

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



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July 1, 2026 - June 30, 2027

ADOPTED FINAL FISCAL YEAR 2027 BUDGET

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
Nashad Carrington, (City).....	3/15/2030
Brian Wahby, Chair, (City).....	3/15/2028
Elizabeth Kistner, (County).....	3/15/2028
Greg Nicozisin, Vice-Chair, (County) ..	3/15/2029
Brian K. Watson, (County).....	3/16/2030

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.

FY27 BUDGET

Operating Budget	\$290.1 million
CIRP	\$454.6 million
Debt Service	<u>\$153.0 million</u>
Total FY27 Budget	\$897.7 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

FY25 SERVICE STATISTICS

OPERATIONS

Sewer Lines9,400 Miles
 Treatment Plants 7 Plants
 Sewage Treatment:
 Average flow in million gallons
 per day (MGD) 343.0
 Treatment Capacity (MGD)..... 811
 Annual engineering maximum plant capacity
 (millions of gallons)..... 216,354
 Amount treated annually
 (millions of gallons)..... 125,197
 Unused Capacity (millions of gallons) 91,157
 Percentage of capacity utilized 58%

ENGINEERING

Engineering Services:
 Sewer Plans Approved 429
 Sewer Construction Permits Issued 2,245
 Sewer Connection Permits Issued 2,054

BILLING

Single Family Accounts 364,827
 Multi-Family Accounts..... 41,602
 Commercial-Industrial Accounts 23,880
 Total Accounts 430,309

DEMOGRAPHICS

Land Area520 square miles
 Population..... 1.3 million
 No. of Households - City & County..... 568,740
 No. of Registered Voters 981,832
 Median Age of Residents-City 37.3 yrs.
 Median Age of Residents-County..... 40.6 yrs.
 Median Household Income-City \$56,160
 Median Household Income-County \$82,936
 Median value of housing-City \$197,500
 Median value of housing-County \$276,800
 Persons below poverty level:
 - St. Louis City 20.6%
 - St. Louis County 9.8%
 Unemployment St. Louis City 4.7%
 Unemployment St. Louis County 4.2%
 Unemployment Missouri Average 4.4%
 Unemployment National Average..... 4.3%

Cultural Institutions & Attractions:

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

Major employers include (local employees): BJC HealthCare (30,920), Washington University in St. Louis (19,617), Walmart, Inc. (17,500), Boeing Defense, Space & Security (15,796), Mercy (15,084), and SSM Health (14,226).

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

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FISCAL YEAR 2027 BUDGET
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GFOA AWARD

Throughout this book, rounding within reports may cause subtotals or totals to appear off by a few dollars in either direction.

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FY27 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 2027 Fiscal Year (July 1, 2026 to June 30, 2027) 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 2027.

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.

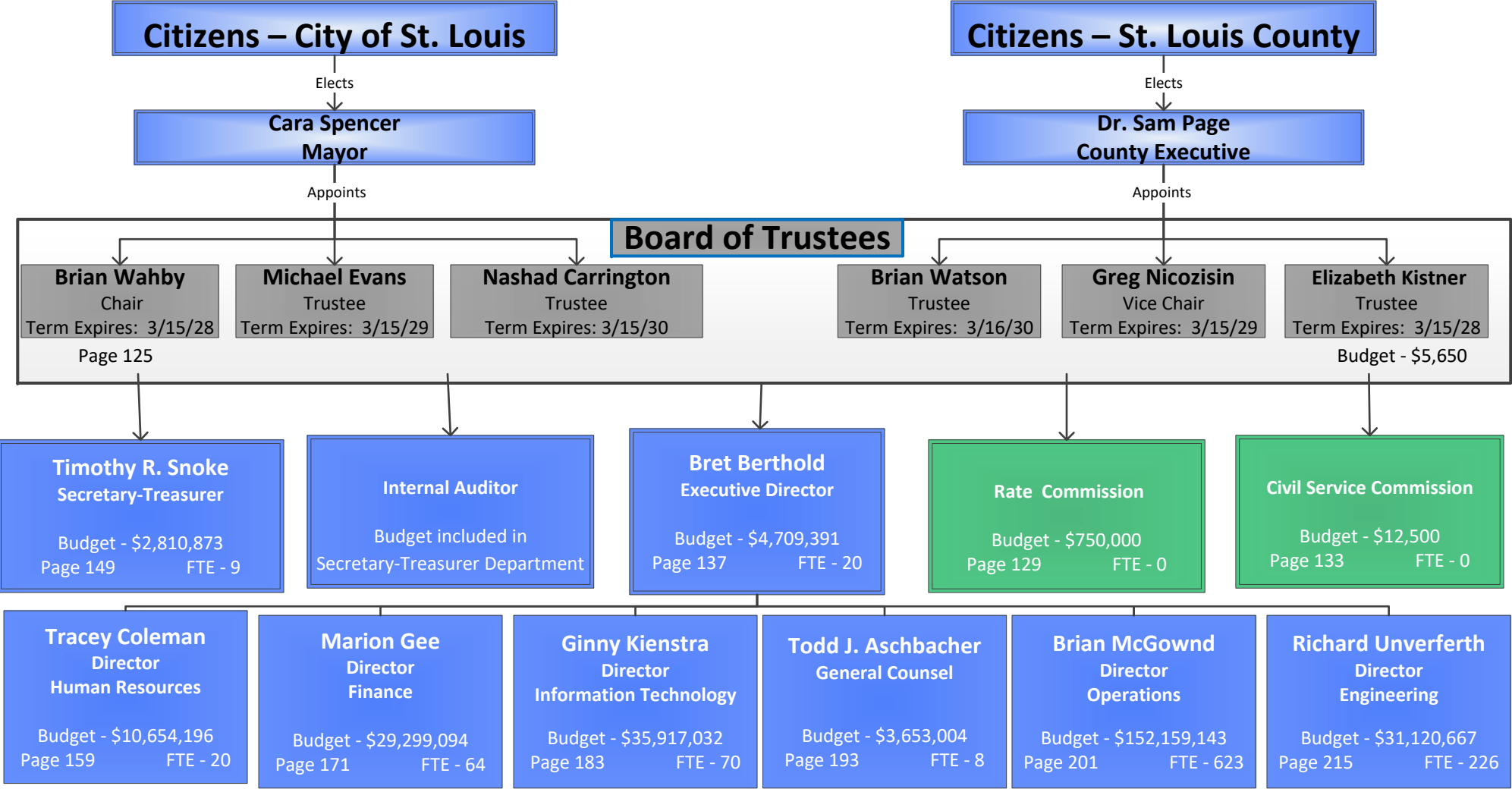
Debt Service Funds: This group of funds presents actual, budgeted and projected debt service obligations for revenue bonds issued by the District.

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 279,695 with a median age of 37.3 years. According to the 2024 U.S. Census estimates; 45.5% is White, 42.3% is Black or African American, 5.3% is Hispanic, 3.5% is Asian, 0.3% is American Indian/Alaska Native and 6.5% 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 2024 was 992,929 with a median age of 40.6 years. As of the 2024 Census data estimates, the racial makeup of the County is 66.4% White, 25.3% Black or African American, 5.4% Asian, 4.1% Hispanic, 0.3% American Indian/Alaska Native and 2.6% 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 23rd largest metropolitan area in the U.S. The average annual temperature is 58.6 degrees Fahrenheit with an average precipitation of 34 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.



wastewater + stormwater

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 2027 – 2031

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

Annual Comprehensive Financial Report FY25

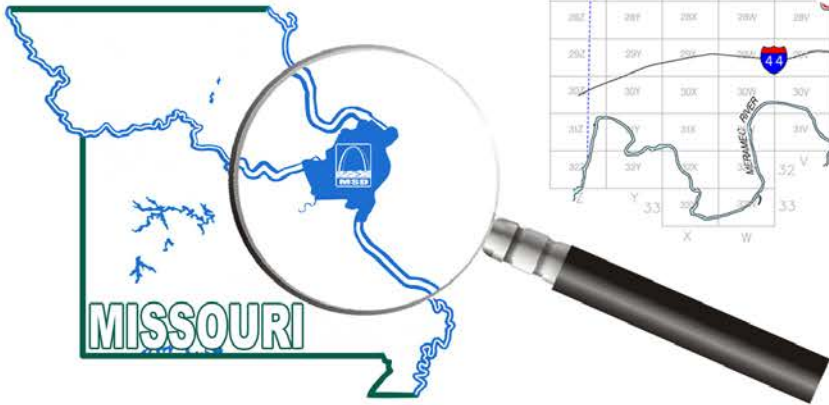
***Click arrow “About Us” to “Fiscal Reports & Investments” to “Annual Reports”**

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 11, 2026
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, 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 2027 (FY27), 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 remains committed to operating the District with transparency and long-term stewardship. A key component of this commitment is MSD's Strategic Business and Operating Plan (SBOP). The FY27-FY31 SBOP serves as a business-focused blueprint for delivering essential wastewater and stormwater services while supporting a resilient and thriving St. Louis region. The FY27-FY31 SBOP reflects both continuity and evolution in MSD's strategic approach. While the District's mission remains unchanged, the plan expands its focus to address emerging challenges such as system resiliency, workforce development, technology advancements, and increasing customer and stakeholder expectations. The SBOP goals are clear and organized around six strategic pillars that emphasize:

- Meeting all legal and regulatory requirements and schedules
- Strengthening organizational capacity through talent development
- Building and maintaining public and stakeholder trust
- Managing financial resources responsibly to support long-term affordability
- Enhancing system resiliency in response to changing climate conditions
- Implementing technology innovation with appropriate governance

The FY27 SBOP continues MSD's philosophy of closely linking budgetary expenditures to strategic goals. Under this approach, the goals and objectives of the SBOP drive budgetary decisions, ensuring that investments are aligned with District priorities. Budgetary expenditures remain business-focused, risk-aware, and centered on protecting public health, safeguarding the environment, and serving our customers.

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 FY27 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 FY27 operating budget includes \$290.1 million for day-to-day operations, reflecting a \$16.7 million or 6.1% increase over the FY26 budget. The total District budget for FY27 is \$897.7 million, which includes the operating budget, Capital Improvement and Replacement Program (CIRP), and debt service. The proposed budget includes an increase of 11 full-time employees (FTEs).

Proposed expenditures for the FY27 budget are summarized as follows:

Operating	\$ 290.1 million
CIRP	\$ 454.6 million
Debt Service	<u>\$ 153.0 million</u>
TOTAL EXPENSE BUDGET	\$ 897.7 million

Versus costs presented to the Rate Commission, the operating budget for FY27 is projected to be \$28 million or 10.7% more than originally planned and the CIRP budget for FY27 is projected to be \$134.9 million or 42.2% higher than originally planned. The projected \$28 million variance in operating budget expenses compared to the Rate Commission estimates consists of the following: \$9.5 million in additional personnel expenses, \$6.5 million in additional supplies used to maintain the wastewater collection and treatment facilities, \$12.3 million in additional contractual services primarily associated with information technology security initiatives, and \$3.2 million relating to capital outlay. These projected operating expense increases are offset by a \$3.5 million projected decrease in utility expenses. The \$135 million increase in the FY27 CIRP budget is due to \$51 million in projects originally scheduled in previous FY's that are now scheduled in FY27. Approximately \$19 million in projects that were scheduled in FY27 were rescheduled to future years. There are \$36 million in new projects added to the FY27 budget and \$10 million in cancelled projects that were removed. The balance of the variance consists of cost estimate changes resulting from the project design process.

The proposed FY27 budget for wastewater user charges is approximately \$592.2 million, which is \$24.2 million or 4.3% 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 \$48.4 million, or 24.2%, primarily due to favorable interest 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. The Consent Decree was amended by the United States District Court for the Eastern District of Missouri on June 22, 2018 which extended the CD from 23 years to 28 years. The agreement calls for \$7.2 billion (in 2023 dollars) in improvements to the wastewater system over the next two decades. The FY27 capital budget continues MSD’s ongoing execution of the Consent Decree. An amendment was made in January 2023 to combine two storage tunnel projects into a single project. This amendment did not extend the term of the CD.

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 Calendar Year (CY) 25, MSD repaired, rehabilitated and/or replaced 38 miles of sewers. Over the life of the Consent Decree, MSD has repaired, rehabilitated and/or replaced a total of 1,428 miles of sewer.

In FY25, MSD also eliminated 6 sanitary sewage overflows (SSOs), with 14 remaining as of December 31, 2025. Since 2014, MSD has removed 135 constructed SSOs.

Total appropriations for Consent Decree compliance in FY25 were approximately \$180 million. Since 2012, MSD has spent \$3.1 billion to meet Consent Decree compliance requirements.

RAINSCAPING / GREEN INFRASTRUCTURE – As part of the Consent Decree amendment, MSD also committed to investing at least \$25 million in green infrastructure in the Lemay service area/River Des Peres watershed to reduce untreated overflow volumes into the River Des Peres. This investment is in addition to the existing \$100 million program in the Bissell Point watershed, which is primarily served by the combined sewer system (sewers that collect both stormwater and wastewater).

The rainscaping program includes:

- **Demolition of abandoned buildings:** Up to \$15 million is being used to demolish hundreds of abandoned structurally condemned buildings that pose a public health and safety risk in the City of St. Louis. These demolitions reduce impervious surface area, easing demand on the combined sewer system during moderate to heavy rainstorms. Approximately \$376,000 was spent in FY25, and, as of January 2026, nearly \$14.7 million has been spent.
- **Large-Scale Rainscaping Program:** This program continues to build partnerships with municipalities, schools, community development organizations, private developers, and other stakeholders. These partnerships help identify joint opportunities to incorporate rainscaping into ongoing development and related activities in the Mississippi and River Des Peres watersheds. Planned spending is \$5 million in FY26 and \$5 million in FY27 in the Mississippi watershed, and \$1.5 million in FY26 and \$1.5 million in FY27 in the River Des Peres watershed.
- **Small Grants Rainscaping Program:** This program encourages homeowners, neighborhood groups, and other eligible organizations to apply for rainscaping grants. Participants in the MSD service area may qualify for up to \$4,000. Grants support the use of raingardens, bioretention cells, pervious pavement, green roofs, and other rainscaping practices at homes and businesses.

Individuals interested in the Small Grants Rainscaping Program can review program requirements through a series of online videos and complete a quiz at the end to meet participation requirements. The program plans to spend \$495,000 in FY26, and the same amount in FY27.

WASTEWATER PROJECTS – In FY25, MSD planned 109 new or ongoing wastewater projects across the service area, totaling \$562 million. Of those, 102 projects were submitted to the Board, and seven were carried forward to FY26. For FY27, MSD plans 100 new or ongoing wastewater projects- across the service area, totaling \$387 million. These projects are funded primarily through the Sanitary Replacement Fund, low-interest loans, and bond sales. The FY27 work includes \$20 million in continuing projects and \$367 million in new projects.

STORMWATER PROJECTS - In FY25, MSD planned 29 new or ongoing stormwater projects across the service area, totaling \$45 million. Of those, 28 projects were submitted to the Board, and one was carried forward to FY26. For FY27, MSD plans 30 new or ongoing stormwater projects across the service area, totaling \$42 million. These projects are funded primarily through the Stormwater Capital Fund and the Districtwide Stormwater Fund. The FY27 work includes no continuing projects and \$42 million in new projects.

BOND UTILIZATION & RATINGS – Since FY04, MSD has strategically utilized voter-approved bonds to moderate the magnitude of necessary rate increases. Although bonds must be repaid with interest, the use of bond financing has allowed MSD to spread the cost of major capital investments over time, helping maintain the affordability of wastewater rates for customers.

Bond proceeds are legally restricted and may be used to finance eligible wastewater projects included in MSD’s Capital Improvement and Replacement Program (CIRP). Through bond elections held 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, 2025, \$442.1 million of this authorization remains available for future issuance. As a result of strong financial operations, experienced management, disciplined capital planning, and continued voter support, MSD maintains some of the highest credit ratings among sewer utilities nationwide. Current ratings are: Moody’s - Aa1; Standard & Poor’s – AAA; Fitch – AA+. These ratings enable MSD to issue bonds at lower interest rates, reducing overall financing costs and minimizing the impact on customer rates.

DIVERSITY – MSD’s diversity efforts remain focused on expanding opportunities for minority-and-women-owned enterprises (MWBE) and on fostering a diverse workforce from which contractors can draw for MSD capital projects.

In FY25, minority-owned firms performed \$47.4 million in capital work, representing 15.57% of MSD’s capital program, while women-owned firms performed \$34.1 million, or 11.22%. Within professional services, minority-owned design firms accounted for \$14.5 million, or 34.5% of total design firm payments, and women-owned design firms received \$4.6 million, representing 10.91%.

Workforce participation results during the same period also reflect progress toward diversity goals. Minority participation in the construction workforce totaled 185,621 hours, or 28.62% of total capital project hours worked, while women accounted for 47,979 hours, or 7.40%. For capital program professional services contracts with workforce participation goals, minorities represented 19.66% of the workforce and women represented 32.19%.

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 written in a cursive, flowing style.

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

<u>Balanced Budget Policy (Continued)</u>	<u>Compliance</u>	<u>Performance Against Policy</u>
<ul style="list-style-type: none"> Pursuant to the Metropolitan St. Louis Sewer District Charter, Section 7.130, not later than the fifteenth day of March in each year, the Executive Director will submit to The Board a budget for the ensuing fiscal year, an explanatory budget message, and a general appropriation ordinance conforming with such budget. The budget shall provide a financial plan for the budget year for all District and subdistrict funds. 	✓	The Board of Trustees received all of the required documents on March 12, 2026.
<u>Operating Budget Policies</u>	<u>Compliance</u>	<u>Performance Against Policy</u>
Historical levels of funding and expenditures shall be included in the budget to provide comparisons. Financial forecasting of future requirements shall be included to provide estimates of future financial and operating conditions.	✓	"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

Operating Budget Policies (Continued)	Compliance	Performance Against Policy
The District will maintain a budgetary control system to ensure adherence to the budget and will prepare regular reports comparing actual revenues and expenditures to budgeted amounts.	✓	The District's accounting system has controls to ensure compliance with the budget. Managers receive daily reports that show financial performance against budget. Monthly reports comparing actual revenues and expenditures are prepared for Senior Management and highlights of these reports are presented quarterly to the Finance Committee of the Board of Trustees.
Revenue Policies	Compliance	Performance Against Policy
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 FY26, the Forward Delivery Direct Placement 2026A Refunding Revenue Bonds authorized under Ordinance 15746 closed 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. The District's Board approved Ordinance 16690 on 9/11/2025 authorizing an amount not to exceed \$8,500,000 (2025B) of Subordinate Wastewater System Revenue Bonds (State of Missouri - Direct Loan Program. In addition, the District's Board approved Ordinance 16751 on 12/11/2025 authorizing Senior Wastewater System Refunding Revenue Bonds, refunding \$85,000,000 of outstanding 2010B bonds, \$3,675,000 of outstanding 2012A bonds and \$940,000 of outstanding 2012B bonds with a new, lower cost, par issuance amount of \$76,310,000.</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: "V" = 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 FY26 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 FY26 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 \$442.1 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 FY26 the District executed the 2025C and 2026A Refunding Revenue Bonds authorized under Ordinance 16751 and 15350, respectively.
<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 FY26.

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 FY26.
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: FY25 – Actual – 197 days FY26 – Projected – 232 days
The District will maintain a Stormwater Emergency Fund with a minimum balance of \$250,000 and a Wastewater Emergency Fund with a minimum balance of \$500,000.	✓	The District is in compliance with these minimum balance requirements. Please refer to the "Changes in Fund Balance" tables for these funds in the Debt Service & Special Funds section of this book for exact fund balances.
The District will maintain a Wastewater Backup Insurance and Reimbursement Fund with a minimum balance of \$1 million dollars.	✓	The District is in compliance with this minimum balance requirement. Please refer to the "Changes in Fund Balance" tables for these funds in the Debt Service & Special Funds section of this book for exact balances.
The District will maintain a General Insurance Fund with a minimum balance of \$500,000 dollars.	✓	The District is in compliance with this minimum balance requirement. Please refer to the "Changes in Fund Balance" tables for these funds in the Debt Service & Special Funds section of this book for exact balances.

BUDGET & FINANCIAL POLICIES (continued)

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

<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: FY25 – Actual – 197 days FY26 – Projected – 232 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 12, 2026. 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

Financial and Accounting Policies	Compliance	Performance Against Policy
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, 2025 on October 29, 2025.
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.
Strategic and Operating Plan Policies	Compliance	Performance Against Policy
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 FY27-FY31.

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)

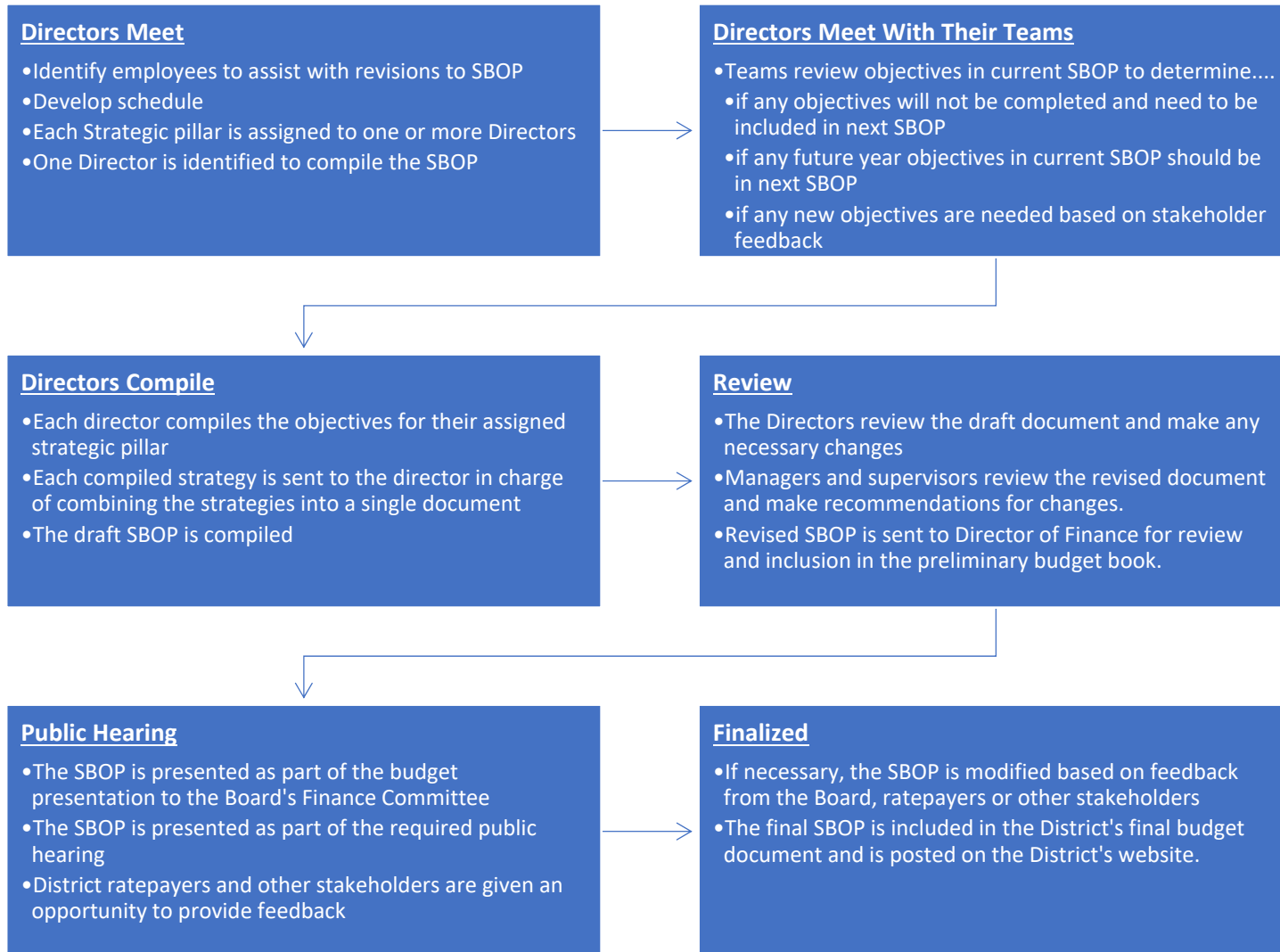
<u>Fund Type/Fund Title</u>	<u>Purpose</u>	<u>Budgeting Basis</u>	<u>Accounting Basis</u>
GOVERNMENTAL FUNDS			
General Fund	The General Fund is the general operating fund of the District. It is used to account for all financial resources except those required to be accounted for in another fund.	Modified 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) tax rate was reduced to 25% of the current tax rate 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)

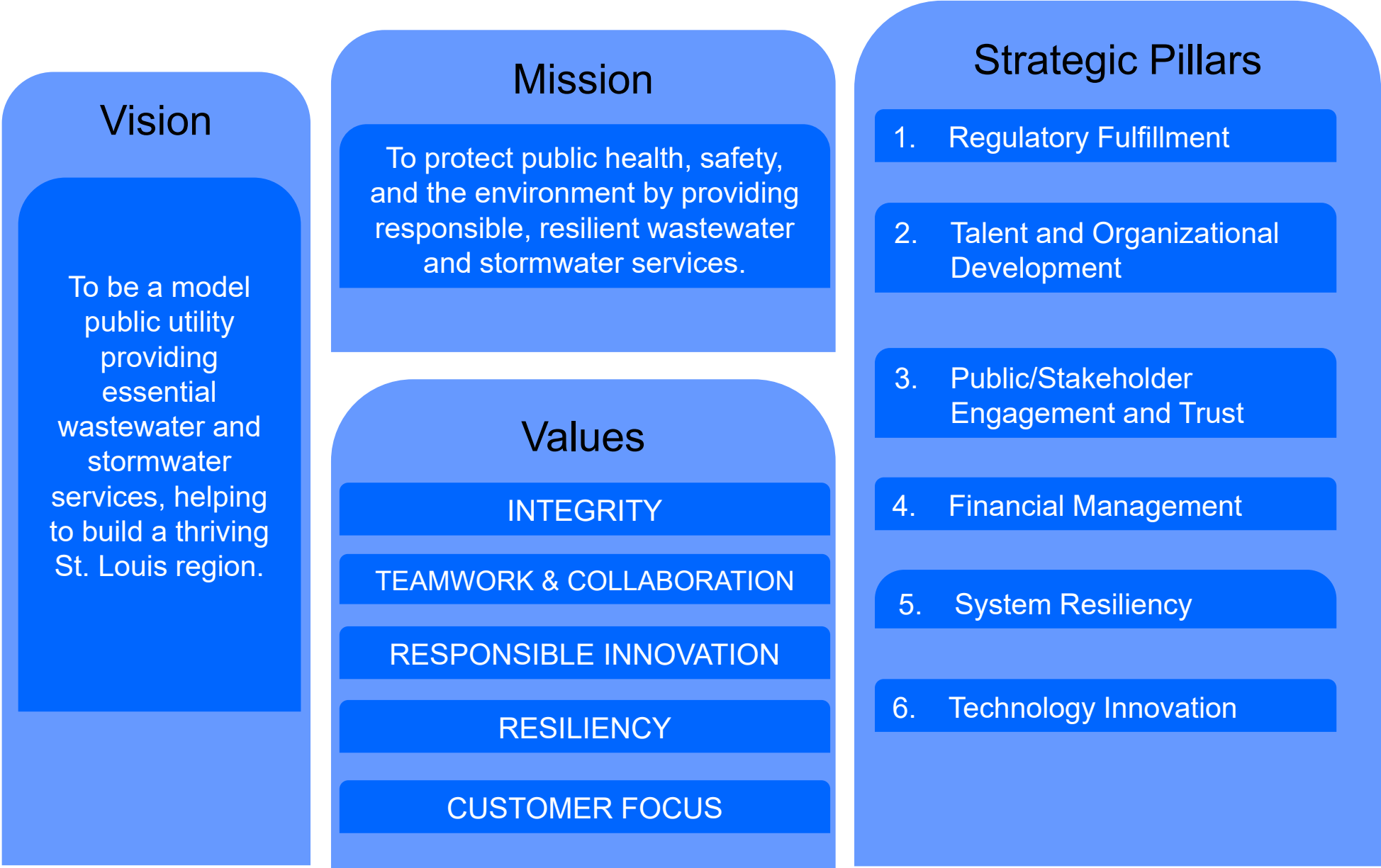
<u>Fund Type/Fund Title</u>	<u>Purpose</u>	<u>Budgeting Basis</u>	<u>Accounting Basis</u>
GOVERNMENTAL FUNDS (continued)			
Special Funds	<p>The Special Funds are established to: 1) account for and report financial resources related to the proceeds of specific revenue sources designated for specific 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 FY27-FY31



*Go to the Linked Documents page to get the link to view the entire Strategic Operating & Business Plan FY27-FY31.

**STRATEGIC BUSINESS AND OPERATING PLAN
FISCAL YEARS 2027 - 2031 OBJECTIVES**

Strategy	Obj.	Description	DEPARTMENTS IMPACTED																	
			Engineering	Executive Director	Finance	General Counsel	Human Resources	Information Technology	Operations	Secretary Treasurer	FY27									
											Q1	Q2	Q3	Q4						
1		Regulatory Fulfillment/Wastewater & Stormwater Management	★																	
	1.1	SSO Removal Compliance																		
	1.2	Stormwater Capital Program Execution																		
	1.3	Review District's Laboratory & Environmental Compliance Facilities for Future Upgrades																		
	1.4	Develop CSO Tunnel Program Strategy																		
		Years 2-5 Objectives:																		
		*Complete and commission solids management upgrade and continue air emissions compliance.																		
		*Achieve full Consent Decree compliance for SSO elimination.																		
		*Complete planning and design for laboratory and Environmental Compliance building renovations.																		
		*Complete and commission nutrient removal project and achieve full compliance.																		
		*Monitor and develop a PFAS response strategy consistent with regulation.																		
		*Begin CSO Tunnel Program construction.																		
		*Continue wet weather optimization initiatives to reduce overflows.																		
2		Talent and Organizational Development						★												
	2.1	Implement Comprehensive Succession Planning																		
	2.2	Refine Recruitment Tools and Processes																		
	2.3	Explore and Pilot Co-op and Internships																		
	2.4	Expand Safety Training Program																		
	2.5	Enhance Employee Benefits Marketing																		
	2.6	Establish Career Development Program																		
		Years 2-5 Objectives:																		
		*Enhance/evaluate career development programs.																		
		*Compensation and classification study implementation.																		
		*Establish partnerships with veterans' organizations, trade schools, organized labor, and contracting associations.																		
		*Refine HR systems and analytics.																		
		*Review and update HR policies.																		
		*Evaluate retirement options.																		
		*Explore internship/co-op recruitment.																		
		*Launch employee wellness program expansion.																		
3		Public/Stakeholder Engagement and Trust		★																
	3.1	Engage Stakeholders and Community on Stormwater Capital Program Execution																		
	3.2	Refine framework for ongoing employee communication and engagement																		

★	Indicates Department Lead for Strategy
	Start
	Finish

**STRATEGIC BUSINESS AND OPERATING PLAN
FISCAL YEARS 2027 - 2031 OBJECTIVES**

Strategy	Obj.	Description	DEPARTMENTS IMPACTED																	
												FY27								
			Engineering	Executive Director	Finance	General Counsel	Human Resources	Information Technology	Operations	Secretary Treasurer	Q1	Q2	Q3	Q4						
	3.3	Build and maintain sustainable engagement systems for external stakeholders and the public																		
	3.4	Engage Public/Stakeholders on 2028 Rate Cycle																		
	3.5	Engage Public/Stakeholders on Regional Resiliency Efforts																		
		Years 2-5 Objectives:																		
		*Launch and maintain ongoing employee input system.																		
		*Establish unified messaging protocols for consistent communications across departments and customer-facing functions.																		
		*Work with Customer Service to support consistent communications and monitor social media reports to improve response time.																		
		*Launch public stormwater capital program reporting system, based on resource needs identified in FY27 assessment, or identify alternative engagement methods.																		
		*Implement improvements to employee engagement program.																		
		*Implement employee community service and/or volunteer program, based on resource needs identified in FY27 assessment.																		
		*Evaluate employee internal tour program and identify resource requirements.																		
		*Implement stakeholder engagement improvements identified in engagement assessment (including refining and leveraging stakeholder advocate network.																		
		*Launch facility tour program, based on resource needs identified in FY27 assessment, or identify alternative engagement methods.																		
		*Evaluate and refine expanded paid reach program for public education and engagement.																		
		*Finalize rate cycle communication materials.																		
		*Implement rate cycle public/stakeholder engagement plan.																		
		*Evaluate strategy progress tracking tools to gauge public opinion.																		
4		Financial Management				★														
	4.1	Implement Customer Information System to Improve Billing and Bill Payment																		
	4.2	Validate Collection Rate Target																		
	4.3	Expand Customer Assistance Program																		
	4.4	Evaluate Additional Payment Options																		
	4.5	Reconcile Sewer Assets and Synchronize Among Finance and Operations Systems																		
		Years 2-5 Objectives:																		
		*Resolve billing system/IVR issues.																		
		*Go-live.																		
		*Achieve sustainable collection rate.																		
		*Secure voter approval for bonding authority.																		
		*Maintain AA credit rating.																		
		*Conduct a study to determine the number of customers eligible for CAP enrollment; then set baseline enrollment target; confirm current CAP enrollment percentage																		
		*Integrate and reconcile assets of systems.																		
5		System Resiliency		★		★														
	5.1	Develop Comprehensive Climate Resiliency Plans																		
	5.2	Revise MSD Sewer Backup Prevention Program to include Strapped Plumbing Element																		

★	Indicates Department Lead for Strategy
	Start
	Finish

**STRATEGIC BUSINESS AND OPERATING PLAN
FISCAL YEARS 2027 - 2031 OBJECTIVES**

Strategy	Obj.	Description	DEPARTMENTS IMPACTED																		
			Engineering	Executive Director	Finance	General Counsel	Human Resources	Information Technology	Operations	Secretary Treasurer	FY27										
											Q1	Q2	Q3	Q4							
	5.3	Revise MSD Rules and Regulations for Climate Adaptation Strategies, including Strapped Plumbing																			
	5.4	Develop Flood-prone Property Buyout Program																			
		Years 2-5 Objectives:																			
		*Reduce basement backups.																			
		*Continue full strapped plumbing program implementation.																			
		*Finalize and begin implementation buyout program.																			
		*Implement additional climate adaptation strategies, consistent with Climate Resiliency Plans and implementation timelines.																			
		*Communicate wastewater and stormwater system resiliency.																			
		*Update Climate Resiliency Plans (after initial 5-year period), and include stakeholder input on success measures.																			
6		Technology Innovation								★											
	6.1	Institute Governance Framework																			
	6.2	Implement Information Governance in File/Record Repositories																			
	6.3	Implement Physical Records Management Solution Phase II																			
	6.4	Operational Technology Standardization																			
	6.5	District Cyber Security Program																			
	6.6	Business Technology Enterprise System Life Cycle Management (LCM)																			
	6.7	Deploy Online Issue Reporting Software (Project Clear chatbot integration to Maximo)																			
	6.8	Develop Employee Digital Skills Program.																			
	6.9	Capitalize on Emerging Technology to Improve District																			
		Years 2-5 Objectives:																			
		*Prioritize and execute governance compliance roadmap to achieve maturity and compliance.																			
		*Measure maturity and adjust roadmaps as new standards and guidance emerge from AWWA, NACWA, and federal and state critical infrastructure regulators.																			
		*Integrate SCASA and DCS into a cohesive overlying fabric to enable holistic predictive and proactive analytics-based action.																			
		*Predictive analytics for operational asset management.																			
		*Upon completion of Pump and remote facility upgrades, perform benefit analysis of Wet Weather Optimization opportunities due to captured operational measures.																			
		*React to emerging threats and implement risk mitigation measures and systems.																			
		*Modify infrastructure roadmap to optimize process and reduce cost where applicable.																			
		*Implement process innovation beyond technology.																			

★	Indicates Department Lead for Strategy
	Start
	Finish

FY27 Business Case Summary

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

	Information Governance BC1	Secretary Treasurer Department Total	ES Retooling BC2	ES Retooling BC3	Operational Technology BC1
Business Case Name	Information Governance Analyst Position		Upgrade or Replace Everest application	Upgrade current lien tracking application.	Additional Control Systems Specialist
Strategy #	S6:Apply tech initiatives to improve service for internal and ext customers		S6:Apply tech initiatives to improve service for internal and ext customers	S6:Apply tech initiatives to improve service for internal and ext customers	S6:Apply tech initiatives to improve service for internal and ext customers
Objective #	OBJECTIVE 6.2:Implement Information Governance in SharePoint		OBJECTIVE 6.9:Capitalize on Emerging Technology to Improve Processes & Service Delivery	OBJECTIVE 6.6:Business Technology Enterprise System Life Cycle Management (LCM)	OBJECTIVE 6.4:Operational Technology Standardization
51011: Regular Salaries	\$67,292	\$67,292	-	-	\$172,600
51210: FICA Taxes	5,148	5,148	-	-	13,204
51221: Health Insurance	9,978	9,978	-	-	23,948
51222: Dental Insurance	150	150	-	-	360
51223: Life Insurance	72	72	-	-	172
51224: Disability	150	150	-	-	360
51225: Vision	69	69	-	-	166
51226: Basic AD&D	-	-	-	-	41
51231: Pension Contributions-Defined Contribution Plan	4,255	4,255	-	-	10,212
51233: DC Plan-Matching Contributions	-	-	-	-	3,452
51510: Temporary Help	-	-	250,000	323,750	-
52090: Electrical Supplies	-	-	-	-	416
52170: Safety Supplies	-	-	-	-	-
52240: Hand Tools	-	-	-	-	480
52280: Uniforms	-	-	-	-	1,560
52290: Cold Weather Clothing	-	-	-	-	-
52300: Safety Footwear	-	-	-	-	600
52320: Office Supplies	233	233	-	-	-
54050: Office System Services	-	-	-	-	-
54101: Business related travel	2,217	2,217	-	-	-
54140: Training Programs/Seminar Fees	817	817	-	-	-
54141: Required Training Programs	-	-	-	-	-
54520: Professional Service	-	-	-	-	-
Total Incremental	\$90,380	\$90,380	\$250,000	\$323,750	\$227,571
Tangible Benefits (costs avoided):	-	-	\$28,000	\$2,500	-
(Net Benefit) or Cost	90,380	90,380	222,000	321,250	227,571
FTE Impact	1	1	-	-	2

FY27 Business Case Summary

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

	Business Technology	Business Technology	Information Systems Department Total	Bissell Treatment Plant	Lemay Treatment Plant
	BC1	BC2		BC1	BC1
Business Case Name	Enterprise Application Lead	Organizational Change Manager		Fluidized Bed Incinerator Upgrade Staffing	Fluidized Bed Incinerator Upgrade Staffing
Strategy #	S6:Apply tech initiatives to improve service for internal and ext customers	S6:Apply tech initiatives to improve service for internal and ext customers		S1:Implement Capital improvement and Ops Prog for Regulatory Requiremtns	S1:Implement Capital improvement and Ops Prog for Regulatory Requiremtns
Objective #	OBJECTIVE 6.9:Capitalize on Emerging Technology to Improve Processes & Service Delivery	OBJECTIVE 6.9:Capitalize on Emerging Technology to Improve Processes & Service Delivery		OBJECTIVE 1.1: SSO Removal Compliance	OBJECTIVE 1.1: SSO Removal Compliance
51011: Regular Salaries	\$93,713	\$93,713	\$360,026	\$225,659	\$225,659
51210: FICA Taxes	7,169	7,169	\$27,542	17,263	17,263
51221: Health Insurance	8,981	8,981	\$41,910	35,922	35,922
51222: Dental Insurance	135	135	\$630	540	540
51223: Life Insurance	65	65	\$302	258	258
51224: Disability	135	135	\$630	540	540
51225: Vision	62	62	\$290	249	249
51226: Basic AD&D	7	-	\$48	106	106
51231: Pension Contributions-Defined Contribution Plan	3,830	3,830	\$17,872	15,318	15,318
51233: DC Plan-Matching Contributions	1,874	1,874	\$7,200	4,513	4,513
51510: Temporary Help	-	-	\$573,750	-	-
52090: Electrical Supplies	-	-	\$416	-	-
52170: Safety Supplies	-	-	\$0	450	450
52240: Hand Tools	-	-	\$480	-	-
52280: Uniforms	-	-	\$1,560	3,600	3,600
52290: Cold Weather Clothing	-	-	\$0	1,500	1,500
52300: Safety Footwear	-	-	\$600	1,500	1,500
52320: Office Supplies	-	-	\$0	-	-
54050: Office System Services	-	-	\$0	-	-
54101: Business related travel	-	-	\$0	-	-
54140: Training Programs/Seminar Fees	-	-	\$0	270	270
54141: Required Training Programs	-	-	\$0	4,500	4,500
54520: Professional Service	-	-	\$0	-	-
Total Incremental	\$115,970	\$115,963	\$1,033,254	\$312,188	\$312,188
Tangible Benefits (costs avoided):	\$138,000	\$116,000	\$284,500	-	-
(Net Benefit) or Cost	-22,030	-37	\$748,754	312,188	312,188
FTE Impact	1	1	4	3	3

FY27 Business Case Summary

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

	Operations Department Total	Total
Business Case Name		
Strategy #		
Objective #		
51011: Regular Salaries	\$451,318	\$878,636
51210: FICA Taxes	\$34,526	\$67,216
51221: Health Insurance	\$71,844	\$123,732
51222: Dental Insurance	\$1,080	\$1,860
51223: Life Insurance	\$516	\$890
51224: Disability	\$1,080	\$1,860
51225: Vision	\$498	\$857
51226: Basic AD&D	\$212	\$0
51231: Pension Contributions-Defined Contribution Plan	\$30,636	\$52,763
51233: DC Plan-Matching Contributions	\$9,026	\$0
51510: Temporary Help	\$0	\$0
52090: Electrical Supplies	\$0	\$0
52170: Safety Supplies	\$900	\$0
52240: Hand Tools	\$0	\$0
52280: Uniforms	\$7,200	\$0
52290: Cold Weather Clothing	\$3,000	\$0
52300: Safety Footwear	\$3,000	\$0
52320: Office Supplies	\$0	\$233
54050: Office System Services	\$0	\$0
54101: Business related travel	\$0	\$2,217
54140: Training Programs/Seminar Fees	\$540	\$1,357
54141: Required Training Programs	\$9,000	\$0
54520: Professional Service	\$0	\$0
Total Incremental	\$624,376	\$1,748,010
Tangible Benefits (costs avoided):	\$0	\$0
(Net Benefit) or Cost	\$624,376	\$1,463,510
FTE Impact	6	11

**STRATEGIC BUSINESS AND OPERATING PLAN
FY25 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			*				*		70%
		3. Maximize Long-Term Financial Plans for District Needs			*						95%
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							*		75%
		2. Integrate Capital Asset Information Across Systems (Oracle, Maximo and GIS)	*		*			*	*		60%
		3. Mobile Technology Strategy						*			92%
		4. CIS System Replacement			*			*			20%
		5. Maximo System Upgrade						*	*		85%
		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.						*			30%
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						*			75%
		5. Implement Technologies and Data Driven Solutions to Reduce Capital Costs and Increase Utility Performance	*					*			100%
6		Create a Learning and Business-Oriented Culture Based on Competency and Accountability									
		1. Increase Organizational Effectiveness through Leadership Development					*				40%
		2. Increase Individual Accountability & Job Satisfaction Through Continual Performance Coaching & Training					*				30%
		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, 2025

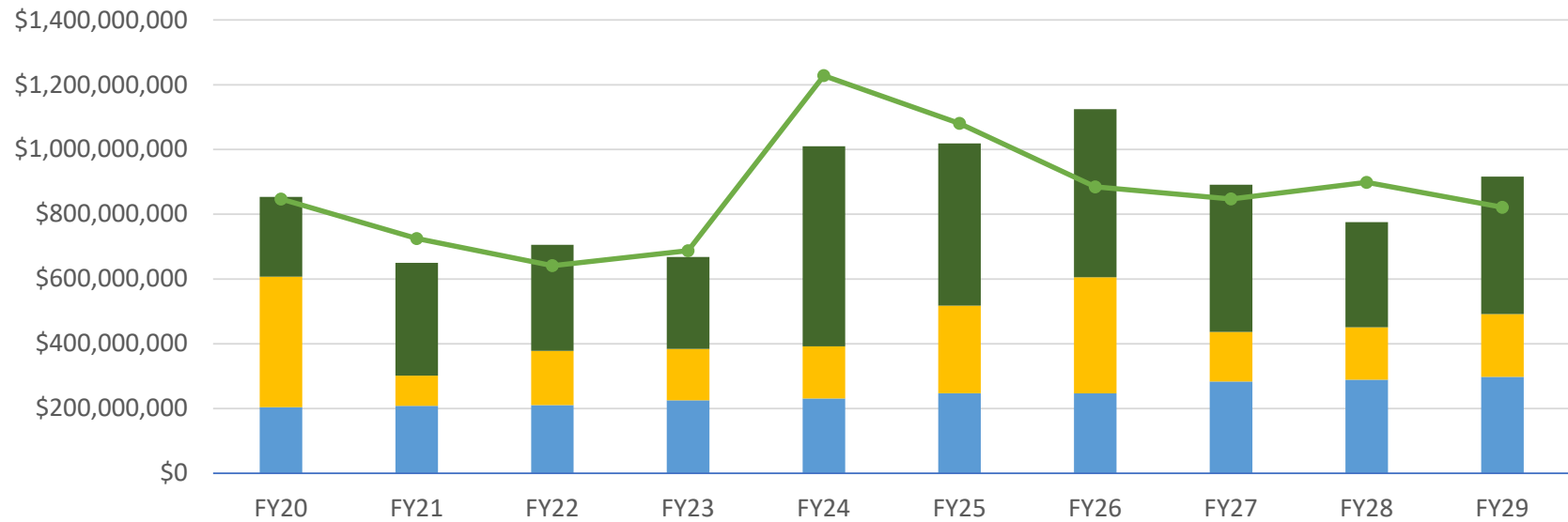
Category	Subject	FY23 Performance	FY24 Performance	FY25 Goal	FY25 Performance	FY26 Goal	Department
Customer Service	Overall Quality of Service	7.8	8.2	≥8 out of 10	8.0	≥8 out of 10	Operations
	On-Time Emergency Response	95%	96%	≥ 90%	96%	≥ 90%	Operations
Mission	Treatment Plant Compliance Rate (1)	100%	100.0%	100%	99.6%	100%	Operations
	Sewer Overflows-Dry Weather	154	157	<162 annually (2.5 per 100 miles of pipe)	143	<162 annually (2.5 per 100 miles of pipe)	Operations
	Maintenance Related Backups	943	368	<424 annually (<1 in 1000 customers)	287	<424 annually (<1 in 1000 customers)	Operations
	Construction Bid Schedule Compliance	75%	86%	≥80%	83%	≥80%	Engineering
Financial	Construction Budget Performance (2)	96%	93%	≥95%	93%	≥95%	Engineering
Organizational Effectiveness	Non-Capital Competitive Purchasing	100%	100%	>95%	99.6%	>95%	Finance

- Note: (1)** 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. In FY25, high Mississippi River levels negatively impacted our Bissell Treatment Plant due to several solids handling and incineration equipment failures.
- Note: (2)** Total appropriations vs. budgets for the projects scheduled each month per the Board Introduction Schedule. A number of projects were dropped from program due to funds not being required. Project carryovers.

Performance Meets or Exceeds FY25 Goal

Performance Does Not Meet FY25 Goal

10 Years of Revenues and Expenses



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

FY20-FY25 Actuals - FY26 Forecast - FY27- FY29 Projected

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

BUDGET PROCESS FY27

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 FY27	STRATEGIC BUSINESS PLAN
	STRATEGY
Any proposed cost increases to accounts other than salaries, wages, and benefits need to be justified as part of base budget submittals.	4
Any vacant positions to remain in the budget need individual submitted justifications for approval by the Executive Director.	4
No planned acceleration of Consent Decree projects. Acceleration of any projects during fiscal year only allowed after fiscal review by senior management.	1

Department Directors and Managers begin budget development by providing an updated expenditure forecast for the remainder of FY26. A two step, zero-based budgeting method is used to develop the FY27 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 are 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 12th. 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 FY27-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 FY27 and an impervious surface fee paid by non-residential customers beginning the middle of FY26. The estimated revenue from these two sources for FY27 is projected to be \$35.7 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.

- FY27 Total Revenue: (shown in million \$)

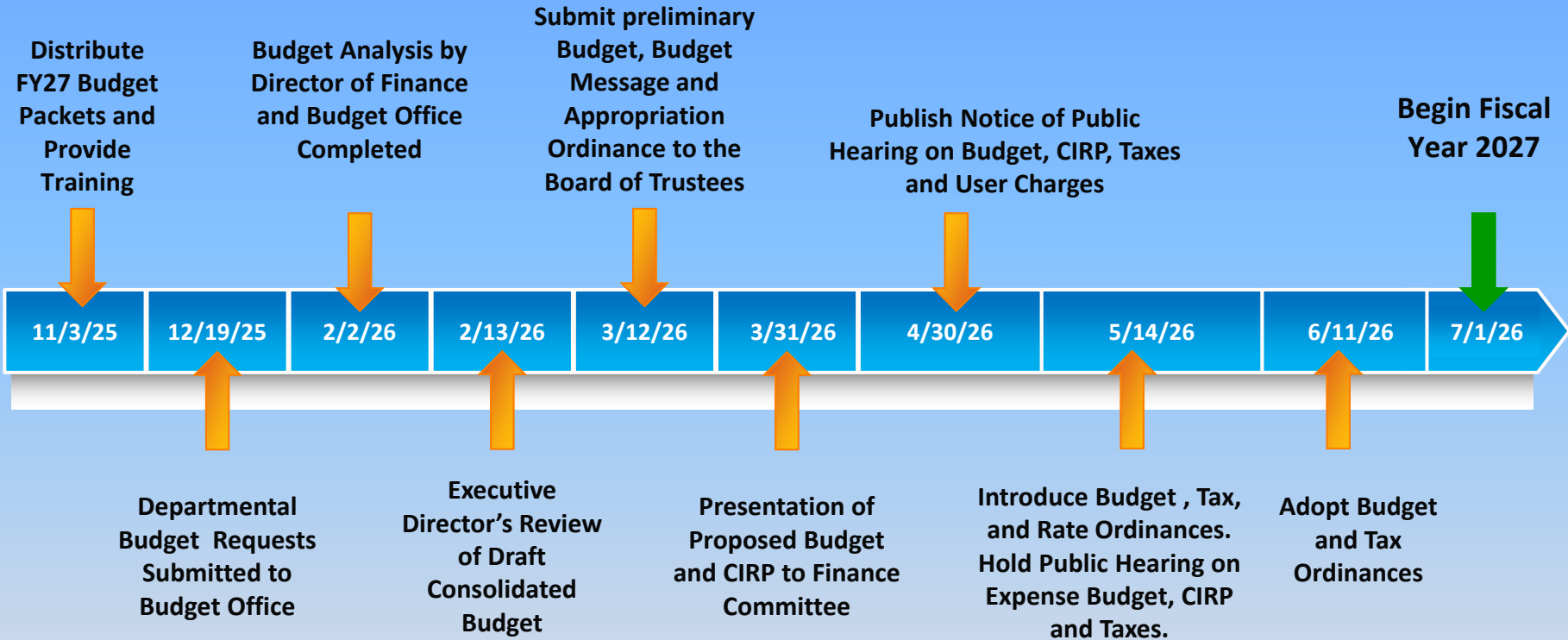
Wastewater User Charges:	\$592.4
Stormwater User Charges:	14.9
Revenue Bonds:	167.9
Taxes:	62.9
Investment and Other Income:	15.7
Decrease of Fund Balances:	<u>43.9</u>
TOTAL DISTRICT REVENUE:	\$ 897.7

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.

- FY27 Total Expense: (shown in million \$)

Operating Budget:	\$290.1
CIRP:	454.6
Debt Service:	<u>153.0</u>
TOTAL DISTRICT EXPENSES:	\$897.7

MSD Calendar for Fiscal Year 2027 Budget Development



Summary of Changes from Preliminary Budget Books

FY27
(\$s in millions)

<u>FY27 Total Revenue</u>	Preliminary Budget Book	Net Change	Final Budget
WW User Charges (1)	\$592.4	\$0.0	\$592.4
SW User Charges	14.9	0.0	14.9
Revenue Bonds	167.9	0.0	167.9
Taxes	62.9	0.1	63.0
Investment Income and Other	15.7	0.0	15.7
Fund Balances	43.9	(0.1)	43.8
Total District Revenue	\$897.7	\$0.0	\$897.7
<u>FY27 Total Expenses</u>			
Operating Budget	\$289.6	\$0.5	\$290.1
Debt Service	153.0	0.0	153.0
CIRP	455.1	(0.5)	454.6
Total District Expense	\$897.7	\$0.0	\$897.7

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

Sources and Uses of Funding

TOTAL FY27 BUDGET \$897.7

\$s in millions

Where does the money come from?

Where does the money go?

WW User Charges
\$592.4 66.0%

Revenue Bonds
\$167.9 18.7%

Taxes
\$63.0 7.0%

Decrease
Fund Balance
\$43.8 4.9%

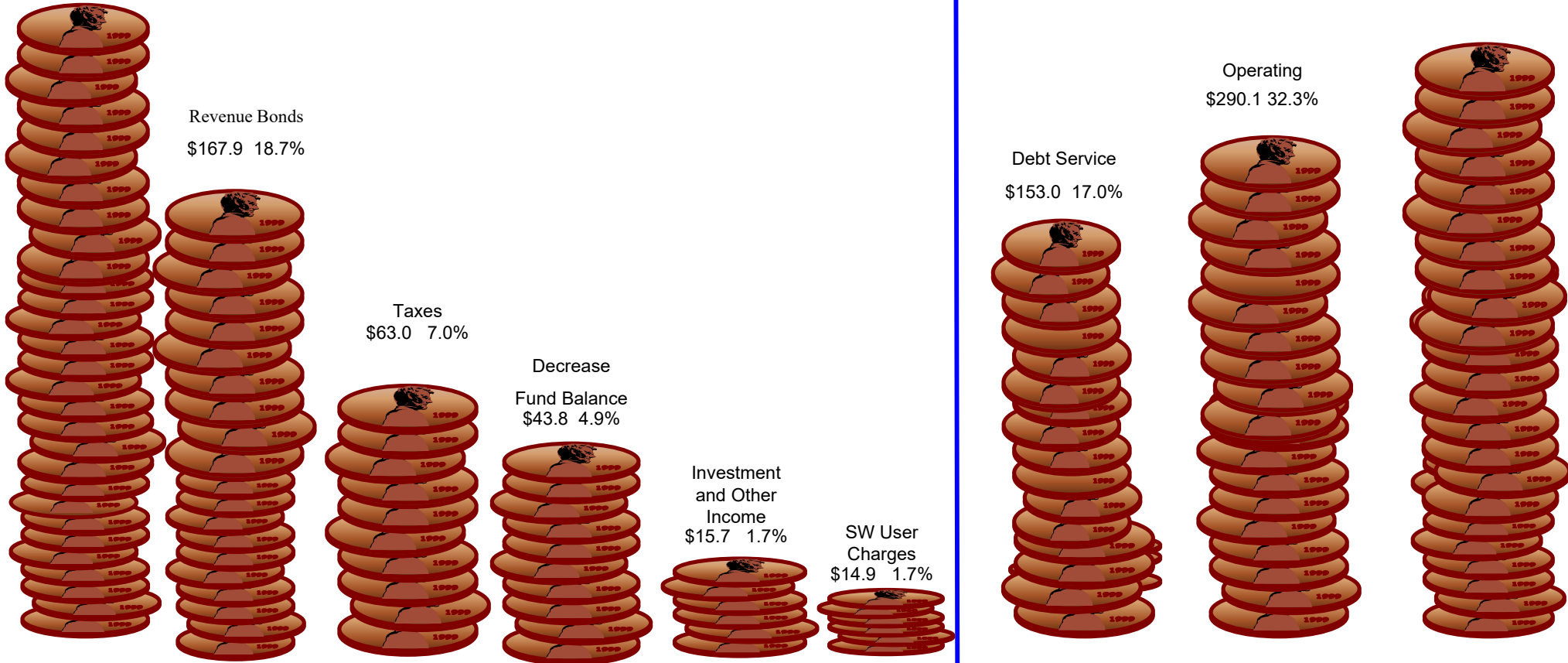
Investment
and Other
Income
\$15.7 1.7%

SW User
Charges
\$14.9 1.7%

Capital Improvement &
Replacement Program
\$454.6 50.7%

Operating
\$290.1 32.3%

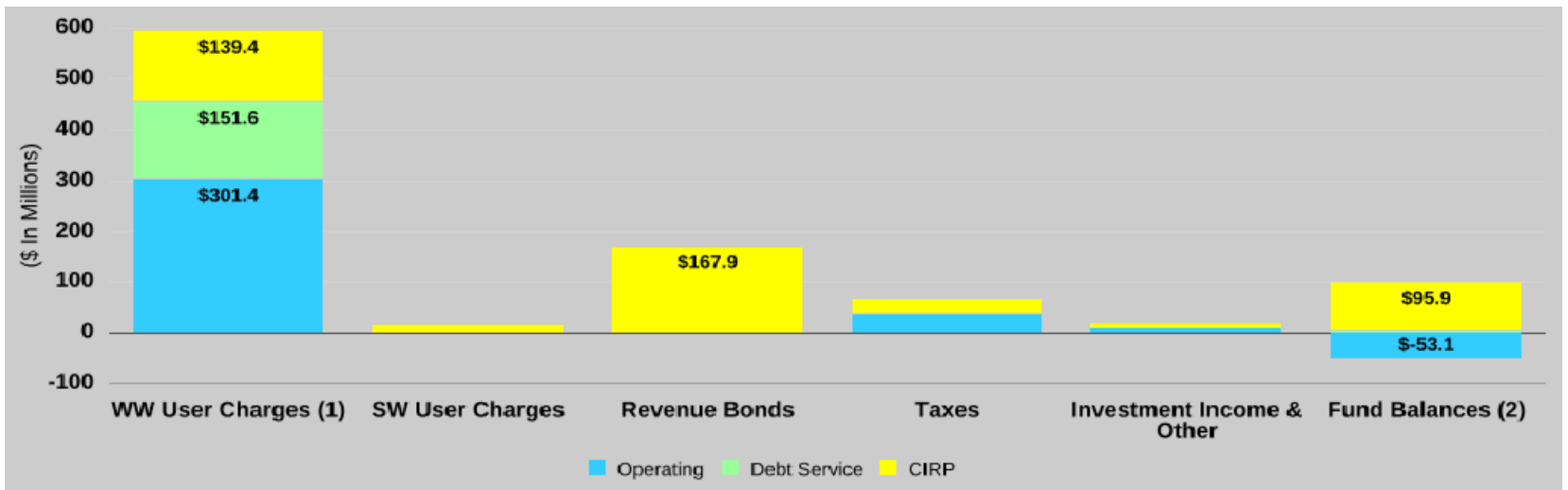
Debt Service
\$153.0 17.0%



Sources of Funding

FY27
(\$s in millions)

	WW User Charges (1)	SW User Charges	Revenue Bonds	Taxes	Investment Income & Other	Fund Balances (2)	Total
Operating	\$301.4	\$0.0	\$0.0	\$34.3	\$7.5	\$-53.1	\$290.1
Debt Service	\$151.6	\$0.0	\$0.0	\$0.0	\$0.4	\$1.0	\$153.0
CIRP	\$139.4	\$14.9	\$167.9	\$28.7	\$7.8	\$95.9	\$454.6
Total	\$592.4	\$14.9	\$167.9	\$63.0	\$15.7	\$43.8	\$897.7



- (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.

FY27 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 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 FY27 is estimated at \$592.2 million.

Stormwater: On April 2nd 2024, Proposition S created the first regional stormwater improvement program in response to thousands of request to deal with the growing number of stormwater problems like flooding and erosion in every part of the St. Louis region. MSD Project Clear has identified more than 500 solutions across the service area. The money is derived 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 FY27 is \$14.9 million.

Other User Charges: Other User Charge revenue such as Late Fees, Lien Interest, Refunds and Account Adjustments are estimated to be \$236 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 FY27 User Charge revenue is estimated to be \$607.3 million.

FY27 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 \$167.9 million in bond and loan proceeds in FY27. These proceeds are expected to be derived from \$94.2 million Wastewater System Senior Revenue for capital improvement projects and \$67 million from the State of Missouri SRF direct loan program. There are premiums associated with Proposed Senior Debt and Refunding Direct Loan in the amount of \$6.7 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.

FY27 SOURCES OF FUNDING-continued

AD VALOREM TAXES

The District's budget for tax revenue in FY27 totals \$63.0 million. During FY27 all taxpayers within the District's boundaries will be assessed a \$0.0151 (one point fifty-one 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 \$0.0780 (seven point eight 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 \$40.7 million is recorded in the Stormwater Regulatory Fund (\$6.8 million) and the Districtwide Stormwater Fund (\$33.9 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 \$20.8 million is recorded in the Stormwater Capital Fund.

In FY27 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

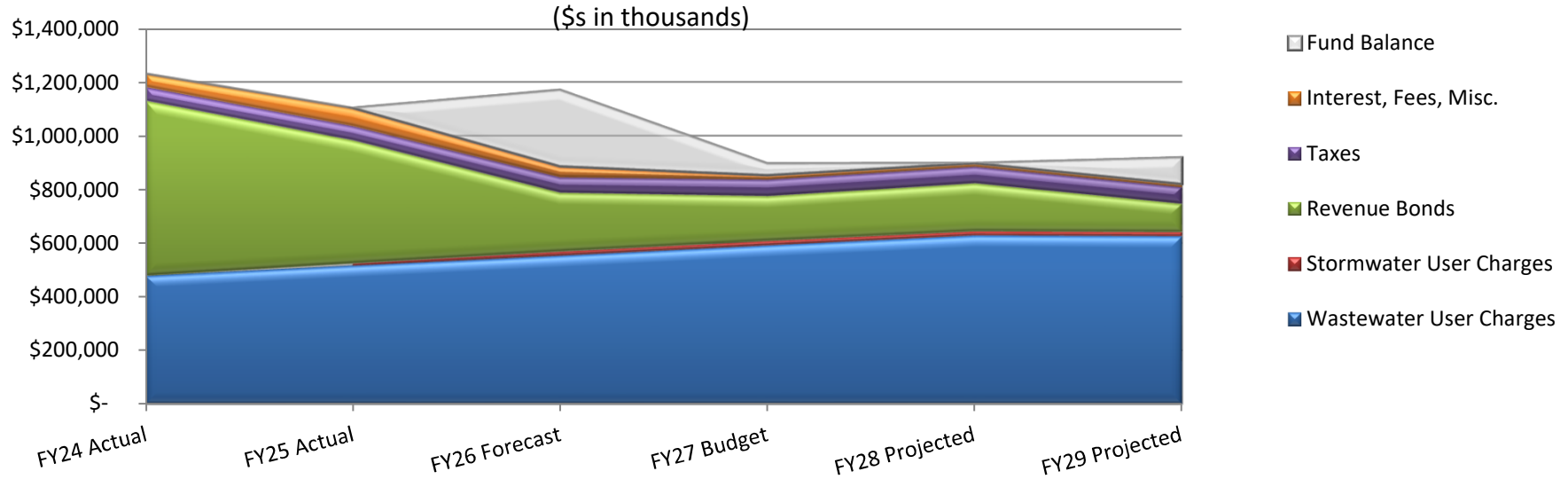
Investment Income and Other Fees will fund \$15.7 million of the Budget. Investment income of approximately \$4.1 million is anticipated. Connection fees are expected to generate \$3.8 million based on a flat rate per connection to the sanitary system. These revenue estimates are based on previous experience, current economic conditions and anticipated new home construction. Miscellaneous income of approximately \$7.1 million is expected, \$4.4 million relates to state grants, \$1.4 million of court awarded court costs and attorney fees, reimbursement of district costs totaling \$124 thousand, \$5 thousand for sale of scrap and the remainder consists of \$1.2 million of miscellaneous income. Rental income is expected to generate \$0.5 million. Finally, \$0.2 million is expected to be generated from the sale of property.

FUND BALANCES

These sources of funding will result in a fund balance decrease of \$43.8 million during FY27.

CONSOLIDATED REVENUE SOURCES

Revenue Trends



This analysis of MSD’s revenue compares actual revenues received in FY24, FY25 and forecasted for FY26, budgeted for FY27 and projected for FY28 and FY29. 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 FY27 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.

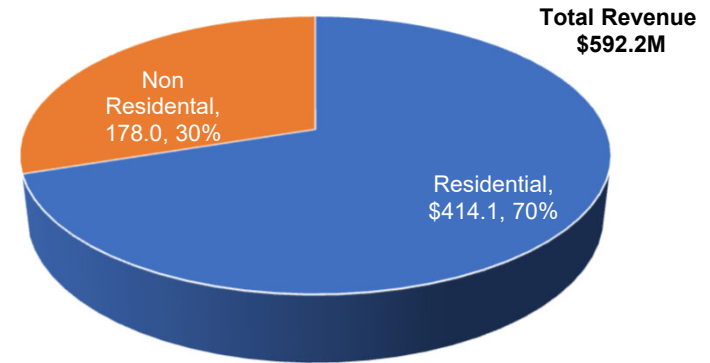
In April 2024, the voters approved the authorization of \$750 million in bonds. The proposed bond proceeds take into consideration the required CIRP, the cost of issuance, and the rate of return.

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.

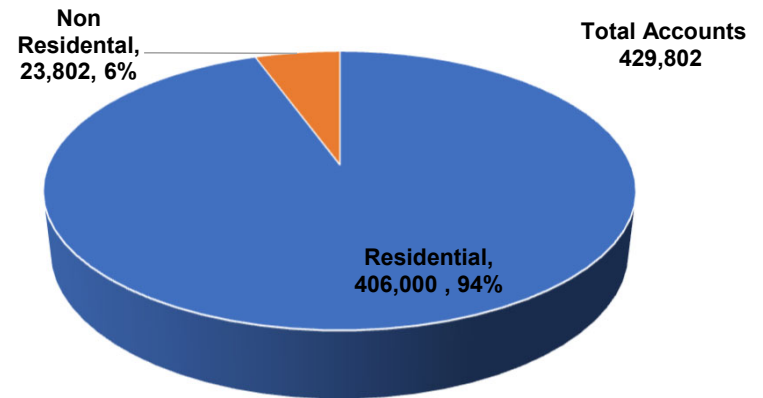
METROPOLITAN ST. LOUIS SEWER DISTRICT
 Projected User Charge Revenue
 FY27 BUDGET
 COMPOSITE

	<u>Projected Revenue</u>
WASTEWATER USER CHARGE	
Metered Single Family	\$254,593,775
Unmetered Single Family	61,841,364
Metered Multi-Family	62,405,954
Unmetered Multi-Family	33,076,902
Non-residential	166,387,203
Extra Strength Surcharges	11,656,383
Customer Assistance Program	2,227,201
Subtotal WASTEWATER USER CHARGE	<u>\$592,188,782</u>
GENERAL FUND USER CHARGES	
Bad Debt Provision	(\$8,015,040)
Adjustments, Late Charges & Other	8,251,107
	<u>\$236,067</u>
USER CHARGE REVENUE	<u><u>\$592,424,849</u></u>

Wastewater User Charge Revenue Dollars



Wastewater User Accounts



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.

FY27 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 FY27.

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, Debt Service Fund to cover the cost of principal and interest on revenue bonds, 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, and the General Insurance Fund to cover the cost of all other insurance premiums and related costs.

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.

