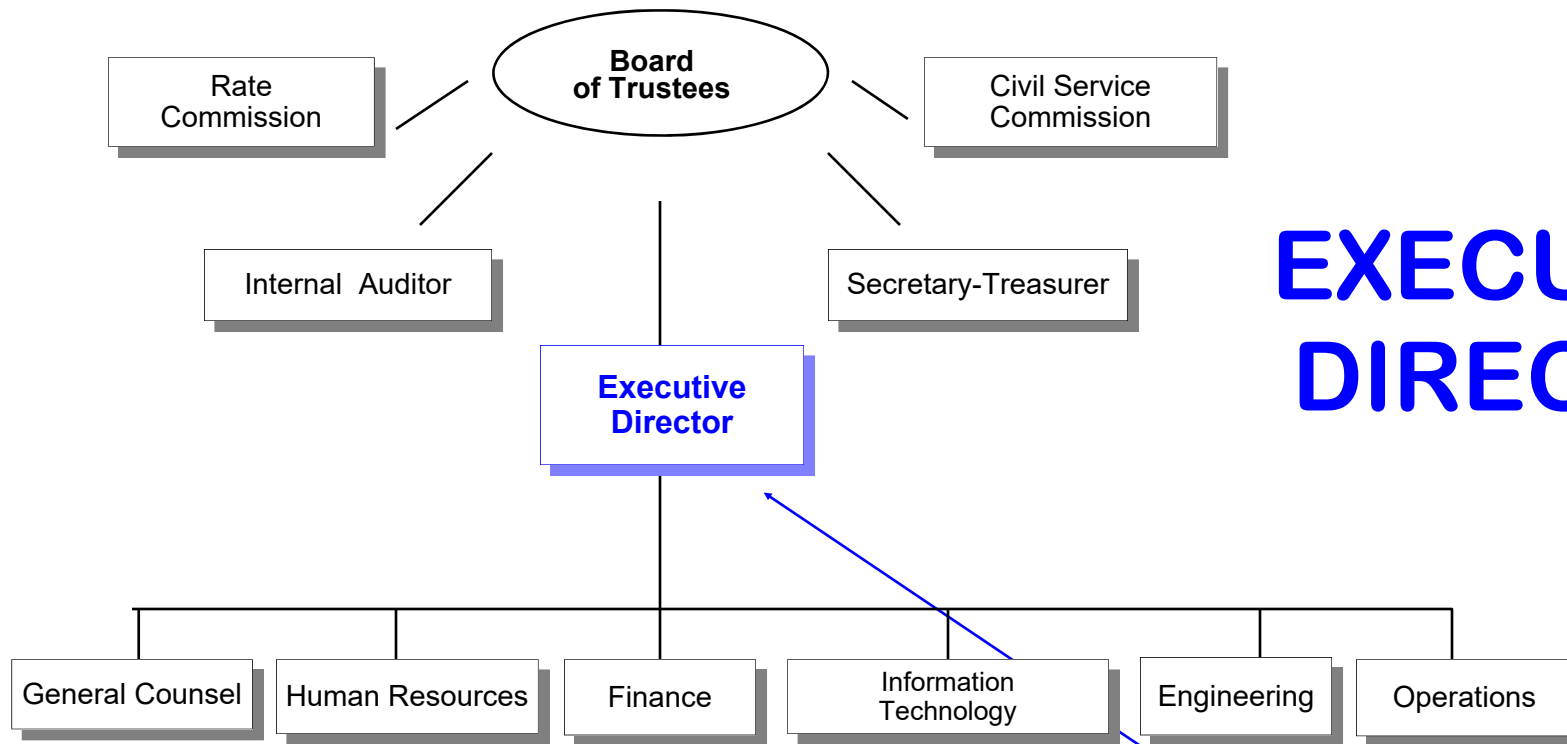
Civil Service Commission

		FY23	FY24	FY25	FY25	FY26	FY27	FY28
EXPENDITURE SUMMARY - CATEGORY		Actual	Actual	Budget	Forecast	Budget	Projected	Projected
51000	Personnel Expenses	\$275	(75)	\$2,500	\$2,500	\$2,500	\$2,591	\$2,686
52000	Supplies	1,501	(298)	2,500	2,500	2,500	2,553	2,606
53000	Usage	-	-	-	-	-	-	-
54000	Contractual Services	5,038	(1,081)	7,000	7,000	7,000	7,147	7,297
55000	Capital Outlay	-	-	-	-	-	-	-
TOTAL EXPENSES		\$6,813	(1,454)	\$12,000	\$12,000	\$12,000	\$12,291	\$12,589

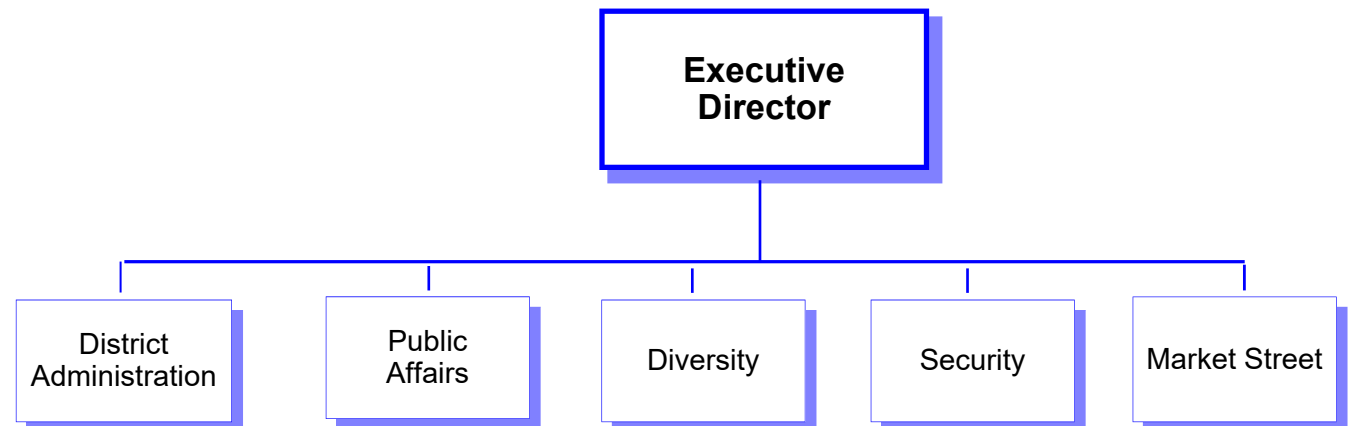


METROPOLITAN ST. LOUIS SEWER DISTRICT
FY26 General Fund Budget and Two Year Projection
T2020 - Civil Service Commission Total

	Actual FY23	Actual FY24	Budget FY25	Forecast FY25	Budget FY26	Projected FY27	Projected FY28
51090 Civil Service Commision Fees	275	(75)	2,500	2,500	2,500	2,591	2,686
Total Personnel Services	\$275	\$(75)	\$2,500	\$2,500	\$2,500	\$2,591	\$2,686
52390 Administrative Supplies	1,501	(298)	2,500	2,500	2,500	2,552	2,606
Total Supplies	\$1,501	\$(298)	\$2,500	\$2,500	\$2,500	\$2,552	\$2,606
54180 Courier And Freight	200	(56)	1,000	1,000	1,000	1,021	1,042
54520 Professional Service	4,838	(1,026)	6,000	6,000	6,000	6,126	6,255
Total Contractual Services	\$5,038	\$(1,081)	\$7,000	\$7,000	\$7,000	\$7,147	\$7,297
Lease Financing	-	-	-	-	-	-	-
Subscription Financing	-	-	-	-	-	-	-
Total General Fund Operating Expense	\$6,813	\$(1,454)	\$12,000	\$12,000	\$12,000	\$12,291	\$12,589



EXECUTIVE DIRECTOR



Executive Director

Mission

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

Fiscal Year 2024 Accomplishments

1. Developed and executed comprehensive education plan for both the wastewater bond and stormwater capital program elections, utilizing a speakers tour and a digital toolkit to engage and inform stakeholders and community groups. [\(Strategy 1, Objective 1\)](#)
2. Established key partnerships through a focused stakeholder engagement plan for the Incinerator Upgrade Project ensuring alignment with community and regulatory priorities. [\(Strategy 1, Objective 2\)](#)
3. Launched the "Local Leaders Luncheon" series, establishing a platform for regular ongoing engagement and relationship-building with elected representatives and other municipal officials. [\(Strategy 1, Objective 2\)](#)
4. Conducted targeted outreach to municipal partners to gather feedback to influence the future of the OMCI Districts. [\(Strategy 1, Objective 2\)](#)
5. Completed implementation of Disparity Study recommendations across all sectors of MSD Capital Programs and Operations. [\(Strategy 1, Objective 3\)](#)
6. Leveraged activities focused on awareness of 10-Year anniversary of Community Benefit Agreement (CBA) through targeted outreach initiatives focusing on Education, Internships, Scholarships and increased participation of MWBEs. [\(Strategy 1, Objective 3\)](#)
7. Renewal of collaboration with MO AFL-CIO BUD Programming for Workforce Development opportunities and community outreach initiatives. [\(Strategy 1, Objective 3\)](#)
8. Increased public information and awareness initiatives via panel discussion participation, delivery of diversity program presentations, conferences, and industry expo participation. [\(Strategy 1, Objective 3\)](#)

**STRATEGIC BUSINESS AND OPERATING PLAN
FISCAL YEAR 2026**

Department FY26 Strategic Business Plan														
District Strategies	Objectives	Milestones	FY26											
			Q1			Q2			Q3			Q4		
1	Inform, educate and partner to build stakeholder understanding.													
	1.	Execute Community Outreach Programs and Engagement Programs.												
		a) Create and implement a communication strategy to highlight progress on the new Stormwater Capital Improvement Program.												
		b) Execute communication plan for results of stormwater election in April 2024 and specific deliverables for Stormwater Capital Program.												
		c) Develop plan to gather feedback from customers and stakeholders on next wastewater rate proposal.												
		d) 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.												
		a) Execute plan to engage government partners on new Stormwater Capital Program and Muncipal Grant Program.												
		b) Develop plan to prepare government partners for upcoming major projects starting with Lower Middle River Des Peres Tunnel.												
		c) Develop "sewer academy" program to educate interested elected and municipal officials.												
		d) Develop plan to gather feedback from government stakeholders on next wastewater proposal.												
	3.	Execute Diversity and Associated Outreach Programs.												
		a) Continue collaboration and outreach with area youth programs focused on early development of construction industry workers and STEM to increase opportunities for women, low income, unemployed and underemployed individuals for District projects.												
		b) Continue with development, implementation, and transition of Diversity Reporting software for compliance tracking and reporting on Diversity Programs.												
		c) Expand Workforce Development Grant initiatives into areas of professional services to increase opportunities for minorities, women, low income, unemployed, and underemployed.												
2	Manage the District's costs and revenues to optimize financial impacts.													
	1.	Increase Collection of Delinquent Revenue.												
		a) Continue discussions with Board of Trustees and other parties regarding the implementation of a pilot water shut-off program for commercial customers. Begin shut-offs in FY2026.												
		b) Continue discussions regarding process changes (i.e., collections) in anticipation of future upgrade or replacement of CIS.												
3	Integrate and improve the District's business processes.													
	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) Continue to implement business process improvement utilizing robotic process automation (RPA), Process Mining or AI.												
4	Promote appropriate standards through proactive regulatory and legislative involvement.													
	1.	Participate in Stakeholder Groups to Develop Sound Technical Basis for Regulatory Issues.												
		d) Implement the stakeholder process for submitting a Municipal Separate Storm Sewer System (MS4) application and Stormwater Management Plan.												
5	Address customer and regulatory needs through a comprehensive infrastructure management program.													
	1.	Implement Stormwater Operating and Capital Improvement Program.												
		e) Continue discussions and finalize spending plans with municipal stakeholders (i.e., St. Louis Municipal Leauge) on the spending of District-wide stormwater funding to address regional priorities.												
		g) Finalize disposition of OMCI taxes through continued discussions with MSD Board and municipal stakeholders.												
	2.	Implement Wastewater Operating and Capital Improvement Program.												
		c) Continue to update the MSD Board on major project initiatives.												

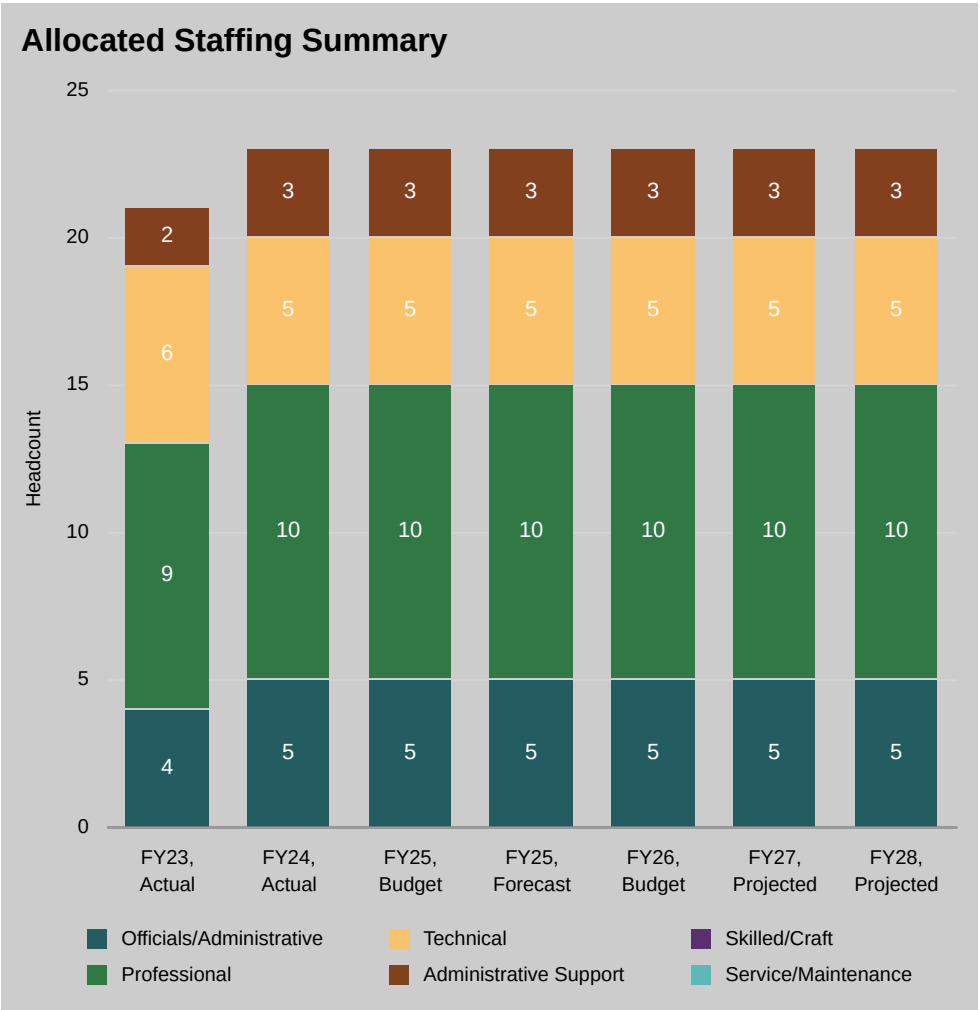
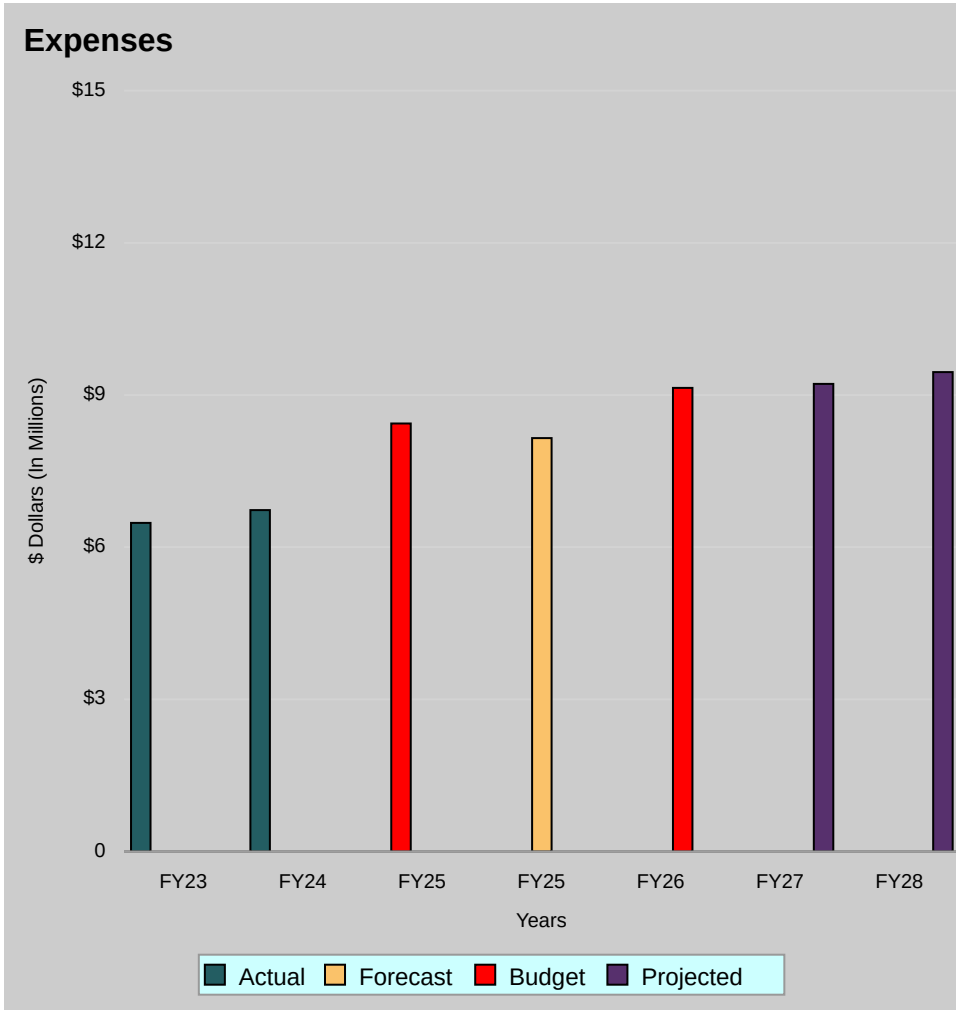
**STRATEGIC BUSINESS AND OPERATING PLAN
FISCAL YEAR 2026**

Department FY26 Strategic Business Plan														
District Strategies	Objectives	Milestones	FY26											
			Q1			Q2			Q3			Q4		
	4.	Enhance Reliability of Information Technology Infrastructure.												
		d) Implement Physical Security measures at WWTP to protect both Operational and Business Technology networks and systems..												
6	Create a learning and business-oriented culture based on competency and accountability.													
	2.	Increase Individual Accountability and Job Satisfaction Through Continual Performance Coaching and Training.												
		a) Create a training curriculum that is engaging and effective that addresses skill development and performance improvement.												

Executive Director Department

		FY23	FY24	FY25	FY25	FY26	FY27	FY28
EXPENDITURE SUMMARY - DIVISION		Actual	Actual	Budget	Forecast	Budget	Projected	Projected
Executive Director		\$620,442	\$775,394	\$683,341	\$691,964	\$696,192	\$716,079	\$736,711
Public Affairs		1,392,865	1,382,563	1,606,600	1,609,635	1,631,566	1,673,463	1,716,571
Diversity		1,286,479	1,375,245	1,851,915	1,576,404	2,076,276	1,988,052	2,052,070
Security		2,349,336	2,371,537	3,349,608	3,353,075	3,528,088	3,604,099	3,681,792
Market Street Building		833,052	821,235	947,284	923,487	1,209,882	1,238,141	1,267,103
TOTAL EXPENSES		<u>\$6,482,174</u>	<u>\$6,725,973</u>	<u>\$8,438,748</u>	<u>\$8,154,564</u>	<u>\$9,142,005</u>	<u>\$9,219,835</u>	<u>\$9,454,248</u>
EXPENDITURE SUMMARY - CATEGORY								
51000	Personnel Expenses	\$2,496,949	\$2,563,637	\$2,978,175	\$2,720,860	\$3,097,647	\$3,197,636	\$3,301,498
52000	Supplies	113,757	22,923	89,750	89,250	98,450	100,517	102,628
53000	Usage	198,169	178,699	186,000	179,130	206,500	211,830	217,299
54000	Contractual Services	3,598,616	3,915,014	5,094,824	5,075,324	5,655,408	5,624,171	5,745,429
55000	Capital Outlay	74,683	45,700	90,000	90,000	84,000	85,680	87,394
TOTAL EXPENSES		<u>\$6,482,174</u>	<u>\$6,725,973</u>	<u>\$8,438,748</u>	<u>\$8,154,564</u>	<u>\$9,142,005</u>	<u>\$9,219,835</u>	<u>\$9,454,248</u>
ALLOCATED STAFFING SUMMARY								
Officials/Administrative		4	5	5	5	5	5	5
Professional		9	10	10	10	10	10	10
Technical		6	5	5	5	5	5	5
Administrative Support		2	3	3	3	3	3	3
Skilled/Craft		-	-	-	-	-	-	-
Service/Maintenance		-	-	-	-	-	-	-
TOTAL POSITIONS		<u>21</u>	<u>23</u>	<u>23</u>	<u>23</u>	<u>23</u>	<u>23</u>	<u>23</u>

Executive Director Department

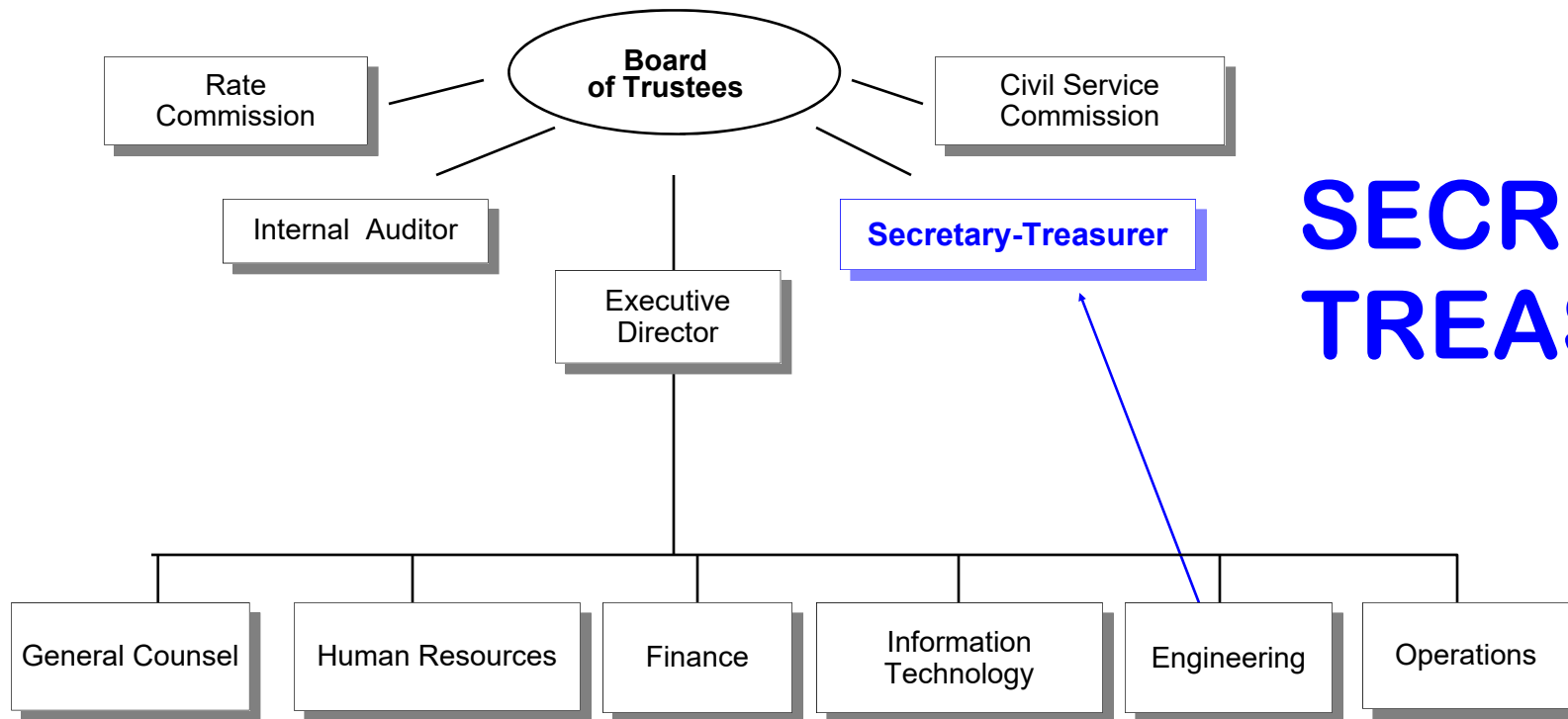


METROPOLITAN ST. LOUIS SEWER DISTRICT
FY26 General Fund Budget and Two Year Projection
T3000 - Executive Director Department Total

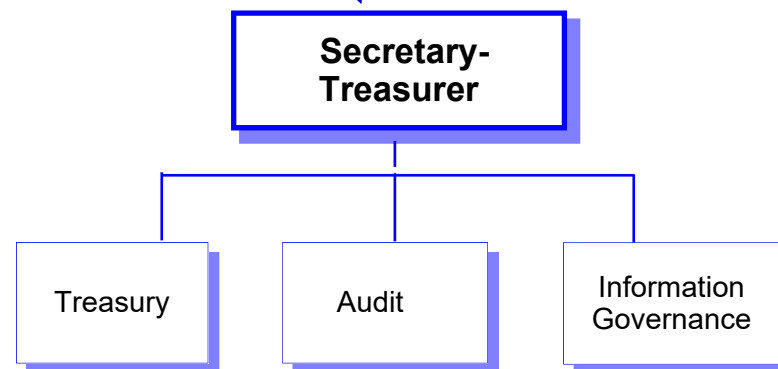
	Actual FY23	Actual FY24	Budget FY25	Forecast FY25	Budget FY26	Projected FY27	Projected FY28
51010 Salaries & Wages	1,660,359	1,653,048	1,981,966	1,746,960	2,044,755	2,119,389	2,196,747
51020 Overtime	480	236	-	-	-	-	-
51030 Compensatory Pay Accrual	1,342	169	-	-	-	-	-
51060 Worker's Compensation Pay	1,935	-	-	-	-	-	-
51100 Emp Service & Incentive Awards	5,235	9,000	10,000	10,000	10,000	10,365	10,743
51120 Membership & Licensing Fees	132,910	141,788	135,600	135,600	136,270	141,244	146,399
51210 FICA Taxes	117,869	116,157	151,620	129,873	156,424	162,133	168,051
51220 Group Insurance	192,971	190,969	252,850	245,108	281,588	295,895	310,948
51230 Pension Contributions-Defined Benefit Plan	298,870	376,940	340,372	365,673	354,942	354,942	354,942
51231 Pension Contributions-Defined Contribution Plan	68,234	61,503	82,262	72,441	88,409	88,409	88,409
51233 DC Plan-Matching Contributions	16,743	13,827	23,504	15,205	25,260	25,260	25,260
51510 Temporary Help	-	-	-	-	-	-	-
Total Personnel Services	\$2,496,949	\$2,563,637	\$2,978,175	\$2,720,860	\$3,097,647	\$3,197,636	\$3,301,498
52010 Fuels,Lubricants,Gases	-	17,395	2,500	2,500	2,500	2,552	2,606
52070 Hardware	-	13	-	-	-	-	-
52090 Electrical Supplies	175	397	1,500	1,500	1,500	1,531	1,564
52170 Safety Supplies	-	45	-	-	-	-	-
52220 Janitorial Supplies	22,652	26,660	30,000	30,000	34,500	35,224	35,964
52280 Uniforms	226	-	-	-	-	-	-
52300 Safety Footwear	3,895	2,113	4,500	4,500	4,900	5,003	5,108
52310 Telephone/Communic Equip/Suppl	-	-	800	300	500	510	521
52320 Office Supplies	2,557	5,110	6,700	6,700	6,700	6,841	6,984
52330 Computer Supplies	56,460	(55,956)	1,500	1,500	1,500	1,531	1,564
52340 Computer Equipment - Non-Capital	1,478	1,478	2,800	2,800	1,600	1,634	1,668
52370 Photo & Video Supplies	12,153	457	6,000	6,000	6,000	6,126	6,255
52380 Publications/Training Supplies	584	3,936	750	750	750	766	782
52390 Administrative Supplies	13,577	21,275	32,700	32,700	38,000	38,798	39,613
Total Supplies	\$113,757	\$22,923	\$89,750	\$89,250	\$98,450	\$100,517	\$102,628
53060 Electric Usage	188,141	171,109	180,000	172,830	200,000	205,080	210,289
53080 Water Usage	3,760	7,370	6,000	6,000	6,000	6,240	6,490
53270 Telephone Usage	6,269	220	-	300	500	510	520
Total Usage	\$198,169	\$178,699	\$186,000	\$179,130	\$206,500	\$211,830	\$217,299

METROPOLITAN ST. LOUIS SEWER DISTRICT
FY26 General Fund Budget and Two Year Projection
T3000 - Executive Director Department Total

	Actual FY23	Actual FY24	Budget FY25	Forecast FY25	Budget FY26	Projected FY27	Projected FY28
54010 Postage	31,719	37,574	55,000	55,000	55,000	56,155	57,334
54050 Office System Services	-	16,940	400	100	400	408	417
54060 Printing Services	4,867	16,036	10,000	10,000	10,000	10,210	10,424
54080 Advertising Services	63,804	55,304	146,100	146,100	136,100	138,958	141,876
54100 Travel Expenses	12,130	16,451	40,574	40,574	40,752	41,608	42,481
54120 Photo Services	-	-	6,000	6,000	6,000	6,126	6,255
54140 Training Programs/Seminar Fees	8,361	26,478	14,000	14,000	14,025	14,320	14,620
54180 Courier And Freight	102	85	50	50	50	51	52
54190 Property & Other Space Rental	-	-	30,000	-	30,000	30,630	31,273
54400 Judgments & Claims Settlements	-	39	-	-	-	-	-
54520 Professional Service	1,719,775	853,648	828,010	828,010	833,140	850,636	868,499
54530 Building Repairs & Services	1,503,688	2,397,856	3,333,490	3,383,490	3,670,516	3,747,597	3,826,296
54540 Janitorial Services	142,654	145,724	175,000	175,000	210,000	214,410	218,913
54550 Grounds Services	14,678	53,293	51,000	11,000	72,000	73,512	75,056
54560 Motor Vehicle Services	3,432	3,129	3,100	3,900	3,300	3,369	3,440
54570 Machinery & Equipment Services	8,069	3,350	15,000	15,000	15,000	15,315	15,637
54600 Electrical Repair Services	7,338	4,007	6,000	6,000	19,200	19,603	20,015
54620 Plumbing Services	8,651	4,223	12,000	12,000	24,000	24,504	25,019
54630 HVAC Services	46,388	27,821	39,600	39,600	28,800	29,405	30,022
54650 Waste Hauling	7,376	5,394	9,000	9,000	9,000	9,189	9,382
54670 Other Governmental Fees	50	50	-	-	-	-	-
54690 Safety Services	1,557	1,040	6,000	6,000	6,000	6,126	6,255
54710 Community Outreach Programs	13,977	246,573	314,500	314,500	472,125	332,040	342,162
Total Contractual Services	\$3,598,616	\$3,915,014	\$5,094,824	\$5,075,324	\$5,655,408	\$5,624,171	\$5,745,429
55030 Structural Improvements	74,683	45,700	90,000	90,000	84,000	85,680	87,394
Total Capital Outlay	\$74,683	\$45,700	\$90,000	\$90,000	\$84,000	\$85,680	\$87,394
Lease Financing	-	-	-	-	-	-	-
Subscription Financing	-	-	-	-	-	-	-
Total General Fund Operating Expense	\$6,482,174	\$6,725,973	\$8,438,748	\$8,154,564	\$9,142,005	\$9,219,835	\$9,454,248



SECRETARY-TREASURER



Secretary-Treasurer

Mission

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

Fiscal Year 2024 Accomplishments

1. Maintained FY24 department spend at levels outlined in the 2019 Rate Commission. [\(Strategy 2, Objective 2\)](#)
2. Adjusted integrated payables outreach (i.e., e-payments) to increase EFT payments. [\(Strategy 2, Objective 2\)](#)
3. Secured approximately \$125 million of Subordinated Debt for capital improvements. [\(Strategy 2, Objective 3\)](#)
4. Refunded \$25.4 million of outstanding bonds with new tax-exempt bonds, reducing future debt service payments by \$4.6 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. Continued implementation of business process changes and training of employees on physical and electronic records storage. [\(Strategy 3, Objective 1\)](#)
7. Assessed some M365 products for integration with Laserfiche. [\(Strategy 3, Objective 1\)](#)
8. Assessed ECM solution. No change needed. [\(Strategy 3, Objective 1\)](#)

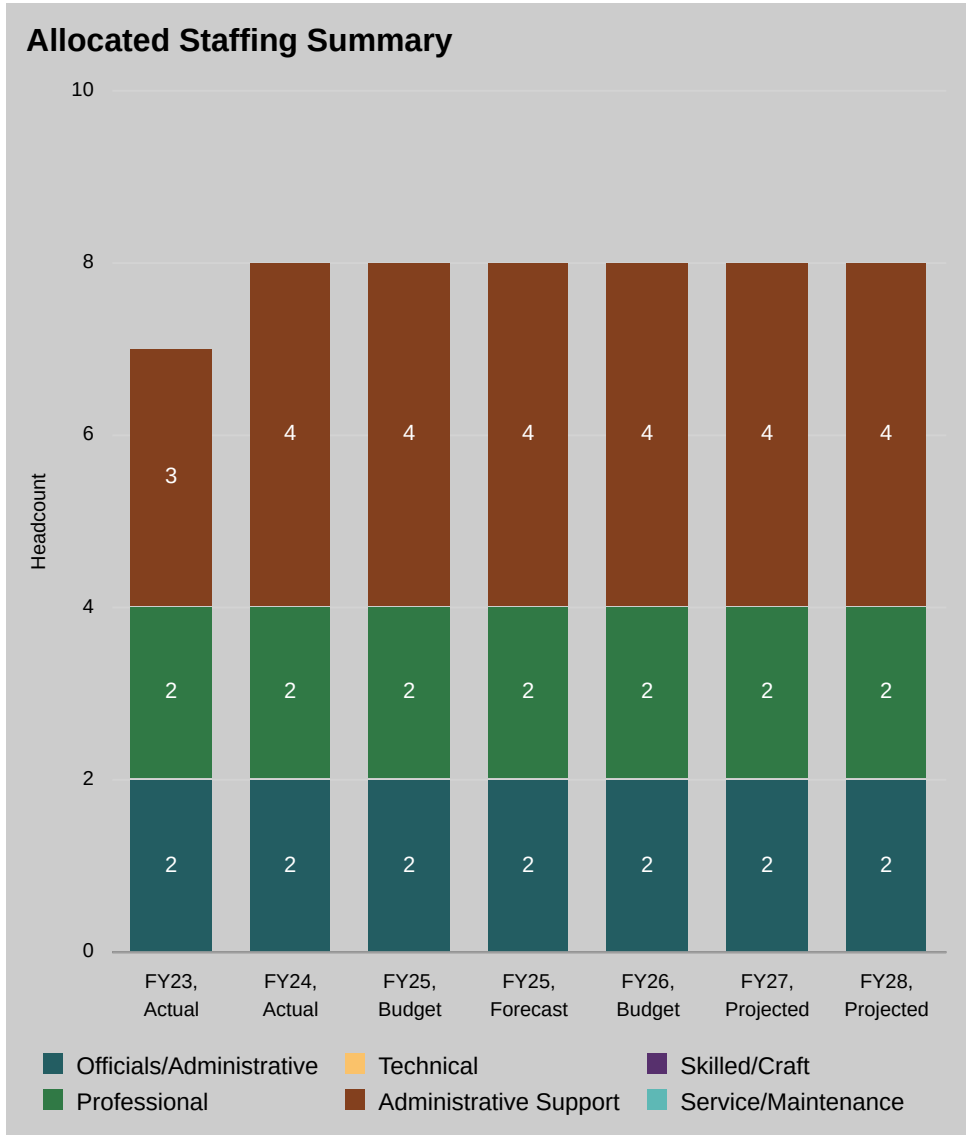
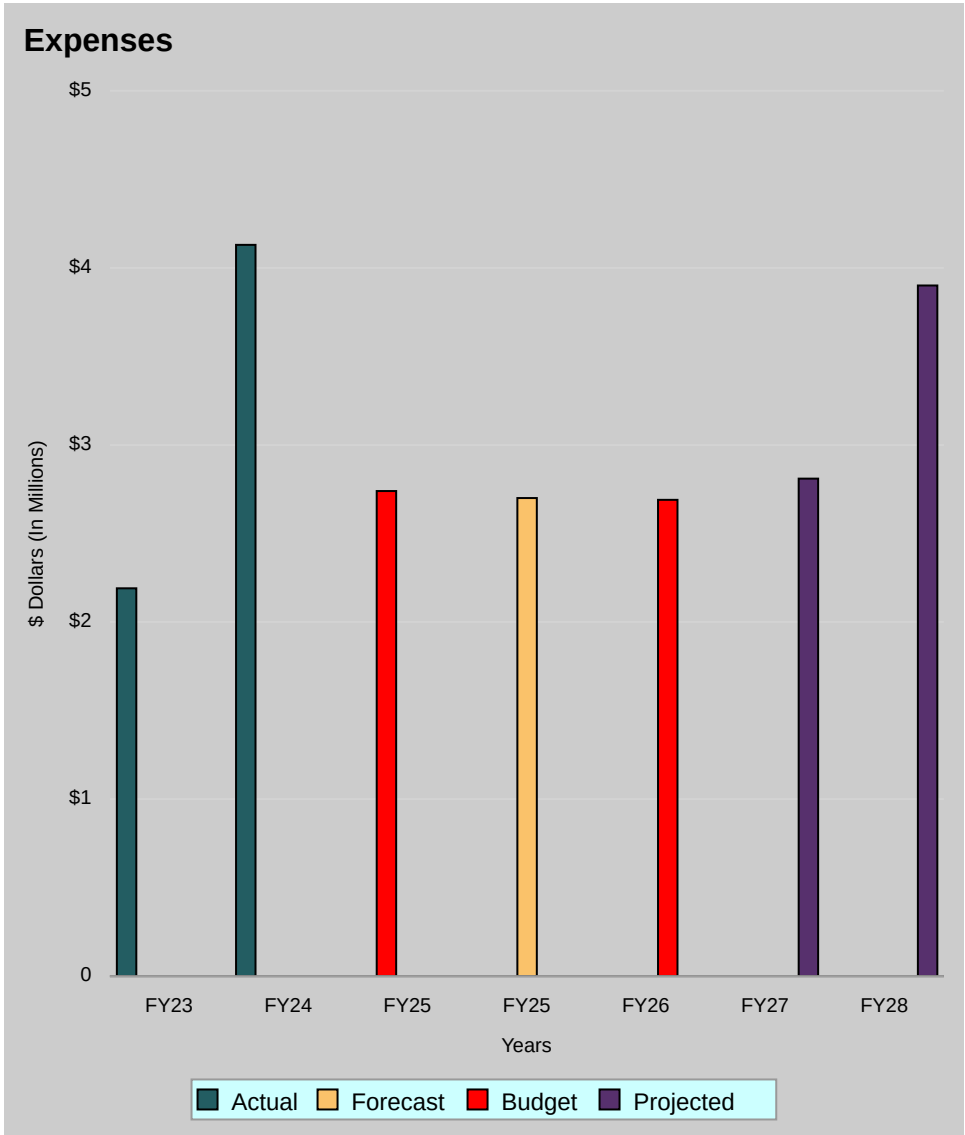


Department FY26 Strategic Business Plan														
District	Objectives	Milestones	FY26											
Strategies			Q1			Q2			Q3			Q4		
1	Inform, educate and partner to build stakeholder understanding.													
	1.	Execute Community Outreach Programs and Engagement Programs.												
		b) Execute communication plan for results of stormwater election in April 2024 and specific deliverables for Stormwater Capital Program.												
2	Manage the District's costs and revenues to optimize financial impacts.													
	2.	Identify and Implement Cost Savings Initiatives.												
		a) Continue to move paper payments to Electronic Fund Transfers (EFT).												
		c) Implement p-card program for small dollar purchases.												
		f) Continue 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) Continue implementation of data analysis solution for stale or sensitive data and Data Loss Prevention (DLP).												
		b) Continue to assess implementation of SharePoint Governance.												
		c) Implement an IG audit plan.												
		d) Issue Request for Proposal (RFP) for Enterprise Content Management (ECM) solution support services.												
		e) Implement Phase II of E-Signature Solution.												
		e) Explore Enterprise Content Management (ECM) for legal matters.												
	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) Continue to implement business process improvement utilizing robotic process automation (RPA), Process Mining or AI.													
6	Create a learning and business-oriented culture based on competency and accountability.													
	2.	Increase Individual Accountability and Job Satisfaction Through Continual Performance Coaching and Training.												
		a) Create a training curriculum that is engaging and effective that addresses skill development and performance improvement.												

Secretary-Treasurer Department

		FY23	FY24	FY25	FY25	FY26	FY27	FY28
EXPENDITURE SUMMARY - DIVISION		Actual	Actual	Budget	Forecast	Budget	Projected	Projected
Secretary - Treasurer		\$1,252,781	\$3,008,855	\$1,474,378	\$1,447,619	\$1,413,124	\$1,502,018	\$2,563,101
Audit Work		550,789	667,080	715,007	717,576	734,956	752,518	770,540
Information Governance		389,550	455,471	552,672	537,939	537,932	552,306	567,114
TOTAL EXPENSES		<u>\$2,193,120</u>	<u>\$4,131,406</u>	<u>\$2,742,057</u>	<u>\$2,703,134</u>	<u>\$2,686,012</u>	<u>\$2,806,841</u>	<u>\$3,900,755</u>
EXPENDITURE SUMMARY - CATEGORY								
51000	Personnel Expenses	\$915,406	\$882,961	\$1,123,813	\$1,088,649	\$1,051,514	\$1,086,970	\$1,123,769
52000	Supplies	694	3,351	13,050	12,950	13,400	13,681	13,969
53000	Usage	-	-	-	-	-	-	-
54000	Contractual Services	1,269,578	3,245,094	1,602,194	1,598,534	1,619,598	1,704,660	2,761,457
55000	Capital Outlay	7,443	-	3,000	3,000	1,500	1,530	1,561
TOTAL EXPENSES		<u>\$2,193,120</u>	<u>\$4,131,406</u>	<u>\$2,742,057</u>	<u>\$2,703,134</u>	<u>\$2,686,012</u>	<u>\$2,806,841</u>	<u>\$3,900,755</u>
ALLOCATED STAFFING SUMMARY								
Officials/Administrative		2	2	2	2	2	2	2
Professional		2	2	2	2	2	2	2
Technical		-	-	-	-	-	-	-
Administrative Support		3	4	4	4	4	4	4
Skilled/Craft		-	-	-	-	-	-	-
Service/Maintenance		-	-	-	-	-	-	-
TOTAL POSITIONS		<u>7</u>	<u>8</u>	<u>8</u>	<u>8</u>	<u>8</u>	<u>8</u>	<u>8</u>

Secretary-Treasurer Department



METROPOLITAN ST. LOUIS SEWER DISTRICT
FY26 General Fund Budget and Two Year Projection
T1100 - Secretary Treasurer Department Total

	Actual FY23	Actual FY24	Budget FY25	Forecast FY25	Budget FY26	Projected FY27	Projected FY28
51010 Salaries & Wages	682,828	666,587	821,243	835,377	827,236	857,430	888,726
51020 Overtime	-	719	-	-	-	-	-
51120 Membership & Licensing Fees	3,056	1,464	4,150	4,190	4,535	4,701	4,872
51210 FICA Taxes	48,265	47,057	62,825	56,901	63,284	65,593	67,988
51220 Group Insurance	63,860	49,663	92,736	64,133	53,874	56,660	59,597
51230 Pension Contributions-Defined Benefit Plan	75,134	76,345	85,324	70,445	34,628	34,628	34,628
51231 Pension Contributions-Defined Contribution Plan	35,261	34,694	44,749	48,951	52,856	52,856	52,856
51233 DC Plan-Matching Contributions	7,003	6,433	12,786	8,652	15,102	15,102	15,102
Total Personnel Services	\$915,406	\$882,961	\$1,123,813	\$1,088,649	\$1,051,514	\$1,086,970	\$1,123,769
52090 Electrical Supplies	53	59	-	-	-	-	-
52220 Janitorial Supplies	-	6	-	-	-	-	-
52320 Office Supplies	414	820	1,550	1,550	1,800	1,838	1,876
52330 Computer Supplies	227	2,465	-	-	-	-	-
52380 Publications/Training Supplies	-	-	11,200	11,100	11,300	11,537	11,780
52390 Administrative Supplies	-	-	300	300	300	306	313
Total Supplies	\$694	\$3,351	\$13,050	\$12,950	\$13,400	\$13,681	\$13,969
54050 Office System Services	10,071	40,039	5,000	5,000	5,000	5,105	5,212
54080 Advertising Services	-	5,000	10,000	-	10,000	10,210	10,424
54100 Travel Expenses	3,504	1,755	6,794	7,134	7,138	7,288	7,441
54140 Training Programs/Seminar Fees	3,112	2,918	4,400	2,900	3,000	3,063	3,127
54160 Data Imaging Services	4,106	7,009	10,000	10,000	10,000	10,210	10,424
54180 Courier And Freight	2,843	4,715	10,000	10,000	5,100	5,207	5,316
54190 Property & Other Space Rental	32,097	35,100	39,000	42,500	39,000	39,819	40,655
54350 Bill Payment Services	-	-	-	12,000	-	-	-
54360 Banking Services Total	52,022	48,972	45,000	45,000	65,360	66,733	68,134
54370 Board Of Election Commission	-	755,473	-	-	-	-	867,850
54400 Judgments & Claims Settlements	-	(2)	-	-	-	-	-
54510 Temporary Help (Contracted)	-	-	-	-	-	51,050	52,122
54520 Professional Service	1,161,823	2,344,116	1,472,000	1,464,000	1,475,000	1,505,975	1,690,750
Total Contractual Services	\$1,269,578	\$3,245,094	\$1,602,194	\$1,598,534	\$1,619,598	\$1,704,660	\$2,761,457

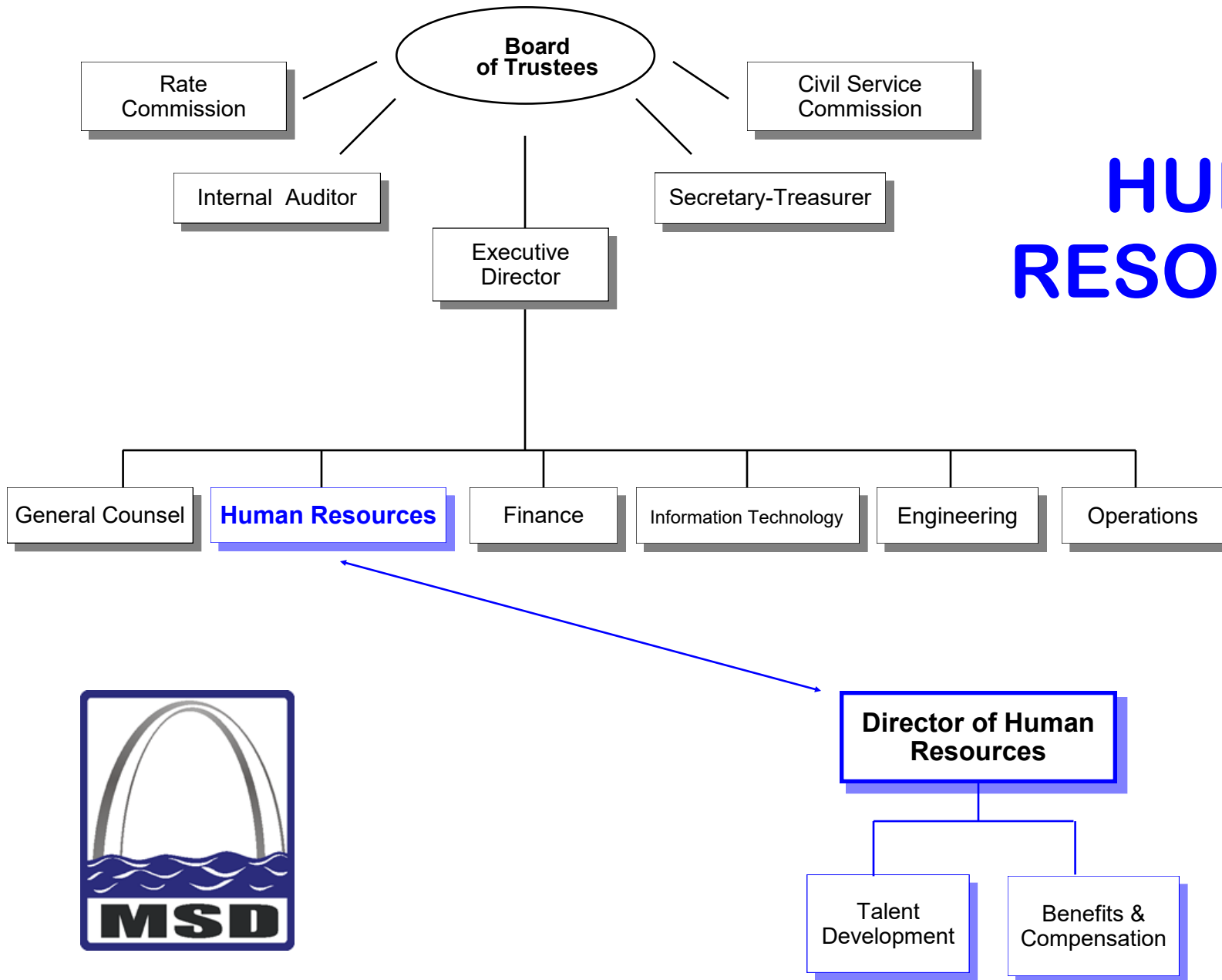
METROPOLITAN ST. LOUIS SEWER DISTRICT
FY26 General Fund Budget and Two Year Projection
T1100 - Secretary Treasurer Department Total

	Actual FY23	Actual FY24	Budget FY25	Forecast FY25	Budget FY26	Projected FY27	Projected FY28
55090 Furniture & Office Equipment	7,443	-	1,500	1,500	1,500	1,530	1,561
55110 Computer Equipment	-	-	1,500	1,500	-	-	-
Total Capital Outlay	\$7,443	\$ -	\$3,000	\$3,000	\$1,500	\$1,530	\$1,561
Lease Financing	-	-	-	-	-	-	-
Subscription Financing	-	-	-	-	-	-	-
Total General Fund Operating Expense	\$2,193,120	\$4,131,406	\$2,742,057	\$2,703,134	\$2,686,012	\$2,806,841	\$3,900,755



FY26 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.***

Fiscal Year 2024 Accomplishments:

BENEFITS & COMPENSATION DIVISION

1. In response to employee feedback regarding the complexity of the vision reimbursement benefit, the Benefits & Compensation team introduced a new comprehensive vision plan. The new plan not only simplifies the process but also significantly enhances vision care benefits for employees and their eligible dependents, ensuring a more accessible and effective solution for all. [\(Strategy 6\)](#)
2. In response to employee feedback, the Benefits & Compensation team introduced a new voluntary benefit plan for ID Theft and Fraud Protection. This new plan enhances our benefits portfolio by providing employees with valuable resources to safeguard against identity theft and fraud, reflecting our commitment to addressing employee needs and concerns. [\(Strategy 6\)](#)
3. We successfully implemented a new timekeeping and payroll processing system, UKG Ready, in preparation for the go-live launch in March 2024. In collaboration with the Talent Development Team, we coordinated comprehensive district-wide training sessions, both in-person and virtual, to ensure a smooth transition. Additionally, we established a team of "champions" dedicated to providing ongoing education and demonstrations of time entry in UKG Ready, enhancing support and facilitating a seamless integration for all users. [\(Strategy 6, Objective 3\)](#)
4. To address past inconsistencies with overtime calculation and ensure compliance with the Fair Labor Standards Act (FLSA), we have refined our payroll processing by adopting the weighted average overtime calculation method for shift pay. This update aligns our practices with regulatory requirements and enhances the accuracy of overtime pay, providing a fair and consistent approach to employee compensation. [\(Strategy 6, Objective 3\)](#)
5. In our ongoing effort to reduce total claims and associated costs, we have maintained rigorous oversight of all District workers' compensation claims. We continue to diligently submit and monitor the follow-up of these claims, working closely with our adjusters at Thomas McGee to ensure effective management and resolution. [\(Strategy 2, Objective 2\)](#)

6. The District continues to seek ways to reduce workers' compensation injuries and reduce claim costs. To manage this effort, we established a consistent schedule to deliver the monthly dashboard sent to facility managers to discuss Workers' Compensation statistics, trends and recommendations to decrease claims. [\(Strategy 2, Objective 2\)](#)

TALENT DEVELOPMENT DIVISION

1. Coordinated onboarding, education, and training for all apprenticeship programs – CSTT, MMT, TPOT, Grade 13 and Upward Mobility. [\(Strategy 6, Objective 3\)](#)
2. Annual District-Wide Compliance Training. [\(Strategy 6, Objective 3\)](#)
3. MSD Fraud Prevention and Employee Misconduct Hotline training. [\(Strategy 6, Objective 3\)](#)
4. UKG Change Champion Sessions and training job aids. [\(Strategy 6, Objectives 1,2 &3\)](#)
5. Operations safety training for appropriate managers – Excavation Training, Arc Flash Training, Forklift Training, CPR/AED Training and Rigging Training. [\(Strategy 6, Objective 2\)](#)
6. Fusion job aids for manager tasks. [\(Strategy 6, Objective 2\)](#)
7. IMS training for managers. [\(Strategy 6, Objective 2\)](#)
8. Interviewer Training to new Assistant Managers. [\(Strategy 6, Objective 1\)](#)
9. Online training to all new hires. [\(Strategy 6, Objective 1\)](#)

**STRATEGIC BUSINESS AND OPERATING PLAN
FISCAL YEAR 2026**

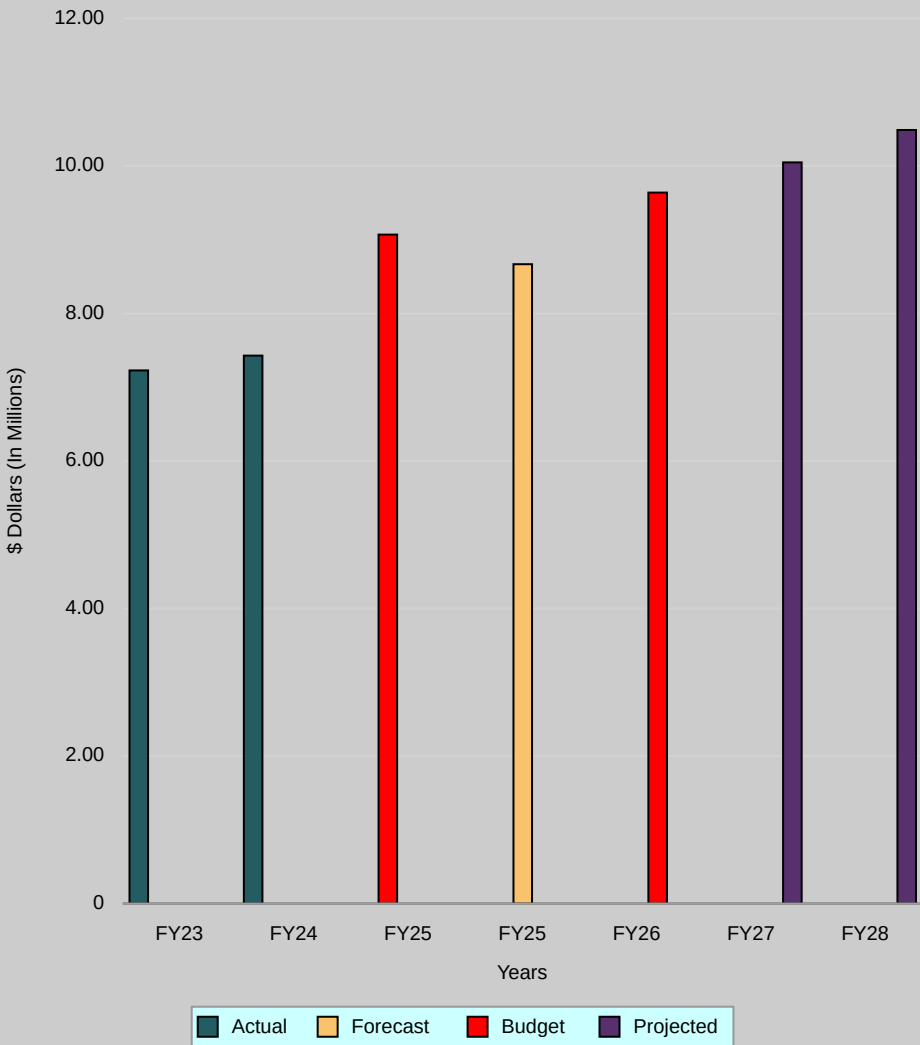
Department FY26 Strategic Business Plan														
District Strategies	Objectives	Milestones	FY26											
			Q1			Q2			Q3			Q4		
2	Manage the District's costs and revenues to optimize financial impacts.													
	2.	Identify and Implement Cost Savings Initiatives.												
		b) Continue 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.												
3	Integrate and improve the District's business processes.													
	5.	Maximo System Upgrade												
		b) Develop and deliver training for Operations staff. Integrate training materials with online learning library.												
	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) Continue to implement business process improvement utilizing robotic process automation (RPA), Process Mining or AI.												
6	Create a learning and business-oriented culture based on competency and accountability.													
	1.	Improve Organizational Effectiveness through Leadership Development.												
		a) Host focus group meetings with MSD departments to understand training gaps for new managers.												
		b) Present results from focus group meetings and formalize training topics.												
	2.	Increase Individual Accountability and Job Satisfaction Through Continual Performance Coaching and Training.												
		a) Create a training curriculum that is engaging and effective that addresses skill development and performance improvement.												
		b) Development of assigned training plan in Learning management System to serve as a support and resource to MSD managers.												
	3.	Increase Employee Satisfaction through Training and Fair Compensation.												
		a) Assess employee needs and training opportunities through frequently asked questions and new MSD processes.												
		b) Develop learning objectives and outline for new training offerings based on employee needs.												
		c) Design and develop training materials that help employees develop skills and knowledge that improves their productivity.												

Human Resources Department

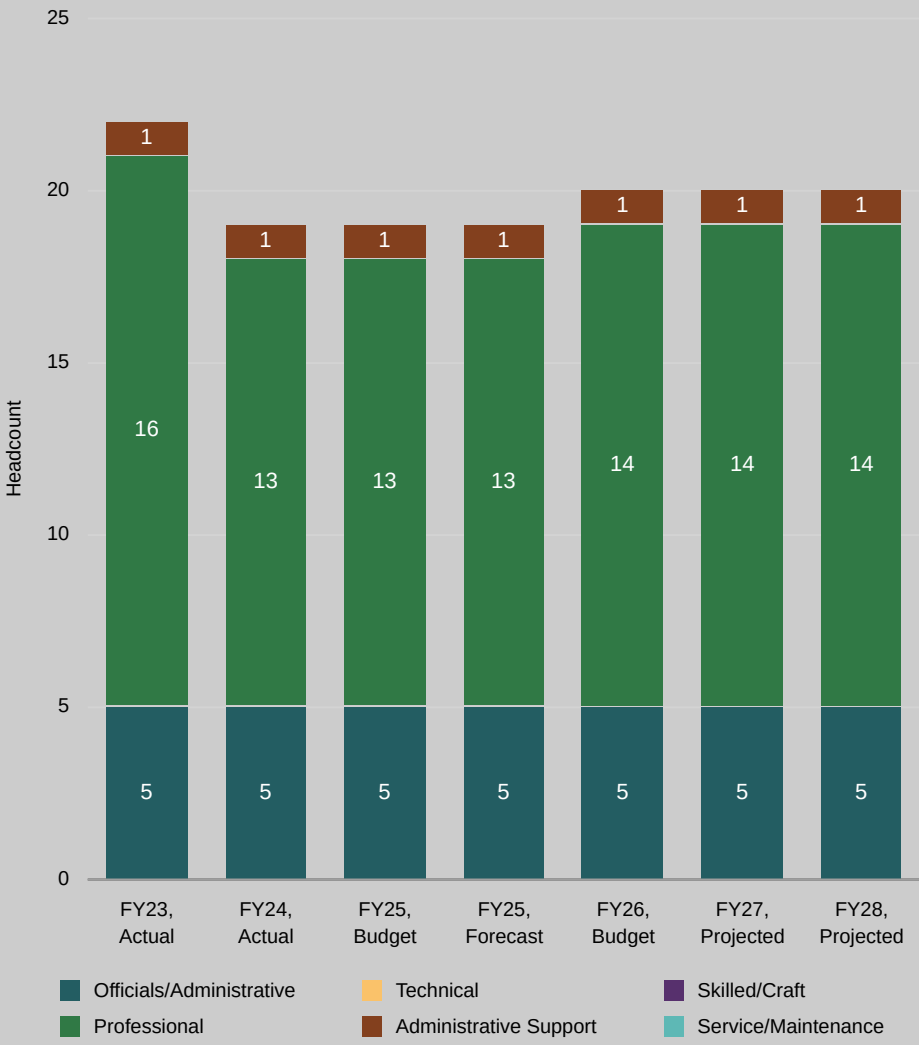
		FY23	FY24	FY25	FY25	FY26	FY27	FY28
EXPENDITURE SUMMARY - DIVISION		Actual	Actual	Budget	Forecast	Budget	Projected	Projected
Talent Development		\$1,575,218	\$1,329,923	\$2,633,088	\$2,297,524	\$3,059,787	\$3,144,929	\$3,232,743
Benefits & Compensation		5,139,775	5,550,537	6,174,943	6,147,964	6,576,174	6,908,827	7,261,688
Insurance & Claims		519,935	550,418	258,802	221,771	-	-	-
TOTAL EXPENSES		<u>\$7,234,927</u>	<u>\$7,430,878</u>	<u>\$9,066,834</u>	<u>\$8,667,259</u>	<u>\$9,635,961</u>	<u>\$10,053,756</u>	<u>\$10,494,431</u>
EXPENDITURE SUMMARY - CATEGORY								
51000	Personnel Expenses	\$6,173,809	\$6,188,344	\$6,776,886	\$6,363,561	\$7,359,996	\$7,729,996	\$8,121,872
52000	Supplies	36,064	53,053	83,600	89,350	94,350	96,331	98,354
53000	Usage	5,016	191	-	-	-	-	-
54000	Contractual Services	1,020,038	1,189,290	2,206,347	2,214,347	2,181,615	2,227,429	2,274,205
55000	Capital Outlay	-	-	-	-	-	-	-
TOTAL EXPENSES		<u>\$7,234,927</u>	<u>\$7,430,878</u>	<u>\$9,066,834</u>	<u>\$8,667,259</u>	<u>\$9,635,961</u>	<u>\$10,053,756</u>	<u>\$10,494,431</u>
ALLOCATED STAFFING SUMMARY								
Officials/Administrative		5	5	5	5	5	5	5
Professional		16	13	13	13	14	14	14
Technical		-	-	-	-	-	-	-
Administrative Support		1	1	1	1	1	1	1
Skilled/Craft		-	-	-	-	-	-	-
Service/Maintenance		-	-	-	-	-	-	-
TOTAL POSITIONS		<u>22</u>	<u>19</u>	<u>19</u>	<u>19</u>	<u>20</u>	<u>20</u>	<u>20</u>

Human Resources Department

Expenses



Allocated Staffing Summary

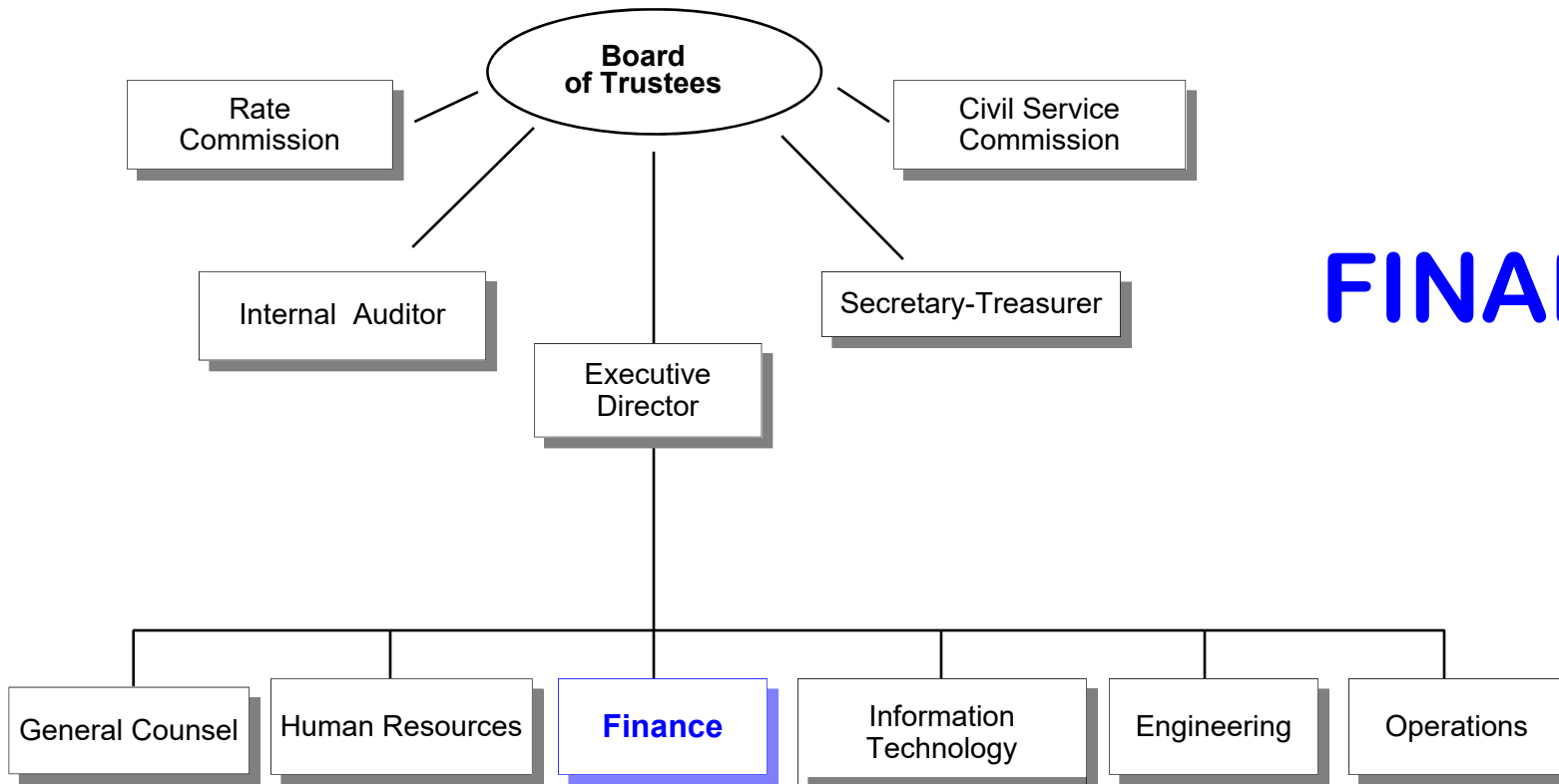


METROPOLITAN ST. LOUIS SEWER DISTRICT
FY26 General Fund Budget and Two Year Projection
T2500 - Human Resources Department Total

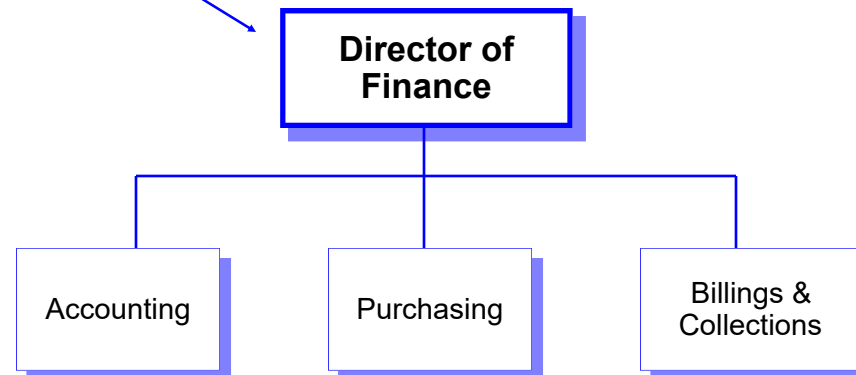
	Actual FY23	Actual FY24	Budget FY25	Forecast FY25	Budget FY26	Projected FY27	Projected FY28
51010 Salaries & Wages	1,326,177	1,252,934	1,623,917	1,149,137	1,753,056	1,817,043	1,883,365
51020 Overtime	5,823	11,750	7,000	13,500	15,000	15,548	16,115
51030 Compensatory Pay Accrual	53,362	(64,672)	-	77,675	-	-	-
51040 Sick Leave Accrual	753,156	731,376	752,760	724,275	747,000	774,360	802,560
51050 Vacation Accrual	675,562	1,207,132	700,200	1,087,071	1,251,240	1,296,960	1,344,240
51080 Floating Holiday Accrual	145,889	105,048	164,640	92,926	96,360	99,840	103,440
51100 Emp Service & Incentive Awards	58,612	69,382	105,000	105,000	105,000	108,833	112,805
51120 Membership & Licensing Fees	10,263	6,949	17,900	17,900	13,306	13,792	14,295
51130 Education Assistance Program	81,779	47,091	175,000	175,000	175,000	181,388	188,008
51210 FICA Taxes	99,673	93,262	124,765	89,253	135,256	140,193	145,310
51220 Group Insurance	915,916	903,397	1,003,768	1,007,775	980,002	1,029,214	1,080,913
51230 Pension Contributions-Defined Benefit Plan	27,771	15,556	31,908	-	-	-	-
51231 Pension Contributions-Defined Contribution Plan	88,104	84,860	108,911	77,326	123,493	123,493	123,493
51233 DC Plan-Matching Contributions	20,622	18,496	31,117	16,543	35,284	35,284	35,284
51240 Unemployment Insurance	21,972	5,600	30,000	30,000	30,000	32,550	35,317
51300 Other Post Employment Benefits	1,889,129	1,700,182	1,900,000	1,700,182	1,900,000	2,061,500	2,236,727
Total Personnel Services	\$6,173,809	\$6,188,344	\$6,776,886	\$6,363,561	\$7,359,996	\$7,729,996	\$8,121,872
52170 Safety Supplies	22,749	36,143	50,000	50,000	50,000	51,050	52,122
52300 Safety Footwear	681	770	3,500	3,750	4,250	4,339	4,430
52310 Telephone/Communic Equip/Suppl	-	-	-	-	3,000	3,063	3,127
52320 Office Supplies	5,243	6,215	10,000	15,000	15,000	15,315	15,637
52330 Computer Supplies	-	-	-	-	300	306	313
52340 Computer Equipment - Non- Capital	-	-	-	-	200	204	208
52370 Photo & Video Supplies	199	-	5,000	5,000	5,000	5,105	5,212
52380 Publications/Training Supplies	394	117	1,100	1,600	1,600	1,634	1,668
52390 Administrative Supplies	6,798	4,482	14,000	14,000	15,000	15,315	15,637
52400 Furniture & Office Equipment - Non-Capital	-	5,325	-	-	-	-	-
Total Supplies	\$36,064	\$53,053	\$83,600	\$89,350	\$94,350	\$96,331	\$98,354
53270 Telephone Usage	5,016	191	-	-	-	-	-
Total Usage	\$5,016	\$191	\$ -	\$ -	\$ -	\$ -	\$ -
54050 Office System Services	4,863	314,451	366,000	366,000	311,000	317,531	324,199

METROPOLITAN ST. LOUIS SEWER DISTRICT
FY26 General Fund Budget and Two Year Projection
T2500 - Human Resources Department Total

	Actual FY23	Actual FY24	Budget FY25	Forecast FY25	Budget FY26	Projected FY27	Projected FY28
54060 Printing Services	2,084	778	2,000	2,000	2,000	2,042	2,085
54080 Advertising Services	19,862	22,590	40,000	40,000	40,000	40,840	41,698
54100 Travel Expenses	6,896	4,588	12,047	12,047	11,710	11,956	12,207
54140 Training Programs/Seminar Fees	147,840	146,366	156,000	156,000	152,905	156,116	159,394
54141 Required Training Programs	186,361	249,384	360,000	360,000	360,000	367,560	375,279
54160 Data Imaging Services	1,134	686	3,000	43,000	23,000	23,483	23,976
54180 Courier And Freight	400	603	2,300	8,300	6,000	6,126	6,255
54190 Property & Other Space Rental	-	-	-	2,000	10,000	10,210	10,424
54390 Hospital & Medical Services	146,745	149,315	330,000	330,000	330,000	336,930	344,006
54400 Judgments & Claims Settlements	-	-	100,000	100,000	100,000	102,100	104,244
54520 Professional Service	458,697	295,270	835,000	795,000	835,000	852,535	870,438
54530 Building Repairs & Services	34,007	-	-	-	-	-	-
54560 Motor Vehicle Services	858	5,860	-	-	-	-	-
54690 Safety Services	9,721	(600)	-	-	-	-	-
54710 Community Outreach Programs	570	-	-	-	-	-	-
Total Contractual Services	\$1,020,038	\$1,189,290	\$2,206,347	\$2,214,347	\$2,181,615	\$2,227,429	\$2,274,205
Lease Financing	-	-	-	-	-	-	-
Subscription Financing	-	-	-	-	-	-	-
Total General Fund Operating Expense	\$7,234,927	\$7,430,878	\$9,066,834	\$8,667,259	\$9,635,961	\$10,053,756	\$10,494,431



FINANCE



Finance

Mission

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

Fiscal Year 2024 Accomplishments

1. Received the Government Finance Officers' Association (GFOA) award for Distinguished Budget Presentation for the 37th consecutive year. [\(Strategy 2, Objective 3\)](#)
2. Received the GFOA award for Excellence in Financial Reporting for the 36th consecutive year. [\(Strategy 2, Objective 3\)](#)
3. Received the GFOA award for Popular Annual Financial Reporting (PAFR). [\(Strategy 2, Objective 3\)](#)
4. Completed the FY23 Financial Close 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. FY24 CAP enrollment totaled 4,867 in June 2024, an increase of approximately 1,045 customers or 27.3% from June 2023. [\(Strategy 2, Objective 1\)](#)
7. Excluding sole source procurements, the District maintained a 100% District competitive spend rate. [\(Strategy 2, Objective 2\)](#)
8. Managed \$74.4 million of Purchase Orders greater than \$10,000 resulting in a 100% competitive spend. [\(Strategy 2, Objective 2\)](#)
9. Issued invoices totaling \$483 million to approximately 430,000 wastewater customers. [\(Strategy 2, Objective 1\)](#)
10. Implemented the rate adjustments approved by the MSD Board of Trustees. [\(Strategy 2, Objective 3\)](#)



**STRATEGIC BUSINESS AND OPERATING PLAN
FISCAL YEAR 2026**

Department FY26 Strategic Business Plan														
District	Objectives	Milestones	FY26											
Strategies			Q1			Q2			Q3			Q4		
2	Manage the District's costs and revenues to optimize financial impacts.													
	1.	Increase Collection of Delinquent Revenue.												
		a) Continue discussions with Board of Trustees and other parties regarding the implementation of a pilot water shut-off program for commercial customers. Begin shut-offs in FY2026.												
	2.	Identify and Implement Cost Savings Initiatives.												
		a) Continue to move paper payments to Electronic Fund Transfers (EFT).												
		c) Implement p-card program for small dollar purchases.												
		f) Continue implementation of Vertex's ECIS Customer Portal module to improve customer self-service options and payment methods.												
	3.	Maximize Long-Term Financing Plans for District Needs.												
		a) Implement remaining Board approved rates resulting from the 2023 Wastewater Rate Commission Proposal.												
3	Integrate and improve the District's business processes.													
	2.	Integrate Capital Asset Information Across Systems (Oracle, Maximo and GIS).												
		a) Implement a process to ensure continuous reconciliation for linear assets, if applicable.												
		b) Determine requirements and strategy for reconciliation of assets between Maximo (system of record for Treatment Plant and Pump Station nonlinear capital assets) and Oracle Fusion (system of record for financial data).												
	3.	Mobile Technology Strategy												
		c) Implement mobile MSD app with multiple sub-apps for smartphones. Initial development for Billing, Incident Reporting, and possible web redirect link for other services.												
	4.	Customer Information System (CIS) System Replacement												
		a) Evaluate process re-engineering opportunities.												
		b) Develop detailed requirements and Statement of Work (SOW) for new or upgraded CIS and issue RFP if a new system will be implemented.												
		b) Bid, evaluate and award contract for replacement or upgrade of CIS.												
	5.	Maximo System Upgrade												
		a) Go live with Maximo Application Suite in production environment in Oracle Cloud and review business processes.												
	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.												
		a) Explore AI-powered bots for providing enhanced Customer Support through additional communication mediums such as web (incident reporting, FAQ's) and an MSD mobile application.												
		b) Implement AI chatbots on District website, msdprojectclear.org to provide standard question and answer FAQ's, incident reporting, and project updates.												
		c) Continue to implement business process improvement utilizing robotic process automation (RPA), Process Mining or AI.												
5	Address customer and regulatory needs through a comprehensive infrastructure management program.													
	1.	Implement Stormwater Operating and Capital Improvement Program.												
		a) Implement FY 2026 stormwater CIRP program based on funds generated from remaining OMCI taxes to address flooding and erosion.												
		b) Administer OMCI Municipal Grant Program with funding from OMCI taxes to address the needs of the municipalities served by the OMCI's.												
		c) Implement FY 2026 stormwater CIRP to address flooding and erosion based on funds generated from the District's approved stormwater fund.												

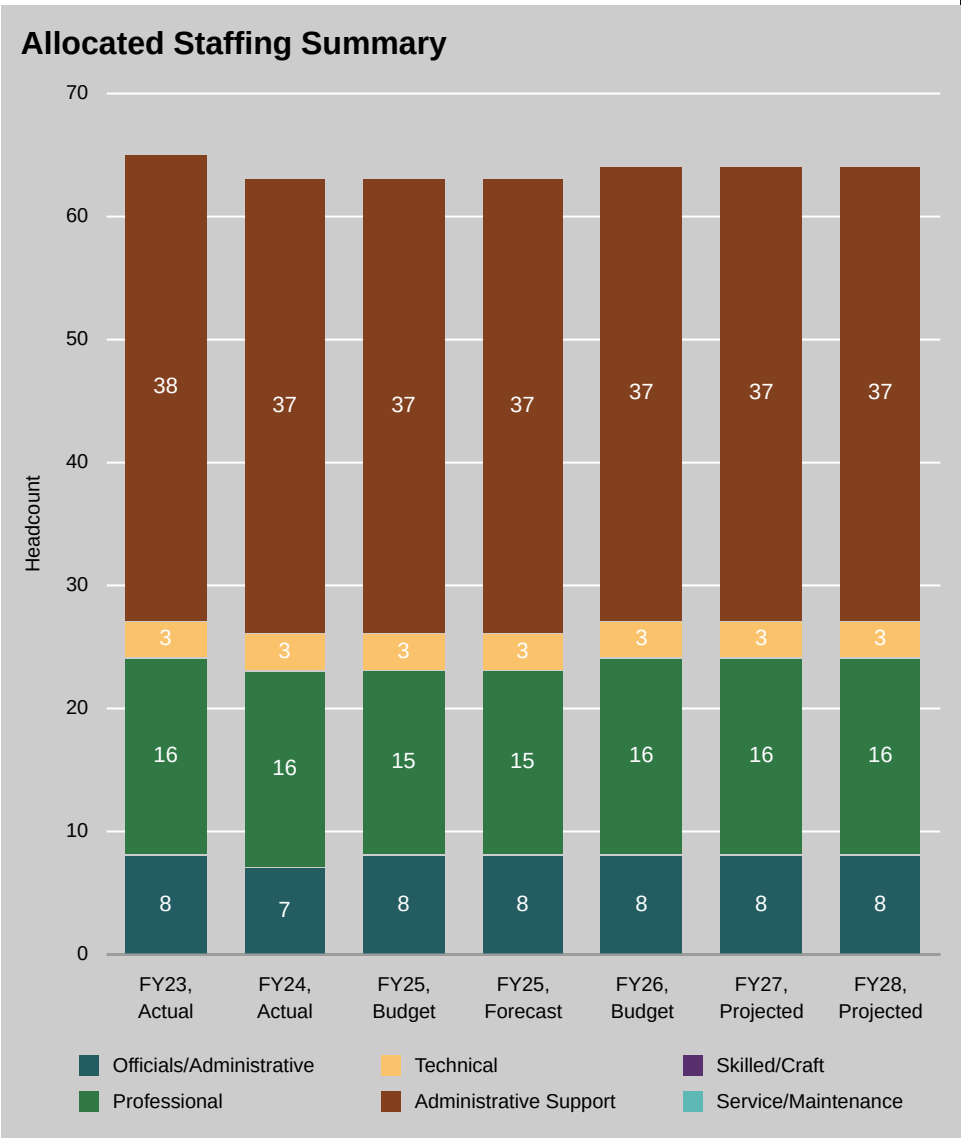
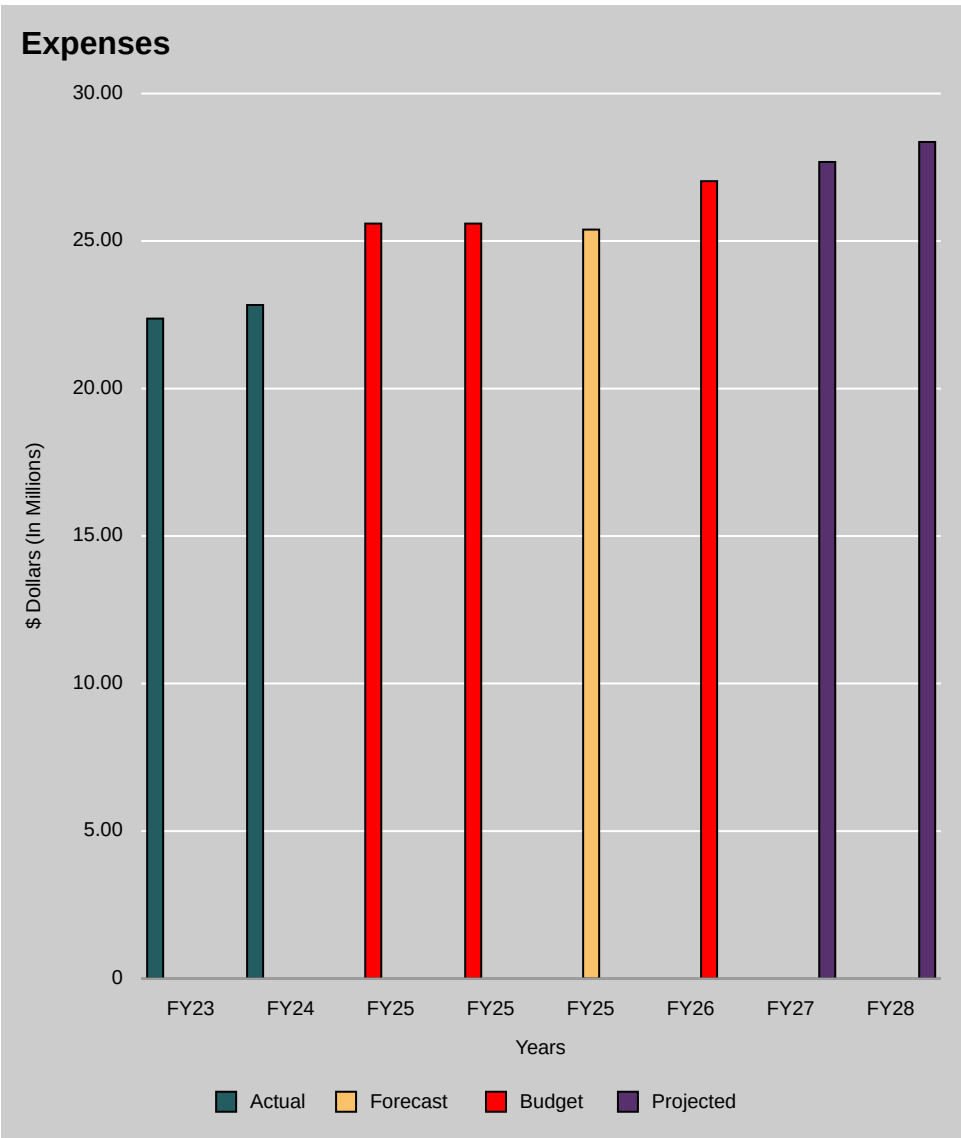
**STRATEGIC BUSINESS AND OPERATING PLAN
FISCAL YEAR 2026**

Department FY26 Strategic Business Plan														
District Strategies	Objectives	Milestones	FY26											
			Q1			Q2			Q3			Q4		
6	Create a learning and business-oriented culture based on competency and accountability.													
	2.	Increase Individual Accountability and Job Satisfaction Through Continual Performance Coaching and Training.												
		a) Create a training curriculum that is engaging and effective that addresses skill development and performance improvement.												

Finance Department

		FY23	FY24	FY25	FY25	FY26	FY27	FY28
EXPENDITURE SUMMARY - DIVISION		Actual	Actual	Budget	Forecast	Budget	Projected	Projected
Purchasing		\$942,216	\$1,054,157	\$1,149,200	\$1,179,341	\$1,199,895	\$1,235,406	\$1,272,249
Accounting		1,673,562	1,763,399	1,876,739	1,830,646	2,030,281	2,101,457	2,175,573
Billing & Collection		19,754,171	20,011,541	22,566,456	22,383,247	23,798,461	24,342,207	24,908,346
TOTAL EXPENSES		<u>\$22,369,950</u>	<u>\$22,829,097</u>	<u>\$25,592,395</u>	<u>\$25,393,234</u>	<u>\$27,028,637</u>	<u>\$27,679,070</u>	<u>\$28,356,167</u>
		FY23	FY24	FY25	FY25	FY26	FY27	FY28
EXPENDITURE SUMMARY - CATEGORY		Actual	Actual	Budget	Forecast	Budget	Projected	Projected
51000	Personnel Expenses	\$4,552,326	\$5,009,526	\$5,469,956	\$5,323,963	\$6,294,270	\$6,517,272	\$6,749,971
52000	Supplies	20,197	24,559	35,470	34,882	31,465	31,927	32,597
53000	Usage	-	-	-	-	-	-	-
54000	Contractual Services	17,797,426	17,795,011	20,086,969	20,034,389	20,702,902	21,129,872	21,573,599
55000	Capital Outlay	-	-	-	-	-	-	-
TOTAL EXPENSES		<u>\$22,369,950</u>	<u>\$22,829,097</u>	<u>\$25,592,395</u>	<u>\$25,393,234</u>	<u>\$27,028,637</u>	<u>\$27,679,070</u>	<u>\$28,356,167</u>
ALLOCATED STAFFING SUMMARY								
Officials/Administrative		8	7	8	8	8	8	8
Professional		16	16	15	15	16	16	16
Technical		3	3	3	3	3	3	3
Administrative Support		38	37	37	37	37	37	37
Skilled/Craft		-	-	-	-	-	-	-
Service/Maintenance		-	-	-	-	-	-	-
TOTAL POSITIONS		<u>65</u>	<u>63</u>	<u>63</u>	<u>63</u>	<u>64</u>	<u>64</u>	<u>64</u>

Finance Department

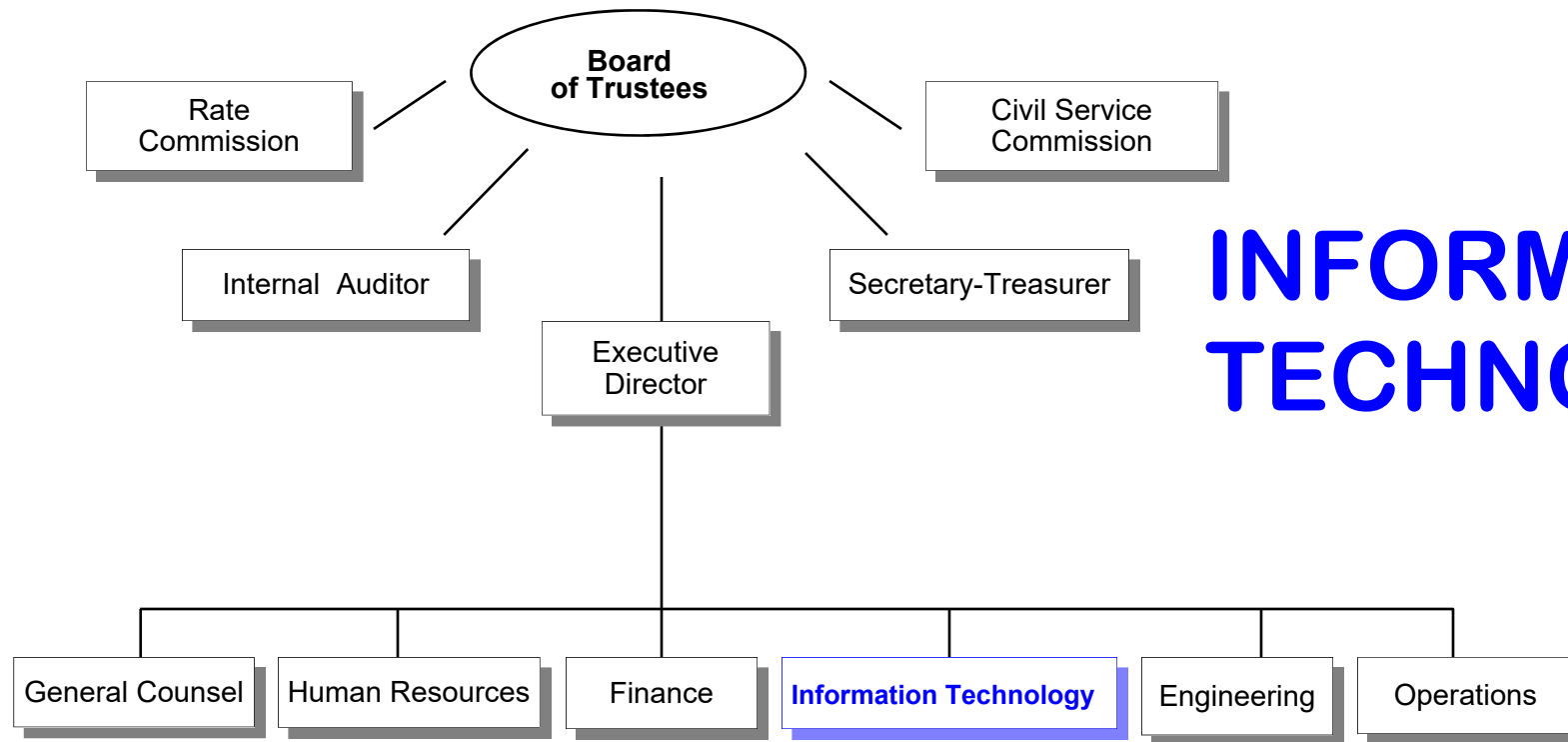


METROPOLITAN ST. LOUIS SEWER DISTRICT
FY26 General Fund Budget and Two Year Projection
T4000 - Finance Department Total

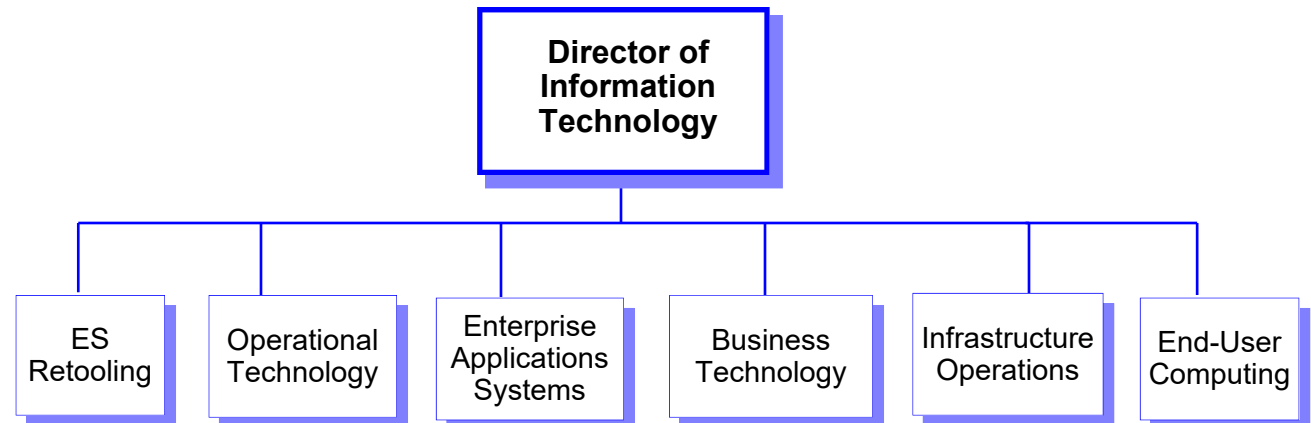
	Actual FY23	Actual FY24	Budget FY25	Forecast FY25	Budget FY26	Projected FY27	Projected FY28
51010 Salaries & Wages	3,080,814	3,432,998	3,820,040	3,671,139	4,245,890	4,398,005	4,555,673
51020 Overtime	56,233	84,099	80,800	105,800	96,500	100,022	103,673
51030 Compensatory Pay Accrual	5,835	3,240	-	-	-	-	-
51120 Membership & Licensing Fees	7,661	7,232	8,729	10,249	9,224	9,561	9,910
51210 FICA Taxes	234,716	259,698	298,414	272,356	332,193	344,099	356,440
51220 Group Insurance	436,931	481,598	572,805	586,733	679,058	712,930	748,565
51230 Pension Contributions-Defined Benefit Plan	333,435	344,271	370,058	383,089	370,884	370,884	370,884
51231 Pension Contributions-Defined Contribution Plan	160,320	186,555	209,308	203,290	242,771	242,771	242,771
51233 DC Plan-Matching Contributions	33,605	38,226	59,802	41,309	67,750	67,750	67,750
51510 Temporary Help	202,776	171,610	50,000	50,000	250,000	271,250	294,306
Total Personnel Services	\$4,552,326	\$5,009,526	\$5,469,956	\$5,323,963	\$6,294,270	\$6,517,272	\$6,749,971
52090 Electrical Supplies	11	196	-	8	-	-	-
52220 Janitorial Supplies	(705)	-	-	-	-	-	-
52300 Safety Footwear	190	250	250	250	250	255	261
52310 Telephone/Communic Equip/Suppl	-	-	1,090	1,090	1,700	1,685	1,720
52320 Office Supplies	12,787	15,113	20,550	17,750	15,105	15,295	15,616
52330 Computer Supplies	214	1,146	1,490	1,878	1,480	1,511	1,543
52340 Computer Equipment - Non-Capital	-	43	1,340	1,290	930	929	949
52380 Publications/Training Supplies	4,198	4,676	6,050	6,050	6,300	6,432	6,567
52390 Administrative Supplies	3,501	3,136	4,700	4,700	5,700	5,820	5,942
52400 Furniture & Office Equipment - Non-Capital	-	-	-	1,866	-	-	-
Total Supplies	\$20,197	\$24,559	\$35,470	\$34,882	\$31,465	\$31,927	\$32,597
54010 Postage	2,061,639	2,253,927	2,500,600	2,300,600	2,500,600	2,553,113	2,606,728
54050 Office System Services	(11,771)	-	-	-	-	-	-
54060 Printing Services	888,758	426,016	571,375	511,375	639,000	652,419	666,120
54080 Advertising Services	15,793	52,515	60,000	61,500	61,500	62,791	64,110
54100 Travel Expenses	6,243	11,243	35,524	34,604	29,339	29,956	30,585
54140 Training Programs/Seminar Fees	12,070	11,586	30,870	30,870	27,642	28,222	28,815
54160 Data Imaging Services	147	-	-	-	-	-	-
54180 Courier And Freight	35	408	2,000	2,000	1,750	1,787	1,824
54190 Property & Other Space Rental	-	-	-	3,600	3,600	3,676	3,753

METROPOLITAN ST. LOUIS SEWER DISTRICT
FY26 General Fund Budget and Two Year Projection
T4000 - Finance Department Total

	Actual FY23	Actual FY24	Budget FY25	Forecast FY25	Budget FY26	Projected FY27	Projected FY28
54350 Bill Payment Services	2,374,630	2,612,067	2,700,000	2,700,000	2,800,000	2,858,800	2,918,835
54420 Court Costs & Lien Fees	368,499	(193,705)	350,000	350,000	350,000	357,350	364,854
54450 Collection Services	6,199,992	6,175,527	7,100,000	7,300,000	7,400,000	7,555,400	7,714,063
54470 Water Agency Data Services	557,856	514,711	552,000	552,000	590,100	602,492	615,144
54520 Professional Service	5,341,559	5,932,267	6,184,600	6,185,340	6,291,740	6,423,867	6,558,768
54530 Building Repairs & Services	(2,309)	(1,552)	-	-	7,631	-	-
54540 Janitorial Services	(11,777)	-	-	-	-	-	-
54570 Machinery & Equipment Services	-	-	-	-	-	-	-
54620 Plumbing Services	(628)	-	-	-	-	-	-
54630 HVAC Services	(3,310)	-	-	-	-	-	-
54710 Community Outreach Programs	-	-	-	2,500	-	-	-
Total Contractual Services	\$17,797,426	\$17,795,011	\$20,086,969	\$20,034,389	\$20,702,902	\$21,129,872	\$21,573,599
Lease Financing	-	-	-	-	-	-	-
Subscription Financing	-	-	-	-	-	-	-
Total General Fund Operating Expense	\$22,369,950	\$22,829,097	\$25,592,395	\$25,393,234	\$27,028,637	\$27,679,070	\$28,356,167



INFORMATION TECHNOLOGY



Information Technology

Mission

We deliver high quality, customer-centric technology services that streamline business processes and enhance operational efficiency. We leverage innovative solutions and partner closely with our customers to understand their needs, ensuring seamless implementation, integration, and ongoing support. Rooted in integrity, we are committed to providing secure, reliable and efficient technologies that empower the organization to achieve the District's strategic goals.