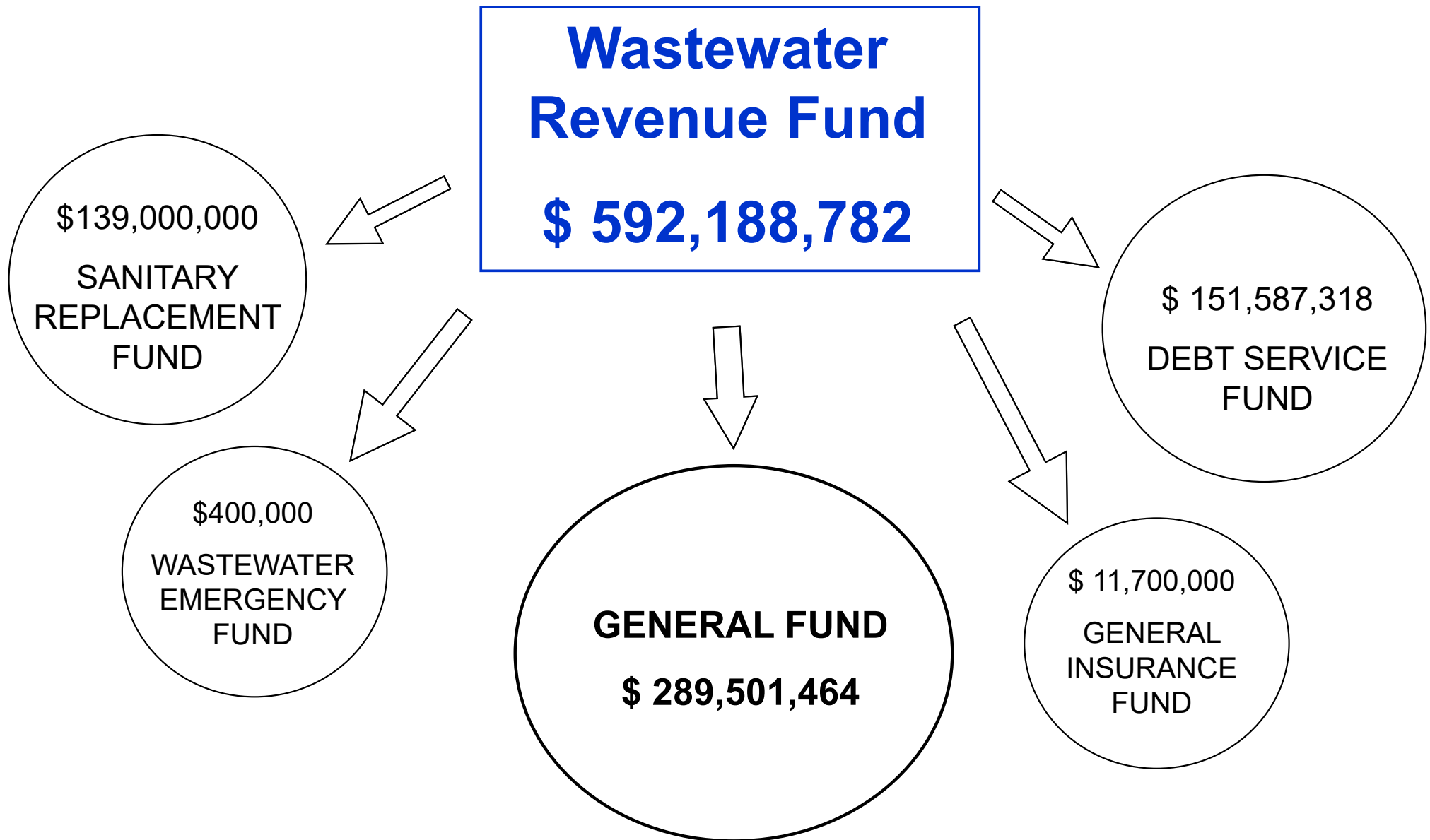
The proposed budget for the Sanitary Replacement Fund can be found in the Construction Funds section. The revenue derived from the applicable user charge is listed as an Interfund Transfer in the column labeled FY27 BUDGET. The pages immediately following the table show the projects currently planned 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 FY27 BUDGET.

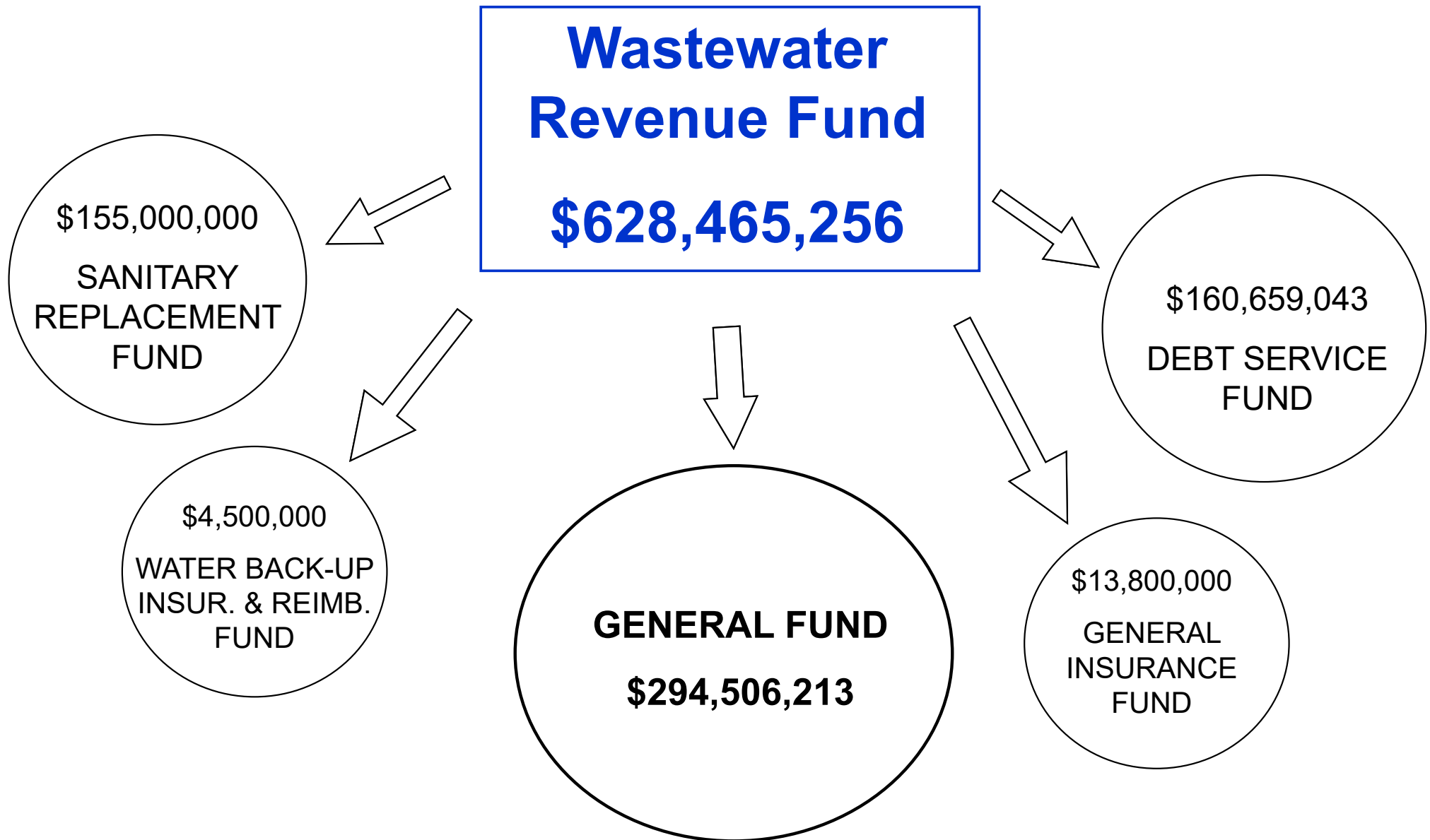
The proposed budget for the Water Backup Insurance and Reimbursement Fund, the General Insurance Fund, and the Wastewater Emergency Fund can be found in the Special Funds section. The revenue transferred from the Wastewater Revenue Fund is listed as an Interfund Transfer in the columns labeled FY27 BUDGET.

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

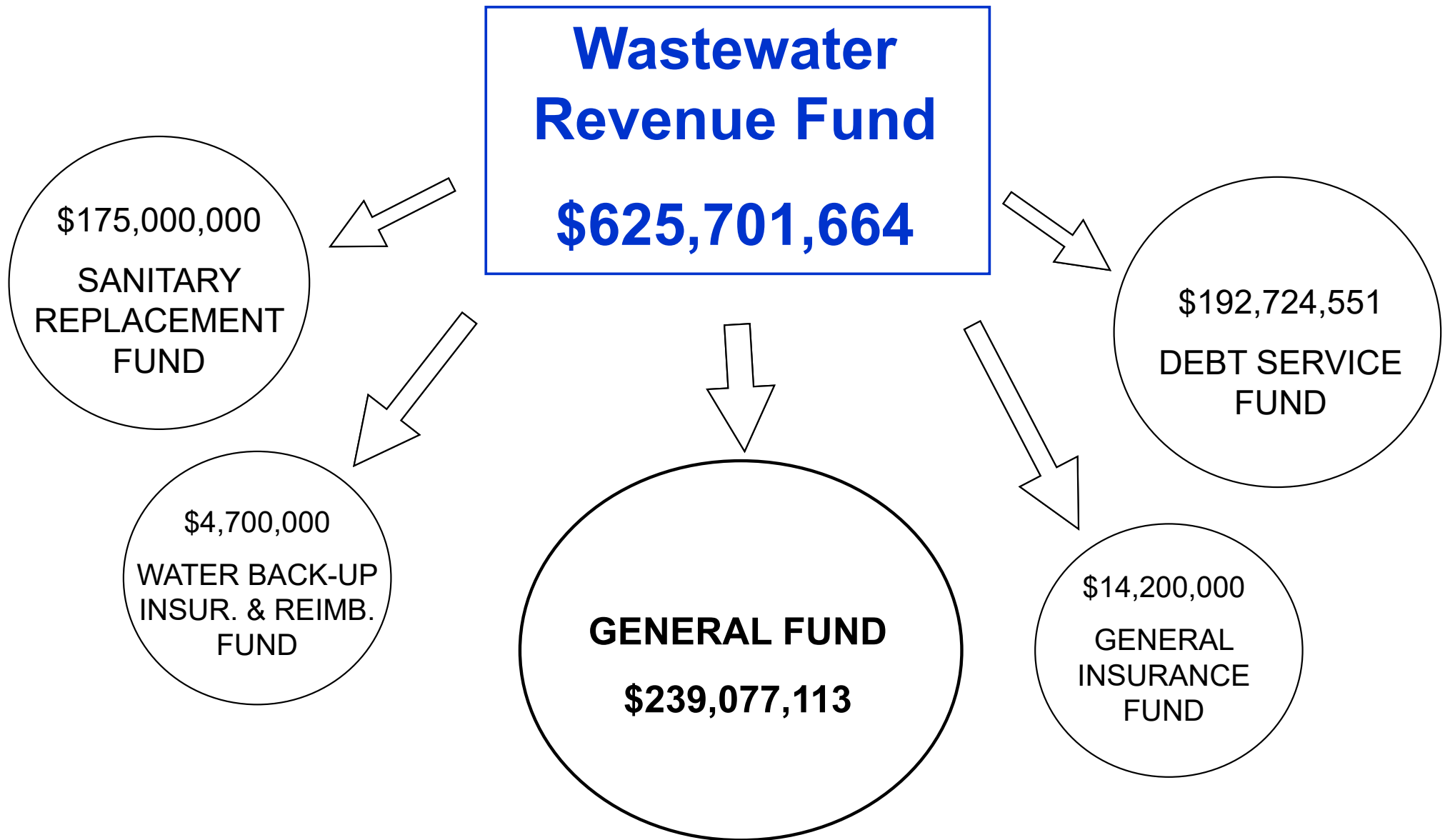
MSD Flow of User Charges FY27



MSD Flow of User Charges FY28



MSD Flow of User Charges FY29



FY27 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.

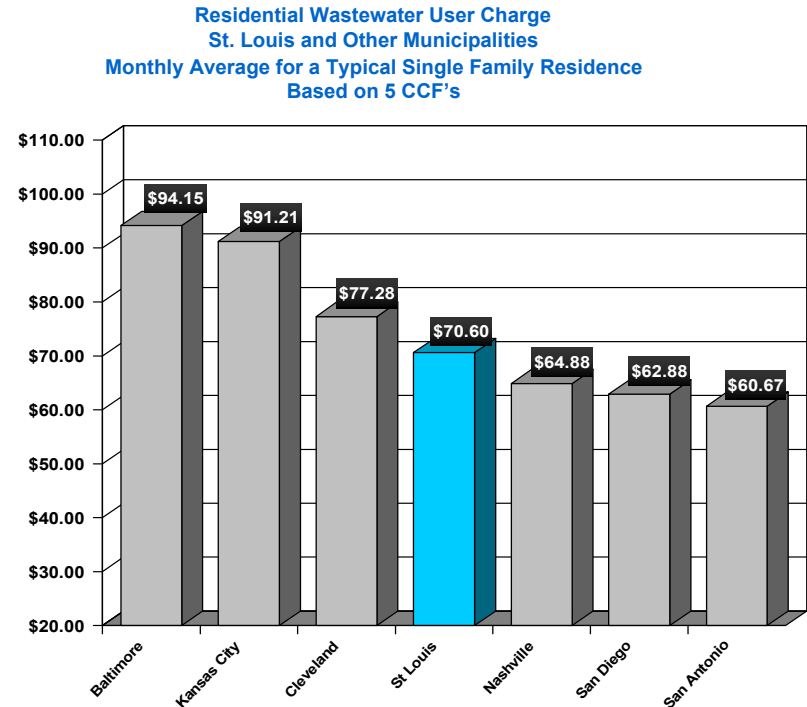
Allocated costs of service are developed for each class of customer and type of service based on considerations of utility revenue needs and projected customer service requirements. User charge rate adjustments are designed for customers in accordance with allocated costs of service and local policy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

WASTEWATER USER CHARGE RATES (Monthly)

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

STORMWATER CHARGE (Monthly)

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



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 5 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, 2025		
<u>Customer</u>	<u>User Charge</u>	<u>Percent of Total User Charges</u>
Anheuser-Busch	\$10,493,119	2.01%
Washington University	\$3,114,425	0.60%
Missouri-American Water Co	\$2,758,286	0.53%
St Louis Municipal Finance Cor	\$2,199,929	0.42%
Aerospace Composite Ctr LLC	\$1,651,347	0.32%
The Boeing Company	\$1,607,622	0.31%
Sensient Colors Inc	\$1,604,997	0.31%
PQ Corp.	\$1,434,254	0.27%
BJC Health	\$1,417,299	0.27%
Sigma-Aldrich	\$1,302,905	0.25%
Total Top Ten by User Charges	\$27,584,183	5.28%
Total User Charges FY25	\$522,667,952	

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

Note 1: Not fully utilized but required to include the entire Nov-FY17 which partially utilizes an outstanding authorization.

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

Note 2: Include full utilized authorization to show the entire Nov-FY17 Bond. Balances adjusted to ensure dollars were not duplicated.

Note 3: Includes only 2/1/2004 & 8/1/2008 to account for bond authorizations not included on this page but in the full utilized.

Date of Voters Bond Authorizations								
Partial Utilized and Projected Authorizations								
(\$s in millions)								
Bond Date	Series	Type	Refunding - Not Applied Against Authorization	Full Authorization Carried Forward (3)	6/1/2012 (2)	4/1/2016	4/1/2021	Grand Total
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

Note 2: Include full utilized authorization to show the entire Nov-FY17 Bond. Balances adjusted to ensure dollars were not duplicated.

Note 3: Includes only 2/1/2004 & 8/1/2008 to account for bond authorizations not included on this page but in the full utilized.

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
Sep-25	2025B	State Revolving Fund Direct Loan (Subordinate)				8.5	8.5
Dec-25	2025C	Wastewater System Direct Purchase Refunding Bonds	76.3				76.3
May-26	2026A	Direct Purchase Refunding	106.9				106.9
Grand Total			1,026.8	2,620.0	500.0	307.9	5,204.8
Authorized Amount			N/A	2,620.0	500.0	750.0	3,870.0
Outstanding Amount			N/A	-	-	442.1	442.1

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	
Projected								
Sep-26	2026B	State Revolving Fund Loan				7.0	7.0	
Sep-26	2026C	State Revolving Fund Loan				24.0	24.0	
Sep-26	2026D	State Revolving Fund Loan				36.0	36.0	
Dec-26	2026E	Wastewater System Revenue Bonds				94.2	94.2	
Sep-27	2027A	State Revolving Fund Loan				9.0	9.0	
Sep-27	2027B	State Revolving Fund Loan				40.0	40.0	
Sep-27	2027C	State Revolving Fund Loan				30.0	30.0	
Dec-27	2027D	Wastewater System Revenue Bonds				94.2	94.2	
Aug-28	2028A	State Revolving Fund Loan				12.0	12.0	
Sep-28	2028B	State Revolving Fund Loan				18.0	18.0	
Dec-28	2028C	Wastewater System Revenue Bonds				72.0	72.0	
Grand Total - All			1,026.8	2,620.0	500.0	744.4	-	4,891.2
Total - Refunding Only			1,026.8					1,026.8
Total - Debt Service				2,620.0	500.0	744.4	-	3,864.4
Authorized Amount			N/A	2,620.0	500.0	750.0	-	3,870.0
Outstanding Amount			N/A	-	-	5.6	-	5.6

(4)

Note 4: Total includes refunding which does not apply to Authorization because it is refunding another Series.

Debt Coverage Ratio

	FY21	FY22	FY23	FY24	FY25
Operating Revenues	\$427,145,372	\$458,248,661	\$471,765,590	\$488,226,687	\$524,052,605
Non-Operating Revenues	5,740,323	4,226,652	13,153,184	16,082,674	20,603,320
Gross Revenues	432,885,695	462,475,313	484,918,774	504,309,361	544,655,925
Less: Operating Expenses (excluding Depreciation)	180,843,680	172,836,031	177,290,734	197,658,093	202,355,436
Net Available Revenues	\$252,042,015	\$289,639,282	\$307,628,040	\$306,651,268	\$342,300,489
Subordinate Debt Service	\$37,616,306	\$39,585,618	\$41,408,942	\$44,355,959	\$47,376,812
Senior Debt Service	81,685,268	84,300,060	89,447,955	89,449,172	85,302,882
Senior Debt Service Coverage Ratio	3.10	3.40	3.40	3.40	4.00
Required Senior Debt Service Coverage Ratio	1.25	1.25	1.25	1.25	1.25
Subordinate and Senior Debt Service	119,301,574	123,885,678	130,856,897	133,805,131	132,679,694
Total Debt Service Coverage Ratio	2.08	2.30	2.40	2.30	2.60
Required Total Debt Service Coverage Ratio	1.15	1.15	1.15	1.15	1.15

Total Expenditures FY27

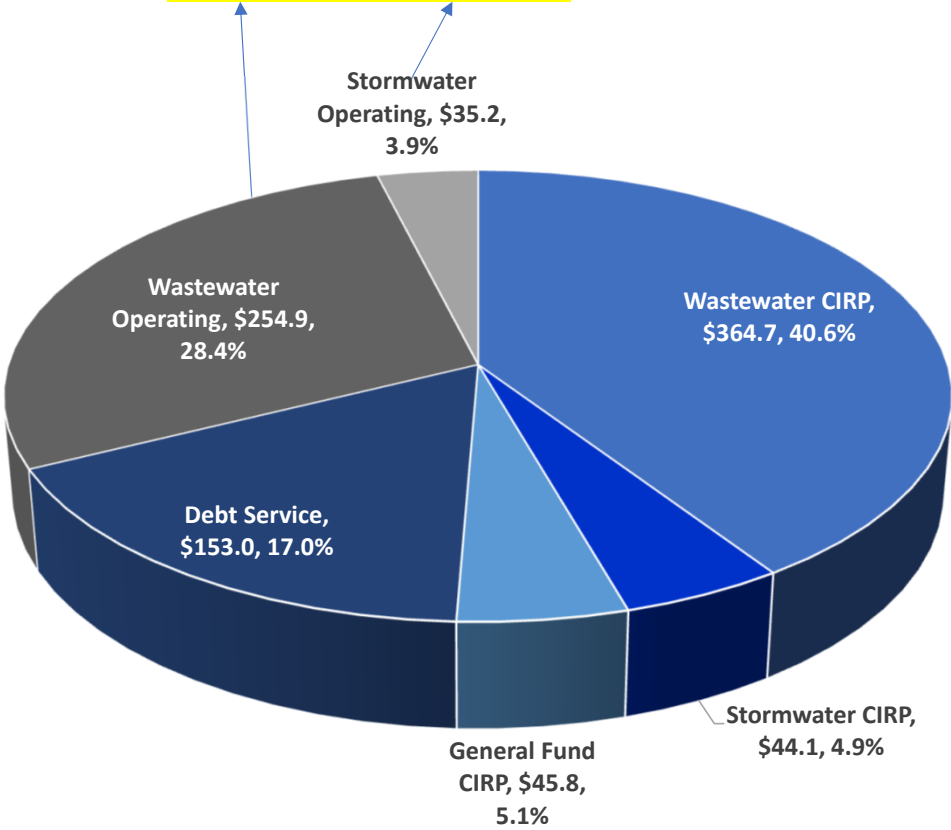
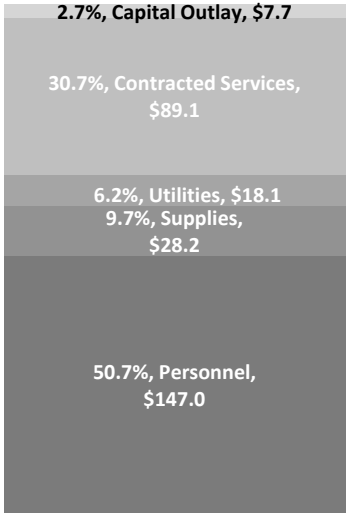
(\$s in millions)

Total Operating Budget
\$290.1, 32.3%
Detail below

← **Detail Operating Expenses**

Total Operating Budget = \$290.1,
32.3% of Total including:
Wastewater Operating, \$254.9
& Stormwater Operating \$35.2
Presented in Grey on charts

Total Expenditures \$897.7
Presented in Pie Chart



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

Metropolitan St. Louis Sewer District Appropriations by Department and Fund FY27 Budget

	1000 - General Funds	2000 - Principal and Interest Funds	4000 - Special Funds	5000 - Stormwater & OMCI Funds	6000 - Construction Funds	Grand Total
00102 - Property Insurance	\$ -	\$ -	\$ 3,953,000	\$ -	\$ -	\$ 3,953,000
00103 - General Liability			4,855,000			4,855,000
00104 - Workers' Compensation			4,702,500			4,702,500
00105 - Water Backup			4,577,000			4,577,000
00202 - Interest Expense		151,587,318			1,377,700	152,965,018
00205 - Tax Fees				944,034		944,034
SW100 - Stormwater O&M	(46,990,624)		18,959	39,902,000	7,069,665	-
T1010 - Board of Trustees Total	5,650					5,650
T1100 - Secretary Treasurer Department Total	2,810,873					2,810,873
T1410 - Rate Commission Total	750,000					750,000
T2020 - Civil Service Commission Total	12,500					12,500
T2500 - Human Resources Department Total	10,654,196					10,654,196
T3000 - Executive Director Department Total	4,709,391					4,709,391
T4000 - Finance Department Total	29,299,094					29,299,094
T4500 - Information Technology Department Total	35,917,032					35,917,032
T5500 - General Counsel Department Total	3,653,004					3,653,004
T6000 - Operations Department Total	152,159,143					152,159,143
T8000 - Engineering Department Total	31,120,667					31,120,667
Grand Total	\$ 224,100,926	\$ 151,587,318	\$ 18,106,459	\$ 40,846,034	\$ 8,447,365	\$ 443,088,102

Metropolitan St. Louis Sewer District

FY27 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	\$(5,150,021)	\$-	\$-	\$-	\$5,150,021	\$-	\$-	\$-
Operations Department	Stormwater Equipment	(7,946,170)	-	-	-	7,946,170	-	-	-
Operations Department	Stormwater Supplies	(2,937,446)	-	-	-	2,937,446	-	-	-
Operations Department	Stormwater Overhead	(7,156,941)	-	-	-	7,156,941	-	-	-
Operations Department Stormwater Subtotal		(23,190,578)	-	-	-	23,190,578	-	-	-
Engineering Department	Stormwater Labor	(4,012,421)	-	-	2,635,946	1,376,475	-	-	-
Engineering Department	Stormwater Overhead	(7,060,748)	-	-	4,638,534	2,422,215	-	-	-
Engineering Department	SW CIRP Interfund Labor	(5,626,876)	-	-	-	2,597,604	2,158,266	871,006	-
Engineering Department Stormwater Subtotal		(16,700,046)	-	-	7,274,479	6,396,294	2,158,266	871,006	-
Stormwater Subtotal		\$(39,890,624)	\$-	\$-	\$7,274,479	\$29,586,872	\$2,158,266	\$871,006	\$-
Engineering Department Wastewater Subtotal	WW CIRP Interfund Labor	(7,100,000)	18,959	7,069,665	-	-	-	11,376	-
Total Interfund Labor		\$(46,990,624)	\$18,959	\$7,069,665	\$7,274,479	\$29,586,872	\$2,158,266	\$882,382	\$-

Metropolitan St. Louis Sewer District

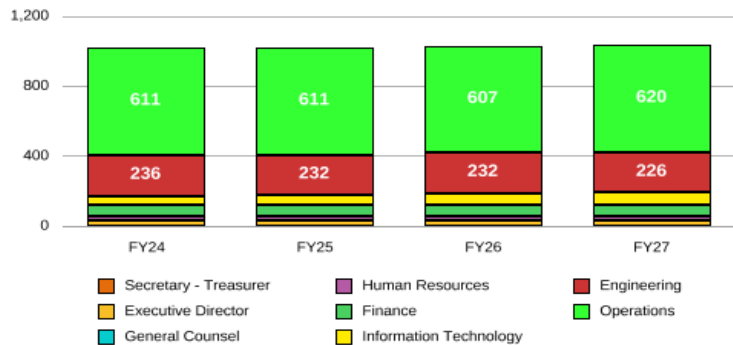
FY28 and FY29 Projected Interfund Transfer Activity

		1101: General Fund	4102: Improvement Fund	6660: Sanitary Replacement Fund	5110: Stormwater Regulatory Fund	5120: Districtwide Stormwater Fund	5140: Stormwater Capital Fund	5000 - OMC Funds	TOTAL
FY28 Interfund Transfer Activity									
Operations Department	Stormwater Labor	\$(5,337,996)	\$-	\$-	\$-	\$5,337,996	\$-	\$-	\$-
Operations Department	Stormwater Equipment	(8,236,205)	-	-	-	8,236,205	-	-	-
Operations Department	Stormwater Supplies	(3,044,663)	-	-	-	3,044,663	-	-	-
Operations Department	Stormwater Overhead	(7,418,170)	-	-	-	7,418,170	-	-	-
Operations Department Stormwater Subtotal		(24,037,035)	-	-	-	24,037,035	-	-	-
Engineering Department	Stormwater Labor	(4,132,794)	-	-	2,715,024	1,417,770	-	-	-
Engineering Department	Stormwater Overhead	(7,272,571)	-	-	4,777,690	2,494,881	-	-	-
Engineering Department	SW CIRP Interfund Labor	(5,794,643)	-	-	-	1,974,392	3,240,880	579,370	-
Engineering Department Stormwater Subtotal		(17,200,007)	-	-	7,492,714	5,887,043	3,240,880	579,370	-
Stormwater Subtotal		\$(41,237,042)	\$-	\$-	\$7,492,714	\$29,924,078	\$3,240,880	\$579,370	\$-
Engineering Department Wastewater Subtotal		(7,384,000)	17,937	7,354,763	-	-	-	11,300	-
Total Interfund Labor		\$(48,621,042)	\$17,937	\$7,354,763	\$7,492,714	\$29,924,078	\$3,240,880	\$590,670	\$-
FY29 Interfund Transfer Activity									
Operations Department	Stormwater Labor	\$(5,532,833)	\$-	\$-	\$-	\$5,532,833	\$-	\$-	\$-
Operations Department	Stormwater Equipment	(8,536,827)	-	-	-	8,536,827	-	-	-
Operations Department	Stormwater Supplies	(3,155,793)	-	-	-	3,155,793	-	-	-
Operations Department	Stormwater Overhead	(7,688,933)	-	-	-	7,688,933	-	-	-
Operations Department Stormwater Subtotal		(24,914,386)	-	-	-	24,914,386	-	-	-
Engineering Department	Stormwater Labor	(4,256,777)	-	-	2,796,475	1,460,303	-	-	-
Engineering Department	Stormwater Overhead	(7,490,748)	-	-	4,921,020	2,569,728	-	-	-
Engineering Department	SW CIRP Interfund Labor	(5,966,024)	-	-	-	2,204,390	3,377,587	384,047	-
Engineering Department Stormwater Subtotal		(17,713,550)	-	-	7,717,495	6,234,421	3,377,587	384,047	-
Stormwater Subtotal		\$(42,627,936)	\$-	\$-	\$7,717,495	\$31,148,807	\$3,377,587	\$384,047	\$-
Engineering Department Wastewater Subtotal		(7,679,360)	11,612	7,659,620	-	-	-	8,129	-
Total Interfund Labor		\$(50,307,296)	\$11,612	\$7,659,620	\$7,717,495	\$31,148,807	\$3,377,587	\$392,175	\$-

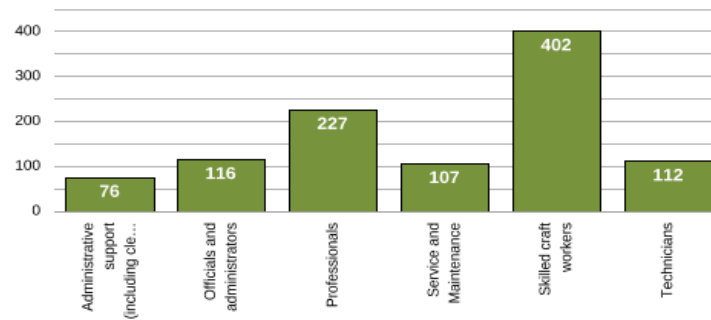
Metropolitan St. Louis Sewer District ALLOCATED POSITIONS FY27

DEPARTMENT	FY24	FY25	FY26	Budgeted FY27	INCREASE/ (DECREASE)	Budgeted \$ Salary, Overtime, and FICA (in Thousands)	EXPLANATION
Secretary - Treasurer	8	8	8	9	1	\$1,022	Added 1 from Business Case.
Executive Director	23	23	23	20	-3	2,069	3 FTE transferred to Ops.
General Counsel	8	8	8	8	0	1,273	
Human Resources	19	19	20	20	0	1,942	
Finance	63	63	64	64	0	4,908	
Information Technology	52	57	67	70	3	8,364	Added 4 from Business Case & transferred 1 Scada Tech to Ops.
Engineering	236	232	232	226	-6	21,992	6 FTE transferred to Ops.
Operations	611	611	607	623	16	61,338	6 FTE transferred from Eng, 3 FTE transferred from Executive Director, and 1 SCADA transferred from IT. Also, added 6 FTE from Business Case.
Total Available Positions	<u>1,020</u>	<u>1,021</u>	<u>1,029</u>	<u>1,040</u>	<u>11</u>	<u>\$102,908</u>	

Allocated Positions History by Department



Current Budget Year Allocated Positions by Category



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

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

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

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

	Calendar Year Ending December 31,								
	2024	2023	2022	2021	2020	2019	2018	2017	2016
Total Pension Liability - Ending (a)	\$ 392,353	\$ 387,570	\$ 387,342	\$ 384,244	\$ 356,407	\$ 353,994	\$ 334,957	\$ 326,365	\$ 318,049
Plan Fiduciary Net Position - Ending (b)	331,052	316,119	290,079	350,374	326,912	296,201	260,560	277,976	251,010
Net Pension Liability - Ending = (a) - (b)	<u>\$ 61,301</u>	<u>\$ 71,451</u>	<u>\$ 97,263</u>	<u>\$ 33,870</u>	<u>\$ 29,495</u>	<u>\$ 57,793</u>	<u>\$ 74,397</u>	<u>\$ 48,389</u>	<u>\$ 67,039</u>
Fiduciary Net Position as a % of Total Pension Liability	<u>84.38%</u>	<u>81.56%</u>	<u>74.89%</u>	<u>91.19%</u>	<u>91.72%</u>	<u>83.67%</u>	<u>77.79%</u>	<u>85.17%</u>	<u>78.92%</u>
Covered Payroll	<u>\$ 24,472</u>	<u>\$ 26,464</u>	<u>\$ 28,384</u>	<u>\$ 30,948</u>	<u>\$ 34,391</u>	<u>\$ 36,793</u>	<u>\$ 39,437</u>	<u>\$ 41,869</u>	<u>\$ 42,055</u>
Net Pension Liability as a % of Covered Payroll	<u>260.00%</u>	<u>270.00%</u>	<u>342.67%</u>	<u>109.44%</u>	<u>85.76%</u>	<u>157.08%</u>	<u>188.65%</u>	<u>115.57%</u>	<u>159.41%</u>

Notes to Schedule:

1. This schedule will ultimately present ten years of information when available.
2. The District FY24 and FY23 Comprehensive Annual Financial Report in Footnote 8 Pension (starting on page 64) and RSI (page 108) will provide more details.

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

	2024	2023	2022	2021	2020	2019	2018
Total OPEB Liability - Ending	<u>\$ 25,314</u>	<u>\$ 25,643</u>	<u>\$ 26,109</u>	<u>\$ 26,794</u>	<u>\$ 24,921</u>	<u>\$ 23,165</u>	<u>\$ 24,164</u>

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 2027 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		Debt Funds (continued)
2804	\$ 2004B SRF - Prin & Int - WW	2839	\$ 2022B SR Rev Bond - Prin & Int - WW
2812	2010B SR Rev Bond - Prin & Int - WW	2840	\$ 2022C SRF - Prin & Int - WW
2817	2012A SR Rev Bond - Prin & Int - WW	2841	\$ 2022D SRF - Prin & Int - WW
2818	2012B SR Rev Bond - Prin & Int - WW	2842	2023D WIFIA - Princ & Int - WW
2819	2013B SR Rev Bond - Prin & Int - WW	2843	\$ 2023A SR DP Ref Rev Bond - Prin & Int - WW
2820	\$ 2013A SRF - Prin & Int - WW	2844	\$ 2023B SRF - Prin & Int - WW
2821	\$ 2015A SRF - Prin & Int - WW	2845	\$ 2023C SRF - Prin & Int - WW
2822	2015B SR Rev Bond - Prin & Int - WW	2846	*\$ 2026A SR DP Ref Rev Bond - Prin & Int - WW
2823	\$ 2016A SRF- Prin & Int - WW	2847	\$ 2024C SRF - Prin & Int - WW
2824	\$ 2016B SRF- Prin & Int - WW	2848	\$ 2025A SR DP Ref Rev Bond - Prin & Int - WW
2825	2016C SR Rev Bond - Prin & Int - WW	2849	\$ 2023E SRF - Prin & Int - WW
2826	\$ 2017A SR Rev Bond - Prin & Int - WW	2850	\$ 2024A SR Ref Rev Bond - Prin & Int - WW
2827	\$ 2018A WIFIA - Prin & Int - WW	2851	\$ 2024B SRF - Prin & Int - WW
2828	\$ 2018B SRF - Prin & Int - WW	2852	\$ 2025C SR DP Ref Rev Bond - Prin & Int - WW
2829	\$ 2019A SRF - Prin & Int - WW	2853	\$ 2025B SRF - Prin & Int - WW
2830	\$ 2019B SR Rev Bond - Prin & Int - WW		\$ Proposed Principal and Interest Senior Bond 1 - WW
2831	\$ 2019C SR Ref Taxable Rev Bond-Prin & Int-WW		\$ Proposed Principal and Interest SRF Bond 1
2832	\$ 2020A SRF - Prin & Int - WW		
2833	\$ 2020B SR Rev Bond - Prin & Int - WW		
2834	\$ 2021A SRF- Prin & Int - WW		
2835	\$ 2021B SRF- Prin & Int - WW		
2836	\$ 2021C SR DP Ref Rev Bond - Prin & Int - WW		
2838	\$ 2022A SR DP Ref Rev Bond - Prin & Int - WW		
			Revenue Funds
		3306	* Wastewater Revenue Fund
		3307	Stormwater Revenue Fund
			Special Funds
		4102	\$ Improvement Fund
		4104	\$ Water Back-up 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

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 2027 LIST OF FUNDS¹ (continued)

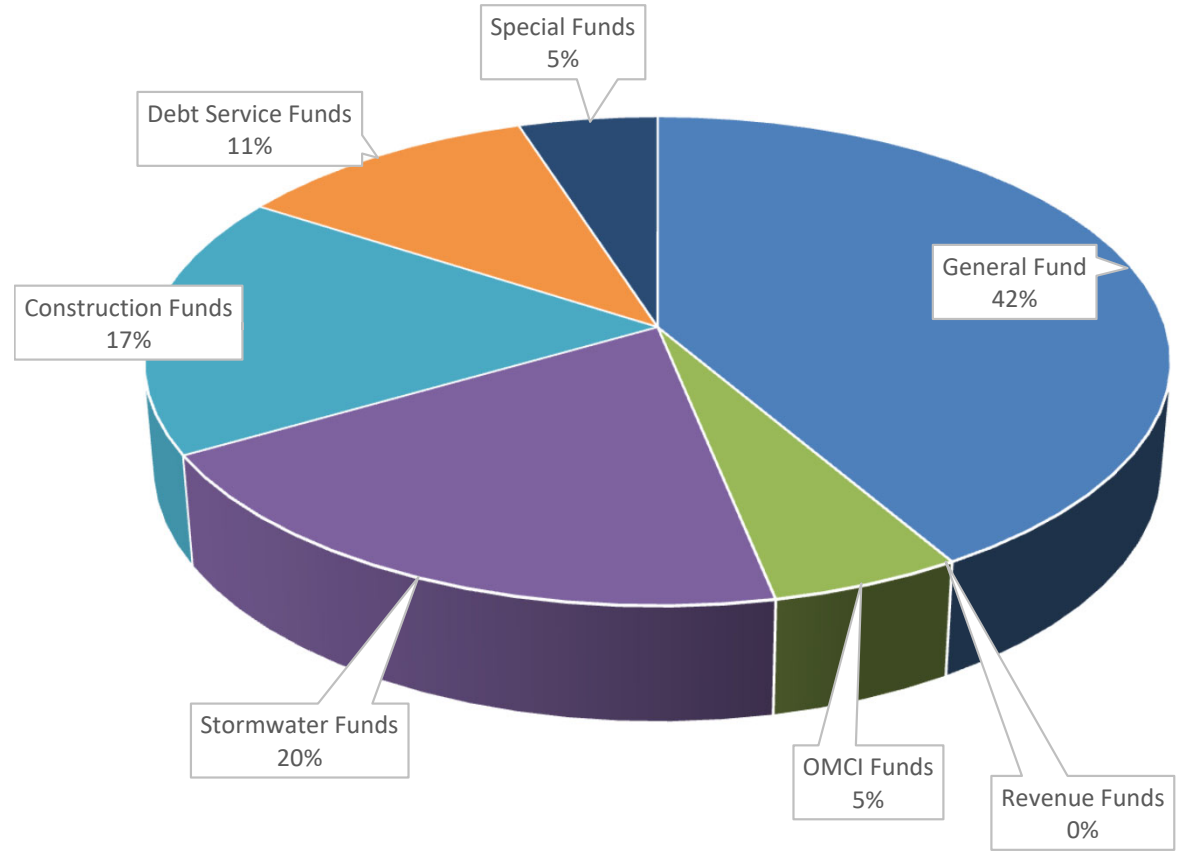
Fund No.	Fund Name
	<u>Operations, Maintenance and Construction Improvement Funds (continued)</u>
5401	Bond Place Special Taxing Subdistrict
5563 \$	Clayton Central
5564 \$	Coldwater Creek
5565	Creve Coeur Frontenac
5566 \$	Deer Creek
5571 \$	Gravois Creek
5574 \$	Loretta-Joplin
5576	Maline Creek
5583 \$	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 River Des Peres
5594 \$	Black Creek Subd. #455
	<u>Construction Funds</u>
6660 *\$	Sanitary Replacement

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

Projected Ending Fund Balances FY27

(\$s in millions)

General Fund	\$ 151.6
Revenue Funds	0.0
Stormwater Funds	72.2
OMCI Funds	19.3
Construction Funds	63.5
Debt Service Funds	39.9
Special Funds	18.9



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 22% or \$27.2 million during FY27. 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 FY27, 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 49% or \$61.2 million during FY27. The main reason for this decrease is the timing of loan proceeds and project expenditures. In FY27, The District is projecting to receive \$167 million in bond proceeds in addition to allocating Pay-go funding of \$139 million, while project expenditures are budgeted to be \$363.0 million. The use of fund balance in FY27 is possible primarily due to the large fund balances built up in FY24 and FY25 when the District was able to take advantage of favorable lending terms.
4000 – Special Funds	These funds are expected to decrease by 25% due in part to increasing contractual services especially in the General Insurance Fund. 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. This allows excess funds to be used where they are needed.

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

	FY24 Actual	FY25 Actual	FY26 Budget	FY26 Forecast	FY27 Budget	FY28 Budget	FY29 Budget
FUND BALANCE B.O.P.	\$411,657,123	\$630,038,795	\$647,745,688	\$692,111,443	\$409,045,550	\$365,250,228	\$481,245,326
Revenues:							
Revenue Bonds	652,808,440	459,966,644	204,601,783	219,642,868	167,944,099	179,944,099	105,722,590
Wastewater User Charge	478,135,348	516,465,825	552,173,544	553,923,840	592,424,849	628,705,956	625,947,864
Stormwater User Charge	(1,257)	7,563,029	16,924,725	15,006,748	14,913,921	14,913,921	14,913,921
Taxes	50,757,677	52,708,760	58,676,525	58,680,004	62,933,939	62,933,939	62,933,939
Interest on Investments	30,335,731	32,644,459	9,791,000	16,895,219	4,142,300	4,620,300	4,696,600
Connection and Other Fees	3,566,473	3,896,697	3,942,500	4,629,091	3,793,000	3,793,000	3,793,000
Proceeds from Sale of Property	104,747	285,103	124,000	172,211	161,000	161,000	161,000
Rental Income	363,801	415,603	365,000	487,495	480,000	480,000	480,000
Miscellaneous	15,254,596	29,558,104	13,946,000	17,607,621	7,133,000	2,733,000	2,733,000
Total Revenues	1,231,325,556	1,103,504,225	860,545,077	887,045,097	853,926,108	898,285,215	821,381,914
Expenditures:							
Personnel Services	116,876,901	122,479,865	140,453,337	130,111,868	146,988,238	149,100,500	153,147,706
Supplies	19,422,428	23,509,999	25,705,357	26,306,793	28,295,535	28,890,924	29,506,360
Utilities	15,501,494	16,396,878	17,439,018	17,149,264	18,103,930	18,646,267	19,206,414
Contractual Services	61,992,281	71,723,229	84,094,763	82,030,269	89,082,181	91,426,391	92,045,917
Capital Outlay	11,557,573	10,715,399	5,710,101	6,689,159	7,653,200	7,586,964	7,738,703
Construction and Engineering	617,560,592	497,990,115	567,403,836	540,738,101	454,633,328	324,524,328	424,395,328
Lease Financing	271,004	271,541	-	-	-	-	-
Subscription Financing	5,366,525	4,908,585	-	-	-	-	-
Principal Payments	69,922,300	71,082,000	82,818,700	85,892,615	81,148,100	83,987,600	107,505,580
Interest Payments	61,867,651	59,662,364	67,058,397	62,584,396	68,000,018	73,739,543	78,116,040
Interest Payments Paid into Escrow for Refunding Debt	-	-	-	6,064,343	-	-	-
Agency and Other Debt Expenses	32,605,137	162,691,603	125,950,194	212,544,181	3,816,900	4,387,600	8,018,131
Interfund Labor Transfers	-	-	-	-	-	-	-
Total Expenditures	1,012,943,884	1,041,431,577	1,116,633,703	1,170,110,990	897,721,430	782,290,117	919,680,179
Net Operating Income (Loss)	218,381,672	62,072,647	(256,088,626)	(283,065,893)	(43,795,322)	115,995,098	(98,298,265)
Interfund Transfers	-	-	-	-	-	-	-
Increase (Decrease) in Fund Bal.	218,381,672	62,072,648	(256,088,626)	(283,065,893)	(43,795,322)	115,995,098	(98,298,265)
Percentage of Change	53%	10%	-40%	-41%	-11%	32%	-20%
FUND BALANCE E.O.B.	\$630,038,795	\$692,111,443	\$391,657,062	\$409,045,550	\$365,250,228	\$481,245,326	\$382,947,061

METROPOLITAN ST. LOUIS SEWER DISTRICT
CONSOLIDATED STATEMENT OF CHANGE IN FUND BALANCE
FOR FY27 BUDGET

	GENERAL FUND	REVENUE FUNDS	OPER. MAINT. & CONST. IMPR FUNDS	CONSTRUCTION FUNDS	DEBT SERVICE FUNDS	SPECIAL FUNDS	TOTAL
FUND BALANCE B.O.P.	\$124,321,791	\$-	\$96,099,791	\$124,618,739	\$39,481,881	\$24,523,353	\$409,045,556
Revenue Bonds	-	-	-	167,944,099	-	-	167,944,099
Wastewater User Charge	236,067	592,188,782	-	-	-	-	592,424,849
Stormwater User Charge	-	-	14,913,921	-	-	-	14,913,921
Taxes	-	-	62,933,939	-	-	-	62,933,939
Interest on Investments	1,487,900	-	1,109,600	933,900	396,900	214,000	4,142,300
Connection and Other Fees	2,544,000	-	-	-	-	1,249,000	3,793,000
Proceeds from Sale of Property	161,000	-	-	-	-	-	161,000
Rental Income	480,000	-	-	-	-	-	480,000
Miscellaneous	2,733,000	-	2,000,000	2,400,000	-	-	7,133,000
Total Revenues	7,641,967	592,188,782	80,957,460	171,277,999	396,900	1,463,000	853,926,108
Personnel Services	144,863,238	-	-	-	-	2,125,000	146,988,238
Supplies	28,295,535	-	-	-	-	-	28,295,535
Utilities	18,103,930	-	-	-	-	-	18,103,930
Contractual Services	72,175,647	-	944,034	-	-	15,962,500	89,082,181
Capital Outlay	7,653,200	-	-	-	-	-	7,653,200
Construction and Engineering	45,805,000	-	44,144,328	362,984,000	-	1,700,000	454,633,328
Principal Payments	-	-	-	-	81,148,100	-	81,148,100
Interest Payments	-	-	-	-	68,000,018	-	68,000,018
Agency and Other Debt Expense	-	-	-	1,377,700	2,439,200	-	3,816,900
Interfund Labor Transfers	(46,990,624)	-	39,902,000	7,069,665	-	18,959	-
Total Expenditures	269,905,926	-	84,990,362	371,431,365	151,587,318	19,806,459	897,721,430
Net Operating Income (Loss)	(262,263,958)	592,188,782	(4,032,902)	(200,153,366)	(151,190,418)	(18,343,459)	(43,795,322)
Interfund Transfers	289,501,464	(592,188,782)	-	139,000,000	151,587,318	12,100,000	-
Increase (Decrease) in Fund Bal.	27,237,505	-	(4,032,902)	(61,153,366)	396,900	(6,243,459)	(43,795,322)
<i>Percentage of Change</i>	22%	-	-4%	-49%	1%	-25%	-11%
FUND BALANCE E.O.P.	\$151,559,296	\$-	\$92,066,889	\$63,465,373	\$39,878,781	\$18,279,894	\$365,250,234

FY27 Fund Basis vs. GAAP Basis Statement of Operations

	FY27 Budget Fund Basis Statement of Operations	Adjustments	GAAP Basis Statement of Operations	<i>Adjustment Explanation</i>
Operating Revenues:				
Sewer service charges	\$ 600,439,889	\$ -	\$ 600,439,889	
Recovery of (provision for) doubtful sewer service charge	(8,015,040)	-	(8,015,040)	
Stormwater impervious area charges	14,970,364	-	14,970,364	
Recovery of (provision for) uncollected impervious charge	(56,443)	-	(56,443)	
Licenses, permits, and other fees	3,793,000	-	3,793,000	
Other	3,213,000	(384,471)	2,828,529	<i>Unearned rental income on leased assets - GASB 87</i>
Total operating revenues	<u>614,344,770</u>	<u>(384,471)</u>	<u>613,960,300</u>	
Operating Expenses:				
Pumping and treatment	90,132,778	(452,000)	89,680,778	<i>Capital outlay</i>
Collection system maintenance	69,024,094	(3,521,200)	65,502,894	<i>Capital outlay</i>
Engineering	24,122,939	(7,356,506)	16,766,432	<i>Capital labor</i>
General and administrative	102,266,274	(5,776,584)	96,489,689	<i>Capital labor overhead & Capital Outlay</i>
Water backup claims	4,577,000	-	4,577,000	
Depreciation	-	102,104,524	102,104,524	<i>Depreciation Expense</i>
Asset Management	9,880,000	446,458	10,326,458	<i>Labor allocated from Engineering</i>
Non-recurring projects and studies	6,800,000	1,247,703	8,047,703	<i>Labor allocated from Engineering</i>
Total operating expenses	<u>306,803,084</u>	<u>86,692,395</u>	<u>393,495,479</u>	
Operating Income (Loss)	307,541,686	(87,076,866)	220,464,821	
Noncapital subsidies				
Property taxes levied by the District	62,933,939	-	62,933,939	
Total noncapital subsidies	<u>62,933,939</u>	<u>-</u>	<u>62,933,939</u>	
Operating Income (Loss) and noncapital subsidies	370,475,625	(87,076,866)	283,398,759	
Other non-operating Revenues (Expenses)				
Investment income	4,142,300	-	4,142,300	
Capital assets contributed	-	8,501,408	8,501,408	<i>Contributed assets</i>
Grant revenue	4,400,000	(13,979,361)	(9,579,361)	<i>Grant revenue</i>
Net loss on disposal and sale of capital assets	161,000	(5,163,311)	(5,002,311)	<i>Asset disposals with remaining book value</i>
Interest expense	(65,092,819)	155,611	(64,937,208)	<i>Capital interest expense and loan amortizations</i>
Total other non-operating revenues (expenses)	<u>(56,389,519)</u>	<u>(10,485,653)</u>	<u>(66,875,172)</u>	
Change in Net Position	<u>\$ 314,086,106</u>	<u>\$ (97,562,518)</u>	<u>\$ 216,523,588</u>	
Balance Sheet Adjustments:				
Revenue Bonds	\$ 161,220,000	\$ (161,220,000)	\$ -	<i>Recorded as an asset on the Balance Sheet</i>
Principal Payments	(81,148,100)	81,148,100	-	<i>Reduces the liability on the Balance Sheet</i>
Construction in Progress	(437,953,328)	437,953,328	-	<i>Recorded as an asset on the Balance Sheet</i>
Net Operating Income (Loss)	<u>\$ (43,795,322)</u>	<u>\$ 260,318,910</u>	<u>\$ 216,523,588</u>	

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



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.

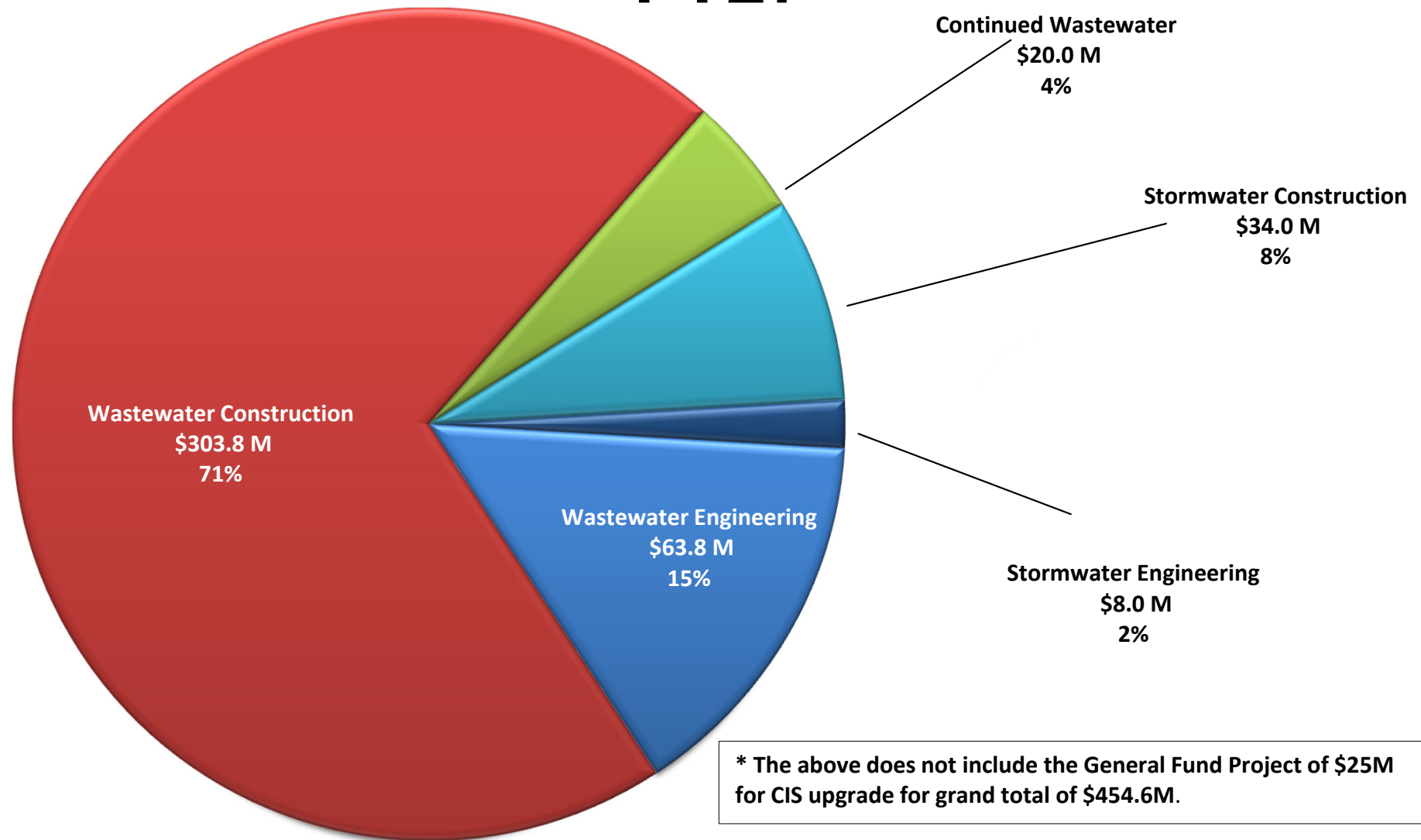
Wastewater projects are funded via revenue from the wastewater user charge paid by ratepayers. The user charge also supports the sale of revenue bonds to fund the wastewater program. The Sanitary Replacement Fund is used to pay for capital wastewater work, while the General Fund is used to pay for non-capital 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 FY27 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 FY27 Budget Supplement.

Capital Improvement and Replacement Program

FY27

Total \$429.6 M



METROPOLITAN ST. LOUIS SEWER DISTRICT
CAPITAL IMPROVEMENT AND REPLACEMENT PROGRAM
SUMMARY - FY27

TYPE OF PROJECT	NUMBER OF PROJECTS	PROJECT COST
CONSTRUCTION		
Wastewater Engineering	57	\$63,840,000
Wastewater Construction	36	303,772,000
Stormwater Engineering	9	8,015,000
Stormwater Construction	<u>21</u>	<u>33,984,328</u>
TOTAL:	<u>123</u>	<u>\$409,611,328</u>
CONTINUED		
Wastewater Continued	7	\$20,022,000
TOTAL:	<u>7</u>	<u>\$20,022,000</u>
TOTAL CIRP:	<u>130</u>	<u>\$429,633,328</u>

* The above does not include the General Fund Project of \$25 Million dollars for CIS upgrade for grand total of \$454,633,328.

Operating Expense Impact of CIRP

Though many of the CIRP projects have minor impacts on the O&M costs of the District, some projects have more significant impacts and are discussed in the next two pages.



Solids Management Upgrades at Lemay and Bissell Treatment Plants

The Solids Management Upgrade is a nearly \$900 million investment to improve air quality in the St. Louis region by replacing century-old technology with modern, more efficient and more environmentally friendly systems. The project will replace existing multiple hearth incinerators with new fluidized bed incinerators (FBI) at both Bissell Point and Lemay Wastewater Treatment Plants. New solids handling facilities and all new solids processing equipment are included in the improvements. Start-up, commissioning, and training for the new FBIs and facilities are scheduled to

begin in April 2027. Staffing needs must be incorporated into the FY27 budget to ensure adequate personnel are available to support training and start-up activities. While the project is expected to save an estimated \$2 million in operations and maintenance costs once up and running (sometime in FY28), the additional personnel is expected to increase the FY27 budget by \$420,000 in salary expenses.



Operating Expense Impact of CIRP (continued)

Lower Meramec Wastewater Treatment Facility (WWTF) Expansion and Tunnel Extension



These two projects represent an ongoing effort and commitment to improve water quality in the Meramec River. Facility improvements include the addition of primary clarifiers, odor control features, three secondary clarifiers and two disinfection basins. The new blower building and aeration tanks replace the original trickling filter structures to accomplish secondary treatment. The expansion will increase peak flow capacity from 60 million gallons per day to 100 million gallons per day. The Lower Meramec Tunnel is a 6.8-mile-long tunnel approximately 200 feet underground in South St. Louis County. It will carry wastewater currently treated at the Fenton WWTF to the expanded Lower Meramec WWTF, allowing the flood-prone Fenton Facility to close. The elimination of the Fenton WWTF will result in approximately \$300,000 annual savings in utility expenses beginning in FY27.

CIRP PROJECTS WITH IMPACT ON OPERATING COSTS FISCAL YEAR 2027

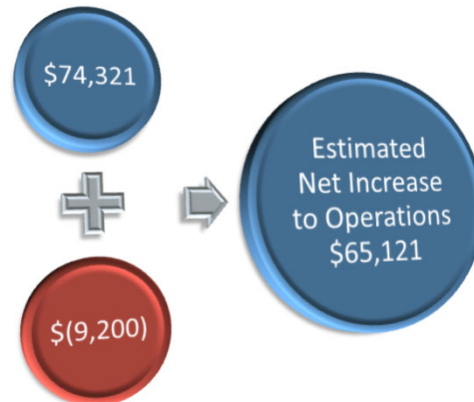
PROJECT DESCRIPTION	CIRP Impact on Operating Costs				Budget Supplement Page Number
	Feet Pipe Added	Cost Impact	Project Budget for I/I Removal	Cost Impact	
WASTEWATER CONSTRUCTION PROJECTS					
CAULKS CREEK FORCEMAIN REHABILITATION (HOG HOLLOW RD TO JOHN PELLET CT)	2,500	\$ 2,236	\$ -	\$ -	68
CSO - MARY AVENUE SOUTH OF MANCHESTER CSO INTERCEPTOR (I-132)/OUTFALL (L-106) ELIMINATION PHASE II	15,800	14,128	-	-	71
HAMPTON CREEK SANITARY RELIEF (HANLEY RD TO FOLK AVE)	8,500	7,601	-	-	77
HARLEM BADEN RELIEF PHASE IV (HEBERT) - DARVER TO 69TH STREET TRUNK SEWER	8,000	7,154	-	-	78
HARLEM BADEN RELIEF PHASE IV (HEBERT) - HODIAMONT TO CHERRY TRUNK SEWER B	5,940	5,312	-	-	79
INFRASTRUCTURE REPAIRS (REHABILITATION) (2027) CONTRACT A	-	-	6,500,000	(2,600)	81
INFRASTRUCTURE REPAIRS (REHABILITATION) (2027) CONTRACT B	-	-	6,500,000	(2,600)	82
L51 PUMP STATION FORCEMAIN IMPROVEMENTS	8,800	7,869	-	-	85
LAMBERT AIRPORT RESTRICTED ACCESS ASSETS INSPECTION AND REPAIR	-	-	2,500,000	(1,000)	86
LEMAY PUBLIC I/I REDUCTION (2027) CONTRACT A	-	-	2,000,000	(800)	88
MCCUTCHEON RD AND THORNDALL SANITARY RELIEF	996	891	-	-	90
ROYAL ARMS CT SANITARY RELIEF	3,060	2,736	-	-	91
STRASSNER AVE SANITARY RELIEF (BLACK CREEK TRUNK TO SWALLOW DR)	1,149	1,027	-	-	92
WEBSTER GROVES TRUNK E SANITARY RELIEF (SKME-628) PHASE 2	5,700	5,097	-	-	95
WEST FLORISSANT 4343 (OFALLON PARK) SEWER REPAIR AND SEPARATION	4,250	3,800	-	-	96
CONWAY MEADOWS SANITARY RELIEF (CONWAY RD TO I-64)	1,430	1,279	-	-	Continued
GLEN ECHO SANITARY RELIEF (ENGELHOLM AVE TO HENDERSON AVE)	6,270	5,607	-	-	Continued
HEIMOS PUMP STATION (P-503) FORCEMAIN REPLACEMENT	450	402	-	-	Continued
MERAMEC BOTTOMS PUMP STATION (P-489) INTERCEPTOR SEWER	3,000	2,683	-	-	Continued
WESTWOOD COUNTRY CLUB SANITARY RELIEF (DEER CREEK TO WESTWOOD CT)	4,600	4,113	-	-	Continued
Total Wastewater Construction Projects	80,445	\$ 71,934	\$ 17,500,000	\$ (7,000)	

CIRP PROJECTS WITH IMPACT ON OPERATING COSTS FISCAL YEAR 2027

PROJECT DESCRIPTION	CIRP Impact on Operating Costs				Budget Supplement Page Number
	Feet Pipe Added	Cost Impact	Project Budget for I/I Removal	Cost Impact	
STORMWATER CONSTRUCTION PROJECTS					
BRIARWYCK STORM IMPROVEMENTS	289	\$ 258	-	-	127
CLAYMONT 613 STORM IMPROVEMENTS	152	136	-	-	128
CLAYTON CENTRAL OMCI STORM SEWER REHABILITATION	-	-	500,000	(200)	129
FAWNBDALE DRIVE 10102 STORM SEWER	90	80	-	-	132
GOLFVIEW DR 680 STORM IMPROVEMENTS	150	134	-	-	133
GRANDVIEW DR. #1309 STORM SEWER	107	96	-	-	134
NORTH HARRISON AVENUE 1030 STORM SEWER	1,270	1,136	-	-	136
NOVARA 355 STORM IMPROVEMENTS	370	331	-	-	137
SACRE COEUR STORM CHANNEL	50	45	-	-	138
STORMWATER INFRASTRUCTURE REPAIRS (REHABILITATION) (2027)	-	-	5,000,000	(2,000)	140
TWEED DRIVE STORM SEWER PHASE II	16	14	-	-	145
WIELAND 5743 STORM SEWER IMPROVEMENTS	175	156	-	-	148
Total Stormwater Construction Projects	2,669	\$ 2,387	\$ 5,500,000	\$ (2,200)	
TOTAL	83,114	\$ 74,321	\$ 23,000,000	\$ (9,200)	

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-six (36) projects are to be funded at a total estimated cost of \$303,772,000.

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 FY27 Wastewater Construction Projects

PROJECT NAME	MUNICIPALITY	COST ESTIMATE	PAGE (1)
12084 - BALLAS MEADOWS PUMP STATION (P-712) ELIMINATION (2) (3)	DP	\$360,000	59
12084 - BALLAS MEADOWS PUMP STATION (P-712) ELIMINATION (2) (3)	DP	700,000	60
12090 - BC-01 PHASE III AND BC-02 PHASE II SANITARY RELIEF (I-170 TO HEATHERWOOD) (2)	VA	140,000	61
12090 - BC-01 PHASE III AND BC-02 PHASE II SANITARY RELIEF (I-170 TO HEATHERWOOD) (2)	VA	8,000,000	62
12565 - BISSELL & LEMAY WWTF FLUIDIZED BED INCINERATORS	VA	82,000,000	63
13834 - BISSELL ORS SCADA PLC AND TELEMETRY UPGRADES	VA	250,000	64
12567 - BISSELL POINT WWTF TRICKLING FILTER PUMP REPLACEMENT, FINAL CLARIFIER TA	ST	18,000,000	65
13439 - BONFILS PUMP STATION (P-784) REHABILITATION (2) (3)	UN	1,785,000	66
13439 - BONFILS PUMP STATION (P-784) REHABILITATION (2) (3)	UN	5,189,000	67
13917 - CAULKS CREEK FORCEMAIN REHABILITATION (HOG HOLLOW RD TO JOHN PELLET CT)	MH	1,000,000	68
13441 - CHRISTOPHER HILLS PUMP STATION (P-468) REHABILITATION	UN	453,000	69
13835 - COUNTY SCADA PLC AND TELEMETRY UPGRADES PHASE I	VA	6,800,000	70
12140 - CSO - MARY AVENUE SOUTH OF MANCHESTER CSO INTERCEPTOR (I-132)/OUTFALL	BW	15,000,000	71
11146 - CSO VOLUME REDUCTION GREEN INFRASTRUCTURE	VA	5,000,000	72
13078 - CSO VOLUME REDUCTION GREEN INFRASTRUCTURE - RIVER DES PERES	VA	1,500,000	73
12824 - EASEMENT ACQUISITION FOR WASTEWATER PROJECTS (2027)	VA	5,000,000	74
11737 - ELTORA WET WEATHER STORAGE FACILITY	PG	11,000,000	75
13633 - GASCONADE PUMP STATION (P-115) REHABILITATION	ST	3,750,000	76
14398 - HAMPTON CREEK SANITARY RELIEF (HANLEY RD TO FOLK AVE)	MP	15,000,000	77
11797 - HARLEM BADEN RELIEF PHASE IV (HEBERT) - DARVER TO 69TH STREET TRUNK SEWER	VA	4,100,000	78
11798 - HARLEM BADEN RELIEF PHASE IV (HEBERT) - HODIAMONT TO CHERRY TRUNK SEWER	VA	8,000,000	79
13001 - INFRASTRUCTURE REPAIRS (FACILITIES) (2027)	VA	3,000,000	80
13026 - INFRASTRUCTURE REPAIRS (REHABILITATION) (2027) CONTRACT A	VA	6,500,000	81
13027 - INFRASTRUCTURE REPAIRS (REHABILITATION) (2027) CONTRACT B	VA	6,500,000	82
13780 - INFRASTRUCTURE REPAIRS (REHABILITATION) (2027) CORPS CSO PROGRAM	VA	1,000,000	83
12993 - INFRASTRUCTURE REPAIRS (WASTEWATER) (2027)	VA	7,000,000	84
13227 - L51 PUMP STATION FORCEMAIN IMPROVEMENTS	MH	8,300,000	85
13747 - LAMBERT AIRPORT RESTRICTED ACCESS ASSETS INSPECTION AND REPAIR	UN	2,500,000	86
11817 - LEMAY NO. 3 PUMP STATION AND FORCE MAIN	UN	24,000,000	87
13735 - LEMAY PUBLIC I/I REDUCTION (2027) CONTRACT A	WG	2,000,000	88
14265 - MARKET STREET HVAC CONTROLS IMPROVEMENTS	ST	4,125,000	89
12346 - MCCUTCHEON RD AND THORNDALL SANITARY RELIEF	RH	1,054,000	90
13406 - ROYAL ARMS CT SANITARY RELIEF	VA	2,766,000	91
12219 - STRASSNER AVE SANITARY RELIEF (BLACK CREEK TRUNK TO SWALLOW DR)	BW	2,500,000	92
12441 - UPPER RIVER DES PERES AND RIVER DES PERES TRIBUTARIES STORAGE TUNNEL	VA	6,000,000	93
14260 - URDP & RDP TRIBS STORAGE TUNNEL RETRIEVAL SHAFT SITE PREPARATION PACKAGE	UC	1,500,000	94
12276 - WEBSTER GROVES TRUNK E SANITARY RELIEF (SKME-628) PHASE 2	WG	4,000,000	95

PROJECT LISTING FY27
Wastewater Construction Projects

PROJECT NAME	MUNICIPALITY	COST ESTIMATE	PAGE (1)
13421 - WEST FLORISSANT 4343 (OFALLON PARK) SEWER REPAIR AND SEPARATION	ST	3,000,000	96
13536 - WWTF NUTRIENT REMOVAL - PHOSPHORUS	VA	25,000,000	97
NUMBER OF PROJECTS: 36	FUND TOTAL:	\$303,772,000	

- (1) The Page refers to the page number in the Budget Supplement Appendix. The municipality listed is also identified on the page number referenced.
- (2) Duplication of Project Number and Name indicates various phases. The Number of Projects is calculated by the count of each unique project.
- (3) Projects with split funding. Project will have one budget line for each budgeted fund but are counted as one 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.

Fifty-seven (57) wastewater engineering projects are planned at a total estimated cost of \$63,840,000. 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 FY27 Wastewater Engineering Projects

PROJECT NAME	MUNICIPALITY	COST ESTIMATE	PAGE (1)
12565 - BISSELL & LEMAY WWTF FLUIDIZED BED INCINERATORS	VA	\$10,000,000	1
12567 - BISSELL POINT WWTF TRICKLING FILTER PUMP REPLACEMENT, FINAL CLARIFIER TA	ST	400,000	2
14112 - BLAIR & FERRY RELIEF SEWER	ST	910,000	3
13439 - BONFILS PUMP STATION (P-784) REHABILITATION	UN	240,000	4
12805 - CCTV INSPECTION AND PHYSICAL INSPECTION OF SEWERS (2026)	VA	3,000,000	5
14189 - CLAYTON ROAD SANITARY TUNNEL (BP-634) (WYDOWN BLVD TO CLAYTONIA TERRACE)	VA	500,000	6
12550 - COLDWATER CREEK WWTF REPLACEMENT SLUDGE FORCEMAIN	VA	2,574,000	7
13560 - COLDWATER SANITARY RELIEF SECTION B, C, & D - SECTION B REHABILITATION	VA	180,000	8
11826 - CONSTRUCTION MANAGEMENT SERVICES - LOWER MERAMEC AND DEER CREEK TUNNELS	VA	4,900,000	9
11151 - CONSTRUCTION MANAGEMENT SERVICES - TANK/TREATMENT/PUMP STATION FACILITIES	VA	6,500,000	10
12129 - CONWAY MEADOWS SANITARY RELIEF (CONWAY RD TO I-64)	CF	100,000	11
12909 - CRITICAL INFRASTRUCTURE ASSESSMENT AND ASSET INVESTIGATION (2026)	VA	1,700,000	12
12140 - CSO - MARY AVENUE SOUTH OF MANCHESTER CSO INTERCEPTOR (I-132)/OUTFALL	BW	550,000	13
13520 - EARLSFIELD SANITARY RELIEF AND KINGSTON PUMP STATION (P-326) ELIMINATION	UN	400,000	14
11737 - ELTORA WET WEATHER STORAGE FACILITY	PG	1,500,000	15
12802 - FLOW METERING AND MONITORING (2027)	VA	2,500,000	16
13057 - GENERAL SERVICES AGREEMENT - CONSTRUCTION MANAGEMENT (2027)	VA	2,000,000	17
13692 - GENERAL SERVICES AGREEMENT - FACILITY & SEWER DESIGN (2026) CONTRACT A	VA	600,000	18
13693 - GENERAL SERVICES AGREEMENT - FACILITY & SEWER DESIGN (2026) CONTRACT B	VA	500,000	19
13766 - GENERAL SERVICES AGREEMENT - GEOTECHNICAL (2027) CONTRACT A	VA	85,000	20
13767 - GENERAL SERVICES AGREEMENT - GEOTECHNICAL (2027) CONTRACT B	VA	85,000	21
13768 - GENERAL SERVICES AGREEMENT - GEOTECHNICAL (2027) CONTRACT C	VA	85,000	22
13696 - GENERAL SERVICES AGREEMENT - PROPERTY APPRAISAL (2027) CONTRACT A	VA	75,000	23
13697 - GENERAL SERVICES AGREEMENT - PROPERTY APPRAISAL (2027) CONTRACT B	VA	75,000	24
13698 - GENERAL SERVICES AGREEMENT - PROPERTY APPRAISAL (2027) CONTRACT C	VA	75,000	25
13699 - GENERAL SERVICES AGREEMENT - PROPERTY APPRAISAL (2027) CONTRACT D	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
12176 - GLEN ECHO SANITARY RELIEF (ENGELHOLM AVE TO HENDERSON AVE)	VA	150,000	33
12334 - HAMPTON CREEK SANITARY RELIEF (DEER CREEK TRUNK TO OXFORD DR) PHASE I	VA	100,000	34
14398 - HAMPTON CREEK SANITARY RELIEF (HANLEY RD TO FOLK AVE)	MP	400,000	35
14283 - HAMPTON PARK COMBINED SEWER RELIEF AND CREEK CHANNELIZATION	RH	1,000,000	36
11799 - HARLEM BADEN RELIEF PHASE IV (HEBERT) - SEWER SEPARATION CHERRY TO 68TH	VA	1,586,000	37
11817 - LEMAY NO. 3 PUMP STATION AND FORCE MAIN	UN	650,000	38
11109 - LOWER & MIDDLE RDP CSO CONTROLS SYSTEM IMPROVEMENTS (WATERSHED CONSULTANT) (2) (3)	VA	500,000	39

PROJECT LISTING FY27 Wastewater Engineering Projects

PROJECT NAME	MUNICIPALITY	COST ESTIMATE	PAGE (1)
11109 - LOWER & MIDDLE RDP CSO CONTROLS SYSTEM IMPROVEMENTS (WATERSHED CONSULTANT) (2) (3)	VA	600,000	39
12255 - LOWER MERAMEC WWTF EXPANSION PHASE II	UN	600,000	41
12346 - MCCUTCHEON RD AND THORNDILL SANITARY RELIEF	RH	50,000	42
12483 - MISSISSIPPI FLOODWALL ORS PUMP STATIONS REHABILITATION	ST	1,000,000	43
12487 - MISSISSIPPI FLOODWALL ORS PUMP STATIONS REHABILITATION PHASE V	ST	1,165,000	44
13789 - PROSPECT HILL LANDFILL IMPROVEMENTS	VA	250,000	45
12700 - PUMP STATION REPAIR AND IMPROVEMENT DESIGN (2025) (CONTRACT A)	VA	200,000	46
12698 - PUMP STATION REPLACEMENT DESIGN (2025) (CONTRACT A)	VA	550,000	47
12816 - RADAR RAINFALL DATA (2025)	VA	200,000	48
13894 - SOUTH 2ND STREET 3300 COMBINED SEWER REPAIR	ST	1,000,000	49
12204 - SOUTH COUNTY RELIEF PUMP STATION (P-419) IMPROVEMENTS	UN	125,000	50
10766 - STREAM FLOW GAUGE OPERATION AND MAINTENANCE (USGS)	VA	630,000	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	8,500,000	53
14259 - URDP & RDP TRIBS STORAGE TUNNEL DEWATERING PUMP STATION SITE PREPARATION	VA	125,000	54
14086 - WASTEWATER LINEAR SEWER DESIGN (2025) (CONTRACT A)	VA	850,000	55
14087 - WASTEWATER LINEAR SEWER DESIGN (2025) (CONTRACT B)	VA	1,000,000	56
14196 - WWTF ASSET CONDITION ASSESSMENT	VA	1,000,000	57
13536 - WWTF NUTRIENT REMOVAL - PHOSPHORUS	VA	1,200,000	58
NUMBER OF PROJECTS: 57		FUND TOTAL:	\$63,840,000

(1) The Page refers to the page number in the Budget Supplement Appendix. The municipality listed is also identified on the page number referenced.

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

(3) Projects with split funding. Project will have one budget line for each budgeted fund but are counted as one 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 twenty-one (21) projects planned at a total estimated cost of \$33,984,328.

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 FY27 Stormwater Construction Projects

PROJECT NAME	MUNICIPALITY	COST ESTIMATE	PAGE (1)
13366 - BRIARWYCK STORM IMPROVEMENTS	BA	\$372,000	127
13368 - CLAYMONT 613 STORM IMPROVEMENTS	BA	204,000	128
13478 - CLAYTON CENTRAL OMCI STORM SEWER REHABILITATION	CL	500,000	129
13487 - DEER CREEK OMCI REIMBURSEMENTS PROGRAM	VA	1,114,706	130
13173 - EASEMENT ACQUISITION FOR STORMWATER PROJECTS (2027)	VA	1,500,000	131
12811 - FAWNDALE DRIVE 10102 STORM SEWER	UN	125,000	132
13395 - GOLFPVIEW DR 680 STORM IMPROVEMENTS	BA	360,000	133
11330 - GRANDVIEW DR. #1309 STORM SEWER	KW	281,000	134
13792 - LITTLE PINE CT 18001 BANK STABILIZATION	WI	156,000	135
13615 - NORTH HARRISON AVENUE 1030 STORM SEWER	KW	2,650,000	136
13369 - NOVARA 355 STORM IMPROVEMENTS	UN	444,000	137
10261 - SACRE COEUR STORM CHANNEL	UN	1,200,000	138
13010 - STORMWATER INFRASTRUCTURE REPAIRS (2027)	VA	8,000,000	139
13132 - STORMWATER INFRASTRUCTURE REPAIRS (REHABILITATION) (2027)	VA	5,000,000	140
13828 - STORMWATER MUNICIPALITY REIMBURSEMENTS PROGRAM	VA	10,200,000	141
13352 - STORMWATER QUALITY GREEN INFRASTRUCTURE - SMALL GRANT RAINSCAPING PROGRAM	VA	200,000	142
14268 - STORMWATER SMALL CAPITAL PROJECT CONSTRUCTION (2027)	VA	500,000	143
13490 - SUGAR CREEK OMCI REIMBURSEMENTS PROGRAM	VA	83,409	144
11270 - TWEED DRIVE STORM SEWER PHASE II (2) (3)	UN	285,000	145
11270 - TWEED DRIVE STORM SEWER PHASE II (2) (3)	UN	291,000	146
13489 - UNIVERSITY CITY OMCI REIMBURSEMENTS PROGRAM	VA	278,213	147
13626 - WIELAND 5743 STORM SEWER IMPROVEMENTS	UN	240,000	148
NUMBER OF PROJECTS: 21		FUND TOTAL:	\$33,984,328

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

(3) Projects with split funding. Project will have one budget line for each budgeted fund but are counted as one project.

STORMWATER ENGINEERING PROJECTS

There are nine (9) stormwater engineering projects planned at a total estimated cost of \$8,015,000. 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 FY27 Stormwater Construction Projects

PROJECT NAME	MUNICIPALITY	COST ESTIMATE	PAGE (1)
14453 - CCTV INSPECTION AND PHYSICAL INSPECTION OF STORMWATER AND COMBINED SEWER	VA	\$1,000,000	118
12519 - DEER CREEK OMCI STORMWATER DESIGN (2024) (CONTRACT A)	VA	50,000	119
14119 - GENERAL SERVICES AGREEMENT - STORMWATER CAPITAL PROJECTS DESIGN (2026) A	VA	1,250,000	120
14120 - GENERAL SERVICES AGREEMENT - STORMWATER CAPITAL PROJECTS DESIGN (2026) B	VA	1,250,000	121
14384 - GENERAL SERVICES AGREEMENT - STORMWATER CAPITAL PROJECTS DESIGN (2027) A	VA	1,250,000	122
14385 - GENERAL SERVICES AGREEMENT - STORMWATER CAPITAL PROJECTS DESIGN (2027) B	VA	1,250,000	123
13180 - GENERAL SERVICES AGREEMENT - STORMWATER PLANNING (2025)	VA	1,000,000	124
13744 - GENERAL SERVICES AGREEMENT - WATER QUALITY SUPPORT SERVICES (2027)	VA	165,000	125
14080 - STORMWATER ASSET INVESTIGATIONS (2025)	VA	800,000	126
NUMBER OF PROJECTS: 9		FUND TOTAL:	\$8,015,000

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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 \$20,022,000.

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

PROJECT LISTING FY27 Wastewater Continued Projects

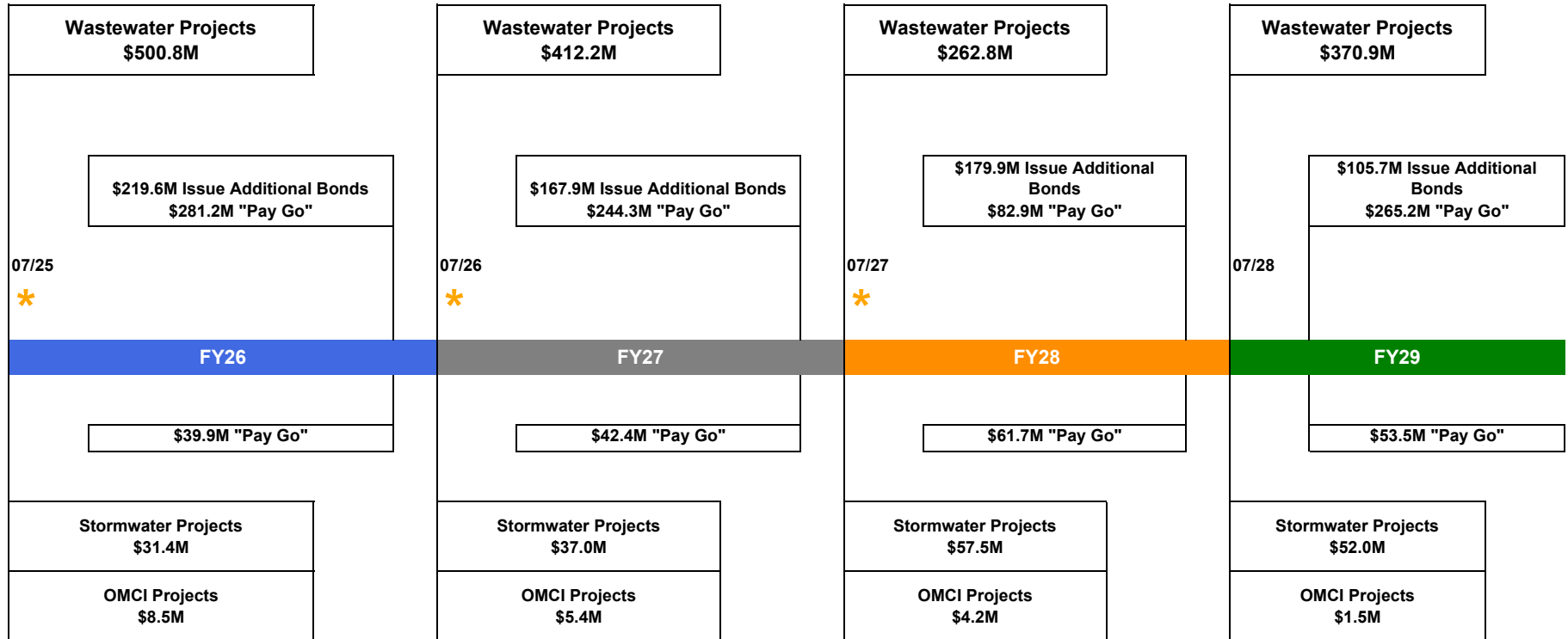
PROJECT NAME	MUNICIPALITY	COST ESTIMATE	PAGE (1)
10869 - MERAMEC BOTTOMS PUMP STATION (P-489) INTERCEPTOR SEWER	UN	\$2,500,000	-
12129 - CONWAY MEADOWS SANITARY RELIEF (CONWAY RD TO I-64)	CF	\$3,000,000	-
12132 - WESTWOOD COUNTRY CLUB SANITARY RELIEF (DEER CREEK TO WESTWOOD CT)	WD	\$2,750,000	-
12170 - FENTON WASTEWATER TREATMENT FACILITY ELIMINATION	FN	\$3,972,000	-
12176 - GLEN ECHO SANITARY RELIEF (ENGELHOLM AVE TO HENDERSON AVE)	VA	\$5,000,000	-
12846 - HEIMOS PUMP STATION (P-503) FORCEMAIN REPLACEMENT	UN	\$1,100,000	-
13703 - MARKET STREET PARKING LOT IMPROVEMENTS	ST	\$1,700,000	-
NUMBER OF PROJECTS: 7	FUND TOTAL:	\$20,022,000	

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MSD CIRP Proposed Funding Timeline

Through June 30, 2029

WASTEWATER



STORMWATER

* Represents a rate increase

Multi-Decade Capital Improvement and Replacement Program

Fiscal Year 2003 to Fiscal Year 2032

(\$s in millions)

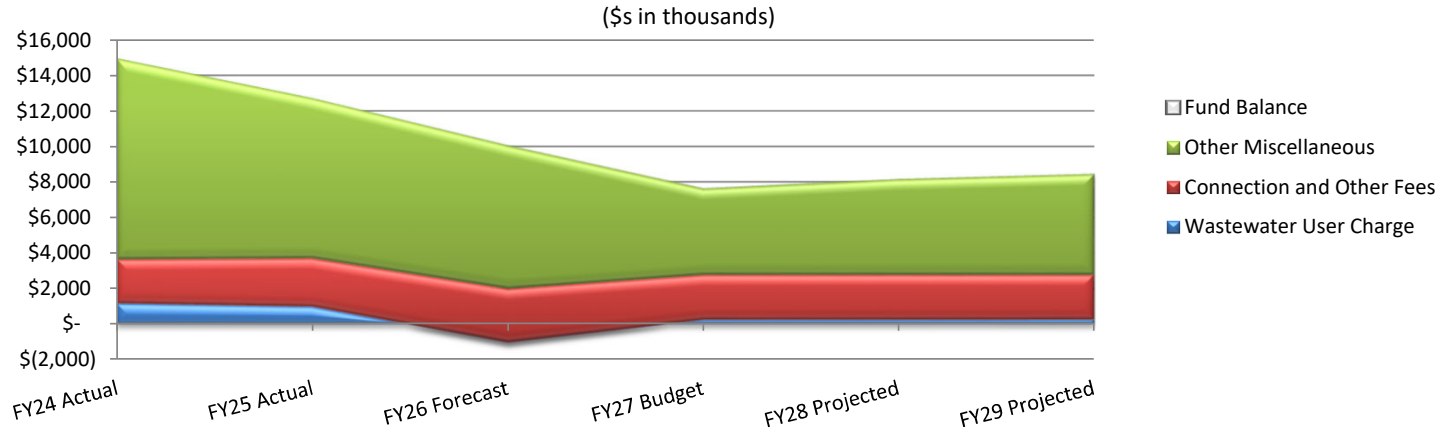
Program/Year	2003 - 2020 Actuals	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Actual	2026 Forecast	2027 Budget	Total 2003 -2027	Total 2028	Total 2029 -2032	Total 2003 -2032
Collection System Improvement	\$ 2,717.65	\$313.1	\$252.9	\$205.3	\$255.1	\$188.6	\$203.0	\$244.8	\$4,380.4	\$205.6	\$1,580.8	\$6,166.8
Treatment Plant Improvements	842.4	29.5	73.7	174.1	251.1	306.1	297.8	142.4	2,117.1	57.2	149.5	2,323.8
Stormwater	189.0	22.7	16.7	20.2	18.2	40.9	39.9	42.4	390.0	61.7	175.1	626.8
Other	13.9	0.0	0.0	0.0	0.0	0.0	0.0	25.0	38.9	0.0	0.0	38.9
TOTAL	\$3,763.0	\$365.3	\$343.3	\$399.6	\$524.4	\$535.6	\$540.7	\$454.6	\$6,926.5	\$324.5	\$1,905.4	\$9,156.4

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 FY24 and FY25, forecasted for FY26, budgeted for FY27 and projected for FY28 and FY29. 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 \$236K in FY27 which is down \$740K from FY25 actuals. The forecast for wastewater user charges is negative due to the implementation of new bad debt calculation at the beginning of the fiscal year and increased the provision for bad debt calculation by \$3.4M.

Connection and Other Fees continue to hover a little over \$2.5 million during the reporting period, which historically, have remained consistent. The District assumes this pattern to continue.

The Other Miscellaneous revenue category in FY25 came in at \$9 million. Of the 9M, \$5.6M represents \$2.8M from Subscription financing, \$2.8M in refund Attorney fees & refund checks from vendors. Then there are \$2.7M from gains from refunding of debt and interest on investments. The remaining amounts are made up of rental income, and sale of fixed assets/scraps. This revenue source is expected to normalize around \$5 million. Historical trends are utilized in the projection due to the consistent pattern in the past.

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

	FY24 Actual	FY25 Actual	FY26 Budget	FY26 Forecast	FY27 Budget	FY28 Budget	FY29 Budget
FUND BALANCE B.O.P.	\$68,150,847	\$84,810,969	\$80,362,418	\$89,100,252	\$124,321,791	\$151,559,297	\$211,496,712
Wastewater User Charge	1,151,249	976,032	935,124	(1,023,468)	236,067	240,700	246,200
Stormwater User Charge	5,238	2,490	-	-	-	-	-
Taxes	(79,863)	11,101	-	664	-	-	-
Interest on Investments	2,285,883	2,684,814	898,700	1,818,450	1,487,900	2,017,100	2,289,500
Connection and Other Fees	2,489,973	2,736,776	2,542,500	3,021,280	2,544,000	2,544,000	2,544,000
Proceeds from Sale of Property	104,747	285,103	124,000	172,211	161,000	161,000	161,000
Rental Income	363,801	415,603	365,000	487,495	480,000	480,000	480,000
Miscellaneous	8,566,572	5,629,965	2,446,000	5,586,865	2,733,000	2,733,000	2,733,000
Total Revenues	14,887,600	12,741,884	7,311,324	10,063,497	7,641,967	8,175,800	8,453,700
Personnel Services	115,628,350	121,689,864	138,340,269	128,939,599	144,863,238	146,876,840	150,820,935
Supplies	19,422,428	23,509,999	25,705,357	26,306,793	28,295,535	28,890,924	29,506,360
Utilities	15,501,494	16,396,878	17,439,018	17,149,264	18,103,930	18,646,267	19,206,414
Contractual Services	49,700,212	55,997,594	67,420,115	69,040,835	72,175,647	74,184,644	74,461,918
Capital Outlay	11,557,573	10,715,399	5,710,101	6,689,159	7,653,200	7,586,964	7,738,703
Construction and Engineering	19,326,134	16,980,226	18,980,000	25,529,285	45,805,000	15,180,000	13,980,000
Lease Financing	271,004	271,541	-	-	-	-	-
Subscription Financing	5,366,525	4,908,585	-	-	-	-	-
Agency and Other Debt Expense	-	(4,152)	-	-	-	-	-
Interfund Labor Transfers	(32,298,133)	(33,651,886)	(37,312,139)	(39,844,849)	(46,990,624)	(48,621,042)	(50,307,296)
Total Expenditures	204,475,585	216,814,048	236,282,720	233,810,087	269,905,926	242,744,598	245,407,035
Net Operating Income (Loss)	(189,587,985)	(204,072,164)	(228,971,396)	(223,746,589)	(262,263,958)	(234,568,798)	(236,953,335)
Interfund Transfers	206,248,107	208,361,447	255,180,723	258,968,129	289,501,464	294,506,213	239,077,113
Increase (Decrease) in Fund Bal.	16,660,122	4,289,283	26,209,327	35,221,539	27,237,505	59,937,415	2,123,778
<i>Percentage of Change</i>	24%	5%	33%	40%	22%	40%	1%
FUND BALANCE E.O.P.	\$84,810,969	\$89,100,252	\$106,571,745	\$124,321,791	\$151,559,297	\$211,496,712	\$213,620,490

PROJECT LISTING FY27 General Fund

PROJECT NAME	MUNICIPALITY	COST ESTIMATE	PAGE (1)
12805 - CCTV INSPECTION AND PHYSICAL INSPECTION OF SEWERS (2026)	VA	\$3,000,000	5
12909 - CRITICAL INFRASTRUCTURE ASSESSMENT AND ASSET INVESTIGATION (2026)	VA	\$1,700,000	12
12802 - FLOW METERING AND MONITORING (2027)	VA	\$2,500,000	16
13696 - GENERAL SERVICES AGREEMENT - PROPERTY APPRAISAL (2027) CONTRACT A	VA	\$75,000	23
13697 - GENERAL SERVICES AGREEMENT - PROPERTY APPRAISAL (2027) CONTRACT B	VA	\$75,000	24
13698 - GENERAL SERVICES AGREEMENT - PROPERTY APPRAISAL (2027) CONTRACT C	VA	\$75,000	25
13699 - GENERAL SERVICES AGREEMENT - PROPERTY APPRAISAL (2027) CONTRACT D	VA	\$75,000	26
CONSULTAN	VA	\$500,000	39
12816 - RADAR RAINFALL DATA (2025)	VA	\$200,000	48
10766 - STREAM FLOW GAUGE OPERATION AND MAINTENANCE (USGS)	VA	\$630,000	51
12807 - STREAM FLOW WATER QUALITY SAMPLING (2026)	VA	\$350,000	52
14196 - WWTF ASSET CONDITION ASSESSMENT	VA	\$1,000,000	57
11146 - CSO VOLUME REDUCTION GREEN INFRASTRUCTURE	VA	\$5,000,000	72
13078 - CSO VOLUME REDUCTION GREEN INFRASTRUCTURE - RIVER DES PERES	VA	\$1,500,000	73
14265 - MARKET STREET HVAC CONTROLS IMPROVEMENTS	ST	\$4,125,000	89
NUMBER OF PROJECTS: 15		FUND TOTAL:	<u>\$20,805,000</u> (2)

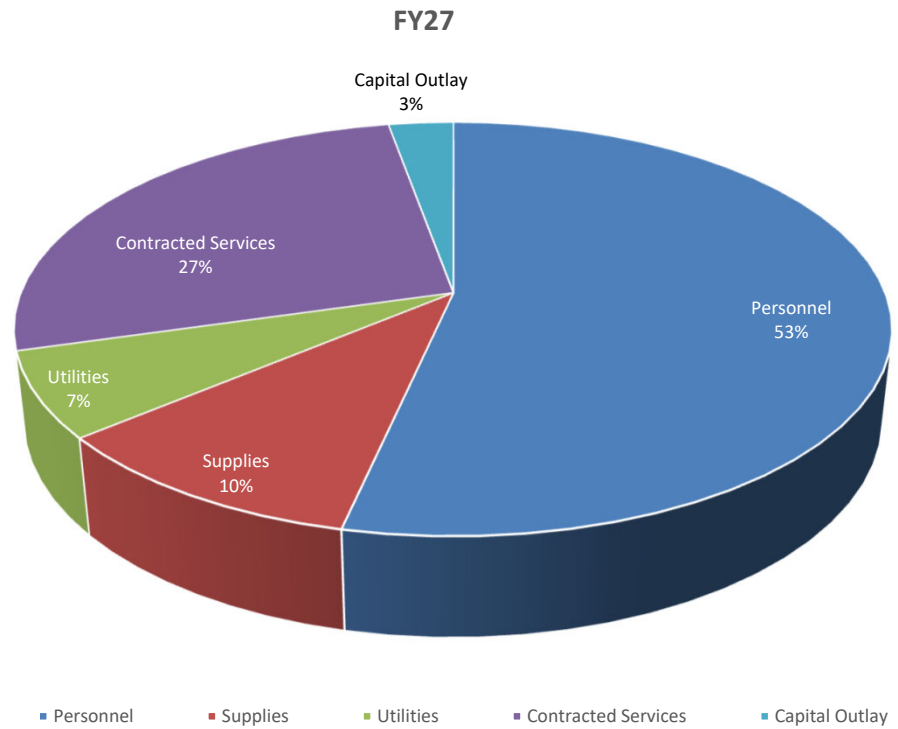
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(2) The above does not include the General Fund Project of \$25 Million dollars for CIS upgrade for grand total of \$45,805,000.

FY27 General Fund Budget by Expense Category

(\$s in millions)

Personnel	\$144.8
Supplies	\$28.3
Utilities	\$18.1
Contracted Services	\$72.2
Capital Outlay	\$7.7
TOTAL	\$271.1



FY27 SIGNIFICANT BUDGET CHANGES GENERAL FUND

Personnel Services – 51000 Natural Account Group

Personnel Services increased approximately \$6.5 million or 5% from the FY26 Budget. This increase reflects a \$5.4 million increase in Salaries & Wages including FICA. Vacation Accrual increased \$1.2 million due to being front loaded in Dec and trend of less vacation being used. Temporary Help is increasing by \$1.1 million because of ongoing support needed in the Information Technology Department. Pension is decreasing by \$1.7 million due to improved performance of the plan. All other changes are less significant.

Supplies – 52000 Natural Account Group

Supplies increased \$2.5 million, or 10% compared to the FY26 Budget. Machinery & Equipment Parts increased \$1.0 million, Chemical Supplies increased \$435 thousand, Computer Equipment - Non-Capital increased \$232 thousand, Plumbing Supplies increased \$195 thousand and Construction & Bldg Supplies increased \$194 thousand. All other changes are less significant.

Utilities – 53000 Natural Account Group

Utilities are anticipated to increase \$665 thousand or 4% from the FY26 Budget. The largest contributor to the increase relates to Natural Gas Usage. It is expected to increase by \$315 thousand. Water usage and Electric Usage both increased \$191 thousand and \$181 thousand, respectively.

Contractual Services – 54000 Natural Account Group

Contracted Services are anticipated to increase by \$4.7 million or 7% from the FY26 Budget. There will be incremental budget increases of \$1.1 million for Professional Service. In addition, Professional Service Base budget will increase by \$3 million, Safety Services will increase by \$3 million, Postage increased by \$484 thousand. The increases are offset by decreases of \$2.9 million in Building Repairs & Services. All other changes are less significant.

Capital Outlay – 55000 Natural Account Group

Capital Outlay increased \$1.9 million or 34% from prior year. The increase is the result of \$2.4 million related to Computer Equipment, and \$631 thousand related to Motor Vehicles, offset by decreases in Machinery & Implements of \$1.0 million and Auxiliary Equipment of \$120 thousand. All other changes are less significant.

**METROPOLITAN ST. LOUIS SEWER DISTRICT
FY27 General Fund Operating Expense Budget and Variances**

	Budget FY26	Forecast FY26	\$ Change from FY26 Budget	% Change from FY26 Budget	Total Budget FY27	\$ Change from FY26 Budget	% Change from FY26 Budget
51010: Salaries & Wages	87,644,230	80,651,804	(6,992,426)	-9%	92,640,164	4,995,934	6%
51020: Overtime	2,802,215	2,803,377	1,162	0%	2,954,912	152,697	5%
51030: Compensatory Pay Accrual	-	12,784	12,784	100%	-	-	-
51040: Sick Leave Accrual	747,000	319,612	(427,388)	-134%	774,360	27,360	4%
51050: Vacation Accrual	1,251,240	1,429,227	177,987	12%	2,478,840	1,227,600	98%
51060: Worker's Compensation Pay	-	59,757	59,757	100%	-	-	-
51070: Board Member Fees	3,750	3,750	-	0%	3,750	-	0%
51080: Floating Holiday Accrual	96,360	96,360	-	0%	99,960	3,600	4%
51090: Civil Service Commission Fees	2,500	2,500	-	0%	1,000	(1,500)	-60%
51100: Emp Service & Incentive Awards	115,000	114,500	(500)	0%	114,500	(500)	0%
51120: Membership & Licensing Fees	308,925	322,891	13,966	4%	356,015	47,090	15%
51130: Education Assistance Program	175,000	175,000	-	0%	175,000	-	0%
51210: FICA Taxes	6,919,153	5,975,731	(943,422)	-16%	7,313,023	393,870	6%
51220: Group Insurance	12,903,834	11,012,931	(1,890,903)	-17%	13,038,855	135,021	1%
51230: Pension Contributions-Defined Benefit Plan	13,100,000	14,000,000	900,000	6%	11,000,000	(2,100,000)	-16%
51231: Pension Contributions-Defined Contribution Plan	4,163,683	3,690,673	(473,010)	-13%	4,571,344	407,661	10%
51233: DC Plan-Matching Contributions	1,183,904	919,365	(264,539)	-29%	1,307,250	123,346	10%
51240: Unemployment Insurance	30,000	30,000	-	0%	30,000	-	0%
51300: Other Post Employment Benefits	1,900,000	1,762,387	(137,613)	-8%	1,900,000	-	0%
51510: Temporary Help	4,993,474	5,556,950	563,476	10%	6,104,264	1,110,790	22%
Total Personnel Services	\$138,340,269	\$128,939,599	\$(9,400,669)	-7%	\$144,863,238	\$6,522,969	5%
52010: Fuels,Lubricants,Gases	1,449,600	1,458,100	8,500	1%	1,506,190	56,590	4%
52020: Motor Vehicle Parts & Equip	627,931	653,780	25,849	4%	643,389	15,458	2%
52030: Machinery & Equipment Parts	5,177,917	5,799,607	621,690	11%	6,164,903	986,986	19%
52040: Machinery & Equipment - Non-Capital	330,400	311,150	(19,250)	-6%	299,287	(31,113)	-9%
52050: Construction & Bldg Supplies	3,180,665	3,166,510	(14,155)	0%	3,375,627	194,962	6%
52070: Hardware	141,143	153,238	12,095	8%	151,120	9,977	7%
52080: Hose Supplies	235,235	245,185	9,950	4%	241,695	6,460	3%
52090: Electrical Supplies	1,701,250	1,676,250	(25,000)	-1%	1,809,860	108,610	6%
52100: Instrument Supplies	1,094,220	1,058,520	(35,700)	-3%	1,021,370	(72,850)	-7%
52110: Chemical Supplies	6,317,383	6,215,675	(101,708)	-2%	6,752,833	435,450	7%
52120: Laboratory Supplies	166,126	163,865	(2,261)	-1%	174,955	8,829	5%

METROPOLITAN ST. LOUIS SEWER DISTRICT
FY27 General Fund Operating Expense Budget and Variances

	Budget FY26	Forecast FY26	\$ Change from FY26 Budget	% Change from FY26 Budget	Total Budget FY27	\$ Change from FY26 Budget	% Change from FY26 Budget
52130: Engineering & Drafting Supply	2,000	2,000	-	0%	2,000	-	0%
52150: Plumbing Supplies	567,905	550,005	(17,900)	-3%	763,458	195,553	34%
52160: Paint Supplies	131,945	122,957	(8,988)	-7%	111,071	(20,874)	-16%
52170: Safety Supplies	495,828	532,610	36,782	7%	628,374	132,546	27%
52220: Janitorial Supplies	161,560	169,135	7,575	4%	189,460	27,900	17%
52240: Hand Tools	483,500	505,610	22,110	4%	527,560	44,060	9%
52280: Uniforms	372,245	364,095	(8,150)	-2%	364,118	(8,127)	-2%
52290: Cold Weather Clothing	-	-	-	-	122,251	122,251	-
52300: Safety Footwear	215,250	213,700	(1,550)	-1%	226,150	10,900	5%
52310: Telephone/Communic Equip/Suppl	777,486	635,636	(141,850)	-22%	775,101	(2,385)	0%
52320: Office Supplies	110,260	120,187	9,927	8%	113,003	2,743	2%
52330: Computer Supplies	742,631	763,872	21,241	3%	809,030	66,399	9%
52340: Computer Equipment - Non-Capital	645,992	776,882	130,890	17%	878,389	232,397	36%
52360: Grounds Supplies	26,919	32,689	5,770	18%	27,661	742	3%
52370: Photo & Video Supplies	14,325	15,425	1,100	7%	15,725	1,400	10%
52380: Publications/Training Supplies	361,310	353,046	(8,264)	-2%	355,905	(5,405)	-1%
52390: Administrative Supplies	100,530	108,230	7,700	7%	115,650	15,120	15%
52400: Furniture & Office Equipment - Non-Capital	73,800	129,585	55,785	43%	129,400	55,600	75%
52500: Tariff Charge	-	9,250	9,250	100%	-	-	-
Total Supplies	\$25,705,357	\$26,306,793	\$601,437	2%	\$28,295,535	\$2,590,179	10%
53060: Electric Usage	13,323,087	13,035,068	(288,019)	-2%	13,504,126	181,039	1%
53070: Natural Gas Usage	2,411,067	2,406,067	(5,000)	0%	2,726,421	315,354	13%
53080: Water Usage	1,085,604	1,085,604	-	0%	1,277,172	191,568	18%
53270: Telephone Usage	619,261	622,526	3,265	1%	596,211	(23,050)	-4%
Total Usage	\$17,439,018	\$17,149,264	\$(289,754)	-2%	\$18,103,930	\$664,911	4%
54010: Postage	2,555,600	2,558,100	2,500	0%	3,040,230	484,630	19%
54050: Office System Services	7,202,960	7,084,414	(118,546)	-2%	7,003,290	(199,670)	-3%
54060: Printing Services	671,610	679,088	7,478	1%	688,878	17,268	3%
54080: Advertising Services	280,600	284,600	4,000	1%	670,100	389,500	139%
54100: Travel Expenses	421,704	385,954	(35,750)	-9%	415,083	(6,621)	-2%
54120: Photo Services	6,000	7,500	1,500	20%	7,500	1,500	25%
54140: Training Programs/Seminar Fees	664,270	728,750	64,480	9%	607,365	(56,905)	-9%

METROPOLITAN ST. LOUIS SEWER DISTRICT
FY27 General Fund Operating Expense Budget and Variances

	Budget FY26	Forecast FY26	\$ Change from FY26 Budget	% Change from FY26 Budget	Total Budget FY27	\$ Change from FY26 Budget	% Change from FY26 Budget
54141: Required Training Programs	365,000	376,075	11,075	3%	374,000	9,000	2%
54160: Data Imaging Services	58,000	33,000	(25,000)	-76%	53,000	(5,000)	-9%
54180: Courier And Freight	225,212	240,016	14,804	6%	236,680	11,468	5%
54190: Property & Other Space Rental	138,475	127,564	(10,911)	-9%	142,200	3,725	3%
54350: Bill Payment Services	2,800,000	2,800,000	-	0%	2,940,000	140,000	5%
54360: Banking Services Total	65,360	65,360	-	0%	60,360	(5,000)	-8%
54390: Hospital & Medical Services	330,000	330,220	220	0%	380,000	50,000	15%
54400: Judgments & Claims Settlements	145,000	139,000	(6,000)	-4%	140,000	(5,000)	-3%
54420: Court Costs & Lien Fees	362,000	362,000	-	0%	362,000	-	0%
54440: Easement Acquisitions/Fees	62,000	62,000	-	0%	52,000	(10,000)	-16%
54450: Collection Services	7,725,000	7,725,000	-	0%	8,001,000	276,000	4%
54455: Commission Fee - St. Louis County	-	13	13	98%	-	-	-
54460: Commission Fee - St. Louis City	-	3	3	96%	-	-	-
54470: Water Agency Data Services	590,100	590,100	-	0%	604,047	13,947	2%
54520: Professional Service	16,123,980	16,438,738	314,758	2%	19,105,149	2,981,169	18%
54530: Building Repairs & Services	5,036,153	2,974,042	(2,062,111)	-69%	2,175,071	(2,861,082)	-57%
54540: Janitorial Services	1,163,802	1,073,822	(89,980)	-8%	1,041,866	(121,936)	-10%
54550: Grounds Services	1,240,389	1,409,519	169,130	12%	1,531,351	290,962	23%
54560: Motor Vehicle Services	424,128	422,628	(1,500)	0%	463,562	39,434	9%
54570: Machinery & Equipment Services	5,793,275	6,223,275	430,000	7%	5,869,924	76,649	1%
54580: Equipment Rental	749,868	806,520	56,652	7%	722,058	(27,810)	-4%
54590: Sewer Rep & Structure Cleaning	2,480,585	2,513,585	33,000	1%	2,569,748	89,163	4%
54600: Electrical Repair Services	1,695,450	1,657,225	(38,225)	-2%	1,358,450	(337,000)	-20%
54610: Instrument Repair Services	226,900	216,500	(10,400)	-5%	199,400	(27,500)	-12%
54620: Plumbing Services	1,273,120	1,575,290	302,170	19%	1,188,960	(84,160)	-7%
54630: HVAC Services	584,380	583,250	(1,130)	0%	623,690	39,310	7%
54640: Damage Repairs & Services	13,200	15,920	2,720	17%	15,200	2,000	15%
54650: Waste Hauling	2,101,681	2,562,580	460,899	18%	2,143,309	41,628	2%
54660: Ash Hauling	650,000	537,100	(112,900)	-21%	1,026,450	376,450	58%
54670: Other Governmental Fees	1,261,789	1,282,079	20,290	2%	1,291,383	29,594	2%
54680: Laboratory Testing Services	701,740	650,760	(50,980)	-8%	666,295	(35,445)	-5%
54690: Safety Services	70,960	2,325,810	2,254,850	97%	3,101,998	3,031,038	4,271%
54700: Asbestos Removal Services	56,000	86,000	30,000	35%	85,000	29,000	52%
54710: Community Outreach Programs	499,625	503,235	3,610	1%	534,850	35,225	7%

**METROPOLITAN ST. LOUIS SEWER DISTRICT
FY27 General Fund Operating Expense Budget and Variances**

	Budget FY26	Forecast FY26	\$ Change from FY26 Budget	% Change from FY26 Budget	Total Budget FY27	\$ Change from FY26 Budget	% Change from FY26 Budget
54720: Tree Removal/Weed Spraying	604,200	604,200	-	0%	684,200	80,000	13%
Total Contractual Services	\$67,420,115	\$69,040,835	\$1,620,720	2%	\$72,175,647	\$4,755,532	7%
55030: Structural Improvements	99,000	95,800	(3,200)	-3%	102,000	3,000	3%
55040: Processing Equipment	292,000	1,324,220	1,032,220	78%	157,000	(135,000)	-46%
55050: Auxiliary Equipment	120,000	120,000	-	0%	-	(120,000)	-100%
55060: Motor Vehicles	2,715,000	2,614,000	(101,000)	-4%	3,346,000	631,000	23%
55070: Machinery & Implements	1,055,000	1,155,000	100,000	9%	42,000	(1,013,000)	-96%
55080: Instruments & Apparatus	99,200	210,238	111,038	53%	321,200	222,000	224%
55090: Furniture & Office Equipment	56,500	21,500	(35,000)	-163%	21,500	(35,000)	-62%
55110: Computer Equipment	1,273,401	1,148,401	(125,000)	-11%	3,663,500	2,390,099	188%
Total Capital Outlay	\$5,710,101	\$6,689,159	\$979,058	15%	\$7,653,200	\$1,943,099	34%
Total General Fund Operating Expense	\$254,614,860	\$248,125,651	\$(6,489,209)	-3%	\$271,091,550	\$16,476,690	6%

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

FY27 Budget

	Personnel Services	Supplies	Utilities	Contractual Services	Capital Outlay	Budget FY27	Percent of Total
Board of Trustees Total	\$5,650	-	-	-	-	\$5,650	0.0%
Rate Commission Total	-	-	-	750,000	-	750,000	0.3%
Secretary Treasurer Department Total	1,198,506	13,033	-	1,597,833	1,500	2,810,873	1.0%
Civil Service Commission Total	1,000	2,500	-	9,000	-	12,500	0.0%
Executive Director Department Total	2,919,311	62,000	500	1,727,580	-	4,709,391	1.7%
General Counsel Department Total	1,561,593	201,775	-	1,889,636	-	3,653,004	1.4%
Human Resources Department Total	8,600,181	91,550	-	1,962,465	-	10,654,196	3.9%
Finance Department Total	6,434,126	35,830	-	22,829,138	-	29,299,094	10.9%
Information Technology Department Total	16,191,592	2,441,349	525,999	13,079,592	3,678,500	35,917,032	13.3%
Engineering Department Total	28,997,199	641,739	-	1,186,730	295,000	31,120,667	11.5%
Operations Department Total	78,954,081	24,805,759	17,577,431	27,143,672	3,678,200	152,159,143	56.4%
Total General Fund Operating Expense	\$144,863,238	\$28,295,535	\$18,103,930	\$72,175,647	\$7,653,200	\$271,091,550	100.4%
Construction & Engineering	-	-	-	-	-	\$45,805,000	17.0%
Interfund Labor Transfers	-	-	-	-	-	(46,990,624)	-17.4%
Tax Commission Fee	-	-	-	-	-	-	-
Other *	-	-	-	-	-	-	-
Total General Fund Budget	\$144,863,238	\$28,295,535	\$18,103,930	\$72,175,647	\$7,653,200	\$269,905,926	100.0%

*Includes Inventory, Principal, and Interest Paid

METROPOLITAN ST. LOUIS SEWER DISTRICT
General Fund Budget
by Natural Account Group
Variance - Increase (Decrease)
FY27 Budget vs. FY26 Budget

	Personnel Services	Supplies	Utilities	Contractual Services	Capital Outlay	Budget FY26	Budget FY27	Difference FY27 vs. FY26	Percent Change
Board of Trustees Total	\$4,350	-	-	\$6,000	-	\$10,350	\$5,650	(4,700)	-45%
Rate Commission Total	-	-	-	-	-	-	750,000	750,000	-
Secretary Treasurer Department Total	1,051,514	13,400	-	1,619,598	1,500	2,686,012	2,810,873	124,861	5%
Civil Service Commission Total	2,500	2,500	-	7,000	-	12,000	12,500	500	4%
Executive Director Department Total	3,097,647	98,450	206,500	5,655,408	84,000	9,142,005	4,709,391	(4,432,614)	-48%
General Counsel Department Total	1,430,735	198,075	-	2,169,934	-	3,798,744	3,653,004	(145,741)	-4%
Human Resources Department Total	7,359,996	94,350	-	2,181,615	-	9,635,961	10,654,196	1,018,235	11%
Finance Department Total	6,294,270	31,465	-	20,702,902	-	27,028,637	29,299,094	2,270,457	8%
Information Technology Department Total	14,229,167	2,107,612	549,001	11,529,815	1,288,401	29,703,995	35,917,032	6,213,037	21%
Engineering Department Total	29,276,168	601,060	-	1,189,739	73,000	31,139,967	31,120,667	(19,300)	-
Operations Department Total	75,593,922	22,558,445	16,683,517	22,358,104	4,263,200	141,457,188	152,159,143	10,701,955	8%
Total General Fund Operating Expense	\$138,340,269	\$25,705,357	\$17,439,018	\$67,420,115	\$5,710,101	\$254,614,859	\$271,091,550	\$16,476,690	6%
Construction & Engineering	-	-	-	-	-	18,980,000	45,805,000	26,825,000	141%
Interfund Labor Transfers	-	-	-	-	-	(37,312,139)	(46,990,624)	(9,678,485)	26%
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	\$269,905,926	\$33,623,205	14%

*Includes Inventory, Principal, and Interest Paid

METROPOLITAN ST. LOUIS SEWER DISTRICT
General Fund Budget
by Natural Account Group
Variance - Increase (Decrease)
FY27 Budget vs. FY26 Forecast

	Personnel Services	Supplies	Utilities	Contractual Services	Capital Outlay	Forecast FY26	Budget FY27	Difference FY27 vs. FY26	Percent Change
Board of Trustees Total	\$4,350	-	-	\$6,000	-	\$10,350	\$5,650	(4,700)	-45%
Rate Commission Total	-	-	-	-	-	-	750,000	750,000	-
Secretary Treasurer Department Total	976,657	13,400	-	1,619,598	1,500	2,611,155	2,810,873	199,718	8%
Civil Service Commission Total	2,500	2,500	-	7,000	-	12,000	12,500	500	4%
Executive Director Department Total	2,872,826	109,461	220,734	5,655,984	84,000	8,943,005	4,709,391	(4,233,614)	-47%
General Counsel Department Total	1,479,150	197,425	-	1,917,467	-	3,594,042	3,653,004	58,962	2%
Human Resources Department Total	6,114,976	94,350	-	2,184,710	-	8,394,036	10,654,196	2,260,160	27%
Finance Department Total	5,900,617	39,997	-	20,703,504	-	26,644,117	29,299,094	2,654,977	10%
Information Technology Department Total	13,862,081	2,274,331	549,001	11,873,655	1,163,401	29,722,470	35,917,032	6,194,563	21%
Engineering Department Total	26,333,309	597,779	25	1,202,157	73,000	28,206,269	31,120,667	2,914,398	10%
Operations Department Total	71,393,134	22,977,550	16,379,504	23,870,744	5,367,258	139,988,191	152,159,143	12,170,952	9%
Total General Fund Operating Expense	\$128,939,599	\$26,306,793	\$17,149,264	\$69,040,818	\$6,689,159	\$248,125,635	\$271,091,550	\$22,965,916	9%
Construction & Engineering	-	-	-	-	-	25,529,285	45,805,000	20,275,715	79%
Interfund Labor Transfers	-	-	-	-	-	(39,844,849)	(46,990,624)	(7,145,776)	18%
Tax Commission Fee	-	-	-	-	-	16	-	(16)	-100%
Other *	-	-	-	-	-	-	-	-	-
Total General Fund Budget	\$128,939,599	\$26,306,793	\$17,149,264	\$69,040,818	\$6,689,159	\$233,810,087	\$269,905,926	\$36,095,839	15%

*Includes Inventory, Principal, and Interest Paid

METROPOLITAN ST. LOUIS SEWER DISTRICT
FY27 General Fund Budget and Two Year Projection
Total District

	Actual FY24	Actual FY25	Budget FY26	Forecast FY26	Budget FY27	Projected FY28	Projected FY29
51010: Salaries & Wages	70,732,146	76,370,014	87,644,230	80,651,804	92,640,164	95,110,825	98,582,370
51020: Overtime	2,225,297	2,191,568	2,802,215	2,803,377	2,954,912	3,067,660	3,183,280
51030: Compensatory Pay Accrual	(46,166)	(130,220)	-	12,784	-	-	-
51040: Sick Leave Accrual	731,376	341,119	747,000	319,612	774,360	802,560	831,960
51050: Vacation Accrual	1,207,132	2,396,681	1,251,240	1,429,227	2,478,840	2,569,320	2,663,160
51060: Worker's Compensation Pay	140,475	52,903	-	59,757	-	-	-
51070: Board Member Fees	4,350	3,450	3,750	3,750	3,750	3,750	3,750
51080: Floating Holiday Accrual	105,048	94,907	96,360	96,360	99,960	103,560	107,280
51090: Civil Service Commission Fees	(75)	424	2,500	2,500	1,000	1,037	1,074
51100: Emp Service & Incentive Awards	82,899	87,515	115,000	114,500	114,500	118,679	123,011
51120: Membership & Licensing Fees	280,907	299,141	308,925	322,891	356,015	369,009	382,478
51130: Education Assistance Program	47,091	87,954	175,000	175,000	175,000	181,388	188,008
51210: FICA Taxes	5,380,316	5,816,381	6,919,153	5,975,731	7,313,023	7,518,209	7,792,624
51220: Group Insurance	9,504,338	9,678,903	12,903,834	11,012,931	13,038,855	13,567,814	14,259,594
51230: Pension Contributions-Defined Benefit Plan	13,179,691	13,298,001	13,100,000	14,000,000	11,000,000	9,000,000	7,500,000
51231: Pension Contributions-Defined Contribution Plan	2,989,320	3,377,660	4,163,683	3,690,673	4,571,344	4,518,582	4,518,582
51233: DC Plan-Matching Contributions	726,753	825,466	1,183,904	919,365	1,307,250	1,291,023	1,291,023
51240: Unemployment Insurance	5,600	9,900	30,000	30,000	30,000	32,550	35,252
51300: Other Post Employment Benefits	1,700,182	1,762,387	1,900,000	1,762,387	1,900,000	2,061,500	2,232,605
51510: Temporary Help	6,631,670	5,125,711	4,993,474	5,556,950	6,104,264	6,559,375	7,124,885
Total Personnel Services	\$115,628,350	\$121,689,864	\$138,340,269	\$128,939,599	\$144,863,238	\$146,876,840	\$150,820,935
52010: Fuels,Lubricants,Gases	1,398,888	1,269,935	1,449,600	1,458,100	1,506,190	1,537,820	1,570,114
52020: Motor Vehicle Parts & Equip	548,793	637,796	627,931	653,780	643,389	656,900	670,695
52030: Machinery & Equipment Parts	4,024,209	4,517,201	5,177,917	5,799,607	6,164,903	6,294,366	6,426,548
52040: Machinery & Equipment - Non-Capital	401,502	341,264	330,400	311,150	299,287	315,782	322,413
52050: Construction & Bldg Supplies	2,133,590	2,314,429	3,180,665	3,166,510	3,375,627	3,457,746	3,541,590
52060: Building - Non-Capital	-	669	-	-	-	-	-
52070: Hardware	143,932	143,300	141,143	153,238	151,120	154,293	157,534
52080: Hose Supplies	250,044	191,938	235,235	245,185	241,695	246,771	251,953
52090: Electrical Supplies	1,389,075	1,634,070	1,701,250	1,676,250	1,809,860	1,847,442	1,886,239
52100: Instrument Supplies	967,832	1,381,391	1,094,220	1,058,520	1,021,370	1,042,819	1,064,718
52110: Chemical Supplies	5,348,073	5,381,060	6,317,383	6,215,675	6,752,833	6,894,642	7,039,430

METROPOLITAN ST. LOUIS SEWER DISTRICT
FY27 General Fund Budget and Two Year Projection
Total District

	Actual FY24	Actual FY25	Budget FY26	Forecast FY26	Budget FY27	Projected FY28	Projected FY29
52120: Laboratory Supplies	149,631	181,872	166,126	163,865	174,955	178,629	182,380
52130: Engineering & Drafting Supply	818	629	2,000	2,000	2,000	2,042	2,085
52150: Plumbing Supplies	501,972	433,421	567,905	550,005	763,458	779,491	795,860
52160: Paint Supplies	51,885	47,853	131,945	122,957	111,071	113,403	115,785
52170: Safety Supplies	480,028	404,278	495,828	532,610	628,374	640,651	654,105
52220: Janitorial Supplies	156,333	132,380	161,560	169,135	189,460	193,439	197,501
52240: Hand Tools	503,679	438,806	483,500	505,610	527,560	538,149	549,450
52280: Uniforms	279,231	276,802	372,245	364,095	364,118	362,821	370,440
52290: Cold Weather Clothing	-	-	-	-	122,251	119,251	119,251
52300: Safety Footwear	150,487	234,055	215,250	213,700	226,150	227,224	231,995
52310: Telephone/Communic Equip/Suppl	61,632	519,427	777,486	635,636	775,101	791,378	807,997
52320: Office Supplies	110,195	94,335	110,260	120,187	113,003	115,138	117,556
52330: Computer Supplies	449,915	869,373	742,631	763,872	809,030	826,020	843,366
52340: Computer Equipment - Non-Capital	190,145	1,555,828	645,992	776,882	878,389	896,835	915,669
52360: Grounds Supplies	15,861	17,737	26,919	32,689	27,661	28,242	28,835
52370: Photo & Video Supplies	7,238	5,641	14,325	15,425	15,725	16,055	16,392
52380: Publications/Training Supplies	71,097	226,194	361,310	353,046	355,905	363,379	371,010
52390: Administrative Supplies	60,777	79,960	100,530	108,230	115,650	118,079	120,558
52400: Furniture & Office Equipment - Non-Capital	75,389	192,533	73,800	129,585	129,400	132,117	134,892
52500: Tariff Charge	-	410	-	9,250	-	-	-
52990: Inventory (I/D)	(500,225)	(14,656)	-	-	-	-	-
52999: Inventory Expense Control Account	405	70	-	-	-	-	-
Total Supplies	\$19,422,428	\$23,509,999	\$25,705,357	\$26,306,793	\$28,295,535	\$28,890,924	\$29,506,360
53060: Electric Usage	11,641,254	12,317,822	13,323,087	13,035,068	13,504,126	13,847,131	14,198,848
53070: Natural Gas Usage	1,726,633	2,236,322	2,411,067	2,406,067	2,726,421	2,862,742	3,005,879
53080: Water Usage	1,213,680	1,267,147	1,085,604	1,085,604	1,277,172	1,328,259	1,381,390
53270: Telephone Usage	919,927	575,586	619,261	622,526	596,211	608,135	620,298
Total Usage	\$15,501,494	\$16,396,878	\$17,439,018	\$17,149,264	\$18,103,930	\$18,646,267	\$19,206,414
54010: Postage	2,291,514	2,367,193	2,555,600	2,558,100	3,040,230	3,099,138	3,159,283
54050: Office System Services	2,705,414	3,885,986	7,202,960	7,084,414	7,003,290	7,152,680	7,305,206
54060: Printing Services	464,045	534,713	671,610	679,088	688,878	703,344	718,115
54080: Advertising Services	139,178	157,784	280,600	284,600	670,100	377,872	385,807

METROPOLITAN ST. LOUIS SEWER DISTRICT
FY27 General Fund Budget and Two Year Projection
Total District

	Actual FY24	Actual FY25	Budget FY26	Forecast FY26	Budget FY27	Projected FY28	Projected FY29
54100: Travel Expenses	150,749	180,799	421,704	385,954	415,083	421,316	429,944
54120: Photo Services	-	-	6,000	7,500	7,500	7,658	7,818
54130: Bond & Liability Insurance	-	125	-	-	-	-	-
54140: Training Programs/Seminar Fees	603,028	491,603	664,270	728,750	607,365	618,734	631,728
54141: Required Training Programs	285,253	152,061	365,000	376,075	374,000	372,665	380,491
54160: Data Imaging Services	30,971	35,540	58,000	33,000	53,000	54,113	55,249
54180: Courier And Freight	137,416	199,084	225,212	240,016	236,680	241,650	246,725
54190: Property & Other Space Rental	64,525	51,041	138,475	127,564	142,200	145,186	148,235
54340: Other	1,124	-	-	-	-	-	-
54350: Bill Payment Services	2,612,067	2,764,361	2,800,000	2,800,000	2,940,000	3,001,740	3,064,777
54360: Banking Services Total	48,972	50,316	65,360	65,360	60,360	61,628	62,922
54370: Board Of Election Commission	755,473	-	-	-	-	1,021,000	21,441
54390: Hospital & Medical Services	149,315	141,294	330,000	330,220	380,000	387,980	396,128
54400: Judgments & Claims Settlements	12,692	5,702	145,000	139,000	140,000	142,940	145,942
54420: Court Costs & Lien Fees	(184,788)	15,599	362,000	362,000	362,000	369,602	377,364
54440: Easement Acquisitions/Fees	83,765	29,185	62,000	62,000	52,000	53,092	54,207
54450: Collection Services	6,493,448	6,423,218	7,725,000	7,725,000	8,001,000	8,169,021	8,340,570
54455: Commission Fee - St. Louis County	33	15	-	13	-	-	-
54460: Commission Fee - St. Louis City	2	5	-	3	-	-	-
54470: Water Agency Data Services	514,711	550,082	590,100	590,100	604,047	616,732	629,683
54520: Professional Service	10,269,394	10,983,731	16,123,980	16,438,738	19,105,149	19,305,059	19,458,116
54530: Building Repairs & Services	3,626,091	2,986,232	5,036,153	2,974,042	2,175,071	2,216,329	2,258,454
54540: Janitorial Services	1,046,052	979,392	1,163,802	1,073,822	1,041,866	1,063,745	1,086,084
54550: Grounds Services	942,673	1,274,146	1,240,389	1,409,519	1,531,351	1,563,509	1,596,343
54560: Motor Vehicle Services	312,763	453,790	424,128	422,628	463,562	473,297	483,236
54570: Machinery & Equipment Services	4,651,542	5,826,974	5,793,275	6,223,275	5,869,924	5,993,192	6,119,049
54580: Equipment Rental	898,590	618,317	749,868	806,520	722,058	737,221	752,703
54590: Sewer Rep & Structure Cleaning	2,617,786	2,693,174	2,480,585	2,513,585	2,569,748	2,623,713	2,678,811
54600: Electrical Repair Services	767,589	1,703,978	1,695,450	1,657,225	1,358,450	1,386,977	1,416,104
54610: Instrument Repair Services	392,557	481,668	226,900	216,500	199,400	203,587	207,863
54620: Plumbing Services	1,147,721	2,377,634	1,273,120	1,575,290	1,188,960	1,213,928	1,239,421
54630: HVAC Services	610,336	448,322	584,380	583,250	623,690	636,787	650,160
54640: Damage Repairs & Services	9,860	29,836	13,200	15,920	15,200	15,519	15,845
54650: Waste Hauling	2,237,142	2,429,867	2,101,681	2,562,580	2,143,309	2,188,319	2,234,273
54660: Ash Hauling	346,107	553,294	650,000	537,100	1,026,450	1,048,005	1,070,014

METROPOLITAN ST. LOUIS SEWER DISTRICT
FY27 General Fund Budget and Two Year Projection
Total District

	Actual FY24	Actual FY25	Budget FY26	Forecast FY26	Budget FY27	Projected FY28	Projected FY29
54670: Other Governmental Fees	1,173,753	1,134,566	1,261,789	1,282,079	1,291,383	1,318,502	1,346,191
54680: Laboratory Testing Services	376,247	364,988	701,740	650,760	666,295	680,287	694,573
54690: Safety Services	40,751	1,646,594	70,960	2,325,810	3,101,998	3,167,140	3,233,650
54700: Asbestos Removal Services	50,994	12,272	56,000	86,000	85,000	86,785	88,607
54710: Community Outreach Programs	265,138	302,823	499,625	503,235	534,850	546,082	557,550
54720: Tree Removal/Weed Spraying	510,649	631,390	604,200	604,200	684,200	698,568	713,238
54810: I(D) Landfill Closure Cost	47,568	28,902	-	-	-	-	-
Total Contractual Services	\$49,700,212	\$55,997,594	\$67,420,115	\$69,040,835	\$72,175,647	\$74,184,644	\$74,461,918
55030: Structural Improvements	929,297	417,773	99,000	95,800	102,000	104,040	106,121
55040: Processing Equipment	3,397,475	3,059,953	292,000	1,324,220	157,000	160,140	163,343
55050: Auxiliary Equipment	230,236	402,301	120,000	120,000	-	-	-
55060: Motor Vehicles	2,351,328	2,358,586	2,715,000	2,614,000	3,346,000	3,412,920	3,481,178
55070: Machinery & Implements	813,713	699,554	1,055,000	1,155,000	42,000	42,840	43,697
55080: Instruments & Apparatus	1,680,269	549,455	99,200	210,238	321,200	108,324	110,490
55090: Furniture & Office Equipment	-	-	56,500	21,500	21,500	21,930	22,369
55110: Computer Equipment	424,060	59,552	1,273,401	1,148,401	3,663,500	3,736,770	3,811,505
55210: Expenditure - Subscription	1,731,195	3,168,225	-	-	-	-	-
Total Capital Outlay	\$11,557,573	\$10,715,399	\$5,710,101	\$6,689,159	\$7,653,200	\$7,586,964	\$7,738,703
57500: Expenditure Lease Financing Principal	256,713	261,522	-	-	-	-	-
57510: Expenditure Lease Financing Interest	14,291	10,019	-	-	-	-	-
Lease Financing	\$271,004	\$271,541	\$-	\$-	\$-	\$-	\$-
57520: Expenditure Subscription Financing Principal	5,188,326	4,744,286	-	-	-	-	-
57530: Expenditure Subscription Financing Interest	178,199	164,299	-	-	-	-	-
Subscription Financing	\$5,366,525	\$4,908,585	\$-	\$-	\$-	\$-	\$-
Total General Fund Operating Expense	\$217,447,584	\$233,489,860	\$254,614,860	\$248,125,651	\$271,091,550	\$276,185,640	\$281,734,331

METROPOLITAN ST. LOUIS SEWER DISTRICT
FY27 Budget
FY25 Key Performance/Financial Measures - By Department

Note: FY25 key performance/financial measures below have been linked to the Strategic Business and Operating Plan FY25-FY29. 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	FY23	FY24	FY25	FY25		FY26	FY27	FY28
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)	7.53	8.08	8.00	7.73		8.00	8.00	8.00
FY25 relates specifically to the District's Vision Statement - "Quality Service Always"								

Secretary Treasurer								
	Actual	Actual	Goal	Actual		Goal		
Key Performance Measures	FY23	FY24	FY25	FY25		FY26	FY27	FY28
Debt Coverage Ratio-Senior	3.30	3.40	2.50	4.00	A	2.50	2.50	2.50
Debt Coverage Ratio-All In	2.30	2.30	1.80	2.60	B	1.80	1.80	1.80
FY25 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 FY25: A) Used more Subordinate Lien debt than planned. B) Secured lower cost debt with a more favorable structure, significantly reducing debt service from original								

Diversity								
	Actual	Actual	Goal	Actual		Goal		
Key Performance Measures	FY23	FY24	FY25	FY25		FY26	FY27	FY28
Maintain average % of Diversity - Minorities within Management & Professionals	23.6%	25.4%	25.3%	24.7%		25.3%	25.3%	25.3%
Maintain average % of Diversity - Females within Management & Professionals	32.7%	31.1%	34.4%	35.0%		34.4%	34.4%	34.4%
Maintain % of Diversity - Minorities within Technical Positions, Administrative Support, and Trades	33.0%	35.3%	34.2%	34.8%		34.2%	34.2%	34.2%
Maintain % of Diversity - Females within Technical Positions, Administrative Support, and Trades	14.4%	15.5%	17.6%	18.4%		17.6%	17.6%	17.6%
FY25 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	FY23	FY24	FY25	FY25		FY26	FY27	FY28
Increase Employee Utilization of Benefits Package	-2%	-1%	3%	4%		3%	3%	3%
Percentage Change of Recordable Accidents and Incidences	-10.0%	-8.8%	-10%	12.0%		-10%	-10%	-10%
<p>FY25 relates to Strategy 2: Manage the District's cost and revenues to optimize financial impacts - Objective 2: Identify and implement cost savings initiatives.</p> <p>FY25 relates to Strategy 6: Create a learning and business-oriented culture based on competency and accountability - Objective 2: Increase individual accountability and job satisfaction through continual performance coaching and training.</p>								

Finance								
	Actual	Actual	Goal	Actual		Goal		
Key Performance Measures	FY23	FY24	FY24	FY25		FY26	FY27	FY28
Non-Capital Competitive Purchasing	100%	100%	>95%	100%		>95%	>95%	>95%
<p>FY25 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.</p>								
Overall Quality of Service by A/R Based on Customer Surveys	84%	88%	>= 90%	85.0%		>= 90%	>= 90%	>= 90%
<p>FY25 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).</p>								
Average Collection Period in Days	54	56	<45	60		<45	<45	<45
<p>FY25 relates to Strategy 2: Manage the District's cost and revenues to optimize financial impact - Objective 1: Increase collection of delinquent revenue.</p>								

Information Technology								
	Actual	Actual	Goal	Actual		Goal		
Key Performance Measures	FY23	FY24	FY25	FY25		FY26	FY27	FY28
Overall Quality of Service by Help Desk	90.00%	90.00%	95.00%	90.00%		95.00%	97.00%	97.00%
Business Systems Availability	98.98%	93.50%	98.00%	96.60%		98.00%	98.00%	99.00%
Core IT Services Availability	98.57%	99.11%	98.00%	97.20%		98.00%	98.00%	99.00%
WAN Network Availability	99.96%	99.61%	98.00%	94.30%		98.00%	98.00%	99.00%
Overall Technology Availability	98.52%	95.50%	98.00%	93.82%		98.00%	98.00%	99.00%
Abandon Rate	<4%	3%	<3%	4.8%		<3%	< 2%	< 2%
First Call Resolution Rate	57.00%	86%	75%	53%		80%	80%	85%

Information Technology

FY25 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. FY25 also relates to Strategy 5: Address customer & regulatory needs through a comprehensive infrastructure management 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 FY25: There was a cut to the fiber network of our WAN provider which caused an outage of all services. Hardware related issues to key equipment in the data center caused outages. Issues related to availability of SaaS services impacted availability. Abandon rate was impacted by upgraded phone system and issues with the reporting of the new system. Replacement of core network switches at data center impacted availability of all systems. Issues with 3rd party billing solution availability impacted availability.

General Counsel

	Actual	Actual	Goal	Actual		Goal		
Key Performance Measures	FY23	FY24	FY25	FY25		FY26	FY27	FY28
Litigation matters supported by outside counsel	13%	17.5%	<16%	<15%		<15%	<15%	<15%

FY25 relates to Strategy 2: Manage the District's cost and revenues to optimize financial impacts - **Objective 2:** Identify and implement cost savings initiatives.