Fiscal Year 2024 Accomplishments

1. Moved management for Operational Technology (OT) into Information Technology (IT) to enable technical synergies and improve and address emerging cyber security threats to OT. ([Strategy 5, Objective 4](#))
2. Moved support for mobile technology from Operations to Information Technology. Centralized the support and management of the District's mobile technology infrastructure. Implemented life safety feature for Operations crews working in hazardous environments. Implemented Wi-Fi improvements at multiple plants to ensure full wireless coverage at 2 of the District's facilities with plans to enhance the coverage at all District locations. Upgraded the DataSplice technology which allows for offline Wi-Fi operations in remote locations for recording work completed for the Operations Work Order system. ([Strategy 3, Objective 3](#))
3. Completed migration from Oracle EBS on-premises to UKG Ready for payroll, timekeeping and benefits, including integrations with other enterprise-wide applications (i.e., Oracle Fusion and EPBCS) and third-party partners such as banks and benefits providers. ([Strategy 3, Objective 4](#))
4. Completed Proof of Concept for Maximo asset management system upgrade and licensing optimization to application points model. Bid out replacement of the on-premises Maximo application. The project kicked off in FY 2025 and is planned to be completed in FY 2026. ([Strategy 3, Objective 5](#))
5. Kicked off the Stormwater Billing project to bill non-residential customers for impervious area with planned implementation in February 2025. ([Strategy 2, Objective 3](#))
6. Bid out the replacement of the Minority Diversity Reporting (MDR) application to support industry best practices, tracking and reporting requirements as a result of the Disparity Study. The project kicked off in June 2024 and is planned to be completed in FY 2025. ([Strategy 1, Objective 3](#))

7. In support of the Information Governance program, implemented software to identify sensitive information on the District's network file shares that requires added protection from data loss risk. Implemented an endpoint protection solution that scans the local hard drives of laptops and desktops and identifies any potentially sensitive information that may reside on the machines with process for removal to minimize data loss risk. ([Strategy 3, Objective 1](#))
8. Upgraded backup technology and implemented best practice recommendations for hardening of the systems. Security program accomplishments in 2024 included: Upgraded to a new integrated security orchestration system with the addition of network anomaly detection and additional threat hunting capabilities. Expanded the Multifactor (MFA) requirements for critical systems and applications. Conducted training exercises for the detection and handling of cyber events. 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](#))



**STRATEGIC BUSINESS AND OPERATING PLAN
FISCAL YEAR 2026**

Department FY26 Strategic Business Plan														
District			FY26											
Strategies	Objectives	Milestones	Q1			Q2			Q3			Q4		
1	Inform, educate and partner to build stakeholder understanding.													
	3.	Execute Diversity and Associated Outreach Programs.												
		b) Continue with development, implementation, and transition of Diversity Reporting software for compliance tracking and reporting on Diversity Programs.												
2	Manage the District's costs and revenues to optimize financial impacts.													
	1.	Increase Collection of Delinquent Revenue.												
		b) Continue discussions regarding process changes (i.e., collections) in anticipation of future upgrade or replacement of CIS.												
	2.	Identify and Implement Cost Savings Initiatives.												
		c) Implement p-card program for small dollar purchases.												
		f) Continue 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) Continue implementation of data analysis solution for stale or sensitive data and Data Loss Prevention (DLP).												
		b) Continue to assess implementation of SharePoint Governance.												
		d) Issue Request for Proposal (RFP) for Enterprise Content Management (ECM) solution support services.												
		e) Implement Phase II of E-Signature Solution.												
		f) Explore Enterprise Content Management (ECM) for legal matters.												
	2.	Integrate Capital Asset Information Across Systems (Oracle, Maximo and GIS).												
		a) Implement a process to ensure continuous reconciliation for linear assets, if applicable.												
		b) Determine requirements and strategy for reconciliation of assets between Maximo (system of record for Treatment Plant and Pump Station nonlinear capital assets) and Oracle Fusion (system of record for financial data).												
	3.	Mobile Technology Strategy												
		a) Implement policy for Bring Own Device (BYOD) based on technology profile. Develop policies and procedures for BYOD.												
		b) Pilot use of small, unmanned systems technology to support MSD inspection activities. Develop policies, procedures, and training for use.												
		c) Implement mobile MSD app with multiple sub-apps for smartphones. Initial development for Billing, Incident Reporting, and possible web redirect link for other services.												
		c) Pilot remote video monitoring solutions in areas for compliance and operational concerns. Develop policies and procedures for placement of systems and use.												
	4.	Customer Information System (CIS) System Replacement												
		a) Evaluate process re-engineering opportunities.												
		b) Develop detailed requirements and Statement of Work (SOW) for new or upgraded CIS and issue RFP if a new system will be implemented.												
		b) Bid, evaluate and award contract for replacement or upgrade of CIS.												
	5.	Maximo System Upgrade												
		a) Go live with Maximo Application Suite in production environment in Oracle Cloud and review business processes.												
	b) Develop and deliver training for Operations staff. Integrate training materials with online learning library.													
	c) Provide post-production support.													

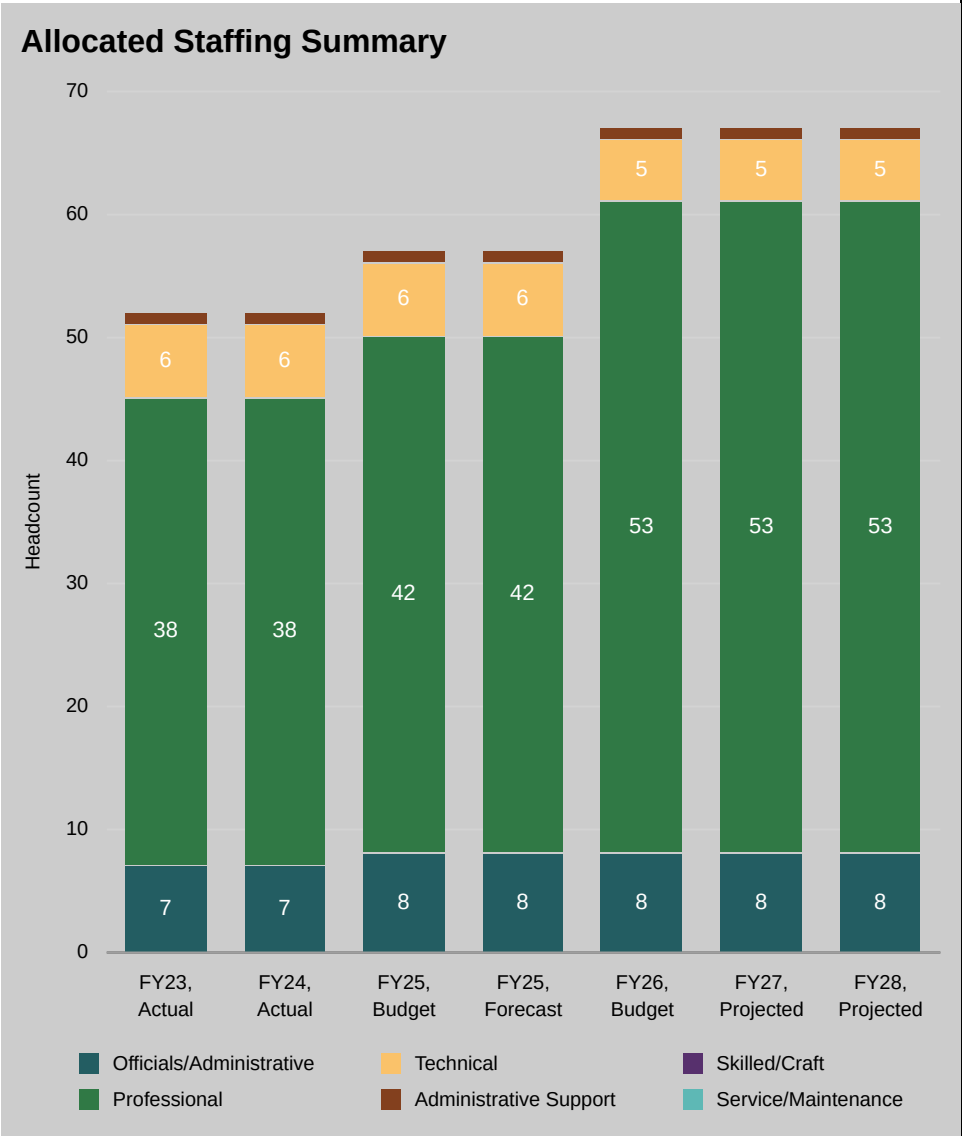
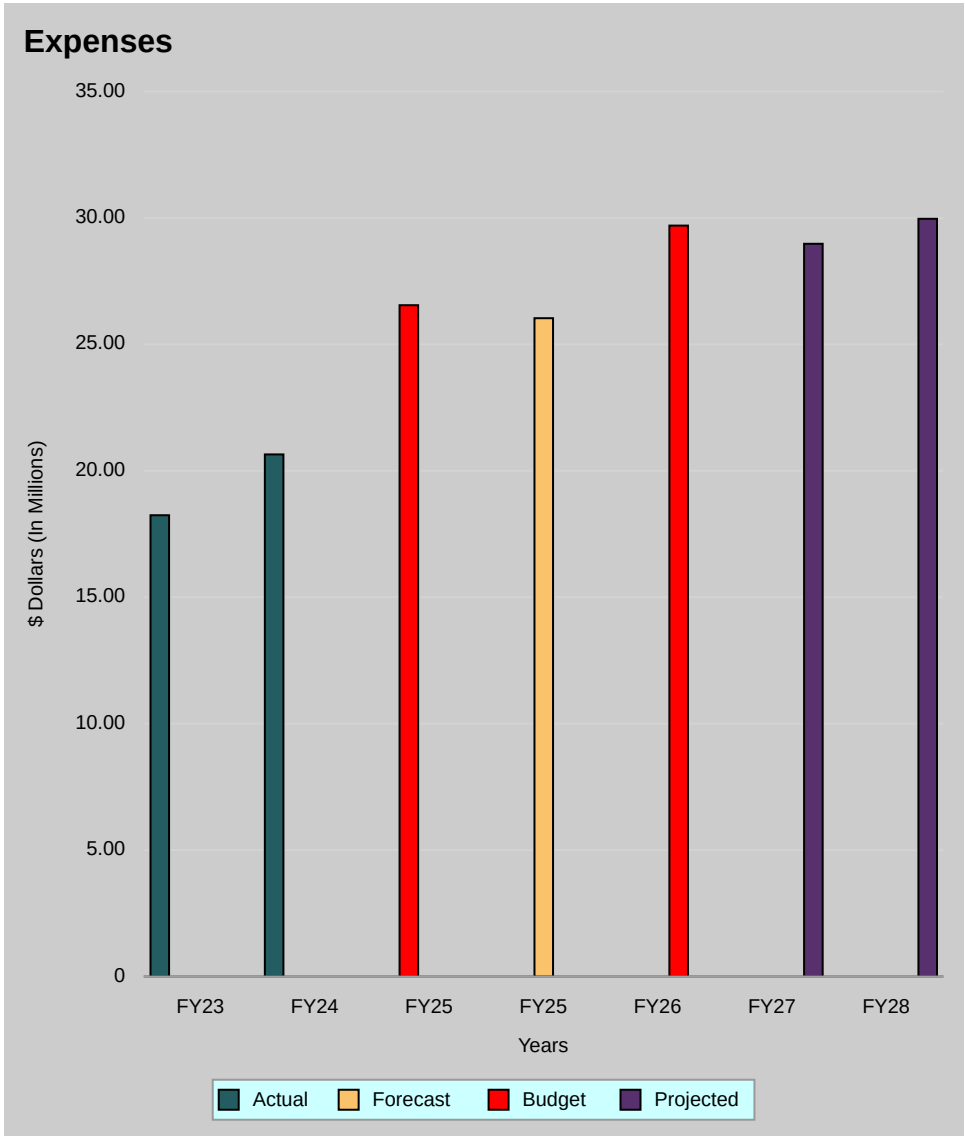
**STRATEGIC BUSINESS AND OPERATING PLAN
FISCAL YEAR 2026**

Department FY26 Strategic Business Plan			FY26											
District Strategies	Objectives	Milestones	Q1			Q2			Q3			Q4		
	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.												
		a) Explore AI-powered bots for providing enhanced Customer Support through additional communication mediums such as web (incident reporting, FAQ's) and an MSD mobile application.												
		b) Implement AI chatbots on District website, msdprojectclear.org to provide standard question and answer FAQ's, incident reporting, and project updates.												
		c) Continue to implement business process improvement utilizing robotic process automation (RPA), Process Mining or AI.												
5	Address customer and regulatory needs through a comprehensive infrastructure management program.													
	3.	Implement Asset Management Program.												
		a) Implement software tools necessary to support asset management plan that incorporates the monetized ratings process for the District's linear assets.												
	4.	Enhance Reliability of Information Technology Infrastructure.												
		a) 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.												
		b) Continue to design Disaster Recovery for Supervisory Control and Data Acquisition (SCADA) systems at MSD Pump Stations. Gather requirements for implementation of a disaster recovery site for the Supervisory Control and Data Acquisition (SCADA) server infrastructure.												
		d) Continue to 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.												
		d) Implement Physical Security measures at WWTP to protect both Operational and Business Technology networks and systems..												
	5.	Implement technologies and data driven solutions to reduce capital costs and increase utility performance (JEFF).												
		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 and Operational Budgets based on Wet Weather Optimization Plan for Lemay Service Area.												
		e) Initiate planning and needs assessment for WWTP DCS System upgrade.												
6	Create a learning and business-oriented culture based on competency and accountability.													
	2.	Increase Individual Accountability and Job Satisfaction Through Continual Performance Coaching and Training.												
		a) Create a training curriculum that is engaging and effective that addresses skill development and performance improvement.												

Information Technology Department

		FY23	FY24	FY25	FY25	FY26	FY27	FY28
EXPENDITURE SUMMARY - DIVISION		Actual	Actual	Budget	Forecast	Budget	Projected	Projected
ES Retooling		\$1,520,855	\$1,213,772	\$4,755,393	\$4,776,271	\$1,427,507	\$256,937	\$265,750
Business Technology		9,288,615	10,550,502	11,655,683	11,071,988	10,782,985	10,691,529	11,115,556
Infrastructure Operations		7,432,463	5,945,314	6,493,654	6,789,670	7,613,754	7,835,576	8,066,742
Technology Operations		-	-	-	-	3,573,761	3,663,728	3,756,370
Enterprise Applications Systems		-	-	-	-	1,753,624	1,843,308	1,939,217
End-user Computing		-	2,940,431	3,643,370	3,403,618	4,552,365	4,687,288	4,826,712
TOTAL EXPENSES		\$18,241,933	\$20,650,020	\$26,548,100	\$26,041,547	\$29,703,995	\$28,978,366	\$29,970,347
EXPENDITURE SUMMARY - CATEGORY								
51000	Personnel Expenses	\$9,869,566	\$12,000,373	\$11,580,929	\$11,076,600	\$14,229,167	\$14,179,892	\$14,862,979
52000	Supplies	692,642	833,351	1,980,668	2,266,777	2,107,612	2,128,532	2,173,231
53000	Usage	397,361	848,864	414,000	420,500	549,001	559,981	571,181
54000	Contractual Services	6,787,429	6,564,692	11,459,503	11,364,670	11,529,815	10,795,792	11,022,504
55000	Capital Outlay	494,936	402,740	1,113,000	913,000	1,288,401	1,314,169	1,340,452
TOTAL EXPENSES		\$18,241,933	\$20,650,020	\$26,548,100	\$26,041,547	\$29,703,995	\$28,978,366	\$29,970,347
ALLOCATED STAFFING SUMMARY								
Officials/Administrative		7	7	8	8	8	8	8
Professional		38	38	42	42	53	53	53
Technical		6	6	6	6	5	5	5
Administrative Support		1	1	1	1	1	1	1
Skilled/Craft		-	-	-	-	-	-	-
Service/Maintenance		-	-	-	-	-	-	-
TOTAL POSITIONS		52	52	57	57	67	67	67

Information Technology Department



METROPOLITAN ST. LOUIS SEWER DISTRICT
FY26 General Fund Budget and Two Year Projection
T4500 - Information Technology Department Total

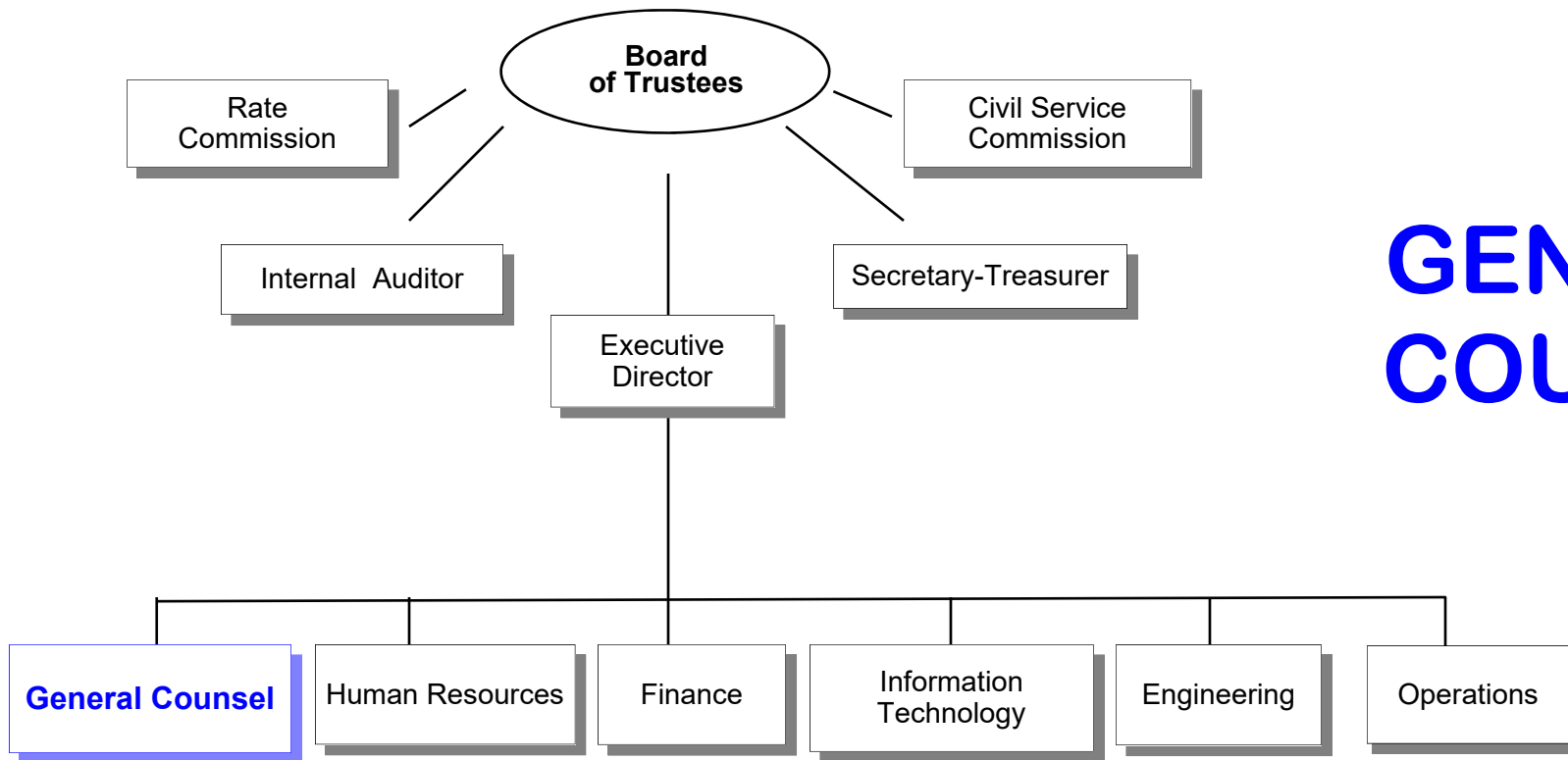
	Actual FY23	Actual FY24	Budget FY25	Forecast FY25	Budget FY26	Projected FY27	Projected FY28
51010 Salaries & Wages	4,226,136	4,080,333	5,717,309	4,702,510	6,975,435	7,236,622	7,489,360
51020 Overtime	13,487	31,443	10,000	13,000	44,070	45,679	47,346
51030 Compensatory Pay Accrual	9,816	349	-	-	-	-	-
51090 Civil Service Commision Fees	-	-	-	125	-	-	-
51120 Membership & Licensing Fees	7,741	14,574	11,513	11,513	19,689	20,408	21,153
51210 FICA Taxes	326,864	305,451	438,139	347,305	536,992	557,096	576,558
51220 Group Insurance	422,593	411,288	720,830	513,713	807,203	848,683	890,145
51230 Pension Contributions-Defined Benefit Plan	703,790	559,642	567,599	590,513	652,626	652,626	652,626
51231 Pension Contributions-Defined Contribution Plan	178,037	203,094	304,477	234,486	387,605	388,546	388,546
51233 DC Plan-Matching Contributions	37,215	45,042	88,531	53,644	112,073	112,420	112,420
51510 Temporary Help	3,943,887	6,349,157	3,722,532	4,609,790	4,693,474	4,317,812	4,684,826
Total Personnel Services	\$9,869,566	\$12,000,373	\$11,580,929	\$11,076,600	\$14,229,167	\$14,179,892	\$14,862,979
52040 Machinery & Equipment - Non-Capital	1,143	-	-	-	-	-	-
52090 Electrical Supplies	1,972	21,815	-	5,150	2,000	2,042	2,085
52100 Instrument Supplies	-	79	-	400	-	-	-
52160 Paint Supplies	314	214	-	-	-	-	-
52170 Safety Supplies	-	-	-	-	1,872	1,911	1,951
52220 Janitorial Supplies	6	-	-	360	-	-	-
52240 Hand Tools	-	-	-	-	2,160	2,205	2,252
52280 Uniforms	-	-	-	-	6,460	6,596	6,734
52300 Safety Footwear	-	-	-	1,000	2,400	2,450	2,502
52310 Telephone/Communic Equip/Suppl	14,663	55,249	588,640	588,790	595,657	608,166	620,937
52320 Office Supplies	5,776	1,641	5,280	5,280	6,800	6,943	7,089
52330 Computer Supplies	141,060	467,501	655,528	662,528	717,806	732,880	748,270
52340 Computer Equipment - Non-Capital	478,956	273,447	613,040	863,040	612,962	602,494	615,147
52380 Publications/Training Supplies	44,475	-	118,180	117,180	135,545	138,391	141,298
52390 Administrative Supplies	3,867	924	-	2,635	2,950	3,012	3,075
52400 Furniture & Office Equipment - Non-Capital	411	12,482	-	20,414	21,000	21,441	21,891
Total Supplies	\$692,642	\$833,351	\$1,980,668	\$2,266,777	\$2,107,612	\$2,128,532	\$2,173,231
53270 Telephone Usage	397,361	848,864	414,000	420,500	549,001	559,981	571,181
Total Usage	\$397,361	\$848,864	\$414,000	\$420,500	\$549,001	\$559,981	\$571,181

METROPOLITAN ST. LOUIS SEWER DISTRICT
FY26 General Fund Budget and Two Year Projection
T4500 - Information Technology Department Total

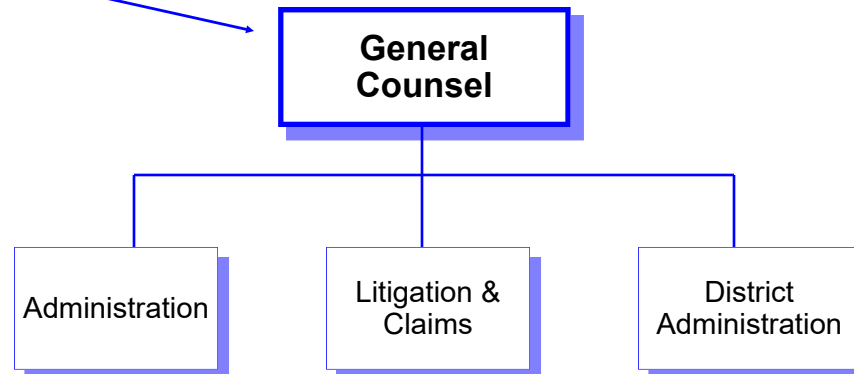
	Actual FY23	Actual FY24	Budget FY25	Forecast FY25	Budget FY26	Projected FY27	Projected FY28
54010 Postage	74	13	-	-	-	-	-
54050 Office System Services	4,996,005	4,709,030	7,745,676	6,980,676	6,862,740	6,869,869	7,014,136
54080 Advertising Services	-	-	-	-	-	-	-
54100 Travel Expenses	24,598	28,010	48,377	42,800	97,065	99,103	101,184
54140 Training Programs/Seminar Fees	95,685	162,315	64,391	168,692	263,007	263,425	268,957
54141 Required Training Programs	-	-	-	-	5,000	5,105	5,212
54180 Courier And Freight	997	1,901	-	650	-	-	-
54190 Property & Other Space Rental	-	-	-	-	42,375	43,265	44,173
54340 Other	-	1,124	-	-	-	-	-
54520 Professional Service	1,637,464	1,572,891	3,601,059	4,126,852	4,255,700	3,511,015	3,584,746
54530 Building Repairs & Services	32,606	86,922	-	45,000	3,400	3,471	3,544
54560 Motor Vehicle Services	-	-	-	-	528	539	550
54600 Electrical Repair Services	-	2,487	-	-	-	-	-
Total Contractual Services	\$6,787,429	\$6,564,692	\$11,459,503	\$11,364,670	\$11,529,815	\$10,795,792	\$11,022,504
55090 Furniture & Office Equipment	-	-	-	-	15,000	15,300	15,606
55110 Computer Equipment	494,936	402,740	1,113,000	913,000	1,273,401	1,298,869	1,324,846
Total Capital Outlay	\$494,936	\$402,740	\$1,113,000	\$913,000	\$1,288,401	\$1,314,169	\$1,340,452
Lease Financing	-	-	-	-	-	-	-
Subscription Financing	-	-	-	-	-	-	-
Total General Fund Operating Expense	\$18,241,933	\$20,650,020	\$26,548,100	\$26,041,547	\$29,703,995	\$28,978,366	\$29,970,347



FY26 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.

Fiscal Year 2024 Accomplishments

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

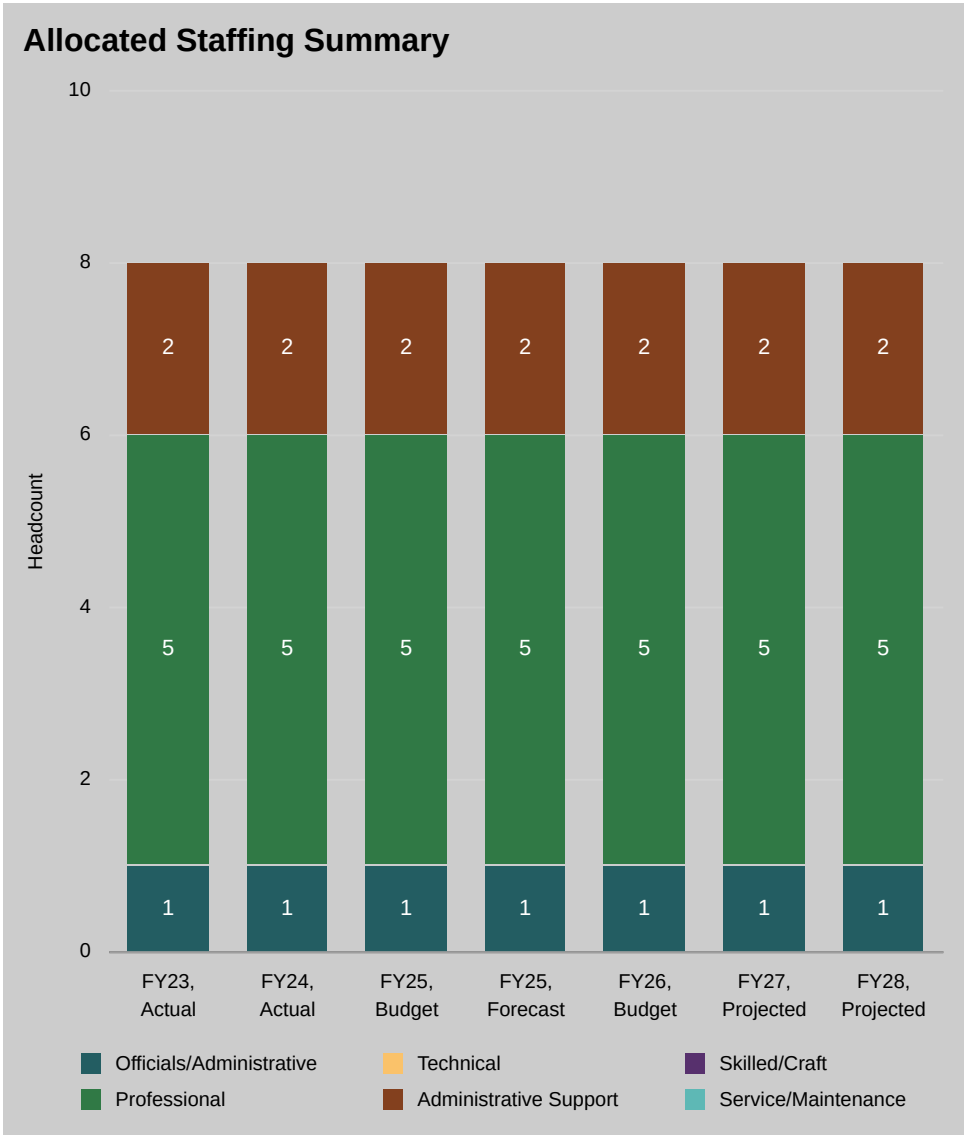
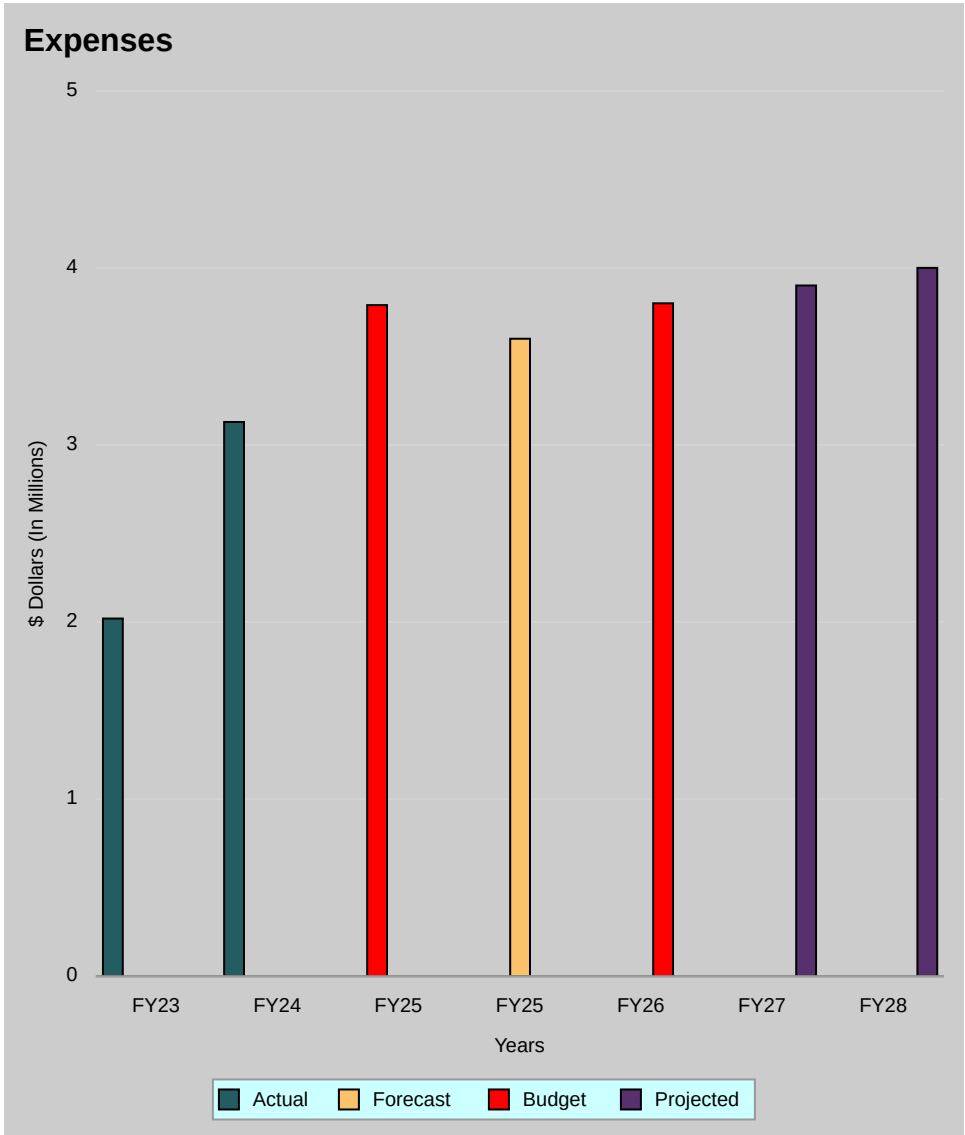


Department FY26 Strategic Business Plan														
District			FY26											
Strategies	Objectives	Milestones	Q1			Q2			Q3			Q4		
2	Manage the District's costs and revenues to optimize financial impacts.													
	2.	Identify and Implement Cost Savings Initiatives.												
		b) Continue to evaluate non-traditional benefits.												
		e) Conduct assessment of worker's compensation program and evaluate strategies for reducing costs.												
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.												
		e) Explore Enterprise Content Management (ECM) for legal matters.												
	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) Continue to implement business process improvement utilizing robotic process automation (RPA), Process Mining or AI.												
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.												
		c) Participate in Missouri-led stakeholder meetings on Clean Water Act permit fees and advocate for equitable fee structure.												
		d) Implement the stakeholder process for submitting a Municipal Separate Storm Sewer System (MS4) application and Stormwater Management Plan.												
	2.	Promote Appropriate Regulatory and Legislative Initiatives that Impact All Areas of District Operations.												
		a) Advocate for regulations and policies that promote environmental justice through infrastructure investment.												
		b) Monitor for statutory changes to the definition of "Waters of the State".												
		c) Track legislation and regulations that would impact the District'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.												
		f) Continue review of MSD Stormwater Regulations and Design Requirements impacted by climate change.												
6	Create a learning and business-oriented culture based on competency and accountability.													
	2.	Increase Individual Accountability and Job Satisfaction Through Continual Performance Coaching and Training.												
		a) Create a training curriculum that is engaging and effective that addresses skill development and performance improvement.												

General Counsel Department

		FY23	FY24	FY25	FY25	FY26	FY27	FY28
EXPENDITURE SUMMARY - DIVISION		Actual	Actual	Budget	Forecast	Budget	Projected	Projected
General Counsel Administration		\$319,115	\$319,807	\$350,565	\$260,527	\$268,603	\$277,781	\$287,304
General Counsel District Administration		157,115	169,822	204,602	310,783	310,007	317,199	324,595
Litigation and Claims		1,539,361	2,638,849	3,234,544	3,027,399	3,220,134	3,301,095	3,384,376
TOTAL EXPENSES		<u>\$2,015,591</u>	<u>\$3,128,478</u>	<u>\$3,789,712</u>	<u>\$3,598,709</u>	<u>\$3,798,744</u>	<u>\$3,896,076</u>	<u>\$3,996,274</u>
EXPENDITURE SUMMARY - CATEGORY								
51000	Personnel Expenses	\$1,266,277	\$1,291,015	\$1,536,256	\$1,345,379	\$1,430,735	\$1,478,338	\$1,527,764
52000	Supplies	59,196	62,614	98,125	210,400	198,075	202,235	206,482
53000	Usage	440	-	-	-	-	-	-
54000	Contractual Services	689,678	1,774,849	2,155,331	2,042,931	2,169,934	2,215,503	2,262,028
55000	Capital Outlay	-	-	-	-	-	-	-
TOTAL EXPENSES		<u>\$2,015,591</u>	<u>\$3,128,478</u>	<u>\$3,789,712</u>	<u>\$3,598,709</u>	<u>\$3,798,744</u>	<u>\$3,896,076</u>	<u>\$3,996,274</u>
ALLOCATED STAFFING SUMMARY								
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
FY26 General Fund Budget and Two Year Projection
T5500 - General Counsel Department Total

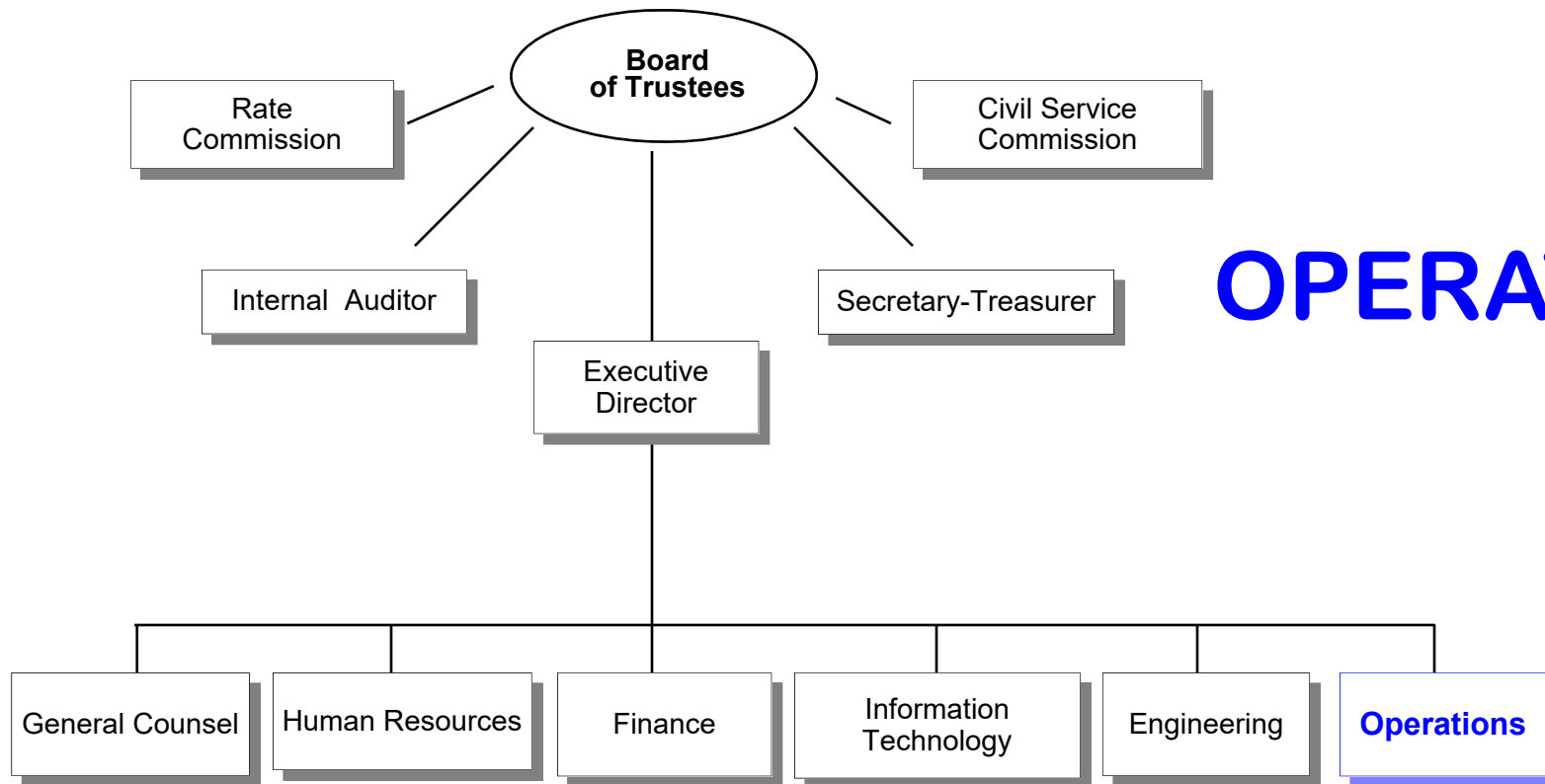
	Actual FY23	Actual FY24	Budget FY25	Forecast FY25	Budget FY26	Projected FY27	Projected FY28
51010 Salaries & Wages	885,653	916,433	1,090,473	1,002,157	1,069,850	1,108,900	1,149,374
51020 Overtime	47	-	-	-	-	-	-
51030 Compensatory Pay Accrual	167	-	-	-	-	-	-
51120 Membership & Licensing Fees	6,227	6,138	6,545	6,545	8,015	8,308	8,611
51210 FICA Taxes	62,639	69,393	83,421	71,924	81,844	84,831	87,927
51220 Group Insurance	73,296	77,009	89,721	103,150	103,112	108,386	113,938
51230 Pension Contributions-Defined Benefit Plan	202,454	177,165	218,060	90,932	89,821	89,821	89,821
51231 Pension Contributions-Defined Contribution Plan	28,734	35,849	37,361	56,962	60,739	60,739	60,739
51233 DC Plan-Matching Contributions	7,061	9,028	10,675	13,709	17,354	17,354	17,354
Total Personnel Services	\$1,266,277	\$1,291,015	\$1,536,256	\$1,345,379	\$1,430,735	\$1,478,338	\$1,527,764
52300 Safety Footwear	-	155	-	500	350	357	365
52320 Office Supplies	4,987	7,220	5,700	5,975	5,800	5,922	6,046
52330 Computer Supplies	114	120	-	-	-	-	-
52370 Photo & Video Supplies	-	76	125	125	125	128	130
52380 Publications/Training Supplies	53,462	53,095	90,500	186,500	190,000	193,990	198,064
52390 Administrative Supplies	633	1,949	1,800	2,300	1,800	1,838	1,876
52400 Furniture & Office Equipment - Non-Capital	-	-	-	15,000	-	-	-
Total Supplies	\$59,196	\$62,614	\$98,125	\$210,400	\$198,075	\$202,235	\$206,482
53270 Telephone Usage	440	-	-	-	-	-	-
Total Usage	\$440	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
54050 Office System Services	370	-	-	-	-	-	-
54060 Printing Services	-	-	250	250	250	255	261
54080 Advertising Services	-	-	-	4,000	-	-	-
54100 Travel Expenses	8,847	9,632	19,331	20,481	24,565	25,081	25,608
54140 Training Programs/Seminar Fees	5,811	3,765	9,500	9,450	11,869	12,118	12,373
54160 Data Imaging Services	311	-	-	-	-	-	-
54180 Courier And Freight	247	18	1,250	1,250	1,250	1,276	1,303
54400 Judgments & Claims Settlements	1,127	19,611	45,000	30,000	45,000	45,945	46,910
54420 Court Costs & Lien Fees	12,310	7,444	10,000	9,500	10,000	10,210	10,424
54440 Easement Acquisitions/Fees	-	1,850	-	-	2,000	2,042	2,085
54450 Collection Services	20,250	317,921	66,000	66,000	325,000	331,825	338,793

METROPOLITAN ST. LOUIS SEWER DISTRICT
FY26 General Fund Budget and Two Year Projection
T5500 - General Counsel Department Total

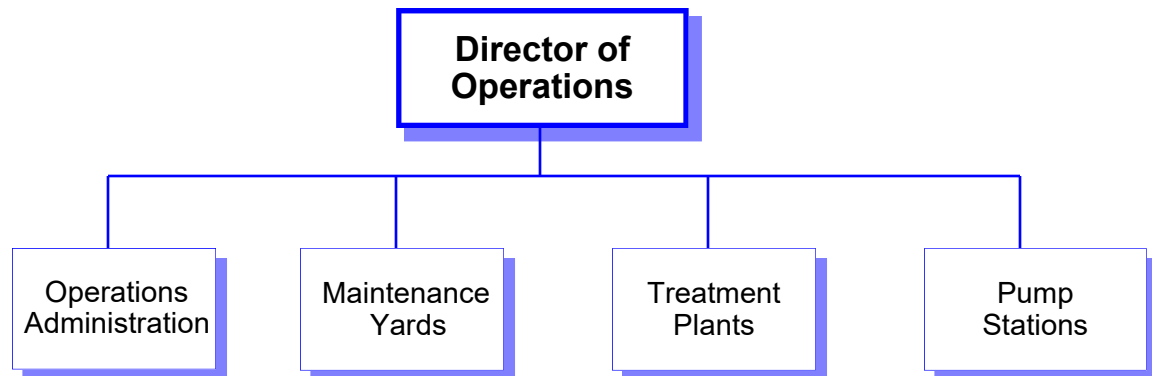
	Actual FY23	Actual FY24	Budget FY25	Forecast FY25	Budget FY26	Projected FY27	Projected FY28
54520 Professional Service	640,407	1,414,607	2,004,000	1,902,000	1,750,000	1,786,750	1,824,272
Total Contractual Services	\$689,678	\$1,774,849	\$2,155,331	\$2,042,931	\$2,169,934	\$2,215,503	\$2,262,028
Lease Financing	-	-	-	-	-	-	-
Subscription Financing	-	-	-	-	-	-	-
Total General Fund Operating Expense	\$2,015,591	\$3,128,478	\$3,789,712	\$3,598,709	\$3,798,744	\$3,896,076	\$3,996,274



FY26 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.

Fiscal Year 2024 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 100,866 thousand million gallons of wastewater. Averaged 276 Million Gallons/Day. ([Operations Department Achievement](#))
5. Met all wastewater and stormwater CMOM goals and metrics. ([Operations Department Objective](#))
6. Began implementation of software tools to support asset management plan that incorporates monetized ratings for linear assets. ([Strategy 5, Objective 3](#))
7. Developed, implemented and successfully tested a pilot Wet Weather Optimization Plan for the Lemay Service Area. ([Strategy 5, Objective 5](#))
8. Phase 1 of the SCADA System upgrade is under construction with Phase 2 to follow. Design of remaining phases will begin in FY25. ([Strategy 5, Objective 5](#))



**STRATEGIC BUSINESS AND OPERATING PLAN
FISCAL YEAR 2026**

Department FY26 Strategic Business Plan			FY26											
District Strategies	Objectives	Milestones	Q1			Q2			Q3			Q4		
2	Manage the District's costs and revenues to optimize financial impacts.													
	1.	Increase Collection of Delinquent Revenue.												
		a) Continue discussions with Board of Trustees and other parties regarding the implementation of a pilot water shut-off program for commercial customers. Begin shut-offs in FY2026.												
	2.	Identify and Implement Cost Savings Initiatives.												
		e) Conduct assessment of worker's compensation program and evaluate strategies for reducing costs.												
3	Integrate and improve the District's business processes.													
	2.	Integrate Capital Asset Information Across Systems (Oracle, Maximo and GIS).												
		a) Implement a process to ensure continuous reconciliation for <u>linear</u> assets, if applicable.												
		b) 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).												
	3.	Mobile Technology Strategy												
		b) Pilot use of small, unmanned systems technology to support MSD inspection activities. Develop policies, procedures, and training for use.												
		c) Implement mobile MSD app with multiple sub-apps for smartphones. Initial development for Billing, Incident Reporting, and possible web redirect link for other services.												
		c) Pilot remote video monitoring solutions in areas for compliance and operational concerns. Develop policies and procedures for placement of systems and use.												
	5.	Maximo System Upgrade												
		a) Go live with Maximo Application Suite in production environment in Oracle Cloud and review business processes.												
		b) Develop and deliver training for Operations staff. Integrate training materials with online learning library.												
	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.												
		a) Explore AI-powered bots for providing enhanced Customer Support through additional communication mediums such as web (incident reporting, FAQ's) and an MSD mobile application.												
		b) Implement AI chatbots on District website, msdprojectclear.org to provide standard question and answer FAQ's, incident reporting, and project updates.												
		c) Continue to implement business process improvement utilizing robotic process automation (RPA), Process Mining or AI.												
4	Promote appropriate standards through proactive regulatory and legislative involvement.													
	1.	Participate in Stakeholder Groups to Develop Sound Technical Basis for Regulatory Issues.												
		d) Implement the stakeholder process for submitting a Municipal Separate Storm Sewer System (MS4) application and Stormwater Management Plan.												
5	Address customer and regulatory needs through a comprehensive infrastructure management program.													
	1.	Implement Stormwater Operating and Capital Improvement Program.												
		a) Implement FY 2026 stormwater CIRP program based on funds generated from remaining OMCI taxes to address flooding and erosion.												
		f) Continue review of MSD Stormwater Regulations and Design Requirements impacted by climate change.												
	2.	Implement Wastewater Operating and Capital Improvement Program.												
		a) Implement Wastewater CIRP to comply with Consent Decree and Asset Management needs based on approved budgets.												
		d) Initiate planning and staffing for commissioning of new Fluidized Bed Incineration facilities at Bissell and Lemay WWTPs.												

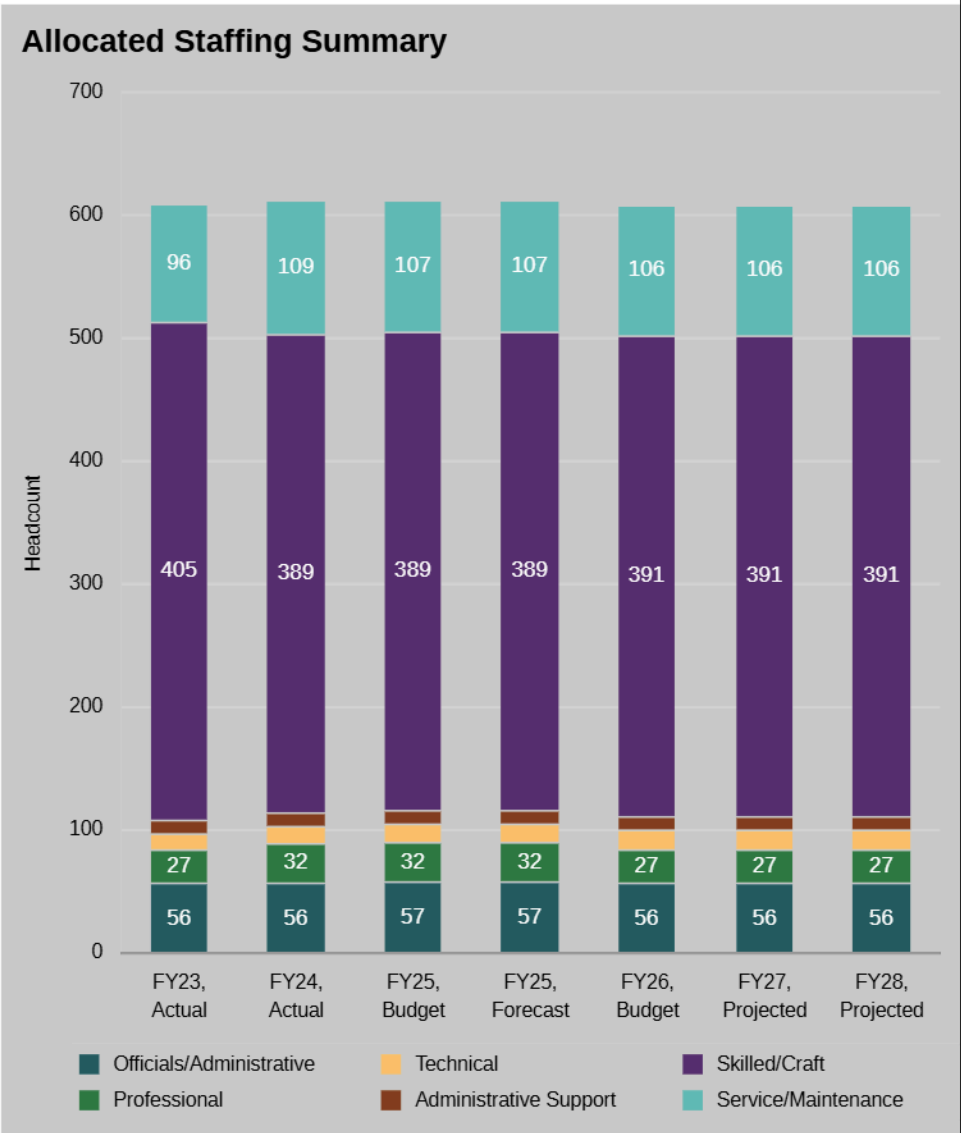
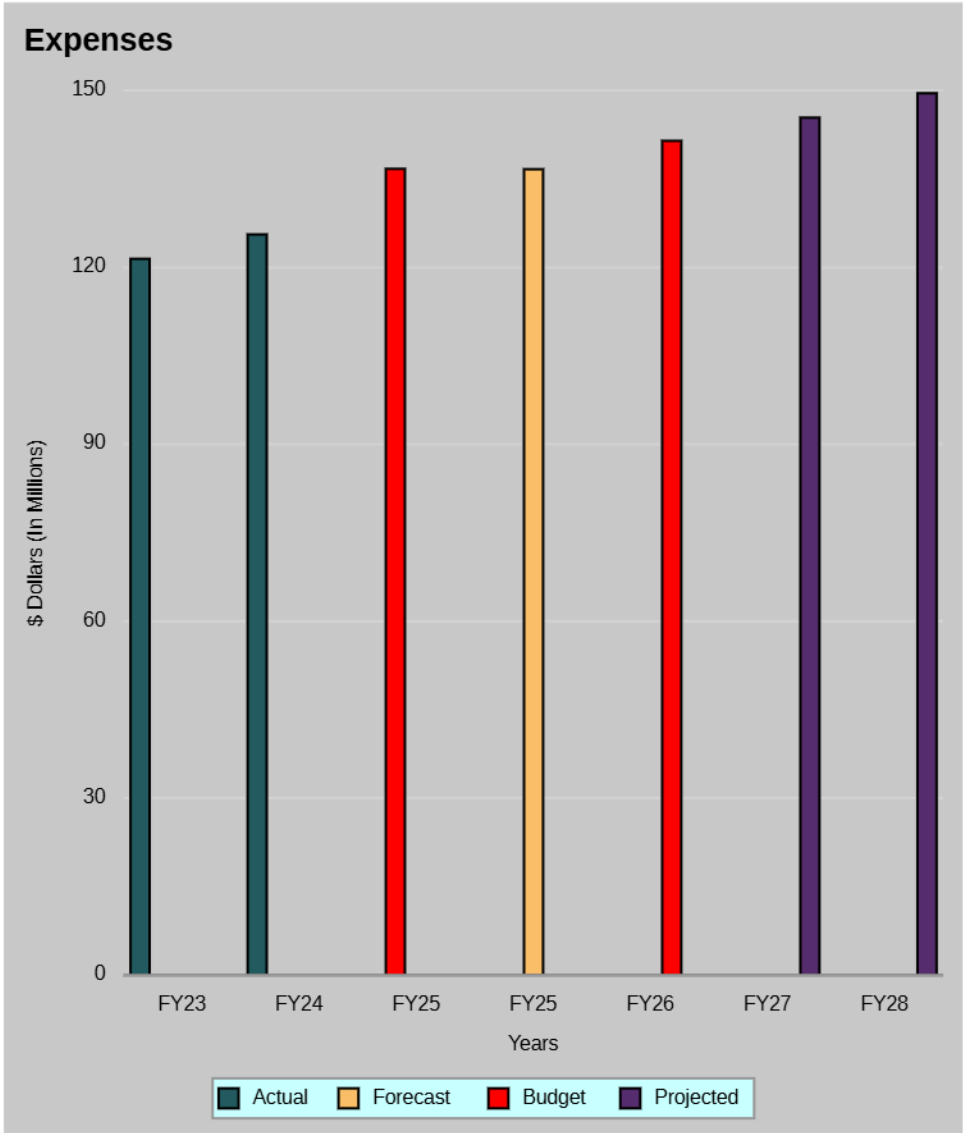
**STRATEGIC BUSINESS AND OPERATING PLAN
FISCAL YEAR 2026**

Department FY26 Strategic Business Plan			FY26											
District Strategies	Objectives	Milestones	Q1			Q2			Q3			Q4		
	3.	Implement Asset Management Program.												
		a) Implement software tools necessary to support asset management plan that incorporates the monetized ratings process for the District's linear assets.												
		b) Initiate evaluation of risks and results of monetized prioritization process at wastewater plants and pump stations. Make necessary adjustments.												
	4.	Enhance Reliability of Information Technology Infrastructure.												
		a) 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.												
		b) Continue to design Disaster Recovery for Supervisory Control and Data Acquisition (SCADA) systems at MSD Pump Stations. Gather requirements for implementation of a disaster recovery site for the Supervisory Control and Data Acquisition (SCADA) server infrastructure.												
		d) Continue to 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.												
		e) Implement Physical Security measures at WWTP to protect both Operational and Business Technology networks and systems..												
	5.	Implement technologies and data driven solutions to reduce capital costs and increase utility performance (JEFF).												
		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 and Operational Budgets based on Wet Weather Optimization Plan for Lemay Service Area.												
		e) Initiate planning and needs assessment for WWTP DCS System upgrade.												
6	Create a learning and business-oriented culture based on competency and accountability.													
	2.	Increase Individual Accountability and Job Satisfaction Through Continual Performance Coaching and Training.												
		a) Create a training curriculum that is engaging and effective that addresses skill development and performance improvement.												

Operations Department

Operations Department Total								
		FY23	FY24	FY25	FY25	FY26	FY27	FY28
DIVISION TO EXPENDITURE SUMMARY - DIVISION GROUPS		Actual	Actual	Budget	Forecast	Budget	Projected	Projected
Operations Administration		\$16,380,310	\$16,614,121	\$19,064,558	\$19,492,078	\$20,427,451	\$20,897,722	\$21,423,907
Treatment Plants		52,845,762	53,837,138	56,779,310	56,757,204	59,619,686	61,290,904	63,016,645
Pump Stations		18,382,178	19,509,943	20,348,813	20,586,965	18,789,024	19,272,421	19,782,109
Maintenance Yards		33,833,595	35,638,937	40,530,106	39,806,862	42,621,026	43,929,651	45,286,575
TOTAL EXPENSES		\$121,441,845	\$125,600,139	\$136,722,788	\$136,643,110	\$141,457,188	\$145,390,698	\$149,509,236
DIVISION TO EXPENDITURE SUMMARY - CATEGORY GROUPS								
51000	Personnel Expenses	\$61,324,531	\$63,809,142	\$71,751,889	\$70,097,444	\$75,593,922	\$78,053,233	\$80,608,109
52000	Supplies	15,689,108	18,080,090	20,831,150	20,656,059	22,558,445	23,017,653	23,501,024
53000	Usage	14,527,157	14,473,249	17,286,558	16,419,047	16,683,517	17,181,977	17,696,685
54000	Contractual Services	18,542,471	19,958,308	21,904,990	23,659,360	22,358,104	22,825,071	23,304,398
55000	Capital Outlay	11,358,578	9,279,349	4,948,200	5,811,200	4,263,200	4,312,764	4,399,019
TOTAL EXPENSES		\$121,441,845	\$125,600,139	\$136,722,788	\$136,643,110	\$141,457,188	\$145,390,698	\$149,509,236
ALLOCATED STAFFING SUMMARY								
Officials/Administrative		56	56	57	57	56	56	56
Professional		27	32	32	32	27	27	27
Technical		13	14	15	15	16	16	16
Administrative Support		11	11	11	11	11	11	11
Skilled/Craft		405	389	389	389	391	391	391
Service/Maintenance		96	109	107	107	106	106	106
TOTAL POSITIONS		608	611	611	611	607	607	607

Operations Department



Operations Department

Operations Administration								
		FY23	FY24	FY25	FY25	FY26	FY27	FY28
EXPENDITURE SUMMARY - DIVISION		Actual	Actual	Budget	Forecast	Budget	Projected	Projected
Operations Support		\$7,710,472	\$8,103,507	\$9,232,075	\$9,601,403	\$9,940,643	\$10,194,686	\$10,456,393
Operations Admin		1,401,963	1,624,296	1,786,628	1,511,712	1,955,215	1,970,474	2,028,522
Garage and Shops		7,267,875	6,886,318	8,045,856	8,378,963	8,531,592	8,732,562	8,938,992
TOTAL EXPENSES		\$16,380,310	\$16,614,121	\$19,064,558	\$19,492,078	\$20,427,451	\$20,897,722	\$21,423,907
EXPENDITURE SUMMARY - CATEGORY								
51000	Personnel Expenses	\$6,237,257	\$6,643,028	\$7,016,542	\$6,850,859	\$7,649,830	\$7,895,408	\$8,150,516
52000	Supplies	5,813,477	5,881,539	7,190,308	7,389,097	7,403,111	7,555,207	7,713,866
53000	Usage	117,583	72,591	114,000	112,791	115,200	119,452	123,878
54000	Contractual Services	1,125,827	1,368,981	1,330,709	1,356,331	1,411,310	1,438,395	1,468,601
55000	Capital Outlay	3,086,166	2,647,983	3,413,000	3,783,000	3,848,000	3,889,260	3,967,045
TOTAL EXPENSES		\$16,380,310	\$16,614,121	\$19,064,558	\$19,492,078	\$20,427,451	\$20,897,722	\$21,423,907
ALLOCATED STAFFING SUMMARY								
Officials/Administrative		7	7	7	7	8	8	8
Professional		8	13	13	13	13	13	13
Technical		13	14	15	15	16	16	16
Administrative Support		11	11	11	11	11	11	11
Skilled/Craft		15	14	14	14	14	14	14
Service/Maintenance		5	3	1	1	2	2	2
TOTAL POSITIONS		59	62	61	61	64	64	64

Operations Department

Treatment Plants								
		FY23	FY24	FY25	FY25	FY26	FY27	FY28
EXPENDITURE SUMMARY - DIVISION		Actual	Actual	Budget	Forecast	Budget	Projected	Projected
Bissell Treatment Plant		\$20,686,940	\$20,562,682	\$20,718,097	\$20,808,311	\$22,051,869	\$22,660,531	\$23,288,660
Coldwater Treatment Plant		3,868,594	4,004,639	4,547,866	4,370,899	4,551,183	4,675,261	4,803,349
Lemay Treatment Plant		12,182,811	12,882,907	13,308,714	13,508,425	13,982,232	14,392,878	14,817,381
Meramec Watershed Plant		10,225,185	10,224,225	11,400,357	11,274,957	11,976,170	12,318,137	12,671,607
Missouri River Treatment Plant		5,882,233	6,162,685	6,804,278	6,794,612	7,058,233	7,244,096	7,435,647
TOTAL EXPENSES		\$52,845,762	\$53,837,138	\$56,779,310	\$56,757,204	\$59,619,686	\$61,290,904	\$63,016,645
EXPENDITURE SUMMARY - CATEGORY								
51000	Personnel Expenses	\$20,330,009	\$20,979,828	\$23,296,914	\$23,041,120	\$24,845,291	\$25,664,265	\$26,514,968
52000	Supplies	6,734,008	8,485,784	8,981,643	8,715,758	9,951,570	10,160,553	10,373,924
53000	Usage	10,961,849	10,659,156	13,139,482	12,270,060	12,672,886	13,061,179	13,462,528
54000	Contractual Services	8,970,743	10,186,406	10,689,271	11,748,267	11,967,940	12,219,267	12,475,872
55000	Capital Outlay	5,849,153	3,525,964	672,000	982,000	182,000	185,640	189,353
TOTAL EXPENSES		\$52,845,762	\$53,837,138	\$56,779,310	\$56,757,204	\$59,619,686	\$61,290,904	\$63,016,645
ALLOCATED STAFFING SUMMARY								
Officials/Administrative		18	18	19	19	18	18	18
Professional		5	6	4	4	5	5	5
Technical		-	-	-	-	-	-	-
Administrative Support		-	-	-	-	-	-	-
Skilled/Craft		139	139	143	143	145	145	145
Service/Maintenance		27	25	26	26	25	25	25
TOTAL POSITIONS		189	188	192	192	193	193	193

Operations Department

Pump Stations

		FY23	FY24	FY25	FY25	FY26	FY27	FY28
EXPENDITURE SUMMARY - DIVISION		Actual	Actual	Budget	Forecast	Budget	Projected	Projected
Technical Services Operations		\$2,567,991	\$3,078,008	\$3,770,948	\$3,697,601	\$1,411,259	\$1,446,688	\$1,483,112
Bissell Pump Station		4,366,882	4,647,314	4,931,006	5,042,013	5,044,781	5,177,521	5,314,332
Lemay Pump Station		6,483,325	6,606,711	6,429,558	6,540,810	7,048,070	7,222,198	7,413,113
County Pump Station		4,963,980	5,177,910	5,217,301	5,306,540	5,284,915	5,426,014	5,571,553
TOTAL EXPENSES		<u>\$18,382,178</u>	<u>\$19,509,943</u>	<u>\$20,348,813</u>	<u>\$20,586,965</u>	<u>\$18,789,024</u>	<u>\$19,272,421</u>	<u>\$19,782,109</u>
EXPENDITURE SUMMARY - CATEGORY								
51000	Personnel Expenses	\$6,797,300	\$7,612,715	\$8,233,088	\$8,400,207	\$7,883,114	\$8,126,869	\$8,380,035
52000	Supplies	1,527,742	1,864,211	2,354,935	2,156,910	2,731,035	2,777,237	2,835,559
53000	Usage	3,156,837	3,599,014	3,859,500	3,857,154	3,712,235	3,812,069	3,914,700
54000	Contractual Services	4,508,644	3,971,568	5,146,290	5,234,695	4,352,640	4,444,045	4,537,370
55000	Capital Outlay	<u>2,391,655</u>	<u>2,462,436</u>	<u>755,000</u>	<u>938,000</u>	<u>110,000</u>	<u>112,200</u>	<u>114,444</u>
TOTAL EXPENSES		<u>\$18,382,178</u>	<u>\$19,509,943</u>	<u>\$20,348,813</u>	<u>\$20,586,965</u>	<u>\$18,789,024</u>	<u>\$19,272,421</u>	<u>\$19,782,109</u>
ALLOCATED STAFFING SUMMARY								
Officials/Administrative		7	7	7	7	6	6	6
Professional		6	6	7	7	1	1	1
Technical		-	-	-	-	-	-	-
Administrative Support		-	-	-	-	-	-	-
Skilled/Craft		42	41	42	42	44	44	44
Service/Maintenance		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL POSITIONS		<u>55</u>	<u>54</u>	<u>56</u>	<u>56</u>	<u>51</u>	<u>51</u>	<u>51</u>

Operations Department

Maintenance Yards								
		FY23	FY24	FY25	FY25	FY26	FY27	FY28
EXPENDITURE SUMMARY - DIVISION		Actual	Actual	Budget	Forecast	Budget	Projected	Projected
Mintert Yard		\$11,617,512	\$12,273,076	\$13,766,464	\$12,833,275	\$13,989,065	\$14,416,739	\$14,860,284
Sulphur Yard		11,489,946	12,268,879	14,028,069	13,872,940	14,997,223	15,452,799	15,925,048
Grand Glaize Yard		10,726,137	11,096,983	12,735,573	13,100,647	13,634,739	14,060,113	14,501,243
TOTAL EXPENSES		\$33,833,595	\$35,638,937	\$40,530,106	\$39,806,862	\$42,621,026	\$43,929,651	\$45,286,575
EXPENDITURE SUMMARY - CATEGORY								
51000	Personnel Expenses	\$27,959,964	\$28,573,572	\$33,205,345	\$31,805,258	\$35,215,687	\$36,366,690	\$37,562,590
52000	Supplies	1,613,881	1,848,557	2,304,264	2,394,294	2,472,729	2,524,656	2,577,674
53000	Usage	290,889	142,489	173,576	179,042	183,197	189,277	195,579
54000	Contractual Services	3,937,257	4,431,353	4,738,721	5,320,068	4,626,213	4,723,364	4,822,554
55000	Capital Outlay	31,603	642,966	108,200	108,200	123,200	125,664	128,177
TOTAL EXPENSES		\$33,833,595	\$35,638,937	\$40,530,106	\$39,806,862	\$42,621,026	\$43,929,651	\$45,286,575
ALLOCATED STAFFING SUMMARY								
Officials/Administrative		24	24	24	24	24	24	24
Professional		8	7	8	8	8	8	8
Technical		-	-	-	-	-	-	-
Administrative Support		-	-	-	-	-	-	-
Skilled/Craft		209	195	190	190	188	188	188
Service/Maintenance		64	81	80	80	79	79	79
TOTAL POSITIONS		305	307	302	302	299	299	299

METROPOLITAN ST. LOUIS SEWER DISTRICT
FY26 General Fund Budget and Two Year Projection
T6000 - Operations Department Total

	Actual FY23	Actual FY24	Budget FY25	Forecast FY25	Budget FY26	Projected FY27	Projected FY28
51010 Salaries & Wages	40,985,386	42,679,454	48,127,133	46,777,407	50,828,289	52,671,203	54,581,382
51020 Overtime	2,349,542	2,031,980	2,364,139	2,365,339	2,536,170	2,628,740	2,724,689
51030 Compensatory Pay Accrual	333	7,599	-	92	-	-	-
51060 Worker's Compensation Pay	107,948	140,475	-	54,940	-	-	-
51100 Emp Service & Incentive Awards	-	4,517	-	-	-	-	-
51120 Membership & Licensing Fees	80,777	87,713	100,698	101,351	98,959	102,571	106,315
51210 FICA Taxes	3,180,303	3,279,392	3,862,582	3,600,444	4,082,381	4,230,446	4,383,914
51220 Group Insurance	5,254,484	5,593,952	6,655,380	6,696,500	7,373,789	7,745,940	8,137,476
51230 Pension Contributions-Defined Benefit Plan	7,242,425	7,629,232	7,855,778	7,897,829	7,593,807	7,593,807	7,593,807
51231 Pension Contributions-Defined Contribution Plan	1,700,516	1,846,991	2,152,637	2,062,921	2,400,191	2,400,191	2,400,191
51233 DC Plan-Matching Contributions	422,817	467,475	613,542	520,621	680,334	680,334	680,334
51510 Temporary Help	-	40,362	20,000	20,000	-	-	-
Total Personnel Services	\$61,324,531	\$63,809,142	\$71,751,889	\$70,097,444	\$75,593,922	\$78,053,233	\$80,608,109
52010 Fuels,Lubricants,Gases	1,529,956	1,377,287	1,559,600	1,504,400	1,441,850	1,472,129	1,503,044
52020 Motor Vehicle Parts & Equip	521,404	548,761	617,756	640,085	627,931	641,118	654,581
52030 Machinery & Equipment Parts	3,299,093	4,019,509	5,344,474	5,145,751	5,168,057	5,276,586	5,387,395
52040 Machinery & Equipment - Non-Capital	241,930	373,203	278,258	338,115	296,800	303,033	309,396
52050 Construction & Bldg Supplies	1,951,887	2,099,590	2,939,990	2,992,150	3,128,165	3,193,856	3,260,927
52060 Building - Non-Capital	228	-	-	-	-	-	-
52070 Hardware	129,443	140,573	131,018	158,418	140,643	143,597	146,612
52080 Hose Supplies	198,030	246,726	209,435	221,585	230,235	235,070	240,007
52090 Electrical Supplies	1,494,955	1,361,872	1,547,810	1,602,610	1,681,800	1,717,118	1,753,177
52100 Instrument Supplies	760,377	947,408	872,861	861,200	1,052,220	1,074,317	1,096,877
52110 Chemical Supplies	4,242,384	5,219,156	5,026,243	4,851,913	6,179,383	6,309,150	6,441,643
52120 Laboratory Supplies	14,414	20,649	12,485	14,700	19,126	19,528	19,938
52150 Plumbing Supplies	383,403	501,972	580,006	572,006	567,905	579,831	592,007
52160 Paint Supplies	61,551	51,501	120,392	114,392	131,545	134,307	137,128
52170 Safety Supplies	252,476	427,390	378,602	446,294	421,157	427,877	436,863
52220 Janitorial Supplies	93,682	125,010	127,875	131,700	119,510	122,020	124,582
52240 Hand Tools	406,690	503,314	430,040	468,100	480,840	484,812	494,993
52280 Uniforms	271,373	260,379	330,011	331,619	337,435	342,131	349,316
52300 Safety Footwear	123,741	128,747	155,800	161,950	172,300	175,101	178,779
52310 Telephone/Communic Equip/Suppl	14,319	6,383	9,390	20,895	176,229	178,909	182,666

METROPOLITAN ST. LOUIS SEWER DISTRICT
FY26 General Fund Budget and Two Year Projection
T6000 - Operations Department Total

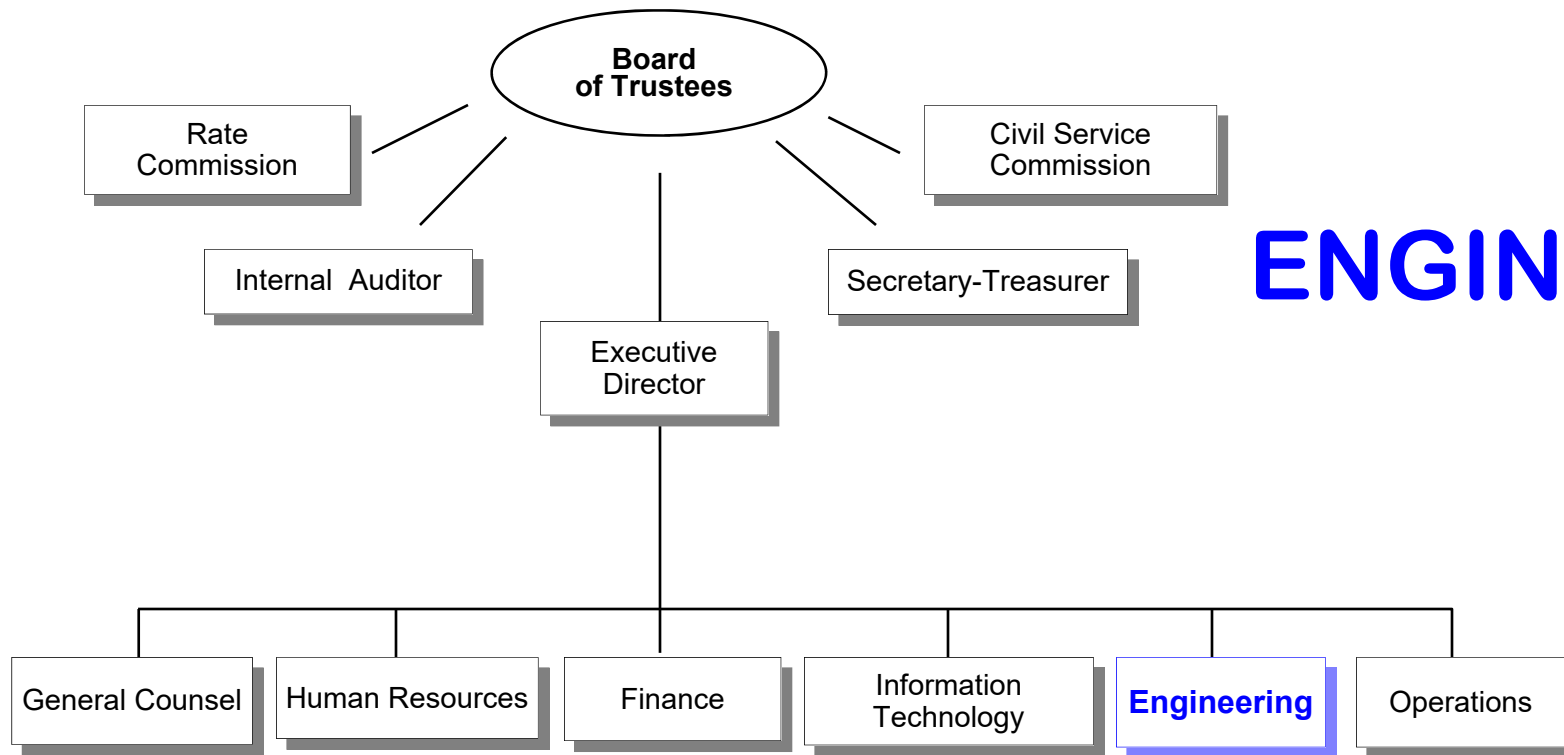
	Actual FY23	Actual FY24	Budget FY25	Forecast FY25	Budget FY26	Projected FY27	Projected FY28
52320 Office Supplies	33,245	54,701	32,855	40,425	34,355	35,076	35,813
52330 Computer Supplies	27,419	46,409	15,575	59,115	16,345	16,688	17,039
52340 Computer Equipment - Non-Capital	22,170	15,565	15,100	20,700	24,100	22,564	23,038
52360 Grounds Supplies	19,254	15,861	23,895	24,215	26,919	27,484	28,061
52370 Photo & Video Supplies	3,477	6,705	3,700	3,700	3,200	3,267	3,336
52380 Publications/Training Supplies	2,293	419	4,750	4,750	3,265	3,334	3,404
52390 Administrative Supplies	22,909	25,623	25,930	27,080	29,030	29,640	30,262
52400 Furniture & Office Equipment - Non-Capital	56,398	55,602	37,300	51,360	48,100	49,110	50,141
52990 Inventory (I/D)	(489,394)	(500,225)	-	(153,573)	-	-	-
52999 Inventory Expense Control Account	-	-	-	405	-	-	-
Total Supplies	\$15,689,108	\$18,080,090	\$20,831,150	\$20,656,059	\$22,558,445	\$23,017,653	\$23,501,024
53060 Electric Usage	10,295,447	11,470,145	13,136,947	12,720,816	13,123,087	13,456,413	13,798,206
53070 Natural Gas Usage	2,917,583	1,726,633	2,977,661	2,472,661	2,411,067	2,531,620	2,658,201
53080 Water Usage	1,011,864	1,206,310	1,039,470	1,078,070	1,079,604	1,122,788	1,167,700
53270 Telephone Usage	302,263	70,161	132,480	147,500	69,760	71,155	72,578
Total Usage	\$14,527,157	\$14,473,249	\$17,286,558	\$16,419,047	\$16,683,517	\$17,181,977	\$17,696,685
54050 Office System Services	35,083	124,565	20,900	227,950	21,820	22,278	22,746
54060 Printing Services	4,339	6,700	4,100	10,615	6,760	6,902	7,047
54100 Travel Expenses	60,003	35,905	135,854	131,433	103,132	103,767	105,946
54130 Bond & Liability Insurance	(9,179)	-	-	-	-	-	-
54140 Training Programs/Seminar Fees	79,270	197,332	205,170	195,500	122,465	124,016	126,620
54141 Required Training Programs	2,134	35,868	-	43,868	-	-	-
54180 Courier And Freight	82,632	76,342	105,291	121,826	138,362	141,268	144,234
54190 Property & Other Space Rental	31,822	40,750	40,215	40,215	-	-	-
54350 Bill Payment Services	-	-	-	47	-	-	-
54400 Judgments & Claims Settlements	(17,287)	(9,605)	-	-	-	-	-
54460 Commission Fee - St. Louis City	(106,750)	-	-	-	-	-	-
54520 Professional Service	544,382	544,625	894,000	863,000	404,400	412,892	421,563
54530 Building Repairs & Services	1,155,688	1,142,866	1,629,166	1,757,800	1,354,606	1,383,053	1,412,097
54540 Janitorial Services	919,172	862,653	828,456	921,680	903,802	922,782	942,160
54550 Grounds Services	1,072,477	889,380	1,027,467	1,029,317	1,168,389	1,192,925	1,217,976
54560 Motor Vehicle Services	375,982	380,920	386,892	386,892	390,420	398,619	406,990
54570 Machinery & Equipment Services	4,082,636	4,648,192	4,749,370	5,123,435	5,776,175	5,897,475	6,021,322

METROPOLITAN ST. LOUIS SEWER DISTRICT
FY26 General Fund Budget and Two Year Projection
T6000 - Operations Department Total

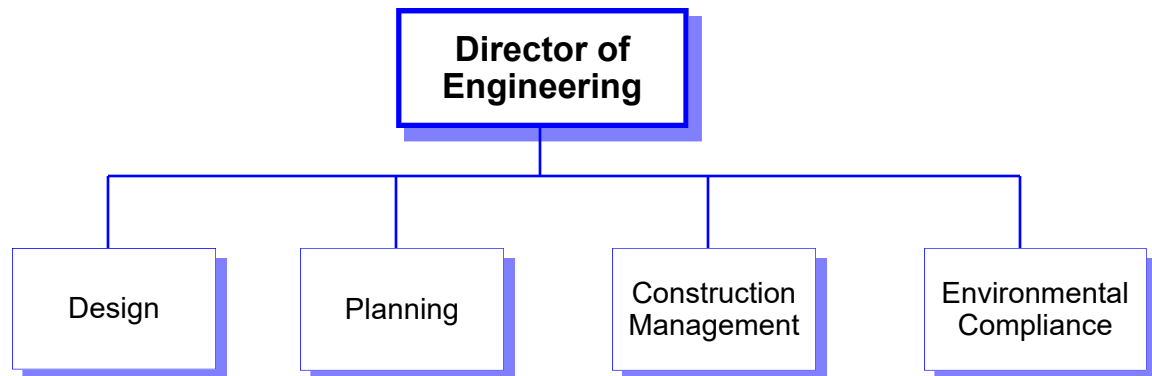
	Actual FY23	Actual FY24	Budget FY25	Forecast FY25	Budget FY26	Projected FY27	Projected FY28
54580 Equipment Rental	768,460	950,446	693,260	682,060	747,768	763,471	779,504
54590 Sewer Rep & Structure Cleaning	2,050,665	2,617,786	2,162,550	2,312,400	2,480,585	2,532,677	2,585,864
54600 Electrical Repair Services	970,789	736,561	1,928,250	1,722,050	1,676,250	1,711,451	1,747,392
54610 Instrument Repair Services	588,110	318,050	461,900	482,400	116,900	119,355	121,861
54620 Plumbing Services	1,281,929	1,143,498	1,071,021	1,507,121	1,249,120	1,275,352	1,302,134
54630 HVAC Services	766,746	582,515	641,500	746,500	555,580	567,247	579,159
54640 Damage Repairs & Services	9,025	9,860	7,200	7,200	8,200	8,372	8,548
54650 Waste Hauling	1,401,577	2,219,757	1,630,691	2,079,624	2,072,681	2,116,207	2,160,647
54660 Ash Hauling	66,663	346,107	925,000	925,000	650,000	663,650	677,587
54670 Other Governmental Fees	1,200,986	1,173,703	1,248,761	1,220,851	1,258,789	1,285,224	1,312,213
54680 Laboratory Testing Services	542,249	298,588	431,010	385,460	431,740	440,807	450,063
54690 Safety Services	27,453	40,311	67,035	68,035	64,960	66,324	67,717
54700 Asbestos Removal Services	22,028	33,981	45,733	50,433	56,000	57,176	58,377
54720 Tree Removal/Weed Spraying	529,774	510,649	564,200	616,650	599,200	611,783	624,631
54730 Maintenance Repairs	3,613	-	-	-	-	-	-
Total Contractual Services	\$18,542,471	\$19,958,308	\$21,904,990	\$23,659,360	\$22,358,104	\$22,825,071	\$23,304,398
55030 Structural Improvements	552,879	883,597	15,000	55,000	15,000	15,300	15,606
55040 Processing Equipment	5,145,392	3,397,475	597,000	1,132,000	292,000	297,840	303,797
55050 Auxiliary Equipment	1,034,520	230,236	270,000	270,000	120,000	122,400	124,848
55060 Motor Vehicles	2,861,415	2,351,328	3,203,000	3,185,000	2,715,000	2,733,600	2,788,272
55070 Machinery & Implements	572,922	813,713	412,000	538,000	1,055,000	1,076,100	1,097,622
55080 Instruments & Apparatus	1,201,169	1,581,680	26,200	246,200	26,200	26,724	27,258
55090 Furniture & Office Equipment	(26)	-	5,000	5,000	40,000	40,800	41,616
55110 Computer Equipment	(9,693)	21,320	420,000	380,000	-	-	-
Total Capital Outlay	\$11,358,578	\$9,279,349	\$4,948,200	\$5,811,200	\$4,263,200	\$4,312,764	\$4,399,019
Lease Financing	-	-	-	-	-	-	-
Subscription Financing	-	-	-	-	-	-	-
Total General Fund Operating Expense	\$121,441,845	\$125,600,139	\$136,722,788	\$136,643,110	\$141,457,188	\$145,390,698	\$149,509,236



FY26 BUDGET



ENGINEERING



Engineering

Mission

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

Fiscal Year 2024 Accomplishments

1. Successfully advocated for allowing trading in Missouri DNR regulations requiring removal of phosphorous from treated wastewater. The rule (effective October 2023) requires POTWs like MSD to meet a phosphorous mass limit, with the flexibility of meeting that limit by trading. With trading, MSD can focus phosphorous removal on Bissell Point and Lemay, and then avoid installing phosphorous removal equipment at every MSD facility. Trading saves MSD ratepayers as much as 50% on the capital expenditures needed for compliance. ([Strategy 4, Objective 1](#))
2. Continued to implement projects related to Project Clear to reduce the constructed SSOs and improve the capacity of the sanitary and combined sewer systems. The Capital Construction Division kicked off a total of 78 new construction projects accounting for approximately \$1.065 billion in total construction. Of these 78 new projects, one project, the Bissell & Lemay WWTF Fluidized Bed Incinerators, accounted for \$898.5 million of this total. During Fiscal Year 2024 the construction management team continued focusing on rehabilitation of our sewer system. Cured-In-Place Pipe (CIPP) was utilized to rehabilitate sewer ranging in size from 6-inch to 72-inch. In addition to rehabilitated pipe the Construction Division managed the active construction of over 70 sanitary sewer projects ranging in size from 6-inch to 72-inch. Also, projects were ongoing which made improvements at the Lemay, Bissell, Coldwater, and Lower Meramec Wastewater Treatment Facilities along with other improvements at existing pumps stations and treatment facilities throughout the District. Additionally large facility and collection system improvement projects were completed such as the Harlem Cityshed Mitigation Basins, Caulks A Pump Station Improvements, and DC-02 & DC-03 Sanitary Relief Phases III & IV. Also, we continued construction of ongoing major construction projects such as the Lower Meramec Tunnel and Lower Meramec WWTF. In addition to the Capital Construction Division the Development Inspection Division of Construction Management completed 339 Construction Approvals of which 129 were for BMP approvals and assisted in the inspection of 2,400 post construction BMP inspections. This group also inspected over 17 miles of private development sewer that will be dedicated to MSD upon final construction approval. ([Strategy 5, Objective 2](#))
3. Completed the Rate Commission process, incorporated stormwater and wastewater CIRP plans and incorporated the Inflow and Infiltration Allocation Study results for the Rate Proposal, as adopted by the Board. The GIS group has 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. Proceeded in administering \$27 million in ARPA grant funding for 8 bank stabilization projects, and one sanitary relief project. Continued ongoing administration of SRF program and coordination with MDNR. Completed Engineering

support for SRF loan closing for the \$1.5 million grant and \$12.5 million loan funding for the \$14 million Public I/I Reduction Program Phase 10 project. Completed Engineering support for SRF loan closing for the \$649 million in Phase II SRF loan funding for the Bissell and Lemay Fluidized Bed Incinerators project. Submitted SRF loan applications to the State for the \$10 million Public I/I Reduction Program Phase 11, the \$32 million CSO Mary project, and the \$25 million Hampton Creek project. Ongoing coordination with the Corps for their construction of the Harlem Baden package 9 project, and the St Louis Service Area Combined Sewer Overflow Rehabilitation project. These projects will result in \$9.75 million in federal investment to improve the area's combined sewer system.

(Strategy 2, Objective 3)

4. Continued to implement the design related to Project Clear, awarding a total of 77 new construction bids accounting for approximately \$189 million in construction spend. Additionally, initiated the design build project for the \$900 million Bissell and Lemay Fluidized Bed Incinerators. Continued to implement the design related to Project Clear and the Stormwater Program, with a total design appropriation of \$37 million. Designed and contracted for 454 infrastructure repair projects totaling \$5.5 million. Successfully acquired 294 easements and closed upon 7 resident relocations, to allow for capital construction projects, an almost 50% increase. Completed the 2024-2025 Capital Improvement and Replacement Program (CIRP) budgeting process and published the Budget Supplement document. The program consists of 138 projects totaling \$606 million in design and construction planned for FY25. This is the largest CIRP budget in District's history. Processed and administered consultant selection RFQs/RFPs for 13 engineering contracts/projects. (Strategy 5, Objective 2)
5. Completed the transition from Hydra to PCSWMM hydraulic modeling software and development of Procedures Manuals. MSD successfully removed the 85th% constructed SSO months prior to the December 2023 deadline. Successfully implemented the wastewater CIRP to meet CD and CMOM requirements. All sanitary collection system models have been converted from Hydra to PCSWMM. District engineers have been actively updating and calibrating the PCSWMM collection system models. These models have been provided to Design consultants for use in designing SSO Master Plan projects and evaluated in-house to make capacity assurance decisions in accordance with Consent Decree requirements. Modeling Guidance documents have been provided to in-house staff and design consultants. (Strategy 5, Objective 2)
6. Initiated a linear asset management project with Aquasight, using their cloud-based LAM solution, AMP™, which will allow MSD users to prioritize work more efficiently based on differentiated degradation curves, calculated Business Risk Exposure Scores (BREs), and Consequence of Failure (COF) and Probability of Failure (POF) ratings. AMP™ will integrate dynamic asset condition and static meta data from MSD in-house systems and utilize the GIS foundation within AMP™ to enable navigational and advanced analytical capabilities. Began system configuration and importing MSD GIS and CMMS data. (Strategy 5, Objective 3)
7. FY24 represents the fourth year for the OMCI grant program. The program is administered on a calendar year basis, so the end of FY24 represents 3.5 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 \$4.3 million (\$14.5 million since start) in funds to the 45 of 52 eligible communities participating. Reviewed and approved 16 (45 since start) grant applications requesting an overall \$2.2 million (\$5.0 million since start). Continued to implement the FY24 stormwater CIRP using OMCI and existing funds. With the passage of Prop S, initiated plans for stormwater CIRP program implementation as presented to the rate commission for Fund 5140 funds. (Strategy 5, Objective 1)

8. Continued WWOP (13436) and SCADA Upgrades Project (13467). Completed Optimization for the Full-Build-Out scenario, which includes planned components of the CSO LTCP. Dashboard and Digital Twin improvements continue, though the Azure-hosted MSD platform for RTC based on real-time decision support recommendations is active. Training for Operations staff began so that recommendations can be implemented via SCADA at CSO and Wet-Weather Storage control points. Phase I SCADA Upgrades Design is complete, and construction will begin in FY25 for the Lemay ORS CSO control locations. CSO and Wet-Weather Storage optimized control will commence as SCADA Upgrades bring locations on-line. ([Strategy 5, Objective 5](#))



**STRATEGIC BUSINESS AND OPERATING PLAN
FISCAL YEAR 2026**

Department FY26 Strategic Business Plan														
District			FY26											
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) Create and implement a communication strategy to highlight progress on the new Stormwater Capital Improvement Program.												
		b) Execute communication plan for results of stormwater election in April 2024 and specific deliverables for Stormwater Capital Program.												
		d) 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) Develop "sewer academy" program to educate interested elected and municipal officials.												
3	Integrate and improve the District's business processes.													
	2.	Integrate Capital Asset Information Across Systems (Oracle, Maximo and GIS).												
		a) Implement a process to ensure continuous reconciliation for linear assets, if applicable.												
		b) Determine requirements and strategy for reconciliation of assets between Maximo (system of record for Treatment Plant and Pump Station nonlinear capital assets) and Oracle Fusion (system of record for financial data).												
	3.	Mobile Technology Strategy												
		c) Pilot remote video monitoring solutions in areas for compliance and operational concerns. Develop policies and procedures for placement of systems and use.												
	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.												
		a) Explore AI-powered bots for providing enhanced Customer Support through additional communication mediums such as web (incident reporting, FAQ's) and an MSD mobile application.												
		b) Implement AI chatbots on District website, msdprojectclear.org to provide standard question and answer FAQ's, incident reporting, and project updates.												
	c) Continue to implement business process improvement utilizing robotic process automation (RPA), Process Mining or AI.													
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.												
		c) Participate in Missouri-led stakeholder meetings on Clean Water Act permit fees and advocate for equitable fee structure.												
		d) Implement the stakeholder process for submitting a Municipal Separate Storm Sewer System (MS4) application and Stormwater Management Plan.												
	2.	Promote Appropriate Regulatory and Legislative Initiatives that Impact All Areas of District Operations.												
		a) Advocate for regulations and policies that promote environmental justice through infrastructure investment.												
		b) Monitor for statutory changes to the definition of "Waters of the State".												
		c) Track legislation and regulations that would impact the District's ability to fund eligible green energy projects covered by the Inflation Reduction Act.												