Operations

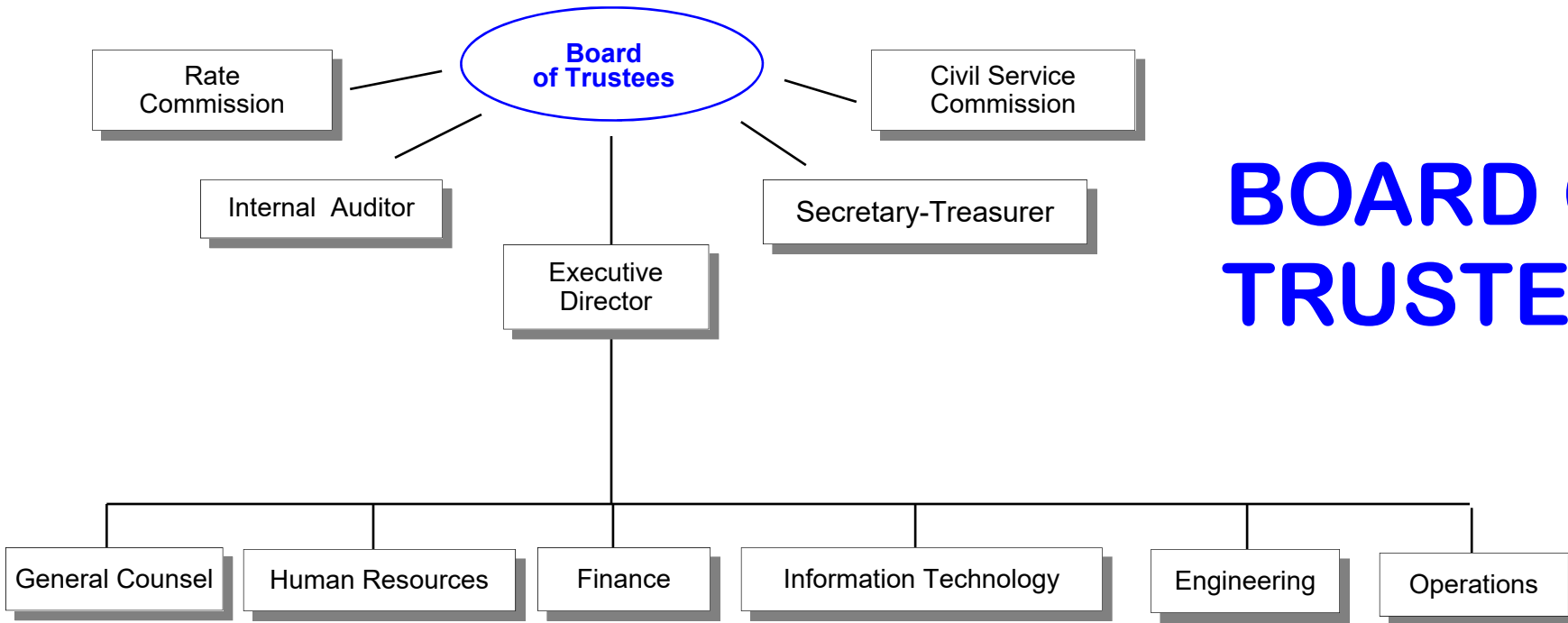
	Actual	Actual	Goal	Actual		Goal		
Key Performance Measures	FY23	FY24	FY25	FY25		FY26	FY27	FY28
On-time Emergency Response	95.0%	96.0%	≥ 90%	96.0%		≥ 90%	≥ 90%	≥ 90%
Dry Weather Overflows	154	157	<162 annually (2.5 per 100 miles of pipe)	143		<162 annually (2.5 per 100 miles of pipe)	<162 annually (2.5 per 100 miles of pipe)	<162 annually (2.5 per 100 miles of pipe)
Basement Backups	943	368	<424 annually (<1 in a 1000 customers)	287		<424 annually (<1 in a 1000 customers)	<424 annually (<1 in a 1000 customers)	<424 annually (<1 in a 1000 customers)
Treatment Plant Compliance	100.0%	100.0%	100.0%	99.6%		100.0%	100.0%	100.0%
Overall Customer Satisfaction from Customer Surveys	7.8	8.2	≥ 8 out of 10	8.0		≥ 8 out of 10	≥ 8 out of 10	≥ 8 out of 10

FY25 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	FY23	FY24	FY25	FY25		FY26	FY27	FY28
Maintenance Related Sewer Overflows	10% Grease	12%	<12% Grease	10%		<12% Grease	<12% Grease	<12% Grease
Construction Bid Schedule Compliance	75%	86%	>80%	83%		≥80%	≥80%	≥80%
Construction Budget Performance	96%	93%	>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
<p>FY25 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.</p>								



FY27 BUDGET



BOARD OF TRUSTEES



Board of Trustees

Mission

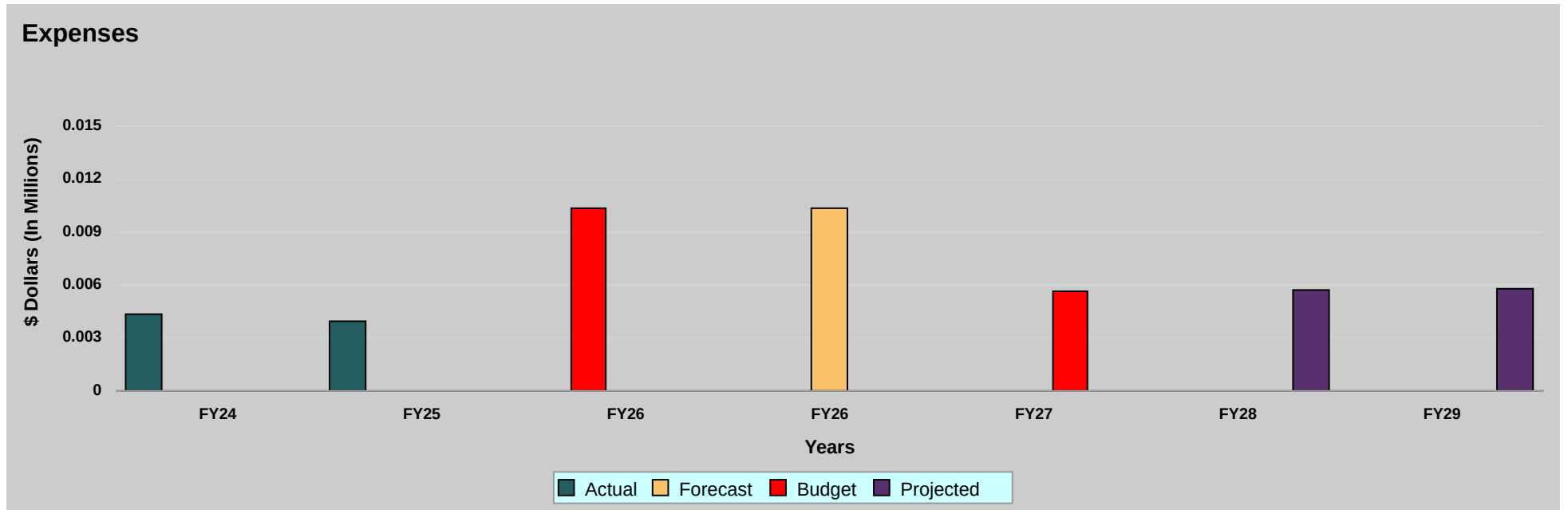
1. Develop public policies through official action, to meet MSD's responsibilities for sanitation, storm flow and protection of water resources.
2. Develop general strategies to direct and supervise the Executive Director in the implementation of official policies and programs.
3. Generally, oversee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

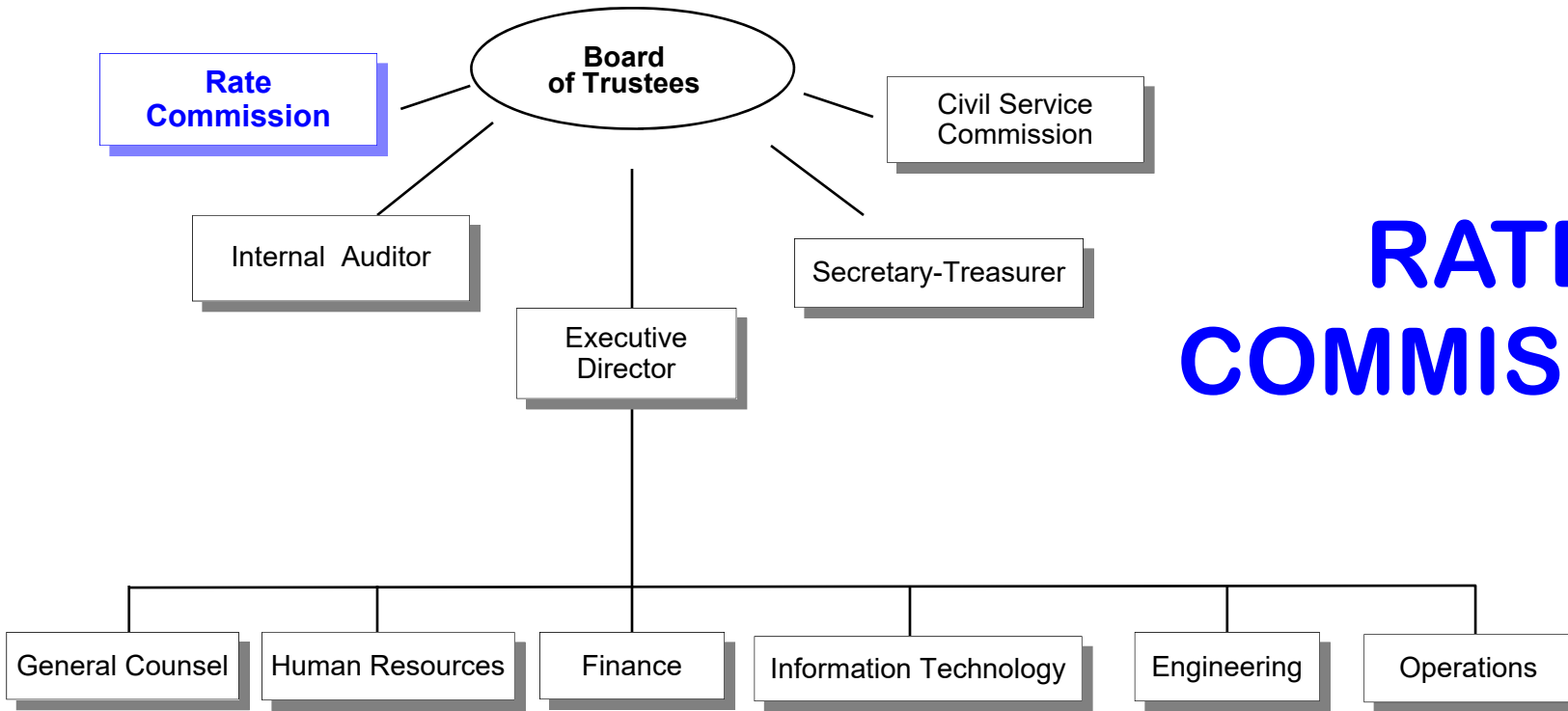
Board Of Trustees

		FY24	FY25	FY26	FY26	FY27	FY28	FY29
EXPENDITURE SUMMARY - CATEGORY		Actual	Actual	Budget	Forecast	Budget	Projected	Projected
51000	Personnel Expenses	\$4,350	\$3,450	\$4,350	\$4,350	\$5,650	\$5,719	\$5,791
52000	Supplies	-	-	-	-	-	-	-
53000	Usage	-	-	-	-	-	-	-
54000	Contractual Services	-	500	6,000	6,000	-	-	-
55000	Capital Outlay	-	-	-	-	-	-	-
TOTAL EXPENSES		\$4,350	\$3,950	\$10,350	\$10,350	\$5,650	\$5,719	\$5,791



**METROPOLITAN ST. LOUIS SEWER DISTRICT
 FY27 General Fund Budget and Two Year Projection
 T1010 - Board of Trustees Total**

	Actual FY24	Actual FY25	Budget FY26	Forecast FY26	Budget FY27	Projected FY28	Projected FY29
51070 - Board Member Fees	4,350	3,450	3,750	3,750	3,750	3,750	3,750
51120 - Membership & Licensing Fees	0	-	600	600	1,900	1,969	2,041
Total Personnel Services	\$4,350	\$3,450	\$4,350	\$4,350	\$5,650	\$5,719	\$5,791
54140 - Training Programs/Seminar Fees	-	500	6,000	6,000	-	-	-
Total Contractual Services	\$ -	\$500	\$6,000	\$6,000	\$ -	\$ -	\$ -
Lease Financing	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Subscription Financing	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Department Expenses	\$4,350	\$3,950	\$10,350	\$10,350	\$5,650	\$5,719	\$5,791



RATE COMMISSION



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:

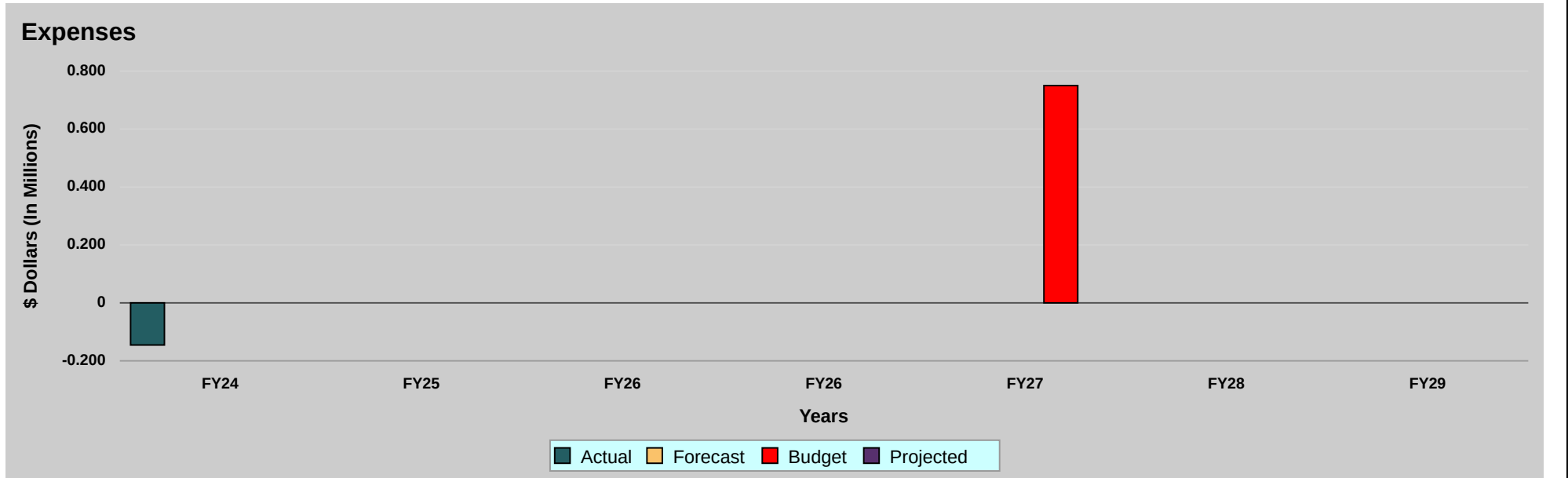
1. Is consistent with constitutional, statutory or common law as amended from time to time.
2. Enhances the District's ability to provide adequate sewer and drainage systems and facilities, or related services.
3. Is consistent with and not in violation of any covenant or provision relating to any outstanding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

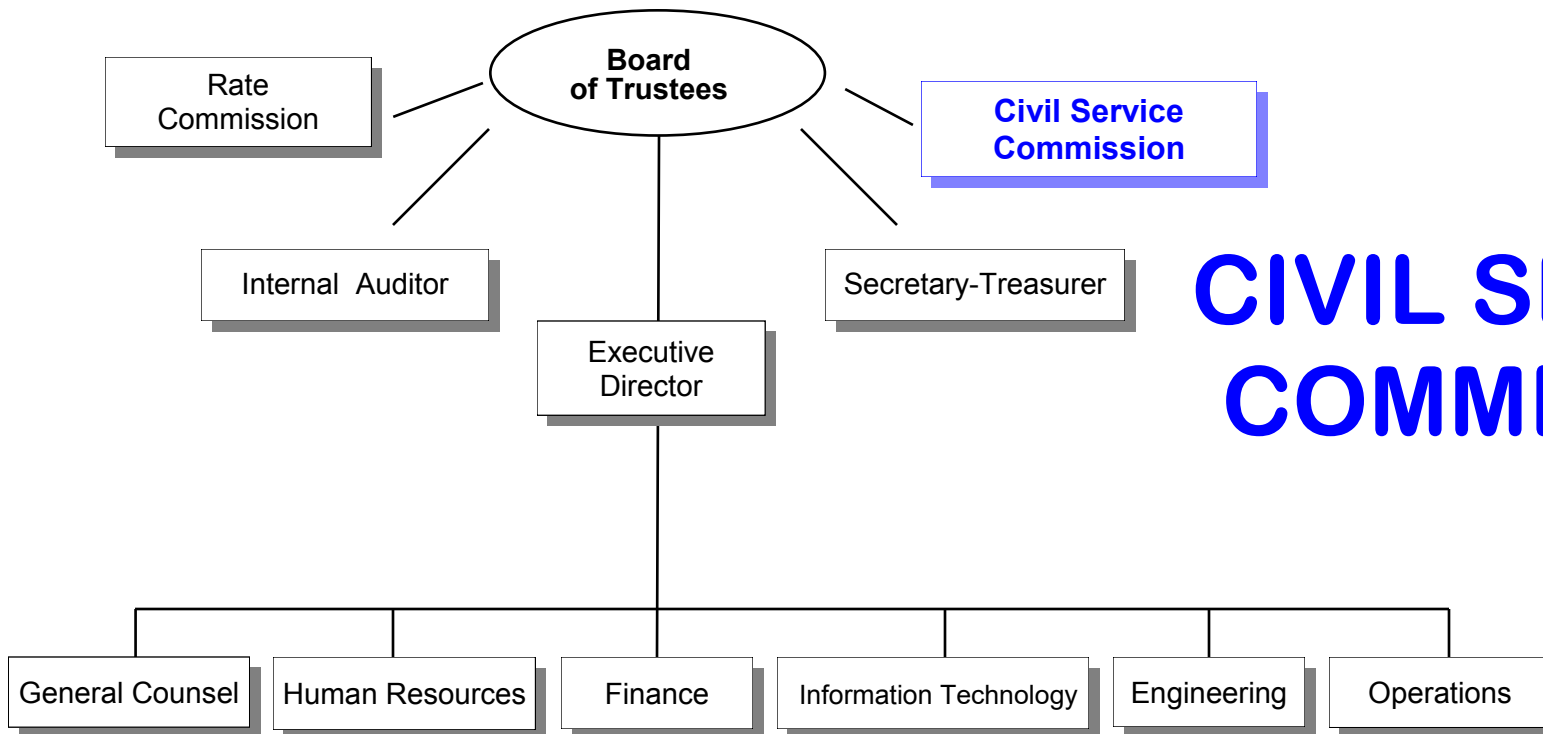
Rate Commission

		FY24	FY25	FY26	FY26	FY27	FY28	FY29
EXPENDITURE SUMMARY - CATEGORY		Actual	Actual	Budget	Forecast	Budget	Projected	Projected
51000	Personnel Expenses	\$-	\$-	\$-	\$-	\$-	\$-	\$-
52000	Supplies	250	-	-	-	-	-	-
53000	Usage	-	-	-	-	-	-	-
54000	Contractual Services	(145,345)	-	-	-	750,000	-	-
55000	Capital Outlay	-	-	-	-	-	-	-
TOTAL EXPENSES		<u>\$(145,095)</u>	<u>\$-</u>	<u>\$-</u>	<u>\$-</u>	<u>\$750,000</u>	<u>\$-</u>	<u>\$-</u>



METROPOLITAN ST. LOUIS SEWER DISTRICT
FY27 General Fund Budget and Two Year Projection
T1410 - Rate Commission Total

	Actual FY24	Actual FY25	Budget FY26	Forecast FY26	Budget FY27	Projected FY28	Projected FY29
52390 - Administrative Supplies	250	-	-	-	-	-	-
Total Supplies	\$250	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
54080 - Advertising Services	(25,696)	-	-	-	300,000	-	-
54180 - Courier And Freight	(1,000)	-	-	-	-	-	-
54520 - Professional Service	(118,649)	-	-	-	450,000	-	-
Total Contractual Services	\$(145,345)	\$ -	\$ -	\$ -	\$750,000	\$ -	\$ -
Lease Financing	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Subscription Financing	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Department Expenses	\$(145,095)	\$ -	\$ -	\$ -	\$750,000	\$ -	\$ -



CIVIL SERVICE COMMISSION



Civil Service Commission

Mission

The Civil Service Commission is committed to upholding the integrity, fairness, and effectiveness of the District's personnel system.

In fulfilling this mission, the Commission:

- Provides guidance to the Board of Trustees, Executive Director, and Human Resources Director on matters related to personnel administration.
- Conducts investigations, as deemed necessary, into personnel practices within the District and reports its findings, conclusions, and recommendations to the Board at least annually.
- Develops and recommends new Civil Service Rules and revisions to existing rules for consideration and adoption by the Board.
- Hears and renders decisions on appeals related to disciplinary actions, administrative determinations, and other matters under its jurisdiction.
- Collaborates with educational institutions, civic groups, professional organizations, and employee associations to promote high standards and continuous improvement in public personnel practices.

Through these responsibilities, the Commission supports a merit-based, equitable, and transparent employment system for the District.

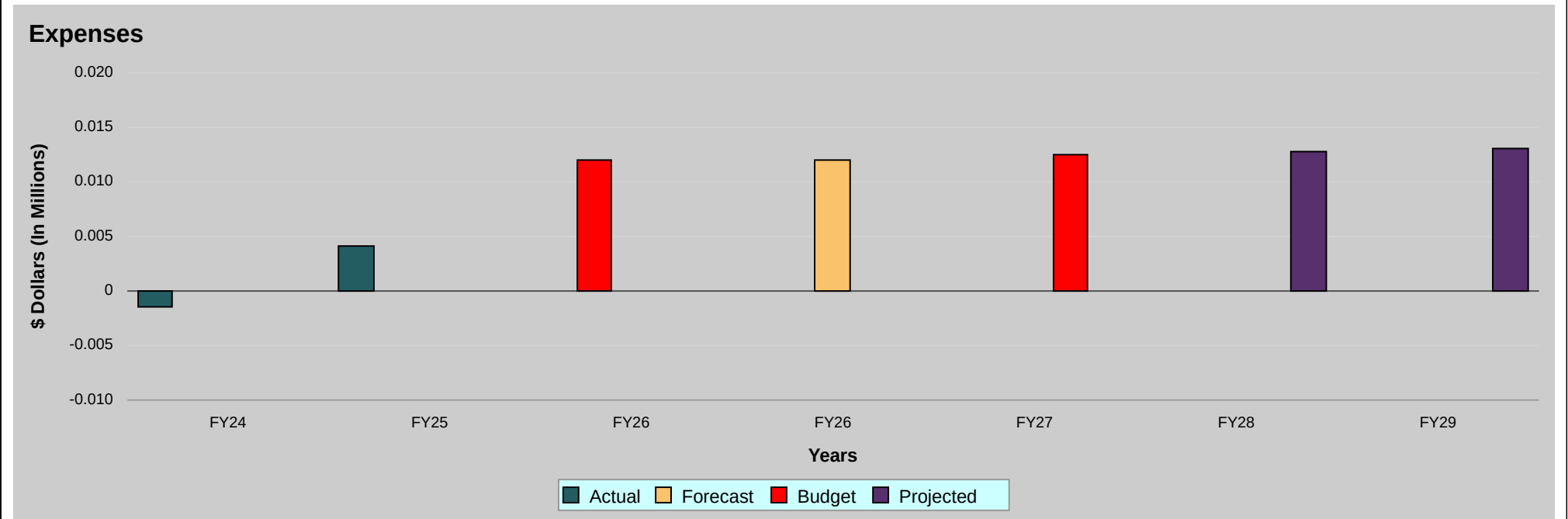
DESCRIPTION OF SERVICES

A core function of the Administrative Division of Human Resources is the oversight and administration of the Civil Service System. This includes supporting the Civil Service Commission in its responsibility to conduct public hearings on proposed civil service rules, which may be initiated by either the Human Resources Director or the Commission itself. Following public input, the Commission has the authority to approve, reject, or modify the proposed rules. Once approved, the rules are submitted to the Board for final adoption by ordinance.

These civil service rules and corresponding ordinances are fundamental to establishing and maintaining a merit-based system for all classified service positions. The rules ensure that all employment actions—appointments, promotions, reductions, suspensions, or terminations—are based solely on just cause and merit. They also strictly prohibit discrimination based on race, creed, color, political or religious beliefs, union affiliation, or any other factor protected by law. This function upholds fairness, equity, and legal compliance within the public workforce, reinforcing the integrity of the District's Human Resources practices.

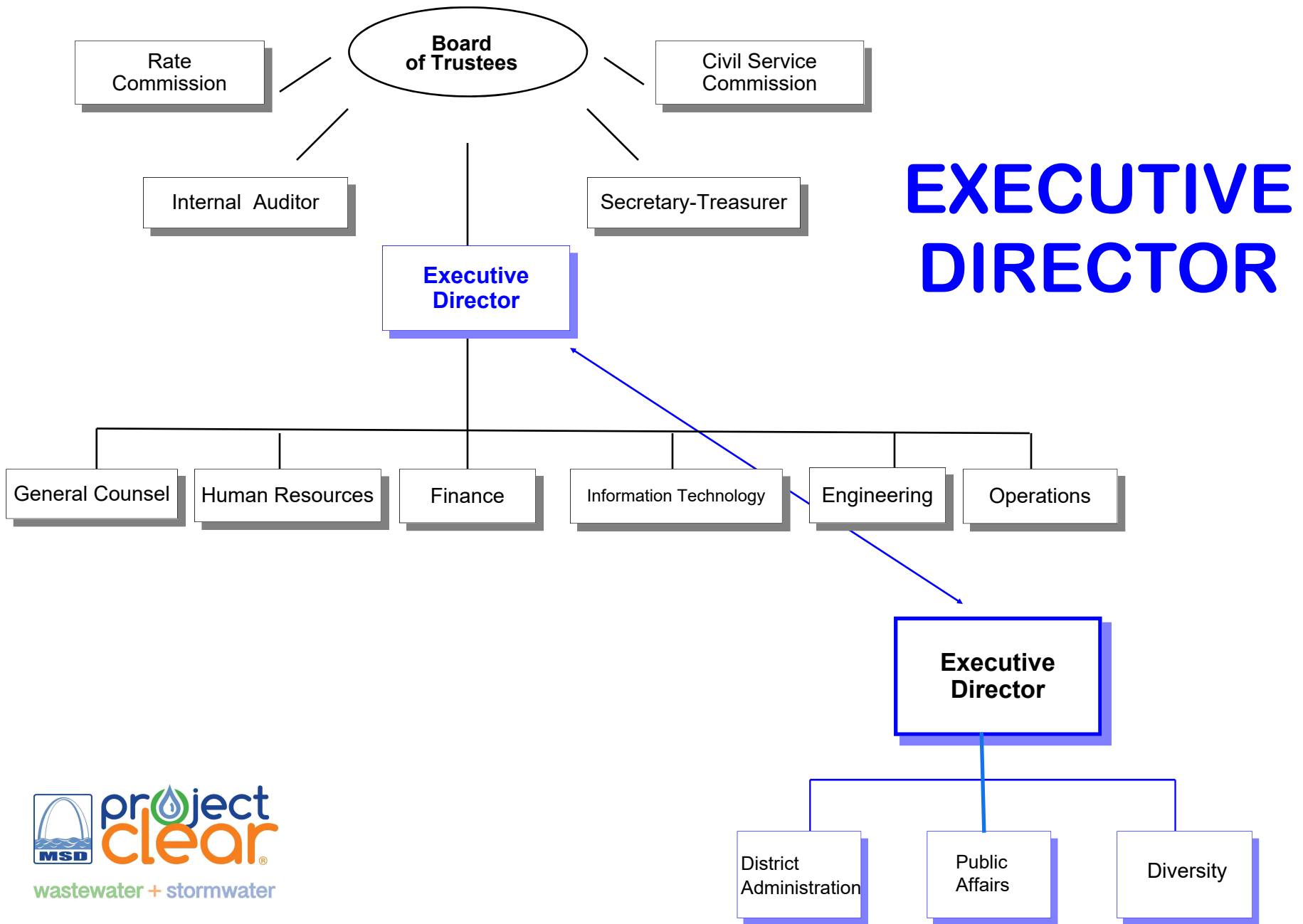
Civil Service Commission

		FY24	FY25	FY26	FY26	FY27	FY28	FY29
EXPENDITURE SUMMARY - CATEGORY		Actual	Actual	Budget	Forecast	Budget	Projected	Projected
51000	Personnel Expenses	(75)	\$300	\$2,500	\$2,500	\$1,000	\$1,037	\$1,074
52000	Supplies	(298)	778	2,500	2,500	2,500	2,553	2,606
53000	Usage	-	-	-	-	-	-	-
54000	Contractual Services	(1,081)	3,037	7,000	7,000	9,000	9,189	9,382
55000	Capital Outlay	-	-	-	-	-	-	-
TOTAL EXPENSES		(1,454)	\$4,115	\$12,000	\$12,000	\$12,500	\$12,778	\$13,062



**METROPOLITAN ST. LOUIS SEWER DISTRICT
FY27 General Fund Budget and Two Year Projection
T2020 - Civil Service Commission Total**

	Actual FY24	Actual FY25	Budget FY26	Forecast FY26	Budget FY27	Projected FY28	Projected FY29
51090 - Civil Service Commision Fees	(75)	300	2,500	2,500	1,000	1,037	1,074
Total Personnel Services	\$(75)	\$300	\$2,500	\$2,500	\$1,000	\$1,037	\$1,074
52390 - Administrative Supplies	(298)	778	2,500	2,500	2,500	2,553	2,606
Total Supplies	\$(298)	\$778	\$2,500	\$2,500	\$2,500	\$2,553	\$2,606
54080 - Advertising Services	-	1,380	-	-	2,000	2,042	2,085
54180 - Courier And Freight	(56)	-	1,000	1,000	1,000	1,021	1,042
54520 - Professional Service	(1,026)	1,657	6,000	6,000	6,000	6,126	6,255
Total Contractual Services	\$(1,081)	\$3,037	\$7,000	\$7,000	\$9,000	\$9,189	\$9,382
Lease Financing	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Subscription Financing	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Department Expenses	\$(1,454)	\$4,115	\$12,000	\$12,000	\$12,500	\$12,778	\$13,062



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 2025 Accomplishments

1. Issued 10 Year Annual Diversity Report commemorating the 10 Year Anniversary of the Community Benefit Agreement (CBA) with highlights of 10 years of meeting progressive milestones which exceed goals and objectives through targeted initiatives focused on education, internships, scholarships and increased participation of MWBE's and Small Businesses in MSD's Capital Program. [\(Strategy 1, Objective 3\)](#)
2. Developed Professional Services Workforce Development Apprenticeship Program to align with accomplishing the goals and objectives of MSD's Community Benefits Agreement (CBA) aimed at getting more displaced workers, unemployed or underemployed individuals from underrepresented and marginalized communities working in sewer industry occupations. [\(Strategy 1, Objective 3\)](#)
3. Facilitated collaboration of MO AFL-CIO BUD Program to extend Workforce Development opportunities focused on early development at the high school level through collaboration with The Missouri Boys and Girls Club of St. Louis – St. Louis Internship Program which launched a pilot 8-week summer internship for high school students. [\(Strategy 1, Objective 3\)](#)
4. Expanded opportunities to increase public awareness of the importance of community-based initiatives which help to increase opportunities and reduce barriers for small and disadvantaged businesses. Expanded outreach to educate the public through panel discussions and speaking engagements and participated in a panel discussion on benefits of Community Benefits Agreements for The Missouri Economic Development Finance Association in Kansas City, MO. [\(Strategy 1, Objective 3\)](#)

Department FY27 Strategic Business Plan						
District Strategies	Objectives	Activity	Start			
			Finish			
			Q1	Q2	Q3	Q4
1	Regulatory Fulfillment/Wastewater and Stormwater Management					
	1.1	SSO Removal Compliance				
		(a) Track quarterly progress to meet 2028 SSO removal requirements.				
		(b) Complete SSO elimination projects per SSO Master Plan Schedule.				
		(c) Complete all regulatory compliance reporting on schedule.				
	1.2	Stormwater Capital Program Execution				
		(a) Increase employee awareness of Stormwater Program				
		(b) Revise stormwater project prioritization criteria				
		(c) Begin construction of 5 high-priority stormwater projects and highlight construction successes.				
		(d) Implement municipal stormwater reimbursement program.				
		(e) Solicit feedback on municipal stormwater reimbursement program.				
	1.3	Review District's Laboratory and Environmental Compliance Facilities for Future Upgrades				
		(a) Complete facility asset and infrastructure assessment.				
		(b) Plan future facility improvements to maintain compliance.				
		(c) Develop incremental funding scenario for next Rate Cycle.				
	1.4	Develop CSO Tunnel Program Strategy				
		(a) Complete Right of Way Acquisition and begin Pre-bid activities for Lower Middle RDP CSO Tunnel.				
		(b) Program planning and design for Upper RDP CSO Tunnel.				
		(c) Develop CSO Tunnel funding strategy for future Rate Cycles.				
		(d) Community engagement planning for CSO Tunnel Programs.				
2	Talent and Organizational Development					
	2.1	Implement Comprehensive Succession Planning				
		(a) Launch succession planning quick assessment.				
		(b) Begin leadership and management training.				
		(c) Conduct benefits outreach campaign.				
		(d) Map critical positions.				
		(e) Identify succession coverage (target: 100% of critical positions).				
		(f) Create knowledge transfer protocols.				
		(g) Document institutional knowledge.				
	2.2	Refine Recruitment Tools and Processes				
		(a) Deploy new/emerging screening/recruitment tools.				
		(b) Civil Service constraint analysis.				
		(c) Achieve 30% reduction in post to hire.				

Department FY27 Strategic Business Plan						
District Strategies	Objectives	Activity	Start			
			Finish			
			Q1	Q2	Q3	Q4
	2.3	Explore and Pilot Co-op and Internships				
		(a) Policy development.				
		(b) Technology infrastructure.				
		(c) Pilot program.				
	2.4	Expand Safety Training Program				
		(a) Non-operations safety assessment.				
		(b) Division training rollout.				
	2.5	Enhance Employee Benefits Marketing				
		(a) Create career progression examples.				
		(b) Develop benefits communication strategy.				
		(c) Launch internal marketing campaign.				
	2.6	Establish Career Development Program				
		(a) Design B/C schedule training curriculum.				
		(b) Pilot cohort selection.				
		(c) Launch first cohort.				
	(d) Program evaluation.					
	(e) Leadership development component.					
	(f) Mandatory classes upon hiring.					
3	Public/Stakeholder Engagement and Trust					
	3.1	Engage Stakeholders and Community on Stormwater Capital Program Execution				
		(a) Refine messaging and communication strategy.				
		(b) Develop and implement a communication plan to bring visibility to initial stormwater capital projects.				
		(c) Evaluate potential public progress reporting system and identify resource needs.				
	3.2	Refine framework for ongoing employee communication and engagement				
		(a) Complete an internal communication and engagement assessment and identify improvement opportunities.				
		(b) Develop and launch ongoing employee input system.				
		(c) Develop improved employee engagement strategy and identify resource needs.				
		(d) Evaluate potential community service and/or volunteer program.				
	3.3	Build and maintain sustainable engagement systems for external stakeholders and the public				
		(a) Survey Public Affairs and stakeholders on engagement needs to assess current engagement and identify improvement opportunities.				
		(b) Develop improved stakeholder engagement strategy and identify resource needs.				
	(c) Assess potential facility tour program and identify resource needs.					

Department FY27 Strategic Business Plan						
District Strategies	Objectives	Activity	Start			
			Finish			
			Q1	Q2	Q3	Q4
		(d) Assess potential expansion of paid reach program for public education and engagement and identify resource needs.				
	3.4	Engage Public/Stakeholders on 2028 Rate Cycle				
		(a) Gather public input to help inform rate proposal.				
		(b) Develop public/stakeholder engagement plan and identify necessary resources.				
		(c) Begin developing communications materials.				
	3.5	Engage Public/Stakeholders on Regional Resiliency Efforts				
		(a) Gather public input to help inform resiliency efforts.				
		(b) Develop public/stakeholder engagement plan and identify resource needs.				
		(c) Begin developing communications materials.				
4	Financial Management					
	4.1	Implement Customer Information System to Improve Billing and Bill Payment				
		(a) CIS RFP requirements and selection.				
		(b) System implementation/integration.				
	4.2	Validate Collection Rate Target				
		(a) Benchmark study on 99% collection rate feasibility.				
		(b) Set realistic target.				
		(c) Explore payment terminals at Market Office.				
		(d) Pilot shut-off program.				
	4.3	Expand Customer Assistance Program				
		(a) Simplify enrollment process.				
		(b) Public engagement campaign.				
	4.4	Evaluate Additional Payment Options				
		(a) Credit card at cashier assessment.				
		(b) Online payment enhancement.				
		(c) Phone payment system upgrade.				
	4.5	Reconcile Sewer Assets and Synchronize Among Finance and Operations Systems				
		(a) Oracle/Maximo/GIS synchronization planning.				
		(b) Billing/GIS synchronization design.				
		(c) Phase 1 implementation.				
5	System Resiliency					
	5.1	Develop Comprehensive Climate Resiliency Plans				
		(a) Finalize Resiliency Strategy Plan.				
		(b) Obtain Consensus on Key Plan Implementation Steps and Timeline.				

Department FY27 Strategic Business Plan						
District Strategies	Objectives	Activity	Start			
			Finish			
			Q1	Q2	Q3	Q4
		(c) Develop and begin climate awareness engagement with MSD staff, contractors, and partners.				
		(d) Integrate plan findings into emergency response plans and exercise (including natural disaster planning).				
	5.2	Revise MSD Sewer Backup Prevention Program to include Strapped Plumbing Element				
		(a) Revise MSD backup policy and plans to incorporate strapped plumbing.				
		(b) Stakeholder engagement and regulatory approvals.				
		(c) Begin district-wide strapped plumbing program implementation.				
	5.3	Revise MSD Rules and Regulations for Climate Adaptation Strategies, including Strapped Plumbing				
		(a) Propose draft regulations update.				
		(b) Stakeholder engagement and approval.				
		(c) Implement new rules and regulations.				
	5.4	Develop Flood-prone Property Buyout Program				
		(a) Framework development.				
		(b) Funding identification.				
		(c) Propose draft program criteria.				
6	Technology Innovation					
	6.1	Institute Governance Frameworks				
		(a) Establish cross functional task force (ISA/IEC for OT, CIS/NIST for IT, and ARMA/IGIM).				
		(b) Implement Governance Framework through policy issuance and roadmap to adoption.				
		(c) Institute measurement system to gauge maturity and plan improvements.				
	6.2	Implement Information Governance in File/Record Repositories				
		(a) Assess current Department status - Data inventory and classification.				
		(b) Share drive cleanup and data migration to SharePoint.				
		(c) Laserfiche Configuration for records retention/SharePoint Site-Laserfiche Integration.				
	6.3	Implement Physical Records Management Solution Phase II				
		(a) System Configuration.				
		(b) Data Import.				
		(c) Training.				
	6.4	Operational Technology Standardization				
		(a) Continue implementation of Pump Station and remote facility technology upgrades.				
		(b) Develop and implement instrumentation control and design standards criteria.				
		(c) Develop DCS standardization roadmap to remove PLCs from control system environment.				
		(d) Implement Asset Identification and Intrusion Detection System.				
	6.5	District Cyber Security Program				
		(a) Implement Network Micro Segmentation IT/OT Replacement Technology.				

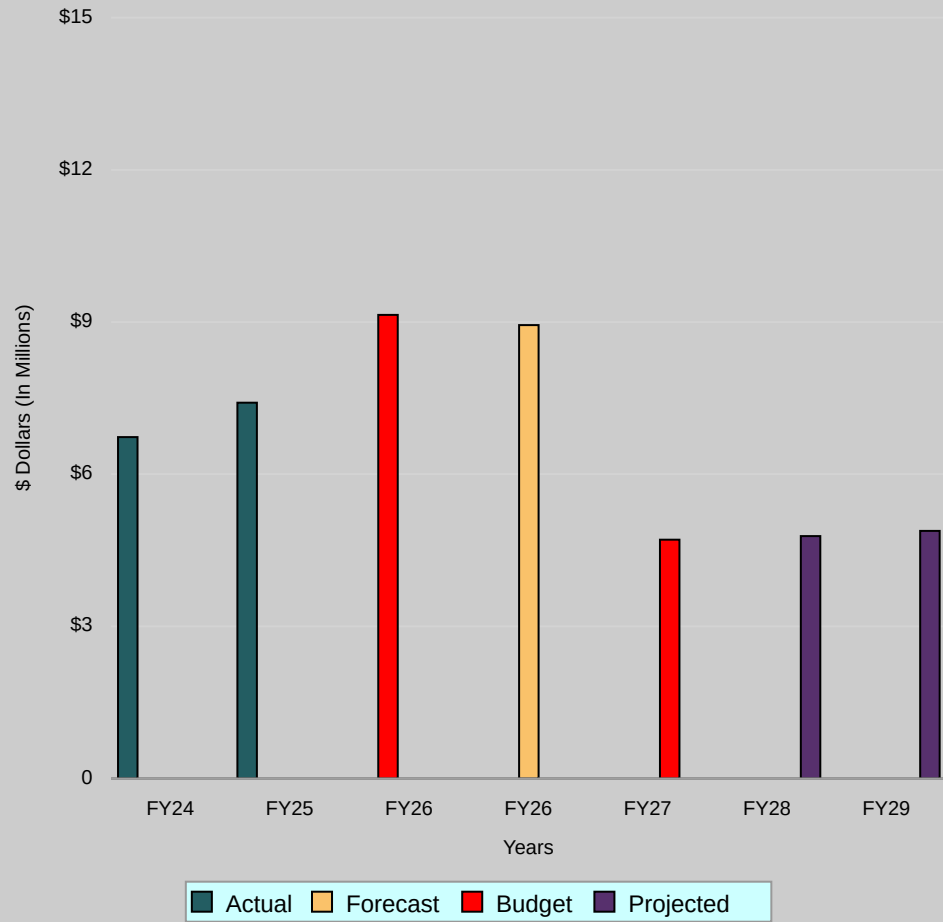
Department FY27 Strategic Business Plan						
District Strategies	Objectives	Activity	Start			
			Finish			
			Q1	Q2	Q3	Q4
		(b) Implement MXDR Managed Detection and Response, including Security Information and Event Monitoring - SIEM.		█		█
		(c) Implement physical security measures at WWTP to protect IT and OT assets from exploit.		█		█
	6.6	Business Technology Enterprise System Life Cycle Management (LCM)	█			█
		(a) Comply with N-1 Patching and LCM policy and practice.	█	█		
		(b) Develop 3-5 year technology infrastructure roadmap and project plan.		█		█
		(c) Implement technology roadmap project plan.			█	█
	6.7	Deploy Online Issue Reporting Software (Project Clear chatbot integration to Maximo)	█			█
		(a) Requirements definition.	█	█		
		(b) Publish RFP/select vendor.		█	█	
		(c) Pilot deployment.			█	█
		(d) Full deployment - measure call deflection rates.				█
	6.8	Develop Employee Digital Skills Program	█			█
		(a) Skills gap assessment.	█	█		
		(b) Curriculum development.		█	█	
		(c) Training rollout.			█	█
		(d) Baseline competency achieved.				█
	6.9	Capitalize on Emerging Technology to Improve District Processes and Service Delivery	█			█
		(a) Perform requirements definition analysis for virtual agent based exclusively on MSD information for billing, customer care call center, and Project Clear.	█	█		
		(b) Publish RFP/select vendor.		█	█	
		(c) Pilot deployment.			█	█
		(d) Full deployment - measure call deflection rates.				█

Executive Director Department

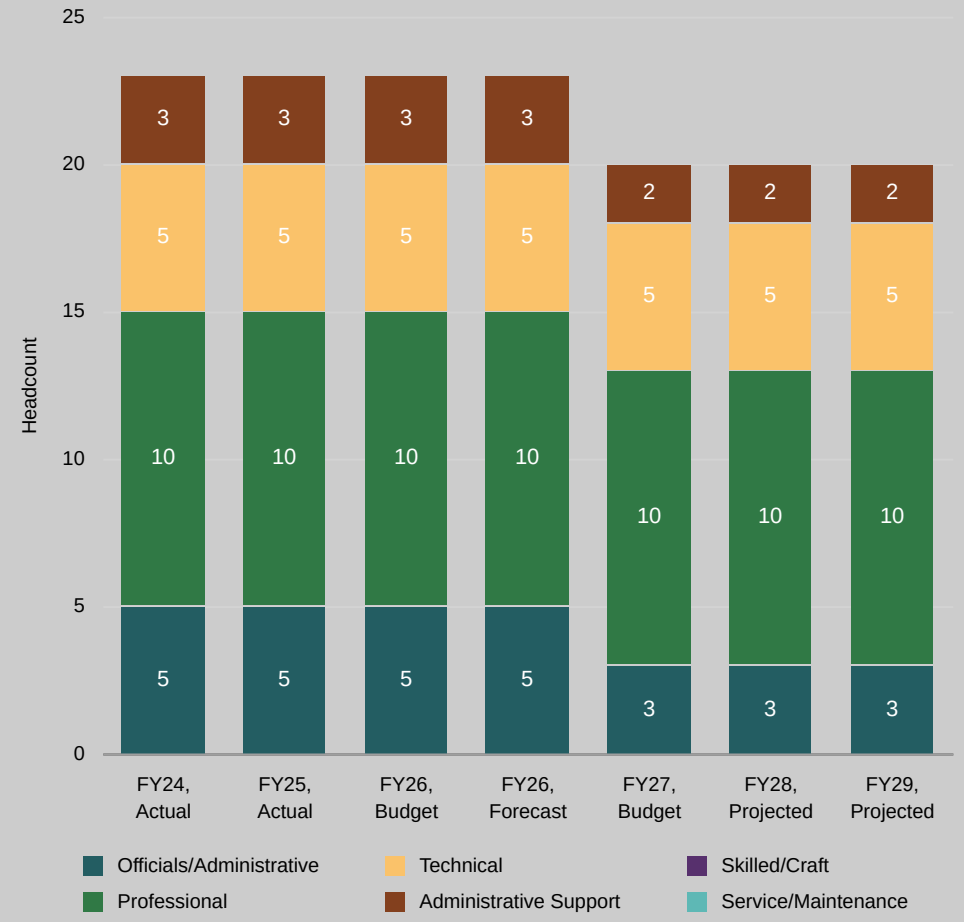
		FY24	FY25	FY26	FY26	FY27	FY28	FY29
EXPENDITURE SUMMARY - DIVISION		Actual	Actual	Budget	Forecast	Budget	Projected	Projected
Executive Director		\$775,394	\$693,618	\$696,192	\$629,364	\$754,668	\$750,809	\$754,236
Public Affairs		1,382,563	1,345,017	1,631,566	1,641,696	1,846,287	1,893,153	1,941,349
Diversity		1,375,245	1,568,278	2,076,276	1,958,777	2,108,435	2,138,718	2,179,558
Security		2,371,537	2,872,272	3,528,088	3,528,156	-	-	-
Market Street Building		821,235	934,986	1,209,882	1,185,011	-	-	-
TOTAL EXPENSES		\$6,725,973	\$7,414,172	\$9,142,005	\$8,943,005	\$4,709,391	\$4,782,680	\$4,875,143
EXPENDITURE SUMMARY - CATEGORY								
51000	Personnel Expenses	\$2,563,637	\$2,716,233	\$3,097,647	\$2,872,826	\$2,919,311	\$2,955,009	\$3,009,092
52000	Supplies	22,923	100,776	98,450	109,461	62,000	63,302	64,631
53000	Usage	178,699	177,891	206,500	220,734	500	510	520
54000	Contractual Services	3,915,014	4,419,272	5,655,408	5,655,984	1,727,580	1,763,859	1,800,900
55000	Capital Outlay	45,700	-	84,000	84,000	-	-	-
TOTAL EXPENSES		\$6,725,973	\$7,414,172	\$9,142,005	\$8,943,005	\$4,709,391	\$4,782,680	\$4,875,143
ALLOCATED STAFFING SUMMARY								
Officials/Administrative		5	5	5	5	3	3	3
Professional		10	10	10	10	10	10	10
Technical		5	5	5	5	5	5	5
Administrative Support		3	3	3	3	2	2	2
Skilled/Craft		-	-	-	-	-	-	-
Service/Maintenance		-	-	-	-	-	-	-
TOTAL POSITIONS		23	23	23	23	20	20	20

Executive Director Department

Expenses



Allocated Staffing Summary



METROPOLITAN ST. LOUIS SEWER DISTRICT
FY27 General Fund Budget and Two Year Projection
T3000 - Executive Director Department Total

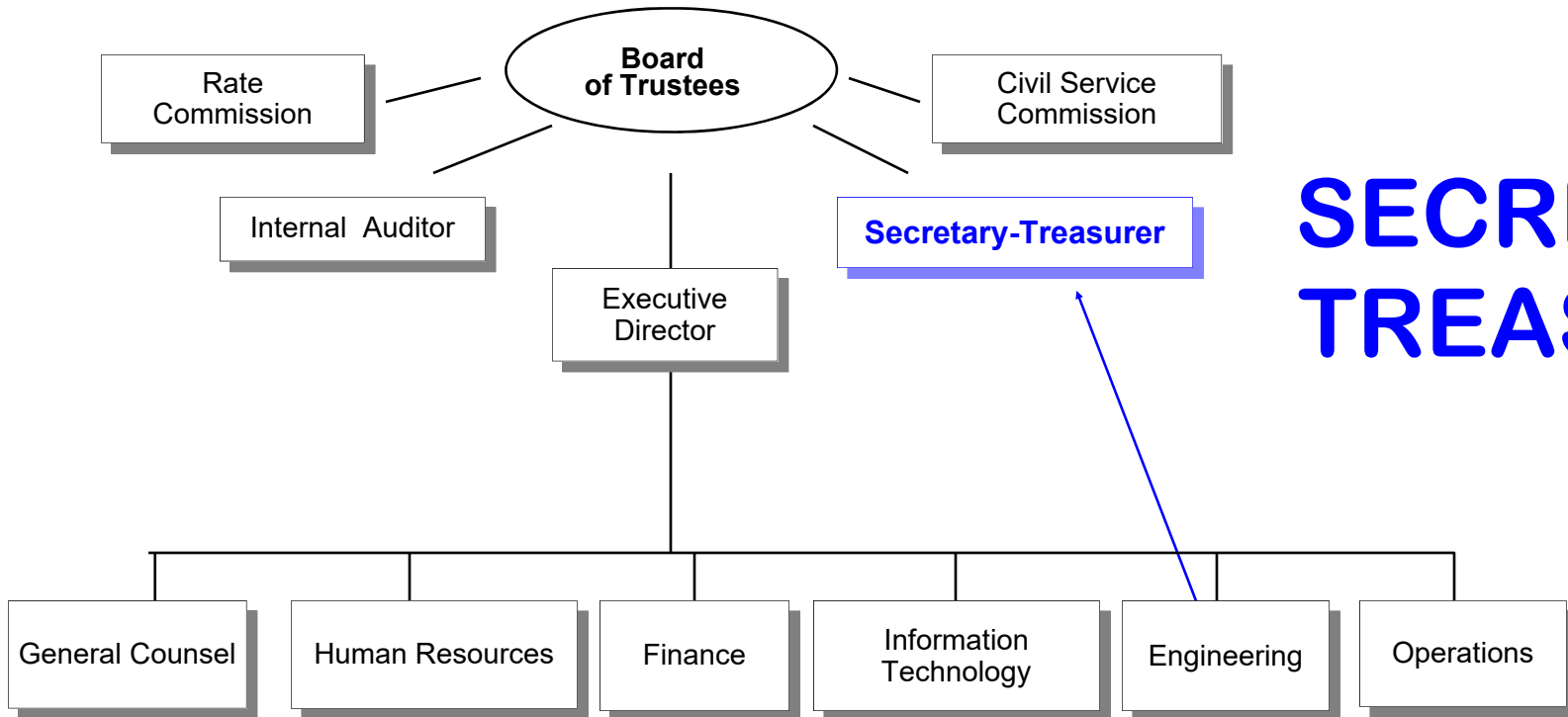
	Actual FY24	Actual FY25	Budget FY26	Forecast FY26	Budget FY27	Projected FY28	Projected FY29
51010 - Salaries & Wages	1,653,048	1,762,011	2,044,755	1,936,609	1,922,302	1,992,466	2,065,191
51020 - Overtime	236	-	-	-	-	-	-
51030 - Compensatory Pay Accrual	169	-	-	-	-	-	-
51100 - Emp Service & Incentive Awards	9,000	9,500	10,000	9,500	9,500	9,847	10,206
51120 - Membership & Licensing Fees	141,788	146,285	136,270	141,515	157,600	163,352	169,315
51210 - FICA Taxes	116,157	128,689	156,424	133,824	147,056	152,424	157,987
51220 - Group Insurance	190,969	210,050	281,588	243,390	255,596	268,640	282,346
51230 - Pension Contributions-Defined Benefit Plan	376,940	370,607	354,942	306,503	324,373	265,396	221,163
51231 - Pension Contributions-Defined Contribution Plan	61,503	73,110	88,409	81,754	80,021	80,021	80,021
51233 - DC Plan-Matching Contributions	13,827	15,981	25,260	19,731	22,863	22,863	22,863
Total Personnel Services	\$2,563,637	\$2,716,233	\$3,097,647	\$2,872,826	\$2,919,311	\$2,955,009	\$3,009,092
52010 - Fuels,Lubricants,Gases	17,395	-	2,500	2,500	-	-	-
52050 - Construction & Bldg Supplies	-	16,168	-	-	-	-	-
52070 - Hardware	13	-	-	-	-	-	-
52090 - Electrical Supplies	397	520	1,500	1,500	-	-	-
52100 - Instrument Supplies	-	2,455	-	-	-	-	-
52170 - Safety Supplies	45	835	-	96	-	-	-
52220 - Janitorial Supplies	26,660	27,667	34,500	34,500	-	-	-
52240 - Hand Tools	-	270	-	-	-	-	-
52280 - Uniforms	-	-	-	250	-	-	-
52300 - Safety Footwear	2,113	2,060	4,900	4,900	4,150	4,237	4,326
52310 - Telephone/Communic Equip/Suppl	-	-	500	500	500	511	521
52320 - Office Supplies	5,110	6,059	6,700	6,700	5,950	6,075	6,203
52330 - Computer Supplies	(55,956)	377	1,500	1,250	1,650	1,685	1,720
52340 - Computer Equipment - Non-Capital	1,478	1,478	1,600	1,600	1,500	1,532	1,564
52370 - Photo & Video Supplies	457	4,003	6,000	6,000	5,000	5,105	5,212
52380 - Publications/Training Supplies	3,936	4,524	750	750	750	766	782
52390 - Administrative Supplies	21,275	31,403	38,000	38,100	42,500	43,393	44,304
52400 - Furniture & Office Equipment - Non-Capital	-	2,958	-	10,815	-	-	-
Total Supplies	\$22,923	\$100,776	\$98,450	\$109,461	\$62,000	\$63,302	\$64,631

METROPOLITAN ST. LOUIS SEWER DISTRICT
FY27 General Fund Budget and Two Year Projection
T3000 - Executive Director Department Total

	Actual FY24	Actual FY25	Budget FY26	Forecast FY26	Budget FY27	Projected FY28	Projected FY29
53060 - Electric Usage	171,109	173,081	200,000	214,234	-	-	-
53080 - Water Usage	7,370	4,579	6,000	6,000	-	-	-
53270 - Telephone Usage	220	230	500	500	500	510	520
Total Usage	\$178,699	\$177,891	\$206,500	\$220,734	\$500	\$510	\$520
54010 - Postage	37,574	27,404	55,000	55,000	-	-	-
54050 - Office System Services	16,940	1,858	400	1,950	2,350	2,399	2,450
54060 - Printing Services	16,036	4,125	10,000	10,000	2,400	2,450	2,502
54080 - Advertising Services	55,304	45,167	136,100	136,100	223,600	228,296	233,090
54100 - Travel Expenses	16,451	25,298	40,752	39,152	42,755	43,653	44,570
54120 - Photo Services	-	-	6,000	7,500	7,500	7,658	7,818
54140 - Training Programs/Seminar Fees	26,478	29,611	14,025	23,762	20,175	20,599	21,031
54180 - Courier And Freight	85	20	50	50	50	51	52
54190 - Property & Other Space Rental	-	-	30,000	19,089	-	-	-
54400 - Judgments & Claims Settlements	39	-	-	-	-	-	-
54520 - Professional Service	853,648	714,847	833,140	833,140	916,600	935,849	955,501
54530 - Building Repairs & Services	2,397,856	1,523,199	3,670,516	1,470,516	-	-	-
54540 - Janitorial Services	145,724	159,083	210,000	210,000	-	-	-
54550 - Grounds Services	53,293	59,797	72,000	72,000	-	-	-
54560 - Motor Vehicle Services	3,129	3,168	3,300	3,300	3,300	3,369	3,440
54570 - Machinery & Equipment Services	3,350	574	15,000	15,000	-	-	-
54600 - Electrical Repair Services	4,007	3,724	19,200	19,200	-	-	-
54620 - Plumbing Services	4,223	9,068	24,000	24,000	-	-	-
54630 - HVAC Services	27,821	23,492	28,800	28,800	-	-	-
54650 - Waste Hauling	5,394	5,766	9,000	9,000	-	-	-
54670 - Other Governmental Fees	50	155	-	-	-	-	-
54690 - Safety Services	1,040	1,512,592	6,000	2,206,000	-	-	-
54710 - Community Outreach Programs	246,573	270,325	472,125	472,425	508,850	519,536	530,446
Total Contractual Services	\$3,915,014	\$4,419,272	\$5,655,408	\$5,655,984	\$1,727,580	\$1,763,859	\$1,800,900
55030 - Structural Improvements	45,700	-	84,000	84,000	-	-	-
Total Capital Outlay	\$45,700	\$ -	\$84,000	\$84,000	\$ -	\$ -	\$ -
Lease Financing	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

**METROPOLITAN ST. LOUIS SEWER DISTRICT
 FY27 General Fund Budget and Two Year Projection
 T3000 - Executive Director Department Total**

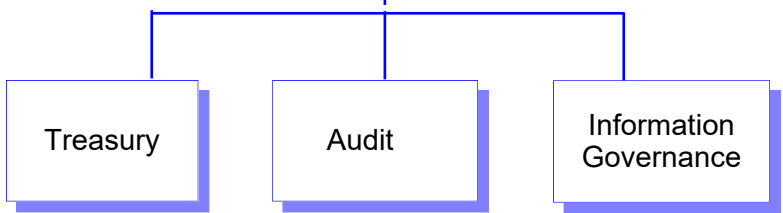
	Actual FY24	Actual FY25	Budget FY26	Forecast FY26	Budget FY27	Projected FY28	Projected FY29
Subscription Financing	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Department Expenses	\$6,725,973	\$7,414,172	\$9,142,005	\$8,943,005	\$4,709,391	\$4,782,680	\$4,875,143



SECRETARY-TREASURER

Secretary-Treasurer

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 2025 Accomplishments

1. Maintained FY25 department spend at levels outlined in the 2023 Rate Commission. [\(Strategy 2, Objective 2\)](#)
2. Reviewed targeted payment methods of certain vendors and adjusted where needed to increase EFT payments. [\(Strategy 2, Objective 2\)](#)
3. Secured \$653 million of Subordinated Debt for capital improvements. [\(Strategy 2, Objective 3\)](#)
4. Refunded \$152.8 million of outstanding bonds with \$133.6 million of new tax-exempt bonds, reducing future debt service by \$34.5 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 communication, training, and implementation of business process changes across various platforms to reduce quantity of obsolete records and improve access to and security of retained records per the retention policy. [\(Strategy 3, Objective 1\)](#)
7. Determined it was not necessary to RFP for the new ECM solution. [\(Strategy 3, Objective 1\)](#)
8. Developed Information Governance Audit Plan. [\(Strategy 3, Objective 1\)](#)
9. Implemented Electronic Signature Policy. [\(Strategy 3, Objective 1\)](#)



Department FY27 Strategic Business Plan						
District Strategies	Objectives	Activity	Start			
			Finish			
			Q1	Q2	Q3	Q4
1	Regulatory Fulfillment/Wastewater and Stormwater Management					
	1.1	SSO Removal Compliance				
		(c) Complete all regulatory compliance reporting on schedule.				
	1.2	Stormwater Capital Program Execution				
		(d) Implement municipal stormwater reimbursement program.				
		(e) Solicit feedback on municipal stormwater reimbursement program.				
	1.3	Review District's Laboratory and Environmental Compliance Facilities for Future Upgrades				
		(c) Develop incremental funding scenario for next Rate Cycle.				
	1.4	Develop CSO Tunnel Program Strategy				
		(c) Develop CSO Tunnel funding strategy for future Rate Cycles.				
2	Talent and Organizational Development					
	2.1	Implement Comprehensive Succession Planning				
		(a) Launch succession planning quick assessment.				
		(b) Begin leadership and management training.				
		(d) Map critical positions.				
		(e) Identify succession coverage (target: 100% of critical positions).				
		(f) Create knowledge transfer protocols.				
	2.3	Explore and Pilot Co-op and Internships				
		(a) Policy development.				
		(c) Pilot program.				
	2.4	Expand Safety Training Program				
		(a) Non-operations safety assessment.				
		(b) Division training rollout.				
	2.6	Establish Career Development Program				
		(d) Program evaluation.				
		(e) Leadership development component.				
		(f) Mandatory classes upon hiring.				
3	Public/Stakeholder Engagement and Trust					
		(c) Evaluate potential public progress reporting system and identify resource needs.				
	3.2	Refine framework for ongoing employee communication and engagement				
		(c) Develop improved employee engagement strategy and identify resource needs.				
	3.3	Build and maintain sustainable engagement systems for external stakeholders and the public				
		(c) Assess potential facility tour program and identify resource needs.				
		(d) Assess potential expansion of paid reach program for public education and engagement and identify resource needs.				
	3.4	Engage Public/Stakeholders on 2028 Rate Cycle				

Department FY27 Strategic Business Plan						
District Strategies	Objectives	Activity	Start			
			Finish			
			Q1	Q2	Q3	Q4
		(a) Gather public input to help inform rate proposal.				
		(b) Develop public/stakeholder engagement plan and identify necessary resources.				
4	Financial Management					
	4.2	Validate Collection Rate Target				
		(c) Explore payment terminals at Market Office.				
		(d) Pilot shut-off program.				
	4.4	Evaluate Additional Payment Options				
		(a) Credit card at cashier assessment.				
		(b) Online payment enhancement.				
		(c) Phone payment system upgrade.				
	4.5	Reconcile Sewer Assets and Synchronize Among Finance and Operations Systems				
		(c) Phase 1 implementation.				
5	System Resiliency					
	5.1	Develop Comprehensive Climate Resiliency Plans				
		(a) Finalize Resiliency Strategy Plan.				
		(d) Integrate plan findings into emergency response plans and exercise (including natural disaster planning).				
	5.2	Revise MSD Sewer Backup Prevention Program to include Strapped Plumbing Element				
		(a) Revise MSD backup policy and plans to incorporate strapped plumbing.				
	5.4	Develop Flood-prone Property Buyout Program				
		(a) Framework development.				
		(b) Funding identification.				
		(c) Propose draft program criteria.				
6	Technology Innovation					
	6.1	Institute Governance Frameworks				
		(b) Implement Governance Framework through policy issuance and roadmap to adoption.				
		(c) Institute measurement system to gauge maturity and plan improvements.				
	6.2	Implement Information Governance in File/Record Repositories				
		(a) Assess current Department status - Data inventory and classification.				
		(b) Share drive cleanup and data migration to SharePoint.				
		(c) Laserfiche Configuration for records retention/SharePoint Site-Laserfiche Integration.				
	6.3	Implement Physical Records Management Solution Phase II				
		(a) System Configuration.				
		(b) Data Import.				
		(c) Training.				
	6.5	District Cyber Security Program				

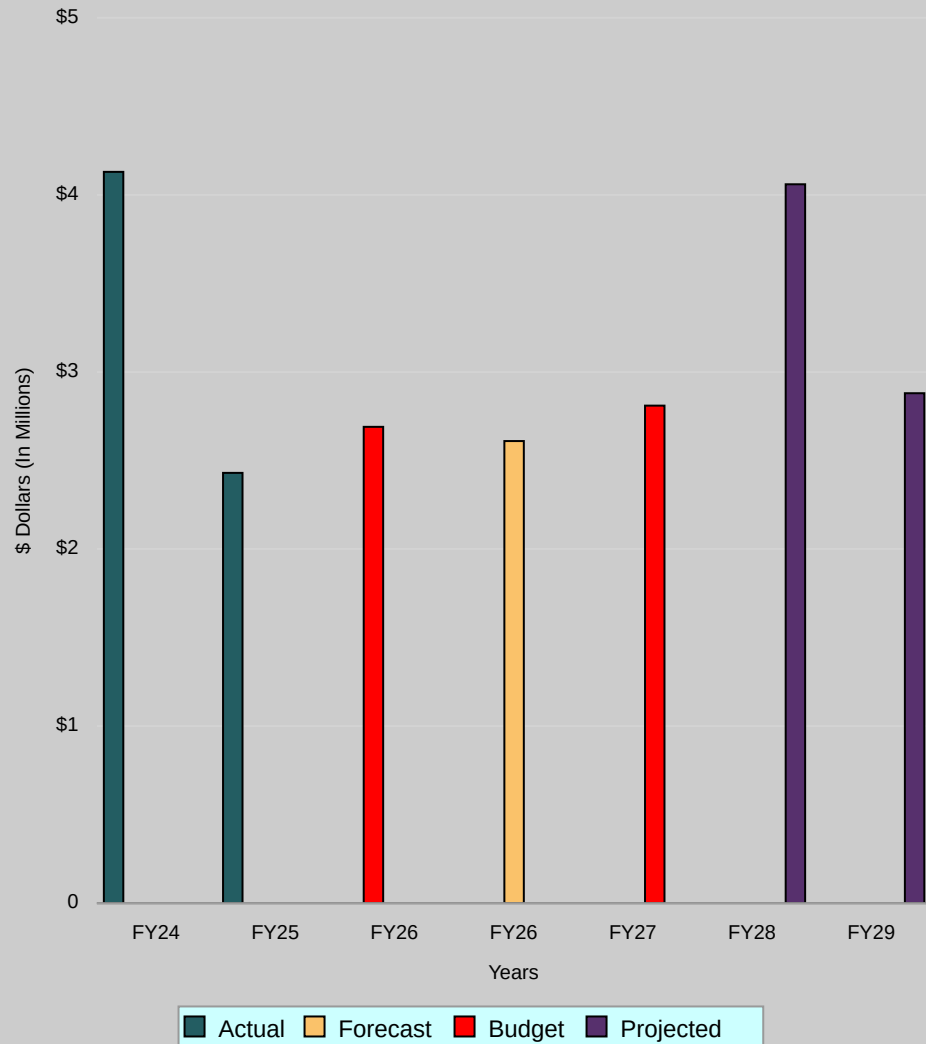
Department FY27 Strategic Business Plan						
District Strategies	Objectives	Activity	Start			
			Finish			
			Q1	Q2	Q3	Q4
	6.6	Business Technology Enterprise System Life Cycle Management (LCM)				
		(b) Develop 3-5 year technology infrastructure roadmap and project plan.				
	6.8	Develop Employee Digital Skills Program				
		(a) Skills gap assessment.				
		(b) Curriculum development.				
		(c) Training rollout.				