**STRATEGIC BUSINESS AND OPERATING PLAN
FISCAL YEAR 2026**

Department FY26 Strategic Business Plan														
District			FY26											
Strategies	Objectives	Milestones	Q1			Q2			Q3			Q4		
5	Address customer and regulatory needs through a comprehensive infrastructure management program.													
	1.	Implement Stormwater Operating and Capital Improvement Program.												
		a) Implement FY 2026 stormwater CIRP program based on funds generated from remaining 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 OMCIs.												
		c) Implement FY 2026 stormwater CIRP to address flooding and erosion based on funds generated from the District's approved stormwater fund.												
		d) Complete construction of projects receiving grant funding from ARPA (American Rescue Plan), coordinating efforts with Missouri Department of Natural Resources.												
		e) Continue discussions and finalize spending plans with municipal stakeholders (i.e., St. Louis Municipal Leauge) on the spending of District-wide stormwater funding to address regional priorities.												
		f) Continue review of MSD Stormwater Regulations and Design Requirements impacted by climate change.												
		g) Finalize disposition of OMCI taxes through continued discussions with MSD Board and municipal stakeholders.												
		h) Administer Municipal Grant Program with funding from approved stornwater fund to address the needs of the municipalities.												
	2.	Implement Wastewater Operating and Capital Improvement Program.												
		a) Implement Wastewater CIRP to comply with Consent Decree and Asset Management needs based on approved budgets.												
		b) Continue 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) Continue to update the MSD Board on major project initiatives.												
		d) Initiate planning and staffing for commissioning of new Fluidized Bed Incineration facilities at Bissell and Lemay WWTPs..												
	3.	Implement Asset Management Program.												
		a) Implement software tools necessary to support asset management plan that incorporates the monetized ratings process for the District's linear assets.												
		b) Initiate evaluation of risks and results of monetized prioritization process at wastewater plants and pump stations. Make necessary adjustments.												
	4.	Enhance Reliability of Information Technology Infrastructure.												
		a) 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.												
		b) Continue to design Disaster Recovery for Supervisory Control and Data Acquisition (SCADA) systems at MSD Pump Stations. Gather requirements for implementation of a disaster recovery site for the Supervisory Control and Data Acquisition (SCADA) server infrastructure.												
		d) Continue to 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.												
		d) Implement Physical Security measures at WWTP to protect both Operational and Business Techology networks and systems..												
	5.	Implement technologies and data driven solutions to reduce capital costs and increase utility performance (JEFF).												
		a) Begin Wet Weather Optimization Plan of Lemay Service Area.												
		b) Continue SCADA system upgrade for pump stations and remote facilities.												

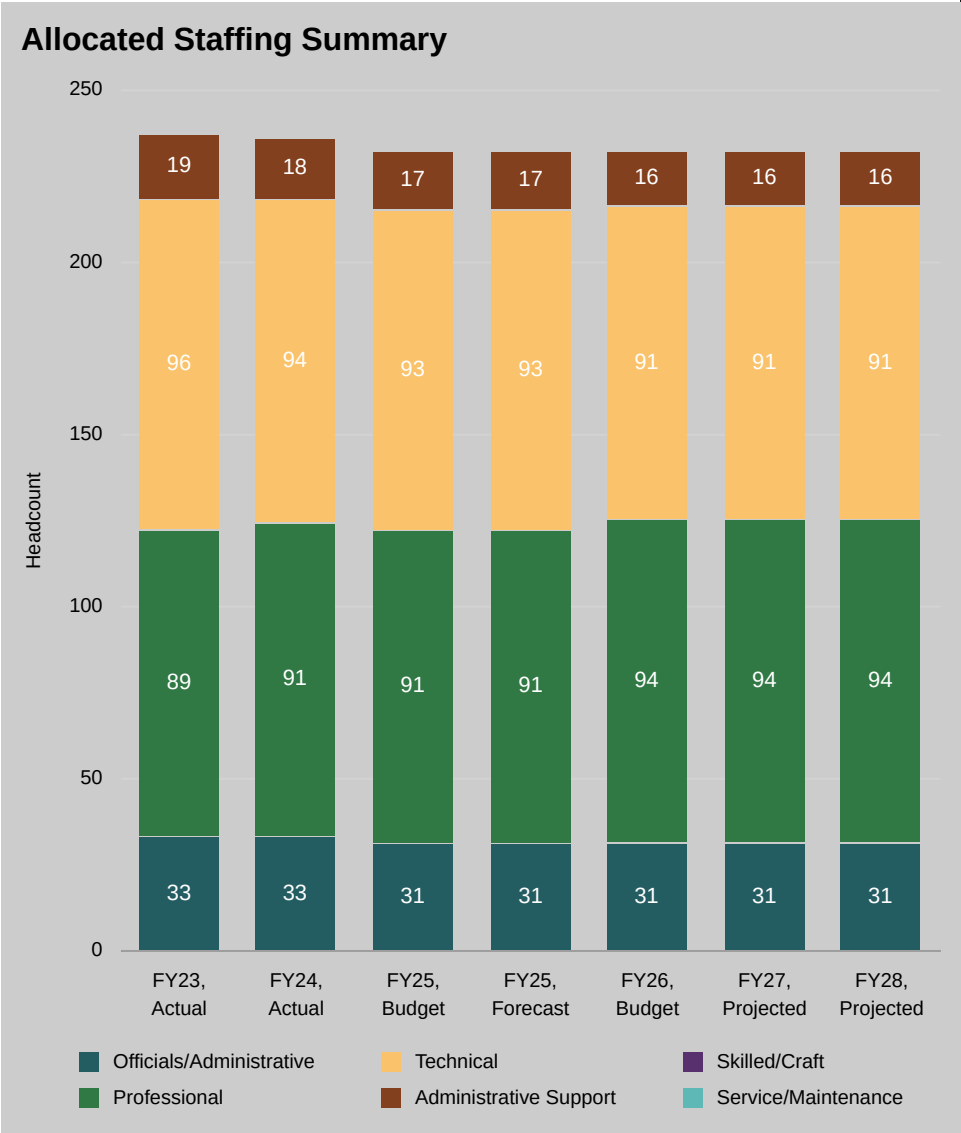
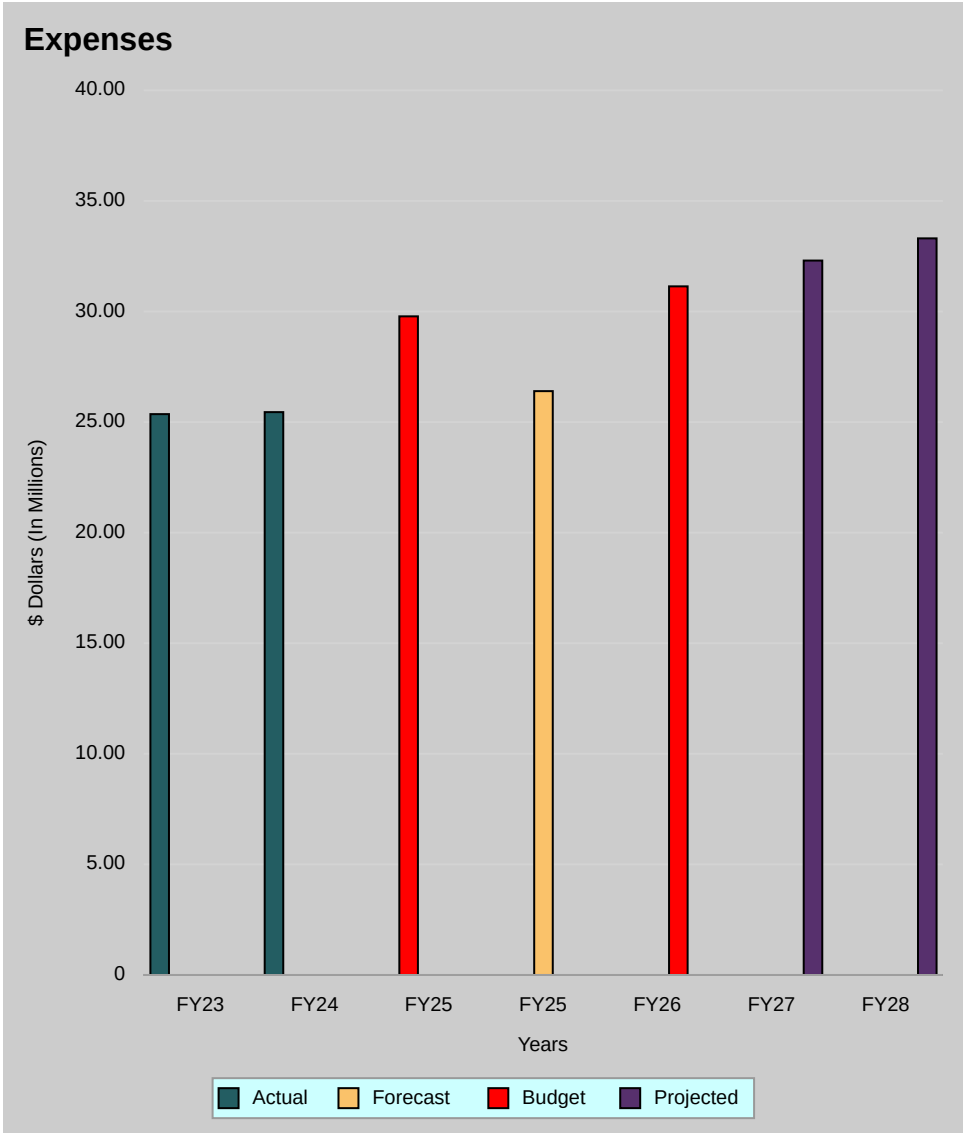
**STRATEGIC BUSINESS AND OPERATING PLAN
FISCAL YEAR 2026**

Department FY26 Strategic Business Plan			FY26											
District	Objectives	Milestones	Q1			Q2			Q3			Q4		
Strategies														
		c) Implement Wet Weather Operational Structure for Organization.												
		d) Finalize CIRP and Operational Budgets based on Wet Weather Optimization Plan for Lemay Service Area.												
		e) Initiate planning and needs assessment for WWTP DCS System upgrade.												
6	Create a learning and business-oriented culture based on competency and accountability.													
	2.	Increase Individual Accountability and Job Satisfaction Through Continual Performance Coaching and Training.												
		a) Create a training curriculum that is engaging and effective that addresses skill development and performance improvement.												

Engineering Department

		FY23	FY24	FY25	FY25	FY26	FY27	FY28
EXPENDITURE SUMMARY - DIVISION		Actual	Actual	Budget	Forecast	Budget	Projected	Projected
Design		\$5,401,699	\$5,613,706	\$6,701,960	\$5,759,124	\$6,787,467	\$6,995,265	\$7,211,039
Planning		7,808,967	7,664,916	8,514,552	7,848,786	8,936,950	9,209,900	9,493,523
Construction Management		6,368,938	6,366,723	7,366,492	6,766,333	8,632,581	8,909,940	9,198,044
Environmental Compliance		5,779,801	5,809,175	7,197,116	6,024,281	6,782,969	7,192,797	7,410,203
TOTAL EXPENSES		<u>\$25,359,405</u>	<u>\$25,454,520</u>	<u>\$29,780,119</u>	<u>\$26,398,523</u>	<u>\$31,139,967</u>	<u>\$32,307,902</u>	<u>\$33,312,808</u>
EXPENDITURE SUMMARY - CATEGORY								
51000	Personnel Expenses	\$23,469,861	\$23,879,075	\$27,879,722	\$24,595,206	\$29,276,168	\$30,201,036	\$31,161,977
52000	Supplies	822,792	458,044	588,860	608,903	601,060	613,682	626,570
53000	Usage	13,470	491	-	21	-	-	-
54000	Contractual Services	876,542	1,018,321	1,241,537	1,145,394	1,189,739	1,214,724	1,240,233
55000	Capital Outlay	176,740	98,589	70,000	49,000	73,000	278,460	284,029
TOTAL EXPENSES		<u>\$25,359,405</u>	<u>\$25,454,520</u>	<u>\$29,780,119</u>	<u>\$26,398,523</u>	<u>\$31,139,967</u>	<u>\$32,307,902</u>	<u>\$33,312,808</u>
ALLOCATED STAFFING SUMMARY								
Officials/Administrative		33	33	31	31	31	31	31
Professional		89	91	91	91	94	94	94
Technical		96	94	93	93	91	91	91
Administrative Support		19	18	17	17	16	16	16
Skilled/Craft		-	-	-	-	-	-	-
Service/Maintenance		-	-	-	-	-	-	-
TOTAL POSITIONS		<u>237</u>	<u>236</u>	<u>232</u>	<u>232</u>	<u>232</u>	<u>232</u>	<u>232</u>

Engineering Department



METROPOLITAN ST. LOUIS SEWER DISTRICT
FY26 General Fund Budget and Two Year Projection
T8000 - Engineering Department Total

	Actual FY23	Actual FY24	Budget FY25	Forecast FY25	Budget FY26	Projected FY27	Projected FY28
51010 Salaries & Wages	15,933,663	16,050,358	18,900,823	16,307,172	19,899,719	20,626,059	21,378,910
51020 Overtime	96,434	65,070	110,200	103,500	110,475	114,507	118,687
51030 Compensatory Pay Accrual	16,458	7,148	-	24	-	-	-
51120 Membership & Licensing Fees	11,455	15,049	16,698	17,268	18,327	18,996	19,689
51210 FICA Taxes	1,204,530	1,209,906	1,454,343	1,218,805	1,530,780	1,586,653	1,644,566
51220 Group Insurance	1,787,344	1,796,463	2,390,545	2,101,051	2,625,208	2,758,911	2,899,604
51230 Pension Contributions-Defined Benefit Plan	3,747,620	4,000,540	4,030,900	4,101,520	4,003,292	4,003,292	4,003,292
51231 Pension Contributions-Defined Contribution Plan	502,442	535,774	720,388	558,569	807,619	807,619	807,619
51233 DC Plan-Matching Contributions	120,188	128,226	205,825	137,298	230,748	230,748	230,748
51510 Temporary Help	49,727	70,540	50,000	50,000	50,000	54,250	58,861
Total Personnel Services	\$23,469,861	\$23,879,075	\$27,879,722	\$24,595,206	\$29,276,168	\$30,201,036	\$31,161,977
52010 Fuels,Lubricants,Gases	5,925	4,206	5,000	5,000	5,250	5,360	5,473
52020 Motor Vehicle Parts & Equip	5	32	-	-	-	-	-
52030 Machinery & Equipment Parts	4,466	4,699	9,360	9,360	9,860	10,067	10,278
52040 Machinery & Equipment - Non-Capital	20,449	28,299	32,000	53,000	33,600	34,306	35,026
52050 Construction & Bldg Supplies	33,000	34,000	50,000	50,000	52,500	53,603	54,728
52070 Hardware	3,505	3,346	500	4,700	500	510	521
52080 Hose Supplies	2,248	3,318	3,500	3,500	5,000	5,105	5,212
52090 Electrical Supplies	4,640	4,736	15,200	15,150	15,950	16,285	16,627
52100 Instrument Supplies	22,865	20,345	40,000	40,000	42,000	42,882	43,783
52110 Chemical Supplies	99,936	128,917	131,000	131,000	138,000	140,898	143,857
52120 Laboratory Supplies	122,903	128,982	140,000	140,062	147,000	150,087	153,239
52130 Engineering & Drafting Supply	1,516	818	3,100	1,500	2,000	2,042	2,085
52160 Paint Supplies	245	170	800	400	400	408	417
52170 Safety Supplies	19,891	16,449	21,800	15,500	22,800	23,279	23,768
52220 Janitorial Supplies	3,961	4,657	7,200	7,000	7,550	7,709	7,870
52240 Hand Tools	333	365	500	700	500	510	521
52280 Uniforms	19,027	18,852	27,400	27,400	28,350	28,945	29,553
52300 Safety Footwear	19,533	18,452	25,950	27,400	30,800	31,447	32,107
52310 Telephone/Communic Equip/Suppl	29	-	500	550	400	408	417
52320 Office Supplies	16,578	19,375	25,850	26,700	24,700	25,219	25,748
52330 Computer Supplies	392,953	2,454	22,000	28,550	5,200	5,309	5,421
52340 Computer Equipment - Non-Capital	5,833	896	5,000	4,900	6,200	6,330	6,463

METROPOLITAN ST. LOUIS SEWER DISTRICT
FY26 General Fund Budget and Two Year Projection
T8000 - Engineering Department Total

	Actual FY23	Actual FY24	Budget FY25	Forecast FY25	Budget FY26	Projected FY27	Projected FY28
52380 Publications/Training Supplies	16,587	8,854	11,900	4,400	12,550	12,814	13,083
52390 Administrative Supplies	5,466	3,436	6,500	4,700	5,250	5,360	5,473
52400 Furniture & Office Equipment - Non-Capital	897	1,980	3,800	7,431	4,700	4,799	4,899
52999 Inventory Expense Control Account	-	405	-	-	-	-	-
Total Supplies	\$822,792	\$458,044	\$588,860	\$608,903	\$601,060	\$613,682	\$626,570
53270 Telephone Usage	13,470	491	-	21	-	-	-
Total Usage	\$13,470	\$491	\$ -	\$21	\$ -	\$ -	\$ -
54050 Office System Services	2,229	853	2,700	2,700	2,000	2,042	2,085
54060 Printing Services	6,200	14,516	13,600	12,600	13,600	13,886	14,177
54080 Advertising Services	31,200	29,465	33,000	33,000	33,000	33,693	34,401
54100 Travel Expenses	44,096	43,165	102,118	95,975	108,002	110,270	112,586
54140 Training Programs/Seminar Fees	48,534	60,955	54,473	59,473	63,357	64,687	66,046
54160 Data Imaging Services	(6,325)	23,276	35,000	25,000	25,000	25,525	26,061
54180 Courier And Freight	48,259	54,400	65,106	65,106	71,700	73,206	74,743
54190 Property & Other Space Rental	1,707	6,568	17,250	13,250	13,500	13,784	14,073
54400 Judgments & Claims Settlements	-	2,650	-	-	-	-	-
54420 Court Costs & Lien Fees	1,875	1,473	2,000	2,000	2,000	2,042	2,085
54440 Easement Acquisitions/Fees	56,615	81,915	60,000	40,000	60,000	61,260	62,546
54520 Professional Service	359,713	420,741	350,000	290,000	273,000	278,733	284,586
54540 Janitorial Services	43,085	37,674	36,000	36,000	50,000	51,050	52,122
54560 Motor Vehicle Services	19,162	16,214	28,040	28,040	29,880	30,507	31,148
54570 Machinery & Equipment Services	430	-	2,000	2,000	2,100	2,144	2,189
54580 Equipment Rental	507	188	2,000	2,000	2,100	2,144	2,189
54600 Electrical Repair Services	-	24,532	-	-	-	-	-
54610 Instrument Repair Services	75,267	74,507	104,750	104,750	110,000	112,310	114,669
54630 HVAC Services	28	-	-	-	-	-	-
54640 Damage Repairs & Services	-	-	5,000	5,000	5,000	5,105	5,212
54650 Waste Hauling	18,337	11,991	20,000	20,000	20,000	20,420	20,849
54670 Other Governmental Fees	-	-	3,000	3,000	3,000	3,063	3,127
54680 Laboratory Testing Services	109,492	77,660	270,000	270,000	270,000	275,670	281,459
54700 Asbestos Removal Services	-	17,013	-	-	-	-	-
54710 Community Outreach Programs	16,133	18,565	27,500	27,500	27,500	28,078	28,667
54720 Tree Removal/Weed Spraying	-	-	8,000	8,000	5,000	5,105	5,212

METROPOLITAN ST. LOUIS SEWER DISTRICT
FY26 General Fund Budget and Two Year Projection
T8000 - Engineering Department Total

	Actual FY23	Actual FY24	Budget FY25	Forecast FY25	Budget FY26	Projected FY27	Projected FY28
Total Contractual Services	\$876,542	\$1,018,321	\$1,241,537	\$1,145,394	\$1,189,739	\$1,214,724	\$1,240,233
55080 Instruments & Apparatus	185,732	98,589	70,000	49,000	73,000	278,460	284,029
55110 Computer Equipment	(8,992)	-	-	-	-	-	-
Total Capital Outlay	\$176,740	\$98,589	\$70,000	\$49,000	\$73,000	\$278,460	\$284,029
Lease Financing	-	-	-	-	-	-	-
Subscription Financing	-	-	-	-	-	-	-
Total General Fund Operating Expense	\$25,359,405	\$25,454,520	\$29,780,119	\$26,398,523	\$31,139,967	\$32,307,902	\$33,312,808

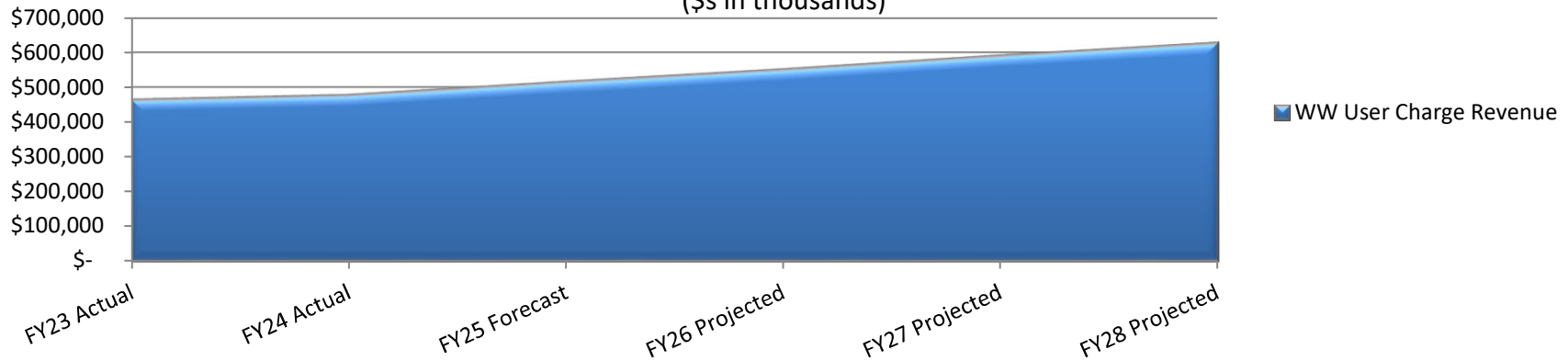


These funds were established to account for proceeds from the wastewater and stormwater user charges of the District. These revenues provide for the operation, maintenance and improvement of the District's sewer infrastructure. Fund 3306 (Wastewater Revenue Fund) is a major revenue fund.

REVENUE FUNDS CONSOLIDATED

Revenue Trends

(\$s in thousands)



This analysis of MSD's revenue compares actual revenues received in FY23 and FY24, forecasted for FY25, budgeted for FY26 and projected for FY27 and FY28.

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.

FY26 is the second 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

	FY23 Actual	FY24 Actual	FY25 Budget	FY25 Forecast	FY26 Budget	FY27 Budget	FY28 Budget
FUND BALANCE B.O.P.	\$-	\$-	\$-	\$-	\$-	\$-	\$-
Revenues:							
Wastewater User Charge	463,750,877	476,978,861	514,896,343	515,474,073	551,238,420	590,863,107	627,488,279
Stormwater User Charge	(1,918)	(1,257)	-	(303)	-	-	-
Total Revenues	463,748,960	476,977,604	514,896,343	515,473,769	551,238,420	590,863,107	627,488,279
Expenditures:							
Total Expenditures	-	-	-	-	-	-	-
Net Operating Income (Loss)	463,748,960	476,977,604	514,896,343	515,473,769	551,238,420	590,863,107	627,488,279
Interfund Transfers	(463,748,960)	(476,977,604)	514,896,343	(515,473,769)	551,238,420	(590,863,107)	(627,488,279)
Increase (Decrease) in Fund Bal.	-	-	-	-	-	-	-
Percentage of Change	0%	0%	0%	0%	0%	0%	0%
FUND BALANCE E.O.P.	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

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

	FY23 Actual	FY24 Actual	FY25 Budget	FY25 Forecast	FY26 Budget	FY27 Budget	FY28 Budget
FUND BALANCE B.O.P.	\$-	\$-	\$-	\$-	\$-	\$-	\$-
Revenues:							
Wastewater User Charge	463,750,877	476,978,861	514,896,343	515,474,073	551,238,420	590,863,107	627,488,279
Total Revenues	463,750,877	476,978,861	514,896,343	515,474,073	551,238,420	590,863,107	627,488,279
Expenditures:							
Total Expenditures	-	-	-	-	-	-	-
Net Operating Income (Loss)	463,750,877	476,978,861	514,896,343	515,474,073	551,238,420	590,863,107	627,488,279
Interfund Transfers	463,750,877	476,978,861	514,896,343	515,474,073	551,238,420	590,863,107	627,488,279
Increase (Decrease) in Fund Bal.	-	-	-	-	-	-	-
<i>Percentage of Change</i>	<i>0%</i>	<i>0%</i>	<i>0%</i>	<i>0%</i>	<i>0%</i>	<i>0%</i>	<i>0%</i>
FUND BALANCE E.O.P.	\$-	\$-	\$-	\$-	\$-	\$-	\$-

METROPOLITAN ST. LOUIS SEWER DISTRICT

Projected User Charge Revenue

WASTEWATER REVENUE FUND (3306)

FY26 BUDGET

	Number of Accounts Billed (Annualized)	Projected Annual Volume		Base Charge\$/s ervice	Volume Charge\$/unit	Compliance Charge\$/ service	Projected Revenue	Percent of Total
RESIDENTIAL								
Metered Single Family	3,651,864	18,176,991	CCFs	32.41	6.65		\$239,233,902	
Low Income Assistance Credits - Metered	42,420	210,903	CCFs	16.21	3.33		1,388,669	
Unmetered Single Family	670,968			32.41			21,746,073	
Rooms Single Family		3,853,620			3.38		13,025,236	
Water Closets Single Family		1,007,262			12.63		12,721,719	
Baths Single Family		769,950			10.81		8,323,160	
Separate Showers Single Family		143,580			10.81		1,552,100	
Customer Assistance Program - Unmetered	16,806	142,404					703,313	
Metered MultiFamily	246,144	7,311,756	CCFs	32.41	6.65		56,600,704	
Customer Assistance Program - Metered	852	4,836	CCFs	-	-		29,886	
Unmetered Multifamily	248,124			32.41			8,041,699	
Rooms Multifamily		2,452,650			3.38		8,289,957	
Water Closets Multifamily		638,694			12.63		8,066,705	
Baths Multifamily		584,724			10.81		6,320,866	
Separate Showers Multifamily		30,966			10.81		334,742	
Customer Assistance Program - Unmetered	4,572	63,048		-	-		263,799	
Subtotal: RESIDENTIAL							\$386,642,530	70.1%
NON-RESIDENTIAL								
Compliance 1 and Base	273,720			32.41		7.76	10,995,332	
Compliance 2 and Base	2,412			32.41		116.28	358,640	
Compliance 3 and Base	6,732			32.41		248.06	1,888,124	
Compliance 4 and Base	1,812			32.41		387.59	761,040	
Compliance 5 and Base	1,140			32.41		519.36	629,018	
Total Non-residential Tier Charges	285,816						\$14,632,155	
Volume		20,968,261	CCFs		6.65		139,438,936	
Extra Strength Surcharges								
Suspended Solids over 300 ppm		5,304	Tons		726.04		3,850,916	
BOD's over 300 ppm		4,704	Tons		1,121.28		5,274,501	
COD's over 600 ppm		2,496	Tons		560.65		1,399,382	
Subtotal: NON-RESIDENTIAL							\$164,595,890	29.9%
TOTAL WASTEWATER USER CHARGE REVENUE							<u>\$551,238,420</u>	100.0%

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

	FY23 Actual	FY24 Actual	FY25 Budget	FY25 Forecast	FY26 Budget	FY27 Budget	FY28 Budget
FUND BALANCE B.O.P.	\$-	\$-	\$-	\$-	\$-	\$-	\$-
Revenues:							
Stormwater User Charge	(1,918)	(1,257)	-	(303)	-	-	-
Total Revenues	(1,918)	(1,257)	-	(303)	-	-	-
Expenditures:							
Total Expenditures	-	-	-	-	-	-	-
Net Operating Income (Loss)	(1,918)	(1,257)	-	(303)	-	-	-
Interfund Transfers	1,918	1,257	-	303	-	-	-
Increase (Decrease) in Fund Bal.	-	-	-	-	-	-	-
<i>Percentage of Change</i>	<i>0%</i>	<i>0%</i>	<i>0%</i>	<i>0%</i>	<i>0%</i>	<i>0%</i>	<i>0%</i>
FUND BALANCE E.O.P.	\$-	\$-	\$-	\$-	\$-	\$-	\$-

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



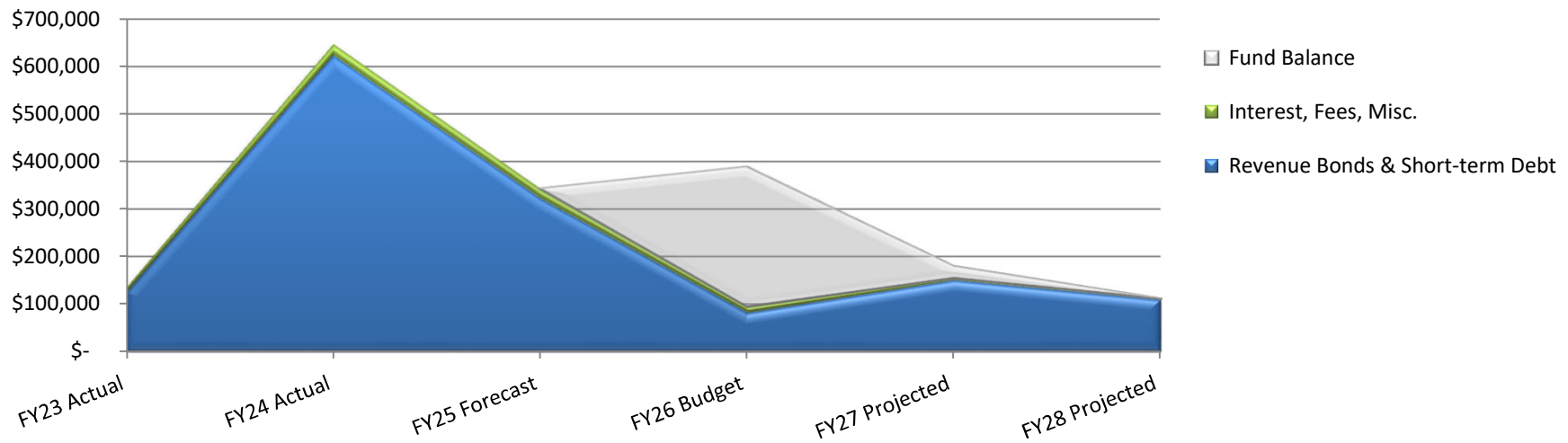
These funds were established to receive and disburse proceeds from revenue sources for construction of improvements to sewerage and drainage collection systems and treatment facilities.

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

CONSTRUCTION FUNDS CONSOLIDATED

Revenue Trends

(\$s in thousands)



This analysis of MSD's revenue compares actual revenues received in FY23 and FY24, forecasted for FY25, budgeted for FY26 and projected for FY27 and FY28.

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 \$450.6 million of this authorization available including the recent authorization in FY24 for \$750 million, with plans to issue \$205 million in FY26 which \$106 million will be used to refund 2016C.

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 \$128 million in FY26 for capital project expenditures.

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

	FY23 Actual	FY24 Actual	FY25 Budget	FY25 Forecast	FY26 Budget	FY27 Budget	FY28 Budget
FUND BALANCE B.O.P.	\$206,700,431	\$230,241,997	\$355,630,327	\$413,600,012	\$438,394,475	\$144,445,084	\$119,259,013
Revenue Bonds	125,000,000	624,301,000	70,619,949	323,000,000	82,500,000	151,000,000	110,000,000
Interest on Investments	8,676,476	19,739,273	1,951,918	12,811,549	7,551,000	1,019,000	1,143,000
Connection and Other Fees	122,119	243,843	-	55,303	-	-	-
Miscellaneous	1,000,000	2,973,411	6,582,000	6,582,000	4,500,000	2,700,000	-
Total Revenues	134,798,596	647,257,526	79,153,867	342,448,851	94,551,000	154,719,000	111,143,000
Construction and Engineering	227,764,265	580,658,817	542,153,000	468,899,015	508,062,000	396,158,000	237,022,000
Agency and Other Debt Expense	818,230	1,932,806	695,900	4,161,000	1,267,810	1,283,881	1,017,381
Interfund Labor Transfers	6,874,534	6,307,888	7,266,833	6,594,373	7,170,581	7,463,190	7,768,232
Total Expenditures	235,457,029	588,899,511	550,115,733	479,654,388	516,500,391	404,905,071	245,807,613
Net Operating Income (Loss)	(100,658,434)	58,358,015	(470,961,866)	(137,205,537)	(421,949,391)	(250,186,071)	(134,664,613)
Interfund Transfers	124,200,000	125,000,000	162,000,000	162,000,000	128,000,000	225,000,000	215,000,000
Increase (Decrease) in Fund Bal.	23,541,566	183,358,015	(308,961,866)	24,794,463	(293,949,391)	(25,186,071)	80,335,387
<i>Percentage of Change</i>	<i>11%</i>	<i>80%</i>	<i>-87%</i>	<i>6%</i>	<i>-67%</i>	<i>-17%</i>	<i>67%</i>
FUND BALANCE E.O.P.	\$230,241,997	\$413,600,012	\$46,668,461	\$438,394,475	\$144,445,084	\$119,259,013	\$199,594,400

PROJECT LISTING

6660 - Sanitary Replacement Fund

FY26

<u>PROJECT NAME</u>	<u>MUNICIPALITY</u>	<u>COST ESTIMATE</u>	<u>PAGE (1)</u>
12566 - BISSELL POINT WWTF TRICKLING FILTER MEDIA REPLACEMENT	ST	\$100,000	1
14208 - CAULKS CREEK PUMP STATION B (P-751) RELOCATION PHASE II	CF	\$800,000	2
14189 - CLAYTON ROAD SANITARY TUNNEL (BP-634) (WYDOWN BLVD TO CLAYTONIA TERRACE)	VA	\$2,000,000	5
12124 - CLAYTONIA CREEK SANITARY RELIEF (HAMPTON CREEK TRUNK SEWER TO CLAYTON RO	RH	\$300,000	6
11727 - COLLINGWOOD DRIVE SEWER SEPARATION	OL	\$279,000	7
11826 - CONSTRUCTION MANAGEMENT SERVICES - LOWER MERAMEC AND DEER CREEK TUNNELS	VA	\$4,900,000	8
11151 - CONSTRUCTION MANAGEMENT SERVICES - TANK/TREATMENT/PUMP STATION FACILITIE	VA	\$5,700,000	9
12139 - CSO - BRENTWOOD AND RED BUD AVE CSO INTERCEPTOR (I-118)/OUTFALL (L-111) *	RH	\$400,000	11
12140 - CSO - MARY AVENUE SOUTH OF MANCHESTER CSO INTERCEPTOR (I-132)/OUTFALL (L	BW	\$150,000	12
13520 - EARLSFIELD SANITARY RELIEF AND KINGSTON PUMP STATION (P-326) ELIMINATION	UN	\$50,000	13
11737 - ELTORA WET WEATHER STORAGE FACILITY *	PG	\$1,200,000	14
12170 - FENTON WASTEWATER TREATMENT FACILITY ELIMINATION *	FN	\$100,000	15
13046 - FILLMORE PUMP STATION (P-308) REHABILITATION	ST	\$200,000	16
13057 - GENERAL SERVICES AGREEMENT - CONSTRUCTION MANAGEMENT (2026)	VA	\$2,500,000	18
12397 - GENERAL SERVICES AGREEMENT - FACILITY & SEWER DESIGN (2020) CONTRACT A	VA	\$200,000	19
13692 - GENERAL SERVICES AGREEMENT - FACILITY & SEWER DESIGN (2026) CONTRACT A	VA	\$600,000	20
13693 - GENERAL SERVICES AGREEMENT - FACILITY & SEWER DESIGN (2026) CONTRACT B	VA	\$500,000	21
13748 - GENERAL SERVICES AGREEMENT - SEWER AND CHANNEL DESIGN (2026) CONTRACT A	VA	\$200,000	27
13754 - GENERAL SERVICES AGREEMENT - SURVEY SERVICES (2026) CONTRACT A	VA	\$50,000	28
13755 - GENERAL SERVICES AGREEMENT - SURVEY SERVICES (2026) CONTRACT B	VA	\$50,000	29
13756 - GENERAL SERVICES AGREEMENT - SURVEY SERVICES (2026) CONTRACT C	VA	\$50,000	30
13757 - GENERAL SERVICES AGREEMENT - SURVEY SERVICES (2026) CONTRACT D	VA	\$50,000	31
13758 - GENERAL SERVICES AGREEMENT - SURVEY SERVICES (2026) CONTRACT E	VA	\$50,000	32
13812 - GRAND GLAIZE WWTF REPAIRS AND IMPROVEMENTS (2028)	VP	\$1,061,000	33
12334 - HAMPTON CREEK SANITARY RELIEF (DEER CREEK TRUNK TO OXFORD DR) PHASE I *	VA	\$550,000	34
12846 - HEIMOS PUMP STATION (P-503) FORCEMAIN REPLACEMENT *	UN	\$100,000	35
11817 - LEMAY NO. 3 PUMP STATION AND FORCE MAIN *	UN	\$1,100,000	36
11820 - LMRDP CSO STORAGE TUNNEL (BROADWAY TO RDP TUBES)	ST	\$1,200,000	37
11109 - LOWER & MIDDLE RDP CSO CONTROLS SYSTEM IMPROVEMENTS (WATERSHED CONSULTAN	VA	\$1,050,000	38
12255 - LOWER MERAMEC WWTF EXPANSION PHASE II	UN	\$700,000	40
13816 - LOWER MERAMEC WWTF WET WEATHER PRIMARY AND PIPING REHABILITATION	UN	\$600,000	41
13048 - MASTER LIFT 1 PUMP STATION (P-717) REHABILITATION	CC	\$521,000	42

PROJECT LISTING

6660 - Sanitary Replacement Fund

FY26

<u>PROJECT NAME</u>	<u>MUNICIPALITY</u>	<u>COST ESTIMATE</u>	<u>PAGE (1)</u>
10869 - MERAMEC BOTTOMS PUMP STATION (P-489) INTERCEPTOR SEWER *	UN	\$80,000	43
13789 - PROSPECT HILL LANDFILL IMPROVEMENTS	VA	\$1,400,000	44
12700 - PUMP STATION REPAIR AND IMPROVEMENT DESIGN (2025) (CONTRACT A)	VA	\$468,000	45
13206 - PUMP STATION REPAIR AND IMPROVEMENT DESIGN (2026) (CONTRACT A)	VA	\$1,500,000	46
12699 - PUMP STATION REPAIR AND IMPROVEMENT DESIGN (CONTRACT C)	VA	\$100,000	47
14053 - PUMP STATIONS AND ORS SCADA PLC AND NETWORK UPGRADES (BISSELL AND COUNTY	VA	\$3,860,000	48
13894 - SOUTH 2ND STREET 3300 COMBINED SEWER REPAIR	ST	\$800,000	50
12441 - UPPER RIVER DES PERES AND RIVER DES PERES TRIBUTARIES STORAGE TUNNEL *	VA	\$9,000,000	53
14188 - URDP & RDP TRIBUTARIES STORAGE TUNNEL DEWATERING PUMP STATION	ST	\$3,000,000	54
14086 - WASTEWATER LINEAR SEWER DESIGN (2025) (CONTRACT A)	VA	\$600,000	55
14087 - WASTEWATER LINEAR SEWER DESIGN (2025) (CONTRACT B)	VA	\$1,000,000	56
12271 - WATKINS-SPANISH SANITARY RELIEF (MALAGA ST TO TRAMPE AVE)	UN	\$50,000	57
10794 - WEBSTER GROVES TRUNK E SANITARY RELIEF (SKME-628) PHASE 1	WG	\$220,000	58
12132 - WESTWOOD COUNTRY CLUB SANITARY RELIEF (DEER CREEK TO WESTWOOD CT) *	WD	\$85,000	59
12565 - BISSELL & LEMAY WWTF FLUIDIZED BED INCINERATORS	VA	\$270,000,000	62
13834 - BISSELL ORS SCADA PLC AND TELEMETRY UPGRADES	VA	\$6,000,000	63
13691 - BISSELL POINT WWTF TRICKLING FILTER MEDIA REPLACEMENT PHASE II	ST	\$6,200,000	64
12129 - CONWAY MEADOWS SANITARY RELIEF (CONWAY RD TO I-64)	CF	\$2,225,000	65
12139 - CSO - BRENTWOOD AND RED BUD AVE CSO INTERCEPTOR (I-118)/OUTFALL (L-111) *	RH	\$7,500,000	66
12823 - EASEMENT ACQUISITION FOR WASTEWATER PROJECTS (2026)	VA	\$5,000,000	69
11737 - ELTORA WET WEATHER STORAGE FACILITY *	PG	\$15,000,000	70
12170 - FENTON WASTEWATER TREATMENT FACILITY ELIMINATION *	FN	\$3,972,000	71
12334 - HAMPTON CREEK SANITARY RELIEF (DEER CREEK TRUNK TO OXFORD DR) PHASE I *	VA	\$20,000,000	72
12334 - HAMPTON CREEK SANITARY RELIEF (DEER CREEK TRUNK TO OXFORD DR) PHASE I *	VA	\$500,000	73
11797 - HARLEM BADEN RELIEF PHASE IV (HEBERT) - DARVER TO 69TH STREET TRUNK SEWE	VA	\$4,000,000	74
12846 - HEIMOS PUMP STATION (P-503) FORCEMAIN REPLACEMENT *	UN	\$1,100,000	75
13000 - INFRASTRUCTURE REPAIRS (FACILITIES) (2026)	VA	\$3,000,000	76
13024 - INFRASTRUCTURE REPAIRS (REHABILITATION) (2026) CONTRACT A	VA	\$5,000,000	77
13025 - INFRASTRUCTURE REPAIRS (REHABILITATION) (2026) CONTRACT B	VA	\$5,000,000	78
13779 - INFRASTRUCTURE REPAIRS (REHABILITATION) (2026) CORPS CSO PROGRAM	VA	\$700,000	79
12992 - INFRASTRUCTURE REPAIRS (WASTEWATER) (2026)	VA	\$8,000,000	80
12313 - JEFFERSON BARRACKS CREEK SANITARY RELIEF (N. KINSWOOD LN TO S. FRANRU LN	UN	\$700,000	81

PROJECT LISTING

6660 - Sanitary Replacement Fund

FY26

<u>PROJECT NAME</u>	<u>MUNICIPALITY</u>	<u>COST ESTIMATE</u>	<u>PAGE (1)</u>
13227 - L51 PUMP STATION FORCEMAIN IMPROVEMENTS	MH	\$4,700,000	82
13747 - LAMBERT AIRPORT RESTRICTED ACCESS ASSETS INSPECTION AND REPAIR	UN	\$2,000,000	83
11817 - LEMAY NO. 3 PUMP STATION AND FORCE MAIN *	UN	\$28,800,000	84
13629 - LINDSAY LANE SANITARY RELIEF (LINDSAY LANE TO LINDBERGH BLVD)	FL	\$3,000,000	85
13442 - MANORS OF CLARKSON PUMP STATION (P-727) SITE IMPROVEMENTS	CV	\$270,000	86
10869 - MERAMEC BOTTOMS PUMP STATION (P-489) INTERCEPTOR SEWER *	UN	\$2,500,000	87
12486 - MISSISSIPPI FLOODWALL ORS PUMP STATIONS REHABILITATION PHASE IV	ST	\$3,800,000	88
12556 - MISSOURI RIVER WWTF ENGINE GENERATOR REPLACEMENT AND DIGESTER SYSTEM IMP	MH	\$6,571,000	89
12195 - S BRENTWOOD BLVD SANITARY RELIEF (DAYTONA DR TO WALINCA TERRACE)	CL	\$3,300,000	90
12204 - SOUTH COUNTY RELIEF PUMP STATION (P-419) IMPROVEMENTS	UN	\$3,500,000	91
12231 - TM-01 TWO MILE CREEK OUTFALL SANITARY RELIEF	VA	\$4,400,000	92
12249 - UPPER MATTESE TRUNK SANITARY RELIEF (THEISS RD TO LIBERTY TRAIL RD)	UN	\$2,400,000	93
12441 - UPPER RIVER DES PERES AND RIVER DES PERES TRIBUTARIES STORAGE TUNNEL *	VA	\$5,000,000	94
12276 - WEBSTER GROVES TRUNK E SANITARY RELIEF (SKME-628) PHASE 2	WG	\$7,000,000	95
12132 - WESTWOOD COUNTRY CLUB SANITARY RELIEF (DEER CREEK TO WESTWOOD CT) *	WD	\$2,750,000	Carryover, no page
12176 - GLEN ECHO SANITARY RELIEF (ENGELHOLM AVE TO HENDERSON AVE)	VA	\$5,000,000	Carryover, no page
12548 - BISSELL POINT WWTF FINE SCREEN, CONCRETE AND GATE IMPROVEMENTS	ST	\$2,000,000	Carryover, no page
12568 - BISSELL POINT WWTF INFLUENT PUMP STATION VFD REPLACEMENT	ST	\$3,500,000	Carryover, no page
12942 - HARLEM CITYSHED MITIGATION BASINS (ASHLAND AND ESSEX) - SEPARATION SEWER	VA	\$1,700,000	Carryover, no page
13903 - LEMAY WWTF ADMIN BUILDING/LOCKER ROOMS RENOVATIONS	UN	\$2,500,000	Carryover, no page

NUMBER OF PROJECTS: 74

FUND TOTAL: \$508,062,000

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

** Duplication of Project Number and Name indicates various phases. The Number of Projects is calculated by the count of each unique project.*



STORMWATER FUNDS

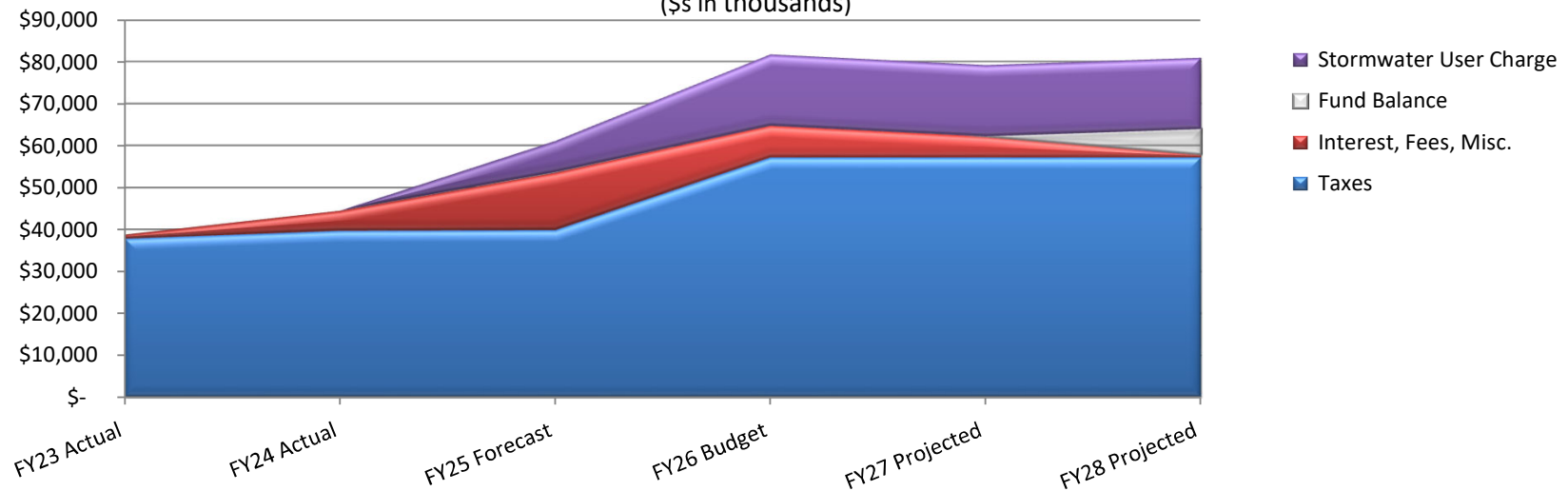
These funds were established to account for stormwater activities. The Stormwater Regulatory Fund, Districtwide Stormwater Fund and the Stormwater Capital Fund are reported in this section and receive, or at one time received, property tax revenues. The Stormwater Capital Fund will receive property tax revenues and impervious user charges.