Secretary-Treasurer Department

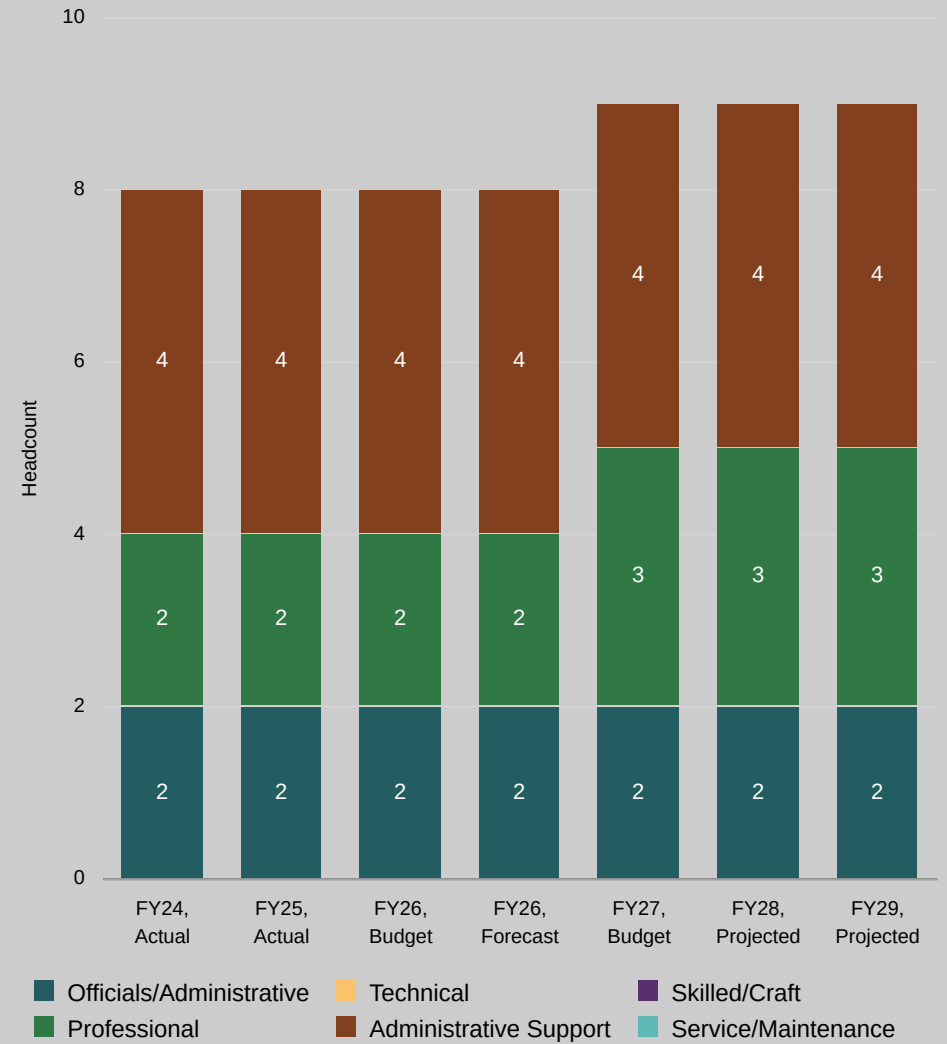
		FY24	FY25	FY26	FY26	FY27	FY28	FY29
EXPENDITURE SUMMARY - DIVISION		Actual	Actual	Budget	Forecast	Budget	Projected	Projected
Secretary - Treasurer		\$3,008,855	\$1,304,942	\$1,413,124	\$1,330,545	\$1,474,773	\$2,530,277	\$1,567,916
Audit Work		667,080	669,379	734,956	736,149	756,813	1,030,192	798,907
Information Governance		455,471	455,682	537,932	544,460	579,288	501,933	515,346
TOTAL EXPENSES		\$4,131,406	\$2,430,003	\$2,686,012	\$2,611,155	\$2,810,873	\$4,062,402	\$2,882,169
EXPENDITURE SUMMARY - CATEGORY								
51000	Personnel Expenses	\$882,961	\$1,051,319	\$1,051,514	\$976,657	\$1,198,506	\$1,143,262	\$1,177,979
52000	Supplies	3,351	4,851	13,400	13,400	13,033	13,069	13,343
53000	Usage	-	-	-	-	-	-	-
54000	Contractual Services	3,245,094	1,373,833	1,619,598	1,619,598	1,597,833	2,904,541	1,689,286
55000	Capital Outlay	-	-	1,500	1,500	1,500	1,530	1,561
TOTAL EXPENSES		\$4,131,406	\$2,430,003	\$2,686,012	\$2,611,155	\$2,810,873	\$4,062,402	\$2,882,169
ALLOCATED STAFFING SUMMARY								
Officials/Administrative		2	2	2	2	2	2	2
Professional		2	2	2	2	3	3	3
Technical		-	-	-	-	-	-	-
Administrative Support		4	4	4	4	4	4	4
Skilled/Craft		-	-	-	-	-	-	-
Service/Maintenance		-	-	-	-	-	-	-
TOTAL POSITIONS		8	8	8	8	9	9	9

Secretary-Treasurer Department

Expenses



Allocated Staffing Summary



METROPOLITAN ST. LOUIS SEWER DISTRICT
FY27 General Fund Budget and Two Year Projection
T1100 - Secretary Treasurer Department Total

	Actual FY24	Actual FY25	Budget FY26	Forecast FY26	Budget FY27	Projected FY28	Projected FY29
51010 - Salaries & Wages	666,587	815,178	827,236	776,133	949,377	914,282	947,653
51020 - Overtime	719	21	-	-	-	-	-
51120 - Membership & Licensing Fees	1,464	4,126	4,535	4,535	4,880	5,058	5,243
51210 - FICA Taxes	47,057	60,669	63,284	48,364	72,627	69,943	72,495
51220 - Group Insurance	49,663	54,236	53,874	51,232	63,260	55,607	58,516
51230 - Pension Contributions-Defined Benefit Plan	76,345	58,479	34,628	40,691	31,536	25,802	21,502
51231 - Pension Contributions-Defined Contribution Plan	34,694	49,030	52,856	44,694	60,698	56,443	56,443
51233 - DC Plan-Matching Contributions	6,433	9,581	15,102	11,008	16,127	16,127	16,127
Total Personnel Services	\$882,961	\$1,051,319	\$1,051,514	\$976,657	\$1,198,506	\$1,143,262	\$1,177,979
52090 - Electrical Supplies	59	-	-	-	-	-	-
52170 - Safety Supplies	-	7	-	-	-	-	-
52220 - Janitorial Supplies	6	-	-	-	-	-	-
52320 - Office Supplies	820	429	1,800	1,800	1,533	1,327	1,355
52330 - Computer Supplies	2,465	1,776	-	-	-	-	-
52380 - Publications/Training Supplies	-	2,400	11,300	11,300	11,200	11,435	11,675
52390 - Administrative Supplies	-	239	300	300	300	306	313
Total Supplies	\$3,351	\$4,851	\$13,400	\$13,400	\$13,033	\$13,069	\$13,343
54050 - Office System Services	40,039	2,500	5,000	5,000	10,350	10,567	10,789
54080 - Advertising Services	5,000	(588)	10,000	10,000	10,000	10,210	10,424
54100 - Travel Expenses	1,755	3,325	7,138	7,138	10,627	8,587	8,767
54140 - Training Programs/Seminar Fees	2,918	4,052	3,000	3,000	4,817	4,084	4,170
54160 - Data Imaging Services	7,009	-	10,000	10,000	10,000	10,210	10,424
54180 - Courier And Freight	4,715	3,707	5,100	5,100	5,000	5,105	5,212
54190 - Property & Other Space Rental	35,100	39,000	39,000	39,000	36,480	37,246	38,028
54350 - Bill Payment Services	-	12,000	-	-	-	-	-
54360 - Banking Services Total	48,972	50,316	65,360	65,360	60,360	61,628	62,922
54370 - Board Of Election Commission	755,473	-	-	-	-	1,021,000	21,441
54400 - Judgments & Claims Settlements	(2)	2	-	-	-	-	-
54520 - Professional Service	2,344,116	1,259,520	1,475,000	1,475,000	1,450,200	1,735,904	1,517,108
Total Contractual Services	\$3,245,094	\$1,373,833	\$1,619,598	\$1,619,598	\$1,597,833	\$2,904,541	\$1,689,286

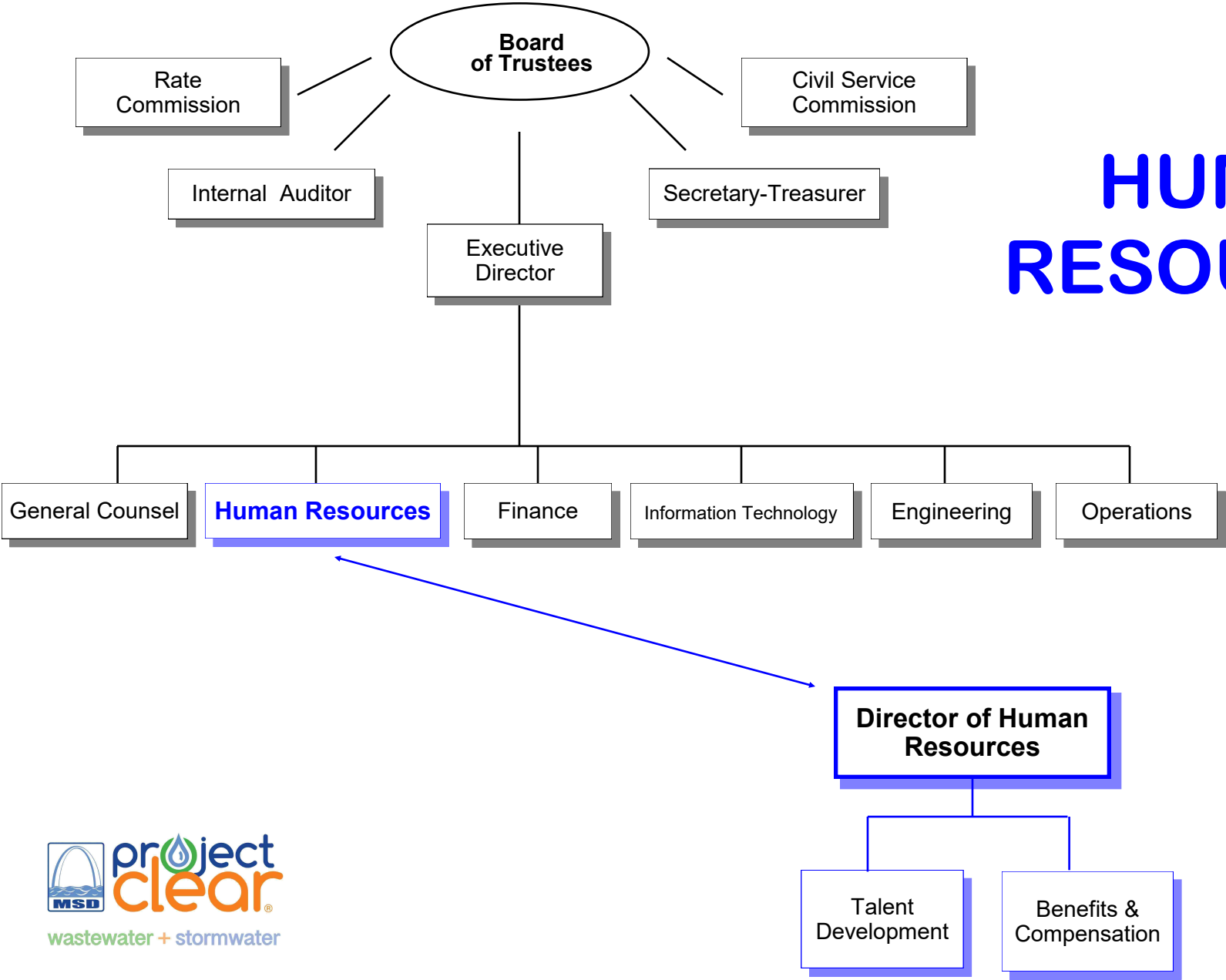
**METROPOLITAN ST. LOUIS SEWER DISTRICT
 FY27 General Fund Budget and Two Year Projection
 T1100 - Secretary Treasurer Department Total**

	Actual FY24	Actual FY25	Budget FY26	Forecast FY26	Budget FY27	Projected FY28	Projected FY29
55090 - Furniture & Office Equipment	-	-	1,500	1,500	1,500	1,530	1,561
Total Capital Outlay	\$ -	\$ -	\$1,500	\$1,500	\$1,500	\$1,530	\$1,561
Lease Financing	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Subscription Financing	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Department Expenses	\$4,131,406	\$2,430,003	\$2,686,012	\$2,611,155	\$2,810,873	\$4,062,402	\$2,882,169



FY27 BUDGET

HUMAN RESOURCES



Human Resources

Mission

The Human Resources Department is a dedicated professional services team committed to fostering a learning-driven, results-oriented culture grounded in accountability. Our mission is to:

- *Support the District and its employees in enhancing skills, improving performance, and increasing job satisfaction.*
- *Align our services with the goals of the District's strategic Business Plan.*
- *Promote fairness, equity, and meaningful recognition in all aspects of employee relations.*
- *Manage the District's workers' comp and liability programs*

***Our success is measured by the satisfaction of our internal customers
and our ability to collaboratively achieve shared objectives.***

Fiscal Year 2025 Accomplishments:

TALENT DEVELOPMENT DIVISION

1. Developed a Comprehensive Management Training Program. Launched targeted training initiatives to equip current and aspiring leaders with essential management, communication, and leadership skills. [\(Strategy 6, Objective 1\)](#)
2. Introduced Tiered Leadership Development Tracks. These tracks offer structured development paths based on career stage – emerging leaders, mid-level managers, and senior leadership – ensuring ongoing growth and readiness for advancement. [\(Strategy 6, Objective 1\)](#)
3. Enhanced the Employee Onboarding Experience. Redesigned the onboarding journey to ensure new and promoted employees receive clear guidance, tools, and mentorship to thrive from day 1. [\(Strategy 6, Objective 2\)](#)
4. Standardized job descriptions and titles with JD Expert Software. Utilized JD Expert to create consistent, equitable, and accurate job descriptions and titles, enhancing recruitment, performance evaluations, and career development. [\(Strategy 6, Objective 2\)](#)
5. Implemented a job architecture framework to organize roles and job families into a transparent structure that supports internal mobility, succession planning, and talent retention. [\(Strategy 6, Objective 2\)](#)
6. Improved feedback loops between HR and employees. Established regular touchpoints through surveys, listening sessions, and follow-ups to ensure employee voices shape HR policies and services. [\(Strategy 6, Objective 2\)](#)

BENEFITS & COMPENSATION DIVISION

1. Hosted employee-led benefits focus groups. Established recurring employee focus groups to gather feedback and tailor benefits communications and offerings to the evolving needs of our workforce. (Strategy 6, Objective 3)
2. Launched the HR Ambassador Program to identify and train on-site HR ambassadors across departments to serve as accessible, knowledgeable contacts for routine HR questions and quick support. (Strategy 6, Objective 3)
3. Expanded employee education on benefits utilization. Created interactive tools and workshops to help employees better understand and leverage the full value of their benefits packages for themselves and their families. (Strategy 6, Objective 3)
4. Expanded HR communications across multiple channels. This increased the frequency and reach of HR updates through newsletters, intranet features, digital signage and in-person info sessions. (Strategy 6, Objective 3)
5. Improved feedback loops between HR and employees. Established regular touchpoints through surveys, listening sessions, and follow-ups to ensure employee voices shape HR policies and services. (Strategy 6, Objective 2)

Department FY27 Strategic Business Plan						
District Strategies	Objectives	Activity	Start			
			Finish			
			Q1	Q2	Q3	Q4
1	Regulatory Fulfillment/Wastewater and Stormwater Management					
	1.1	SSO Removal Compliance				
		(a) Track quarterly progress to meet 2028 SSO removal requirements.				
		(b) Complete SSO elimination projects per SSO Master Plan Schedule.				
		(c) Complete all regulatory compliance reporting on schedule.				
	1.2	Stormwater Capital Program Execution				
		(a) Increase employee awareness of Stormwater Program				
		(b) Revise stormwater project prioritization criteria				
		(c) Begin construction of 5 high-priority stormwater projects and highlight construction successes.				
		(d) Implement municipal stormwater reimbursement program.				
		(e) Solicit feedback on municipal stormwater reimbursement program.				
	1.3	Review District's Laboratory and Environmental Compliance Facilities for Future Upgrades				
		(a) Complete facility asset and infrastructure assessment.				
		(b) Plan future facility improvements to maintain compliance.				
		(c) Develop incremental funding scenario for next Rate Cycle.				
	1.4	Develop CSO Tunnel Program Strategy				
		(a) Complete Right of Way Acquisition and begin Pre-bid activities for Lower Middle RDP CSO Tunnel.				
		(b) Program planning and design for Upper RDP CSO Tunnel.				
		(c) Develop CSO Tunnel funding strategy for future Rate Cycles.				
		(d) Community engagement planning for CSO Tunnel Programs.				
2	Talent and Organizational Development					
	2.1	Implement Comprehensive Succession Planning				
		(a) Launch succession planning quick assessment.				
		(b) Begin leadership and management training.				
		(c) Conduct benefits outreach campaign.				
		(d) Map critical positions.				
		(e) Identify succession coverage (target: 100% of critical positions).				
		(f) Create knowledge transfer protocols.				
		(g) Document institutional knowledge.				
	2.2	Refine Recruitment Tools and Processes				
		(a) Deploy new/emerging screening/recruitment tools.				
		(b) Civil Service constraint analysis.				
		(c) Achieve 30% reduction in post to hire.				

Department FY27 Strategic Business Plan						
District Strategies	Objectives	Activity	Start			
			Finish			
			Q1	Q2	Q3	Q4
	2.3	Explore and Pilot Co-op and Internships				
		(a) Policy development.				
		(b) Technology infrastructure.				
		(c) Pilot program.				
	2.4	Expand Safety Training Program				
		(a) Non-operations safety assessment.				
		(b) Division training rollout.				
	2.5	Enhance Employee Benefits Marketing				
		(a) Create career progression examples.				
		(b) Develop benefits communication strategy.				
		(c) Launch internal marketing campaign.				
	2.6	Establish Career Development Program				
		(a) Design B/C schedule training curriculum.				
		(b) Pilot cohort selection.				
		(c) Launch first cohort.				
	(d) Program evaluation.					
	(e) Leadership development component.					
	(f) Mandatory classes upon hiring.					
3	Public/Stakeholder Engagement and Trust					
	3.1	Engage Stakeholders and Community on Stormwater Capital Program Execution				
		(a) Refine messaging and communication strategy.				
		(b) Develop and implement a communication plan to bring visibility to initial stormwater capital projects.				
		(c) Evaluate potential public progress reporting system and identify resource needs.				
	3.2	Refine framework for ongoing employee communication and engagement				
		(a) Complete an internal communication and engagement assessment and identify improvement opportunities.				
		(b) Develop and launch ongoing employee input system.				
		(c) Develop improved employee engagement strategy and identify resource needs.				
		(d) Evaluate potential community service and/or volunteer program.				
	3.3	Build and maintain sustainable engagement systems for external stakeholders and the public				
		(a) Survey Public Affairs and stakeholders on engagement needs to assess current engagement and identify improvement opportunities.				
		(b) Develop improved stakeholder engagement strategy and identify resource needs.				
	(c) Assess potential facility tour program and identify resource needs.					

Department FY27 Strategic Business Plan						
District Strategies	Objectives	Activity	Start			
			Finish			
			Q1	Q2	Q3	Q4
		(d) Assess potential expansion of paid reach program for public education and engagement and identify resource needs.		■		■
	3.4	Engage Public/Stakeholders on 2028 Rate Cycle	■			■
		(a) Gather public input to help inform rate proposal.	■	■		
		(b) Develop public/stakeholder engagement plan and identify necessary resources.			■	■
		(c) Begin developing communications materials.				■
	3.5	Engage Public/Stakeholders on Regional Resiliency Efforts	■			■
		(a) Gather public input to help inform resiliency efforts.	■	■		
		(b) Develop public/stakeholder engagement plan and identify resource needs.			■	■
		(c) Begin developing communications materials.				■
4	Financial Management		■			■
	4.1	Implement Customer Information System to Improve Billing and Bill Payment	■			■
		(a) CIS RFP requirements and selection.	■	■		
		(b) System implementation/integration.			■	■
	4.2	Validate Collection Rate Target	■			■
		(a) Benchmark study on 99% collection rate feasibility.	■	■		
		(b) Set realistic target.		■	■	
		(c) Explore payment terminals at Market Office.	■	■		
		(d) Pilot shut-off program.			■	■
	4.3	Expand Customer Assistance Program	■			■
		(a) Simplify enrollment process.	■	■		
		(b) Public engagement campaign.			■	■
	4.4	Evaluate Additional Payment Options	■			■
		(a) Credit card at cashier assessment.	■			
		(b) Online payment enhancement.		■	■	
		(c) Phone payment system upgrade.			■	■
	4.5	Reconcile Sewer Assets and Synchronize Among Finance and Operations Systems	■			■
		(a) Oracle/Maximo/GIS synchronization planning.	■	■		
		(b) Billing/GIS synchronization design.		■	■	
		(c) Phase 1 implementation.				■
5	System Resiliency		■			■
	5.1	Develop Comprehensive Climate Resiliency Plans	■			■
		(a) Finalize Resiliency Strategy Plan.	■	■		
		(b) Obtain Consensus on Key Plan Implementation Steps and Timeline.		■	■	

Department FY27 Strategic Business Plan						
District Strategies	Objectives	Activity	Start			
			Finish			
			Q1	Q2	Q3	Q4
		(c) Develop and begin climate awareness engagement with MSD staff, contractors, and partners.				
		(d) Integrate plan findings into emergency response plans and exercise (including natural disaster planning).				
	5.2	Revise MSD Sewer Backup Prevention Program to include Strapped Plumbing Element				
		(a) Revise MSD backup policy and plans to incorporate strapped plumbing.				
		(b) Stakeholder engagement and regulatory approvals.				
		(c) Begin district-wide strapped plumbing program implementation.				
	5.3	Revise MSD Rules and Regulations for Climate Adaptation Strategies, including Strapped Plumbing				
		(a) Propose draft regulations update.				
		(b) Stakeholder engagement and approval.				
		(c) Implement new rules and regulations.				
	5.4	Develop Flood-prone Property Buyout Program				
		(a) Framework development.				
		(b) Funding identification.				
		(c) Propose draft program criteria.				
6	Technology Innovation					
	6.1	Institute Governance Frameworks				
		(a) Establish cross functional task force (ISA/IEC for OT, CIS/NIST for IT, and ARMA/IGIM).				
		(b) Implement Governance Framework through policy issuance and roadmap to adoption.				
		(c) Institute measurement system to gauge maturity and plan improvements.				
	6.2	Implement Information Governance in File/Record Repositories				
		(a) Assess current Department status - Data inventory and classification.				
		(b) Share drive cleanup and data migration to SharePoint.				
		(c) Laserfiche Configuration for records retention/SharePoint Site-Laserfiche Integration.				
	6.3	Implement Physical Records Management Solution Phase II				
		(a) System Configuration.				
		(b) Data Import.				
		(c) Training.				
	6.4	Operational Technology Standardization				
		(a) Continue implementation of Pump Station and remote facility technology upgrades.				
		(b) Develop and implement instrumentation control and design standards criteria.				
		(c) Develop DCS standardization roadmap to remove PLCs from control system environment.				
		(d) Implement Asset Identification and Intrusion Detection System.				
	6.5	District Cyber Security Program				
		(a) Implement Network Micro Segmentation IT/OT Replacement Technology.				

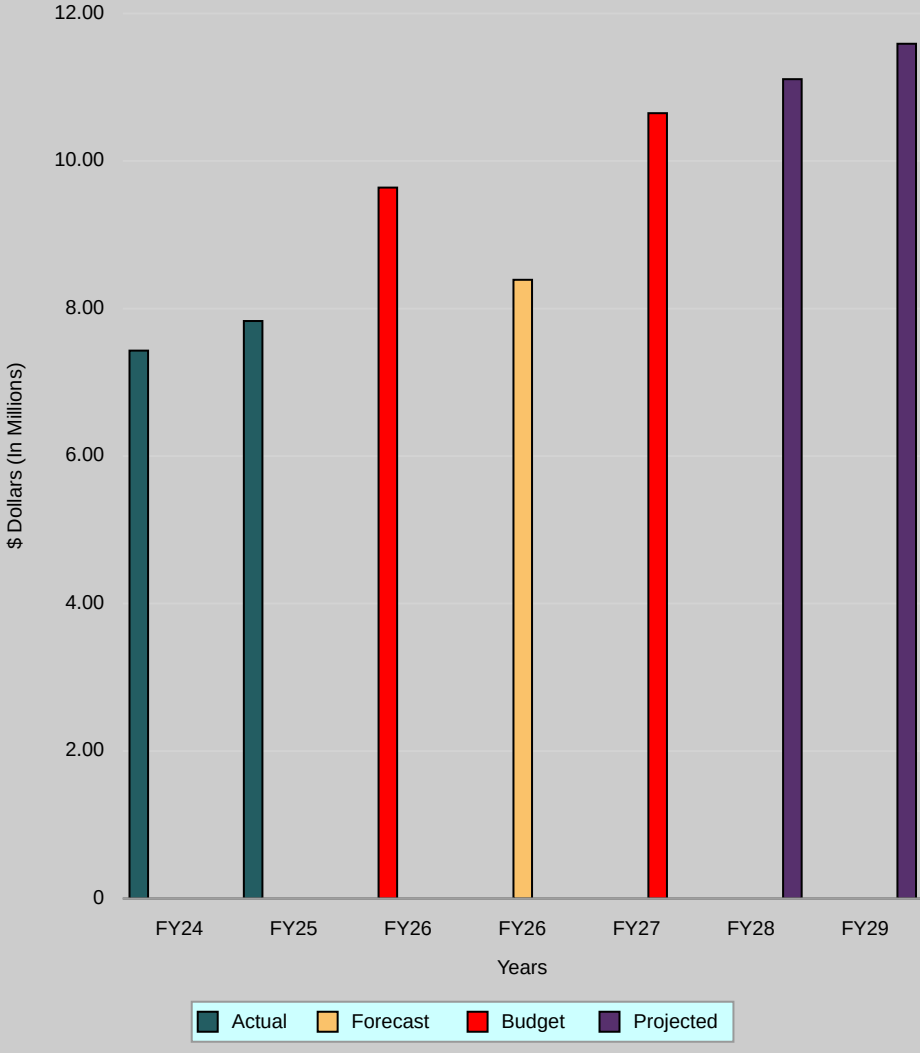
Department FY27 Strategic Business Plan						
District Strategies	Objectives	Activity	Start			
			Finish			
			Q1	Q2	Q3	Q4
		(b) Implement MXDR Managed Detection and Response, including Security Information and Event Monitoring - SIEM.		█		█
		(c) Implement physical security measures at WWTP to protect IT and OT assets from exploit.		█		█
	6.6	Business Technology Enterprise System Life Cycle Management (LCM)	█			█
		(a) Comply with N-1 Patching and LCM policy and practice.	█	█		
		(b) Develop 3-5 year technology infrastructure roadmap and project plan.		█		█
		(c) Implement technology roadmap project plan.			█	█
	6.7	Deploy Online Issue Reporting Software (Project Clear chatbot integration to Maximo)	█			█
		(a) Requirements definition.	█	█		
		(b) Publish RFP/select vendor.		█	█	
		(c) Pilot deployment.			█	█
		(d) Full deployment - measure call deflection rates.				█
	6.8	Develop Employee Digital Skills Program	█			█
		(a) Skills gap assessment.	█	█		
		(b) Curriculum development.		█	█	
		(c) Training rollout.			█	█
		(d) Baseline competency achieved.				█
	6.9	Capitalize on Emerging Technology to Improve District Processes and Service Delivery	█			█
		(a) Perform requirements definition analysis for virtual agent based exclusively on MSD information for billing, customer care call center, and Project Clear.	█	█		
		(b) Publish RFP/select vendor.		█	█	
		(c) Pilot deployment.			█	█
		(d) Full deployment - measure call deflection rates.				█

Human Resources Department

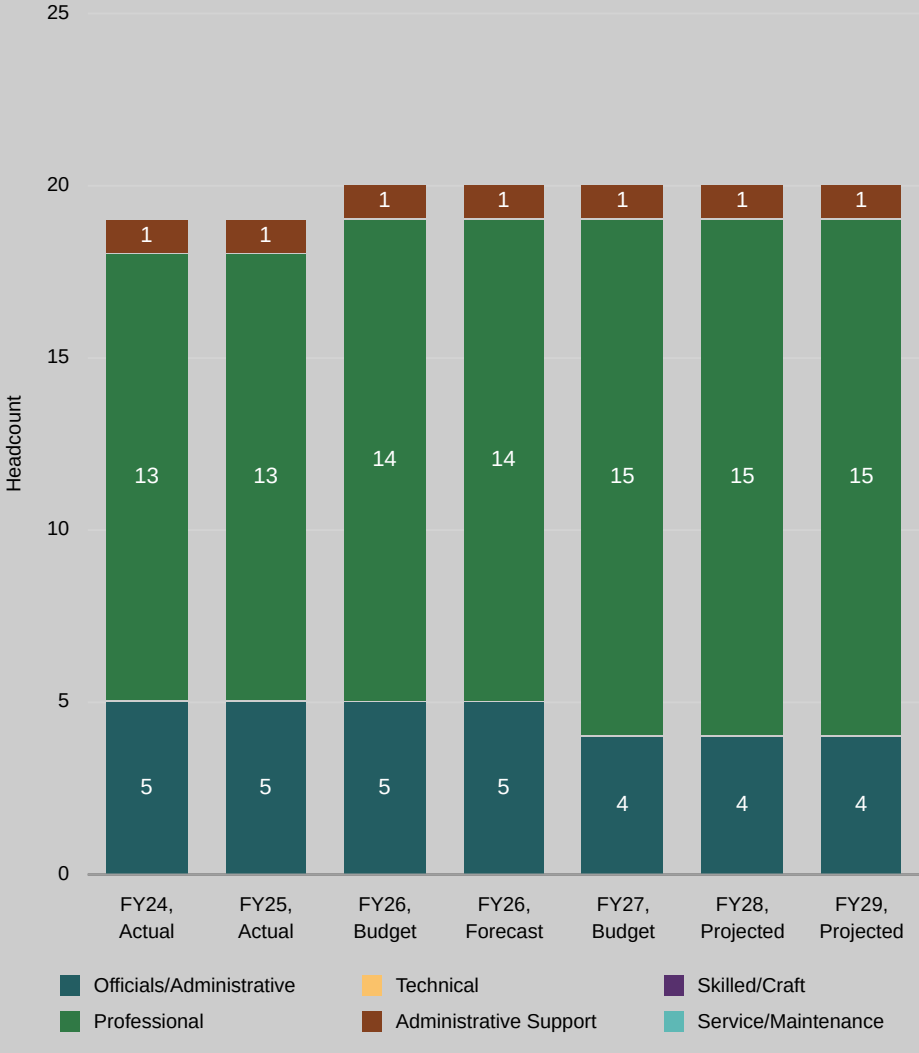
		FY24	FY25	FY26	FY26	FY27	FY28	FY29
EXPENDITURE SUMMARY - DIVISION		Actual	Actual	Budget	Forecast	Budget	Projected	Projected
Talent Development		\$1,329,923	\$1,277,114	\$2,921,191	\$2,359,434	\$2,869,620	\$2,950,335	\$3,033,597
Benefits & Compensation		5,550,537	6,387,098	6,437,578	5,806,984	7,784,576	8,162,715	8,558,984
Insurance & Claims		550,418	161,507	277,192	227,619	-	-	-
TOTAL EXPENSES		\$7,430,878	\$7,825,720	\$9,635,961	\$8,394,036	\$10,654,196	\$11,113,051	\$11,592,581
EXPENDITURE SUMMARY - CATEGORY								
51000	Personnel Expenses	\$6,188,344	\$6,903,774	\$7,359,996	\$6,114,976	\$8,600,181	\$9,014,442	\$9,448,441
52000	Supplies	53,053	44,207	94,350	94,350	91,550	93,473	95,435
53000	Usage	191	-	-	-	-	-	-
54000	Contractual Services	1,189,290	877,738	2,181,615	2,184,710	1,962,465	2,005,136	2,048,704
55000	Capital Outlay	-	-	-	-	-	-	-
TOTAL EXPENSES		\$7,430,878	\$7,825,720	\$9,635,961	\$8,394,036	\$10,654,196	\$11,113,051	\$11,592,581
ALLOCATED STAFFING SUMMARY								
Officials/Administrative		5	5	5	5	4	4	4
Professional		13	13	14	14	15	15	15
Technical		-	-	-	-	-	-	-
Administrative Support		1	1	1	1	1	1	1
Skilled/Craft		-	-	-	-	-	-	-
Service/Maintenance		-	-	-	-	-	-	-
TOTAL POSITIONS		19	19	20	20	20	20	20

Human Resources Department

Expenses



Allocated Staffing Summary

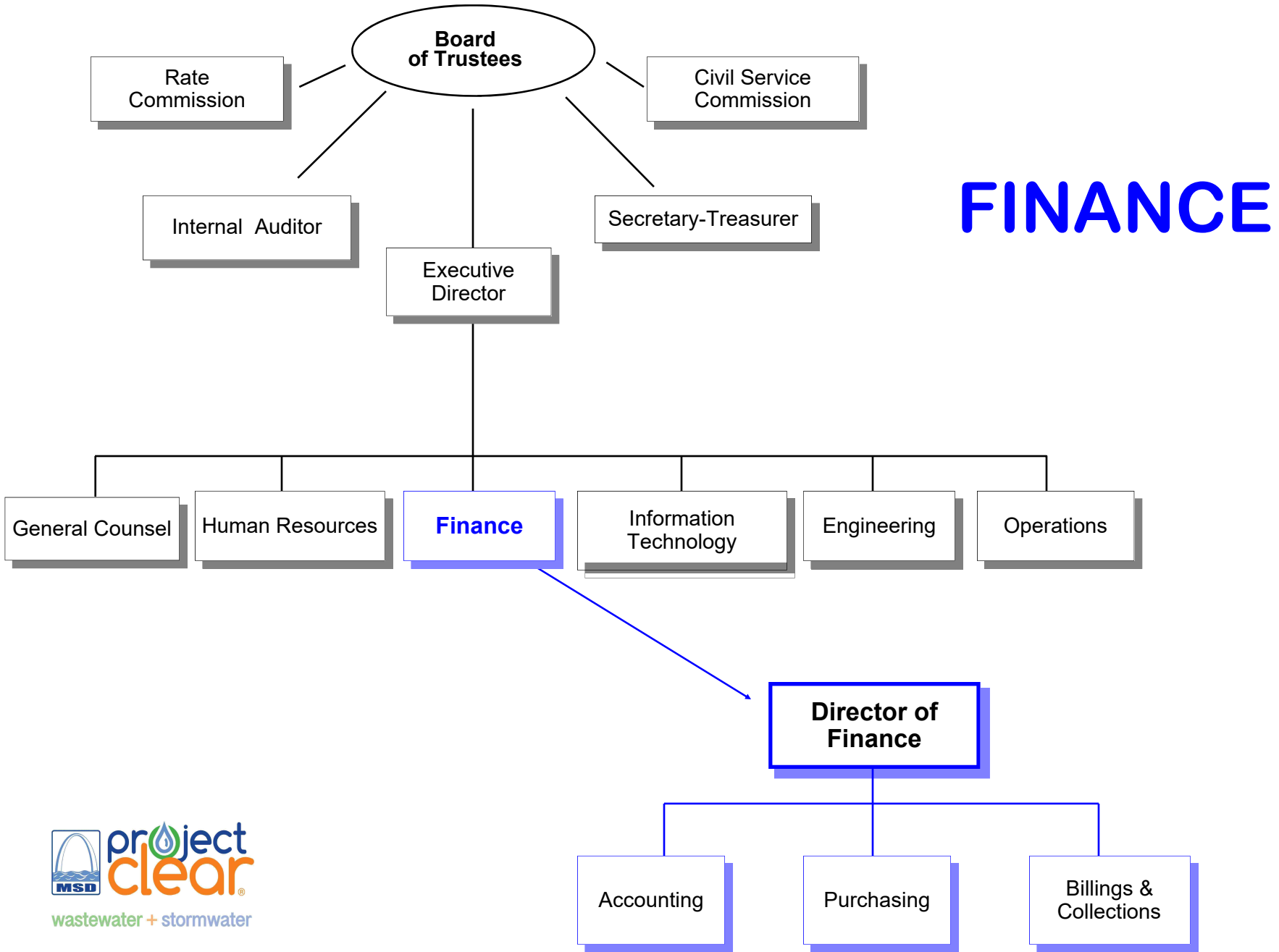


METROPOLITAN ST. LOUIS SEWER DISTRICT
FY27 General Fund Budget and Two Year Projection
T2500 - Human Resources Department Total

	Actual FY24	Actual FY25	Budget FY26	Forecast FY26	Budget FY27	Projected FY28	Projected FY29
51010 - Salaries & Wages	1,252,934	1,214,942	1,753,056	1,203,435	1,788,868	1,854,162	1,921,839
51020 - Overtime	11,750	9,720	15,000	15,000	15,000	15,548	16,115
51030 - Compensatory Pay Accrual	(64,672)	(130,331)	-	12,074	-	-	-
51040 - Sick Leave Accrual	731,376	341,119	747,000	319,612	774,360	802,560	831,960
51050 - Vacation Accrual	1,207,132	2,391,467	1,251,240	1,429,227	2,478,840	2,569,320	2,663,160
51080 - Floating Holiday Accrual	105,048	93,093	96,360	96,360	99,960	103,560	107,280
51100 - Emp Service & Incentive Awards	69,382	77,732	105,000	105,000	105,000	108,833	112,805
51120 - Membership & Licensing Fees	6,949	10,778	13,306	13,306	14,200	14,718	15,256
51130 - Education Assistance Program	47,091	87,954	175,000	175,000	175,000	181,388	188,008
51210 - FICA Taxes	93,262	93,370	135,256	81,723	137,996	143,033	148,253
51220 - Group Insurance	903,397	843,005	980,002	785,384	921,078	967,392	1,016,030
51230 - Pension Contributions-Defined Benefit Plan	15,556	-	-	-	-	-	-
51231 - Pension Contributions-Defined Contribution Plan	84,860	82,383	123,493	72,526	124,351	124,351	124,351
51233 - DC Plan-Matching Contributions	18,496	16,256	35,284	13,940	35,529	35,529	35,529
51240 - Unemployment Insurance	5,600	9,900	30,000	30,000	30,000	32,550	35,252
51300 - Other Post Employment Benefits	1,700,182	1,762,387	1,900,000	1,762,387	1,900,000	2,061,500	2,232,605
Total Personnel Services	\$6,188,344	\$6,903,774	\$7,359,996	\$6,114,976	\$8,600,181	\$9,014,442	\$9,448,441
52050 - Construction & Bldg Supplies	-	3,500	-	-	-	-	-
52170 - Safety Supplies	36,143	8,607	50,000	50,000	50,000	51,050	52,122
52300 - Safety Footwear	770	212	4,250	4,250	4,450	4,543	4,639
52310 - Telephone/Communic Equip/Suppl	-	-	3,000	3,000	-	-	-
52320 - Office Supplies	6,215	14,586	15,000	15,000	15,000	15,315	15,637
52330 - Computer Supplies	-	-	300	300	500	511	521
52340 - Computer Equipment - Non-Capital	-	-	200	200	-	-	-
52370 - Photo & Video Supplies	-	-	5,000	5,000	5,000	5,105	5,212
52380 - Publications/Training Supplies	117	782	1,600	1,600	1,600	1,634	1,668
52390 - Administrative Supplies	4,482	7,570	15,000	15,000	15,000	15,315	15,637
52400 - Furniture & Office Equipment - Non-Capital	5,325	8,950	-	-	-	-	-
Total Supplies	\$53,053	\$44,207	\$94,350	\$94,350	\$91,550	\$93,473	\$95,435
53270 - Telephone Usage	191	-	-	-	-	-	-

**METROPOLITAN ST. LOUIS SEWER DISTRICT
FY27 General Fund Budget and Two Year Projection
T2500 - Human Resources Department Total**

	Actual FY24	Actual FY25	Budget FY26	Forecast FY26	Budget FY27	Projected FY28	Projected FY29
Total Usage	\$191	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
54050 - Office System Services	314,451	262,345	311,000	311,000	106,000	109,906	113,894
54060 - Printing Services	778	-	2,000	5,000	5,000	5,105	5,212
54080 - Advertising Services	22,590	29,594	40,000	40,000	40,000	40,840	41,698
54100 - Travel Expenses	4,588	2,751	11,710	11,710	18,205	18,367	18,532
54140 - Training Programs/Seminar Fees	146,366	32,235	152,905	153,000	159,260	162,604	166,019
54141 - Required Training Programs	249,384	96,028	360,000	360,000	360,000	367,560	375,279
54160 - Data Imaging Services	686	20,540	23,000	23,000	43,000	43,903	44,825
54180 - Courier And Freight	603	2,767	6,000	6,000	6,000	6,126	6,255
54190 - Property & Other Space Rental	-	-	10,000	10,000	10,000	10,210	10,424
54390 - Hospital & Medical Services	149,315	141,294	330,000	330,000	380,000	387,980	396,128
54400 - Judgments & Claims Settlements	-	5,610	100,000	100,000	100,000	102,100	104,244
54520 - Professional Service	295,270	280,804	835,000	835,000	735,000	750,435	766,194
54530 - Building Repairs & Services	-	3,770	-	-	-	-	-
54560 - Motor Vehicle Services	5,860	-	-	-	-	-	-
54690 - Safety Services	(600)	-	-	-	-	-	-
Total Contractual Services	\$1,189,290	\$877,738	\$2,181,615	\$2,184,710	\$1,962,465	\$2,005,136	\$2,048,704
Lease Financing	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Subscription Financing	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Department Expenses	\$7,430,878	\$7,825,720	\$9,635,961	\$8,394,036	\$10,654,196	\$11,113,051	\$11,592,581



Finance

Mission

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

Fiscal Year 2025 Accomplishments

1. Received the Government Finance Officers' Association (GFOA) award for Distinguished Budget Presentation for the 38th consecutive year. ([Strategy 2, Objective 3](#))
2. Received the GFOA award for Excellence in Financial Reporting for the 37th consecutive year. ([Strategy 2, Objective 3](#))
3. Received the GFOA award for Popular Annual Financial Reporting (PAFR). ([Strategy 2, Objective 3](#))
4. Completed the FY24 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. FY25 CAP enrollment totaled 5,424 in June 2025, an increase of approximately 557 customers or 11.4% from June 2024. ([Strategy 2, Objective 1](#))
7. Managed \$78.6 million of Purchase Orders greater than \$10,000 resulting in a 99.6% competitive spend. ([Strategy 2, Objective 2](#))
8. Issued invoices totaling \$529 million to approximately 430,000 wastewater customers. ([Strategy 2, Objective 1](#))
9. Implemented the rate adjustments approved by the MSD Board of Trustees. ([Strategy 2, Objective 3](#))



Department FY27 Strategic Business Plan						
District Strategies	Objectives	Activity	Start			
			Finish			
			Q1	Q2	Q3	Q4
1	Regulatory Fulfillment/Wastewater and Stormwater Management					
	1.1	SSO Removal Compliance				
		(a) Track quarterly progress to meet 2028 SSO removal requirements.				
		(b) Complete SSO elimination projects per SSO Master Plan Schedule.				
		(c) Complete all regulatory compliance reporting on schedule.				
	1.2	Stormwater Capital Program Execution				
		(a) Increase employee awareness of Stormwater Program				
		(b) Revise stormwater project prioritization criteria				
		(c) Begin construction of 5 high-priority stormwater projects and highlight construction successes.				
		(d) Implement municipal stormwater reimbursement program.				
		(e) Solicit feedback on municipal stormwater reimbursement program.				
	1.3	Review District's Laboratory and Environmental Compliance Facilities for Future Upgrades				
		(a) Complete facility asset and infrastructure assessment.				
		(b) Plan future facility improvements to maintain compliance.				
		(c) Develop incremental funding scenario for next Rate Cycle.				
	1.4	Develop CSO Tunnel Program Strategy				
		(a) Complete Right of Way Acquisition and begin Pre-bid activities for Lower Middle RDP CSO Tunnel.				
		(b) Program planning and design for Upper RDP CSO Tunnel.				
		(c) Develop CSO Tunnel funding strategy for future Rate Cycles.				
		(d) Community engagement planning for CSO Tunnel Programs.				
2	Talent and Organizational Development					
	2.1	Implement Comprehensive Succession Planning				
		(a) Launch succession planning quick assessment.				
		(b) Begin leadership and management training.				
		(c) Conduct benefits outreach campaign.				
		(d) Map critical positions.				
		(e) Identify succession coverage (target: 100% of critical positions).				
		(f) Create knowledge transfer protocols.				
		(g) Document institutional knowledge.				
	2.2	Refine Recruitment Tools and Processes				
		(a) Deploy new/emerging screening/recruitment tools.				
		(b) Civil Service constraint analysis.				
		(c) Achieve 30% reduction in post to hire.				

Department FY27 Strategic Business Plan						
District Strategies	Objectives	Activity	Start			
			Finish			
			Q1	Q2	Q3	Q4
	2.3	Explore and Pilot Co-op and Internships	█			█
		(a) Policy development.	█		█	
		(b) Technology infrastructure.	█		█	
		(c) Pilot program.				█
	2.4	Expand Safety Training Program	█			█
		(a) Non-operations safety assessment.	█		█	
		(b) Division training rollout.		█		█
	2.5	Enhance Employee Benefits Marketing	█			█
		(a) Create career progression examples.	█	█		
		(b) Develop benefits communication strategy.		█	█	
		(c) Launch internal marketing campaign.			█	█
	2.6	Establish Career Development Program	█			█
		(a) Design B/C schedule training curriculum.	█	█		
		(b) Pilot cohort selection.		█	█	
		(c) Launch first cohort.			█	█
	(d) Program evaluation.				█	
	(e) Leadership development component.			█	█	
	(f) Mandatory classes upon hiring.			█	█	
3	Public/Stakeholder Engagement and Trust		█			█
	3.1	Engage Stakeholders and Community on Stormwater Capital Program Execution	█			█
		(a) Refine messaging and communication strategy.	█	█		
		(b) Develop and implement a communication plan to bring visibility to initial stormwater capital projects.	█			█
		(c) Evaluate potential public progress reporting system and identify resource needs.			█	█
	3.2	Refine framework for ongoing employee communication and engagement	█			█
		(a) Complete an internal communication and engagement assessment and identify improvement opportunities.	█	█		
		(b) Develop and launch ongoing employee input system.	█	█		
		(c) Develop improved employee engagement strategy and identify resource needs.			█	█
		(d) Evaluate potential community service and/or volunteer program.			█	█
	3.3	Build and maintain sustainable engagement systems for external stakeholders and the public	█			█
		(a) Survey Public Affairs and stakeholders on engagement needs to assess current engagement and identify improvement opportunities.	█	█		
		(b) Develop improved stakeholder engagement strategy and identify resource needs.			█	█
	(c) Assess potential facility tour program and identify resource needs.			█	█	

Department FY27 Strategic Business Plan						
District Strategies	Objectives	Activity	Start			
			Finish			
			Q1	Q2	Q3	Q4
		(d) Assess potential expansion of paid reach program for public education and engagement and identify resource needs.		■		■
	3.4	Engage Public/Stakeholders on 2028 Rate Cycle	■			■
		(a) Gather public input to help inform rate proposal.	■	■		
		(b) Develop public/stakeholder engagement plan and identify necessary resources.			■	■
		(c) Begin developing communications materials.				■
	3.5	Engage Public/Stakeholders on Regional Resiliency Efforts	■			■
		(a) Gather public input to help inform resiliency efforts.	■	■		
		(b) Develop public/stakeholder engagement plan and identify resource needs.			■	■
		(c) Begin developing communications materials.				■
4	Financial Management		■			■
	4.1	Implement Customer Information System to Improve Billing and Bill Payment	■			■
		(a) CIS RFP requirements and selection.	■	■		
		(b) System implementation/integration.			■	■
	4.2	Validate Collection Rate Target	■			■
		(a) Benchmark study on 99% collection rate feasibility.	■	■		
		(b) Set realistic target.		■	■	
		(c) Explore payment terminals at Market Office.	■	■		
		(d) Pilot shut-off program.			■	■
	4.3	Expand Customer Assistance Program	■			■
		(a) Simplify enrollment process.	■	■		
		(b) Public engagement campaign.			■	■
	4.4	Evaluate Additional Payment Options	■			■
		(a) Credit card at cashier assessment.	■			
		(b) Online payment enhancement.		■	■	
		(c) Phone payment system upgrade.			■	■
	4.5	Reconcile Sewer Assets and Synchronize Among Finance and Operations Systems	■			■
		(a) Oracle/Maximo/GIS synchronization planning.	■	■		
		(b) Billing/GIS synchronization design.		■	■	
		(c) Phase 1 implementation.				■
5	System Resiliency		■			■
	5.1	Develop Comprehensive Climate Resiliency Plans	■			■
		(a) Finalize Resiliency Strategy Plan.	■	■		
		(b) Obtain Consensus on Key Plan Implementation Steps and Timeline.		■	■	

Department FY27 Strategic Business Plan						
District Strategies	Objectives	Activity	Start			
			Finish			
			Q1	Q2	Q3	Q4
		(c) Develop and begin climate awareness engagement with MSD staff, contractors, and partners.				
		(d) Integrate plan findings into emergency response plans and exercise (including natural disaster planning).				
	5.2	Revise MSD Sewer Backup Prevention Program to include Strapped Plumbing Element				
		(a) Revise MSD backup policy and plans to incorporate strapped plumbing.				
		(b) Stakeholder engagement and regulatory approvals.				
		(c) Begin district-wide strapped plumbing program implementation.				
	5.3	Revise MSD Rules and Regulations for Climate Adaptation Strategies, including Strapped Plumbing				
		(a) Propose draft regulations update.				
		(b) Stakeholder engagement and approval.				
		(c) Implement new rules and regulations.				
	5.4	Develop Flood-prone Property Buyout Program				
		(a) Framework development.				
		(b) Funding identification.				
		(c) Propose draft program criteria.				
6	Technology Innovation					
	6.1	Institute Governance Frameworks				
		(a) Establish cross functional task force (ISA/IEC for OT, CIS/NIST for IT, and ARMA/IGIM).				
		(b) Implement Governance Framework through policy issuance and roadmap to adoption.				
		(c) Institute measurement system to gauge maturity and plan improvements.				
	6.2	Implement Information Governance in File/Record Repositories				
		(a) Assess current Department status - Data inventory and classification.				
		(b) Share drive cleanup and data migration to SharePoint.				
		(c) Laserfiche Configuration for records retention/SharePoint Site-Laserfiche Integration.				
	6.3	Implement Physical Records Management Solution Phase II				
		(a) System Configuration.				
		(b) Data Import.				
		(c) Training.				
	6.4	Operational Technology Standardization				
		(a) Continue implementation of Pump Station and remote facility technology upgrades.				
		(b) Develop and implement instrumentation control and design standards criteria.				
		(c) Develop DCS standardization roadmap to remove PLCs from control system environment.				
		(d) Implement Asset Identification and Intrusion Detection System.				
	6.5	District Cyber Security Program				
		(a) Implement Network Micro Segmentation IT/OT Replacement Technology.				

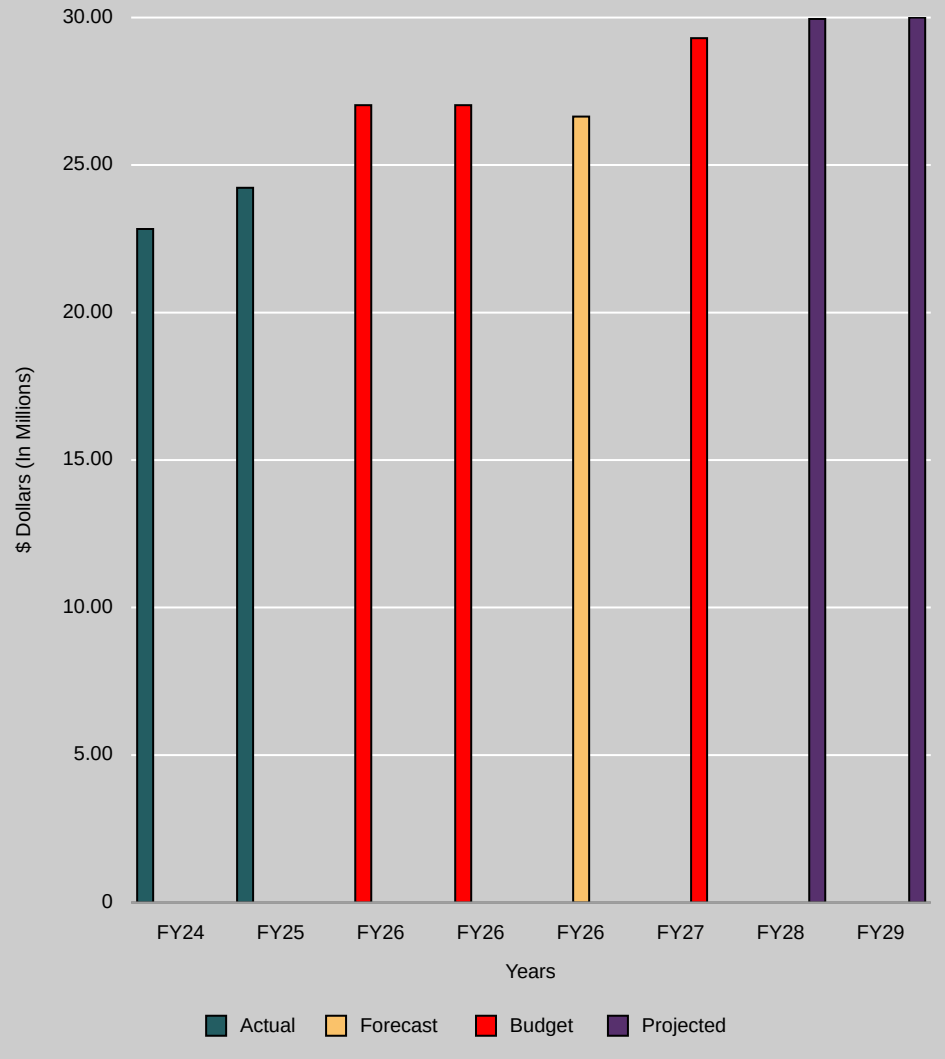
Department FY27 Strategic Business Plan						
District Strategies	Objectives	Activity	Start			
			Finish			
			Q1	Q2	Q3	Q4
		(b) Implement MXDR Managed Detection and Response, including Security Information and Event Monitoring - SIEM.		█		█
		(c) Implement physical security measures at WWTP to protect IT and OT assets from exploit.		█		█
	6.6	Business Technology Enterprise System Life Cycle Management (LCM)	█			█
		(a) Comply with N-1 Patching and LCM policy and practice.	█	█		
		(b) Develop 3-5 year technology infrastructure roadmap and project plan.		█		█
		(c) Implement technology roadmap project plan.			█	█
	6.7	Deploy Online Issue Reporting Software (Project Clear chatbot integration to Maximo)	█			█
		(a) Requirements definition.	█	█		
		(b) Publish RFP/select vendor.		█	█	
		(c) Pilot deployment.			█	█
		(d) Full deployment - measure call deflection rates.				█
	6.8	Develop Employee Digital Skills Program	█			█
		(a) Skills gap assessment.	█	█		
		(b) Curriculum development.		█	█	
		(c) Training rollout.			█	█
		(d) Baseline competency achieved.				█
	6.9	Capitalize on Emerging Technology to Improve District Processes and Service Delivery	█			█
		(a) Perform requirements definition analysis for virtual agent based exclusively on MSD information for billing, customer care call center, and Project Clear.	█	█		
		(b) Publish RFP/select vendor.		█	█	
		(c) Pilot deployment.			█	█
		(d) Full deployment - measure call deflection rates.				█

Finance Department

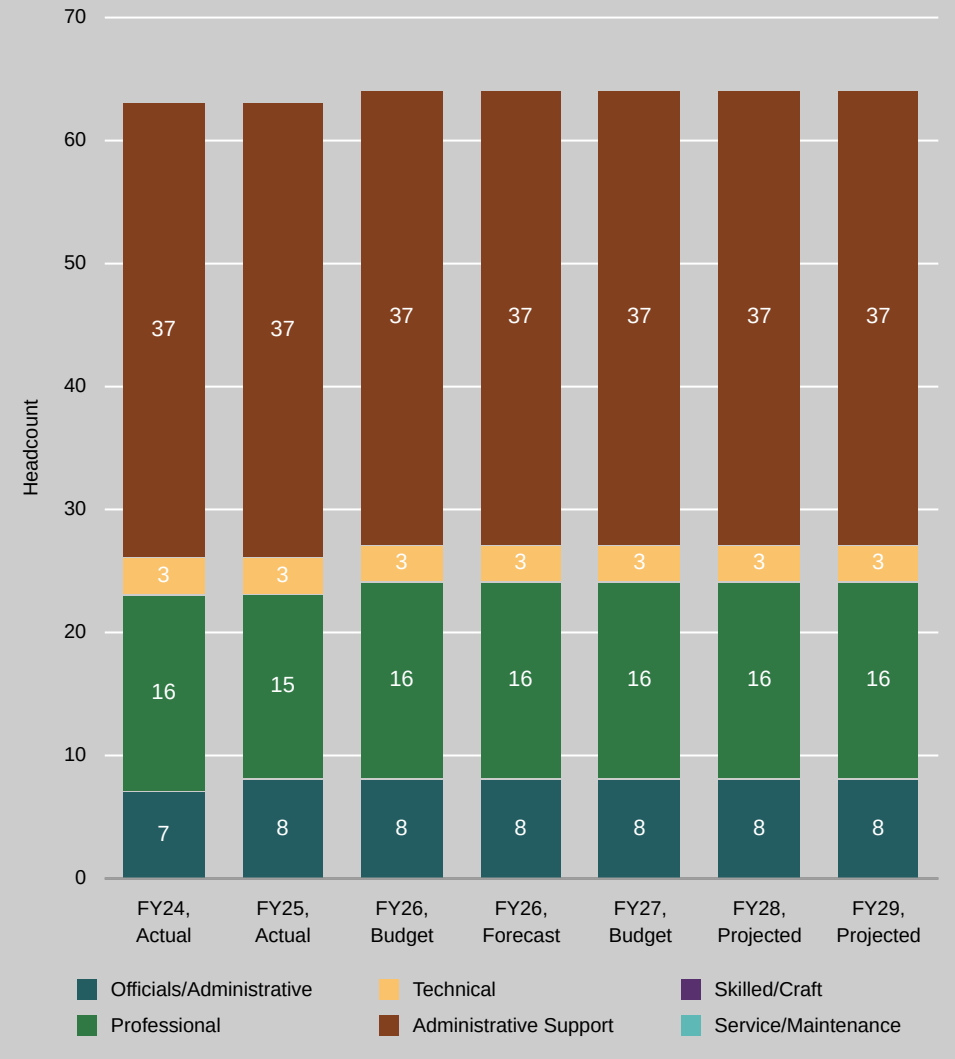
		FY24	FY25	FY26	FY26	FY27	FY28	FY29
EXPENDITURE SUMMARY - DIVISION		Actual	Actual	Budget	Forecast	Budget	Projected	Projected
Purchasing		\$1,054,157	\$1,087,766	\$1,199,895	\$1,132,465	\$1,203,127	\$1,218,382	\$1,240,146
Accounting		1,763,399	1,845,323	2,030,281	2,033,708	2,134,297	2,195,094	2,261,743
Billing & Collection		20,011,541	21,296,996	23,798,461	23,477,945	25,961,670	26,541,491	27,139,369
TOTAL EXPENSES		<u>\$22,829,097</u>	<u>\$24,230,085</u>	<u>\$27,028,637</u>	<u>\$26,644,117</u>	<u>\$29,299,094</u>	<u>\$29,954,968</u>	<u>\$30,641,258</u>
		FY24	FY25	FY26	FY26	FY27	FY28	FY29
EXPENDITURE SUMMARY - CATEGORY		Actual	Actual	Budget	Forecast	Budget	Projected	Projected
51000	Personnel Expenses	\$5,009,526	\$5,353,044	\$6,294,270	\$5,900,617	\$6,434,126	\$6,620,489	\$6,827,408
52000	Supplies	24,559	24,088	31,465	39,997	35,830	36,582	37,351
53000	Usage	-	-	-	-	-	-	-
54000	Contractual Services	17,795,011	18,852,953	20,702,902	20,703,504	22,829,138	23,297,897	23,776,499
55000	Capital Outlay	-	-	-	-	-	-	-
TOTAL EXPENSES		<u>\$22,829,097</u>	<u>\$24,230,085</u>	<u>\$27,028,637</u>	<u>\$26,644,117</u>	<u>\$29,299,094</u>	<u>\$29,954,968</u>	<u>\$30,641,258</u>
ALLOCATED STAFFING SUMMARY								
Officials/Administrative		7	8	8	8	8	8	8
Professional		16	15	16	16	16	16	16
Technical		3	3	3	3	3	3	3
Administrative Support		37	37	37	37	37	37	37
Skilled/Craft		-	-	-	-	-	-	-
Service/Maintenance		-	-	-	-	-	-	-
TOTAL POSITIONS		<u>63</u>	<u>63</u>	<u>64</u>	<u>64</u>	<u>64</u>	<u>64</u>	<u>64</u>

Finance Department

Expenses



Allocated Staffing Summary



METROPOLITAN ST. LOUIS SEWER DISTRICT
FY27 General Fund Budget and Two Year Projection
T4000 - Finance Department Total

	Actual FY24	Actual FY25	Budget FY26	Forecast FY26	Budget FY27	Projected FY28	Projected FY29
51010 - Salaries & Wages	3,432,998	3,703,398	4,245,890	3,931,589	4,465,290	4,628,273	4,797,205
51020 - Overtime	84,099	106,271	96,500	96,500	94,250	98,934	102,545
51030 - Compensatory Pay Accrual	3,240	-	-	-	-	-	-
51120 - Membership & Licensing Fees	7,232	10,331	9,224	10,674	10,083	10,451	10,832
51210 - FICA Taxes	259,698	277,449	332,193	289,900	348,805	361,536	374,732
51220 - Group Insurance	481,598	480,085	679,058	554,630	653,066	686,405	721,434
51230 - Pension Contributions-Defined Benefit Plan	344,271	360,477	370,884	356,946	269,458	220,466	183,721
51231 - Pension Contributions-Defined Contribution Plan	186,555	207,879	242,771	227,669	266,913	266,913	266,913
51233 - DC Plan-Matching Contributions	38,226	42,057	67,750	47,708	76,261	76,261	76,261
51510 - Temporary Help	171,610	165,097	250,000	385,000	250,000	271,250	293,764
Total Personnel Services	\$5,009,526	\$5,353,044	\$6,294,270	\$5,900,617	\$6,434,126	\$6,620,489	\$6,827,408
52090 - Electrical Supplies	196	15	-	10	-	-	-
52170 - Safety Supplies	-	17	-	-	-	-	-
52300 - Safety Footwear	250	-	250	250	-	-	-
52310 - Telephone/Communic Equip/Suppl	-	127	1,700	1,700	850	868	886
52320 - Office Supplies	15,113	12,103	15,105	19,646	17,090	17,449	17,815
52330 - Computer Supplies	1,146	833	1,480	1,524	1,825	1,863	1,902
52340 - Computer Equipment - Non-Capital	43	-	930	930	810	827	844
52380 - Publications/Training Supplies	4,676	5,341	6,300	6,417	6,555	6,693	6,833
52390 - Administrative Supplies	3,136	1,959	5,700	5,700	5,700	5,820	5,942
52400 - Furniture & Office Equipment - Non-Capital	-	3,695	-	3,820	3,000	3,063	3,127
Total Supplies	\$24,559	\$24,088	\$31,465	\$39,997	\$35,830	\$36,582	\$37,351
54010 - Postage	2,253,927	2,339,789	2,500,600	2,500,600	2,985,230	3,042,983	3,101,949
54060 - Printing Services	426,016	505,165	639,000	639,000	658,968	672,806	686,935
54080 - Advertising Services	52,515	54,839	61,500	61,500	61,500	62,792	64,110
54100 - Travel Expenses	11,243	12,769	29,339	29,472	30,759	31,404	32,064
54140 - Training Programs/Seminar Fees	11,586	17,110	27,642	28,042	30,645	31,289	31,946
54180 - Courier And Freight	408	-	1,750	1,750	1,350	1,378	1,407
54190 - Property & Other Space Rental	-	3,600	3,600	3,600	3,600	3,676	3,753

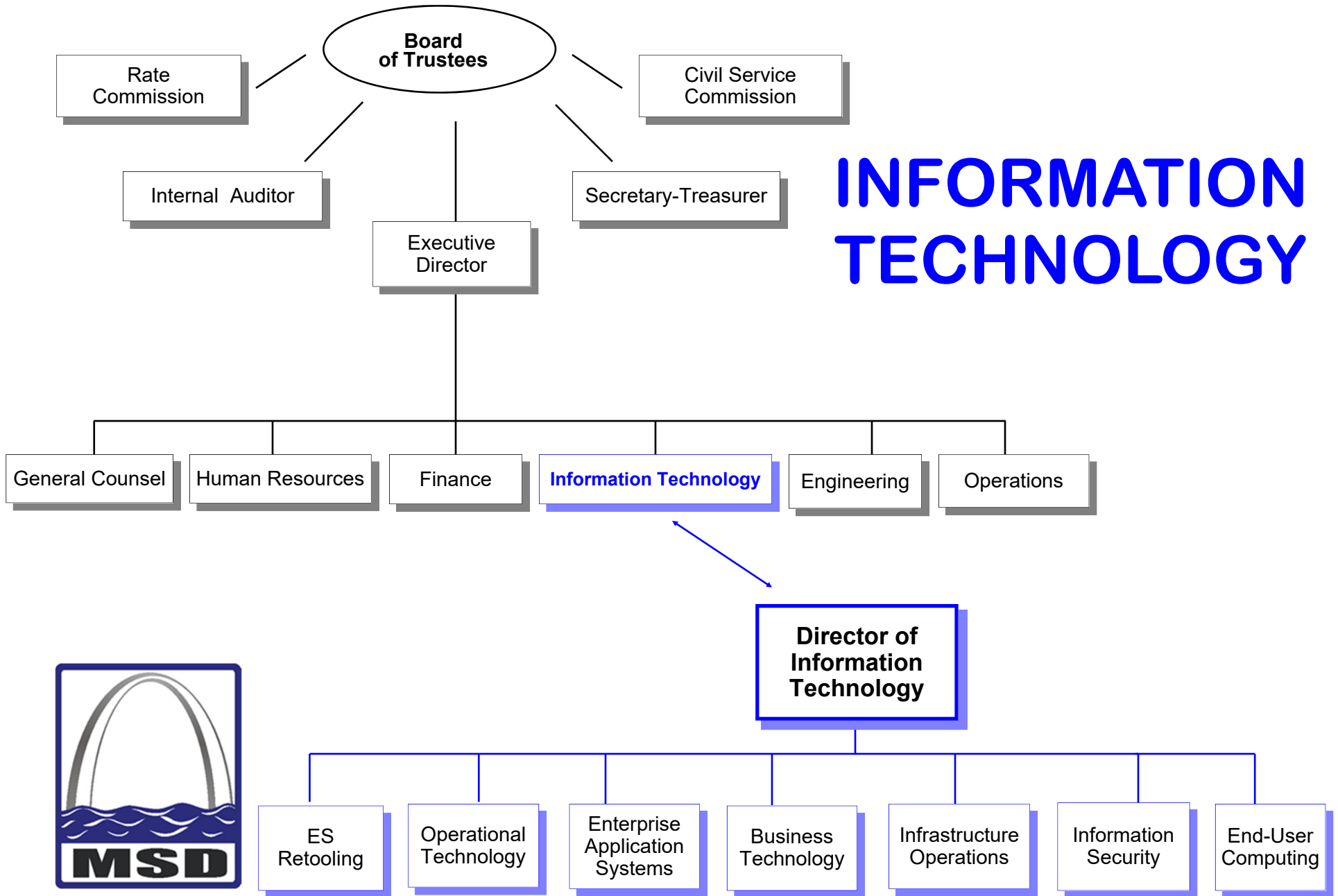
**METROPOLITAN ST. LOUIS SEWER DISTRICT
FY27 General Fund Budget and Two Year Projection
T4000 - Finance Department Total**

	Actual FY24	Actual FY25	Budget FY26	Forecast FY26	Budget FY27	Projected FY28	Projected FY29
54350 - Bill Payment Services	2,612,067	2,752,314	2,800,000	2,800,000	2,940,000	3,001,740	3,064,777
54420 - Court Costs & Lien Fees	(193,705)	6,978	350,000	350,000	350,000	357,350	364,854
54450 - Collection Services	6,175,527	6,367,762	7,400,000	7,400,000	7,701,000	7,862,721	8,027,838
54470 - Water Agency Data Services	514,711	550,082	590,100	590,100	604,047	616,732	629,683
54520 - Professional Service	5,932,267	6,240,045	6,291,740	6,288,430	7,251,640	7,402,626	7,556,783
54530 - Building Repairs & Services	(1,552)	-	7,631	7,700	210,400	210,400	210,400
54710 - Community Outreach Programs	-	2,500	-	3,310	-	-	-
Total Contractual Services	\$17,795,011	\$18,852,953	\$20,702,902	\$20,703,504	\$22,829,138	\$23,297,897	\$23,776,499
Lease Financing	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Subscription Financing	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Department Expenses	\$22,829,097	\$24,230,085	\$27,028,637	\$26,644,117	\$29,299,094	\$29,954,968	\$30,641,258



FY27 BUDGET

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 2025 Accomplishments

1. Upgraded the District's hosted calling solution to a cloud-based calling solution. Implemented a voice BOT along with a phone system upgrade to assist in routing calls and gathering information for Customer Care. (Strategy 3, Objective 6)
2. Implemented Cradlepoint mobile cellular technology for MSD maintenance vehicles to ensure connectivity to MSD IT systems. (Strategy 3, Objective 3)
3. Hardened remote access login and authentication by implementing geofencing and reconfiguring the authentication process to block unauthorized access from external threats. Conducted annual training exercises for detection and handling of cyber events. (IT Department Strategic Objective)
4. Completed testing of Disaster Recovery (DR) to ensure the ability to recover critical systems in the event of a major disaster or outage. Implemented extended backup retention time to aid in recovery of data in the event of a ransomware event. (IT Department Strategic Objective)
5. Began the RFI process for pilot project for use of unmanned systems with machine learning technology for use in aiding the Engineering Department with creek walking inspections. (Strategy 3, Objective 3)
6. Initiated project to upgrade Maximo asset management system and necessary integrated applications. Project is on task to complete in FY2026 prior to end of vendor support. (Strategy 3, Objective 5)
7. Began RFP process for implementation of Oracle Expenses module and procurement cards to improve the management of small dollar purchases. (Strategy 2, Objective 2)

8. Initiated project to develop a custom Diversity Compliance Management 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 complete in FY2026. ([Strategy 1, Objective 3](#))
9. Began the RFI process to replace the Customer Information System (CIS) to identify systems that will meet the District's needs for its billing and collection functions for wastewater and stormwater revenue. ([Strategy 3, Objective 4](#))
10. Upgraded the CIS system to implement stormwater billing in support of the District's stormwater operating and capital improvement program. ([Strategy 2, Objective 3](#))



Department FY27 Strategic Business Plan						
District Strategies	Objectives	Activity	Start			
			Finish			
			Q1	Q2	Q3	Q4
1	Regulatory Fulfillment/Wastewater and Stormwater Management		█			█
2	Talent and Organizational Development		█			█
	2.1	Implement Comprehensive Succession Planning	█			█
		(a) Launch succession planning quick assessment.	█	█		
		(b) Begin leadership and management training.	█	█		
		(d) Map critical positions.	█		█	
		(e) Identify succession coverage (target: 100% of critical positions).		█	█	
		(f) Create knowledge transfer protocols.		█	█	
		(g) Document institutional knowledge.	█			█
	2.2	Refine Recruitment Tools and Processes	█			█
		(a) Deploy new/emerging screening/recruitment tools.		█	█	
	2.3	Explore and Pilot Co-op and Internships	█			█
		(b) Technology infrastructure.	█		█	
	2.4	Expand Safety Training Program	█			█
		(a) Non-operations safety assessment.	█		█	
		(b) Division training rollout.		█		█
	2.6	Establish Career Development Program	█			█
		(e) Leadership development component.			█	█
		(f) Mandatory classes upon hiring.			█	█
	3.2	Refine framework for ongoing employee communication and engagement	█			█
		(c) Develop improved employee engagement strategy and identify resource needs.			█	█
	3.3	Build and maintain sustainable engagement systems for external stakeholders and the public	█			█
4	Financial Management		█			█
	4.1	Implement Customer Information System to Improve Billing and Bill Payment	█			█
		(a) CIS RFP requirements and selection.	█	█		
		(b) System implementation/integration.			█	█
	4.3	Expand Customer Assistance Program	█			█
		(a) Simplify enrollment process.	█	█		
	4.4	Evaluate Additional Payment Options	█			█
		(b) Online payment enhancement.		█	█	
		(c) Phone payment system upgrade.			█	█
	4.5	Reconcile Sewer Assets and Synchronize Among Finance and Operations Systems	█			█
		(a) Oracle/Maximo/GIS synchronization planning.	█	█		
		(b) Billing/GIS synchronization design.		█	█	
		(c) Phase 1 implementation.				█

Department FY27 Strategic Business Plan							
District Strategies	Objectives	Activity	Start				
			Finish				
			Q1	Q2	Q3	Q4	
5	System Resiliency						
	5.1	Develop Comprehensive Climate Resiliency Plans					
		(a) Finalize Resiliency Strategy Plan.					
		(b) Obtain Consensus on Key Plan Implementation Steps and Timeline.					
		(c) Develop and begin climate awareness engagement with MSD staff, contractors, and partners.					
		(d) Integrate plan findings into emergency response plans and exercise (including natural disaster planning).					
6	Technology Innovation						
	6.1	Institute Governance Frameworks					
		(a) Establish cross functional task force (ISA/IEC for OT, CIS/NIST for IT, and ARMA/IGIM).					
		(b) Implement Governance Framework through policy issuance and roadmap to adoption.					
	6.2	Implement Information Governance in File/Record Repositories					
		(a) Assess current Department status - Data inventory and classification.					
		(b) Share drive cleanup and data migration to SharePoint.					
	6.3	Implement Physical Records Management Solution Phase II					
		(a) System Configuration.					
		(b) Data Import.					
		(c) Training.					
	6.4	Operational Technology Standardization					
		(d) Implement Asset Identification and Intrusion Detection System.					
	6.5	District Cyber Security Program					
		(a) Implement Network Micro Segmentation IT/OT Replacement Technology.					
		(b) Implement MXDR Managed Detection and Response, including Security Information and Event Monitoring - SIEM.					
	6.6	Business Technology Enterprise System Life Cycle Management (LCM)					
		(a) Comply with N-1 Patching and LCM policy and practice.					
		(b) Develop 3-5 year technology infrastructure roadmap and project plan.					
		(c) Implement technology roadmap project plan.					
	6.7	Deploy Online Issue Reporting Software (Project Clear chatbot integration to Maximo)					
		(a) Requirements definition.					
		(b) Publish RFP/select vendor.					
		(c) Pilot deployment.					
		(d) Full deployment - measure call deflection rates.					
	6.8	Develop Employee Digital Skills Program					
		(a) Skills gap assessment.					
		(b) Curriculum development.					
		(c) Training rollout.					