These stormwater dedicated funds are used for operations, maintenance and capital improvement projects.

STORMWATER - FUNDS CONSOLIDATED

Revenue Trends

(\$s in thousands)



This analysis of MSD's revenue compares actual revenues received in FY23 and FY24, forecasted for FY25, budgeted for FY26 and projected for FY27 and FY28.

The Stormwater Regulatory Fund (5110) and Districtwide Stormwater Fund (5120) acquire 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. 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. A new stormwater funding source was approved by voters in April 2024, resulting in the Stormwater Capital Fund (5140). That new revenue results from ad-valorem taxes on residential properties and an impervious rate charge on non-residential properties to address the growing number of flooding and erosion stormwater problems throughout the District. The Tax Ordinance found at the back of this book provides more detail about this funding source

Interest and other miscellaneous revenue contribute 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 FY28 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

	FY23 Actual	FY24 Actual	FY25 Budget	FY25 Forecast	FY26 Budget	FY27 Budget	FY28 Budget
FUND BALANCE B.O.P.	\$34,364,860	\$34,283,642	\$46,513,222	\$45,890,615	\$45,757,541	\$65,175,703	\$75,394,723
Stormwater User Charge	-	-	7,422,724	7,422,724	16,924,725	16,924,725	16,924,725
Taxes	37,919,768	39,803,268	38,758,839	39,951,984	57,225,689	57,225,689	57,225,689
Interest on Investments	923,414	2,662,988	730,836	1,402,123	548,100	690,400	711,500
Miscellaneous	3,354	2,059,080	8,000,000	12,233,612	7,000,000	4,300,000	-
Total Revenues	38,846,536	44,525,335	54,912,399	61,010,444	81,698,514	79,140,814	74,861,914
Contractual Services	552,469	601,572	581,383	581,383	858,385	858,385	858,385
Construction and Engineering	13,945,953	7,209,776	36,213,000	31,913,152	32,027,000	37,540,000	48,286,000
Interfund Labor Transfers	24,424,465	25,092,741	30,802,264	28,649,317	29,394,966	30,523,408	31,741,101
Total Expenditures	38,922,887	32,904,089	67,596,646	61,143,852	62,280,352	68,921,793	80,885,487
Net Operating Income (Loss)	(76,352)	11,621,246	(12,684,247)	(133,409)	19,418,162	10,219,020	(6,023,573)
Interfund Transfers	(4,866)	(14,273)	-	335	-	-	-
Increase (Decrease) in Fund Bal.	(81,218)	11,606,973	(12,684,247)	(133,074)	19,418,162	10,219,020	(6,023,573)
Percentage of Change	-	34%	-27%	-	42%	16%	-8%
FUND BALANCE E.O.P.	\$34,283,642	\$45,890,615	\$33,828,975	\$45,757,541	\$65,175,703	\$75,394,723	\$69,371,150

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

	FY23 Actual	FY24 Actual	FY25 Budget	FY25 Forecast	FY26 Budget	FY27 Budget	FY28 Budget
FUND BALANCE B.O.P.	\$6,551,261	\$6,596,354	\$6,161,607	\$6,869,763	\$6,484,646	\$5,969,109	\$5,455,012
Taxes	6,351,991	6,665,165	6,454,075	6,704,739	6,530,436	6,530,436	6,530,436
Interest on Investments	132,634	322,735	113,304	174,425	62,300	57,100	50,900
Total Revenues	6,484,625	6,987,900	6,567,379	6,879,164	6,592,736	6,587,536	6,581,336
Contractual Services	92,501	100,726	96,811	96,811	97,957	97,957	97,957
Construction and Engineering	150,000	118,412	350,000	337,334	565,000	365,000	365,000
Interfund Labor Transfers	6,195,977	6,494,896	6,829,974	6,829,974	6,445,317	6,638,676	6,837,836
Total Expenditures	6,438,479	6,714,034	7,276,785	7,264,119	7,108,273	7,101,633	7,300,793
Net Operating Income (Loss)	46,146	273,867	(709,406)	(384,955)	(515,537)	(514,097)	(719,457)
Interfund Transfers	(1,053)	(458)	-	(161)	-	-	-
Increase (Decrease) in Fund Bal.	45,093	273,409	(709,406)	(385,116)	(515,537)	(514,097)	(719,457)
<i>Percentage of Change</i>	1%	4%	-12%	-6%	-8%	-9%	-13%
FUND BALANCE E.O.P.	\$6,596,354	\$6,869,763	\$5,452,201	\$6,484,646	\$5,969,109	\$5,455,012	\$4,735,555

PROJECT LISTING
5110 - Stormwater Regulatory Fund
FY26

<u>PROJECT NAME</u>	<u>MUNICIPALITY</u>	<u>COST ESTIMATE</u>	<u>PAGE (1)</u>
13299 - GENERAL SERVICES AGREEMENT - WATER QUALITY SUPPORT SERVICES (2024)	VA	\$165,000	119
13705 - GRAND GLAIZE CREEK WATERSHED INITIATIVE	VA	\$200,000	125
13352 - STORMWATER QUALITY GREEN INFRASTRUCTURE - SMALL GRANT RAINSCAPING PROGRA	VA	\$200,000	138
NUMBER OF PROJECTS: 3		FUND TOTAL:	
		\$565,000	

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

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

	FY23 Actual	FY24 Actual	FY25 Budget	FY25 Forecast	FY26 Budget	FY27 Budget	FY28 Budget
FUND BALANCE B.O.P.	\$27,813,599	\$27,687,288	\$40,351,615	\$39,020,853	\$34,051,643	\$37,763,791	\$38,178,246
Taxes	31,567,777	33,138,103	32,304,764	33,247,246	32,673,615	32,673,615	32,673,615
Interest on Investments	790,780	2,340,252	617,532	1,214,170	359,900	380,900	334,000
Miscellaneous	3,354	2,059,080	8,000,000	12,233,612	7,000,000	4,300,000	-
Total Revenues	32,361,911	37,537,435	40,922,296	46,695,028	40,033,515	37,354,515	33,007,615
Contractual Services	459,968	500,846	484,571	484,571	490,104	490,104	490,104
Construction and Engineering	13,795,954	7,091,365	33,063,000	29,360,818	13,762,000	13,992,000	19,100,000
Interfund Labor Transfers	18,228,487	18,597,845	23,972,290	21,819,344	22,069,264	22,457,955	23,106,864
Total Expenditures	32,484,408	26,190,056	57,519,861	51,664,733	36,321,368	36,940,060	42,696,969
Net Operating Income (Loss)	(122,498)	11,347,379	(16,597,565)	(4,969,705)	3,712,148	414,456	(9,689,353)
Interfund Transfers	(3,813)	(13,815)	-	496	-	-	-
Increase (Decrease) in Fund Bal.	(126,311)	11,333,564	(16,597,565)	(4,969,209)	3,712,148	414,456	(9,689,353)
Percentage of Change	-	41%	-41%	-13%	11%	1%	-25%
FUND BALANCE E.O.P.	\$27,687,288	\$39,020,853	\$23,754,050	\$34,051,643	\$37,763,791	\$38,178,246	\$28,488,893

PROJECT LISTING

5120 - Districtwide Stormwater Fund

FY26

<u>PROJECT NAME</u>	<u>MUNICIPALITY</u>	<u>COST ESTIMATE</u>	<u>PAGE (1)</u>
10070 - HALL STREET STORM SEWERS	ST	\$400,000	120
14080 - STORMWATER ASSET INVESTIGATIONS (2025)	VA	\$800,000	121
10067 - HALLSTEAD STORM CHANNEL PHASE IV (MCBJ-230)	UN	\$1,627,000	126
11455 - LACKLAND AVE. 9900 BLOCK STORM SEWER	OV	\$165,000	128
10874 - PARK WAY DRIVE 8000 STORM SEWER	UC	\$170,000	131
10309 - PEMBROKE DRIVE STORM IMPROVEMENTS	MR	\$600,000	133
13009 - STORMWATER INFRASTRUCTURE REPAIRS (2026)	VA	\$5,000,000	135
13131 - STORMWATER INFRASTRUCTURE REPAIRS (REHABILITATION) (2026)	VA	\$5,000,000	136

NUMBER OF PROJECTS: 8

FUND TOTAL: \$13,762,000

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

METROPOLITAN ST. LOUIS SEWER DISTRICT
CHANGES IN FUND BALANCE
5140 - Stormwater Capital Fund

	FY23 Actual	FY24 Actual	FY25 Budget	FY25 Forecast	FY26 Budget	FY27 Budget	FY28 Budget
FUND BALANCE B.O.P.	\$-	\$-	\$-	\$-	\$5,221,252	\$21,442,803	\$31,761,465
Stormwater User Charge	-	-	7,422,724	7,422,724	16,924,725	16,924,725	16,924,725
Taxes	-	-	-	-	18,021,637	18,021,637	18,021,637
Interest on Investments	-	-	-	13,528	125,900	252,400	326,600
Total Revenues	-	-	-	7,436,252	35,072,262	35,198,762	35,272,962
Contractual Services	-	-	-	-	270,325	270,325	270,325
Construction and Engineering	-	-	2,800,000	2,215,000	17,700,000	23,183,000	28,821,000
Interfund Labor Transfers	-	-	-	-	880,386	1,426,777	1,796,401
Total Expenditures	-	-	2,800,000	2,215,000	18,850,711	24,880,101	30,887,725
Net Operating Income (Loss)	-	-	4,622,724	5,221,252	16,221,551	10,318,661	4,385,237
Interfund Transfers	-	-	-	-	-	-	-
Increase (Decrease) in Fund Bal.	-	-	4,622,724	5,221,252	16,221,551	10,318,661	4,385,237
<i>Percentage of Change</i>	-	-	-	-	311%	48%	14%
FUND BALANCE E.O.P.	\$-	\$-	\$4,622,724	\$5,221,252	\$21,442,803	\$31,761,465	\$36,146,702

PROJECT LISTING

5140 - Stormwater Capital Fund

FY26

<u>PROJECT NAME</u>	<u>MUNICIPALITY</u>	<u>COST ESTIMATE</u>	<u>PAGE (1)</u>
14059 - GENERAL SERVICES AGREEMENT - STORMWATER CAPITAL PROJECTS DESIGN (2025) C	VA	\$1,000,000	114
14060 - GENERAL SERVICES AGREEMENT - STORMWATER CAPITAL PROJECTS DESIGN (2025) C	VA	\$1,000,000	115
14119 - GENERAL SERVICES AGREEMENT - STORMWATER CAPITAL PROJECTS DESIGN (2026) C	VA	\$1,000,000	116
14120 - GENERAL SERVICES AGREEMENT - STORMWATER CAPITAL PROJECTS DESIGN (2026) C	VA	\$1,000,000	117
13180 - GENERAL SERVICES AGREEMENT - STORMWATER PLANNING (2025)	VA	\$2,000,000	118
13172 - EASEMENT ACQUISITION FOR STORMWATER PROJECTS (2026)	VA	\$1,000,000	124
13828 - STORMWATER MUNICIPALITY REIMBURSEMENTS PROGRAM	VA	\$10,200,000	137
14267 - STORMWATER SMALL CAPITAL PROJECT CONSTRUCTION (2026)	VA	\$500,000	139
NUMBER OF PROJECTS: 8		FUND TOTAL:	\$17,700,000

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



FY26 BUDGET

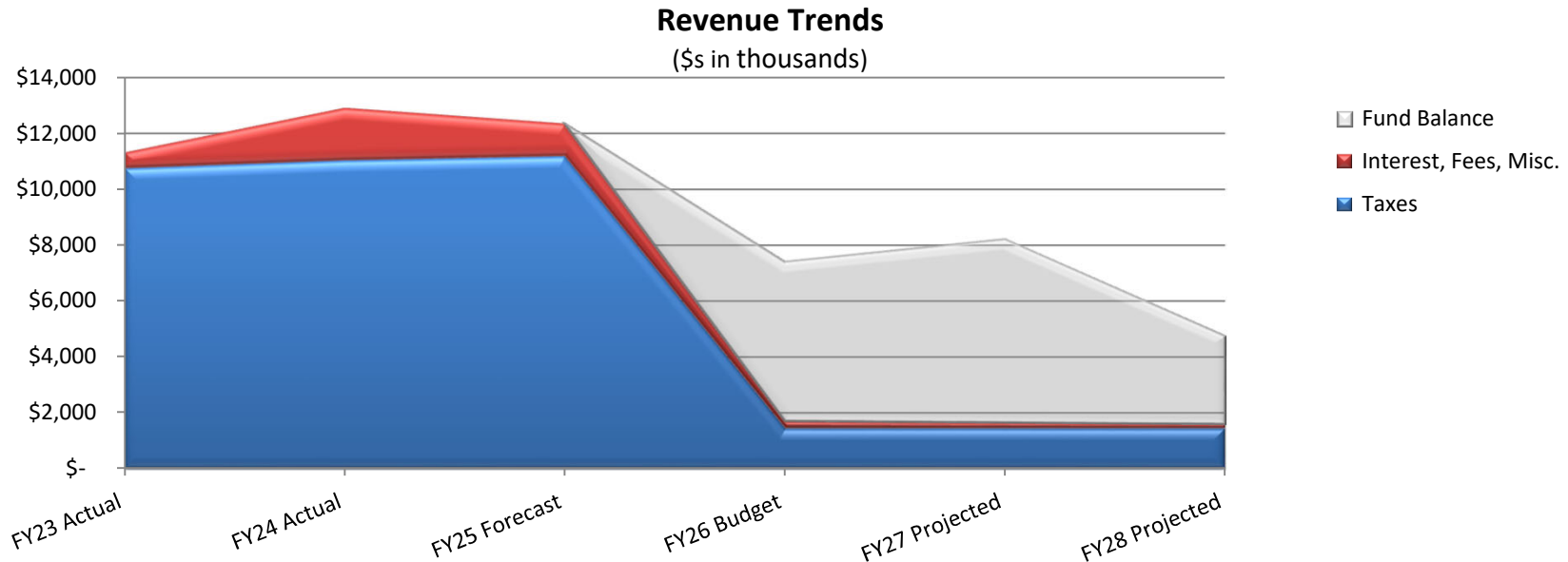


OPERATION, MAINTENANCE and CONSTRUCTION IMPROVEMENT FUNDS

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. Fund balances will be spent on either projects or maintenance and operation expense in the respective subdistricts. In FY26, all but 3 OMCI tax rates were voluntarily set to zero because revenue from a voter approved stormwater capital improvement tax fund will address stormwater problems like flooding and erosion throughout the entire District.

OPERATION, MAINTENANCE AND CONSTRUCTION IMPROVEMENT FUNDS CONSOLIDATED



This analysis of MSD's revenue compares actual revenues received in FY23 and FY24, forecasted for FY25, budgeted for FY26 and projected for FY27 and FY28.

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 FY26, the OMCI funds' tax rates were set to zero except for three subdistricts. These three subdistrict assessments will result in tax revenue amounting to \$1.5 million dollars at varying rates from 1.3 to 2.4 cents per \$100 assessed valuation. The tax ordinance found at the back of this book provides more detail about this funding source. .

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

The reduction in fund balance in FY26, FY27, and FY28 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

	FY23 Actual	FY24 Actual	FY25 Budget	FY25 Forecast	FY26 Budget	FY27 Budget	FY28 Budget
FUND BALANCE B.O.P.	\$15,388,791	\$20,478,062	\$20,673,129	\$23,869,881	\$28,219,954	\$22,534,520	\$15,987,510
Taxes	10,755,097	11,034,272	10,708,620	11,182,182	1,450,836	1,450,836	1,450,836
Interest on Investments	529,351	1,874,341	295,953	1,154,625	253,400	197,961	146,448
Connection and Other Fees	26,164	-	-	7,347	-	-	-
Miscellaneous	275	146	-	225	-	-	-
Total Revenues	11,310,887	12,908,759	11,004,574	12,344,379	1,704,236	1,648,797	1,597,284
Contractual Services	156,657	163,482	160,629	164,771	21,763	21,763	21,763
Construction and Engineering	5,509,928	8,662,290	8,368,113	7,296,629	6,634,836	7,529,836	4,260,836
Interfund Labor Transfers	557,886	707,159	1,646,194	532,906	733,071	644,208	446,012
Total Expenditures	6,224,472	9,532,930	10,174,936	7,994,306	7,389,670	8,195,807	4,728,611
Net Operating Income (Loss)	5,086,414	3,375,829	829,637	4,350,073	(5,685,434)	(6,547,010)	(3,131,327)
Interfund Transfers	2,856	15,990	-	-	-	-	-
Increase (Decrease) in Fund Bal.	5,089,271	3,391,819	829,637	4,350,073	(5,685,434)	(6,547,010)	(3,131,327)
<i>Percentage of Change</i>	33%	17%	4%	18%	-20%	-29%	-20%
FUND BALANCE E.O.P.	\$20,478,062	\$23,869,881	\$21,502,766	\$28,219,954	\$22,534,520	\$15,987,510	\$12,856,183

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

	FY23 Actual	FY24 Actual	FY25 Budget	FY25 Forecast	FY26 Budget	FY27 Budget	FY28 Budget
FUND BALANCE B.O.P.	\$31,588	\$28,184	\$28,960	\$28,562	\$29,383	\$29,683	\$29,983
Interest on Investments	296	849	290	596	300	300	300
Miscellaneous	275	146	-	225	-	-	-
Total Revenues	571	995	290	821	300	300	300
Total Expenditures	-	-	-	-	-	-	-
Net Operating Income (Loss)	571	995	290	821	300	300	300
Interfund Transfers	(3,975)	(616)	-	-	-	-	-
Increase (Decrease) in Fund Bal.	(3,404)	379	290	821	300	300	300
<i>Percentage of Change</i>	-11%	1%	1%	3%	1%	1%	1%
FUND BALANCE E.O.P.	\$28,184	\$28,562	\$29,249	\$29,383	\$29,683	\$29,983	\$30,283

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

	FY23 Actual	FY24 Actual	FY25 Budget	FY25 Forecast	FY26 Budget	FY27 Budget	FY28 Budget
FUND BALANCE B.O.P.	\$2,130,669	\$2,163,020	\$465,072	\$2,274,180	\$2,234,118	\$2,256,618	\$2,279,318
Interest on Investments	32,351	111,160	4,104	69,381	22,500	22,700	19,200
Total Revenues	32,351	111,160	4,104	69,381	22,500	22,700	19,200
Construction and Engineering	-	-	-	-	-	-	705,000
Interfund Labor Transfers	-	-	109,443	109,443	-	-	22,765
Total Expenditures	-	-	109,443	109,443	-	-	727,765
Net Operating Income (Loss)	32,351	111,160	(105,340)	(40,062)	22,500	22,700	(708,565)
Interfund Transfers	-	-	-	-	-	-	-
Increase (Decrease) in Fund Bal.	32,351	111,160	(105,340)	(40,062)	22,500	22,700	(708,565)
<i>Percentage of Change</i>	2%	5%	-23%	-2%	1%	1%	-31%
FUND BALANCE E.O.P.	\$2,163,020	\$2,274,180	\$359,732	\$2,234,118	\$2,256,618	\$2,279,318	\$1,570,753

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

	FY23 Actual	FY24 Actual	FY25 Budget	FY25 Forecast	FY26 Budget	FY27 Budget	FY28 Budget
FUND BALANCE B.O.P.	\$1,622,261	\$3,003,728	\$3,843,359	\$3,786,235	\$5,314,123	\$4,839,495	\$3,941,249
Taxes	2,363,611	2,489,039	2,276,320	2,483,581	-	-	-
Interest on Investments	91,793	348,937	59,762	217,468	51,500	45,400	41,000
Total Revenues	2,455,404	2,837,976	2,336,082	2,701,049	51,500	45,400	41,000
Contractual Services	34,329	36,307	34,145	35,437	-	-	-
Construction and Engineering	968,616	1,937,375	1,138,160	1,081,257	425,000	864,000	-
Interfund Labor Transfers	70,993	81,786	331,296	56,467	101,128	79,646	34,013
Total Expenditures	1,073,937	2,055,468	1,503,601	1,173,161	526,128	943,646	34,013
Net Operating Income (Loss)	1,381,467	782,508	832,481	1,527,888	(474,628)	(898,246)	6,987
Interfund Transfers	-	-	-	-	-	-	-
Increase (Decrease) in Fund Bal.	1,381,467	782,508	832,481	1,527,888	(474,628)	(898,246)	6,987
<i>Percentage of Change</i>	85%	26%	22%	40%	-9%	-19%	-
FUND BALANCE E.O.P.	\$3,003,728	\$3,786,235	\$4,675,839	\$5,314,123	\$4,839,495	\$3,941,249	\$3,948,236

PROJECT LISTING
5564 - Coldwater Creek OMCI Fund
FY26

<u>PROJECT NAME</u>	<u>MUNICIPALITY</u>	<u>COST ESTIMATE</u>	<u>PAGE (1)</u>
12745 - N WATERFORD 2735 STORM IMPROVEMENTS	FL	\$425,000	130
<i>NUMBER OF PROJECTS: 1</i>		<i>FUND TOTAL:</i>	
		<u><u>\$425,000</u></u>	

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

	FY23 Actual	FY24 Actual	FY25 Budget	FY25 Forecast	FY26 Budget	FY27 Budget	FY28 Budget
FUND BALANCE B.O.P.	\$200,466	\$203,763	\$206,151	\$214,282	\$220,872	\$223,072	\$225,272
Interest on Investments	3,297	10,519	2,062	6,591	2,200	2,200	1,300
Total Revenues	3,297	10,519	2,062	6,591	2,200	2,200	1,300
Construction and Engineering	-	-	-	-	-	-	195,000
Interfund Labor Transfers	-	-	-	-	-	-	6,297
Total Expenditures	-	-	-	-	-	-	201,297
Net Operating Income (Loss)	3,297	10,519	2,062	6,591	2,200	2,200	(199,997)
Interfund Transfers	-	-	-	-	-	-	-
Increase (Decrease) in Fund Bal.	3,297	10,519	2,062	6,591	2,200	2,200	(199,997)
<i>Percentage of Change</i>	2%	5%	1%	3%	1%	1%	-89%
FUND BALANCE E.O.P.	\$203,763	\$214,282	\$208,212	\$220,872	\$223,072	\$225,272	\$25,276

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

	FY23 Actual	FY24 Actual	FY25 Budget	FY25 Forecast	FY26 Budget	FY27 Budget	FY28 Budget
FUND BALANCE B.O.P.	\$5,039,634	\$6,769,914	\$6,522,777	\$7,322,975	\$10,214,385	\$9,069,235	\$6,521,278
Taxes	4,235,525	4,218,449	4,288,898	4,438,173	1,094,815	1,094,815	1,094,815
Interest on Investments	192,176	663,828	112,565	396,295	96,400	78,100	59,800
Total Revenues	4,427,701	4,882,277	4,401,463	4,834,468	1,191,215	1,172,915	1,154,615
Contractual Services	62,117	64,076	64,333	65,294	16,422	16,422	16,422
Construction and Engineering	2,381,154	4,061,767	2,144,449	1,783,995	2,060,815	3,445,815	2,061,815
Interfund Labor Transfers	254,149	203,374	681,099	93,768	259,128	258,635	197,101
Total Expenditures	2,697,421	4,329,217	2,889,881	1,943,058	2,336,365	3,720,872	2,275,338
Net Operating Income (Loss)	1,730,280	553,060	1,511,581	2,891,410	(1,145,150)	(2,547,957)	(1,120,723)
Interfund Transfers	-	-	-	-	-	-	-
Increase (Decrease) in Fund Bal.	1,730,280	553,060	1,511,581	2,891,410	(1,145,150)	(2,547,957)	(1,120,723)
<i>Percentage of Change</i>	34%	8%	23%	39%	-11%	-28%	-17%
FUND BALANCE E.O.P.	\$6,769,914	\$7,322,975	\$8,034,359	\$10,214,385	\$9,069,235	\$6,521,278	\$5,400,555

PROJECT LISTING

5566 - Deer Creek OMCI Fund

FY26

<u>PROJECT NAME</u>	<u>MUNICIPALITY</u>	<u>COST ESTIMATE</u>	<u>PAGE (1)</u>
12276 - WEBSTER GROVES TRUNK E SANITARY RELIEF (SKME-628) PHASE 2	WG	\$866,000	96
13487 - DEER CREEK OMCI REIMBURSEMENTS PROGRAM	VA	\$1,094,815	122
11065 - DEER CREEK WATERSHED INITIATIVE	VA	\$100,000	123
NUMBER OF PROJECTS: 3		FUND TOTAL:	
		\$2,060,815	

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

	FY23 Actual	FY24 Actual	FY25 Budget	FY25 Forecast	FY26 Budget	FY27 Budget	FY28 Budget
FUND BALANCE B.O.P.	\$476,029	\$1,169,263	\$1,732,919	\$1,797,733	\$1,736,831	\$768,814	\$577,695
Taxes	1,743,051	1,781,017	1,668,204	1,754,425	-	-	-
Interest on Investments	44,973	167,969	34,517	113,103	12,500	6,700	5,600
Total Revenues	1,788,025	1,948,986	1,702,721	1,867,528	12,500	6,700	5,600
Contractual Services	25,097	25,952	25,023	25,460	-	-	-
Construction and Engineering	1,052,011	1,251,981	2,034,102	1,824,673	860,000	125,000	-
Interfund Labor Transfers	17,683	42,583	222,754	78,297	120,516	72,820	31,643
Total Expenditures	1,094,791	1,320,516	2,281,879	1,928,430	980,516	197,820	31,643
Net Operating Income (Loss)	693,234	628,470	(579,158)	(60,903)	(968,016)	(191,120)	(26,043)
Interfund Transfers	-	-	-	-	-	-	-
Increase (Decrease) in Fund Bal.	693,234	628,470	(579,158)	(60,903)	(968,016)	(191,120)	(26,043)
<i>Percentage of Change</i>	<i>146%</i>	<i>54%</i>	<i>-33%</i>	<i>-3%</i>	<i>-56%</i>	<i>-25%</i>	<i>-5%</i>
FUND BALANCE E.O.P.	\$1,169,263	\$1,797,733	\$1,153,760	\$1,736,831	\$768,814	\$577,695	\$551,652

PROJECT LISTING

5571 - Gravois Creek OMCI Fund

FY26

<u>PROJECT NAME</u>	<u>MUNICIPALITY</u>	<u>COST ESTIMATE</u>	<u>PAGE (1)</u>
13457 - SANDERS DRIVE 1009 STORM SEWER	CW	\$860,000	134
<i>NUMBER OF PROJECTS: 1</i>		<i>FUND TOTAL:</i>	
		<u><u>\$860,000</u></u>	

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

	FY23 Actual	FY24 Actual	FY25 Budget	FY25 Forecast	FY26 Budget	FY27 Budget	FY28 Budget
FUND BALANCE B.O.P.	\$277,869	\$280,863	\$284,131	\$293,091	\$302,059	\$305,059	\$10,990
Taxes	180	(135)	-	-	-	-	-
Interest on Investments	4,210	14,386	2,841	8,968	3,000	1,600	100
Total Revenues	4,390	14,251	2,841	8,968	3,000	1,600	100
Construction and Engineering	-	-	-	-	-	285,000	-
Interfund Labor Transfers	1,396	2,023	-	-	-	10,668	6,902
Total Expenditures	1,396	2,023	-	-	-	295,668	6,902
Net Operating Income (Loss)	2,994	12,228	2,841	8,968	3,000	(294,068)	(6,802)
Interfund Transfers	-	-	-	-	-	-	-
Increase (Decrease) in Fund Bal.	2,994	12,228	2,841	8,968	3,000	(294,068)	(6,802)
<i>Percentage of Change</i>	<i>1%</i>	<i>4%</i>	<i>1%</i>	<i>3%</i>	<i>1%</i>	<i>-96%</i>	<i>-62%</i>
FUND BALANCE E.O.P.	\$280,863	\$293,091	\$286,972	\$302,059	\$305,059	\$10,990	\$4,188

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

	FY23 Actual	FY24 Actual	FY25 Budget	FY25 Forecast	FY26 Budget	FY27 Budget	FY28 Budget
FUND BALANCE B.O.P.	\$1,102,607	\$1,586,049	\$1,877,396	\$2,245,939	\$2,694,353	\$641,994	\$586,751
Taxes	738,845	788,874	808,393	778,771	-	-	-
Interest on Investments	27,703	98,036	28,964	70,416	16,700	6,100	5,700
Total Revenues	766,549	886,909	837,357	849,186	16,700	6,100	5,700
Contractual Services	10,549	11,339	12,126	12,839	-	-	-
Construction and Engineering	115,000	-	318,000	318,000	1,973,000	-	-
Interfund Labor Transfers	157,557	215,680	69,934	69,934	96,059	61,343	34,423
Total Expenditures	283,107	227,019	400,059	400,773	2,069,059	61,343	34,423
Net Operating Income (Loss)	483,442	659,890	437,298	448,413	(2,052,359)	(55,243)	(28,723)
Interfund Transfers	-	-	-	-	-	-	-
Increase (Decrease) in Fund Bal.	483,442	659,890	437,298	448,413	(2,052,359)	(55,243)	(28,723)
<i>Percentage of Change</i>	<i>44%</i>	<i>42%</i>	<i>23%</i>	<i>20%</i>	<i>-76%</i>	<i>-9%</i>	<i>-5%</i>
FUND BALANCE E.O.P.	\$1,586,049	\$2,245,939	\$2,314,694	\$2,694,353	\$641,994	\$586,751	\$558,028

PROJECT LISTING

5576 - Maline Creek OMCI Fund

FY26

<u>PROJECT NAME</u>	<u>MUNICIPALITY</u>	<u>COST ESTIMATE</u>	<u>PAGE (1)</u>
10067 - HALLSTEAD STORM CHANNEL PHASE IV (MCBJ-230)	UN	\$1,973,000	127
<i>NUMBER OF PROJECTS: 1</i>		<i>FUND TOTAL:</i>	
		<u><u>\$1,973,000</u></u>	

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

	FY23 Actual	FY24 Actual	FY25 Budget	FY25 Forecast	FY26 Budget	FY27 Budget	FY28 Budget
FUND BALANCE B.O.P.	\$408,131	\$591,835	\$800,822	\$826,204	\$1,016,688	\$1,012,134	\$740,168
Taxes	323,764	339,230	326,128	335,501	81,596	81,596	81,596
Interest on Investments	14,538	55,392	11,428	37,706	10,100	8,800	4,100
Total Revenues	338,301	394,622	337,556	373,206	91,696	90,396	85,696
Contractual Services	4,804	5,091	4,892	4,943	1,224	1,224	1,224
Construction and Engineering	148,421	153,176	163,064	161,889	81,596	341,596	709,596
Interfund Labor Transfers	1,372	1,986	35,802	15,891	13,430	19,541	33,811
Total Expenditures	154,597	160,253	203,757	182,723	96,250	362,361	744,631
Net Operating Income (Loss)	183,704	234,369	133,798	190,483	(4,554)	(271,965)	(658,935)
Interfund Transfers	-	-	-	-	-	-	-
Increase (Decrease) in Fund Bal.	183,704	234,369	133,798	190,483	(4,554)	(271,965)	(658,935)
<i>Percentage of Change</i>	<i>45%</i>	<i>40%</i>	<i>17%</i>	<i>23%</i>	<i>-</i>	<i>-27%</i>	<i>-89%</i>
FUND BALANCE E.O.P.	\$591,835	\$826,204	\$934,620	\$1,016,688	\$1,012,134	\$740,168	\$81,233

PROJECT LISTING

5583 - Sugar Creek OMCI Fund

FY26

<u>PROJECT NAME</u>	<u>MUNICIPALITY</u>	<u>COST ESTIMATE</u>	<u>PAGE (1)</u>
13490 - SUGAR CREEK OMCI REIMBURSEMENTS PROGRAM	VA	\$81,596	140
<i>NUMBER OF PROJECTS: 1</i>		<i>FUND TOTAL:</i>	
		<u><u>\$81,596</u></u>	

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

	FY23 Actual	FY24 Actual	FY25 Budget	FY25 Forecast	FY26 Budget	FY27 Budget	FY28 Budget
FUND BALANCE B.O.P.	\$958,421	\$1,596,087	\$1,998,563	\$2,076,193	\$950,045	\$152,797	\$54,992
Taxes	1,081,139	1,136,765	1,060,691	1,105,258	274,425	274,425	274,425
Interest on Investments	61,516	208,230	7,348	115,654	4,500	5,061	848
Total Revenues	1,142,656	1,344,995	1,068,040	1,220,911	278,925	279,486	275,273
Contractual Services	15,777	16,499	15,910	16,512	4,116	4,116	4,116
Construction and Engineering	445,593	732,594	2,430,345	2,237,363	954,425	274,425	274,425
Interfund Labor Transfers	43,619	115,797	150,000	93,185	117,632	98,749	51,724
Total Expenditures	504,989	864,890	2,596,255	2,347,060	1,076,173	377,291	330,266
Net Operating Income (Loss)	637,666	480,106	(1,528,216)	(1,126,148)	(797,248)	(97,804)	(54,992)
Interfund Transfers	-	-	-	-	-	-	-
Increase (Decrease) in Fund Bal.	637,666	480,106	(1,528,216)	(1,126,148)	(797,248)	(97,804)	(54,992)
<i>Percentage of Change</i>	67%	30%	-76%	-54%	-84%	-64%	-100%
FUND BALANCE E.O.P.	\$1,596,087	\$2,076,193	\$470,348	\$950,045	\$152,797	\$54,992	\$-

PROJECT LISTING

5584 - University City OMCI Fund

FY26

<u>PROJECT NAME</u>	<u>MUNICIPALITY</u>	<u>COST ESTIMATE</u>	<u>PAGE (1)</u>
13910 - NORTHEAST BRANCH RDP STORMWATER MANAGEMENT - 7605 ST. CHARLES ROCK ROAD	BN	\$600,000	-
11455 - LACKLAND AVE. 9900 BLOCK STORM SEWER	OV	\$80,000	129
13489 - UNIVERSITY CITY OMCI REIMBURSEMENTS PROGRAM	VA	\$274,425	141
NUMBER OF PROJECTS: 3		FUND TOTAL:	
		\$954,425	

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

	FY23 Actual	FY24 Actual	FY25 Budget	FY25 Forecast	FY26 Budget	FY27 Budget	FY28 Budget
FUND BALANCE B.O.P.	\$265,015	\$(726)	\$2,324	\$-	\$256,483	\$259,083	\$261,683
Taxes	(715)	(949)	-	-	-	-	-
Interest on Investments	4,343	13,023	23	5,942	2,600	2,600	2,600
Total Revenues	3,629	12,074	23	5,942	2,600	2,600	2,600
Contractual Services	1	4	-	-	-	-	-
Construction and Engineering	274,841	-	-	(250,541)	-	-	-
Interfund Labor Transfers	1,359	27,950	-	-	-	-	-
Total Expenditures	276,202	27,954	-	(250,541)	-	-	-
Net Operating Income (Loss)	(272,573)	(15,880)	23	256,483	2,600	2,600	2,600
Interfund Transfers	6,832	16,607	-	-	-	-	-
Increase (Decrease) in Fund Bal.	(265,741)	726	23	256,483	2,600	2,600	2,600
<i>Percentage of Change</i>	<i>-100%</i>	<i>-100%</i>	<i>1%</i>	<i>-</i>	<i>1%</i>	<i>1%</i>	<i>1%</i>
FUND BALANCE E.O.P.	\$(726)	\$-	\$2,347	\$256,483	\$259,083	\$261,683	\$264,283

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

	FY23 Actual	FY24 Actual	FY25 Budget	FY25 Forecast	FY26 Budget	FY27 Budget	FY28 Budget
FUND BALANCE B.O.P.	\$209,581	\$209,942	\$58,350	\$41,866	\$45,679	\$46,079	\$-
Taxes	54	(106)	-	-	-	-	-
Interest on Investments	3,183	10,080	583	3,813	400	100	-
Total Revenues	3,236	9,973	583	3,813	400	100	-
Contractual Services	-	-	-	-	-	-	-
Construction and Engineering	-	170,000	-	-	-	45,000	-
Interfund Labor Transfers	2,875	8,049	-	-	-	1,179	-
Total Expenditures	2,876	178,049	-	-	-	46,179	-
Net Operating Income (Loss)	361	(168,076)	583	3,813	400	(46,079)	-
Interfund Transfers	-	-	-	-	-	-	-
Increase (Decrease) in Fund Bal.	361	(168,076)	583	3,813	400	(46,079)	-
<i>Percentage of Change</i>	-	-80%	1%	9%	1%	-100%	-
FUND BALANCE E.O.P.	\$209,942	\$41,866	\$58,933	\$45,679	\$46,079	\$-	\$-

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

	FY23 Actual	FY24 Actual	FY25 Budget	FY25 Forecast	FY26 Budget	FY27 Budget	FY28 Budget
FUND BALANCE B.O.P.	\$1,624,381	\$1,649,188	\$1,668,441	\$1,734,005	\$1,787,181	\$1,805,181	\$119,330
Interest on Investments	24,807	84,817	16,684	53,176	18,000	9,600	1,100
Total Revenues	24,807	84,817	16,684	53,176	18,000	9,600	1,100
Construction and Engineering	-	-	-	-	-	1,685,000	-
Interfund Labor Transfers	-	-	-	-	-	10,451	10,445
Total Expenditures	-	-	-	-	-	1,695,451	10,445
Net Operating Income (Loss)	24,807	84,817	16,684	53,176	18,000	(1,685,851)	(9,345)
Interfund Transfers	-	-	-	-	-	-	-
Increase (Decrease) in Fund Bal.	24,807	84,817	16,684	53,176	18,000	(1,685,851)	(9,345)
<i>Percentage of Change</i>	2%	5%	1%	3%	1%	-93%	-8%
FUND BALANCE E.O.P.	\$1,649,188	\$1,734,005	\$1,685,125	\$1,787,181	\$1,805,181	\$119,330	\$109,985

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

	FY23 Actual	FY24 Actual	FY25 Budget	FY25 Forecast	FY26 Budget	FY27 Budget	FY28 Budget
FUND BALANCE B.O.P.	\$274,922	\$305,768	\$309,475	\$322,105	\$339,744	\$343,144	\$346,544
Interest on Investments	4,682	16,337	3,095	10,292	3,400	3,400	1,900
Connection and Other Fees	26,164	-	-	7,347	-	-	-
Total Revenues	30,846	16,337	3,095	17,639	3,400	3,400	1,900
Construction and Engineering	-	-	-	-	-	-	315,000
Total Expenditures	-	-	-	-	-	-	315,000
Net Operating Income (Loss)	30,846	16,337	3,095	17,639	3,400	3,400	(313,100)
Interfund Transfers	-	-	-	-	-	-	-
Increase (Decrease) in Fund Bal.	30,846	16,337	3,095	17,639	3,400	3,400	(313,100)
<i>Percentage of Change</i>	<i>11%</i>	<i>5%</i>	<i>1%</i>	<i>5%</i>	<i>1%</i>	<i>1%</i>	<i>-90%</i>
FUND BALANCE E.O.P.	\$305,768	\$322,105	\$312,570	\$339,744	\$343,144	\$346,544	\$33,444

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

	FY23 Actual	FY24 Actual	FY25 Budget	FY25 Forecast	FY26 Budget	FY27 Budget	FY28 Budget
FUND BALANCE B.O.P.	\$324,625	\$471,653	\$419,472	\$433,248	\$589,941	\$289,162	\$278,155
Taxes	269,642	282,089	279,986	286,474	-	-	-
Interest on Investments	12,543	47,049	7,138	30,417	4,400	2,800	2,800
Total Revenues	282,184	329,138	287,124	316,891	4,400	2,800	2,800
Contractual Services	3,983	4,215	4,200	4,284	-	-	-
Construction and Engineering	124,292	355,397	139,993	139,993	280,000	-	-
Interfund Labor Transfers	6,882	7,931	45,866	15,921	25,179	13,807	5,651
Total Expenditures	135,157	367,543	190,059	160,199	305,179	13,807	5,651
Net Operating Income (Loss)	147,028	(38,404)	97,065	156,693	(300,779)	(11,007)	(2,851)
Interfund Transfers	-	-	-	-	-	-	-
Increase (Decrease) in Fund Bal.	147,028	(38,404)	97,065	156,693	(300,779)	(11,007)	(2,851)
<i>Percentage of Change</i>	45%	-8%	23%	36%	-51%	-4%	-1%
FUND BALANCE E.O.P.	\$471,653	\$433,248	\$516,537	\$589,941	\$289,162	\$278,155	\$275,304

PROJECT LISTING
5593 - Sem Br Of River Des Peres OMCI Fund
FY26

<u>PROJECT NAME</u>	<u>MUNICIPALITY</u>	<u>COST ESTIMATE</u>	<u>PAGE (1)</u>
10309 - PEMBROKE DRIVE STORM IMPROVEMENTS	MR	\$280,000	132
<i>NUMBER OF PROJECTS: 1</i>		<i>FUND TOTAL:</i>	
		<u><u>\$280,000</u></u>	

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

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

	FY23 Actual	FY24 Actual	FY25 Budget	FY25 Forecast	FY26 Budget	FY27 Budget	FY28 Budget
FUND BALANCE B.O.P.	\$442,592	\$449,532	\$454,918	\$473,262	\$488,070	\$492,970	\$14,101
Interest on Investments	6,940	23,730	4,549	14,808	4,900	2,500	100
Total Revenues	6,940	23,730	4,549	14,808	4,900	2,500	100
Construction and Engineering	-	-	-	-	-	464,000	-
Interfund Labor Transfers	-	-	-	-	-	17,369	11,237
Total Expenditures	-	-	-	-	-	481,369	11,237
Net Operating Income (Loss)	6,940	23,730	4,549	14,808	4,900	(478,869)	(11,137)
Interfund Transfers	-	-	-	-	-	-	-
Increase (Decrease) in Fund Bal.	6,940	23,730	4,549	14,808	4,900	(478,869)	(11,137)
<i>Percentage of Change</i>	2%	5%	1%	3%	1%	-97%	-79%
FUND BALANCE E.O.P.	\$449,532	\$473,262	\$459,468	\$488,070	\$492,970	\$14,101	\$2,963



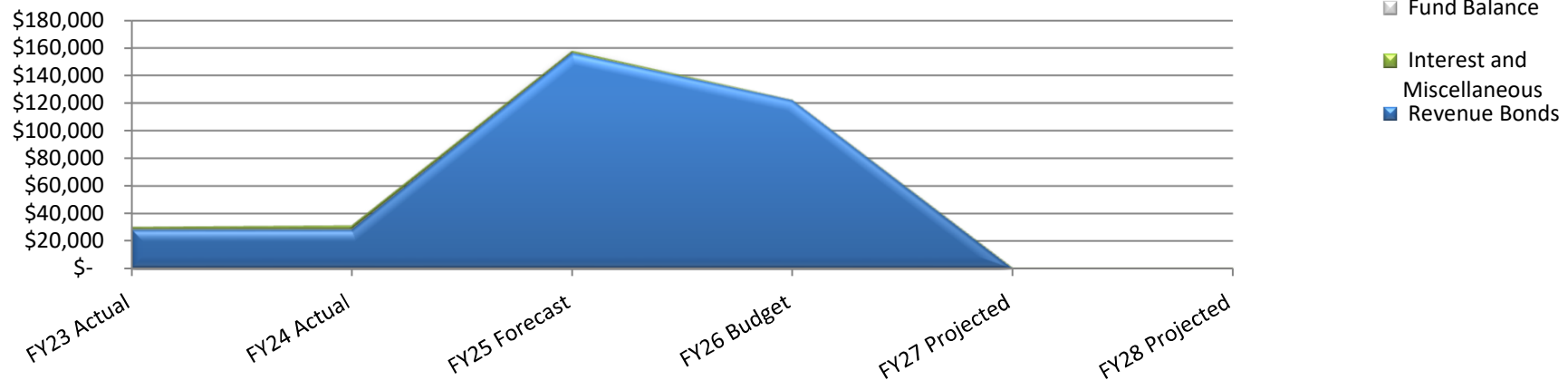
These funds were established to account for and report principal and interest expenditures and a portion of bond proceeds.

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. In April 2024, voters approved Proposition W to issue \$750 million in revenue bonds to help fund federal and state mandated wastewater infrastructure projects over the next few years.

DEBT SERVICE FUNDS CONSOLIDATED

Revenue Trends

(\$s in thousands)



This analysis of MSD's revenue compares actual revenues received in FY23 and FY24, forecasted for FY25, budgeted for FY26 and projected for FY27 and FY28.

The issuance of districtwide revenue bonds is used to fund wastewater capital improvement projects. 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. In FY23-26, Revenue Bonds represents the bond proceeds to be used to refund existing debt.