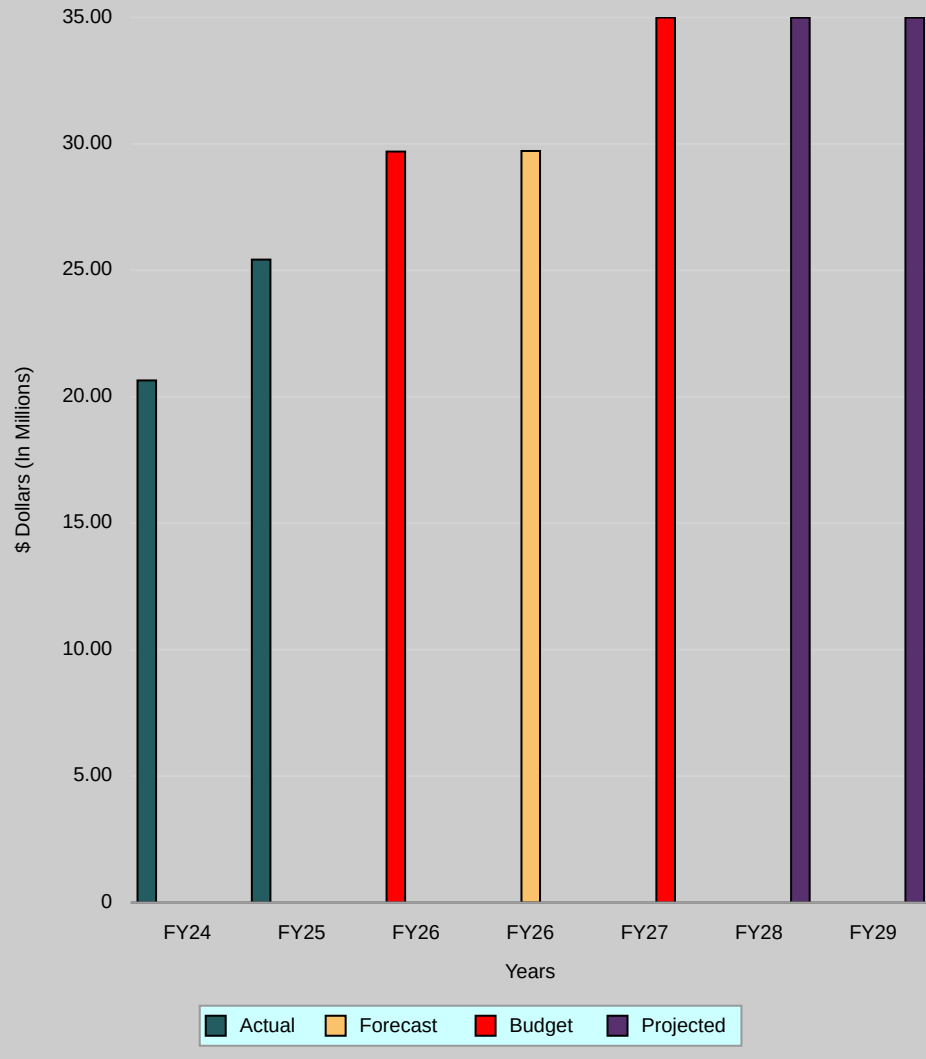
Department FY27 Strategic Business Plan							
District Strategies	Objectives	Activity	Start				
			Finish	Q1	Q2	Q3	Q4
	6.9	Capitalize on Emerging Technology to Improve District Processes and Service Delivery					
		(a) Perform requirements definition analysis for virtual agent based exclusively on MSD information for billing, customer care call center, and Project Clear.					
		(b) Publish RFP/select vendor.					
		(c) Pilot deployment.					
		(d) Full deployment - measure call deflection rates.					

Information Technology Department

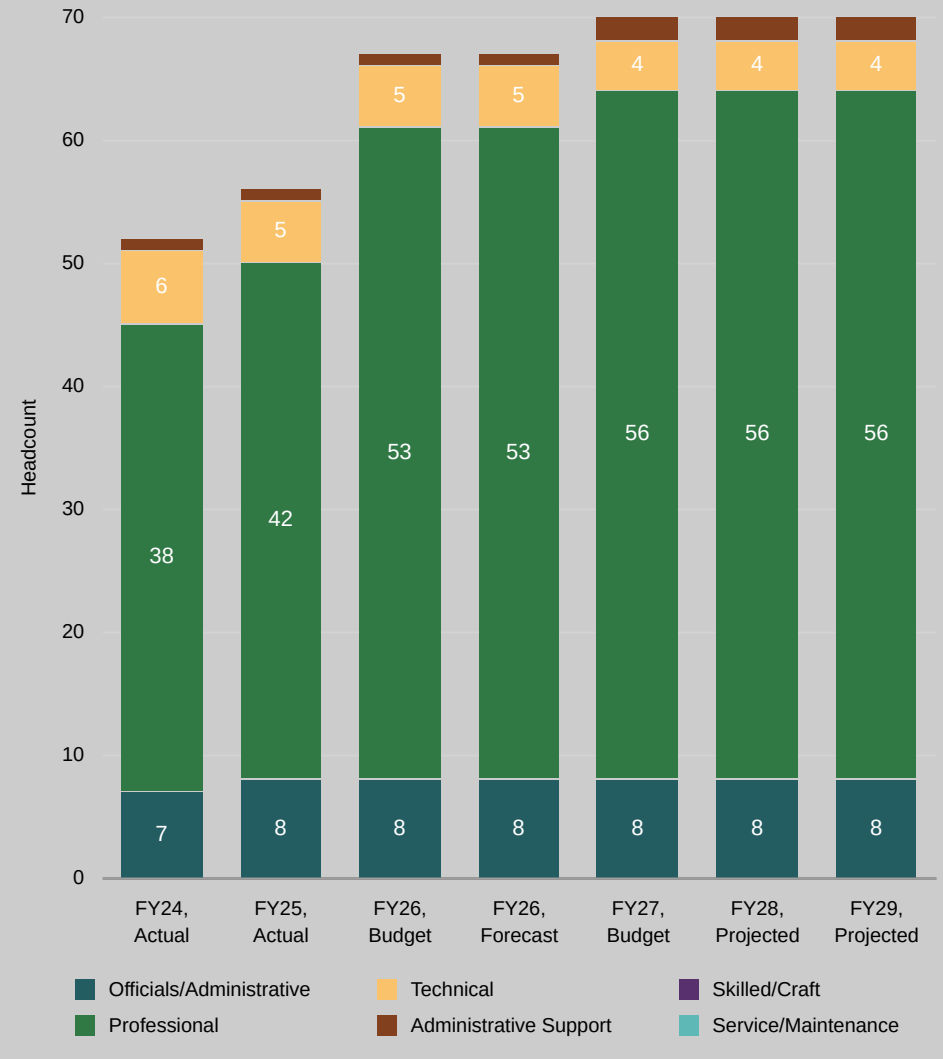
		FY24	FY25	FY26	FY26	FY27	FY28	FY29
EXPENDITURE SUMMARY - DIVISION		Actual	Actual	Budget	Forecast	Budget	Projected	Projected
	ES Retooling	\$1,213,772	\$3,256,293	\$1,675,989	\$3,243,678	\$3,609,140	\$3,211,614	\$3,397,798
	Business Technology	10,550,502	10,498,227	11,031,467	9,912,035	9,795,830	10,414,573	10,796,856
	Infrastructure Operations	5,945,314	8,143,543	7,862,236	7,667,063	6,385,064	6,515,833	6,660,894
	Operational Technology	-	-	3,325,279	3,118,099	7,112,898	7,071,562	7,258,455
	Information Security	-	-	-	-	1,771,204	1,822,855	1,876,213
	Enterprise Applications Systems	-	-	1,505,142	1,744,231	2,928,497	3,078,804	3,240,690
	End-user Computing	2,940,431	3,531,629	4,303,883	4,037,363	4,314,400	4,435,105	4,560,361
	TOTAL EXPENSES	\$20,650,020	\$25,429,692	\$29,703,995	\$29,722,470	\$35,917,032	\$36,550,347	\$37,791,266
EXPENDITURE SUMMARY - CATEGORY								
51000	Personnel Expenses	\$12,000,373	\$11,795,521	\$14,229,167	\$13,862,081	\$16,191,592	\$16,413,156	\$17,230,643
52000	Supplies	833,351	2,959,992	2,107,612	2,274,331	2,441,349	2,489,497	2,541,777
53000	Usage	848,864	502,700	549,001	549,001	525,999	536,519	547,249
54000	Contractual Services	6,564,692	10,090,608	11,529,815	11,873,655	13,079,592	13,359,104	13,644,486
55000	Capital Outlay	402,740	80,872	1,288,401	1,163,401	3,678,500	3,752,070	3,827,111
	TOTAL EXPENSES	\$20,650,020	\$25,429,692	\$29,703,995	\$29,722,470	\$35,917,032	\$36,550,347	\$37,791,266
ALLOCATED STAFFING SUMMARY								
	Officials/Administrative	7	8	8	8	8	8	8
	Professional	38	42	53	53	56	56	56
	Technical	6	5	5	5	4	4	4
	Administrative Support	1	1	1	1	2	2	2
	Skilled/Craft	-	-	-	-	-	-	-
	Service/Maintenance	-	-	-	-	-	-	-
	TOTAL POSITIONS	52	56	67	67	70	70	70

Information Technology Department

Expenses



Allocated Staffing Summary

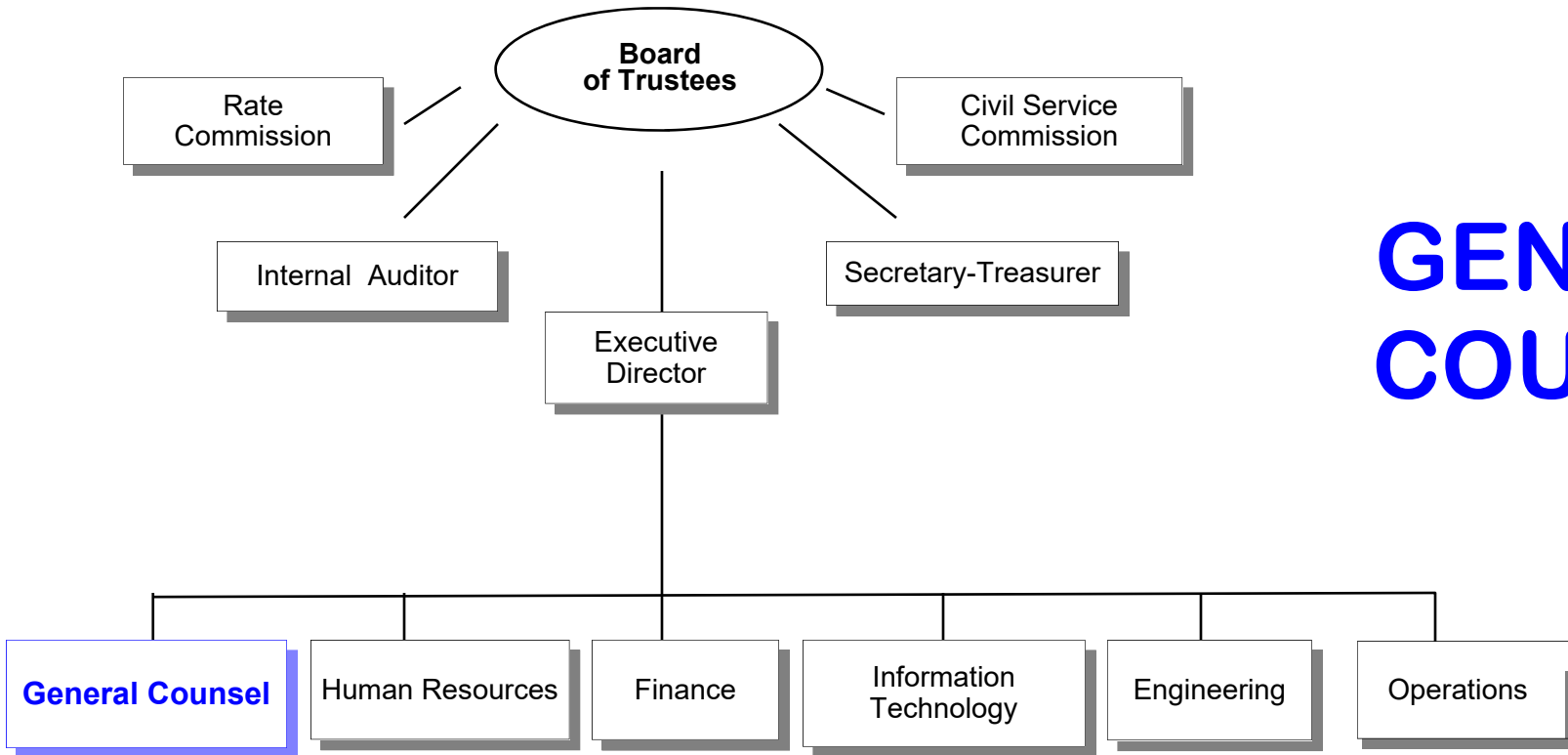


METROPOLITAN ST. LOUIS SEWER DISTRICT
FY27 General Fund Budget and Two Year Projection
T4500 - Information Technology Department Total

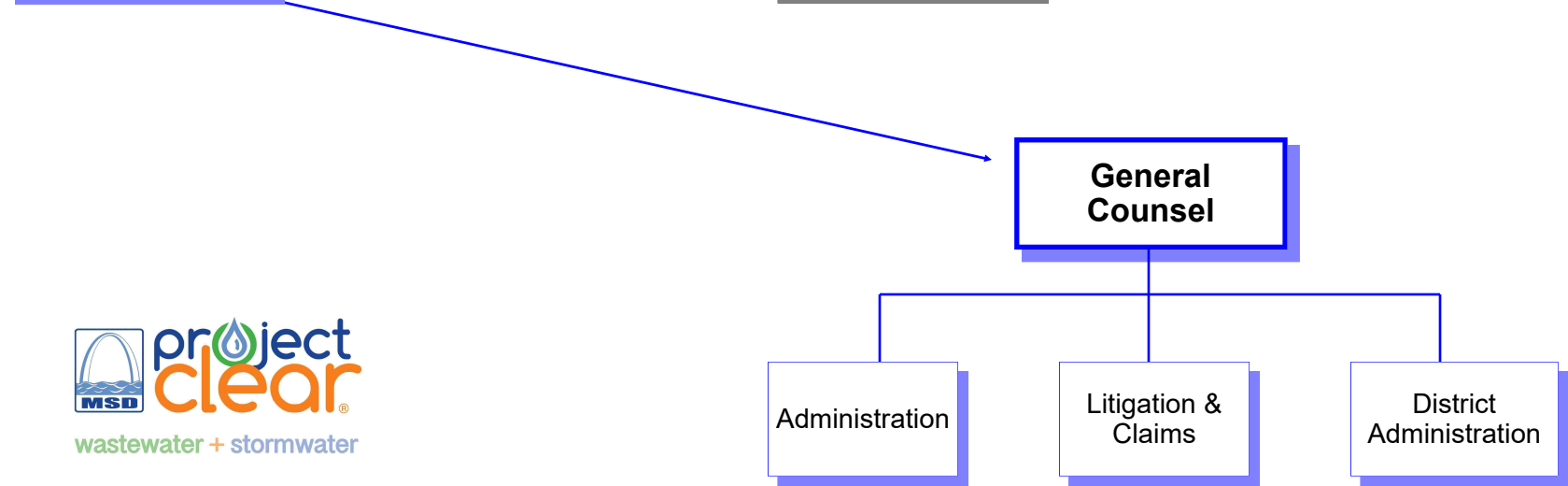
	Actual FY24	Actual FY25	Budget FY26	Forecast FY26	Budget FY27	Projected FY28	Projected FY29
51010 - Salaries & Wages	4,080,333	5,057,969	6,975,435	6,318,068	7,616,316	7,521,146	7,795,667
51020 - Overtime	31,443	18,735	44,070	54,070	152,928	162,160	171,729
51030 - Compensatory Pay Accrual	349	-	-	-	-	-	-
51090 - Civil Service Commision Fees	-	124	-	-	-	-	-
51120 - Membership & Licensing Fees	14,574	16,071	19,689	19,410	26,630	27,602	28,609
51210 - FICA Taxes	305,451	376,239	536,992	467,845	594,347	595,423	617,156
51220 - Group Insurance	411,288	464,283	807,203	706,673	841,618	838,707	881,683
51230 - Pension Contributions-Defined Benefit Plan	559,642	587,394	652,626	712,457	552,327	451,904	376,587
51231 - Pension Contributions-Defined Contribution Plan	203,094	257,447	387,605	354,711	428,608	410,737	410,737
51233 - DC Plan-Matching Contributions	45,042	56,646	112,073	76,898	124,554	117,353	117,353
51510 - Temporary Help	6,349,157	4,960,614	4,693,474	5,151,950	5,854,264	6,288,125	6,831,121
Total Personnel Services	\$12,000,373	\$11,795,521	\$14,229,167	\$13,862,081	\$16,191,592	\$16,413,156	\$17,230,643
52050 - Construction & Bldg Supplies	-	9,881	-	-	-	-	-
52070 - Hardware	-	92	-	-	-	-	-
52090 - Electrical Supplies	21,815	5,000	2,000	2,000	2,416	2,042	2,085
52100 - Instrument Supplies	79	121	-	300	-	-	-
52160 - Paint Supplies	214	3,236	-	-	-	-	-
52170 - Safety Supplies	-	-	1,872	1,872	1,664	1,699	1,735
52220 - Janitorial Supplies	-	331	-	-	-	-	-
52240 - Hand Tools	-	-	2,160	3,160	2,400	1,960	2,001
52280 - Uniforms	-	-	6,460	6,460	7,240	5,799	5,921
52300 - Safety Footwear	-	896	2,400	2,700	3,700	3,165	3,232
52310 - Telephone/Communic Equip/Suppl	55,249	487,560	595,657	595,807	617,851	630,826	644,073
52320 - Office Supplies	1,641	1,474	6,800	10,980	9,100	9,291	9,486
52330 - Computer Supplies	467,501	694,870	717,806	726,255	791,872	808,501	825,480
52340 - Computer Equipment - Non-Capital	273,447	1,613,705	612,962	748,602	845,511	863,267	881,395
52380 - Publications/Training Supplies	-	112,989	135,545	135,045	125,045	127,671	130,352
52390 - Administrative Supplies	924	3,109	2,950	4,150	4,550	4,646	4,743
52400 - Furniture & Office Equipment - Non-Capital	12,482	26,727	21,000	37,000	30,000	30,630	31,273
Total Supplies	\$833,351	\$2,959,992	\$2,107,612	\$2,274,331	\$2,441,349	\$2,489,497	\$2,541,777

METROPOLITAN ST. LOUIS SEWER DISTRICT
FY27 General Fund Budget and Two Year Projection
T4500 - Information Technology Department Total

	Actual FY24	Actual FY25	Budget FY26	Forecast FY26	Budget FY27	Projected FY28	Projected FY29
53270 - Telephone Usage	848,864	502,700	549,001	549,001	525,999	536,519	547,249
Total Usage	\$848,864	\$502,700	\$549,001	\$549,001	\$525,999	\$536,519	\$547,249
54010 - Postage	13	-	-	-	-	-	-
54050 - Office System Services	4,709,030	5,874,861	6,862,740	6,734,544	6,862,120	7,006,865	7,154,650
54100 - Travel Expenses	28,010	41,882	97,065	75,475	102,720	104,878	107,080
54140 - Training Programs/Seminar Fees	162,315	220,910	263,007	239,215	110,895	113,224	115,601
54141 - Required Training Programs	-	-	5,000	5,000	5,000	5,105	5,212
54180 - Courier And Freight	1,901	972	-	550	-	-	-
54190 - Property & Other Space Rental	-	-	42,375	42,375	45,120	46,068	47,035
54340 - Other	1,124	-	-	-	-	-	-
54520 - Professional Service	1,572,891	3,593,312	4,255,700	4,749,568	5,932,209	6,060,985	6,192,466
54530 - Building Repairs & Services	86,922	358,671	3,400	23,400	7,000	7,147	7,297
54560 - Motor Vehicle Services	-	-	528	528	528	539	550
54600 - Electrical Repair Services	2,487	-	-	3,000	-	-	-
54610 - Instrument Repair Services	-	-	-	-	14,000	14,294	14,594
Total Contractual Services	\$6,564,692	\$10,090,608	\$11,529,815	\$11,873,655	\$13,079,592	\$13,359,104	\$13,644,486
55090 - Furniture & Office Equipment	-	-	15,000	15,000	15,000	15,300	15,606
55110 - Computer Equipment	402,740	80,872	1,273,401	1,148,401	3,663,500	3,736,770	3,811,505
Total Capital Outlay	\$402,740	\$80,872	\$1,288,401	\$1,163,401	\$3,678,500	\$3,752,070	\$3,827,111
Lease Financing	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Subscription Financing	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Department Expenses	\$20,650,020	\$25,429,692	\$29,703,995	\$29,722,470	\$35,917,032	\$36,550,347	\$37,791,266



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 2025 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. [\(Strategy 4, Objectives 1 & 2\)](#)



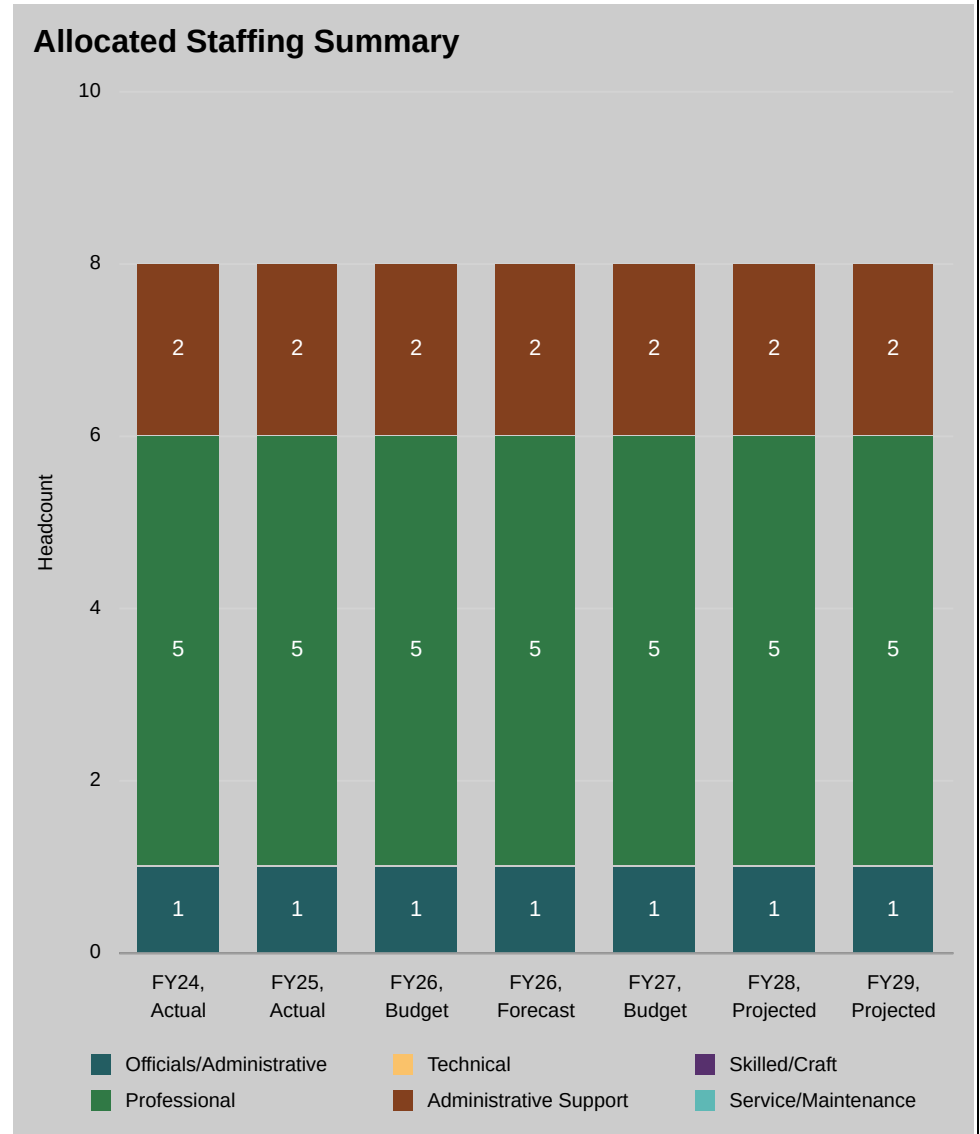
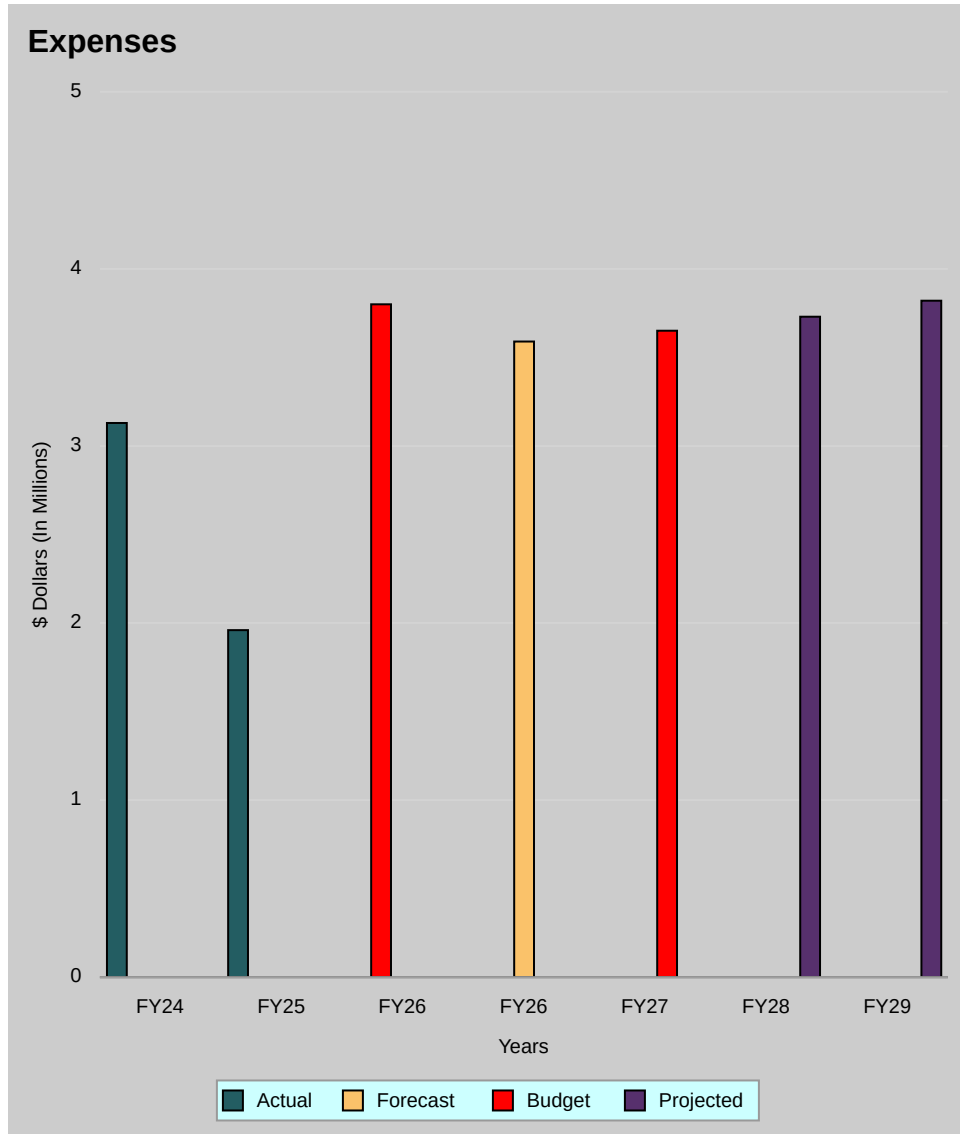
Department FY27 Strategic Business Plan						
District Strategies	Objectives	Activity	Start			
			Finish			
			Q1	Q2	Q3	Q4
1	Regulatory Fulfillment/Wastewater and Stormwater Management					
	1.4	Develop CSO Tunnel Program Strategy				
		(a) Complete Right of Way Acquisition and begin Pre-bid activities for Lower Middle RDP CSO Tunnel.				
2	Talent and Organizational Development					
	2.1	Implement Comprehensive Succession Planning				
		(a) Launch succession planning quick assessment.				
		(b) Begin leadership and management training.				
		(d) Map critical positions.				
		(e) Identify succession coverage (target: 100% of critical positions).				
		(f) Create knowledge transfer protocols.				
		(g) Document institutional knowledge.				
	2.2	Refine Recruitment Tools and Processes				
		(b) Civil Service constraint analysis.				
	2.3	Explore and Pilot Co-op and Internships				
		(a) Policy development.				
	2.6	Establish Career Development Program				
		(d) Program evaluation.				
		(e) Leadership development component.				
		(f) Mandatory classes upon hiring.				
3	Public/Stakeholder Engagement and Trust					
	3.2	Refine framework for ongoing employee communication and engagement				
	3.3	Build and maintain sustainable engagement systems for external stakeholders and the public				
	3.4	Engage Public/Stakeholders on 2028 Rate Cycle				
		(b) Develop public/stakeholder engagement plan and identify necessary resources.				
4	Financial Management					
	4.2	Validate Collection Rate Target				
		(d) Pilot shut-off program.				
	4.5	Reconcile Sewer Assets and Synchronize Among Finance and Operations Systems				
		(c) Phase 1 implementation.				
5	System Resiliency					
	5.1	Develop Comprehensive Climate Resiliency Plans				
		(a) Finalize Resiliency Strategy Plan.				
		(b) Obtain Consensus on Key Plan Implementation Steps and Timeline.				
		(d) Integrate plan findings into emergency response plans and exercise (including natural disaster planning).				
	5.2	Revise MSD Sewer Backup Prevention Program to include Strapped Plumbing Element				

Department FY27 Strategic Business Plan						
District Strategies	Objectives	Activity	Start			
			Finish			
			Q1	Q2	Q3	Q4
		(a) Revise MSD backup policy and plans to incorporate strapped plumbing.				
	5.3	Revise MSD Rules and Regulations for Climate Adaptation Strategies, including Strapped Plumbing				
		(a) Propose draft regulations update.				
	5.4	Develop Flood-prone Property Buyout Program				
		(a) Framework development.				
		(c) Propose draft program criteria.				
6	Technology Innovation					
	6.1	Institute Governance Frameworks				
		(b) Implement Governance Framework through policy issuance and roadmap to adoption.				
	6.2	Implement Information Governance in File/Record Repositories				
		(a) Assess current Department status - Data inventory and classification.				
		(b) Share drive cleanup and data migration to SharePoint.				
		(c) Laserfiche Configuration for records retention/SharePoint Site-Laserfiche Integration.				
	6.3	Implement Physical Records Management Solution Phase II				
		(c) Training.				
	6.5	District Cyber Security Program				
	6.6	Business Technology Enterprise System Life Cycle Management (LCM)				
		(b) Develop 3-5 year technology infrastructure roadmap and project plan.				
	6.8	Develop Employee Digital Skills Program				
		(a) Skills gap assessment.				
		(b) Curriculum development.				
		(c) Training rollout.				

General Counsel Department

		FY24	FY25	FY26	FY26	FY27	FY28	FY29
EXPENDITURE SUMMARY - DIVISION		Actual	Actual	Budget	Forecast	Budget	Projected	Projected
General Counsel Administration		\$319,807	\$265,496	\$268,603	\$280,374	\$285,546	\$295,286	\$305,390
General Counsel District Administration		169,822	219,523	310,007	315,914	314,706	316,920	320,646
Litigation and Claims		2,638,849	1,477,018	3,220,134	2,997,754	3,052,752	3,122,460	3,196,959
TOTAL EXPENSES		\$3,128,478	\$1,962,036	\$3,798,744	\$3,594,042	\$3,653,004	\$3,734,666	\$3,822,996
EXPENDITURE SUMMARY - CATEGORY								
51000	Personnel Expenses	\$1,291,015	\$1,381,249	\$1,430,735	\$1,479,150	\$1,561,593	\$1,599,336	\$1,642,823
52000	Supplies	62,614	115,156	198,075	197,425	201,775	206,012	210,339
53000	Usage	-	-	-	-	-	-	-
54000	Contractual Services	1,774,849	465,631	2,169,934	1,917,467	1,889,636	1,929,318	1,969,834
55000	Capital Outlay	-	-	-	-	-	-	-
TOTAL EXPENSES		\$3,128,478	\$1,962,036	\$3,798,744	\$3,594,042	\$3,653,004	\$3,734,666	\$3,822,996
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		8	8	8	8	8	8	8

General Counsel Department

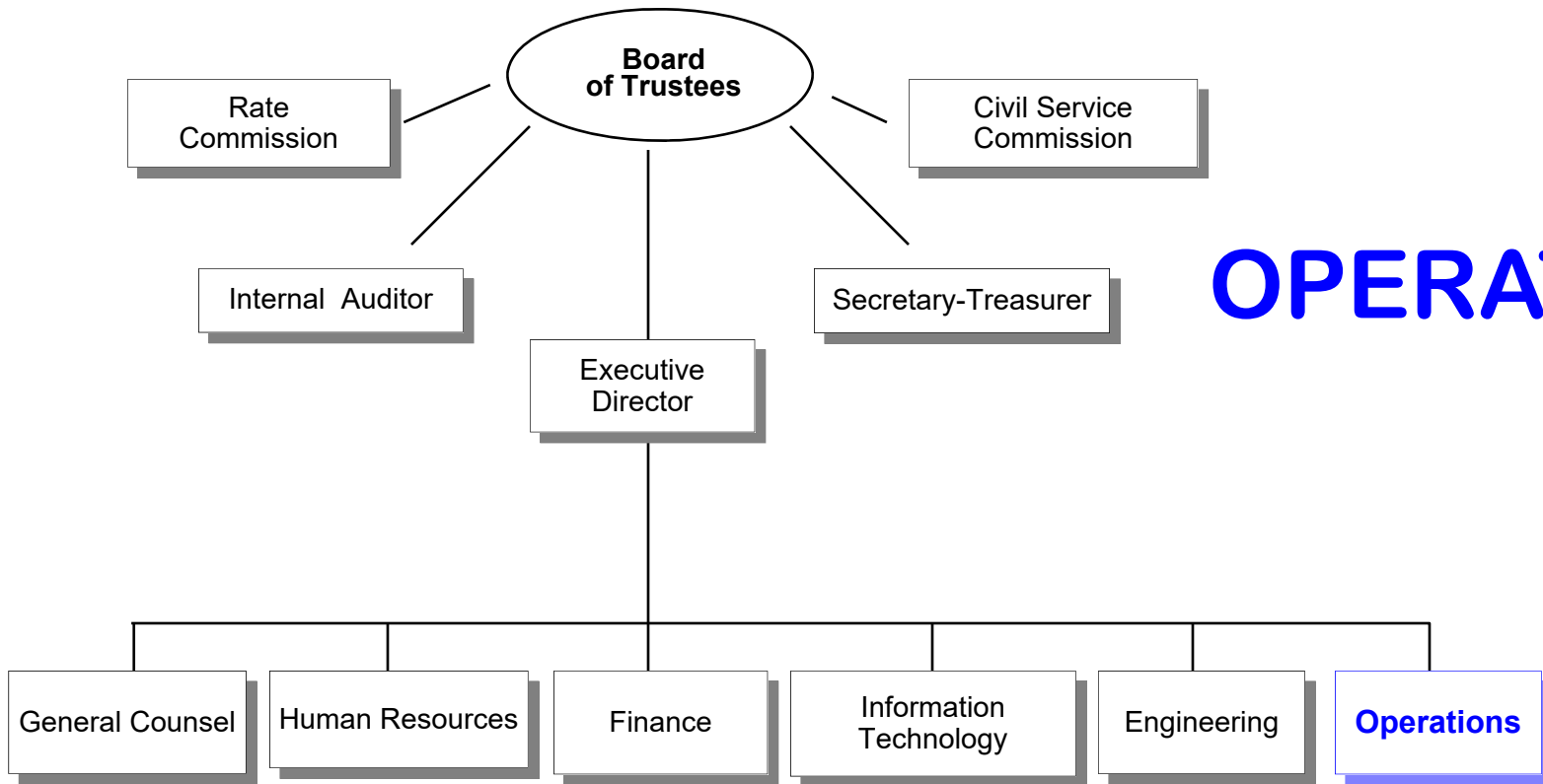


METROPOLITAN ST. LOUIS SEWER DISTRICT
FY27 General Fund Budget and Two Year Projection
T5500 - General Counsel Department Total

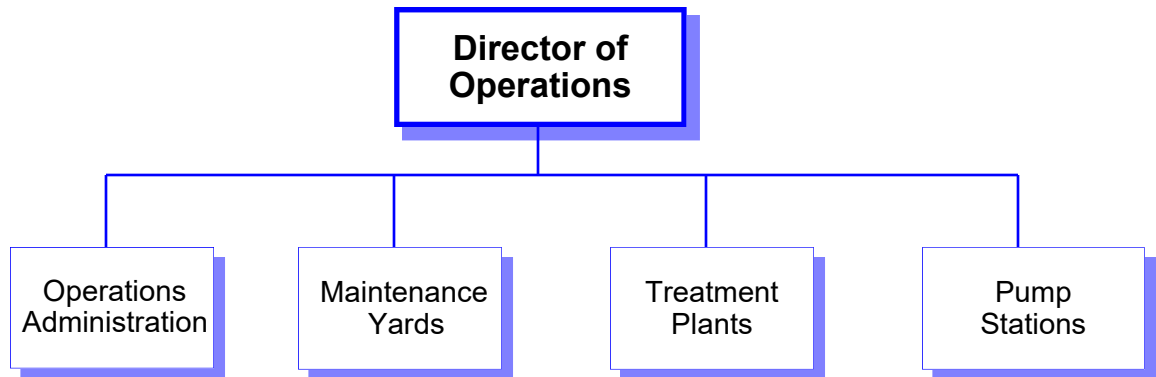
	Actual FY24	Actual FY25	Budget FY26	Forecast FY26	Budget FY27	Projected FY28	Projected FY29
51010 - Salaries & Wages	916,433	1,037,153	1,069,850	1,103,685	1,182,486	1,225,647	1,270,383
51020 - Overtime	0	504	-	-	-	-	-
51120 - Membership & Licensing Fees	6,138	8,010	8,015	8,015	8,010	8,302	8,605
51210 - FICA Taxes	69,393	75,824	81,844	77,341	90,460	93,762	97,184
51220 - Group Insurance	77,009	92,359	103,112	106,147	115,666	121,600	127,836
51230 - Pension Contributions-Defined Benefit Plan	177,165	93,098	89,821	105,923	82,202	67,256	56,047
51231 - Pension Contributions-Defined Contribution Plan	35,849	59,556	60,739	62,123	64,376	64,376	64,376
51233 - DC Plan-Matching Contributions	9,028	14,745	17,354	15,916	18,393	18,393	18,393
Total Personnel Services	\$1,291,015	\$1,381,249	\$1,430,735	\$1,479,150	\$1,561,593	\$1,599,336	\$1,642,823
52170 - Safety Supplies	-	-	-	75	-	-	-
52220 - Janitorial Supplies	-	-	-	75	-	-	-
52300 - Safety Footwear	155	155	350	350	350	357	365
52320 - Office Supplies	7,220	3,787	5,800	4,000	4,500	4,595	4,691
52330 - Computer Supplies	120	-	-	-	-	-	-
52370 - Photo & Video Supplies	76	-	125	125	125	128	130
52380 - Publications/Training Supplies	53,095	94,509	190,000	190,000	195,000	199,095	203,276
52390 - Administrative Supplies	1,949	2,016	1,800	2,800	1,800	1,838	1,876
52400 - Furniture & Office Equipment - Non-Capital	-	14,689	-	-	-	-	-
Total Supplies	\$62,614	\$115,156	\$198,075	\$197,425	\$201,775	\$206,012	\$210,339
54060 - Printing Services	-	-	250	250	250	255	261
54080 - Advertising Services	-	3,216	-	4,000	-	-	-
54100 - Travel Expenses	9,632	14,687	24,565	24,098	20,786	21,223	21,668
54140 - Training Programs/Seminar Fees	3,765	5,174	11,869	11,869	15,850	16,183	16,523
54180 - Courier And Freight	18	99	1,250	1,250	750	766	782
54400 - Judgments & Claims Settlements	19,611	91	45,000	39,000	40,000	40,840	41,698
54420 - Court Costs & Lien Fees	7,444	6,749	10,000	10,000	10,000	10,210	10,424
54440 - Easement Acquisitions/Fees	1,850	-	2,000	2,000	2,000	2,042	2,085
54450 - Collection Services	317,921	55,455	325,000	325,000	300,000	306,300	312,732
54520 - Professional Service	1,414,607	380,160	1,750,000	1,500,000	1,500,000	1,531,500	1,563,662
Total Contractual Services	\$1,774,849	\$465,631	\$2,169,934	\$1,917,467	\$1,889,636	\$1,929,318	\$1,969,834

**METROPOLITAN ST. LOUIS SEWER DISTRICT
 FY27 General Fund Budget and Two Year Projection
 T5500 - General Counsel Department Total**

	Actual FY24	Actual FY25	Budget FY26	Forecast FY26	Budget FY27	Projected FY28	Projected FY29
Lease Financing	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Subscription Financing	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Department Expenses	\$3,128,478	\$1,962,036	\$3,798,744	\$3,594,042	\$3,653,004	\$3,734,666	\$3,822,996



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 2025 Accomplishments

1. NACWA Platinum Awards for Grand Glaize, Fenton, Lower Meramec, Coldwater, Lemay and Missouri River Treatment Plants. ([Operations Department Achievement Award](#))
2. Treated 125,197 thousand million gallons of wastewater. Averaged 343 Million Gallons/Day. ([Operations Department Achievement](#))
3. Met all wastewater and stormwater CMOM goals and metrics. ([Operations Department Objective](#))
4. Began implementation of software tools to support asset management plan that incorporates monetized ratings for linear assets. ([Strategy 5, Objective 3](#))
5. The Wet Weather Optimization Plan for the Lemay Service Area will be implemented after completion of Phase I of the SCADA upgrade project. ([Strategy 5, Objective 5](#))
6. Phase 1 of the SCADA System upgrade is under construction and will be completed in Q1 of FY26. Phase 2 to follow. ([Strategy 5, Objective 5](#))



Department FY27 Strategic Business Plan						
District Strategies	Objectives	Activity	Start			
			Finish			
			Q1	Q2	Q3	Q4
1	Regulatory Fulfillment/Wastewater and Stormwater Management					
	1.1	SSO Removal Compliance				
		(a) Track quarterly progress to meet 2028 SSO removal requirements.				
		(b) Complete SSO elimination projects per SSO Master Plan Schedule.				
		(c) Complete all regulatory compliance reporting on schedule.				
	1.3	Review District's Laboratory and Environmental Compliance Facilities for Future Upgrades				
		(b) Plan future facility improvements to maintain compliance.				
	1.4	Develop CSO Tunnel Program Strategy				
2	Talent and Organizational Development					
	2.1	Implement Comprehensive Succession Planning				
		(a) Launch succession planning quick assessment.				
		(b) Begin leadership and management training.				
		(d) Map critical positions.				
		(e) Identify succession coverage (target: 100% of critical positions).				
		(f) Create knowledge transfer protocols.				
		(g) Document institutional knowledge.				
	2.3	Explore and Pilot Co-op and Internships				
		(a) Policy development.				
	2.6	Establish Career Development Program				
		(a) Design B/C schedule training curriculum.				
		(d) Program evaluation.				
		(e) Leadership development component.				
		(f) Mandatory classes upon hiring.				
3	Public/Stakeholder Engagement and Trust					
	3.2	Refine framework for ongoing employee communication and engagement				
	3.3	Build and maintain sustainable engagement systems for external stakeholders and the public				
		(c) Assess potential facility tour program and identify resource needs.				
		(d) Assess potential expansion of paid reach program for public education and engagement and identify resource needs.				
4	Financial Management					
	4.2	Validate Collection Rate Target				
		(d) Pilot shut-off program.				
	4.3	Expand Customer Assistance Program				
	4.5	Reconcile Sewer Assets and Synchronize Among Finance and Operations Systems				
		(a) Oracle/Maximo/GIS synchronization planning.				
		(c) Phase 1 implementation.				

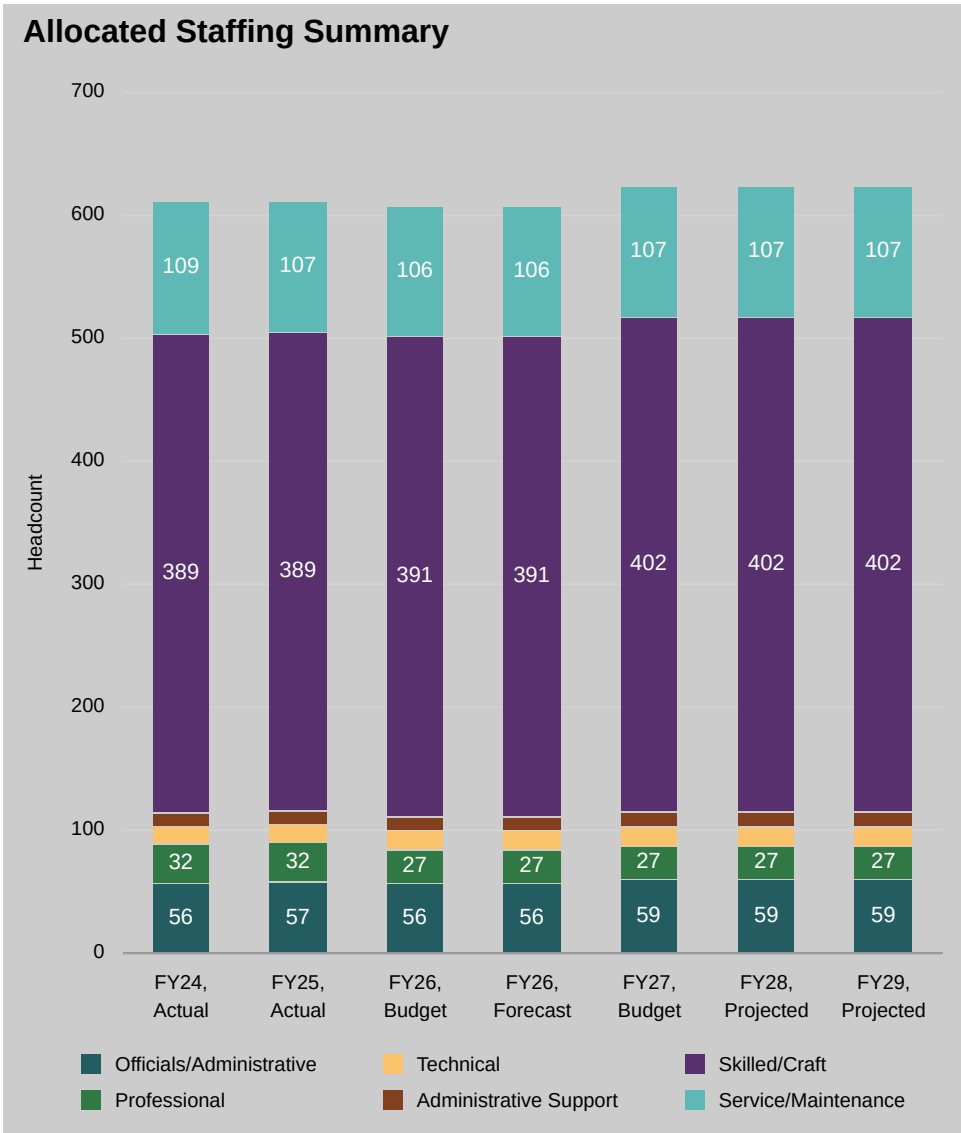
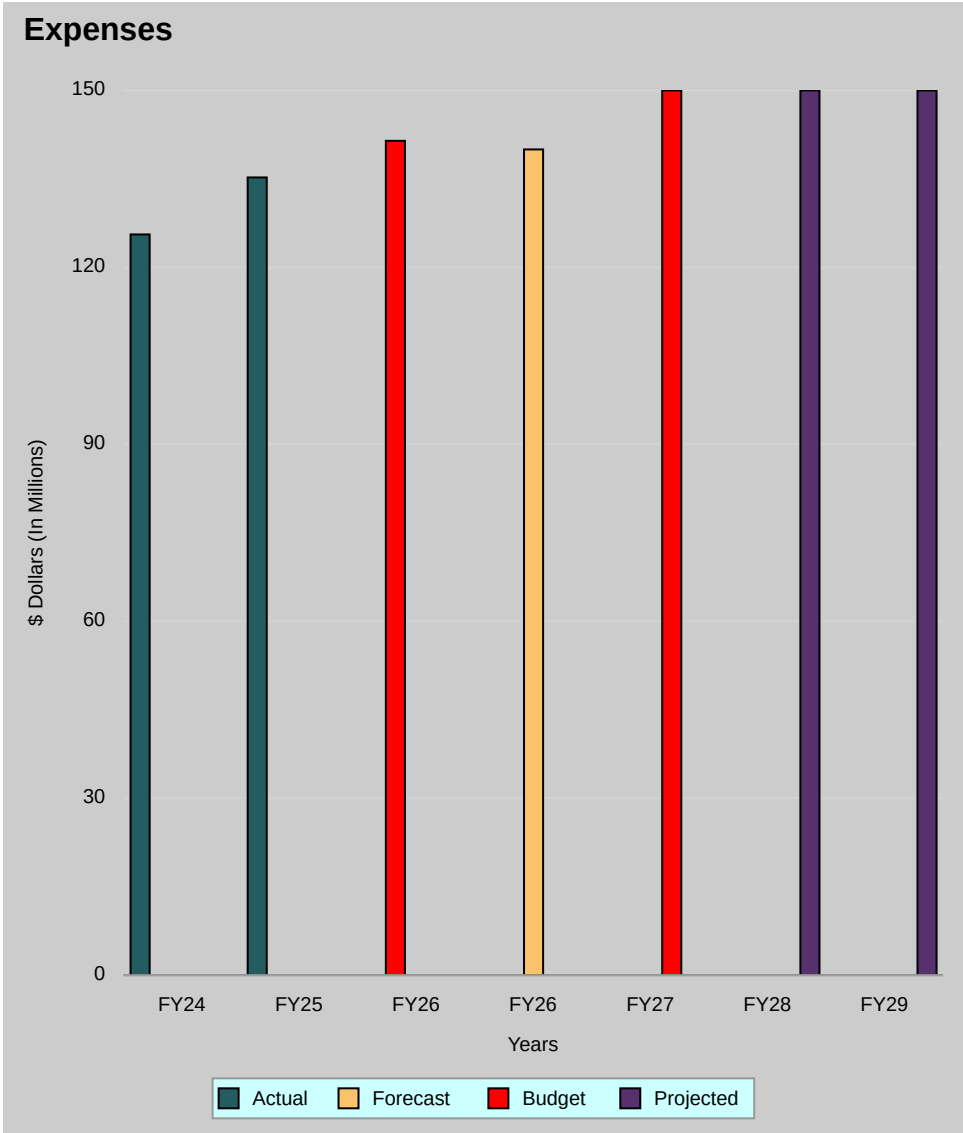
Department FY27 Strategic Business Plan						
District Strategies	Objectives	Activity	Start			
			Finish			
			Q1	Q2	Q3	Q4
	5.1	Develop Comprehensive Climate Resiliency Plans				
		(a) Finalize Resiliency Strategy Plan.				
		(b) Obtain Consensus on Key Plan Implementation Steps and Timeline.				
		(c) Develop and begin climate awareness engagement with MSD staff, contractors, and partners.				
		(d) Integrate plan findings into emergency response plans and exercise (including natural disaster planning).				
	5.3	Revise MSD Rules and Regulations for Climate Adaptation Strategies, including Strapped Plumbing				
		(a) Propose draft regulations update.				
		(c) Implement new rules and regulations.				
	5.4	Develop Flood-prone Property Buyout Program				
		(a) Framework development.				
6	Technology Innovation					
	6.2	Implement Information Governance in File/Record Repositories				
		(a) Assess current Department status - Data inventory and classification.				
		(b) Share drive cleanup and data migration to SharePoint.				
		(c) Laserfiche Configuration for records retention/SharePoint Site-Laserfiche Integration.				
	6.3	Implement Physical Records Management Solution Phase II				
		(c) Training.				
	6.4	Operational Technology Standardization				
		(a) Continue implementation of Pump Station and remote facility technology upgrades.				
		(b) Develop and implement instrumentation control and design standards criteria.				
		(c) Develop DCS standardization roadmap to remove PLCs from control system environment.				
		(d) Implement Asset Identification and Intrusion Detection System.				
	6.5	District Cyber Security Program				
	6.6	Business Technology Enterprise System Life Cycle Management (LCM)				
		(b) Develop 3-5 year technology infrastructure roadmap and project plan.				
	6.8	Develop Employee Digital Skills Program				
		(a) Skills gap assessment.				
		(b) Curriculum development.				
		(c) Training rollout.				
	6.9	Capitalize on Emerging Technology to Improve District Processes and Service Delivery				
		(a) Perform requirements definition analysis for virtual agent based exclusively on MSD information for billing, customer care call center, and Project Clear.				
		(c) Pilot deployment.				
		(d) Full deployment - measure call deflection rates.				

Operations Department

Operations Department Total

	FY24	FY25	FY26	FY26	FY27	FY28	FY29
DIVISION TO EXPENDITURE SUMMARY - DIVISION GROUPS	Actual	Actual	Budget	Forecast	Budget	Projected	Projected
Operations Administration	\$16,614,121	\$19,007,277	\$20,427,451	\$20,689,670	\$25,481,911	\$26,015,741	\$26,585,791
Treatment Plants	53,837,138	56,273,027	59,619,686	59,846,280	63,159,281	63,983,554	65,569,598
Pump Stations	19,509,943	20,762,339	18,789,024	19,381,288	19,975,768	20,361,905	20,807,258
Maintenance Yards	35,638,937	39,192,620	42,621,026	40,070,953	43,542,183	44,337,489	45,323,620
TOTAL EXPENSES	<u>\$125,600,139</u>	<u>\$135,235,263</u>	<u>\$141,457,188</u>	<u>\$139,988,191</u>	<u>\$152,159,143</u>	<u>\$154,698,689</u>	<u>\$158,286,267</u>
DIVISION TO EXPENDITURE SUMMARY - CATEGORY GROUPS							
51000 Personnel Expenses	\$63,809,142	\$67,978,229	\$75,593,922	\$71,393,134	\$78,954,081	\$79,802,517	\$81,643,188
52000 Supplies	18,080,090	19,852,235	22,558,445	22,977,550	24,805,759	25,331,221	25,871,903
53000 Usage	14,473,249	15,716,246	16,683,517	16,379,504	17,577,431	18,109,238	18,658,645
54000 Contractual Services	19,958,308	24,377,655	22,358,104	23,870,744	27,143,672	27,703,949	28,285,732
55000 Capital Outlay	9,279,349	7,310,898	4,263,200	5,367,258	3,678,200	3,751,764	3,826,799
TOTAL EXPENSES	<u>\$125,600,139</u>	<u>\$135,235,263</u>	<u>\$141,457,188</u>	<u>\$139,988,191</u>	<u>\$152,159,143</u>	<u>\$154,698,689</u>	<u>\$158,286,267</u>
ALLOCATED STAFFING SUMMARY							
Officials/Administrative	56	57	56	56	59	59	59
Professional	32	32	27	27	27	27	27
Technical	14	15	16	16	16	16	16
Administrative Support	11	11	11	11	12	12	12
Skilled/Craft	389	389	391	391	402	402	402
Service/Maintenance	109	107	106	106	107	107	107
TOTAL POSITIONS	<u>611</u>	<u>611</u>	<u>607</u>	<u>607</u>	<u>623</u>	<u>623</u>	<u>623</u>

Operations Department



Operations Department

Operations Administration

EXPENDITURE SUMMARY - DIVISION	FY24	FY25	FY26	FY26	FY27	FY28	FY29
	Actual	Actual	Budget	Forecast	Budget	Projected	Projected
Operations Support	\$8,103,507	\$9,578,548	\$9,940,643	\$10,259,739	\$10,477,827	\$10,679,226	\$10,898,065
Operations Admin	1,624,296	1,561,491	1,955,215	1,899,544	2,015,724	2,080,449	2,147,482
Garage and Shops	6,886,318	7,867,237	8,531,592	8,530,386	8,253,240	8,416,194	8,593,208
Security Division	-	-	-	-	3,249,648	3,319,909	3,391,734
Market Street Building	-	-	-	-	1,485,472	1,519,963	1,555,302
TOTAL EXPENSES	\$16,614,121	\$19,007,277	\$20,427,451	\$20,689,670	\$25,481,911	\$26,015,741	\$26,585,791
EXPENDITURE SUMMARY - CATEGORY							
51000 Personnel Expenses	\$6,643,028	\$6,794,654	\$7,649,830	\$7,483,899	\$8,227,078	\$8,389,111	\$8,589,733
52000 Supplies	5,881,539	7,128,840	7,403,111	7,788,166	7,845,766	8,020,658	8,189,013
53000 Usage	72,591	76,594	115,200	117,350	365,880	376,316	387,073
54000 Contractual Services	1,368,981	1,627,132	1,411,310	1,481,255	5,605,187	5,722,896	5,843,077
55000 Capital Outlay	2,647,983	3,380,056	3,848,000	3,819,000	3,438,000	3,506,760	3,576,895
TOTAL EXPENSES	\$16,614,121	\$19,007,277	\$20,427,451	\$20,689,670	\$25,481,911	\$26,015,741	\$26,585,791
ALLOCATED STAFFING SUMMARY							
Officials/Administrative	7	7	8	8	9	9	9
Professional	13	13	13	13	14	14	14
Technical	14	15	16	16	16	16	16
Administrative Support	11	11	11	11	12	12	12
Skilled/Craft	14	14	14	14	14	14	14
Service/Maintenance	3	1	2	2	2	2	2
TOTAL POSITIONS	62	61	64	64	67	67	67

Operations Department

Treatment Plants

		FY24	FY25	FY26	FY26	FY27	FY28	FY29
EXPENDITURE SUMMARY - DIVISION		Actual	Actual	Budget	Forecast	Budget	Projected	Projected
Bissell Treatment Plant		\$20,562,682	\$20,647,965	\$22,051,869	\$21,669,274	\$22,798,378	\$23,038,153	\$23,631,479
Coldwater Treatment Plant		4,004,639	4,302,002	4,551,183	4,871,285	5,597,537	5,691,659	5,805,251
Lemay Treatment Plant		12,882,907	13,014,148	13,982,232	14,125,658	16,023,422	16,132,784	16,579,000
Meramec Watershed Plant		10,224,225	11,300,484	11,976,170	11,784,734	11,239,740	11,483,901	11,758,603
Missouri River Treatment Plant		6,162,685	7,008,427	7,058,233	7,395,329	7,500,204	7,637,057	7,795,265
TOTAL EXPENSES		\$53,837,138	\$56,273,027	\$59,619,686	\$59,846,280	\$63,159,281	\$63,983,554	\$65,569,598
EXPENDITURE SUMMARY - CATEGORY								
51000	Personnel Expenses	\$20,979,828	\$22,105,462	\$24,845,291	\$23,430,797	\$26,195,312	\$26,134,854	\$26,787,980
52000	Supplies	8,485,784	8,350,088	9,951,570	10,023,734	11,272,989	11,494,491	11,735,041
53000	Usage	10,659,156	11,518,697	12,672,886	12,213,427	12,840,262	13,243,458	13,660,595
54000	Contractual Services	10,186,406	11,468,876	11,967,940	12,966,914	12,758,718	13,016,911	13,290,266
55000	Capital Outlay	3,525,964	2,829,905	182,000	1,211,408	92,000	93,840	95,717
TOTAL EXPENSES		\$53,837,138	\$56,273,027	\$59,619,686	\$59,846,280	\$63,159,281	\$63,983,554	\$65,569,598
ALLOCATED STAFFING SUMMARY								
Officials/Administrative		18	19	18	18	20	20	20
Professional		6	4	5	5	4	4	4
Technical		-	-	-	-	-	-	-
Administrative Support		-	-	-	-	-	-	-
Skilled/Craft		139	143	145	145	150	150	150
Service/Maintenance		25	26	25	25	29	29	29
TOTAL POSITIONS		188	192	193	193	203	203	203

Operations Department

Pump Stations

EXPENDITURE SUMMARY - DIVISION	FY24	FY25	FY26	FY26	FY27	FY28	FY29
	Actual	Actual	Budget	Forecast	Budget	Projected	Projected
Technical Services Operations	\$3,078,008	\$3,736,579	\$1,411,259	\$1,281,139	\$1,536,976	\$1,575,067	\$1,614,202
Bissell Pump Station	4,647,314	4,825,915	5,044,781	5,225,672	5,250,715	5,345,489	5,456,268
Lemay Pump Station	6,606,711	6,632,024	7,048,070	7,001,343	7,464,466	7,616,142	7,791,718
County Pump Station	5,177,910	5,567,821	5,284,915	5,873,133	5,723,611	5,825,207	5,945,070
TOTAL EXPENSES	<u>\$19,509,943</u>	<u>\$20,762,339</u>	<u>\$18,789,024</u>	<u>\$19,381,288</u>	<u>\$19,975,768</u>	<u>\$20,361,905</u>	<u>\$20,807,258</u>
EXPENDITURE SUMMARY - CATEGORY							
51000 Personnel Expenses	\$7,612,715	\$8,113,198	\$7,883,114	\$8,044,825	\$8,606,358	\$8,718,825	\$8,884,008
52000 Supplies	1,864,211	2,260,315	2,731,035	2,689,251	3,127,245	3,203,896	3,282,157
53000 Usage	3,599,014	3,984,415	3,712,235	3,860,849	4,180,902	4,292,699	4,407,598
54000 Contractual Services	3,971,568	5,414,663	4,352,640	4,510,312	3,996,263	4,080,184	4,165,868
55000 Capital Outlay	2,462,436	989,748	110,000	276,050	65,000	66,300	67,626
TOTAL EXPENSES	<u>\$19,509,943</u>	<u>\$20,762,339</u>	<u>\$18,789,024</u>	<u>\$19,381,288</u>	<u>\$19,975,768</u>	<u>\$20,361,905</u>	<u>\$20,807,258</u>
ALLOCATED STAFFING SUMMARY							
Officials/Administrative	7	7	6	6	6	6	6
Professional	6	7	1	1	1	1	1
Technical	-	-	-	-	-	-	-
Administrative Support	-	-	-	-	-	-	-
Skilled/Craft	41	42	44	44	48	48	48
Service/Maintenance	-	-	-	-	-	-	-
TOTAL POSITIONS	<u>54</u>	<u>56</u>	<u>51</u>	<u>51</u>	<u>55</u>	<u>55</u>	<u>55</u>

Operations Department

Maintenance Yards

		FY24	FY25	FY26	FY26	FY27	FY28	FY29
EXPENDITURE SUMMARY - DIVISION		<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Forecast</u>	<u>Budget</u>	<u>Projected</u>	<u>Projected</u>
Mintert Yard		\$12,273,076	\$12,759,291	\$13,989,065	\$13,040,332	\$13,986,993	\$14,234,766	\$14,546,403
Sulphur Yard		12,268,879	13,305,349	14,997,223	14,027,856	15,542,869	15,826,744	16,177,535
Grand Glaize Yard		11,096,983	13,127,981	13,634,739	13,002,765	14,012,320	14,275,978	14,599,682
TOTAL EXPENSES		<u>\$35,638,937</u>	<u>\$39,192,620</u>	<u>\$42,621,026</u>	<u>\$40,070,953</u>	<u>\$43,542,183</u>	<u>\$44,337,489</u>	<u>\$45,323,620</u>
EXPENDITURE SUMMARY - CATEGORY								
51000	Personnel Expenses	\$28,573,572	\$30,964,915	\$35,215,687	\$32,433,613	\$35,925,333	\$36,559,727	\$37,381,467
52000	Supplies	1,848,557	2,112,992	2,472,729	2,476,399	2,559,759	2,612,175	2,665,692
53000	Usage	142,489	136,541	183,197	187,878	190,387	196,765	203,379
54000	Contractual Services	4,431,353	5,866,984	4,626,213	4,912,263	4,783,504	4,883,958	4,986,521
55000	Capital Outlay	<u>642,966</u>	<u>111,190</u>	<u>123,200</u>	<u>60,800</u>	<u>83,200</u>	<u>84,864</u>	<u>86,561</u>
TOTAL EXPENSES		<u>\$35,638,937</u>	<u>\$39,192,620</u>	<u>\$42,621,026</u>	<u>\$40,070,953</u>	<u>\$43,542,183</u>	<u>\$44,337,489</u>	<u>\$45,323,620</u>
ALLOCATED STAFFING SUMMARY								
	Officials/Administrative	24	24	24	24	24	24	24
	Professional	7	8	8	8	8	8	8
	Technical	-	-	-	-	-	-	-
	Administrative Support	-	-	-	-	-	-	-
	Skilled/Craft	195	190	188	188	190	190	190
	Service/Maintenance	<u>81</u>	<u>80</u>	<u>79</u>	<u>79</u>	<u>76</u>	<u>76</u>	<u>76</u>
TOTAL POSITIONS		<u>307</u>	<u>302</u>	<u>299</u>	<u>299</u>	<u>298</u>	<u>298</u>	<u>298</u>

**METROPOLITAN ST. LOUIS SEWER DISTRICT
FY27 General Fund Budget and Two Year Projection
T6000 - Operations Department Total**

	Actual FY24	Actual FY25	Budget FY26	Forecast FY26	Budget FY27	Projected FY28	Projected FY29
51010 - Salaries & Wages	42,679,454	46,165,649	50,828,289	47,705,250	54,378,900	55,895,939	57,936,141
51020 - Overtime	2,031,980	2,023,447	2,536,170	2,536,332	2,599,734	2,694,624	2,792,978
51030 - Compensatory Pay Accrual	7,599	87	-	709	-	-	-
51050 - Vacation Accrual	0	5,214	-	-	-	-	-
51060 - Worker's Compensation Pay	140,475	52,903	-	59,757	-	-	-
51080 - Floating Holiday Accrual	-	1,814	-	-	-	-	-
51100 - Emp Service & Incentive Awards	4,517	283	-	-	-	-	-
51120 - Membership & Licensing Fees	87,713	89,770	98,959	105,459	108,217	112,167	116,261
51210 - FICA Taxes	3,279,392	3,566,352	4,082,381	3,576,612	4,358,866	4,482,178	4,645,778
51220 - Group Insurance	5,593,952	5,724,677	7,373,789	6,412,561	7,661,518	7,973,143	8,379,604
51230 - Pension Contributions-Defined Benefit Plan	7,629,232	7,755,779	7,593,807	8,242,652	6,394,949	5,232,231	4,360,192
51231 - Pension Contributions-Defined Contribution Plan	1,846,991	2,065,182	2,400,191	2,180,391	2,684,597	2,653,961	2,653,961
51233 - DC Plan-Matching Contributions	467,475	527,072	680,334	573,410	767,301	758,274	758,274
51510 - Temporary Help	40,362	-	-	-	-	-	-
Total Personnel Services	\$63,809,142	\$67,978,229	\$75,593,922	\$71,393,134	\$78,954,081	\$79,802,517	\$81,643,188
52010 - Fuels,Lubricants,Gases	1,377,287	1,265,018	1,441,850	1,450,350	1,500,690	1,532,205	1,564,381
52020 - Motor Vehicle Parts & Equip	548,761	637,828	627,931	653,780	643,389	656,900	670,695
52030 - Machinery & Equipment Parts	4,019,509	4,514,565	5,168,057	5,796,747	6,154,903	6,284,156	6,416,123
52040 - Machinery & Equipment - Non-Capital	373,203	294,824	296,800	271,150	253,287	268,816	274,461
52050 - Construction & Bldg Supplies	2,099,590	2,248,880	3,128,165	3,118,115	3,323,127	3,404,144	3,486,862
52060 - Building - Non-Capital	-	669	-	-	-	-	-
52070 - Hardware	140,573	139,899	140,643	148,643	150,620	153,783	157,012
52080 - Hose Supplies	246,726	189,463	230,235	240,185	236,695	241,666	246,741
52090 - Electrical Supplies	1,361,872	1,614,990	1,681,800	1,656,790	1,791,244	1,828,860	1,867,266
52100 - Instrument Supplies	947,408	1,347,572	1,052,220	1,016,220	978,370	998,916	1,019,893
52110 - Chemical Supplies	5,219,156	5,271,393	6,179,383	6,077,675	6,607,833	6,746,597	6,888,276
52120 - Laboratory Supplies	20,649	20,944	19,126	16,855	19,955	20,374	20,802
52150 - Plumbing Supplies	501,972	433,421	567,905	550,005	763,458	779,491	795,860
52160 - Paint Supplies	51,501	44,449	131,545	122,557	110,671	112,995	115,368
52170 - Safety Supplies	427,390	381,026	421,156	457,667	553,910	564,623	576,480
52220 - Janitorial Supplies	125,010	100,536	119,510	127,010	183,260	187,109	191,038
52240 - Hand Tools	503,314	437,671	480,840	501,800	524,660	535,678	546,927

**METROPOLITAN ST. LOUIS SEWER DISTRICT
FY27 General Fund Budget and Two Year Projection
T6000 - Operations Department Total**

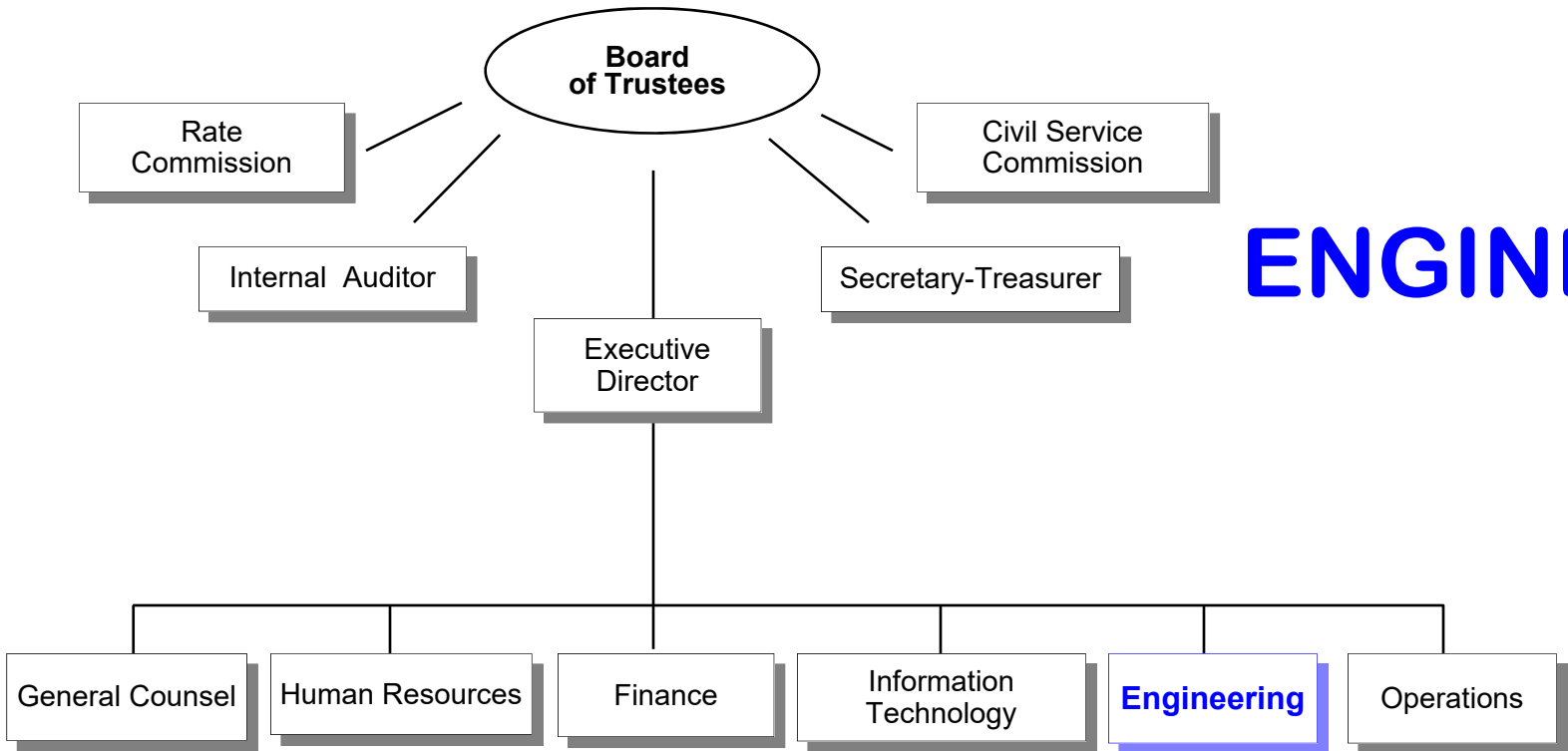
	Actual FY24	Actual FY25	Budget FY26	Forecast FY26	Budget FY27	Projected FY28	Projected FY29
52280 - Uniforms	260,379	258,226	337,435	329,035	329,389	328,955	335,863
52290 - Cold Weather Clothing	-	-	-	-	122,251	119,251	119,251
52300 - Safety Footwear	128,747	204,137	172,300	170,500	174,200	174,795	178,466
52310 - Telephone/Communic Equip/Suppl	6,383	31,731	176,229	34,229	155,400	158,663	161,995
52320 - Office Supplies	54,701	40,645	34,355	37,361	35,030	35,766	36,517
52330 - Computer Supplies	46,409	163,734	16,345	22,843	10,683	10,907	11,136
52340 - Computer Equipment - Non- Capital	15,565	41,571	24,100	23,350	18,368	18,754	19,148
52360 - Grounds Supplies	15,861	17,737	26,919	32,689	27,661	28,242	28,835
52370 - Photo & Video Supplies	6,705	1,638	3,200	4,300	5,600	5,718	5,838
52380 - Publications/Training Supplies	419	2,912	3,265	3,265	2,505	2,558	2,611
52390 - Administrative Supplies	25,623	31,244	29,030	34,430	38,050	38,849	39,665
52400 - Furniture & Office Equipment - Non-Capital	55,602	129,757	48,100	71,750	90,550	92,452	94,393
52500 - Tariff Charge	-	410	-	8,250	-	-	-
52990 - Inventory (I/D)	(500,225)	(14,656)	-	-	-	-	-
Total Supplies	\$18,080,090	\$19,852,235	\$22,558,445	\$22,977,550	\$24,805,759	\$25,331,221	\$25,871,903
53060 - Electric Usage	11,470,145	12,144,741	13,123,087	12,820,834	13,504,126	13,847,131	14,198,848
53070 - Natural Gas Usage	1,726,633	2,236,322	2,411,067	2,406,067	2,726,421	2,862,742	3,005,879
53080 - Water Usage	1,206,310	1,262,568	1,079,604	1,079,604	1,277,172	1,328,259	1,381,390
53270 - Telephone Usage	70,161	72,615	69,760	73,000	69,712	71,106	72,528
Total Usage	\$14,473,249	\$15,716,246	\$16,683,517	\$16,379,504	\$17,577,431	\$18,109,238	\$18,658,645
54010 - Postage	-	-	-	-	55,000	56,155	57,334
54050 - Office System Services	124,565	272,073	21,820	29,920	20,170	20,594	21,026
54060 - Printing Services	6,700	9,205	6,760	7,310	8,560	8,740	8,923
54100 - Travel Expenses	35,905	34,485	103,132	102,667	73,510	75,054	76,630
54130 - Bond & Liability Insurance	-	125	-	-	-	-	-
54140 - Training Programs/Seminar Fees	197,332	137,072	122,465	180,505	172,615	175,689	179,378
54141 - Required Training Programs	35,868	56,033	-	11,075	9,000	-	-
54180 - Courier And Freight	76,342	126,059	138,362	152,616	146,330	149,403	152,540
54190 - Property & Other Space Rental	40,750	25,680	-	-	30,000	30,630	31,273
54350 - Bill Payment Services	-	47	-	-	-	-	-
54390 - Hospital & Medical Services	-	-	-	220	-	-	-

METROPOLITAN ST. LOUIS SEWER DISTRICT
FY27 General Fund Budget and Two Year Projection
T6000 - Operations Department Total

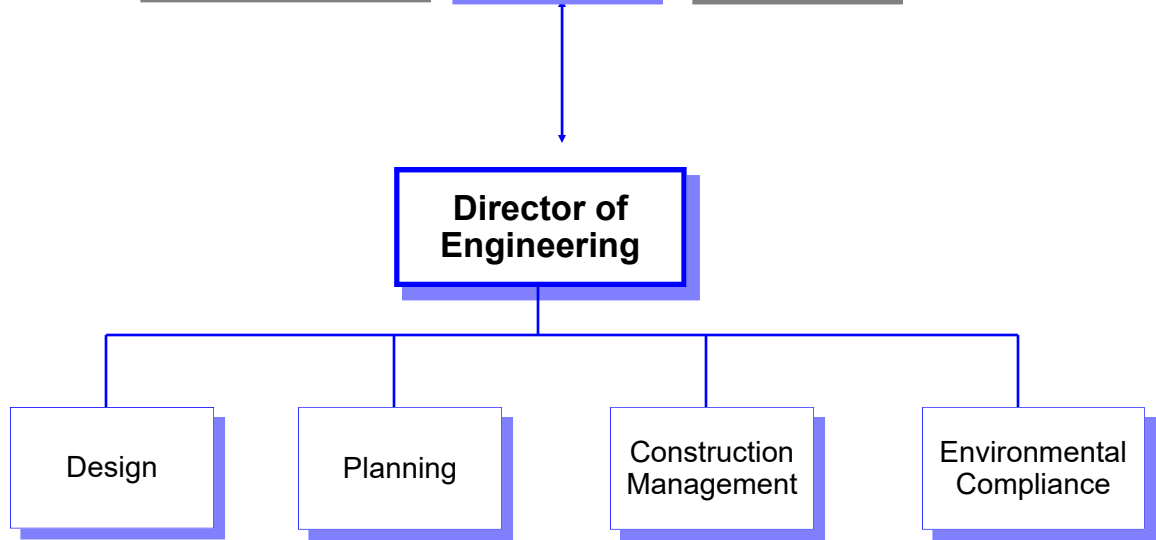
	Actual FY24	Actual FY25	Budget FY26	Forecast FY26	Budget FY27	Projected FY28	Projected FY29
54400 - Judgments & Claims Settlements	(9,605)	-	-	-	-	-	-
54520 - Professional Service	544,625	850,852	404,400	463,600	579,000	591,159	603,573
54530 - Building Repairs & Services	1,142,866	1,100,591	1,354,606	1,472,426	1,957,671	1,998,782	2,040,757
54540 - Janitorial Services	862,653	784,252	903,802	813,822	986,866	1,007,590	1,028,750
54550 - Grounds Services	889,380	1,214,349	1,168,389	1,337,519	1,531,351	1,563,509	1,596,343
54560 - Motor Vehicle Services	380,920	524,294	390,420	388,920	429,734	438,758	447,972
54570 - Machinery & Equipment Services	4,648,192	5,825,995	5,776,175	6,206,175	5,867,824	5,991,048	6,116,860
54580 - Equipment Rental	950,446	668,707	747,768	803,420	719,958	735,077	750,514
54590 - Sewer Rep & Structure Cleaning	2,617,786	2,693,174	2,480,585	2,513,585	2,569,748	2,623,713	2,678,811
54600 - Electrical Repair Services	736,561	1,700,253	1,676,250	1,635,025	1,358,450	1,386,977	1,416,104
54610 - Instrument Repair Services	318,050	422,357	116,900	106,500	104,400	106,592	108,831
54620 - Plumbing Services	1,143,498	2,368,566	1,249,120	1,542,540	1,188,960	1,213,928	1,239,421
54630 - HVAC Services	582,515	424,830	555,580	554,450	623,690	636,787	650,160
54640 - Damage Repairs & Services	9,860	29,836	8,200	10,920	10,200	10,414	10,633
54650 - Waste Hauling	2,219,757	2,410,423	2,072,681	2,533,580	2,123,309	2,167,899	2,213,424
54660 - Ash Hauling	346,107	553,294	650,000	537,100	1,026,450	1,048,005	1,070,014
54670 - Other Governmental Fees	1,173,703	1,134,411	1,258,789	1,279,079	1,288,383	1,315,439	1,343,063
54680 - Laboratory Testing Services	298,588	233,520	431,740	382,760	396,295	404,617	413,114
54690 - Safety Services	40,311	134,002	64,960	119,810	3,101,998	3,167,140	3,233,650
54700 - Asbestos Removal Services	33,981	11,780	56,000	86,000	85,000	86,785	88,607
54720 - Tree Removal/Weed Spraying	510,649	631,390	599,200	599,200	679,200	693,463	708,026
Total Contractual Services	\$19,958,308	\$24,377,655	\$22,358,104	\$23,870,744	\$27,143,672	\$27,703,949	\$28,285,732
55030 - Structural Improvements	883,597	417,773	15,000	11,800	102,000	104,040	106,121
55040 - Processing Equipment	3,397,475	3,059,953	292,000	1,324,220	157,000	160,140	163,343
55050 - Auxilliary Equipment	230,236	402,301	120,000	120,000	-	-	-
55060 - Motor Vehicles	2,351,328	2,358,586	2,715,000	2,614,000	3,346,000	3,412,920	3,481,178
55070 - Machinery & Implements	813,713	699,554	1,055,000	1,155,000	42,000	42,840	43,697
55080 - Instruments & Apparatus	1,581,680	394,052	26,200	137,238	26,200	26,724	27,258
55090 - Furniture & Office Equipment	-	-	40,000	5,000	5,000	5,100	5,202
55110 - Computer Equipment	21,320	(21,320)	-	-	-	-	-
Total Capital Outlay	\$9,279,349	\$7,310,898	\$4,263,200	\$5,367,258	\$3,678,200	\$3,751,764	\$3,826,799
Lease Financing	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

**METROPOLITAN ST. LOUIS SEWER DISTRICT
 FY27 General Fund Budget and Two Year Projection
 T6000 - Operations Department Total**

	Actual FY24	Actual FY25	Budget FY26	Forecast FY26	Budget FY27	Projected FY28	Projected FY29
Subscription Financing	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Department Expenses	\$125,600,139	\$135,235,263	\$141,457,188	\$139,988,191	\$152,159,143	\$154,698,689	\$158,286,267



ENGINEERING



Engineering

Mission

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

Fiscal Year 2025 Accomplishments

1. Continued to successfully pursue external grant funding to support the CIRP such as:
 - \$27M in ARPA grant funding (\$22M for Stormwater and \$5M for Wastewater)
 - \$2.7M stormwater grant awarded to the District
 - \$3.6M grant award for the Prospect Hill Landfill PFAS Leachate project
 - \$4.5M grant awards (total) through the SRF program to subsidize other loans

Continued support of the District's use of the SRF program:

- Provided engineering support necessary for MSD to close a \$649M Bissell and Lemay Fluidized Bed Incinerators loan and the \$13M Public I/I Reduction Program Phase IX loan.
- Obtained DNR approval of \$8.5M SRF loan for Public I/I Reduction Program Phase X.
- Submitted SRF loan applications for 3 new projects totaling \$75M (Public I/I Program Phase XI, CSO-Mary, and Hampton Creek)

Ongoing coordination with the Corps of Engineering to improve and rehabilitate the combined sewers, which produced an additional \$1.75M in federal investment.

Worked with Finance and IT to begin billing non-residential parcels for impervious fee. GIS completed delineation of impervious areas on all parcels and associated appropriate attributes from the assessor's database to ensure proper labeling of accounts (i.e. residential v. commercial, etc.). Developed a stormwater billing estimator that was critical to public outreach efforts and greatly assisted in getting feedback to address issues prior to actual billing. ([Strategy 2, Objective 3](#))

2. MSD advocacy on a broad range of issues continued during the fiscal year. Limited regulatory decisions and/or outcomes occurred during the fiscal year. ([Strategy 4, Objective 1](#))
3. FY25 represented the fifth year for the OMCI grant program. The program remains active in 6 of 7 OMCS subdistricts. For the current fiscal year, allocations totaled \$4.9M (\$19M since the start) in funds to 50 of 52 eligible communities participating. Reviewed and approved 18 (63 since start) grant applications requesting an overall \$2.7M (\$7.4M since start).

Continued to implement the FY25 stormwater CIRP using OMCI and existing funds. With the passage of Prop S, continued to implement stormwater CIRP program as presented to the Rate Commission for Stormwater Fund 5140 funds.

Public Affairs initiated discussions and surveyed municipal stakeholders on their regional stormwater priorities. The survey indicated the top priority was for MSD to accelerate design and construction of capital projects. Based on that, engineering adjusted the FY26 CIRP to increase investments in MSD-performed capital projects using the regional priority funding bucket.

Initiated review of MSD Rules and Regulations for climate change. Implemented the strapped plumbing requirement in the combined area, Maline watershed, and Coldwater watershed. Continued to evaluate rainfall and flow metering data, which is necessary to appropriately adjust design requirements. [\(Strategy 5, Objective 1\)](#)

4. 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 60 new construction projects accounting for approximately \$150.5 million in total construction. In addition to the 60 new projects, the Capital Construction Division continued to manage an additional 124 active construction projects that began work in previous fiscal years. These 124 projects performed over \$275M in work in FY25. Of these 124 projects, one project, the Bissell & Lemay WWTF Fluidized Bed Incinerators, accounted for \$116.8M of the \$275M total. Other ongoing projects made improvements at the Lemay, Bissell, Coldwater, and Lower Meramec Wastewater Treatment Facilities along with other improvements at existing pump stations and treatment facilities throughout the District. We continued ongoing major construction projects such as the Lower Meramec Tunnel and Lower Meramec WWTF. During FY25, the construction management team continued focusing on rehabilitation of our sewer system. Work was performed on 9 Cured-In Place Pipe (CIPP) projects and 1 large diameter geopolymer cementitious lining project. Pipe rehabilitation sizes ranged from 6-inch to 72-inch. In addition to the Capital Construction Division, the Development Inspection Division of Construction Management completed 214 Construction Approvals of which 113 were for BMP approvals and assisted in the inspection of 596 post construction BMP inspections. This group also inspected over 28 miles of private development sewers that will be dedicated to MSD upon final construction approval. [\(Strategy 5, Objective 2\)](#)
5. Continued implementing the design related to Project Clear, awarding a total of 72 new construction bids accounting for approximately \$147M in construction spend. Continued to implement the design related to Project Clear and the Stormwater program with a total design appropriation of \$33M. Designed and contracted for 371 infrastructure repair projects totaling \$4.8M. Contracted for the installation of 178 Sanitary Sewer Protection (SSP) devices for \$1.2M. Successfully acquired 234 easements and closed upon 2 resident relocations, to allow for capital construction projects. Completed the 2025-2026 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 FY26. Processed and administered consultant selection RFQs/RFPs for 13 engineering contracts/projects totaling \$18M. [\(Strategy 5, Objective 2\)](#)
6. Successfully implemented the wastewater CIRP to meet CD and CMOM requirements.

Updated the MSD Board on major project initiatives including the LMRDP tunnel, upper RDP tunnel, sanitary storage tank projects, and nutrient removal project (WWTP). ([Strategy 5, Objective 2](#))

7. Began implementation and integration of AMP™ tool into MSD business processes. Refined data inputs that the tool relies upon for rating assets for probability of failure.

Initiated asset management process review of wastewater plants and pump stations. Selected consultant to perform asset condition assessments and review of monetized prioritization process.

([Strategy 5, Objective 3](#))

8. Continued WWOP (13436) and SCADA Upgrades Project (13467). Modeling has demonstrated proof of capability and CSO control benefits along lower RDP. Completion of SCADA upgrades, currently scheduled for completion in FY27, is necessary for further implementation along the lower RDP. WWOP modeling has pivoted to upper RDP and other areas where optimization may assist in water quality improvements, in advance of upper CSO tunnel construction. Also, WWOP began development of a wastewater resiliency roadmap. ([Strategy 5, Objective 5](#))



Department FY27 Strategic Business Plan						
District Strategies	Objectives	Activity	Start			
			Finish			
			Q1	Q2	Q3	Q4
1	Regulatory Fulfillment/Wastewater and Stormwater Management					
	1.1	SSO Removal Compliance (c) Complete all regulatory compliance reporting on schedule.				
	1.2	Stormwater Capital Program Execution				
	1.3	Review District's Laboratory and Environmental Compliance Facilities for Future Upgrades (c) Develop incremental funding scenario for next Rate Cycle.				
	1.4	Develop CSO Tunnel Program Strategy (c) Develop CSO Tunnel funding strategy for future Rate Cycles.				
2	Talent and Organizational Development					
	2.1	Implement Comprehensive Succession Planning (a) Launch succession planning quick assessment. (b) Begin leadership and management training. (d) Map critical positions. (e) Identify succession coverage (target: 100% of critical positions). (f) Create knowledge transfer protocols.				
	2.3	Explore and Pilot Co-op and Internships (a) Policy development. (c) Pilot program.				
	2.4	Expand Safety Training Program (a) Non-operations safety assessment. (b) Division training rollout.				
	2.5	Enhance Employee Benefits Marketing (a) Create career progression examples.				
	2.6	Establish Career Development Program (d) Program evaluation. (e) Leadership development component. (f) Mandatory classes upon hiring.				
3	Public/Stakeholder Engagement and Trust					
	3.1	Engage Stakeholders and Community on Stormwater Capital Program Execution (b) Develop and implement a communication plan to bring visibility to initial stormwater capital projects. (c) Evaluate potential public progress reporting system and identify resource needs.				
	3.2	Refine framework for ongoing employee communication and engagement (a) Complete an internal communication and engagement assessment and identify improvement opportunities. (b) Develop and launch ongoing employee input system. (c) Develop improved employee engagement strategy and identify resource needs.				

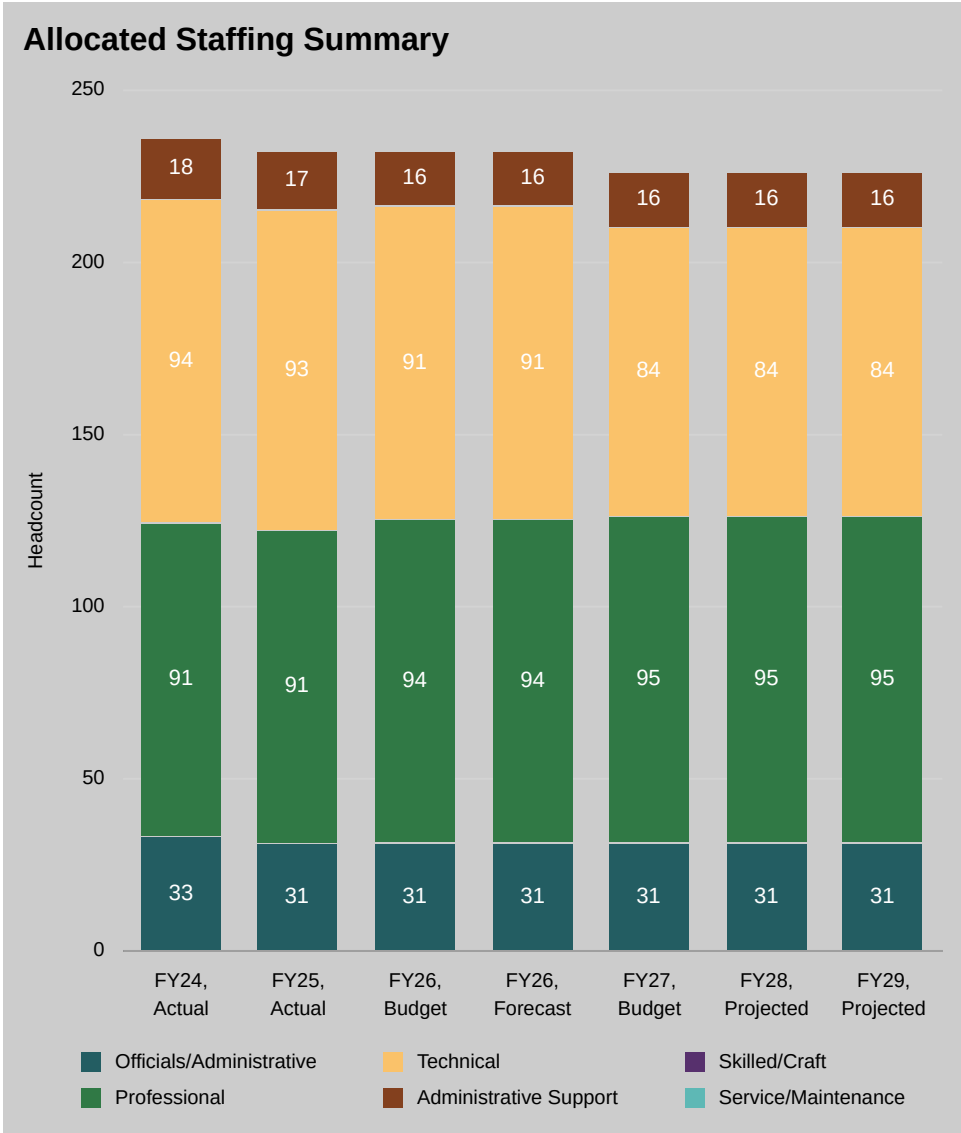
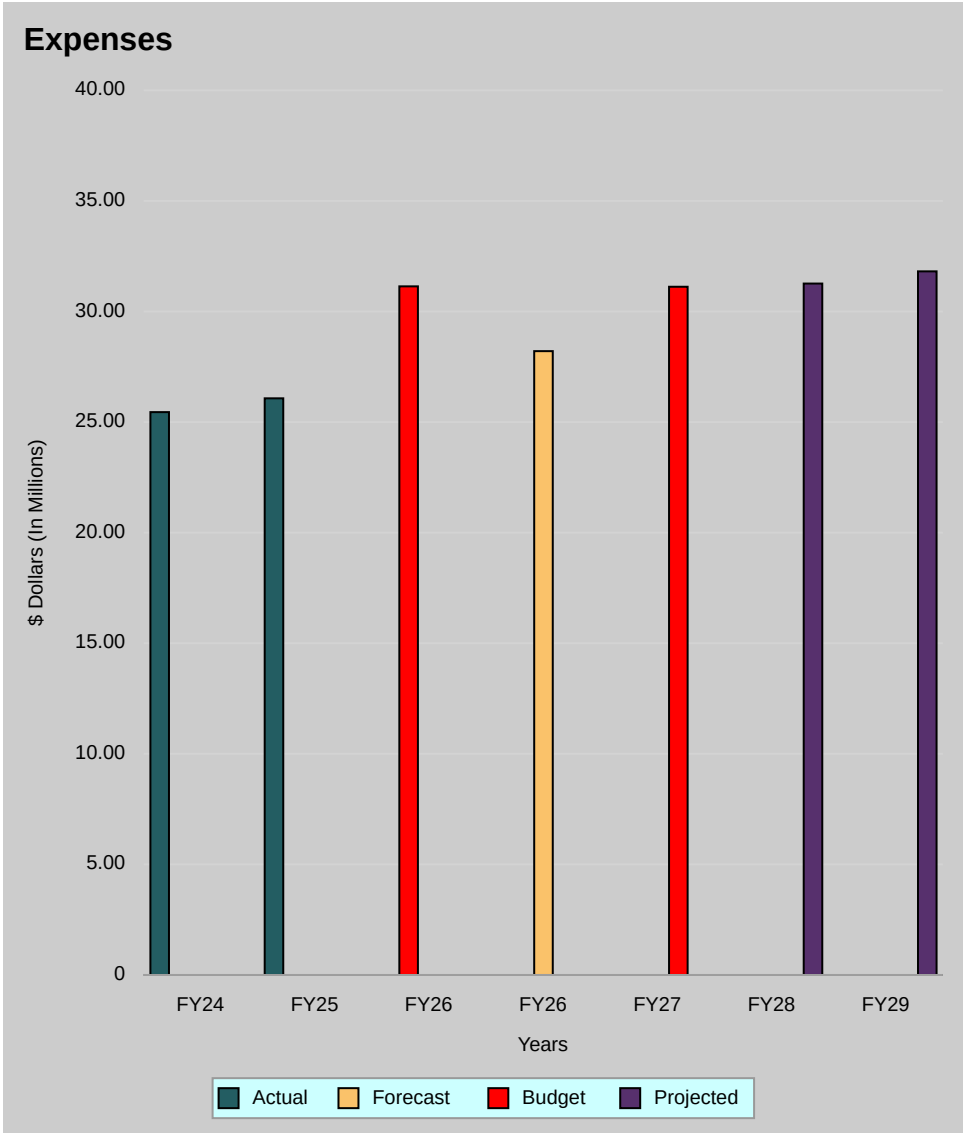
Department FY27 Strategic Business Plan						
District Strategies	Objectives	Activity	Timeline			
			Start		Finish	
			Q1	Q2	Q3	Q4
		(d) Evaluate potential community service and/or volunteer program.			█	█
	3.3	Build and maintain sustainable engagement systems for external stakeholders and the public	█			█
		(b) Develop improved stakeholder engagement strategy and identify resource needs.			█	█
	3.5	Engage Public/Stakeholders on Regional Resiliency Efforts	█			█
		(a) Gather public input to help inform resiliency efforts.	█	█		
		(b) Develop public/stakeholder engagement plan and identify resource needs.			█	█
4	Financial Management		█			█
	4.5	Reconcile Sewer Assets and Synchronize Among Finance and Operations Systems	█			█
		(a) Oracle/Maximo/GIS synchronization planning.	█	█		
		(b) Billing/GIS synchronization design.		█	█	
		(c) Phase 1 implementation.				█
5	System Resiliency		█			█
	5.1	Develop Comprehensive Climate Resiliency Plans	█			█
		(a) Finalize Resiliency Strategy Plan.	█	█		
		(b) Obtain Consensus on Key Plan Implementation Steps and Timeline.		█	█	
		(c) Develop and begin climate awareness engagement with MSD staff, contractors, and partners.			█	█
		(d) Integrate plan findings into emergency response plans and exercise (including natural disaster planning).		█	█	
	5.2	Revise MSD Sewer Backup Prevention Program to include Strapped Plumbing Element	█			█
		(a) Revise MSD backup policy and plans to incorporate strapped plumbing.	█	█		
		(b) Stakeholder engagement and regulatory approvals.		█	█	
		(c) Begin district-wide strapped plumbing program implementation.				█
	5.3	Revise MSD Rules and Regulations for Climate Adaptation Strategies, including Strapped Plumbing		█		█
		(a) Propose draft regulations update.		█	█	
		(b) Stakeholder engagement and approval.			█	█
		(c) Implement new rules and regulations.				█
	5.4	Develop Flood-prone Property Buyout Program	█			█
		(a) Framework development.	█	█		
		(b) Funding identification.		█	█	
		(c) Propose draft program criteria.				█
	6.1	Institute Governance Frameworks	█			█
	6.2	Implement Information Governance in File/Record Repositories	█			█
		(a) Assess current Department status - Data inventory and classification.	█	█		
		(b) Share drive cleanup and data migration to SharePoint.			█	█
	6.3	Implement Physical Records Management Solution Phase II	█		█	
		(c) Training.			█	█

Department FY27 Strategic Business Plan						
District Strategies	Objectives	Activity	Start			
			Finish			
			Q1	Q2	Q3	Q4
	6.4	Operational Technology Standardization	█			█
		(b) Develop and implement instrumentation control and design standards criteria.		█		█
		(c) Develop DCS standardization roadmap to remove PLCs from control system environment.			█	█
		(d) Implement Asset Identification and Intrusion Detection System.	█		█	
	6.5	District Cyber Security Program	█			█
	6.6	Business Technology Enterprise System Life Cycle Management (LCM)	█			█
		(a) Comply with N-1 Patching and LCM policy and practice.	█	█		
		(b) Develop 3-5 year technology infrastructure roadmap and project plan.		█		█
		(c) Implement technology roadmap project plan.			█	█
	6.7	Deploy Online Issue Reporting Software (Project Clear chatbot integration to Maximo)	█			█
		(c) Pilot deployment.			█	█
		(d) Full deployment - measure call deflection rates.				█
	6.8	Develop Employee Digital Skills Program	█			█
		(a) Skills gap assessment.	█	█		
		(b) Curriculum development.		█	█	
		(c) Training rollout.			█	█
		(d) Baseline competency achieved.				█
	6.9	Capitalize on Emerging Technology to Improve District Processes and Service Delivery	█			█
		(a) Perform requirements definition analysis for virtual agent based exclusively on MSD information for billing, customer care call center, and Project Clear.	█	█		
		(c) Pilot deployment.			█	█
	(d) Full deployment - measure call deflection rates.				█	

Engineering Department

		FY24	FY25	FY26	FY26	FY27	FY28	FY29
EXPENDITURE SUMMARY - DIVISION		Actual	Actual	Budget	Forecast	Budget	Projected	Projected
Design		\$5,613,706	\$5,640,385	\$6,787,467	\$6,121,516	\$6,718,995	\$6,797,723	\$6,918,083
Planning		7,664,916	7,729,036	8,936,950	8,328,001	8,736,128	8,776,436	8,884,621
Construction Management		6,366,723	6,739,565	8,632,581	7,125,679	8,550,401	8,674,054	8,846,990
Environmental Compliance		5,809,175	5,969,242	6,782,969	6,631,074	7,115,144	7,022,127	7,174,103
TOTAL EXPENSES		<u>\$25,454,520</u>	<u>\$26,078,229</u>	<u>\$31,139,967</u>	<u>\$28,206,269</u>	<u>\$31,120,667</u>	<u>\$31,270,340</u>	<u>\$31,823,798</u>
EXPENDITURE SUMMARY - CATEGORY								
51000	Personnel Expenses	\$23,879,075	\$24,506,746	\$29,276,168	\$26,333,309	\$28,997,199	\$29,321,874	\$29,834,495
52000	Supplies	458,044	509,200	601,060	597,779	641,739	655,216	668,975
53000	Usage	491	41	-	25	-	-	-
54000	Contractual Services	1,018,321	906,840	1,189,739	1,202,157	1,186,730	1,211,651	1,237,096
55000	Capital Outlay	98,589	155,403	73,000	73,000	295,000	81,600	83,232
TOTAL EXPENSES		<u>\$25,454,520</u>	<u>\$26,078,229</u>	<u>\$31,139,967</u>	<u>\$28,206,269</u>	<u>\$31,120,667</u>	<u>\$31,270,340</u>	<u>\$31,823,798</u>
ALLOCATED STAFFING SUMMARY								
Officials/Administrative		33	31	31	31	31	31	31
Professional		91	91	94	94	95	95	95
Technical		94	93	91	91	84	84	84
Administrative Support		18	17	16	16	16	16	16
Skilled/Craft		-	-	-	-	-	-	-
Service/Maintenance		-	-	-	-	-	-	-
TOTAL POSITIONS		<u>236</u>	<u>232</u>	<u>232</u>	<u>232</u>	<u>226</u>	<u>226</u>	<u>226</u>

Engineering Department



**METROPOLITAN ST. LOUIS SEWER DISTRICT
FY27 General Fund Budget and Two Year Projection
T8000 - Engineering Department Total**

	Actual FY24	Actual FY25	Budget FY26	Forecast FY26	Budget FY27	Projected FY28	Projected FY29
51010 - Salaries & Wages	16,050,358	16,613,714	19,899,719	17,677,033	20,336,625	21,078,911	21,848,292
51020 - Overtime	65,070	32,870	110,475	101,475	93,000	96,395	99,913
51030 - Compensatory Pay Accrual	7,148	24	-	-	-	-	-
51120 - Membership & Licensing Fees	15,049	13,771	18,327	19,377	24,495	25,389	26,316
51210 - FICA Taxes	1,209,906	1,237,789	1,530,780	1,300,123	1,562,866	1,619,911	1,679,038
51220 - Group Insurance	1,796,463	1,810,209	2,625,208	2,152,915	2,527,054	2,656,319	2,792,145
51230 - Pension Contributions-Defined Benefit Plan	4,000,540	4,072,167	4,003,292	4,234,829	3,345,155	2,736,945	2,280,787
51231 - Pension Contributions-Defined Contribution Plan	535,774	583,075	807,619	666,804	861,781	861,781	861,781
51233 - DC Plan-Matching Contributions	128,226	143,128	230,748	160,753	246,223	246,223	246,223
51510 - Temporary Help	70,540	-	50,000	20,000	-	-	-
Total Personnel Services	\$23,879,075	\$24,506,746	\$29,276,168	\$26,333,309	\$28,997,199	\$29,321,874	\$29,834,495
52010 - Fuels,Lubricants,Gases	4,206	4,917	5,250	5,250	5,500	5,616	5,733
52020 - Motor Vehicle Parts & Equip	32	(32)	-	-	-	-	-
52030 - Machinery & Equipment Parts	4,699	2,636	9,860	2,860	10,000	10,210	10,424
52040 - Machinery & Equipment - Non-Capital	28,299	46,440	33,600	40,000	46,000	46,966	47,952
52050 - Construction & Bldg Supplies	34,000	36,000	52,500	48,395	52,500	53,603	54,728
52070 - Hardware	3,346	3,309	500	4,595	500	511	521
52080 - Hose Supplies	3,318	2,475	5,000	5,000	5,000	5,105	5,212
52090 - Electrical Supplies	4,736	13,545	15,950	15,950	16,200	16,540	16,888
52100 - Instrument Supplies	20,345	31,242	42,000	42,000	43,000	43,903	44,825
52110 - Chemical Supplies	128,917	109,667	138,000	138,000	145,000	148,045	151,154
52120 - Laboratory Supplies	128,982	160,927	147,000	147,010	155,000	158,255	161,578
52130 - Engineering & Drafting Supply	818	629	2,000	2,000	2,000	2,042	2,085
52160 - Paint Supplies	170	168	400	400	400	408	417
52170 - Safety Supplies	16,449	13,786	22,800	22,900	22,800	23,279	23,768
52220 - Janitorial Supplies	4,657	3,846	7,550	7,550	6,200	6,330	6,463
52240 - Hand Tools	365	865	500	650	500	511	521
52280 - Uniforms	18,852	18,576	28,350	28,350	27,489	28,066	28,656
52300 - Safety Footwear	18,452	26,595	30,800	30,750	39,300	40,125	40,968
52310 - Telephone/Communic Equip/Suppl	-	10	400	400	500	511	521
52320 - Office Supplies	19,375	15,252	24,700	24,700	24,800	25,321	25,853

**METROPOLITAN ST. LOUIS SEWER DISTRICT
FY27 General Fund Budget and Two Year Projection
T8000 - Engineering Department Total**

	Actual FY24	Actual FY25	Budget FY26	Forecast FY26	Budget FY27	Projected FY28	Projected FY29
52330 - Computer Supplies	2,454	7,783	5,200	11,700	2,500	2,553	2,606
52340 - Computer Equipment - Non-Capital	896	358	6,200	2,200	12,200	12,456	12,718
52380 - Publications/Training Supplies	8,854	2,737	12,550	4,669	13,250	13,528	13,812
52390 - Administrative Supplies	3,436	1,642	5,250	5,250	5,250	5,360	5,473
52400 - Furniture & Office Equipment - Non-Capital	1,980	5,756	4,700	6,200	5,850	5,973	6,098
52500 - Tariff Charge	-	-	-	1,000	-	-	-
52999 - Inventory Expense Control Account	405	70	-	-	-	-	-
Total Supplies	\$458,044	\$509,200	\$601,060	\$597,779	\$641,739	\$655,216	\$668,975
53270 - Telephone Usage	491	41	-	25	-	-	-
Total Usage	\$491	\$41	\$ -	\$25	\$ -	\$ -	\$ -
54010 - Postage	-	-	-	2,500	-	-	-
54050 - Office System Services	853	264	2,000	2,000	2,300	2,348	2,398
54060 - Printing Services	14,516	16,218	13,600	17,528	13,700	13,988	14,281
54080 - Advertising Services	29,465	24,177	33,000	33,000	33,000	33,693	34,401
54100 - Travel Expenses	43,165	45,603	108,002	96,242	115,722	118,152	120,633
54140 - Training Programs/Seminar Fees	60,955	53,625	63,357	83,357	93,108	95,063	97,060
54160 - Data Imaging Services	23,276	15,000	25,000	-	-	-	-
54180 - Courier And Freight	54,400	65,461	71,700	71,700	76,200	77,800	79,434
54190 - Property & Other Space Rental	6,568	1,190	13,500	13,500	17,000	17,357	17,721
54400 - Judgments & Claims Settlements	2,650	-	-	-	-	-	-
54420 - Court Costs & Lien Fees	1,473	1,872	2,000	2,000	2,000	2,042	2,085
54440 - Easement Acquisitions/Fees	81,915	29,185	60,000	60,000	50,000	51,050	52,122
54520 - Professional Service	420,741	361,493	273,000	288,000	284,500	290,475	296,574
54540 - Janitorial Services	37,674	36,057	50,000	50,000	55,000	56,155	57,334
54560 - Motor Vehicle Services	16,214	19,688	29,880	29,880	30,000	30,630	31,273
54570 - Machinery & Equipment Services	-	405	2,100	2,100	2,100	2,144	2,189
54580 - Equipment Rental	188	1,654	2,100	3,100	2,100	2,144	2,189
54600 - Electrical Repair Services	24,532	-	-	-	-	-	-
54610 - Instrument Repair Services	74,507	59,311	110,000	110,000	81,000	82,701	84,438
54620 - Plumbing Services	-	-	-	8,750	-	-	-
54640 - Damage Repairs & Services	-	-	5,000	5,000	5,000	5,105	5,212

**METROPOLITAN ST. LOUIS SEWER DISTRICT
 FY27 General Fund Budget and Two Year Projection
 T8000 - Engineering Department Total**

	Actual FY24	Actual FY25	Budget FY26	Forecast FY26	Budget FY27	Projected FY28	Projected FY29
54650 - Waste Hauling	11,991	13,679	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	77,660	131,468	270,000	268,000	270,000	275,670	281,459
54700 - Asbestos Removal Services	17,013	492	-	-	-	-	-
54710 - Community Outreach Programs	18,565	29,998	27,500	27,500	26,000	26,546	27,103
54720 - Tree Removal/Weed Spraying	-	-	5,000	5,000	5,000	5,105	5,212
Total Contractual Services	\$1,018,321	\$906,840	\$1,189,739	\$1,202,157	\$1,186,730	\$1,211,651	\$1,237,096
55080 - Instruments & Apparatus	98,589	155,403	73,000	73,000	295,000	81,600	83,232
Total Capital Outlay	\$98,589	\$155,403	\$73,000	\$73,000	\$295,000	\$81,600	\$83,232
Lease Financing	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Subscription Financing	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Department Expenses	\$25,454,520	\$26,078,229	\$31,139,967	\$28,206,269	\$31,120,667	\$31,270,340	\$31,823,798

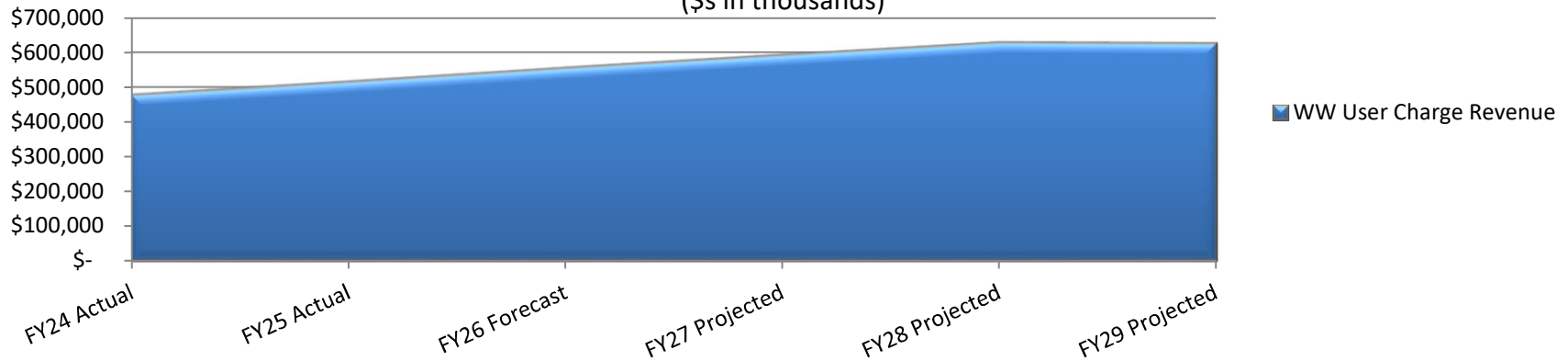


These funds were established to account for proceeds from the wastewater and stormwater user charges of the District. These revenues provide for the operation, maintenance and improvement of the District's sewer infrastructure. Fund 3306 (Wastewater Revenue Fund) is a major revenue fund.

REVENUE FUNDS CONSOLIDATED

Revenue Trends

(\$s in thousands)



This analysis of MSD's revenue compares actual revenues received in FY24 and FY25, forecasted for FY26, budgeted for FY27 and projected for FY28 and FY29.

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.

FY27 is the third 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. For now, the FY28 approved rates are used to project FY29 revenue.

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

	FY24 Actual	FY25 Actual	FY26 Budget	FY26 Forecast	FY27 Budget	FY28 Budget	FY29 Budget
FUND BALANCE B.O.P.	\$-	\$-	\$-	\$-	\$-	\$-	\$-
Wastewater User Charge	476,978,861	515,487,303	551,238,420	554,947,308	592,188,782	628,465,256	625,701,664
Stormwater User Charge	(1,257)	(752)	-	-	-	-	-
Total Revenues	476,977,604	515,486,551	551,238,420	554,947,308	592,188,782	628,465,256	625,701,664
Total Expenditures	-	-	-	-	-	-	-
Net Operating Income (Loss)	476,977,604	515,486,551	551,238,420	554,947,308	592,188,782	628,465,256	625,701,664
Interfund Transfers	(476,977,604)	(515,486,551)	(551,238,420)	(554,947,308)	(592,188,782)	(628,465,256)	(625,701,664)
Increase (Decrease) in Fund Bal.	-	-	-	-	-	-	-
<i>Percentage of Change</i>	-	-	-	-	-	-	-
FUND BALANCE E.O.P.	\$-	\$-	\$-	\$-	\$-	\$-	\$-

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

	FY24 Actual	FY25 Actual	FY26 Budget	FY26 Forecast	FY27 Budget	FY28 Budget	FY29 Budget
FUND BALANCE B.O.P.	\$-	\$-	\$-	\$-	\$-	\$-	\$-
Wastewater User Charge	476,978,861	515,487,303	551,238,420	554,947,308	592,188,782	628,465,256	625,701,664
Total Revenues	476,978,861	515,487,303	551,238,420	554,947,308	592,188,782	628,465,256	625,701,664
Total Expenditures	-	-	-	-	-	-	-
Net Operating Income (Loss)	476,978,861	515,487,303	551,238,420	554,947,308	592,188,782	628,465,256	625,701,664
Interfund Transfers	(476,978,861)	(515,487,303)	(551,238,420)	(554,947,308)	(592,188,782)	(628,465,256)	(625,701,664)
Increase (Decrease) in Fund Bal.	-	-	-	-	-	-	-
<i>Percentage of Change</i>	-	-	-	-	-	-	-
FUND BALANCE E.O.P.	\$-	\$-	\$-	\$-	\$-	\$-	\$-

METROPOLITAN ST. LOUIS SEWER DISTRICT
Projected User Charge Revenue
WASTEWATER REVENUE FUND (3306)
FY27 BUDGET

	Number of Accounts Billed (Annualized)	Projected Annual Volume	Base Charge \$/service	Volume Charge \$/unit	Compliance Charge \$/service	Projected Revenue	Percent of Total
RESIDENTIAL							
Metered Single Family	3,652,260	17,805,946 CCFs	34.85	7.15		\$254,593,775	
Low Income Assistance Credits - Metered	37,620	181,296 CCFs	17.43	3.58		1,303,662	
Unmetered Single Family	671,784		34.85			23,411,672	
Rooms Single Family		3,861,504		3.64		14,055,875	
Water Closets Single Family		1,009,848		13.58		13,713,736	
Baths Single Family		772,440		11.63		8,983,477	
Separate Showers Single Family		144,162		11.63		1,676,604	
Customer Assistance Program - Unmetered	14,352	122,952				653,142	
Metered MultiFamily	244,932	7,534,276 CCFs	34.85	7.15		62,405,954	
Customer Assistance Program - Metered	792	5,580 CCFs	-	-		33,749	
Unmetered Multifamily	246,900		34.85			8,604,465	
Rooms Multifamily		2,390,040		3.64		8,699,746	
Water Closets Multifamily		636,342		13.58		8,641,524	
Baths Multifamily		582,210		11.63		6,771,102	
Separate Showers Multifamily		30,960		11.63		360,065	
Customer Assistance Program - Unmetered	3,888	51,684	-	-		236,648	
Subtotal: RESIDENTIAL						<u>\$414,145,196</u>	69.9%
NON-RESIDENTIAL							
Compliance 1 and Base	274,080		34.85		8.00	11,744,328	
Compliance 2 and Base	2,340		34.85		119.78	361,834	
Compliance 3 and Base	6,444		34.85		255.52	1,871,144	
Compliance 4 and Base	1,668		34.85		399.24	724,062	
Compliance 5 and Base	1,092		34.85		534.97	622,243	
Total Non-residential Tier Charges	<u>285,624</u>					<u>\$15,323,612</u>	
Volume		21,127,775 CCFs		7.15		151,063,591	
Extra Strength Surcharges							
Suspended Solids over 300 ppm		5,520 Tons		780.50		4,308,360	
BOD's over 300 ppm		4,788 Tons		1,205.38		5,771,359	
COD's over 600 ppm		2,616 Tons		602.70		1,576,663	
Subtotal: NON-RESIDENTIAL						<u>\$178,043,586</u>	30.1%
TOTAL WASTEWATER USER CHARGE REVENUE						<u><u>\$592,188,782</u></u>	100.0%

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

	FY24 Actual	FY25 Actual	FY26 Budget	FY26 Forecast	FY27 Budget	FY28 Budget	FY29 Budget
FUND BALANCE B.O.P.	\$-	\$-	\$-	\$-	\$-	\$-	\$-
Stormwater User Charge	(1,257)	(752)	-	-	-	-	-
Total Revenues	(1,257)	(752)	-	-	-	-	-
Total Expenditures	-	-	-	-	-	-	-
Net Operating Income (Loss)	(1,257)	(752)	-	-	-	-	-
Interfund Transfers	1,257	752	-	-	-	-	-
Increase (Decrease) in Fund Bal.	-	-	-	-	-	-	-
<i>Percentage of Change</i>	-	-	-	-	-	-	-
FUND BALANCE E.O.P.	\$-	\$-	\$-	\$-	\$-	\$-	\$-



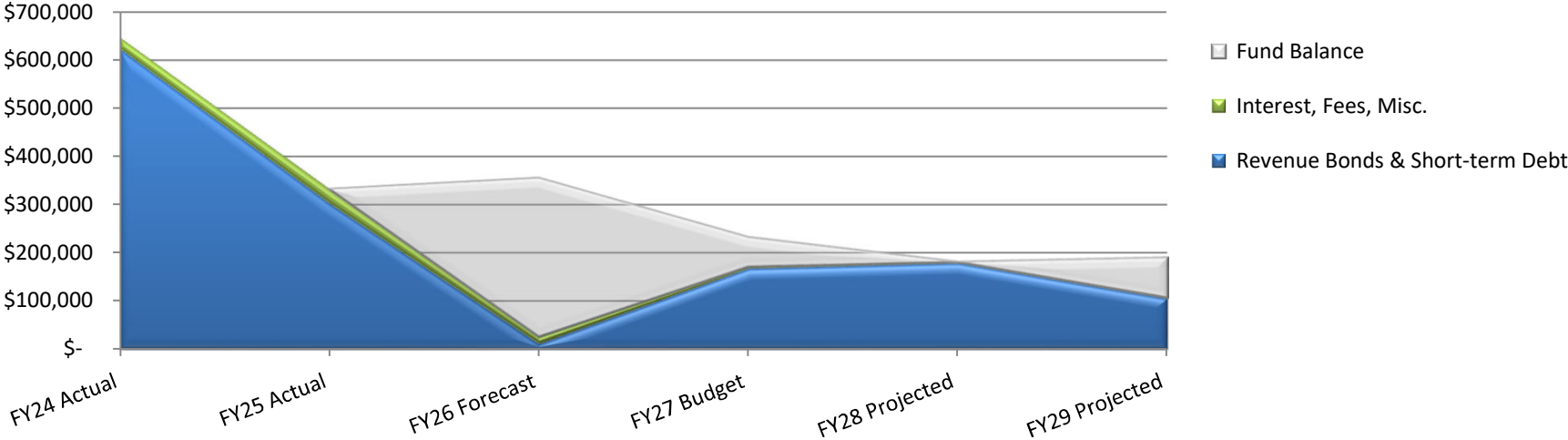
These funds were established to receive and disburse proceeds from revenue sources for construction of improvements to sewerage and drainage collection systems and treatment facilities.

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 FY24 and FY25, forecasted for FY26, budgeted for FY27 and projected for FY28 and FY29.

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 \$442.1 million of this authorization available including the recent authorization in FY24 for \$750 million, with plans to issue \$167 million in FY27.

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 \$139 million in FY27 for capital project expenditures.

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

	FY24 Actual	FY25 Actual	FY26 Budget	FY26 Forecast	FY27 Budget	FY28 Budget	FY29 Budget
FUND BALANCE B.O.P.	\$230,241,997	\$413,600,012	\$438,394,475	\$454,374,787	\$124,618,739	\$63,465,373	\$143,008,408
Revenue Bonds	624,301,000	303,367,219	82,500,000	11,000,000	167,944,099	179,944,099	105,722,590
Interest on Investments	19,739,273	20,520,849	7,551,000	10,135,273	933,900	1,047,400	1,037,900
Connection and Other Fees	243,843	222,255	-	255,555	-	-	-
Miscellaneous	2,973,411	8,347,978	4,500,000	4,500,000	2,400,000	-	-
Total Revenues	647,257,526	332,458,301	94,551,000	25,890,828	171,277,999	180,991,499	106,760,490
Construction and Engineering	580,658,817	442,598,475	508,062,000	475,208,485	362,984,000	247,638,000	356,575,000
Agency and Other Debt Expense	1,932,806	4,161,000	1,267,810	1,267,810	1,377,700	1,455,700	915,200
Interfund Labor Transfers	6,307,888	6,924,051	7,170,581	7,170,581	7,069,665	7,354,763	7,659,620
Total Expenditures	588,899,511	453,683,526	516,500,391	483,646,876	371,431,365	256,448,463	365,149,820
Net Operating Income (Loss)	58,358,015	(121,225,225)	(421,949,391)	(457,756,048)	(200,153,366)	(75,456,964)	(258,389,330)
Interfund Transfers	125,000,000	162,000,000	128,000,000	128,000,000	139,000,000	155,000,000	175,000,000
Increase (Decrease) in Fund Bal.	183,358,015	40,774,775	(293,949,391)	(329,756,048)	(61,153,366)	79,543,036	(83,389,330)
<i>Percentage of Change</i>	80%	10%	-67%	-73%	-49%	125%	-58%
FUND BALANCE E.O.P.	\$413,600,012	\$454,374,787	\$144,445,084	\$124,618,739	\$63,465,373	\$143,008,408	\$59,619,079

PROJECT LISTING FY27
6660 - Sanitary Replacement Fund

PROJECT NAME	MUNICIPALITY	COST ESTIMATE	PAGE (1)
12565 - BISSELL & LEMAY WWTF FLUIDIZED BED INCINERATORS (2)	VA	\$10,000,000	1
12567 - BISSELL POINT WWTF TRICKLING FILTER PUMP REPLACEMENT, FINAL CLARIFIER TA (2)	ST	400,000	2
14112 - BLAIR & FERRY RELIEF SEWER	ST	910,000	3
13439 - BONFILS PUMP STATION (P-784) REHABILITATION (2)	UN	240,000	4
14189 - CLAYTON ROAD SANITARY TUNNEL (BP-634) (WYDOWN BLVD TO CLAYTONIA TERRACE)	VA	500,000	6
12550 - COLDWATER CREEK WWTF REPLACEMENT SLUDGE FORCEMAIN	VA	2,574,000	7
13560 - COLDWATER SANITARY RELIEF SECTION B, C, & D - SECTION B REHABILITATION P	VA	180,000	8
11826 - CONSTRUCTION MANAGEMENT SERVICES - LOWER MERAMEC AND DEER CREEK TUNNELS	VA	4,900,000	9
11151 - CONSTRUCTION MANAGEMENT SERVICES - TANK/TREATMENT/PUMP STATION FACILITIES	VA	6,500,000	10
12129 - CONWAY MEADOWS SANITARY RELIEF (CONWAY RD TO I-64) (2)	CF	100,000	11
12140 - CSO - MARY AVENUE SOUTH OF MANCHESTER CSO INTERCEPTOR (I-132)/OUTFALL (2)	BW	550,000	13
13520 - EARLSFIELD SANITARY RELIEF AND KINGSTON PUMP STATION (P-326) ELIMINATION	UN	400,000	14
11737 - ELTORA WET WEATHER STORAGE FACILITY (2)	PG	1,500,000	15
13057 - GENERAL SERVICES AGREEMENT - CONSTRUCTION MANAGEMENT (2027)	VA	2,000,000	17
13692 - GENERAL SERVICES AGREEMENT - FACILITY & SEWER DESIGN (2026) CONTRACT A	VA	600,000	18
13693 - GENERAL SERVICES AGREEMENT - FACILITY & SEWER DESIGN (2026) CONTRACT B	VA	500,000	19
13766 - GENERAL SERVICES AGREEMENT - GEOTECHNICAL (2027) CONTRACT A	VA	85,000	20
13767 - GENERAL SERVICES AGREEMENT - GEOTECHNICAL (2027) CONTRACT B	VA	85,000	21
13768 - GENERAL SERVICES AGREEMENT - GEOTECHNICAL (2027) CONTRACT C	VA	85,000	22
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
12176 - GLEN ECHO SANITARY RELIEF (ENGELHOLM AVE TO HENDERSON AVE) (2)	VA	150,000	33
12334 - HAMPTON CREEK SANITARY RELIEF (DEER CREEK TRUNK TO OXFORD DR) PHASE I	VA	100,000	34
14398 - HAMPTON CREEK SANITARY RELIEF (HANLEY RD TO FOLK AVE) (2)	MP	400,000	35
14283 - HAMPTON PARK COMBINED SEWER RELIEF AND CREEK CHANNELIZATION	RH	1,000,000	36
11799 - HARLEM BADEN RELIEF PHASE IV (HEBERT) - SEWER SEPARATION CHERRY TO 68TH	VA	1,586,000	37
11817 - LEMAY NO. 3 PUMP STATION AND FORCE MAIN (2)	UN	650,000	38
11109 - LOWER & MIDDLE RDP CSO CONTROLS SYSTEM IMPROVEMENTS (WATERSHED CONSULT)	VA	600,000	40
12255 - LOWER MERAMEC WWTF EXPANSION PHASE II	UN	600,000	41
12346 - MCCUTCHEON RD AND THORNDALL SANITARY RELIEF (2)	RH	50,000	42
12483 - MISSISSIPPI FLOODWALL ORS PUMP STATIONS REHABILITATION	ST	1,000,000	43
12487 - MISSISSIPPI FLOODWALL ORS PUMP STATIONS REHABILITATION PHASE V	ST	1,165,000	44
13789 - PROSPECT HILL LANDFILL IMPROVEMENTS	VA	250,000	45
12700 - PUMP STATION REPAIR AND IMPROVEMENT DESIGN (2025) (CONTRACT A)	VA	200,000	46
12698 - PUMP STATION REPLACEMENT DESIGN (2025) (CONTRACT A)	VA	550,000	47

**PROJECT LISTING FY27
6660 - Sanitary Replacement Fund**

PROJECT NAME	MUNICIPALITY	COST ESTIMATE	PAGE (1)
13894 - SOUTH 2ND STREET 3300 COMBINED SEWER REPAIR	ST	1,000,000	49
12204 - SOUTH COUNTY RELIEF PUMP STATION (P-419) IMPROVEMENTS	UN	125,000	50
12441 - UPPER RIVER DES PERES AND RIVER DES PERES TRIBUTARIES STORAGE TUNNEL (2)	VA	8,500,000	53
14259 - URDP & RDP TRIBS STORAGE TUNNEL DEWATERING PUMP STATION SITE PREPARATION	VA	125,000	54
14086 - WASTEWATER LINEAR SEWER DESIGN (2025) (CONTRACT A)	VA	850,000	55
14087 - WASTEWATER LINEAR SEWER DESIGN (2025) (CONTRACT B)	VA	1,000,000	56
13536 - WWTF NUTRIENT REMOVAL - PHOSPHORUS (2)	VA	1,200,000	58
12084 - BALLAS MEADOWS PUMP STATION (P-712) ELIMINATION	DP	700,000	60
12090 - BC-01 PHASE III AND BC-02 PHASE II SANITARY RELIEF (I-170 TO HEATHERWOOD (2)	VA	140,000	61
12090 - BC-01 PHASE III AND BC-02 PHASE II SANITARY RELIEF (I-170 TO HEATHERWOOD (2)	VA	8,000,000	62
12565 - BISSELL & LEMAY WWTF FLUIDIZED BED INCINERATORS (2)	VA	82,000,000	63
13834 - BISSELL ORS SCADA PLC AND TELEMETRY UPGRADES	VA	250,000	64
12567 - BISSELL POINT WWTF TRICKLING FILTER PUMP REPLACEMENT, FINAL CLARIFIER TA (2)	ST	18,000,000	65
13439 - BONFILS PUMP STATION (P-784) REHABILITATION (2)	UN	5,189,000	67
13917 - CAULKS CREEK FORCEMAIN REHABILITATION (HOG HOLLOW RD TO JOHN PELLET CT)	MH	1,000,000	68
13441 - CHRISTOPHER HILLS PUMP STATION (P-468) REHABILITATION	UN	453,000	69
13835 - COUNTY SCADA PLC AND TELEMETRY UPGRADES PHASE I	VA	6,800,000	70
12140 - CSO - MARY AVENUE SOUTH OF MANCHESTER CSO INTERCEPTOR (I-132)/OUTFALL (2)	BW	15,000,000	71
12824 - EASEMENT ACQUISITION FOR WASTEWATER PROJECTS (2027)	VA	5,000,000	74
11737 - ELTORA WET WEATHER STORAGE FACILITY (2)	PG	11,000,000	75
13633 - GASCONADE PUMP STATION (P-115) REHABILITATION	ST	3,750,000	76
14398 - HAMPTON CREEK SANITARY RELIEF (HANLEY RD TO FOLK AVE) (2)	MP	15,000,000	77
11797 - HARLEM BADEN RELIEF PHASE IV (HEBERT) - DARVER TO 69TH STREET TRUNK SEWER	VA	4,100,000	78
11798 - HARLEM BADEN RELIEF PHASE IV (HEBERT) - HODIAMONT TO CHERRY TRUNK SEWER	VA	8,000,000	79
13001 - INFRASTRUCTURE REPAIRS (FACILITIES) (2027)	VA	3,000,000	80
13026 - INFRASTRUCTURE REPAIRS (REHABILITATION) (2027) CONTRACT A	VA	6,500,000	81
13027 - INFRASTRUCTURE REPAIRS (REHABILITATION) (2027) CONTRACT B	VA	6,500,000	82
13780 - INFRASTRUCTURE REPAIRS (REHABILITATION) (2027) CORPS CSO PROGRAM	VA	1,000,000	83
12993 - INFRASTRUCTURE REPAIRS (WASTEWATER) (2027)	VA	7,000,000	84
13227 - L51 PUMP STATION FORCEMAIN IMPROVEMENTS	MH	8,300,000	85
13747 - LAMBERT AIRPORT RESTRICTED ACCESS ASSETS INSPECTION AND REPAIR	UN	2,500,000	86
11817 - LEMAY NO. 3 PUMP STATION AND FORCE MAIN (2)	UN	24,000,000	87
13735 - LEMAY PUBLIC I/I REDUCTION (2027) CONTRACT A	WG	2,000,000	88
12346 - MCCUTCHEON RD AND THORNDALL SANITARY RELIEF (2)	RH	1,054,000	90
13406 - ROYAL ARMS CT SANITARY RELIEF	VA	2,766,000	91
12219 - STRASSNER AVE SANITARY RELIEF (BLACK CREEK TRUNK TO SWALLOW DR)	BW	2,500,000	92
12441 - UPPER RIVER DES PERES AND RIVER DES PERES TRIBUTARIES STORAGE TUNNEL (2)	VA	6,000,000	93
14260 - URDP & RDP TRIBS STORAGE TUNNEL RETRIEVAL SHAFT SITE PREPARATION PACKAGE	UC	1,500,000	94
12276 - WEBSTER GROVES TRUNK E SANITARY RELIEF (SKME-628) PHASE 2	WG	4,000,000	95

**PROJECT LISTING FY27
6660 - Sanitary Replacement Fund**

PROJECT NAME	MUNICIPALITY	COST ESTIMATE	PAGE (1)
13421 - WEST FLORISSANT 4343 (OFALLON PARK) SEWER REPAIR AND SEPARATION	ST	3,000,000	96
13536 - WWTF NUTRIENT REMOVAL - PHOSPHORUS (2)	VA	25,000,000	97
10869 - MERAMEC BOTTOMS PUMP STATION (P-489) INTERCEPTOR SEWER	UN	2,500,000	Carryover, no page
12129 - CONWAY MEADOWS SANITARY RELIEF (CONWAY RD TO I-64) (2)	CF	3,000,000	Carryover, no page
12132 - WESTWOOD COUNTRY CLUB SANITARY RELIEF (DEER CREEK TO WESTWOOD CT)	WD	2,750,000	Carryover, no page
12170 - FENTON WASTEWATER TREATMENT FACILITY ELIMINATION	FN	3,972,000	Carryover, no page
12176 - GLEN ECHO SANITARY RELIEF (ENGELHOLM AVE TO HENDERSON AVE) (2)	VA	5,000,000	Carryover, no page
12846 - HEIMOS PUMP STATION (P-503) FORCEMAIN REPLACEMENT	UN	1,100,000	Carryover, no page
NUMBER OF PROJECTS: 73		FUND TOTAL:	<u><u>\$362,984,000</u></u>

(1) The Page refers to the page number in the Budget Supplement Appendix. The municipality listed is also identified on the page number referenced.

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



STORMWATER FUNDS

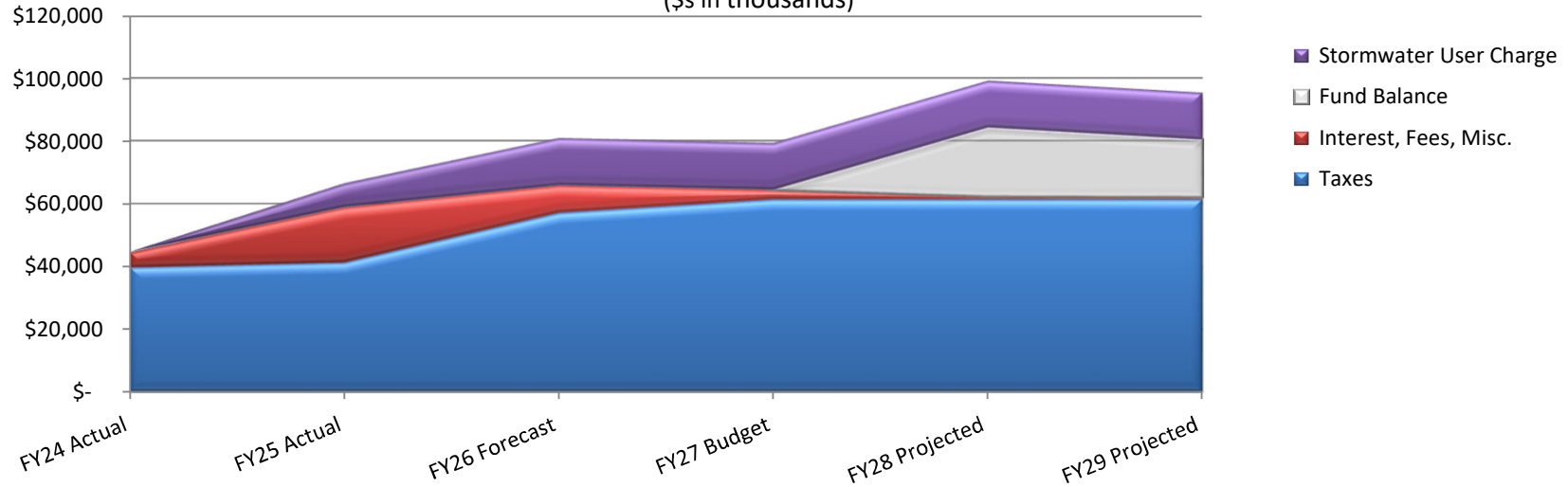
These funds were established to account for stormwater activities. The Stormwater Regulatory Fund, Districtwide Stormwater Fund and the Stormwater Capital Fund are reported in this section and receive, or at one time received, property tax revenues. The Stormwater Capital Fund will receive property tax 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 FY24 and FY25, forecasted for FY26, budgeted for FY27 and projected for FY28 and FY29.

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 decrease in the projected years due to no expected grant funding for stormwater projects.