Interest revenue in these funds is anticipated to be approximately \$355 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

	FY23 Actual	FY24 Actual	FY25 Budget	FY25 Forecast	FY26 Budget	FY27 Budget	FY28 Budget
FUND BALANCE B.O.P.	\$37,061,370	\$36,455,738	\$47,177,182	\$37,048,238	\$34,938,266	\$35,289,466	\$35,644,066
Revenue Bonds	28,486,911	28,507,440	156,601,702	156,601,702	122,101,783	-	-
Interest on Investments	1,337,056	2,217,176	465,324	1,282,561	351,200	354,600	358,000
Miscellaneous	337,726	602,388	-	-	-	-	-
Total Revenues	30,161,693	31,327,004	157,067,026	157,884,262	122,452,983	354,600	358,000
Principal Payments	69,622,992	69,922,300	70,927,000	70,792,000	82,818,700	82,442,776	85,847,034
Interest Payments	62,651,167	61,867,651	64,668,215	66,828,928	67,058,397	72,380,418	76,187,302
Interest Payments Paid into Escrow for Refunding Debt	701,938	-	-	-	-	-	-
Agency and Other Debt Expense	30,357,737	30,672,331	158,940,280	158,919,929	124,682,383	2,343,500	2,644,315
Total Expenditures	163,333,834	162,462,282	294,535,495	296,540,857	274,559,481	157,166,693	164,678,650
Net Operating Income (Loss)	(133,172,141)	(131,135,279)	(137,468,469)	(138,656,595)	(152,106,497)	(156,812,093)	(164,320,650)
Interfund Transfers	132,566,509	131,727,780	136,790,779	136,546,623	152,457,697	157,166,693	164,678,650
Increase (Decrease) in Fund Bal.	(605,632)	592,501	(677,691)	(2,109,972)	351,200	354,600	358,000
<i>Percentage of Change</i>	-2%	2%	-1%	-6%	1%	1%	1%
FUND BALANCE E.O.P.	\$36,455,738	\$37,048,238	\$46,499,491	\$34,938,266	\$35,289,466	\$35,644,066	\$36,002,066

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

	FY23 Actual	FY24 Actual	FY25 Budget	FY25 Forecast	FY26 Budget	FY27 Budget	FY28 Budget
FUND BALANCE B.O.P.	\$13,767,244	\$14,047,241	\$16,716,460	\$14,008,225	\$10,635,640	\$10,742,540	\$10,850,540
Interest on Investments	105,562	186,439	167,165	131,930	106,900	108,000	109,000
Miscellaneous	247,543	437,752	-	-	-	-	-
Total Revenues	353,106	624,191	167,165	131,930	106,900	108,000	109,000
Principal Payments	20,995,500	21,537,300	22,082,000	22,082,000	19,204,500	12,991,900	9,487,200
Interest Payments	2,203,623	1,818,106	1,418,500	1,822,028	1,428,379	764,281	531,068
Agency and Other Debt Expense	687,086	579,301	439,700	453,646	319,300	220,400	169,200
Total Expenditures	23,886,209	23,934,707	23,940,200	24,357,674	20,952,179	13,976,581	10,187,468
Net Operating Income (Loss)	(23,533,103)	(23,310,516)	(23,773,035)	(24,225,744)	(20,845,279)	(13,868,581)	(10,078,468)
Interfund Transfers	23,813,100	23,271,500	23,940,200	20,853,160	20,952,179	13,976,581	10,187,468
Increase (Decrease) in Fund Bal.	279,997	(39,016)	167,165	(3,372,584)	106,900	108,000	109,000
Percentage of Change	2%	-	1%	-24%	1%	1%	1%
FUND BALANCE E.O.P.	\$14,047,241	\$14,008,225	\$16,883,625	\$10,635,640	\$10,742,540	\$10,850,540	\$10,959,540

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

	FY23 Actual	FY24 Actual	FY25 Budget	FY25 Forecast	FY26 Budget	FY27 Budget	FY28 Budget
FUND BALANCE B.O.P.	\$14,259,678	\$10,643,976	\$11,342,461	\$9,607,658	\$9,109,048	\$9,200,548	\$9,293,048
Revenue Bonds	(3,990,027)	-	-	-	-	-	-
Interest on Investments	374,633	601,990	113,425	323,127	91,500	92,500	93,400
Total Revenues	(3,615,394)	601,990	113,425	323,127	91,500	92,500	93,400
Interest Payments	3,334,743	3,334,743	3,334,700	4,156,172	3,334,700	3,334,700	3,334,700
Agency and Other Debt Expense	265	265	-	265	-	-	-
Total Expenditures	3,335,008	3,335,008	3,334,700	4,156,437	3,334,700	3,334,700	3,334,700
Net Operating Income (Loss)	(6,950,402)	(2,733,018)	(3,221,275)	(3,833,310)	(3,243,200)	(3,242,200)	(3,241,300)
Interfund Transfers	3,334,700	1,696,700	3,334,700	3,334,700	3,334,700	3,334,700	3,334,700
Increase (Decrease) in Fund Bal.	(3,615,702)	(1,036,318)	113,425	(498,610)	91,500	92,500	93,400
<i>Percentage of Change</i>	-25%	-10%	1%	-5%	1%	1%	1%
FUND BALANCE E.O.P.	\$10,643,976	\$9,607,658	\$11,455,885	\$9,109,048	\$9,200,548	\$9,293,048	\$9,386,448

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

	FY23 Actual	FY24 Actual	FY25 Budget	FY25 Forecast	FY26 Budget	FY27 Budget	FY28 Budget
FUND BALANCE B.O.P.	\$117	\$30,823	\$40,849	\$30,268	\$31,672	\$31,972	\$32,272
Interest on Investments	971	2,660	408	1,619	300	300	300
Total Revenues	971	2,660	408	1,619	300	300	300
Interest Payments	112,150	112,150	112,200	112,150	112,200	112,200	112,200
Agency and Other Debt Expense	265	265	-	265	-	-	-
Total Expenditures	112,415	112,415	112,200	112,415	112,200	112,200	112,200
Net Operating Income (Loss)	(111,444)	(109,755)	(111,792)	(110,796)	(111,900)	(111,900)	(111,900)
Interfund Transfers	142,150	109,200	112,200	112,200	112,200	112,200	112,200
Increase (Decrease) in Fund Bal.	30,706	(555)	408	1,404	300	300	300
<i>Percentage of Change</i>	<i>26,244%</i>	<i>-2%</i>	<i>1%</i>	<i>5%</i>	<i>1%</i>	<i>1%</i>	<i>1%</i>
FUND BALANCE E.O.P.	\$30,823	\$30,268	\$41,257	\$31,672	\$31,972	\$32,272	\$32,572

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

	FY23 Actual	FY24 Actual	FY25 Budget	FY25 Forecast	FY26 Budget	FY27 Budget	FY28 Budget
FUND BALANCE B.O.P.	\$72	\$51,761	\$54,633	\$30,691	\$31,574	\$31,874	\$32,174
Interest on Investments	18,454	2,544	546	1,099	300	300	300
Total Revenues	18,454	2,544	546	1,099	300	300	300
Interest Payments	25,850	25,850	25,900	25,850	25,900	25,900	25,900
Agency and Other Debt Expense	265	265	-	265	-	-	-
Total Expenditures	26,115	26,115	25,900	26,115	25,900	25,900	25,900
Net Operating Income (Loss)	(7,661)	(23,571)	(25,354)	(25,016)	(25,600)	(25,600)	(25,600)
Interfund Transfers	59,350	2,500	25,900	25,900	25,900	25,900	25,900
Increase (Decrease) in Fund Bal.	51,689	(21,071)	546	884	300	300	300
<i>Percentage of Change</i>	<i>71,790%</i>	<i>-41%</i>	<i>1%</i>	<i>3%</i>	<i>1%</i>	<i>1%</i>	<i>1%</i>
FUND BALANCE E.O.P.	\$51,761	\$30,691	\$55,180	\$31,574	\$31,874	\$32,174	\$32,474

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

	FY23 Actual	FY24 Actual	FY25 Budget	FY25 Forecast	FY26 Budget	FY27 Budget	FY28 Budget
FUND BALANCE B.O.P.	\$41	\$98,626	\$99,774	\$-	\$-	\$-	\$-
Interest on Investments	60,875	3,456	998	-	-	-	-
Total Revenues	60,875	3,456	998	-	-	-	-
Principal Payments	3,695,000	-	-	-	-	-	-
Interest Payments	886,688	-	-	-	-	-	-
Agency and Other Debt Expense	265	-	-	-	-	-	-
Total Expenditures	4,581,953	-	-	-	-	-	-
Net Operating Income (Loss)	(4,521,077)	3,456	998	-	-	-	-
Interfund Transfers	4,619,662	(102,082)	-	-	-	-	-
Increase (Decrease) in Fund Bal.	98,585	(98,626)	998	-	-	-	-
<i>Percentage of Change</i>	<i>240,451%</i>	<i>-100%</i>	<i>1%</i>	-	-	-	-
FUND BALANCE E.O.P.	\$98,626	\$-	\$100,772	\$-	\$-	\$-	\$-

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

	FY23 Actual	FY24 Actual	FY25 Budget	FY25 Forecast	FY26 Budget	FY27 Budget	FY28 Budget
FUND BALANCE B.O.P.	\$1,516,591	\$1,535,602	\$1,577,432	\$1,552,549	\$1,599,485	\$1,615,585	\$1,631,785
Interest on Investments	3,859	16,894	15,774	22,805	16,100	16,200	16,400
Miscellaneous	14,567	23,787	-	-	-	-	-
Total Revenues	18,426	40,681	15,774	22,805	16,100	16,200	16,400
Principal Payments	2,490,000	2,555,000	2,622,000	2,622,000	2,691,000	2,760,000	2,832,000
Interest Payments	295,758	274,958	253,600	229,473	231,700	209,200	186,200
Agency and Other Debt Expense	188,858	175,576	155,000	154,996	140,800	126,300	111,400
Total Expenditures	2,974,616	3,005,534	3,030,600	3,006,469	3,063,500	3,095,500	3,129,600
Net Operating Income (Loss)	(2,956,189)	(2,964,853)	(3,014,826)	(2,983,664)	(3,047,400)	(3,079,300)	(3,113,200)
Interfund Transfers	2,975,200	2,981,800	3,030,600	3,030,600	3,063,500	3,095,500	3,129,600
Increase (Decrease) in Fund Bal.	19,011	16,947	15,774	46,936	16,100	16,200	16,400
<i>Percentage of Change</i>	1%	1%	1%	3%	1%	1%	1%
FUND BALANCE E.O.P.	\$1,535,602	\$1,552,549	\$1,593,206	\$1,599,485	\$1,615,585	\$1,631,785	\$1,648,185

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

	FY23 Actual	FY24 Actual	FY25 Budget	FY25 Forecast	FY26 Budget	FY27 Budget	FY28 Budget
FUND BALANCE B.O.P.	\$2,343,741	\$2,362,283	\$2,427,072	\$2,375,328	\$2,447,167	\$2,471,767	\$2,496,567
Interest on Investments	5,654	25,251	24,271	34,609	24,600	24,800	25,100
Miscellaneous	22,630	36,757	-	-	-	-	-
Total Revenues	28,284	62,008	24,271	34,609	24,600	24,800	25,100
Principal Payments	3,674,000	3,762,000	3,852,000	3,852,000	3,943,000	4,038,000	4,134,000
Interest Payments	664,546	619,455	573,300	536,028	526,000	477,600	428,100
Agency and Other Debt Expense	288,696	269,108	238,800	238,842	218,100	196,800	175,000
Total Expenditures	4,627,243	4,650,563	4,664,100	4,626,870	4,687,100	4,712,400	4,737,100
Net Operating Income (Loss)	(4,598,958)	(4,588,555)	(4,639,829)	(4,592,261)	(4,662,500)	(4,687,600)	(4,712,000)
Interfund Transfers	4,617,500	4,601,600	4,664,100	4,664,100	4,687,100	4,712,400	4,737,100
Increase (Decrease) in Fund Bal.	18,542	13,045	24,271	71,839	24,600	24,800	25,100
<i>Percentage of Change</i>	1%	1%	1%	3%	1%	1%	1%
FUND BALANCE E.O.P.	\$2,362,283	\$2,375,328	\$2,451,342	\$2,447,167	\$2,471,767	\$2,496,567	\$2,521,667

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

	FY23 Actual	FY24 Actual	FY25 Budget	FY25 Forecast	FY26 Budget	FY27 Budget	FY28 Budget
FUND BALANCE B.O.P.	\$176	\$159,542	\$1,131,697	\$101,859	\$-	\$-	\$-
Interest on Investments	98,131	159,582	11,317	42,317	-	-	-
Total Revenues	98,131	159,582	11,317	42,317	-	-	-
Principal Payments	3,220,000	3,385,000	3,550,000	3,550,000	-	-	-
Interest Payments	8,096,600	7,935,600	3,971,900	3,883,175	-	-	-
Agency and Other Debt Expense	265	265	-	265	-	-	-
Total Expenditures	11,316,865	11,320,865	7,521,900	7,433,440	-	-	-
Net Operating Income (Loss)	(11,218,734)	(11,161,283)	(7,510,583)	(7,391,123)	-	-	-
Interfund Transfers	11,378,100	11,103,600	6,378,885	7,289,264	-	-	-
Increase (Decrease) in Fund Bal.	159,366	(57,683)	(1,131,698)	(101,859)	-	-	-
Percentage of Change	90,549%	-36%	-100%	-100%	-	-	-
FUND BALANCE E.O.P.	\$159,542	\$101,859	\$-	\$-	\$-	\$-	\$-

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

	FY23 Actual	FY24 Actual	FY25 Budget	FY25 Forecast	FY26 Budget	FY27 Budget	FY28 Budget
FUND BALANCE B.O.P.	\$626,665	\$631,916	\$644,055	\$633,604	\$648,092	\$654,592	\$661,192
Interest on Investments	1,881	7,838	6,441	9,651	6,500	6,600	6,600
Miscellaneous	5,782	9,376	-	-	-	-	-
Total Revenues	7,663	17,214	6,441	9,651	6,500	6,600	6,600
Principal Payments	919,000	939,000	959,000	959,000	981,000	1,002,000	1,024,000
Interest Payments	190,482	179,394	168,100	163,275	156,500	144,700	132,600
Agency and Other Debt Expense	84,130	79,232	71,700	71,688	66,500	61,200	55,800
Total Expenditures	1,193,612	1,197,626	1,198,800	1,193,963	1,204,000	1,207,900	1,212,400
Net Operating Income (Loss)	(1,185,949)	(1,180,412)	(1,192,359)	(1,184,312)	(1,197,500)	(1,201,300)	(1,205,800)
Interfund Transfers	1,191,200	1,182,100	1,198,800	1,198,800	1,204,000	1,207,900	1,212,400
Increase (Decrease) in Fund Bal.	5,251	1,688	6,441	14,488	6,500	6,600	6,600
<i>Percentage of Change</i>	1%	-	1%	2%	1%	1%	1%
FUND BALANCE E.O.P.	\$631,916	\$633,604	\$650,496	\$648,092	\$654,592	\$661,192	\$667,792

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

	FY23 Actual	FY24 Actual	FY25 Budget	FY25 Forecast	FY26 Budget	FY27 Budget	FY28 Budget
FUND BALANCE B.O.P.	\$2,280,073	\$2,295,246	\$2,341,266	\$2,303,629	\$2,355,433	\$2,379,133	\$2,403,033
Interest on Investments	5,880	25,378	23,413	33,847	23,700	23,900	24,100
Miscellaneous	21,740	35,257	-	-	-	-	-
Total Revenues	27,619	60,635	23,413	33,847	23,700	23,900	24,100
Principal Payments	3,432,000	3,507,000	3,583,000	3,583,000	3,661,000	3,741,000	3,823,000
Interest Payments	739,662	698,256	655,900	637,929	612,700	568,500	523,400
Agency and Other Debt Expense	326,684	308,396	280,200	280,214	260,900	241,200	221,000
Total Expenditures	4,498,346	4,513,652	4,519,100	4,501,143	4,534,600	4,550,700	4,567,400
Net Operating Income (Loss)	(4,470,727)	(4,453,017)	(4,495,687)	(4,467,295)	(4,510,900)	(4,526,800)	(4,543,300)
Interfund Transfers	4,485,900	4,461,400	4,519,100	4,519,100	4,534,600	4,550,700	4,567,400
Increase (Decrease) in Fund Bal.	15,173	8,383	23,413	51,805	23,700	23,900	24,100
<i>Percentage of Change</i>	1%	-	1%	2%	1%	1%	1%
FUND BALANCE E.O.P.	\$2,295,246	\$2,303,629	\$2,364,679	\$2,355,433	\$2,379,133	\$2,403,033	\$2,427,133

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

	FY23 Actual	FY24 Actual	FY25 Budget	FY25 Forecast	FY26 Budget	FY27 Budget	FY28 Budget
FUND BALANCE B.O.P.	\$135	\$144,138	\$964,184	\$93,506	\$-	\$-	\$-
Interest on Investments	88,768	140,633	9,642	67,953	-	-	-
Total Revenues	88,768	140,633	9,642	67,953	-	-	-
Principal Payments	3,195,000	3,325,000	3,455,000	3,455,000	3,595,000	-	-
Interest Payments	6,350,800	6,223,000	6,090,000	6,090,000	5,951,800	-	-
Agency and Other Debt Expense	265	265	-	265	-	-	-
Total Expenditures	9,546,065	9,548,265	9,545,000	9,545,265	9,546,800	-	-
Net Operating Income (Loss)	(9,457,297)	(9,407,632)	(9,535,358)	(9,477,312)	(9,546,800)	-	-
Interfund Transfers	9,601,300	9,357,000	9,545,000	9,383,806	9,546,800	-	-
Increase (Decrease) in Fund Bal.	144,003	(50,632)	9,642	(93,506)	-	-	-
<i>Percentage of Change</i>	<i>106,669%</i>	<i>-35%</i>	<i>1%</i>	<i>-100%</i>	-	-	-
FUND BALANCE E.O.P.	\$144,138	\$93,506	\$973,826	\$-	\$-	\$-	\$-

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

	FY23 Actual	FY24 Actual	FY25 Budget	FY25 Forecast	FY26 Budget	FY27 Budget	FY28 Budget
FUND BALANCE B.O.P.	\$298	\$360,037	\$2,869,916	\$247,309	\$461,314	\$465,914	\$470,614
Interest on Investments	269,454	482,511	28,699	214,270	4,600	4,700	4,700
Total Revenues	269,454	482,511	28,699	214,270	4,600	4,700	4,700
Principal Payments	11,040,000	14,840,000	15,355,000	15,355,000	19,630,000	23,340,000	24,580,000
Interest Payments	14,854,850	14,393,875	13,700,000	13,700,000	12,933,800	11,961,300	10,794,300
Agency and Other Debt Expense	265	265	-	265	-	-	-
Total Expenditures	25,895,115	29,234,140	29,055,000	29,055,265	32,563,800	35,301,300	35,374,300
Net Operating Income (Loss)	(25,625,661)	(28,751,629)	(29,026,301)	(28,840,995)	(32,559,200)	(35,296,600)	(35,369,600)
Interfund Transfers	25,985,400	28,638,900	29,055,000	29,055,000	32,563,800	35,301,300	35,374,300
Increase (Decrease) in Fund Bal.	359,739	(112,729)	28,699	214,005	4,600	4,700	4,700
<i>Percentage of Change</i>	<i>120,718%</i>	<i>-31%</i>	<i>1%</i>	<i>87%</i>	<i>1%</i>	<i>1%</i>	<i>1%</i>
FUND BALANCE E.O.P.	\$360,037	\$247,309	\$2,898,615	\$461,314	\$465,914	\$470,614	\$475,314

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

	FY23 Actual	FY24 Actual	FY25 Budget	FY25 Forecast	FY26 Budget	FY27 Budget	FY28 Budget
FUND BALANCE B.O.P.	\$29,622	\$34,111	\$35,867	\$121,027	\$134,818	\$136,218	\$137,618
Interest on Investments	2,908	12,751	359	13,789	1,400	1,400	1,400
Total Revenues	2,908	12,751	359	13,789	1,400	1,400	1,400
Interest Payments	8,001	347,769	1,460,300	1,460,299	859,500	859,500	859,500
Agency and Other Debt Expense	265	265	-	-	-	-	-
Total Expenditures	8,266	348,034	1,460,300	1,460,299	859,500	859,500	859,500
Net Operating Income (Loss)	(5,358)	(335,283)	(1,459,941)	(1,446,510)	(858,100)	(858,100)	(858,100)
Interfund Transfers	9,847	422,200	1,460,300	1,460,300	859,500	859,500	859,500
Increase (Decrease) in Fund Bal.	4,489	86,917	359	13,790	1,400	1,400	1,400
<i>Percentage of Change</i>	15%	255%	1%	11%	1%	1%	1%
FUND BALANCE E.O.P.	\$34,111	\$121,027	\$36,226	\$134,818	\$136,218	\$137,618	\$139,018

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

	FY23 Actual	FY24 Actual	FY25 Budget	FY25 Forecast	FY26 Budget	FY27 Budget	FY28 Budget
FUND BALANCE B.O.P.	\$792,457	\$807,376	\$826,186	\$807,669	\$826,056	\$834,356	\$842,756
Interest on Investments	2,447	10,098	8,262	12,324	8,300	8,400	8,500
Miscellaneous	7,358	11,906	-	-	-	-	-
Total Revenues	9,805	22,003	8,262	12,324	8,300	8,400	8,500
Principal Payments	1,079,403	1,100,000	1,122,000	1,122,000	1,144,000	1,168,000	1,192,000
Interest Payments	335,409	321,381	306,100	300,040	290,600	274,700	258,500
Agency and Other Debt Expense	129,174	123,429	114,600	114,597	108,600	102,400	96,100
Total Expenditures	1,543,986	1,544,810	1,542,700	1,536,637	1,543,200	1,545,100	1,546,600
Net Operating Income (Loss)	(1,534,181)	(1,522,807)	(1,534,438)	(1,524,313)	(1,534,900)	(1,536,700)	(1,538,100)
Interfund Transfers	1,549,100	1,523,100	1,542,700	1,542,700	1,543,200	1,545,100	1,546,600
Increase (Decrease) in Fund Bal.	14,919	293	8,262	18,387	8,300	8,400	8,500
<i>Percentage of Change</i>	2%	-	1%	2%	1%	1%	1%
FUND BALANCE E.O.P.	\$807,376	\$807,669	\$834,447	\$826,056	\$834,356	\$842,756	\$851,256

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

	FY23 Actual	FY24 Actual	FY25 Budget	FY25 Forecast	FY26 Budget	FY27 Budget	FY28 Budget
FUND BALANCE B.O.P.	\$146,489	\$723,169	\$742,041	\$723,061	\$739,471	\$746,871	\$754,371
Interest on Investments	4,843	9,502	7,420	11,187	7,400	7,500	7,600
Miscellaneous	3,552	10,452	-	-	-	-	-
Total Revenues	8,395	19,954	7,420	11,187	7,400	7,500	7,600
Principal Payments	-	1,015,000	1,035,000	1,035,000	1,057,000	1,078,000	1,100,000
Interest Payments	234,730	232,255	222,300	216,918	212,100	201,700	191,000
Agency and Other Debt Expense	7,186	125,607	117,300	117,459	111,900	106,200	100,400
Total Expenditures	241,915	1,372,862	1,374,600	1,369,377	1,381,000	1,385,900	1,391,400
Net Operating Income (Loss)	(233,520)	(1,352,908)	(1,367,180)	(1,358,190)	(1,373,600)	(1,378,400)	(1,383,800)
Interfund Transfers	810,200	1,352,800	1,374,600	1,374,600	1,381,000	1,385,900	1,391,400
Increase (Decrease) in Fund Bal.	576,680	(108)	7,420	16,410	7,400	7,500	7,600
<i>Percentage of Change</i>	394%	-	1%	2%	1%	1%	1%
FUND BALANCE E.O.P.	\$723,169	\$723,061	\$749,462	\$739,471	\$746,871	\$754,371	\$761,971

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

	FY23 Actual	FY24 Actual	FY25 Budget	FY25 Forecast	FY26 Budget	FY27 Budget	FY28 Budget
FUND BALANCE B.O.P.	\$10,761	\$69,963	\$366,084	\$52,680	\$77,136	\$77,936	\$78,736
Interest on Investments	29,417	48,932	3,661	24,671	800	800	800
Total Revenues	29,417	48,932	3,661	24,671	800	800	800
Principal Payments	920,000	970,000	1,015,000	1,015,000	1,070,000	1,120,000	1,175,000
Interest Payments	2,520,750	2,474,750	2,426,300	2,426,250	2,375,500	2,322,000	2,266,000
Agency and Other Debt Expense	265	265	-	265	-	-	-
Total Expenditures	3,441,015	3,445,015	3,441,300	3,441,515	3,445,500	3,442,000	3,441,000
Net Operating Income (Loss)	(3,411,598)	(3,396,083)	(3,437,639)	(3,416,844)	(3,444,700)	(3,441,200)	(3,440,200)
Interfund Transfers	3,470,800	3,378,800	3,441,300	3,441,300	3,445,500	3,442,000	3,441,000
Increase (Decrease) in Fund Bal.	59,202	(17,283)	3,661	24,456	800	800	800
<i>Percentage of Change</i>	<i>550%</i>	<i>-25%</i>	<i>1%</i>	<i>46%</i>	<i>1%</i>	<i>1%</i>	<i>1%</i>
FUND BALANCE E.O.P.	\$69,963	\$52,680	\$369,745	\$77,136	\$77,936	\$78,736	\$79,536

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

	FY23 Actual	FY24 Actual	FY25 Budget	FY25 Forecast	FY26 Budget	FY27 Budget	FY28 Budget
FUND BALANCE B.O.P.	\$116	\$131,039	\$974,806	\$554,983	\$1,597,566	\$1,613,666	\$1,629,866
Interest on Investments	70,075	127,287	9,748	85,015	16,100	16,200	16,400
Total Revenues	70,075	127,287	9,748	85,015	16,100	16,200	16,400
Principal Payments	1,570,000	1,605,000	1,635,000	1,605,000	1,675,000	1,710,000	9,535,000
Interest Payments	8,252,787	7,757,478	8,188,500	7,260,667	7,225,500	7,187,100	7,145,800
Agency and Other Debt Expense	265	265	-	265	-	-	-
Total Expenditures	9,823,052	9,362,743	9,823,500	8,865,932	8,900,500	8,897,100	16,680,800
Net Operating Income (Loss)	(9,752,977)	(9,235,457)	(9,813,752)	(8,780,917)	(8,884,400)	(8,880,900)	(16,664,400)
Interfund Transfers	9,883,900	9,659,400	9,823,500	9,823,500	8,900,500	8,897,100	16,680,800
Increase (Decrease) in Fund Bal.	130,923	423,943	9,748	1,042,583	16,100	16,200	16,400
<i>Percentage of Change</i>	<i>112,865%</i>	<i>324%</i>	<i>1%</i>	<i>188%</i>	<i>1%</i>	<i>1%</i>	<i>1%</i>
FUND BALANCE E.O.P.	\$131,039	\$554,983	\$984,555	\$1,597,566	\$1,613,666	\$1,629,866	\$1,646,266

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

	FY23 Actual	FY24 Actual	FY25 Budget	FY25 Forecast	FY26 Budget	FY27 Budget	FY28 Budget
FUND BALANCE B.O.P.	\$91,596	\$676,257	\$698,280	\$673,328	\$693,666	\$700,666	\$707,666
Interest on Investments	4,639	8,860	6,983	10,455	7,000	7,000	7,100
Miscellaneous	3,178	9,733	-	-	-	-	-
Total Revenues	7,817	18,593	6,983	10,455	7,000	7,000	7,100
Principal Payments	-	989,000	1,002,000	1,002,000	1,016,000	1,031,000	1,045,000
Interest Payments	161,726	174,028	166,100	156,236	158,000	149,900	141,600
Agency and Other Debt Expense	6,431	115,294	107,400	107,381	102,000	96,600	91,000
Total Expenditures	168,156	1,278,322	1,275,500	1,265,617	1,276,000	1,277,500	1,277,600
Net Operating Income (Loss)	(160,339)	(1,259,729)	(1,268,517)	(1,255,161)	(1,269,000)	(1,270,500)	(1,270,500)
Interfund Transfers	745,000	1,256,800	1,275,500	1,275,500	1,276,000	1,277,500	1,277,600
Increase (Decrease) in Fund Bal.	584,661	(2,929)	6,983	20,339	7,000	7,000	7,100
<i>Percentage of Change</i>	638%	-	1%	3%	1%	1%	1%
FUND BALANCE E.O.P.	\$676,257	\$673,328	\$705,263	\$693,666	\$700,666	\$707,666	\$714,766

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

	FY23 Actual	FY24 Actual	FY25 Budget	FY25 Forecast	FY26 Budget	FY27 Budget	FY28 Budget
FUND BALANCE B.O.P.	\$70	\$117,219	\$787,000	\$78,395	\$237,909	\$240,309	\$242,709
Interest on Investments	64,914	107,441	7,870	54,779	2,400	2,400	2,400
Total Revenues	64,914	107,441	7,870	54,779	2,400	2,400	2,400
Principal Payments	1,990,000	2,090,000	2,195,000	2,090,000	2,300,000	2,420,000	2,540,000
Interest Payments	5,808,000	5,708,500	5,604,000	5,604,000	5,494,300	5,379,300	5,258,300
Agency and Other Debt Expense	265	265	-	265	-	-	-
Total Expenditures	7,798,265	7,798,765	7,799,000	7,694,265	7,794,300	7,799,300	7,798,300
Net Operating Income (Loss)	(7,733,351)	(7,691,324)	(7,791,130)	(7,639,486)	(7,791,900)	(7,796,900)	(7,795,900)
Interfund Transfers	7,850,500	7,652,500	7,799,000	7,799,000	7,794,300	7,799,300	7,798,300
Increase (Decrease) in Fund Bal.	117,149	(38,824)	7,870	159,514	2,400	2,400	2,400
<i>Percentage of Change</i>	<i>167,356%</i>	<i>-33%</i>	<i>1%</i>	<i>203%</i>	<i>1%</i>	<i>1%</i>	<i>1%</i>
FUND BALANCE E.O.P.	\$117,219	\$78,395	\$794,870	\$237,909	\$240,309	\$242,709	\$245,109

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

	FY23 Actual	FY24 Actual	FY25 Budget	FY25 Forecast	FY26 Budget	FY27 Budget	FY28 Budget
FUND BALANCE B.O.P.	\$104,867	\$131,210	\$133,427	\$279,000	\$287,333	\$290,233	\$293,133
Interest on Investments	2,161	4,487	1,334	5,503	2,900	2,900	2,900
Miscellaneous	950	3,096	-	-	-	-	-
Total Revenues	3,111	7,583	1,334	5,503	2,900	2,900	2,900
Principal Payments	-	-	-	-	2,808,000	2,851,000	2,893,000
Interest Payments	160,157	302,609	492,200	489,352	486,700	464,700	442,400
Agency and Other Debt Expense	6,812	13,384	167,200	167,218	323,300	308,200	293,000
Total Expenditures	166,968	315,993	659,400	656,570	3,618,000	3,623,900	3,628,400
Net Operating Income (Loss)	(163,857)	(308,410)	(658,066)	(651,067)	(3,615,100)	(3,621,000)	(3,625,500)
Interfund Transfers	190,200	456,200	659,400	659,400	3,618,000	3,623,900	3,628,400
Increase (Decrease) in Fund Bal.	26,343	147,790	1,334	8,333	2,900	2,900	2,900
<i>Percentage of Change</i>	25%	113%	1%	3%	1%	1%	1%
FUND BALANCE E.O.P.	\$131,210	\$279,000	\$134,761	\$287,333	\$290,233	\$293,133	\$296,033

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

	FY23 Actual	FY24 Actual	FY25 Budget	FY25 Forecast	FY26 Budget	FY27 Budget	FY28 Budget
FUND BALANCE B.O.P.	\$1,063,632	\$1,084,476	\$1,108,317	\$1,181,269	\$1,216,815	\$1,229,015	\$1,241,415
Interest on Investments	10,000	11,573	11,083	17,887	12,200	12,400	12,500
Miscellaneous	10,399	17,374	-	-	-	-	-
Total Revenues	20,400	28,947	11,083	17,887	12,200	12,400	12,500
Principal Payments	1,770,000	1,800,000	1,830,000	1,830,000	1,862,000	1,894,000	1,926,000
Interest Payments	193,702	277,377	275,400	257,692	261,000	246,400	231,600
Agency and Other Debt Expense	141,954	196,678	182,200	182,248	172,400	162,400	152,300
Total Expenditures	2,105,656	2,274,054	2,287,600	2,269,940	2,295,400	2,302,800	2,309,900
Net Operating Income (Loss)	(2,085,256)	(2,245,107)	(2,276,517)	(2,252,054)	(2,283,200)	(2,290,400)	(2,297,400)
Interfund Transfers	2,106,100	2,341,900	2,287,600	2,287,600	2,295,400	2,302,800	2,309,900
Increase (Decrease) in Fund Bal.	20,844	96,793	11,083	35,546	12,200	12,400	12,500
<i>Percentage of Change</i>	2%	9%	1%	3%	1%	1%	1%
FUND BALANCE E.O.P.	\$1,084,476	\$1,181,269	\$1,119,400	\$1,216,815	\$1,229,015	\$1,241,415	\$1,253,915

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

	FY23 Actual	FY24 Actual	FY25 Budget	FY25 Forecast	FY26 Budget	FY27 Budget	FY28 Budget
FUND BALANCE B.O.P.	\$26,929	\$32,423	\$33,301	\$30,919	\$33,601	\$33,901	\$34,201
Interest on Investments	759	2,761	333	2,682	300	300	300
Total Revenues	759	2,761	333	2,682	300	300	300
Interest Payments	281,000	281,000	281,000	281,000	281,000	281,000	281,000
Agency and Other Debt Expense	265	265	-	-	-	-	-
Total Expenditures	281,265	281,265	281,000	281,000	281,000	281,000	281,000
Net Operating Income (Loss)	(280,506)	(278,504)	(280,667)	(278,318)	(280,700)	(280,700)	(280,700)
Interfund Transfers	286,000	277,000	281,000	281,000	281,000	281,000	281,000
Increase (Decrease) in Fund Bal.	5,494	(1,504)	333	2,682	300	300	300
<i>Percentage of Change</i>	20%	-5%	1%	9%	1%	1%	1%
FUND BALANCE E.O.P.	\$32,423	\$30,919	\$33,634	\$33,601	\$33,901	\$34,201	\$34,501

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

	FY23 Actual	FY24 Actual	FY25 Budget	FY25 Forecast	FY26 Budget	FY27 Budget	FY28 Budget
FUND BALANCE B.O.P.	\$-	\$47,640	\$51,797	\$40,650	\$80,962	\$81,762	\$82,562
Interest on Investments	11,277	19,225	518	40,262	800	800	800
Total Revenues	11,277	19,225	518	40,262	800	800	800
Principal Payments	-	-	3,360,000	3,360,000	6,915,000	7,110,000	-
Interest Payments	1,981,182	1,992,250	1,992,300	1,992,250	1,824,300	1,478,500	1,123,000
Agency and Other Debt Expense	155	265	-	-	-	-	-
Total Expenditures	1,981,337	1,992,515	5,352,300	5,352,250	8,739,300	8,588,500	1,123,000
Net Operating Income (Loss)	(1,970,060)	(1,973,290)	(5,351,782)	(5,311,988)	(8,738,500)	(8,587,700)	(1,122,200)
Interfund Transfers	2,017,700	1,966,300	5,352,300	5,352,300	8,739,300	8,588,500	1,123,000
Increase (Decrease) in Fund Bal.	47,640	(6,990)	518	40,312	800	800	800
<i>Percentage of Change</i>	-	-15%	1%	99%	1%	1%	1%
FUND BALANCE E.O.P.	\$47,640	\$40,650	\$52,315	\$80,962	\$81,762	\$82,562	\$83,362

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

	FY23 Actual	FY24 Actual	FY25 Budget	FY25 Forecast	FY26 Budget	FY27 Budget	FY28 Budget
FUND BALANCE B.O.P.	\$-	\$146,622	\$168,857	\$90,997	\$137,112	\$138,512	\$139,912
Interest on Investments	97,842	133,602	1,689	46,128	1,400	1,400	1,400
Total Revenues	97,842	133,602	1,689	46,128	1,400	1,400	1,400
Principal Payments	6,345,000	6,285,000	1,650,000	1,650,000	1,730,000	1,820,000	1,910,000
Interest Payments	4,956,087	5,206,563	4,892,300	4,892,313	4,809,800	4,723,300	4,632,300
Agency and Other Debt Expense	133	265	-	-	-	-	-
Total Expenditures	11,301,220	11,491,828	6,542,300	6,542,313	6,539,800	6,543,300	6,542,300
Net Operating Income (Loss)	(11,203,378)	(11,358,225)	(6,540,611)	(6,496,185)	(6,538,400)	(6,541,900)	(6,540,900)
Interfund Transfers	11,350,000	11,302,600	6,542,300	6,542,300	6,539,800	6,543,300	6,542,300
Increase (Decrease) in Fund Bal.	146,622	(55,625)	1,689	46,115	1,400	1,400	1,400
<i>Percentage of Change</i>	-	-38%	1%	51%	1%	1%	1%
FUND BALANCE E.O.P.	\$146,622	\$90,997	\$170,545	\$137,112	\$138,512	\$139,912	\$141,312

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

	FY23 Actual	FY24 Actual	FY25 Budget	FY25 Forecast	FY26 Budget	FY27 Budget	FY28 Budget
FUND BALANCE B.O.P.	\$-	\$30,520	\$6,395	\$344,719	\$354,390	\$357,990	\$361,590
Interest on Investments	396	4,333	64	5,685	3,600	3,600	3,600
Miscellaneous	3	3,259	-	-	-	-	-
Total Revenues	399	7,591	64	5,685	3,600	3,600	3,600
Principal Payments	-	218,000	442,000	442,000	450,000	457,000	464,000
Interest Payments	221	8,374	120,900	116,923	115,400	109,700	104,000
Agency and Other Debt Expense	175	23,519	50,100	50,090	47,700	45,300	42,900
Total Expenditures	396	249,893	613,000	609,013	613,100	612,000	610,900
Net Operating Income (Loss)	3	(242,302)	(612,936)	(603,329)	(609,500)	(608,400)	(607,300)
Interfund Transfers	30,518	556,500	613,000	613,000	613,100	612,000	610,900
Increase (Decrease) in Fund Bal.	30,520	314,198	64	9,671	3,600	3,600	3,600
<i>Percentage of Change</i>	-	1,029%	1%	3%	1%	1%	1%
FUND BALANCE E.O.P.	\$30,520	\$344,719	\$6,459	\$354,390	\$357,990	\$361,590	\$365,190

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

	FY23 Actual	FY24 Actual	FY25 Budget	FY25 Forecast	FY26 Budget	FY27 Budget	FY28 Budget
FUND BALANCE B.O.P.	\$-	\$32,081	\$37,273	\$152,076	\$165,734	\$167,434	\$169,134
Interest on Investments	862	20,439	373	13,608	1,700	1,700	1,700
Miscellaneous	25	325	-	-	-	-	-
Total Revenues	887	20,764	373	13,608	1,700	1,700	1,700
Principal Payments	-	-	-	-	5,045,000	5,127,000	5,213,000
Interest Payments	1,665	9,219	1,437,500	1,437,500	1,278,050	1,358,500	1,294,100
Agency and Other Debt Expense	175	1,050	304,800	304,750	589,500	562,400	534,900
Total Expenditures	1,840	10,269	1,742,300	1,742,250	6,912,550	7,047,900	7,042,000
Net Operating Income (Loss)	(953)	10,495	(1,741,927)	(1,728,642)	(6,910,850)	(7,046,200)	(7,040,300)
Interfund Transfers	33,034	109,500	1,742,300	1,742,300	6,912,550	7,047,900	7,042,000
Increase (Decrease) in Fund Bal.	32,081	119,995	373	13,658	1,700	1,700	1,700
<i>Percentage of Change</i>	-	374%	1%	9%	1%	1%	1%
FUND BALANCE E.O.P.	\$32,081	\$152,076	\$37,646	\$165,734	\$167,434	\$169,134	\$170,834

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

	FY23 Actual	FY24 Actual	FY25 Budget	FY25 Forecast	FY26 Budget	FY27 Budget	FY28 Budget
FUND BALANCE B.O.P.	\$-	\$30,440	\$317,005	\$31,094	\$-	\$-	\$-
Interest on Investments	391	1,698	3,170	1,823	-	-	-
Total Revenues	391	1,698	3,170	1,823	-	-	-
Interest Payments	-	-	109,600	109,555	-	-	-
Agency and Other Debt Expense	-	44	-	-	-	-	-
Total Expenditures	-	44	109,600	109,555	-	-	-
Net Operating Income (Loss)	391	1,654	(106,430)	(107,732)	-	-	-
Interfund Transfers	30,049	(1,000)	109,600	76,638	-	-	-
Increase (Decrease) in Fund Bal.	30,440	654	3,170	(31,094)	-	-	-
Percentage of Change	-	2%	1%	-100%	-	-	-
FUND BALANCE E.O.P.	\$30,440	\$31,094	\$320,175	\$-	\$-	\$-	\$-

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

	FY23 Actual	FY24 Actual	FY25 Budget	FY25 Forecast	FY26 Budget	FY27 Budget	FY28 Budget
FUND BALANCE B.O.P.	\$-	\$-	\$2,054	\$36,192	\$44,418	\$44,818	\$45,318
Revenue Bonds	32,476,937	-	-	-	-	-	-
Interest on Investments	-	10,347	21	8,225	400	500	500
Total Revenues	32,476,937	10,347	21	8,225	400	500	500
Principal Payments	3,288,089	-	-	-	-	-	-
Interest Payments	-	1,152,000	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	155	-	-	-	-	-
Total Expenditures	32,476,937	1,152,155	1,152,000	1,152,000	1,152,000	1,152,000	1,152,000
Net Operating Income (Loss)	-	(1,141,808)	(1,151,979)	(1,143,775)	(1,151,600)	(1,151,500)	(1,151,500)
Interfund Transfers	-	1,178,000	1,152,000	1,152,000	1,152,000	1,152,000	1,152,000
Increase (Decrease) in Fund Bal.	-	36,192	21	8,225	400	500	500
<i>Percentage of Change</i>	-	-	1%	23%	1%	1%	1%
FUND BALANCE E.O.P.	\$-	\$36,192	\$2,075	\$44,418	\$44,818	\$45,318	\$45,818

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

	FY23 Actual	FY24 Actual	FY25 Budget	FY25 Forecast	FY26 Budget	FY27 Budget	FY28 Budget
FUND BALANCE B.O.P.	\$-	\$-	\$33,948	\$95,355	\$56,490	\$57,090	\$57,690
Interest on Investments	-	4,363	339	4,901	600	600	600
Miscellaneous	-	101	-	-	-	-	-
Total Revenues	-	4,464	339	4,901	600	600	600
Principal Payments	-	-	-	-	1,115,000	1,135,000	1,156,000
Interest Payments	-	836	312,200	387,015	260,204	295,300	281,500
Agency and Other Debt Expense	-	350	64,500	33,451	65,400	62,400	59,300
Total Expenditures	-	1,186	376,700	420,466	1,440,604	1,492,700	1,496,800
Net Operating Income (Loss)	-	3,278	(376,361)	(415,565)	(1,440,004)	(1,492,100)	(1,496,200)
Interfund Transfers	-	92,076	376,700	376,700	1,440,604	1,492,700	1,496,800
Increase (Decrease) in Fund Bal.	-	95,355	339	(38,865)	600	600	600
<i>Percentage of Change</i>	-	-	1%	-41%	1%	1%	1%
FUND BALANCE E.O.P.	\$-	\$95,355	\$34,288	\$56,490	\$57,090	\$57,690	\$58,290

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

	FY23 Actual	FY24 Actual	FY25 Budget	FY25 Forecast	FY26 Budget	FY27 Budget	FY28 Budget
FUND BALANCE B.O.P.	\$-	\$-	\$49,803	\$203,489	\$201,379	\$203,379	\$205,379
Interest on Investments	-	862	-	2,757	2,000	2,000	2,100
Miscellaneous	-	930	-	-	-	-	-
Total Revenues	-	1,792	-	2,757	2,000	2,000	2,100
Principal Payments	-	-	183,000	183,000	374,000	381,000	388,000
Interest Payments	-	386	101,700	126,128	93,088	92,700	88,100
Agency and Other Debt Expense	-	350	41,600	22,040	20,800	19,800	18,800
Total Expenditures	-	736	326,300	331,168	487,888	493,500	494,900
Net Operating Income (Loss)	-	1,056	(326,300)	(328,411)	(485,888)	(491,500)	(492,800)
Interfund Transfers	-	202,433	326,300	326,300	487,888	493,500	494,900
Increase (Decrease) in Fund Bal.	-	203,489	-	(2,111)	2,000	2,000	2,100
<i>Percentage of Change</i>	-	-	-	-1%	1%	1%	1%
FUND BALANCE E.O.P.	\$-	\$203,489	\$49,803	\$201,379	\$203,379	\$205,379	\$207,479

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

	FY23 Actual	FY24 Actual	FY25 Budget	FY25 Forecast	FY26 Budget	FY27 Budget	FY28 Budget
FUND BALANCE B.O.P.	\$-	\$-	\$-	\$-	\$-	\$-	\$-
Revenue Bonds	-	-	-	-	122,101,783	-	-
Total Revenues	-	-	-	-	122,101,783	-	-
Principal Payments	-	-	-	-	-	3,235,000	3,400,000
Interest Payments	-	-	-	-	-	3,174,500	5,184,800
Agency and Other Debt Expense	-	-	-	-	122,101,783	-	-
Total Expenditures	-	-	-	-	122,101,783	6,409,500	8,584,800
Net Operating Income (Loss)	-	-	-	-	-	(6,409,500)	(8,584,800)
Interfund Transfers	-	-	-	-	-	6,409,500	8,584,800
<i>Percentage of Change</i>	-	-	-	-	-	-	-
FUND BALANCE E.O.P.	\$-	\$-	\$-	\$-	\$-	\$-	\$-

METROPOLITAN ST. LOUIS SEWER DISTRICT
CHANGES IN FUND BALANCE
2847 - 2024C SRF - Prin & Int - WW

	FY23 Actual	FY24 Actual	FY25 Budget	FY25 Forecast	FY26 Budget	FY27 Budget	FY28 Budget
FUND BALANCE B.O.P.	\$-	\$-	\$-	\$-	\$50,000	\$50,500	\$51,000
Interest on Investments	-	-	-	12,310	500	500	500
Total Revenues	-	-	-	12,310	500	500	500
Interest Payments	-	-	1,533,500	2,142,833	2,200,000	7,872,000	7,100,000
Total Expenditures	-	-	1,533,500	2,142,833	2,200,000	7,872,000	7,100,000
Net Operating Income (Loss)	-	-	(1,533,500)	(2,130,524)	(2,199,500)	(7,871,500)	(7,099,500)
Interfund Transfers	-	-	1,533,500	2,180,524	2,200,000	7,872,000	7,100,000
Increase (Decrease) in Fund Bal.	-	-	-	50,000	500	500	500
<i>Percentage of Change</i>	-	-	-	-	1%	1%	1%
FUND BALANCE E.O.P.	\$-	\$-	\$-	\$50,000	\$50,500	\$51,000	\$51,500

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

	FY23 Actual	FY24 Actual	FY25 Budget	FY25 Forecast	FY26 Budget	FY27 Budget	FY28 Budget
FUND BALANCE B.O.P.	\$-	\$-	\$-	\$-	\$-	\$-	\$-
Revenue Bonds	-	-	156,601,702	156,601,702	-	-	-
Total Revenues	-	-	156,601,702	156,601,702	-	-	-
Interest Payments	-	-	-	-	6,678,000	6,678,000	6,678,000
Agency and Other Debt Expense	-	-	156,601,702	156,601,702	-	-	-
Total Expenditures	-	-	156,601,702	156,601,702	6,678,000	6,678,000	6,678,000
Net Operating Income (Loss)	-	-	-	-	(6,678,000)	(6,678,000)	(6,678,000)
Interfund Transfers	-	-	-	-	6,678,000	6,678,000	6,678,000
Increase (Decrease) in Fund Bal.	-	-	-	-	-	-	-
<i>Percentage of Change</i>	-	-	-	-	-	-	-
FUND BALANCE E.O.P.	\$-	\$-	\$-	\$-	\$-	\$-	\$-

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

	FY23 Actual	FY24 Actual	FY25 Budget	FY25 Forecast	FY26 Budget	FY27 Budget	FY28 Budget
FUND BALANCE B.O.P.	\$-	\$-	\$594,943	\$566,712	\$583,985	\$589,885	\$595,785
Interest on Investments	-	23,440	-	17,273	5,900	5,900	6,000
Miscellaneous	-	2,284	-	-	-	-	-
Total Revenues	-	25,723	-	17,273	5,900	5,900	6,000
Interest Payments	-	5,490	3,276,000	3,276,000	3,023,000	3,276,000	3,276,000
Agency and Other Debt Expense	-	263	-	-	-	-	344,500
Total Expenditures	-	5,752	3,276,000	3,276,000	3,023,000	3,276,000	3,620,500
Net Operating Income (Loss)	-	19,971	(3,276,000)	(3,258,727)	(3,017,100)	(3,270,100)	(3,614,500)
Interfund Transfers	-	546,741	3,276,000	3,276,000	3,023,000	3,276,000	3,620,500
Increase (Decrease) in Fund Bal.	-	566,712	-	17,273	5,900	5,900	6,000
<i>Percentage of Change</i>	-	-	-	3%	1%	1%	1%
FUND BALANCE E.O.P.	\$-	\$566,712	\$594,943	\$583,985	\$589,885	\$595,785	\$601,785

METROPOLITAN ST. LOUIS SEWER DISTRICT
CHANGES IN FUND BALANCE
2850 - 2024A SR Ref Rev Bond - Prin & Int - WW

	FY23 Actual	FY24 Actual	FY25 Budget	FY25 Forecast	FY26 Budget	FY27 Budget	FY28 Budget
FUND BALANCE B.O.P.	\$-	\$-	\$-	\$-	\$50,000	\$50,500	\$51,000
Revenue Bonds	-	28,507,440	-	-	-	-	-
Interest on Investments	-	-	-	146	500	500	500
Total Revenues	-	28,507,440	-	146	500	500	500
Principal Payments	-	-	-	-	-	-	1,730,000
Interest Payments	-	-	-	1,344,348	1,270,300	1,270,300	1,270,300
Agency and Other Debt Expense	-	28,657,151	-	-	-	-	-
Total Expenditures	-	28,657,151	-	1,344,348	1,270,300	1,270,300	3,000,300
Net Operating Income (Loss)	-	(149,712)	-	(1,344,202)	(1,269,800)	(1,269,800)	(2,999,800)
Interfund Transfers	-	149,712	-	1,394,202	1,270,300	1,270,300	3,000,300
Increase (Decrease) in Fund Bal.	-	-	-	50,000	500	500	500
<i>Percentage of Change</i>	-	-	-	-	1%	1%	1%
FUND BALANCE E.O.P.	\$-	\$-	\$-	\$50,000	\$50,500	\$51,000	\$51,500

METROPOLITAN ST. LOUIS SEWER DISTRICT
CHANGES IN FUND BALANCE
2851 - 2024B SRF - Prin & Int - WW

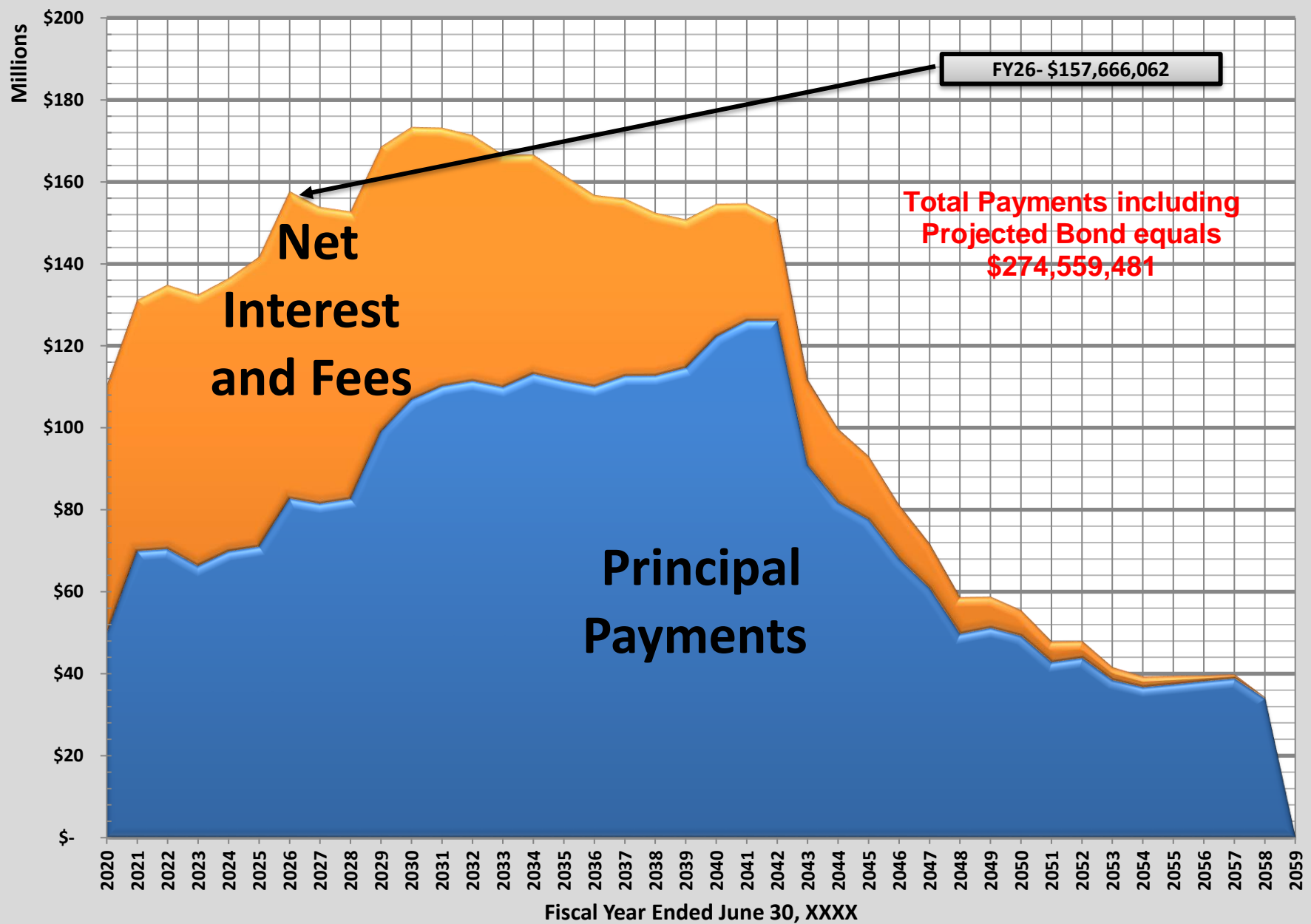
	FY23 Actual	FY24 Actual	FY25 Budget	FY25 Forecast	FY26 Budget	FY27 Budget	FY28 Budget
FUND BALANCE B.O.P.	\$-	\$-	\$-	\$-	\$50,000	\$50,500	\$51,000
Interest on Investments	-	-	-	7,925	500	500	500
Total Revenues	-	-	-	7,925	500	500	500
Principal Payments	-	-	-	-	552,200	563,200	574,400
Interest Payments	-	-	13,915	43,528	118,251	151,400	144,400
Agency and Other Debt Expense	-	-	3,479	17,225	33,400	31,900	30,400
Total Expenditures	-	-	17,394	60,753	703,851	746,500	749,200
Net Operating Income (Loss)	-	-	(17,394)	(52,828)	(703,351)	(746,000)	(748,700)
Interfund Transfers	-	-	17,394	102,829	703,851	746,500	749,200
Increase (Decrease) in Fund Bal.	-	-	-	50,000	500	500	500
<i>Percentage of Change</i>	-	-	-	-	1%	1%	1%
FUND BALANCE E.O.P.	\$-	\$-	\$-	\$50,000	\$50,500	\$51,000	\$51,500

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

	FY23 Actual	FY24 Actual	FY25 Budget	FY25 Forecast	FY26 Budget	FY27 Budget	FY28 Budget
FUND BALANCE B.O.P.	\$-	\$-	\$-	\$-	\$-	\$-	\$-
Total Revenues	-	-	-	-	-	-	-
Principal Payments	-	-	-	-	-	802,276	2,370,534
Interest Payments	-	-	-	-	1,250,000	4,843,324	8,541,664
Total Expenditures	-	-	-	-	1,250,000	5,645,600	10,912,198
Net Operating Income (Loss)	-	-	-	-	(1,250,000)	(5,645,600)	(10,912,198)
Interfund Transfers	-	-	-	-	1,250,000	5,645,600	10,912,198
Increase (Decrease) in Fund Bal.	-	-	-	-	-	-	-
<i>Percentage of Change</i>	-	-	-	-	-	-	-
FUND BALANCE E.O.P.	\$-	\$-	\$-	\$-	\$-	\$-	\$-

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

	FY23 Actual	FY24 Actual	FY25 Budget	FY25 Forecast	FY26 Budget	FY27 Budget	FY28 Budget
FUND BALANCE B.O.P.	\$-	\$-	\$-	\$-	\$-	\$-	\$-
Total Revenues	-	-	-	-	-	-	-
Principal Payments	-	-	-	-	-	667,400	1,354,900
Interest Payments	-	-	-	-	28,125	940,213	2,172,969
Agency and Other Debt Expense	-	-	-	-	-	-	148,315
Total Expenditures	-	-	-	-	28,125	1,607,613	3,676,184
Net Operating Income (Loss)	-	-	-	-	(28,125)	(1,607,613)	(3,676,184)
Interfund Transfers	-	-	-	-	28,125	1,607,613	3,676,184
Increase (Decrease) in Fund Bal.	-	-	-	-	-	-	-
<i>Percentage of Change</i>	-	-	-	-	-	-	-
FUND BALANCE E.O.P.	\$-	\$-	\$-	\$-	\$-	\$-	\$-



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 11/30/2024 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
2023	1,843,758,804	116,265,000	66,334,903	67,321,494	133,656,397	1,966,406	(3,140,306)	132,482,496
2024	1,893,688,901	287,303,403	69,922,300	67,580,594	137,502,894	1,959,735	(3,027,537)	136,435,092
2025	2,111,070,004	633,367,219	71,082,000	70,728,181	141,810,181	2,295,499	(2,435,756)	141,669,924
2026	2,673,355,224		82,818,700	74,213,817	157,032,517	2,580,530	(1,946,986)	157,666,062
2027	2,590,536,523		81,513,100	71,674,355	153,187,455	2,343,514	(1,708,736)	153,822,234
2028	2,509,023,424		82,686,600	69,174,017	151,860,617	2,495,966	(1,663,133)	152,693,451
2029	2,426,336,824		99,079,300	66,691,493	165,770,793	4,327,752	(1,649,672)	168,448,873
2030	2,327,257,524		106,903,000	63,960,135	170,863,135	4,073,503	(1,642,857)	173,293,782
2031	2,220,354,524		110,121,200	61,037,647	171,158,847	3,617,575	(1,642,857)	173,133,565
2032	2,110,233,324		111,429,700	57,905,840	169,335,540	3,598,414	(1,642,857)	171,291,097
2033	1,998,803,624		109,905,900	54,962,045	164,867,945	3,365,122	(1,642,857)	166,590,210
2034	1,888,897,724		113,157,700	51,973,944	165,131,644	3,127,467	(1,641,115)	166,617,997
2035	1,775,740,024		111,397,300	48,943,565	160,340,865	2,899,465	(1,639,373)	161,600,958
2036	1,664,342,724		110,012,500	45,386,374	155,398,874	2,704,030	(1,407,932)	156,694,972
2037	1,554,330,224		112,650,800	41,826,793	154,477,593	2,511,675	(1,157,204)	155,832,064
2038	1,441,679,424		112,674,500	38,161,261	150,835,761	2,327,309	(771,469)	152,391,600
2039	1,329,004,924		114,602,400	34,421,870	149,024,270	2,160,240	(385,735)	150,798,775
2040	1,214,402,524		122,226,899	30,350,633	152,577,532	1,990,156	-	154,567,688
2041	1,092,175,625		126,075,500	26,805,838	152,881,339	1,817,034	-	154,698,373
2042	966,100,125		126,065,935	23,136,645	149,202,580	1,656,621	-	150,859,201
2043	840,034,190		90,967,249	19,282,703	110,249,952	1,502,551	-	111,752,504
2044	749,066,941		81,767,392	16,584,489	98,351,881	1,359,138	-	99,711,019
2045	667,299,549		77,603,813	14,268,765	91,872,578	1,232,735	-	93,105,313
2046	589,695,737		68,037,863	11,967,439	80,005,302	1,149,710	-	81,155,012
2047	521,657,873		60,889,896	9,786,408	70,676,304	1,065,085	-	71,741,389
2048	460,767,977		49,754,766	7,986,739	57,741,505	978,836	-	58,720,341
2049	411,013,211		51,204,530	6,755,516	57,960,046	890,919	-	58,850,965
2050	359,808,681		49,280,244	5,476,013	54,756,257	801,286	-	55,557,543
2051	310,528,437		42,874,969	4,317,903	47,192,872	709,914	-	47,902,786
2052	267,653,467		43,926,767	3,505,298	47,432,065	616,780	-	48,048,845
2053	223,726,700		38,467,700	2,665,868	41,133,568	525,908	-	41,659,477
2054	185,259,000		36,743,000	2,180,144	38,923,144	425,049	-	39,348,193
2055	148,516,000		37,464,000	1,722,838	39,186,838	326,382	-	39,513,220
2056	111,052,000		38,179,000	1,256,595	39,435,595	225,812	-	39,661,407
2057	72,873,000		38,926,000	781,430	39,707,430	123,291	-	39,830,722
2058	33,947,000		33,947,000	297,013	34,244,013	18,828	-	34,262,841
2059	0		-	-	-	-	-	0
Totals		\$1,036,935,622	\$2,880,694,426	\$1,175,091,702	\$4,055,786,128	\$65,770,238	-\$29,146,381	\$4,092,409,985

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



FY26 BUDGET



Special Funds of the District are comprised of the following:

IMPROVEMENT FUND:

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

WATER BACKUP INSURANCE & REIMBURSEMENT FUND:

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

GENERAL INSURANCE FUND:

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

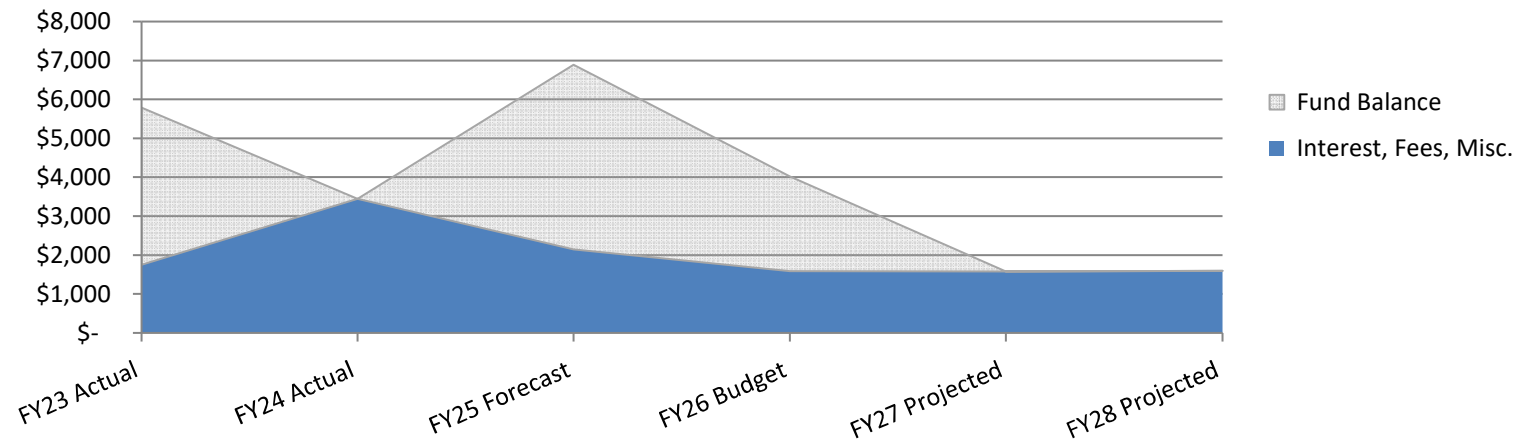
EMERGENCY FUNDS:

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

SPECIAL FUNDS CONSOLIDATED

Revenue Trends

(\$s in thousands)



This analysis of MSD's revenue compares actual revenues received in FY23 and FY24, forecasted for FY25, budgeted for FY26 and projected for FY27 and FY28.

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. In FY25 the District limited the amount funded from sewer service charges for operating expenses in the General Insurance fund, but spent down the fund balance instead. Projected years are estimated to remain flat.

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

	FY23 Actual	FY24 Actual	FY25 Budget	FY25 Forecast	FY26 Budget	FY27 Budget	FY28 Budget
FUND BALANCE B.O.P.	\$26,082,664	\$22,046,840	\$22,011,547	\$24,819,083	\$20,073,034	\$17,640,544	\$18,875,293
Interest on Investments	478,780	1,556,071	190,394	787,938	188,600	182,600	196,800
Connection and Other Fees	1,322,793	832,658	1,245,000	884,302	1,400,000	1,400,000	1,400,000
Miscellaneous	(49,730)	1,053,000	-	473,351	-	-	-
Total Revenues	1,751,843	3,441,729	1,435,394	2,145,591	1,588,600	1,582,600	1,596,800
Personnel Services	723,699	1,248,551	1,409,113	498,785	2,113,069	2,211,030	2,314,337
Supplies	6,047	-	-	-	-	-	-
Contractual Services	14,922,728	11,527,015	15,157,000	16,012,855	15,794,500	16,126,185	16,464,834
Construction and Engineering	9,993,058	1,703,574	1,380,000	880,000	1,700,000	-	-
Interfund Labor Transfers	142,135	190,346	33,167	-	13,521	10,637	8,843
Total Expenditures	25,787,667	14,669,486	17,979,280	17,391,640	19,621,089	18,347,851	18,788,015
Net Operating Income (Loss)	(24,035,824)	(11,227,758)	(16,543,886)	(15,246,049)	(18,032,489)	(16,765,251)	(17,191,215)
Interfund Transfers	20,000,000	14,000,000	10,500,000	10,500,000	15,600,000	18,000,000	18,800,000
Increase (Decrease) in Fund Bal.	(4,035,824)	2,772,242	(6,043,886)	(4,746,049)	(2,432,489)	1,234,749	1,608,785
<i>Percentage of Change</i>	-15%	13%	-27%	-19%	-12%	7%	9%
FUND BALANCE E.O.P.	\$22,046,840	\$24,819,083	\$15,967,660	\$20,073,034	\$17,640,544	\$18,875,293	\$20,484,078

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

	FY23 Actual	FY24 Actual	FY25 Budget	FY25 Forecast	FY26 Budget	FY27 Budget	FY28 Budget
FUND BALANCE B.O.P.	\$4,072,225	\$1,480,201	\$1,170,287	\$2,507,710	\$2,598,089	\$2,309,068	\$3,728,631
Interest on Investments	80,119	158,972	12,420	86,078	24,500	30,200	44,500
Connection and Other Fees	1,322,793	832,658	1,245,000	884,302	1,400,000	1,400,000	1,400,000
Total Revenues	1,402,912	991,630	1,257,420	970,380	1,424,500	1,430,200	1,444,500
Construction and Engineering	3,990,800	(135,944)	1,380,000	880,000	1,700,000	-	-
Interfund Labor Transfers	4,136	100,066	11,668	-	13,521	10,637	8,843
Total Expenditures	3,994,936	(35,878)	1,391,668	880,000	1,713,521	10,637	8,843
Net Operating Income (Loss)	(2,592,024)	1,027,508	(134,248)	90,380	(289,021)	1,419,563	1,435,657
Interfund Transfers	-	-	-	-	-	-	-
Increase (Decrease) in Fund Bal.	(2,592,024)	1,027,508	(134,248)	90,380	(289,021)	1,419,563	1,435,657
<i>Percentage of Change</i>	<i>-64%</i>	<i>69%</i>	<i>-11%</i>	<i>4%</i>	<i>-11%</i>	<i>61%</i>	<i>39%</i>
FUND BALANCE E.O.P.	\$1,480,201	\$2,507,710	\$1,036,038	\$2,598,089	\$2,309,068	\$3,728,631	\$5,164,288

PROJECT LISTING

4102 - Improvement Fund

FY26

<u>PROJECT NAME</u>	<u>MUNICIPALITY</u>	<u>COST ESTIMATE</u>	<u>PAGE (1)</u>
13703 - MARKET STREET PARKING LOT IMPROVEMENTS	ST	\$1,700,000	-
<i>NUMBER OF PROJECTS: 1</i>		<i>FUND TOTAL:</i>	
		<u>\$1,700,000</u>	

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

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

	FY23 Actual	FY24 Actual	FY25 Budget	FY25 Forecast	FY26 Budget	FY27 Budget	FY28 Budget
FUND BALANCE B.O.P.	\$12,369,627	\$7,718,198	\$9,572,564	\$10,998,216	\$8,808,782	\$8,324,982	\$8,231,823
Interest on Investments	66,635	506,577	88,176	359,851	85,700	82,800	82,800
Total Revenues	66,635	506,577	88,176	359,851	85,700	82,800	82,800
Contractual Services	7,718,064	2,726,559	5,510,000	6,549,285	5,069,500	5,175,960	5,284,655
Total Expenditures	7,718,064	2,726,559	5,510,000	6,549,285	5,069,500	5,175,960	5,284,655
Net Operating Income (Loss)	(7,651,429)	(2,219,982)	(5,421,824)	(6,189,434)	(4,983,800)	(5,093,160)	(5,201,855)
Interfund Transfers	3,000,000	5,500,000	4,000,000	4,000,000	4,500,000	5,000,000	5,300,000
Increase (Decrease) in Fund Bal.	(4,651,429)	3,280,018	(1,421,824)	(2,189,434)	(483,800)	(93,160)	98,145
<i>Percentage of Change</i>	-38%	42%	-15%	-20%	-5%	-1%	1%
FUND BALANCE E.O.P.	\$7,718,198	\$10,998,216	\$8,150,739	\$8,808,782	\$8,324,982	\$8,231,823	\$8,329,968

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

	FY23 Actual	FY24 Actual	FY25 Budget	FY25 Forecast	FY26 Budget	FY27 Budget	FY28 Budget
FUND BALANCE B.O.P.	\$6,511,515	\$9,725,002	\$5,885,300	\$7,213,650	\$3,876,888	\$661,519	\$506,065
Interest on Investments	197,626	484,655	33,572	152,242	22,700	5,800	5,100
Miscellaneous	(49,730)	1,053,000	-	473,351	-	-	-
Total Revenues	147,896	1,537,655	33,572	625,594	22,700	5,800	5,100
Personnel Services	723,699	1,248,551	1,409,113	498,785	2,113,069	2,211,030	2,314,337
Supplies	6,047	-	-	-	-	-	-
Contractual Services	7,204,663	8,800,456	9,647,000	9,463,571	10,725,000	10,950,225	11,180,180
Total Expenditures	7,934,409	10,049,007	11,056,113	9,962,356	12,838,069	13,161,255	13,494,517
Net Operating Income (Loss)	(7,786,513)	(8,511,352)	(11,022,541)	(9,336,762)	(12,815,369)	(13,155,455)	(13,489,417)
Interfund Transfers	11,000,000	6,000,000	6,000,000	6,000,000	9,600,000	13,000,000	13,500,000
Increase (Decrease) in Fund Bal.	3,213,487	(2,511,352)	(5,022,541)	(3,336,762)	(3,215,369)	(155,455)	10,583
<i>Percentage of Change</i>	<i>49%</i>	<i>-26%</i>	<i>-85%</i>	<i>-46%</i>	<i>-83%</i>	<i>-23%</i>	<i>2%</i>
FUND BALANCE E.O.P.	\$9,725,002	\$7,213,650	\$862,760	\$3,876,888	\$661,519	\$506,065	\$516,648

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

	FY23 Actual	FY24 Actual	FY25 Budget	FY25 Forecast	FY26 Budget	FY27 Budget	FY28 Budget
FUND BALANCE B.O.P.	\$844,870	\$804,234	\$3,037,200	\$1,661,395	\$2,276,570	\$3,806,970	\$3,845,270
Interest on Investments	99,622	286,958	32,765	115,175	30,400	38,300	38,600
Total Revenues	99,622	286,958	32,765	115,175	30,400	38,300	38,600
Construction and Engineering	6,002,259	1,839,518	-	-	-	-	-
Interfund Labor Transfers	137,998	90,280	21,499	-	-	-	-
Total Expenditures	6,140,257	1,929,798	21,499	-	-	-	-
Net Operating Income (Loss)	(6,040,636)	(1,642,840)	11,265	115,175	30,400	38,300	38,600
Interfund Transfers	6,000,000	2,500,000	500,000	500,000	1,500,000	-	-
Increase (Decrease) in Fund Bal.	(40,636)	857,160	511,265	615,175	1,530,400	38,300	38,600
<i>Percentage of Change</i>	<i>-5%</i>	<i>107%</i>	<i>17%</i>	<i>37%</i>	<i>67%</i>	<i>1%</i>	<i>1%</i>
FUND BALANCE E.O.P.	\$804,234	\$1,661,395	\$3,548,465	\$2,276,570	\$3,806,970	\$3,845,270	\$3,883,870

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

	FY23 Actual	FY24 Actual	FY25 Budget	FY25 Forecast	FY26 Budget	FY27 Budget	FY28 Budget
FUND BALANCE B.O.P.	\$2,284,427	\$2,319,205	\$2,346,196	\$2,438,113	\$2,512,704	\$2,538,004	\$2,563,504
Interest on Investments	34,778	118,908	23,462	74,592	25,300	25,500	25,800
Total Revenues	34,778	118,908	23,462	74,592	25,300	25,500	25,800
Total Expenditures	-	-	-	-	-	-	-
Net Operating Income (Loss)	34,778	118,908	23,462	74,592	25,300	25,500	25,800
Interfund Transfers	-	-	-	-	-	-	-
Increase (Decrease) in Fund Bal.	34,778	118,908	23,462	74,592	25,300	25,500	25,800
<i>Percentage of Change</i>	2%	5%	1%	3%	1%	1%	1%
FUND BALANCE E.O.P.	\$2,319,205	\$2,438,113	\$2,369,658	\$2,512,704	\$2,538,004	\$2,563,504	\$2,589,304



FY26 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.

**FY26 Budget Ordinance #16594
and Reconciliation**

BUDGET ORDINANCE NO. 16594
FY26

Revenue:

Wastewater Revenue Fund	551,238,420
Total Revenue Funds	<u>551,238,420</u>

Fund Transfers

Transfers from Wastewater Revenue Fund:	
General Fund	255,180,723
Sanitary Replacement Fund	128,000,000
Wastewater Emergency Fund	1,500,000
Water Backup Insurance and Reimbursement Fund	4,500,000
General Insurance Fund	9,600,000
Debt Service Funds	152,457,697
Total Wastewater Revenue Transfers	<u>551,238,420</u>

Appropriations:

General Fund	217,302,720
Water Backup Insurance and Reimbursement Fund	5,069,500
General Insurance Fund	12,838,069
Tax Commission Fees	880,150
Interfund Labor Transfers	37,312,139
Total Operating Budget	<u>273,402,578</u>
Debt Service Funds	274,559,481
Construction Funds	1,267,810
Total Other Appropriations	<u>275,827,291</u>
Total Appropriations	<u><u>549,229,869</u></u>

PROPOSED FY26 BUDGET ORDINANCE NO. 16594

AN ORDINANCE, repealing and superseding Ordinance No. 16394, adopted June 13, 2024, and making appropriations for the current expenses of the District in the General Fund, the Water Backup Insurance and Reimbursement Fund, the General Insurance Fund, the Sanitary Replacement Fund, the Stormwater Operations, Maintenance and Construction Improvement Funds, the Emergency Funds, the Debt Service Funds, and the Wastewater Revenue Bond Service Funds for the fiscal year beginning July 1, 2025 and ending June 30, 2026, amounting in the aggregate to Five Hundred Forty-nine Million Two Hundred Twenty-nine Thousand Eight Hundred Sixty-nine Dollars (\$549,229,869) 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 08, 2025.

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 Fifty-one Million Two Hundred Thirty-eight Thousand Four Hundred Twenty Dollars (\$551,238,420) 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, 2025, and ending June 30, 2026.

WASTEWATER USER CHARGE REVENUE \$551,238,420

EXPENSE APPROPRIATIONS

Section Two – General Fund. There is hereby transferred from the Wastewater Revenue Fund the sum of Two Hundred Fifty-five Million One Hundred Eighty Thousand Seven Hundred Twenty-three Dollars (\$255,180,723). There is hereby appropriated and set apart out of the General Fund of the District the sum of Two Hundred Seventeen Million Three Hundred Two Thousand Seven Hundred Twenty Dollars (\$217,302,720) 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 \$217,302,720

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 Five Hundred Thousand Dollars (\$4,500,000) to the Water Backup Insurance and Reimbursement Fund. There is hereby appropriated and set apart out of the Water Backup Insurance and Reimbursement Fund the sum of Five Million Sixty-nine Thousand Five Hundred Dollars (\$5,069,500).

SECTION THREE APPROPRIATIONS \$ 5,069,500

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 Nine Million Six Hundred Thousand Dollars (\$9,600,000) to the General Insurance Fund. There is hereby appropriated and set apart out of the General Insurance Fund the sum of Twelve Million Eight Hundred Thirty-eight Thousand Sixty-nine Dollars (\$12,838,069).

SECTION FOUR APPROPRIATIONS

\$ 12,838,069

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 Thirteen Thousand Five Hundred Twenty-one Dollars (\$13,521).

SECTION FIVE APPROPRIATIONS

\$ 13,521

Section Six – For the purpose of providing Stormwater Operations, Maintenance, Administration, and Construction Improvements, there is hereby appropriated Thirty-one Million Eight Thousand One Hundred Eight-seven Dollars (\$31,008,187). 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 Five Hundred Forty-three Thousand Two Hundred Seventy-four Dollars (\$6,543,274) 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-two Million Five Hundred Fifty-nine Thousand Three Hundred Sixty-eight Dollars (\$22,559,368) for use by the Executive

Director.

- Section Six (3) – Stormwater Capital Fund (5140). For the purpose of providing for capital improvements for flooding and erosion control, there is hereby appropriated and set apart out of the Stormwater Capital Fund the sum of One Million One Hundred Fifty Thousand Seven Hundred Eleven Dollars (\$1,150,711) 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 One Hundred One Thousand One Hundred Twenty-eight Dollars (\$101,128) 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 Two Hundred Seventy-five Thousand Five Hundred Fifty Dollars (\$275,550) 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 One Hundred Twenty Thousand Five Hundred Sixteen Dollars (\$120,516) 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 Ninety-six Thousand Fifty-nine Dollars (\$96,059) 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 Fourteen Thousand Six Hundred Fifty-four Dollars (\$14,654) 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 Twenty-one Thousand Seven Hundred Forty-eight Dollars (\$121,748) 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 Twenty-five Thousand One Hundred Seventy-nine Dollars (\$25,179) for use by the Executive Director.

SECTION SIX APPROPRIATIONS

\$ 31,008,187

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 One Million Five Hundred Thousand Dollars (\$1,500,000). There is hereby appropriated and set apart out of the Wastewater Emergency Fund the sum of Zero Dollars (\$0) for use by the Executive Director in contracting for emergency work or repairs

SECTION SEVEN APPROPRIATIONS

\$ 0

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, 2025 and ending June 30, 2026, there is hereby transferred from the Wastewater Revenue Fund to the Wastewater Revenue Bond Service Funds the total sum of One Hundred Fifty-two Million Four Hundred Fifty-seven Thousand Six Hundred Ninety-seven Dollars (\$152,457,697) 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 Million Nine Hundred Fifty-two Thousand One Hundred Seventy-nine Dollars (\$20,952,179).
- 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 Sixty-three Thousand Five Hundred Dollars (\$3,063,500).
- 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 Eighty-seven Thousand One Hundred Dollars (\$4,687,100).
- Section Nine (7) – 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 Two Hundred Four Thousand Dollars (\$1,204,000).
- Section Nine (8) – 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 Thirty-four Thousand Six Hundred Dollars (\$4,534,600).
- Section Nine (9) – 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-six Thousand Eight Hundred Dollars (\$9,546,800).

- Section Nine (10) – 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 Thirty-two Million Five Hundred Sixty-three Thousand Eight Hundred Dollars (\$32,563,800).
- Section Nine (11) – 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 Eight Hundred Fifty-nine Thousand Five Hundred Dollars (\$859,500).
- Section Nine (12) – 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-three Thousand Two Hundred Dollars (\$1,543,200).
- Section Nine (13) – 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 Eight-one Thousand Dollars (\$1,381,000).
- Section Nine (14) – 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-five Thousand Five Hundred Dollars (\$3,445,500).
- Section Nine (15) – 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 Eight Million Nine Hundred Thousand Five

Hundred Dollars (\$8,900,500).

- Section Nine (16) – 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-six Thousand Dollars (\$1,276,000).
- Section Nine (17) – 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-four Thousand Three Hundred Dollars (\$7,794,300).
- Section Nine (18) – 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 Three Million Six Hundred Eighteen Thousand Dollars (\$3,618,000)
- Section Nine (19) – 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 Ninety-five Thousand Four Hundred Dollars (\$2,295,400).
- Section Nine (20) – 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 (21) – 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 Eight Million Seven Hundred Thirty-nine Thousand Three Hundred Dollars (\$8,739,300).

- Section Nine (22) – 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 Thirty-nine Thousand Eight Hundred Dollars (\$6,539,800).
- Section Nine (23) – 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 One Hundred Dollars (\$613,100)
- Section Nine (24) – 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 Six Million Nine Hundred Twelve Thousand Five Hundred Fifty Dollars (\$6,912,550).
- Section Nine (25) – 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 (26) – 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 One Million Four Hundred Forty Thousand Six Hundred Four Dollars (\$1,440,604).
- Section Nine (27) – 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 Four Hundred Eighty-seven Thousand Eight Hundred Eighty-eight Dollars (\$487,888).

- Section Nine (28) – 2026A SR DP Ref Rev Bond– WW – Fund (2846) There is hereby appropriated and set apart out of the Wastewater Revenue Bond Service Fund Number 2846 the sum of One Hundred Twenty-two Million One Hundred One Thousand Seven Hundred Eight-three Dollars (\$122,101,783).
- Section Nine (29) – 2024C SRF - Prin & Int – WW – Fund (2847) There is hereby appropriated and set apart out of the Wastewater Revenue Bond Service Fund Number 2847 the sum of Two Million Two Hundred Thousand Dollars (\$2,200,000).
- Section Nine (30) – 2024C SRF - Prin & Int – WW – Fund (2848) There is hereby appropriated and set apart out of the Wastewater Revenue Bond Service Fund Number 2848 the sum of Six Million Six Hundred Seventy-eight Thousand Dollars (\$6,678,000).
- 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 Twenty-three Thousand Dollars (\$3,023,000).
- Section Nine (32) – 2024A SR Ref Rev Bond - Prin– WW – Fund (2850) There is hereby appropriated and set apart out of the Wastewater Revenue Bond Service Fund Number 2850 the sum of One Million Two Hundred Seventy Thousand Three Hundred Dollars (\$1,270,300).
- Section Nine (33) – 2024B SRF - Prin & Int– WW – Fund (2851) There is hereby appropriated and set apart out of the Wastewater Revenue Bond Service Fund Number 2851 the sum of Seven Hundred Three Thousand Eight Hundred Fifty-one Dollars (\$703,851).
- Section Nine (34) – 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 Two Hundred Fifty Thousand Dollars

(\$1,250,000).

- Section Nine (35) – 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 Twenty-eight Thousand One Hundred Twenty-five Dollars (28,125).

SECTION NINE APPROPRIATIONS

\$274,559,481

Section Ten – Sanitary Replacement Fund. For the purpose of meeting the costs of repairing, rehabilitating, and replacing the District's Wastewater System, there is hereby transferred from the Wastewater Revenue Fund to the Sanitary Replacement Fund the sum of One Hundred Twenty-eight Million Dollars (\$128,000,000). There is hereby appropriated and set apart out of the Sanitary Replacement Fund the sum of Eight Million Four Hundred Thirty-eight Thousand Three Hundred Ninety-one Dollars (\$8,438,391) for use by the Executive Director for internal labor costs associated with projects appropriated in this fund.

SECTION TEN APPROPRIATIONS

\$ 8,438,391

TOTAL DISTRICT BUDGET APPROPRIATIONS

\$549,229,869

SUMMARY OF APPROPRIATIONS

FY26

Fund(s)	Appropriation
General Fund	\$217,302,720
Water Backup Insurance and Reimbursement Fund	5,069,500
General Insurance Fund	12,838,069
Improvement Fund	13,521
Stormwater & OMCI Funds	31,008,187
Emergency Funds	0
Debt Service Funds	274,559,481
Sanitary Replacement Fund	8,438,391
Total District Appropriations	\$549,229,869



FY26 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.

FY26 Tax Ordinance #16595

TAX ORDINANCE NO. 16595

AN ORDINANCE repealing Ordinance No. 16460, adopted September 25, 2024, and enacting a new Ordinance in lieu thereof, by determining the amount of taxes which shall be levied, assessed, and collected in the year 2025 on all taxable tangible property or residential taxable tangible property, as the case may be, 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 2025 to levy, assess, and collect taxes on taxable tangible property or residential taxable tangible property, as the case may be, 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, 2025, The Metropolitan St. Louis Sewer District shall levy, assess, and collect taxes on all taxable tangible property or residential taxable tangible property, as the case may be, 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, 2025, the amount of taxes which shall be levied, assessed, and collected in the year 2025 on all taxable tangible property within the boundaries of The Metropolitan St. Louis Sewer District shall be Six Million Five Hundred Thirty Thousand Four Hundred Thirty-six Dollars (\$6,530,436), which total sum 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 total sum Nine Hundred Thirty-three Thousand Sixty-one Dollars (\$933,061) 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 Five Million Five Hundred Ninety-seven Thousand Three Hundred Seventy-five Dollars (\$5,597,375) 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, during the fiscal year beginning July 1, 2025, the amount of taxes which shall be levied, assessed, and collected in the year 2025 on all taxable tangible property in said District shall be Thirty-two Million Six Hundred Seventy-three Thousand Six Hundred Fifteen Dollars (\$32,673,615), 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 Eight Hundred Nine Thousand Two Hundred Ninety-six Dollars (\$4,809,296) 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 Eight Hundred Sixty-four Thousand Three Hundred Nineteen Dollars (\$27,864,319) 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. In The Metropolitan St. Louis Sewer District, for the purpose of providing revenue to fund capital improvements for flooding and erosion control, during the fiscal year beginning July 1, 2025, the amount of taxes which shall be levied, assessed, and collected in the year 2025 on all residential taxable tangible property within the boundaries of The Metropolitan St. Louis Sewer District shall be Eighteen Million Twenty-one Thousand Six Hundred Thirty-seven Dollars (\$18,021,637), which total sum will

be produced by the rate of seven point four five cents (.0745) per one hundred dollars assessed valuation for residential property, and of which total sum Two Million Two Hundred One Thousand Five Hundred Forty-four Dollars (\$2,201,544) shall be levied, assessed, and collected on residential taxable tangible property in said District within the corporate limits of the City of St. Louis, and of which total sum Fifteen Million Eight Hundred Twenty Thousand Ninety-three Dollars (\$15,820,093) shall be levied, assessed, and collected on residential 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 Capital Fund.

Section Five. The amount of taxes which shall be levied, assessed and collected in the year 2025 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 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 Six. The amount of taxes which shall be levied, assessed and collected in the year 2025 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 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 Seven. The amount of taxes which shall be levied, assessed and collected in the year 2025 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 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 2025 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 Nine. The amount of taxes which shall be levied, assessed and collected in the year 2025 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 Ten. The amount of taxes which shall be levied, assessed and collected in the year 2025 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 Eleven. The amount of taxes which shall be levied, assessed and collected in the year 2025 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 Two Hundred Seventy-four Thousand Four Hundred Twenty-five Dollars (\$274,425), which sum will be produced by the rate of one point five cents (.015) per one hundred dollars assessed valuation for residential property, zero cents (.000) per one hundred dollars assessed valuation for agricultural property, one point nine eight cents (.0198) per one hundred dollars assessed valuation for commercial property and two point three five cents (.0235) 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 2025 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 One Million Ninety-four Thousand Eight Hundred Fifteen Dollars (\$1,094,815), which sum will be produced by the rate of one point five eight cents (.0158) per one hundred dollars assessed valuation for residential property, one point three three cents (.0133) per one hundred dollars assessed valuation for agricultural property, one point nine three cents (.0193) per one hundred dollars assessed valuation for commercial property and two point three three cents (.0233) 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 2025 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 Eighty-one Thousand Five Hundred Ninety-six Dollars (\$81,596), which sum will be produced by the rate of one point zero five cents (.0105) per one hundred

dollars assessed valuation for residential property, zero cents (.000) per one hundred dollars assessed valuation for agricultural property, two point three three cents (.0233) per one hundred dollars assessed valuation for commercial property and one point seven three cents (.0173) 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 2025 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 Fifteen. The amount of taxes which shall be levied, assessed and collected in the year 2025 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 Sixteen. The amount of taxes which shall be levied, assessed and collected in the year 2025 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 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 2025 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 Eighteen. The amount of taxes which shall be levied, assessed and collected in the year 2025 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 Nineteen. The amount of taxes which shall be levied, assessed and collected in the year 2025 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 Twenty. 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.



FY26 BUDGET



Accrual Basis of Accounting:

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

Actual Revenue or Expenditures:

The revenue and expenditures incurred in previous fiscal years.

Ad Valorem Tax:

A tax based on value.

Adopted Budget:

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

Amortization:

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

Annual Budget:

A budget applicable to a single fiscal year.

Annual Budget Process or Budget Process:

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

Appropriation:

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

Assessed Valuation:

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

set by the State of Missouri.

Asset:

Resources owned or held which have monetary value.

Audit:

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

Balanced Budget:

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

Base Budget:

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

Basis of Accounting:

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

Beginning Fund Balance:

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

Billing and Collection Charge:

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

Blockage:

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

Board:

Refers to the Board of Trustees of the District. The

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

BOD:

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

Bond Rating:

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

Bonds:

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

B.O.P.:

Beginning of Period

Budget:

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

Budget Calendar:

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

Budget Document:

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

Budget Message:

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

Budgetary Control:

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

Budgeted Position:

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

Budget Process:

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

Bypass:

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

Capacity:

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

Capital Expenditures:

An amount spent to acquire or construct a capital

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

Capital Improvement and Replacement Program:

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

Capital Improvement Surcharge:

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

Capital Project:

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

Capital Outlay:

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

Cash Basis of Accounting:

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

CBA:

Community Benefits Agreement

CCF:

Hundred cubic feet: approximately 750 gallons.

Channel:

An improved (paved) watercourse.

CIRP:

Capital Improvement and Replacement Program

Clean Water Act:

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

CMOM:

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

COD:

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

and expressed in milligrams per liter.

COVID-19:

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

Collection System:

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

Combined Sewers:

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

Compliance Charge:

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

Connection Fees:

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

Construction Funds:

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

Contractual Services:

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

Contributed Wastewater Volume:

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

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

Cross Connection:

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

C.S.O.:

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

Customer Assistance Program:

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

Debt:

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

Debt Service Funds:

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

Department:

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

Depreciation:

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

Detention:

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

Discharge Permits:

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

District:

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

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

DNR:

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

Drainage Facility:

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

Dry Weather Overflows:

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

Easement:

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

EEOC:

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

Effluent:

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

Encumbrances:

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

Enterprise Fund:

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

E.O.P.:

End of Period

EPA:

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

Expenditure:

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

FASB:

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

FBI:

Fluidized Bed Incinerator

Fees:

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

Fiscal Year:

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

Flood Protection Facilities:

A facility that affects the flood conveyance capacity or

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

Flow:

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

Fluidized Bed Incinerator:

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

FTE:

Full-Time Equivalent positions

Full-time Equivalent:

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

Fund:

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

Fund Balance:

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

Fund Group:

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

the District has the following fund groups:

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

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

GAAP:

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

GASB:

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

General Fund:

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

are recorded in the General Fund.

General Obligation Bonds:

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

GFOA:

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

Goal:

General statements of public policy, purpose, and intent.

Governmental Fund:

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

Grant:

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

I/I:

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

Impervious Area:

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

Impervious Charge:

A system for assessing fees for stormwater runoff conveyances and controls, and the operation and

maintenance of same based upon the amount of impervious area on the rate payer's property.

In-House Contracts:

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

Infiltration:

The seepage of groundwater into a sewer system, including service connections. Seepage frequently occurs through defective or cracked pipes, pipe joints, connections or manhole walls.

Inflow:

Water discharged into a sewer system and service connections from such sources as, but not limited to, roof leaders, cellars, yard and area drains, foundation drains, cooling water discharges, drains from springs and swampy areas, around manhole covers or through holes in the covers, cross connections from storm and combined sewer systems, catch basins, storm waters, surface runoff, street wash waters or drainage. Inflow differs from infiltration in that it is a direct discharge into the sewer rather than a leak in the sewer itself.

Inlet:

A surface connection to a drain pipe. A chamber for collecting storm water with no well below the outlet pipe for collecting grit. Often connected to a catch basin or a "basin manhole" ("cleanout manhole") with a grit chamber.

Intercepting Sewer:

A sewer that receives flow from a number of other large sewers or outlets and conducts the waters to a point for treatment or disposal. Often called an "interceptor".

Lateral Sewer:

That portion of the sewer lying within a public street or easement connecting a building sewer service to the

main sewer.

Levy:

The total amount of taxes, special assessments or service charges imposed by a government.

Liabilities:

Obligations incurred in past or current transactions requiring present or future settlement.

Lift Station:

A wastewater pumping station that lifts the wastewater to a higher elevation when continuing the sewer at reasonable slopes would involve excessive depths of trench. Also, an installation of pumps that raise wastewater from areas too low to drain into available sewers.

Main Sewer:

A sewer line that receives wastewater from many tributary branches and sewer lines and serves as an outlet for a large territory or is used to feed an intercepting sewer.

Management Position:

Any District position which is filled by an administrative, supervisory or professional employee and certain positions which are non-bargaining due to the nature of the duties performed.

Manhole:

An opening in a sewer provided for the purpose of permitting operators or equipment to enter or leave a sewer. Sometimes called an "access hole", or "maintenance hole".

MDNR:

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

behalf of the federal agency.

Metered Multi-Unit Residential/Non-Residential Property:

All property connected to an approved water meter which is:

1. Used only for human residency and consists of two or more dwelling units connected to a single approved water meter; or
2. Used for commercial or industrial purposes and connected to an approved water meter(s).

Metered Property:

All property connected to an approved water meter through which the amount of water usage is measured.

Metered Single-Unit Residential Property:

Property used only for human residency, which consists of a single dwelling unit which is connected to an approved water meter which serves only such unit.

MGD:

Million gallons per day: standard measure of wastewater flow through treatment plants.

mg/l:

Milligrams per liter, commonly used to report results of laboratory analysis of wastewater samples and used as a parameter for wastewater extra strength user charge rate.

Mission Statement:

A brief description of the purpose and functions of an agency, department, etc.

MSD:

The Metropolitan St. Louis Sewer District.

MSDPC:

MSD Project Clear is a long-term effort undertaken by the Metropolitan St. Louis Sewer District (MSD) as

part of an agreement with the U.S.E.P.A. and the Missouri Coalition for the Environment. The goals for this 28-year initiative are:

- Improve water quality for the entire St. Louis Region
- Resolve community issues caused by the nature and design of St. Louis' legacy wastewater system
- Keep the public informed with clear and timely updates.

Multi-Unit Residence:

Residential property which consists of a dwelling under one roof for occupancy by more than one family, including but not limited to, flats, apartments, condominiums.

MWBE:

Minority and Woman-owned Business Enterprises: a program to encourage the participation of Minority and Women's business concerns in the purchase of professional services and construction work.

Natural Account:

Detailed classification established to budget and account for the purchase of specific goods and services and the receipt of revenues from specific sources.

Natural Account Group:

A grouping of accounts based on the category of goods or services purchased; for example: Personnel Services.

Non-Residential Property:

Property other than Residential Property.

Normal Wastewater:

Waters or wastes having:

1. A five-day Biochemical Oxygen Demand (BOD) not greater than 300 milligrams per liter; and
2. Containing not more than 300 milligrams per liter of Suspended Solids (SS); and

3. Having a Chemical Oxygen Demand (COD) not greater than 600 milligrams per liter.

O & M:

Operational Maintenance & Repairs

Objectives:

The yearly organizational goals expected to be achieved, listed in order of priorities with their associated costs including estimates of salaries, equipment, supplies, etc.

Obligations:

Amounts which a government may be required legally to meet out of its resources. They include not only actual liabilities, but also encumbrances not yet paid.

Obstruction:

Any solid object in or protruding into a wastewater flow in a collection line that prevents a smooth or even passage of the wastewater.

OMCI Funds:

Operation, Maintenance and Construction Improvement Funds established to account for proceeds from tax levies in the various subdistricts and grants in aid of construction. Expenditures are primarily for stormwater operations and maintenance.

Ordinance:

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

O.R.S.:

Overflow Regulation System: the District's O.R.S. is focused on the facilities that evolved from the former direct discharges of sewage from trunk sewers into the Mississippi River. The system now includes the management, operation, maintenance and improvements to the integrated trunk sewer outfalls, riverfront interceptors, interceptor pump stations and

flood protection facilities. The goal of the O.R.S. is to capture the maximum amount of sewage and wastewaters and convey these to wastewater treatment plants at Bissell Point and Lemay.

Outlet:

Downstream opening or discharge end of a pipe, culvert, or canal.

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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**Metropolitan St. Louis Sewer District
Missouri**

For the Fiscal Year Beginning

July 01, 2024

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, 2024. 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.

MSD Project Clear (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 completing an ambitious maintenance and repair program.