The reduction in fund balance in FY28 and FY29 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

	FY24 Actual	FY25 Actual	FY26 Budget	FY26 Forecast	FY27 Budget	FY28 Budget	FY29 Budget
FUND BALANCE B.O.P.	\$34,283,642	\$45,890,615	\$45,757,541	\$53,601,167	\$70,421,240	\$72,721,520	\$50,740,746
Stormwater User Charge	-	7,563,781	16,924,725	15,006,748	14,913,921	14,913,921	14,913,921
Taxes	39,803,268	41,303,475	57,225,689	57,130,938	61,435,103	61,435,103	61,435,103
Interest on Investments	2,662,988	2,965,100	548,100	1,665,177	884,400	787,400	590,800
Miscellaneous	2,059,080	14,513,249	7,000,000	7,000,000	2,000,000	-	-
Total Revenues	44,525,335	66,345,604	81,698,514	80,802,863	79,233,424	77,136,424	76,939,824
Contractual Services	601,572	615,800	858,385	858,385	921,527	921,527	921,527
Construction and Engineering	7,209,776	32,060,374	32,027,000	30,638,684	36,992,000	57,538,000	52,049,000
Interfund Labor Transfers	25,092,741	25,959,545	29,394,966	32,407,203	39,019,618	40,657,672	42,243,889
Total Expenditures	32,904,089	58,635,719	62,280,352	63,904,272	76,933,144	99,117,198	95,214,415
Net Operating Income (Loss)	11,621,246	7,709,886	19,418,162	16,898,591	2,300,280	(21,980,774)	(18,274,591)
Interfund Transfers	(14,273)	667	-	(78,518)	-	-	-
Increase (Decrease) in Fund Bal.	11,606,973	7,710,552	19,418,162	16,820,072	2,300,280	(21,980,774)	(18,274,591)
Percentage of Change	34%	17%	42%	31%	3%	-30%	-36%
FUND BALANCE E.O.P.	\$45,890,615	\$53,601,167	\$65,175,703	\$70,421,240	\$72,721,520	\$50,740,746	\$32,466,154

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

	FY24 Actual	FY25 Actual	FY26 Budget	FY26 Forecast	FY27 Budget	FY28 Budget	FY29 Budget
FUND BALANCE B.O.P.	\$6,596,355	\$6,869,764	\$6,484,646	\$7,496,973	\$8,175,080	\$7,275,993	\$6,148,472
Taxes	6,665,165	6,919,511	6,530,436	7,608,107	6,764,561	6,764,561	6,764,561
Interest on Investments	322,735	354,760	62,300	175,322	77,300	67,100	54,600
Total Revenues	6,987,900	7,274,271	6,592,736	7,783,429	6,841,861	6,831,661	6,819,161
Contractual Services	100,726	103,168	97,957	97,957	101,468	101,468	101,468
Construction and Engineering	118,412	337,743	565,000	562,300	365,000	365,000	380,000
Interfund Labor Transfers	6,494,896	6,205,714	6,445,317	6,445,317	7,274,479	7,492,714	7,717,495
Total Expenditures	6,714,034	6,646,626	7,108,273	7,105,573	7,740,948	7,959,182	8,198,964
Net Operating Income (Loss)	273,867	627,645	(515,537)	677,857	(899,087)	(1,127,521)	(1,379,803)
Interfund Transfers	(458)	(436)	-	251	-	-	-
Increase (Decrease) in Fund Bal.	273,409	627,209	(515,537)	678,107	(899,087)	(1,127,521)	(1,379,803)
Percentage of Change	4%	9%	-8%	9%	-11%	-15%	-22%
FUND BALANCE E.O.P.	\$6,869,764	\$7,496,973	\$5,969,109	\$8,175,080	\$7,275,993	\$6,148,472	\$4,768,670

PROJECT LISTING FY27
5110 - Stormwater Regulatory Fund

PROJECT NAME	MUNICIPALITY	COST ESTIMATE	PAGE (1)
13744 - GENERAL SERVICES AGREEMENT - WATER QUALITY SUPPORT SERVICES (2027)	VA	\$165,000	125
13352 - STORMWATER QUALITY GREEN INFRASTRUCTURE - SMALL GRANT RAINSCAPING PROGRAM	VA	200,000	142
NUMBER OF PROJECTS: 2		FUND TOTAL:	
		\$365,000	

(1) The Page refers to the page number in the Budget Supplement Appendix. The municipality listed is also identified on the page number referenced.

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

	FY24 Actual	FY25 Actual	FY26 Budget	FY26 Forecast	FY27 Budget	FY28 Budget	FY29 Budget
FUND BALANCE B.O.P.	\$27,687,287	\$39,020,851	\$34,051,643	\$40,965,388	\$43,403,550	\$34,531,863	\$23,620,471
Taxes	33,138,103	34,383,963	32,673,615	32,517,973	33,919,985	33,919,985	33,919,985
Interest on Investments	2,340,252	2,570,186	359,900	1,192,306	395,000	301,500	132,500
Miscellaneous	2,059,080	14,513,249	7,000,000	7,000,000	2,000,000	-	-
Total Revenues	37,537,435	51,467,398	40,033,515	40,710,279	36,314,985	34,221,485	34,052,485
Contractual Services	500,846	512,632	490,104	490,104	508,800	508,800	508,800
Construction and Engineering	7,091,365	29,507,631	13,762,000	12,196,385	15,091,000	14,700,000	25,330,000
Interfund Labor Transfers	18,597,845	19,503,702	22,069,264	25,506,859	29,586,872	29,924,078	31,148,807
Total Expenditures	26,190,056	49,523,964	36,321,368	38,193,348	45,186,672	45,132,878	56,987,607
Net Operating Income (Loss)	11,347,379	1,943,434	3,712,148	2,516,931	(8,871,687)	(10,911,392)	(22,935,121)
Interfund Transfers	(13,815)	1,103	-	(78,769)	-	-	-
Increase (Decrease) in Fund Bal.	11,333,564	1,944,537	3,712,148	2,438,162	(8,871,687)	(10,911,392)	(22,935,121)
<i>Percentage of Change</i>	41%	5%	11%	6%	-20%	-32%	-97%
FUND BALANCE E.O.P.	\$39,020,851	\$40,965,388	\$37,763,791	\$43,403,550	\$34,531,863	\$23,620,471	\$685,350

PROJECT LISTING FY27
5120 - Districtwide Stormwater Fund

PROJECT NAME	MUNICIPALITY	COST ESTIMATE	PAGE (1)
14453 - CCTV INSPECTION AND PHYSICAL INSPECTION OF STORMWATER AND COMBINED SEWER	VA	\$1,000,000	118
14080 - STORMWATER ASSET INVESTIGATIONS (2025)	VA	800,000	126
13010 - STORMWATER INFRASTRUCTURE REPAIRS (2027)	VA	8,000,000	139
13132 - STORMWATER INFRASTRUCTURE REPAIRS (REHABILITATION) (2027)	VA	5,000,000	140
11270 - TWEED DRIVE STORM SEWER PHASE II	UN	291,000	146
NUMBER OF PROJECTS: 5		FUND TOTAL:	<u>\$15,091,000</u>

(1) The Page refers to the page number in the Budget Supplement Appendix. The municipality listed is also identified on the page number referenced.

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

	FY24 Actual	FY25 Actual	FY26 Budget	FY26 Forecast	FY27 Budget	FY28 Budget	FY29 Budget
FUND BALANCE B.O.P.	\$-	\$-	\$5,221,252	\$5,138,807	\$18,842,610	\$30,913,663	\$20,971,803
Stormwater User Charge	-	7,563,781	16,924,725	15,006,748	14,913,921	14,913,921	14,913,921
Taxes	-	-	18,021,637	17,004,859	20,750,557	20,750,557	20,750,557
Interest on Investments	-	40,155	125,900	297,549	412,100	418,800	403,700
Total Revenues	-	7,603,936	35,072,262	32,309,155	36,076,578	36,083,278	36,068,178
Contractual Services	-	-	270,325	270,325	311,258	311,258	311,258
Construction and Engineering	-	2,215,000	17,700,000	17,880,000	21,536,000	42,473,000	26,339,000
Interfund Labor Transfers	-	250,129	880,386	455,027	2,158,266	3,240,880	3,377,587
Total Expenditures	-	2,465,129	18,850,711	18,605,352	24,005,524	46,025,139	30,027,845
Net Operating Income (Loss)	-	5,138,807	16,221,551	13,703,803	12,071,054	(9,941,861)	6,040,333
Interfund Transfers	-	-	-	-	-	-	-
Increase (Decrease) in Fund Bal.	-	5,138,807	16,221,551	13,703,803	12,071,054	(9,941,861)	6,040,333
<i>Percentage of Change</i>	-	-	311%	267%	64%	-32%	29%
FUND BALANCE E.O.P.	\$-	\$5,138,807	\$21,442,803	\$18,842,610	\$30,913,663	\$20,971,803	\$27,012,135

**PROJECT LISTING FY27
5140 - Stormwater Capital Fund**

PROJECT NAME	MUNICIPALITY	COST ESTIMATE	PAGE (1)
12084 - BALLAS MEADOWS PUMP STATION (P-712) ELIMINATION	DP	\$360,000	59
14119 - GENERAL SERVICES AGREEMENT - STORMWATER CAPITAL PROJECTS DESIGN (2026) CONTRACT A	VA	1,250,000	120
14120 - GENERAL SERVICES AGREEMENT - STORMWATER CAPITAL PROJECTS DESIGN (2026) CONTRACT B	VA	1,250,000	121
14384 - GENERAL SERVICES AGREEMENT - STORMWATER CAPITAL PROJECTS DESIGN (2027) CONTRACT A	VA	1,250,000	122
14385 - GENERAL SERVICES AGREEMENT - STORMWATER CAPITAL PROJECTS DESIGN (2027) CONTRACT B	VA	1,250,000	123
13180 - GENERAL SERVICES AGREEMENT - STORMWATER PLANNING (2025)	VA	1,000,000	124
13366 - BRIARWYCK STORM IMPROVEMENTS	BA	372,000	127
13368 - CLAYMONT 613 STORM IMPROVEMENTS	BA	204,000	128
13173 - EASEMENT ACQUISITION FOR STORMWATER PROJECTS (2027)	VA	1,500,000	131
13395 - GOLFVIEW DR 680 STORM IMPROVEMENTS	BA	360,000	133
13792 - LITTLE PINE CT 18001 BANK STABILIZATION	WI	156,000	135
13369 - NOVARA 355 STORM IMPROVEMENTS	UN	444,000	137
10261 - SACRE COEUR STORM CHANNEL	UN	1,200,000	138
13828 - STORMWATER MUNICIPALITY REIMBURSEMENTS PROGRAM	VA	10,200,000	141
14268 - STORMWATER SMALL CAPITAL PROJECT CONSTRUCTION (2027)	VA	500,000	143
13626 - WIELAND 5743 STORM SEWER IMPROVEMENTS	UN	240,000	148
	NUMBER OF PROJECTS: 16	FUND TOTAL:	
		\$21,536,000	

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FY27 BUDGET



OPERATION, MAINTENANCE and CONSTRUCTION IMPROVEMENT FUNDS

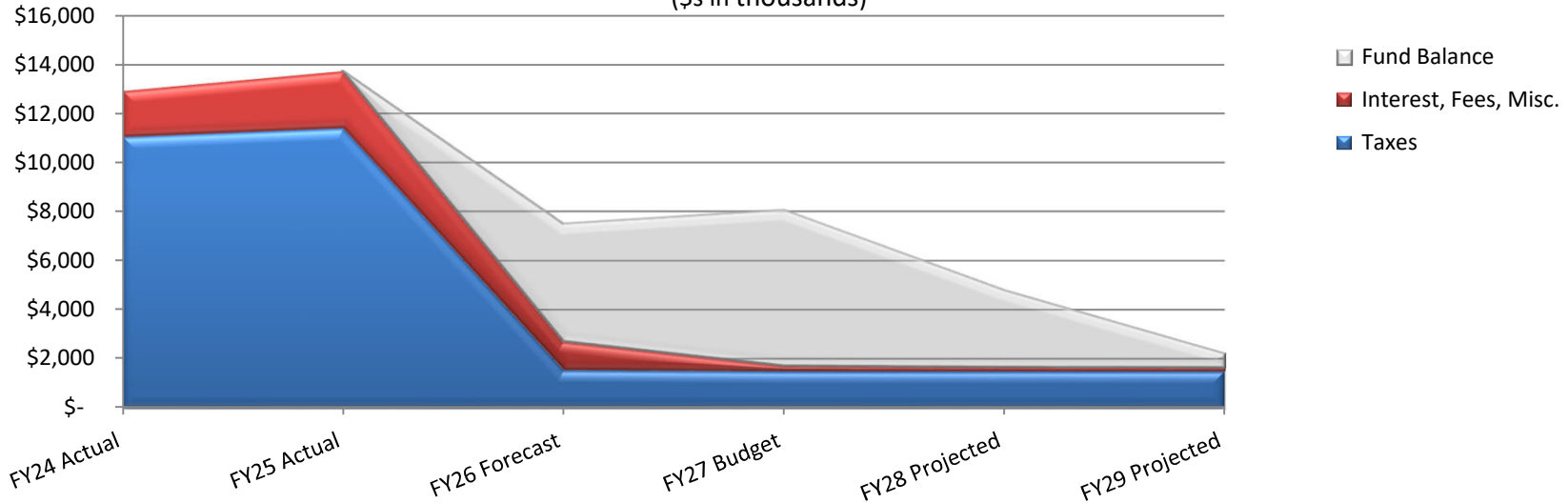
These funds were established to account for proceeds from tax levies. Expenditures are primarily for stormwater sewer improvements and stormwater maintenance and operation.

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

Revenue Trends

(\$s in thousands)



This analysis of MSD’s revenue compares actual revenues received in FY24 and FY25, forecasted for FY26, budgeted for FY27 and projected for FY28 and FY29.

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 FY27, 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 0.95 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-FY29 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

	FY24 Actual	FY25 Actual	FY26 Budget	FY26 Forecast	FY27 Budget	FY28 Budget	FY29 Budget
FUND BALANCE B.O.P.	\$20,478,059	\$23,869,878	\$28,219,955	\$30,436,548	\$25,678,547	\$19,345,365	\$16,241,195
Taxes	11,034,272	11,394,185	1,450,836	1,548,402	1,498,836	1,498,836	1,498,836
Interest on Investments	1,874,341	2,321,308	253,400	1,181,380	225,200	178,500	160,800
Connection and Other Fees	-	7,347	-	-	-	-	-
Miscellaneous	146	94	-	95	-	-	-
Total Revenues	12,908,759	13,722,934	1,704,236	2,729,878	1,724,036	1,677,336	1,659,636
Contractual Services	163,482	168,698	21,763	24,588	22,508	22,508	22,508
Construction and Engineering	8,662,290	6,337,158	6,634,836	7,209,747	7,152,328	4,168,328	1,791,328
Interfund Labor Transfers	707,159	648,461	733,071	253,544	882,382	590,670	392,175
Total Expenditures	9,532,930	7,154,317	7,389,670	7,487,879	8,057,218	4,781,506	2,206,011
Net Operating Income (Loss)	3,375,829	6,568,617	(5,685,434)	(4,758,002)	(6,333,182)	(3,104,170)	(546,375)
Interfund Transfers	15,990	(1,947)	-	-	-	-	-
Increase (Decrease) in Fund Bal.	3,391,819	6,566,670	(5,685,434)	(4,758,002)	(6,333,182)	(3,104,170)	(546,375)
<i>Percentage of Change</i>	<i>17%</i>	<i>28%</i>	<i>-20%</i>	<i>-16%</i>	<i>-25%</i>	<i>-16%</i>	<i>-3%</i>
FUND BALANCE E.O.P.	\$23,869,878	\$30,436,548	\$22,534,521	\$25,678,547	\$19,345,365	\$16,241,195	\$15,694,820

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

	FY24 Actual	FY25 Actual	FY26 Budget	FY26 Forecast	FY27 Budget	FY28 Budget	FY29 Budget
FUND BALANCE B.O.P.	\$28,184	\$28,563	\$29,383	\$27,662	\$28,289	\$28,589	\$28,889
Interest on Investments	849	953	300	532	300	300	300
Miscellaneous	146	94	-	95	-	-	-
Total Revenues	995	1,046	300	627	300	300	300
Total Expenditures	-	-	-	-	-	-	-
Net Operating Income (Loss)	995	1,046	300	627	300	300	300
Interfund Transfers	(616)	(1,947)	-	-	-	-	-
Increase (Decrease) in Fund Bal.	379	(900)	300	627	300	300	300
<i>Percentage of Change</i>	1%	-3%	1%	2%	1%	1%	1%
FUND BALANCE E.O.P.	\$28,563	\$27,662	\$29,683	\$28,289	\$28,589	\$28,889	\$29,189

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

	FY24 Actual	FY25 Actual	FY26 Budget	FY26 Forecast	FY27 Budget	FY28 Budget	FY29 Budget
FUND BALANCE B.O.P.	\$2,163,020	\$2,274,180	\$2,234,118	\$2,395,023	\$2,459,674	\$1,952,790	\$1,640,427
Interest on Investments	111,160	120,843	22,500	64,651	22,100	18,100	16,700
Total Revenues	111,160	120,843	22,500	64,651	22,100	18,100	16,700
Construction and Engineering	-	-	-	-	500,000	300,000	-
Interfund Labor Transfers	-	-	-	-	28,984	30,463	20,870
Total Expenditures	-	-	-	-	528,984	330,463	20,870
Net Operating Income (Loss)	111,160	120,843	22,500	64,651	(506,884)	(312,363)	(4,170)
Interfund Transfers	-	-	-	-	-	-	-
Increase (Decrease) in Fund Bal.	111,160	120,843	22,500	64,651	(506,884)	(312,363)	(4,170)
<i>Percentage of Change</i>	5%	5%	1%	3%	-21%	-16%	-
FUND BALANCE E.O.P.	\$2,274,180	\$2,395,023	\$2,256,618	\$2,459,674	\$1,952,790	\$1,640,427	\$1,636,257

PROJECT LISTING FY27
5563 - Clayton Central OMCI Fund

PROJECT NAME	MUNICIPALITY	COST ESTIMATE	PAGE (1)
13478 - CLAYTON CENTRAL OMCI STORM SEWER REHABILITATION	CL	\$500,000	129
NUMBER OF PROJECTS: 1	FUND TOTAL:	\$500,000	

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

	FY24 Actual	FY25 Actual	FY26 Budget	FY26 Forecast	FY27 Budget	FY28 Budget	FY29 Budget
FUND BALANCE B.O.P.	\$3,003,728	\$3,786,236	\$5,314,123	\$5,634,766	\$5,452,917	\$5,426,550	\$4,548,608
Taxes	2,489,039	2,551,108	-	18,058	-	-	-
Interest on Investments	348,937	458,026	51,500	251,928	54,400	49,900	45,500
Total Revenues	2,837,976	3,009,134	51,500	269,986	54,400	49,900	45,500
Contractual Services	36,307	37,617	-	1,419	-	-	-
Construction and Engineering	1,937,375	1,077,456	425,000	403,198	-	864,000	-
Interfund Labor Transfers	81,786	45,531	101,128	47,218	80,767	63,841	34,621
Total Expenditures	2,055,468	1,160,603	526,128	451,835	80,767	927,841	34,621
Net Operating Income (Loss)	782,508	1,848,530	(474,628)	(181,849)	(26,367)	(877,941)	10,879
Interfund Transfers	-	-	-	-	-	-	-
Increase (Decrease) in Fund Bal.	782,508	1,848,530	(474,628)	(181,849)	(26,367)	(877,941)	10,879
<i>Percentage of Change</i>	26%	49%	-9%	-3%	-	-16%	-
FUND BALANCE E.O.P.	\$3,786,236	\$5,634,766	\$4,839,495	\$5,452,917	\$5,426,550	\$4,548,608	\$4,559,488

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

	FY24 Actual	FY25 Actual	FY26 Budget	FY26 Forecast	FY27 Budget	FY28 Budget	FY29 Budget
FUND BALANCE B.O.P.	\$203,763	\$214,282	\$220,872	\$225,718	\$231,832	\$234,132	\$31,223
Interest on Investments	10,519	11,436	2,200	6,115	2,300	1,300	300
Total Revenues	10,519	11,436	2,200	6,115	2,300	1,300	300
Construction and Engineering	-	-	-	-	-	195,000	-
Interfund Labor Transfers	-	-	-	-	-	9,210	6,745
Total Expenditures	-	-	-	-	-	204,210	6,745
Net Operating Income (Loss)	10,519	11,436	2,200	6,115	2,300	(202,910)	(6,445)
Interfund Transfers	-	-	-	-	-	-	-
Increase (Decrease) in Fund Bal.	10,519	11,436	2,200	6,115	2,300	(202,910)	(6,445)
<i>Percentage of Change</i>	5%	5%	1%	3%	1%	-87%	-21%
FUND BALANCE E.O.P.	\$214,282	\$225,718	\$223,072	\$231,832	\$234,132	\$31,223	\$24,777

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

	FY24 Actual	FY25 Actual	FY26 Budget	FY26 Forecast	FY27 Budget	FY28 Budget	FY29 Budget
FUND BALANCE B.O.P.	\$6,769,914	\$7,322,974	\$10,214,385	\$11,085,016	\$10,579,295	\$7,584,669	\$6,750,395
Taxes	4,218,449	4,482,944	1,094,815	1,135,518	1,131,699	1,131,699	1,131,699
Interest on Investments	663,828	806,486	96,400	437,715	91,000	72,200	67,600
Total Revenues	4,882,277	5,289,430	1,191,215	1,573,232	1,222,699	1,203,899	1,199,299
Contractual Services	64,076	66,416	16,422	16,422	16,993	16,993	16,993
Construction and Engineering	4,061,767	1,386,325	2,060,815	1,932,956	3,814,706	1,749,706	1,114,706
Interfund Labor Transfers	203,374	74,648	259,128	129,575	385,627	271,475	222,804
Total Expenditures	4,329,217	1,527,389	2,336,365	2,078,954	4,217,325	2,038,173	1,354,503
Net Operating Income (Loss)	553,060	3,762,042	(1,145,150)	(505,722)	(2,994,626)	(834,274)	(155,203)
Interfund Transfers	-	-	-	-	-	-	-
Increase (Decrease) in Fund Bal.	553,060	3,762,042	(1,145,150)	(505,722)	(2,994,626)	(834,274)	(155,203)
Percentage of Change	8%	51%	-11%	-5%	-28%	-11%	-2%
FUND BALANCE E.O.P.	\$7,322,974	\$11,085,016	\$9,069,235	\$10,579,295	\$7,584,669	\$6,750,395	\$6,595,191

PROJECT LISTING FY27
5566 - Deer Creek OMCI Fund

PROJECT NAME	MUNICIPALITY	COST ESTIMATE	PAGE (1)
12519 - DEER CREEK OMCI STORMWATER DESIGN (2024) (CONTRACT A)	VA	\$50,000	119
13487 - DEER CREEK OMCI REIMBURSEMENTS PROGRAM	VA	1,114,706	130
13615 - NORTH HARRISON AVENUE 1030 STORM SEWER	KW	2,650,000	136
NUMBER OF PROJECTS: 3	FUND TOTAL:	\$3,814,706	

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

	FY24 Actual	FY25 Actual	FY26 Budget	FY26 Forecast	FY27 Budget	FY28 Budget	FY29 Budget
FUND BALANCE B.O.P.	\$1,169,264	\$1,797,734	\$1,736,831	\$1,916,990	\$1,247,192	\$1,015,891	\$979,228
Taxes	1,781,017	1,789,998	-	5,689	-	-	-
Interest on Investments	167,969	252,486	12,500	122,364	11,300	10,000	9,700
Total Revenues	1,948,986	2,042,483	12,500	128,053	11,300	10,000	9,700
Contractual Services	25,952	26,611	-	484	-	-	-
Construction and Engineering	1,251,981	1,824,673	860,000	770,048	125,000	-	-
Interfund Labor Transfers	42,583	71,944	120,516	27,319	117,601	46,663	12,985
Total Expenditures	1,320,516	1,923,228	980,516	797,851	242,601	46,663	12,985
Net Operating Income (Loss)	628,470	119,255	(968,016)	(669,798)	(231,301)	(36,663)	(3,285)
Interfund Transfers	-	-	-	-	-	-	-
Increase (Decrease) in Fund Bal.	628,470	119,255	(968,016)	(669,798)	(231,301)	(36,663)	(3,285)
<i>Percentage of Change</i>	54%	7%	-56%	-35%	-19%	-4%	-
FUND BALANCE E.O.P.	\$1,797,734	\$1,916,990	\$768,815	\$1,247,192	\$1,015,891	\$979,228	\$975,943

**PROJECT LISTING FY27
5571 - Gravois Creek OMCI Fund**

PROJECT NAME	MUNICIPALITY	COST ESTIMATE	PAGE (1)
12811 - FAWNDALE DRIVE 10102 STORM SEWER	UN	\$125,000	132
NUMBER OF PROJECTS: 1		FUND TOTAL:	
		\$125,000	

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

	FY24 Actual	FY25 Actual	FY26 Budget	FY26 Forecast	FY27 Budget	FY28 Budget	FY29 Budget
FUND BALANCE B.O.P.	\$280,863	\$293,091	\$302,059	\$276,194	\$283,639	\$-	\$-
Taxes	(135)	-	-	-	-	-	-
Interest on Investments	14,386	15,330	3,000	7,445	1,400	-	-
Total Revenues	14,251	15,330	3,000	7,445	1,400	-	-
Construction and Engineering	-	-	-	-	285,000	-	-
Interfund Labor Transfers	2,023	32,227	-	-	39	-	-
Total Expenditures	2,023	32,227	-	-	285,039	-	-
Net Operating Income (Loss)	12,228	(16,897)	3,000	7,445	(283,639)	-	-
Interfund Transfers	-	-	-	-	-	-	-
Increase (Decrease) in Fund Bal.	12,228	(16,897)	3,000	7,445	(283,639)	-	-
<i>Percentage of Change</i>	4%	-6%	1%	3%	-100%	-	-
FUND BALANCE E.O.P.	\$293,091	\$276,194	\$305,059	\$283,639	\$-	\$-	\$-

PROJECT LISTING FY27
5574 - Loretta Joplin OMCI Fund

PROJECT NAME	MUNICIPALITY	COST ESTIMATE	PAGE (1)
11270 - TWEED DRIVE STORM SEWER PHASE II	UN	\$285,000	145
NUMBER OF PROJECTS: 1		FUND TOTAL:	\$285,000

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

	FY24 Actual	FY25 Actual	FY26 Budget	FY26 Forecast	FY27 Budget	FY28 Budget	FY29 Budget
FUND BALANCE B.O.P.	\$1,586,048	\$2,245,938	\$2,694,353	\$2,566,347	\$-	\$-	\$-
Taxes	788,874	804,920	-	12,148	-	-	-
Interest on Investments	98,036	132,402	16,700	52,416	-	-	-
Total Revenues	886,909	937,322	16,700	64,565	-	-	-
Contractual Services	11,339	11,636	-	850	-	-	-
Construction and Engineering	-	360,000	1,973,000	2,630,818	-	-	-
Interfund Labor Transfers	215,680	245,277	96,059	(756)	-	-	-
Total Expenditures	227,019	616,913	2,069,059	2,630,912	-	-	-
Net Operating Income (Loss)	659,890	320,409	(2,052,359)	(2,566,347)	-	-	-
Interfund Transfers	-	-	-	-	-	-	-
Increase (Decrease) in Fund Bal.	659,890	320,409	(2,052,359)	(2,566,347)	-	-	-
Percentage of Change	42%	14%	-76%	-100%	-	-	-
FUND BALANCE E.O.P.	\$2,245,938	\$2,566,347	\$641,994	\$-	\$-	\$-	\$-

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

	FY24 Actual	FY25 Actual	FY26 Budget	FY26 Forecast	FY27 Budget	FY28 Budget	FY29 Budget
FUND BALANCE B.O.P.	\$591,836	\$826,205	\$1,016,688	\$1,048,083	\$1,080,025	\$776,971	\$29,699
Taxes	339,230	341,212	81,596	85,362	84,680	84,680	84,680
Interest on Investments	55,392	76,338	10,100	41,606	9,300	4,100	200
Total Revenues	394,622	417,550	91,696	126,968	93,980	88,780	84,880
Contractual Services	5,091	5,098	1,224	1,224	1,271	1,271	1,271
Construction and Engineering	153,176	161,889	81,596	80,372	364,409	781,409	83,409
Interfund Labor Transfers	1,986	28,685	13,430	13,430	31,354	53,373	29,899
Total Expenditures	160,253	195,673	96,250	95,026	397,034	836,052	114,579
Net Operating Income (Loss)	234,369	221,877	(4,554)	31,942	(303,054)	(747,272)	(29,699)
Interfund Transfers	-	-	-	-	-	-	-
Increase (Decrease) in Fund Bal.	234,369	221,877	(4,554)	31,942	(303,054)	(747,272)	(29,699)
<i>Percentage of Change</i>	40%	27%	-	3%	-28%	-96%	-100%
FUND BALANCE E.O.P.	\$826,205	\$1,048,083	\$1,012,134	\$1,080,025	\$776,971	\$29,699	\$-

PROJECT LISTING FY27
5583 - Sugar Creek OMCI Fund

PROJECT NAME	MUNICIPALITY	COST ESTIMATE	PAGE (1)
11330 - GRANDVIEW DR. #1309 STORM SEWER	KW	\$281,000	134
13490 - SUGAR CREEK OMCI REIMBURSEMENTS PROGRAM	VA	83,409	144
NUMBER OF PROJECTS: 2	FUND TOTAL:	\$364,409	

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

	FY24 Actual	FY25 Actual	FY26 Budget	FY26 Forecast	FY27 Budget	FY28 Budget	FY29 Budget
FUND BALANCE B.O.P.	\$1,596,085	\$2,076,191	\$950,045	\$1,673,928	\$1,712,451	\$1,559,108	\$1,487,673
Taxes	1,136,765	1,130,888	274,425	290,758	282,457	282,457	282,457
Interest on Investments	208,230	229,801	4,500	87,995	16,300	15,100	14,700
Total Revenues	1,344,995	1,360,688	278,925	378,752	298,757	297,557	297,157
Contractual Services	16,499	16,940	4,116	4,116	4,244	4,244	4,244
Construction and Engineering	732,594	1,637,363	954,425	299,355	278,213	278,213	278,213
Interfund Labor Transfers	115,797	108,648	117,632	36,758	169,642	86,534	49,435
Total Expenditures	864,890	1,762,951	1,076,173	340,230	452,099	368,991	331,893
Net Operating Income (Loss)	480,106	(402,263)	(797,248)	38,523	(153,343)	(71,435)	(34,736)
Interfund Transfers	-	-	-	-	-	-	-
Increase (Decrease) in Fund Bal.	480,106	(402,263)	(797,248)	38,523	(153,343)	(71,435)	(34,736)
<i>Percentage of Change</i>	30%	-19%	-84%	2%	-9%	-5%	-2%
FUND BALANCE E.O.P.	\$2,076,191	\$1,673,928	\$152,797	\$1,712,451	\$1,559,108	\$1,487,673	\$1,452,937

PROJECT LISTING FY27
5584 - University City OMCI Fund

PROJECT NAME	MUNICIPALITY	COST ESTIMATE	PAGE (1)
13489 - UNIVERSITY CITY OMCI REIMBURSEMENTS PROGRAM	VA	\$278,213	147
NUMBER OF PROJECTS: 1	FUND TOTAL:	\$278,213	

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

	FY24 Actual	FY25 Actual	FY26 Budget	FY26 Forecast	FY27 Budget	FY28 Budget	FY29 Budget
FUND BALANCE B.O.P.	\$(726)	\$-	\$256,483	\$259,268	\$266,267	\$268,967	\$271,667
Taxes	(949)	5	-	25	-	-	-
Interest on Investments	13,023	12,985	2,600	6,975	2,700	2,700	2,700
Total Revenues	12,074	12,990	2,600	7,000	2,700	2,700	2,700
Contractual Services	4	-	-	-	-	-	-
Construction and Engineering	-	(250,541)	-	-	-	-	-
Interfund Labor Transfers	27,950	4,262	-	-	-	-	-
Total Expenditures	27,954	(246,278)	-	-	-	-	-
Net Operating Income (Loss)	(15,880)	259,267	2,600	7,000	2,700	2,700	2,700
Interfund Transfers	16,607	-	-	-	-	-	-
Increase (Decrease) in Fund Bal.	726	259,267	2,600	7,000	2,700	2,700	2,700
Percentage of Change	-100%	-	1%	3%	1%	1%	1%
FUND BALANCE E.O.P.	\$-	\$259,268	\$259,083	\$266,267	\$268,967	\$271,667	\$274,367

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

	FY24 Actual	FY25 Actual	FY26 Budget	FY26 Forecast	FY27 Budget	FY28 Budget	FY29 Budget
FUND BALANCE B.O.P.	\$209,941	\$41,865	\$45,679	\$24,714	\$1,355	\$-	\$-
Taxes	(106)	(17)	-	-	-	-	-
Interest on Investments	10,080	6,000	400	1,641	-	-	-
Total Revenues	9,973	5,983	400	1,641	-	-	-
Contractual Services	-	-	-	-	-	-	-
Construction and Engineering	170,000	-	-	25,000	-	-	-
Interfund Labor Transfers	8,049	23,134	-	-	1,355	-	-
Total Expenditures	178,049	23,134	-	25,000	1,355	-	-
Net Operating Income (Loss)	(168,076)	(17,152)	400	(23,359)	(1,355)	-	-
Interfund Transfers	-	-	-	-	-	-	-
Increase (Decrease) in Fund Bal.	(168,076)	(17,152)	400	(23,359)	(1,355)	-	-
<i>Percentage of Change</i>	-80%	-41%	1%	-95%	-100%	-	-
FUND BALANCE E.O.P.	\$41,865	\$24,714	\$46,079	\$1,355	\$-	\$-	\$-

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

	FY24 Actual	FY25 Actual	FY26 Budget	FY26 Forecast	FY27 Budget	FY28 Budget	FY29 Budget
FUND BALANCE B.O.P.	\$1,649,188	\$1,734,005	\$1,787,181	\$1,826,210	\$1,875,543	\$88,967	\$78,467
Interest on Investments	84,817	92,205	18,000	49,333	9,800	800	700
Total Revenues	84,817	92,205	18,000	49,333	9,800	800	700
Construction and Engineering	-	-	-	-	1,785,000	-	-
Interfund Labor Transfers	-	-	-	-	11,376	11,300	8,128
Total Expenditures	-	-	-	-	1,796,376	11,300	8,128
Net Operating Income (Loss)	84,817	92,205	18,000	49,333	(1,786,576)	(10,500)	(7,428)
Interfund Transfers	-	-	-	-	-	-	-
Increase (Decrease) in Fund Bal.	84,817	92,205	18,000	49,333	(1,786,576)	(10,500)	(7,428)
<i>Percentage of Change</i>	5%	5%	1%	3%	-95%	-12%	-9%
FUND BALANCE E.O.P.	\$1,734,005	\$1,826,210	\$1,805,181	\$1,875,543	\$88,967	\$78,467	\$71,039

PROJECT LISTING FY27
5590 - MO River Bonfil Subd #448 OMCI Fund

PROJECT NAME	MUNICIPALITY	COST ESTIMATE	PAGE (1)
13439 - BONFILS PUMP STATION (P-784) REHABILITATION	UN	\$1,785,000	66
NUMBER OF PROJECTS: 1	FUND TOTAL:	\$1,785,000	

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

	FY24 Actual	FY25 Actual	FY26 Budget	FY26 Forecast	FY27 Budget	FY28 Budget	FY29 Budget
FUND BALANCE B.O.P.	\$305,767	\$322,104	\$339,744	\$347,493	\$357,141	\$360,741	\$364,341
Interest on Investments	16,337	18,042	3,400	9,648	3,600	3,600	2,100
Connection and Other Fees	-	7,347	-	-	-	-	-
Total Revenues	16,337	25,389	3,400	9,648	3,600	3,600	2,100
Construction and Engineering	-	-	-	-	-	-	315,000
Total Expenditures	-	-	-	-	-	-	315,000
Net Operating Income (Loss)	16,337	25,389	3,400	9,648	3,600	3,600	(312,900)
Interfund Transfers	-	-	-	-	-	-	-
Increase (Decrease) in Fund Bal.	16,337	25,389	3,400	9,648	3,600	3,600	(312,900)
<i>Percentage of Change</i>	5%	8%	1%	3%	1%	1%	-86%
FUND BALANCE E.O.P.	\$322,104	\$347,493	\$343,144	\$357,141	\$360,741	\$364,341	\$51,441

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

	FY24 Actual	FY25 Actual	FY26 Budget	FY26 Forecast	FY27 Budget	FY28 Budget	FY29 Budget
FUND BALANCE B.O.P.	\$471,652	\$433,248	\$589,941	\$630,078	\$79,349	\$45,525	\$30,576
Taxes	282,089	293,128	-	844	-	-	-
Interest on Investments	47,049	62,180	4,400	28,498	600	400	300
Total Revenues	329,138	355,308	4,400	29,342	600	400	300
Contractual Services	4,215	4,378	-	71	-	-	-
Construction and Engineering	355,397	139,993	280,000	580,000	-	-	-
Interfund Labor Transfers	7,931	14,106	25,179	-	34,424	15,350	6,688
Total Expenditures	367,543	158,477	305,179	580,071	34,424	15,350	6,688
Net Operating Income (Loss)	(38,404)	196,831	(300,779)	(550,729)	(33,824)	(14,950)	(6,388)
Interfund Transfers	-	-	-	-	-	-	-
Increase (Decrease) in Fund Bal.	(38,404)	196,831	(300,779)	(550,729)	(33,824)	(14,950)	(6,388)
<i>Percentage of Change</i>	-8%	45%	-51%	-87%	-43%	-33%	-21%
FUND BALANCE E.O.P.	\$433,248	\$630,078	\$289,162	\$79,349	\$45,525	\$30,576	\$24,188

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

	FY24 Actual	FY25 Actual	FY26 Budget	FY26 Forecast	FY27 Budget	FY28 Budget	FY29 Budget
FUND BALANCE B.O.P.	\$449,532	\$473,262	\$488,070	\$499,058	\$23,577	\$2,461	\$-
Interest on Investments	23,730	25,797	4,900	12,519	100	-	-
Total Revenues	23,730	25,797	4,900	12,519	100	-	-
Construction and Engineering	-	-	-	488,000	-	-	-
Interfund Labor Transfers	-	-	-	-	21,216	2,461	-
Total Expenditures	-	-	-	488,000	21,216	2,461	-
Net Operating Income (Loss)	23,730	25,797	4,900	(475,481)	(21,116)	(2,461)	-
Interfund Transfers	-	-	-	-	-	-	-
Increase (Decrease) in Fund Bal.	23,730	25,797	4,900	(475,481)	(21,116)	(2,461)	-
<i>Percentage of Change</i>	5%	5%	1%	-95%	-90%	-100%	-
FUND BALANCE E.O.P.	\$473,262	\$499,058	\$492,970	\$23,577	\$2,461	\$-	\$-



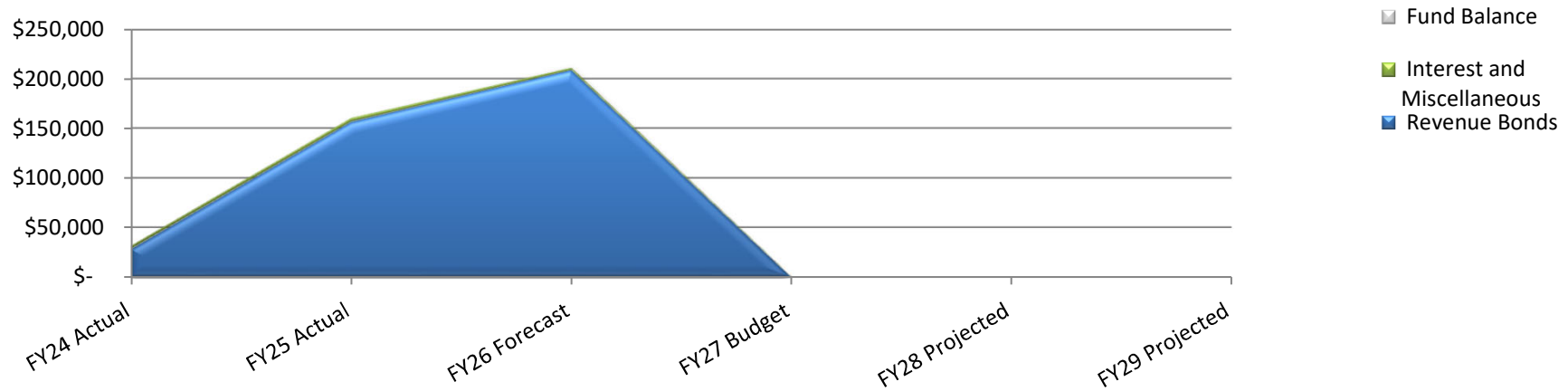
These funds were established to account for and report principal and interest expenditures and a portion of bond proceeds.

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 FY24 and FY25, forecasted for FY26, budgeted for FY27 and projected for FY28 and FY29.

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 FY24-26, Revenue Bonds represents the bond proceeds to be used to refund existing debt.

Interest revenue in these funds is anticipated to be approximately \$400 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

	FY24 Actual	FY25 Actual	FY26 Budget	FY26 Forecast	FY27 Budget	FY28 Budget	FY29 Budget
FUND BALANCE B.O.P.	\$36,455,737	\$37,048,238	\$34,938,266	\$42,262,757	\$39,481,881	\$39,878,781	\$40,279,881
Revenue Bonds	28,507,440	156,599,425	122,101,783	208,642,868	-	-	-
Interest on Investments	2,217,176	2,698,741	351,200	1,415,622	396,900	401,100	415,800
Miscellaneous	602,388	569,087	-	520,661	-	-	-
Total Revenues	31,327,004	159,867,253	122,452,983	210,579,151	396,900	401,100	415,800
Principal Payments	69,922,300	71,082,000	82,818,700	85,892,615	81,148,100	83,987,600	107,505,580
Interest Payments	61,867,651	59,662,364	67,058,397	62,584,396	68,000,018	73,739,543	78,116,040
Interest Payments Paid into Escrow for Refunding Debt	-	-	-	6,064,343	-	-	-
Agency and Other Debt Expense	30,672,331	158,534,754	124,682,383	211,276,370	2,439,200	2,931,900	7,102,931
Total Expenditures	162,462,282	289,279,119	274,559,481	365,817,724	151,587,318	160,659,043	192,724,551
Net Operating Income (Loss)	(131,135,279)	(129,411,866)	(152,106,497)	(155,238,573)	(151,190,418)	(160,257,943)	(192,308,751)
Interfund Transfers	131,727,780	134,626,384	152,457,697	152,457,697	151,587,318	160,659,043	192,724,551
Increase (Decrease) in Fund Bal.	592,501	5,214,519	351,200	(2,780,876)	396,900	401,100	415,800
<i>Percentage of Change</i>	2%	14%	1%	-7%	1%	1%	1%
FUND BALANCE E.O.P.	\$37,048,238	\$42,262,757	\$35,289,466	\$39,481,881	\$39,878,781	\$40,279,881	\$40,695,681

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

	FY24 Actual	FY25 Actual	FY26 Budget	FY26 Forecast	FY27 Budget	FY28 Budget	FY29 Budget
FUND BALANCE B.O.P.	\$14,047,241	\$14,008,225	\$10,635,640	\$12,413,391	\$12,776,304	\$12,904,704	\$13,034,404
Interest on Investments	186,439	193,033	106,900	140,710	128,400	129,700	131,000
Miscellaneous	437,752	385,389	-	309,952	-	-	-
Total Revenues	624,191	578,421	106,900	450,662	128,400	129,700	131,000
Principal Payments	21,537,300	22,082,000	19,204,500	19,204,500	12,991,900	9,487,200	8,801,400
Interest Payments	1,818,106	1,421,412	1,428,379	1,428,380	779,200	531,100	395,300
Agency and Other Debt Expense	579,301	469,043	319,300	340,228	220,400	169,200	123,800
Total Expenditures	23,934,707	23,972,455	20,952,179	20,973,108	13,991,500	10,187,500	9,320,500
Net Operating Income (Loss)	(23,310,516)	(23,394,034)	(20,845,279)	(20,522,445)	(13,863,100)	(10,057,800)	(9,189,500)
Interfund Transfers	23,271,500	21,799,200	20,952,179	20,885,358	13,991,500	10,187,500	9,320,500
Increase (Decrease) in Fund Bal.	(39,016)	(1,594,834)	106,900	362,913	128,400	129,700	131,000
Percentage of Change	-	-11%	1%	3%	1%	1%	1%
FUND BALANCE E.O.P.	\$14,008,225	\$12,413,391	\$10,742,540	\$12,776,304	\$12,904,704	\$13,034,404	\$13,165,404

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

	FY24 Actual	FY25 Actual	FY26 Budget	FY26 Forecast	FY27 Budget	FY28 Budget	FY29 Budget
FUND BALANCE B.O.P.	\$10,643,976	\$9,607,658	\$9,109,048	\$9,649,188	\$2,458,928	\$2,484,028	\$2,510,128
Revenue Bonds	-	-	-	(9,138,258)	-	-	-
Interest on Investments	601,990	539,573	91,500	280,670	25,100	26,100	27,100
Total Revenues	601,990	539,573	91,500	(8,857,589)	25,100	26,100	27,100
Interest Payments	3,334,743	3,334,743	3,334,700	1,667,372	-	-	-
Agency and Other Debt Expense	265	-	-	-	-	-	-
Total Expenditures	3,335,008	3,334,743	3,334,700	1,667,372	-	-	-
Net Operating Income (Loss)	(2,733,018)	(2,795,170)	(3,243,200)	(10,524,960)	25,100	26,100	27,100
Interfund Transfers	1,696,700	2,836,700	3,334,700	3,334,700	-	-	-
Increase (Decrease) in Fund Bal.	(1,036,318)	41,530	91,500	(7,190,260)	25,100	26,100	27,100
<i>Percentage of Change</i>	<i>-10%</i>	<i>-</i>	<i>1%</i>	<i>-75%</i>	<i>1%</i>	<i>1%</i>	<i>1%</i>
FUND BALANCE E.O.P.	\$9,607,658	\$9,649,188	\$9,200,548	\$2,458,928	\$2,484,028	\$2,510,128	\$2,537,228

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

	FY24 Actual	FY25 Actual	FY26 Budget	FY26 Forecast	FY27 Budget	FY28 Budget	FY29 Budget
FUND BALANCE B.O.P.	\$30,823	\$30,268	\$31,672	\$33,451	\$91,051	\$91,951	\$92,851
Interest on Investments	2,660	3,133	300	1,476	900	900	900
Total Revenues	2,660	3,133	300	1,476	900	900	900
Interest Payments	112,150	112,150	112,200	56,075	-	-	-
Agency and Other Debt Expense	265	-	-	-	-	-	-
Total Expenditures	112,415	112,150	112,200	56,075	-	-	-
Net Operating Income (Loss)	(109,755)	(109,017)	(111,900)	(54,599)	900	900	900
Interfund Transfers	109,200	112,200	112,200	112,200	-	-	-
Increase (Decrease) in Fund Bal.	(555)	3,183	300	57,601	900	900	900
<i>Percentage of Change</i>	<i>-2%</i>	<i>11%</i>	<i>1%</i>	<i>172%</i>	<i>1%</i>	<i>1%</i>	<i>1%</i>
FUND BALANCE E.O.P.	\$30,268	\$33,451	\$31,972	\$91,051	\$91,951	\$92,851	\$93,751

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

	FY24 Actual	FY25 Actual	FY26 Budget	FY26 Forecast	FY27 Budget	FY28 Budget	FY29 Budget
FUND BALANCE B.O.P.	\$51,761	\$30,690	\$31,574	\$32,719	\$46,709	\$47,209	\$47,709
Interest on Investments	2,544	1,979	300	1,015	500	500	500
Total Revenues	2,544	1,979	300	1,015	500	500	500
Interest Payments	25,850	25,850	25,900	12,925	-	-	-
Agency and Other Debt Expense	265	-	-	-	-	-	-
Total Expenditures	26,115	25,850	25,900	12,925	-	-	-
Net Operating Income (Loss)	(23,571)	(23,871)	(25,600)	(11,910)	500	500	500
Interfund Transfers	2,500	25,900	25,900	25,900	-	-	-
Increase (Decrease) in Fund Bal.	(21,071)	2,029	300	13,990	500	500	500
<i>Percentage of Change</i>	-41%	7%	1%	43%	1%	1%	1%
FUND BALANCE E.O.P.	\$30,690	\$32,719	\$31,874	\$46,709	\$47,209	\$47,709	\$48,209

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

	FY24 Actual	FY25 Actual	FY26 Budget	FY26 Forecast	FY27 Budget	FY28 Budget	FY29 Budget
FUND BALANCE B.O.P.	\$98,626	\$-	\$-	\$-	\$-	\$-	\$-
Interest on Investments	3,456	-	-	-	-	-	-
Total Revenues	3,456	-	-	-	-	-	-
Total Expenditures	-	-	-	-	-	-	-
Net Operating Income (Loss)	3,456	-	-	-	-	-	-
Interfund Transfers	(102,082)	-	-	-	-	-	-
Increase (Decrease) in Fund Bal.	(98,626)	-	-	-	-	-	-
<i>Percentage of Change</i>	<i>-100%</i>	-	-	-	-	-	-
FUND BALANCE E.O.P.	\$-	\$-	\$-	\$-	\$-	\$-	\$-

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

	FY24 Actual	FY25 Actual	FY26 Budget	FY26 Forecast	FY27 Budget	FY28 Budget	FY29 Budget
FUND BALANCE B.O.P.	\$1,535,602	\$1,552,549	\$1,599,485	\$1,581,592	\$1,622,778	\$1,639,078	\$1,655,578
Interest on Investments	16,894	35,884	16,100	23,039	16,300	16,500	16,600
Miscellaneous	23,787	21,113	-	18,180	-	-	-
Total Revenues	40,681	56,997	16,100	41,219	16,300	16,500	16,600
Principal Payments	2,555,000	2,622,000	2,691,000	2,691,000	2,760,000	2,832,000	2,906,000
Interest Payments	274,958	253,611	231,700	231,707	209,200	186,200	162,500
Agency and Other Debt Expense	175,576	161,944	140,800	140,826	126,300	111,400	96,100
Total Expenditures	3,005,534	3,037,555	3,063,500	3,063,533	3,095,500	3,129,600	3,164,600
Net Operating Income (Loss)	(2,964,853)	(2,980,557)	(3,047,400)	(3,022,314)	(3,079,200)	(3,113,100)	(3,148,000)
Interfund Transfers	2,981,800	3,009,600	3,063,500	3,063,500	3,095,500	3,129,600	3,164,600
Increase (Decrease) in Fund Bal.	16,947	29,043	16,100	41,186	16,300	16,500	16,600
<i>Percentage of Change</i>	1%	2%	1%	3%	1%	1%	1%
FUND BALANCE E.O.P.	\$1,552,549	\$1,581,592	\$1,615,585	\$1,622,778	\$1,639,078	\$1,655,578	\$1,672,178

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

	FY24 Actual	FY25 Actual	FY26 Budget	FY26 Forecast	FY27 Budget	FY28 Budget	FY29 Budget
FUND BALANCE B.O.P.	\$2,362,283	\$2,375,328	\$2,447,167	\$2,405,920	\$2,468,544	\$2,493,344	\$2,518,444
Interest on Investments	25,251	54,391	24,600	34,847	24,800	25,100	25,300
Miscellaneous	36,757	32,434	-	27,792	-	-	-
Total Revenues	62,008	86,825	24,600	62,639	24,800	25,100	25,300
Principal Payments	3,762,000	3,852,000	3,943,000	3,943,000	4,038,000	4,134,000	4,253,000
Interest Payments	619,455	573,284	526,000	526,015	477,600	428,100	377,300
Agency and Other Debt Expense	269,108	249,050	218,100	218,100	196,800	175,000	152,600
Total Expenditures	4,650,563	4,674,334	4,687,100	4,687,115	4,712,400	4,737,100	4,782,900
Net Operating Income (Loss)	(4,588,555)	(4,587,508)	(4,662,500)	(4,624,476)	(4,687,600)	(4,712,000)	(4,757,600)
Interfund Transfers	4,601,600	4,618,100	4,687,100	4,687,100	4,712,400	4,737,100	4,782,900
Increase (Decrease) in Fund Bal.	13,045	30,592	24,600	62,624	24,800	25,100	25,300
<i>Percentage of Change</i>	1%	1%	1%	3%	1%	1%	1%
FUND BALANCE E.O.P.	\$2,375,328	\$2,405,920	\$2,471,767	\$2,468,544	\$2,493,344	\$2,518,444	\$2,543,744

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

	FY24 Actual	FY25 Actual	FY26 Budget	FY26 Forecast	FY27 Budget	FY28 Budget	FY29 Budget
FUND BALANCE B.O.P.	\$159,542	\$101,859	\$-	\$45,900	\$47,137	\$47,637	\$48,137
Interest on Investments	159,582	91,568	-	1,237	500	500	500
Total Revenues	159,582	91,568	-	1,237	500	500	500
Principal Payments	3,385,000	3,550,000	-	-	-	-	-
Interest Payments	7,935,600	3,971,925	-	-	-	-	-
Agency and Other Debt Expense	265	-	-	-	-	-	-
Total Expenditures	11,320,865	7,521,925	-	-	-	-	-
Net Operating Income (Loss)	(11,161,283)	(7,430,357)	-	1,237	500	500	500
Interfund Transfers	11,103,600	7,374,398	-	-	-	-	-
Increase (Decrease) in Fund Bal.	(57,683)	(55,959)	-	1,237	500	500	500
<i>Percentage of Change</i>	-36%	-55%	-	3%	1%	1%	1%
FUND BALANCE E.O.P.	\$101,859	\$45,900	\$-	\$47,137	\$47,637	\$48,137	\$48,637

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

	FY24 Actual	FY25 Actual	FY26 Budget	FY26 Forecast	FY27 Budget	FY28 Budget	FY29 Budget
FUND BALANCE B.O.P.	\$631,916	\$633,604	\$648,092	\$641,714	\$658,411	\$665,011	\$671,711
Interest on Investments	7,838	15,346	6,500	9,634	6,600	6,700	6,700
Miscellaneous	9,376	8,259	-	7,073	-	-	-
Total Revenues	17,214	23,605	6,500	16,707	6,600	6,700	6,700
Principal Payments	939,000	959,000	981,000	981,000	1,002,000	1,024,000	1,046,000
Interest Payments	179,394	168,066	156,500	156,492	144,700	132,600	120,200
Agency and Other Debt Expense	79,232	74,229	66,500	66,518	61,200	55,800	50,300
Total Expenditures	1,197,626	1,201,295	1,204,000	1,204,010	1,207,900	1,212,400	1,216,500
Net Operating Income (Loss)	(1,180,412)	(1,177,690)	(1,197,500)	(1,187,303)	(1,201,300)	(1,205,700)	(1,209,800)
Interfund Transfers	1,182,100	1,185,800	1,204,000	1,204,000	1,207,900	1,212,400	1,216,500
Increase (Decrease) in Fund Bal.	1,688	8,110	6,500	16,697	6,600	6,700	6,700
<i>Percentage of Change</i>	-	1%	1%	3%	1%	1%	1%
FUND BALANCE E.O.P.	\$633,604	\$641,714	\$654,592	\$658,411	\$665,011	\$671,711	\$678,411

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

	FY24 Actual	FY25 Actual	FY26 Budget	FY26 Forecast	FY27 Budget	FY28 Budget	FY29 Budget
FUND BALANCE B.O.P.	\$2,295,246	\$2,303,629	\$2,355,433	\$2,330,661	\$2,391,257	\$2,415,257	\$2,439,557
Interest on Investments	25,378	53,530	23,700	34,049	24,000	24,300	24,500
Miscellaneous	35,257	31,055	-	26,574	-	-	-
Total Revenues	60,635	84,585	23,700	60,623	24,000	24,300	24,500
Principal Payments	3,507,000	3,583,000	3,661,000	3,661,000	3,741,000	3,823,000	3,907,000
Interest Payments	698,256	655,944	612,700	612,714	568,500	523,400	477,300
Agency and Other Debt Expense	308,396	289,709	260,900	260,914	241,200	221,000	200,400
Total Expenditures	4,513,652	4,528,653	4,534,600	4,534,628	4,550,700	4,567,400	4,584,700
Net Operating Income (Loss)	(4,453,017)	(4,444,067)	(4,510,900)	(4,474,005)	(4,526,700)	(4,543,100)	(4,560,200)
Interfund Transfers	4,461,400	4,471,100	4,534,600	4,534,600	4,550,700	4,567,400	4,584,700
Increase (Decrease) in Fund Bal.	8,383	27,033	23,700	60,595	24,000	24,300	24,500
<i>Percentage of Change</i>	-	1%	1%	3%	1%	1%	1%
FUND BALANCE E.O.P.	\$2,303,629	\$2,330,661	\$2,379,133	\$2,391,257	\$2,415,257	\$2,439,557	\$2,464,057

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

	FY24 Actual	FY25 Actual	FY26 Budget	FY26 Forecast	FY27 Budget	FY28 Budget	FY29 Budget
FUND BALANCE B.O.P.	\$144,139	\$93,507	\$-	\$129,060	\$198,933	\$200,933	\$202,933
Interest on Investments	140,633	178,554	-	69,872	2,000	2,000	2,000
Total Revenues	140,633	178,554	-	69,872	2,000	2,000	2,000
Principal Payments	3,325,000	3,455,000	3,595,000	3,595,000	-	-	-
Interest Payments	6,223,000	6,090,000	5,951,800	5,951,800	-	-	-
Agency and Other Debt Expense	265	-	-	-	-	-	-
Total Expenditures	9,548,265	9,545,000	9,546,800	9,546,800	-	-	-
Net Operating Income (Loss)	(9,407,632)	(9,366,446)	(9,546,800)	(9,476,928)	2,000	2,000	2,000
Interfund Transfers	9,357,000	9,402,000	9,546,800	9,546,800	-	-	-
Increase (Decrease) in Fund Bal.	(50,632)	35,554	-	69,872	2,000	2,000	2,000
<i>Percentage of Change</i>	<i>-35%</i>	<i>38%</i>	<i>-</i>	<i>54%</i>	<i>1%</i>	<i>1%</i>	<i>1%</i>
FUND BALANCE E.O.P.	\$93,507	\$129,060	\$-	\$198,933	\$200,933	\$202,933	\$204,933

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

	FY24 Actual	FY25 Actual	FY26 Budget	FY26 Forecast	FY27 Budget	FY28 Budget	FY29 Budget
FUND BALANCE B.O.P.	\$360,037	\$247,308	\$461,314	\$366,488	\$638,913	\$645,313	\$651,713
Interest on Investments	482,511	604,180	4,600	272,425	6,400	6,400	10,800
Total Revenues	482,511	604,180	4,600	272,425	6,400	6,400	10,800
Principal Payments	14,840,000	15,355,000	19,630,000	19,630,000	23,340,000	24,580,000	25,595,000
Interest Payments	14,393,875	13,700,000	12,933,800	12,933,800	11,961,300	10,794,300	9,565,300
Agency and Other Debt Expense	265	-	-	-	-	-	-
Total Expenditures	29,234,140	29,055,000	32,563,800	32,563,800	35,301,300	35,374,300	35,160,300
Net Operating Income (Loss)	(28,751,629)	(28,450,820)	(32,559,200)	(32,291,375)	(35,294,900)	(35,367,900)	(35,149,500)
Interfund Transfers	28,638,900	28,570,000	32,563,800	32,563,800	35,301,300	35,374,300	35,160,300
Increase (Decrease) in Fund Bal.	(112,729)	119,180	4,600	272,425	6,400	6,400	10,800
<i>Percentage of Change</i>	-31%	48%	1%	74%	1%	1%	2%
FUND BALANCE E.O.P.	\$247,308	\$366,488	\$465,914	\$638,913	\$645,313	\$651,713	\$662,513

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

	FY24 Actual	FY25 Actual	FY26 Budget	FY26 Forecast	FY27 Budget	FY28 Budget	FY29 Budget
FUND BALANCE B.O.P.	\$34,111	\$121,028	\$134,818	\$346,327	\$358,568	\$362,168	\$365,768
Interest on Investments	12,751	32,536	1,400	12,277	3,600	3,600	3,700
Total Revenues	12,751	32,536	1,400	12,277	3,600	3,600	3,700
Interest Payments	347,769	859,536	859,500	859,536	859,500	859,500	859,500
Agency and Other Debt Expense	265	-	-	-	-	-	-
Total Expenditures	348,034	859,536	859,500	859,536	859,500	859,500	859,500
Net Operating Income (Loss)	(335,283)	(827,001)	(858,100)	(847,259)	(855,900)	(855,900)	(855,800)
Interfund Transfers	422,200	1,052,300	859,500	859,500	859,500	859,500	859,500
Increase (Decrease) in Fund Bal.	86,917	225,299	1,400	12,241	3,600	3,600	3,700
<i>Percentage of Change</i>	<i>255%</i>	<i>186%</i>	<i>1%</i>	<i>4%</i>	<i>1%</i>	<i>1%</i>	<i>1%</i>
FUND BALANCE E.O.P.	\$121,028	\$346,327	\$136,218	\$358,568	\$362,168	\$365,768	\$369,468

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

	FY24 Actual	FY25 Actual	FY26 Budget	FY26 Forecast	FY27 Budget	FY28 Budget	FY29 Budget
FUND BALANCE B.O.P.	\$807,375	\$807,668	\$826,056	\$813,783	\$835,025	\$843,425	\$851,925
Interest on Investments	10,098	19,659	8,300	12,251	8,400	8,500	8,600
Miscellaneous	11,906	10,452	-	8,919	-	-	-
Total Revenues	22,003	30,111	8,300	21,170	8,400	8,500	8,600
Principal Payments	1,100,000	1,122,000	1,144,000	1,144,000	1,168,000	1,192,000	1,216,000
Interest Payments	321,381	306,125	290,600	290,566	274,700	258,500	242,000
Agency and Other Debt Expense	123,429	117,570	108,600	108,563	102,400	96,100	89,700
Total Expenditures	1,544,810	1,545,695	1,543,200	1,543,129	1,545,100	1,546,600	1,547,700
Net Operating Income (Loss)	(1,522,807)	(1,515,585)	(1,534,900)	(1,521,958)	(1,536,700)	(1,538,100)	(1,539,100)
Interfund Transfers	1,523,100	1,521,700	1,543,200	1,543,200	1,545,100	1,546,600	1,547,700
Increase (Decrease) in Fund Bal.	293	6,115	8,300	21,242	8,400	8,500	8,600
<i>Percentage of Change</i>	-	1%	1%	3%	1%	1%	1%
FUND BALANCE E.O.P.	\$807,668	\$813,783	\$834,356	\$835,025	\$843,425	\$851,925	\$860,525

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

	FY24 Actual	FY25 Actual	FY26 Budget	FY26 Forecast	FY27 Budget	FY28 Budget	FY29 Budget
FUND BALANCE B.O.P.	\$723,169	\$723,061	\$739,471	\$731,347	\$750,408	\$757,908	\$765,508
Interest on Investments	9,502	17,937	7,400	11,137	7,500	7,600	7,700
Miscellaneous	10,452	9,210	-	7,872	-	-	-
Total Revenues	19,954	27,147	7,400	19,009	7,500	7,600	7,700
Principal Payments	1,015,000	1,035,000	1,057,000	1,057,000	1,078,000	1,100,000	1,122,000
Interest Payments	232,255	222,259	212,100	212,062	201,700	191,000	180,200
Agency and Other Debt Expense	125,607	120,201	111,900	111,886	106,200	100,400	94,500
Total Expenditures	1,372,862	1,377,460	1,381,000	1,380,948	1,385,900	1,391,400	1,396,700
Net Operating Income (Loss)	(1,352,908)	(1,350,313)	(1,373,600)	(1,361,939)	(1,378,400)	(1,383,800)	(1,389,000)
Interfund Transfers	1,352,800	1,358,600	1,381,000	1,381,000	1,385,900	1,391,400	1,396,700
Increase (Decrease) in Fund Bal.	(108)	8,287	7,400	19,061	7,500	7,600	7,700
<i>Percentage of Change</i>	-	1%	1%	3%	1%	1%	1%
FUND BALANCE E.O.P.	\$723,061	\$731,347	\$746,871	\$750,408	\$757,908	\$765,508	\$773,208

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

	FY24 Actual	FY25 Actual	FY26 Budget	FY26 Forecast	FY27 Budget	FY28 Budget	FY29 Budget
FUND BALANCE B.O.P.	\$69,963	\$52,680	\$77,136	\$65,114	\$89,653	\$90,553	\$91,453
Interest on Investments	48,932	62,384	800	24,539	900	900	1,300
Total Revenues	48,932	62,384	800	24,539	900	900	1,300
Principal Payments	970,000	1,015,000	1,070,000	1,070,000	1,120,000	1,175,000	1,235,000
Interest Payments	2,474,750	2,426,250	2,375,500	2,375,500	2,322,000	2,266,000	2,207,300
Agency and Other Debt Expense	265	-	-	-	-	-	-
Total Expenditures	3,445,015	3,441,250	3,445,500	3,445,500	3,442,000	3,441,000	3,442,300
Net Operating Income (Loss)	(3,396,083)	(3,378,866)	(3,444,700)	(3,420,961)	(3,441,100)	(3,440,100)	(3,441,000)
Interfund Transfers	3,378,800	3,391,300	3,445,500	3,445,500	3,442,000	3,441,000	3,442,300
Increase (Decrease) in Fund Bal.	(17,283)	12,434	800	24,539	900	900	1,300
<i>Percentage of Change</i>	-25%	24%	1%	38%	1%	1%	1%
FUND BALANCE E.O.P.	\$52,680	\$65,114	\$77,936	\$89,653	\$90,553	\$91,453	\$92,753

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

	FY24 Actual	FY25 Actual	FY26 Budget	FY26 Forecast	FY27 Budget	FY28 Budget	FY29 Budget
FUND BALANCE B.O.P.	\$131,039	\$554,982	\$1,597,566	\$122,230	\$179,167	\$180,967	\$182,767
Interest on Investments	127,287	183,414	16,100	56,938	1,800	1,800	3,500
Total Revenues	127,287	183,414	16,100	56,938	1,800	1,800	3,500
Principal Payments	1,605,000	1,605,000	1,675,000	1,675,000	1,710,000	9,535,000	11,495,000
Interest Payments	7,757,478	7,260,667	7,225,500	7,225,501	7,187,100	7,145,800	6,906,100
Agency and Other Debt Expense	265	-	-	-	-	-	-
Total Expenditures	9,362,743	8,865,667	8,900,500	8,900,501	8,897,100	16,680,800	18,401,100
Net Operating Income (Loss)	(9,235,457)	(8,682,253)	(8,884,400)	(8,843,563)	(8,895,300)	(16,679,000)	(18,397,600)
Interfund Transfers	9,659,400	8,249,500	8,900,500	8,900,500	8,897,100	16,680,800	18,401,100
Increase (Decrease) in Fund Bal.	423,943	(432,753)	16,100	56,937	1,800	1,800	3,500
<i>Percentage of Change</i>	324%	-78%	1%	47%	1%	1%	2%
FUND BALANCE E.O.P.	\$554,982	\$122,230	\$1,613,666	\$179,167	\$180,967	\$182,767	\$186,267

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

	FY24 Actual	FY25 Actual	FY26 Budget	FY26 Forecast	FY27 Budget	FY28 Budget	FY29 Budget
FUND BALANCE B.O.P.	\$676,257	\$673,328	\$693,666	\$677,976	\$695,543	\$702,543	\$709,643
Interest on Investments	8,860	16,726	7,000	10,329	7,000	7,100	7,100
Miscellaneous	9,733	8,550	-	7,300	-	-	-
Total Revenues	18,593	25,276	7,000	17,630	7,000	7,100	7,100
Principal Payments	989,000	1,002,000	1,016,000	1,016,000	1,031,000	1,045,000	1,060,000
Interest Payments	174,028	166,092	158,000	158,048	149,900	141,600	133,200
Agency and Other Debt Expense	115,294	110,036	102,000	102,014	96,600	91,000	85,500
Total Expenditures	1,278,322	1,278,128	1,276,000	1,276,062	1,277,500	1,277,600	1,278,700
Net Operating Income (Loss)	(1,259,729)	(1,252,852)	(1,269,000)	(1,258,433)	(1,270,500)	(1,270,500)	(1,271,600)
Interfund Transfers	1,256,800	1,257,500	1,276,000	1,276,000	1,277,500	1,277,600	1,278,700
Increase (Decrease) in Fund Bal.	(2,929)	4,648	7,000	17,567	7,000	7,100	7,100
<i>Percentage of Change</i>	-	1%	1%	3%	1%	1%	1%
FUND BALANCE E.O.P.	\$673,328	\$677,976	\$700,666	\$695,543	\$702,543	\$709,643	\$716,743

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

	FY24 Actual	FY25 Actual	FY26 Budget	FY26 Forecast	FY27 Budget	FY28 Budget	FY29 Budget
FUND BALANCE B.O.P.	\$117,219	\$78,395	\$237,909	\$107,278	\$160,178	\$161,778	\$163,378
Interest on Investments	107,441	137,883	2,400	53,849	1,600	1,600	2,600
Total Revenues	107,441	137,883	2,400	53,849	1,600	1,600	2,600
Principal Payments	2,090,000	2,195,000	2,300,000	2,300,000	2,420,000	2,540,000	2,665,000
Interest Payments	5,708,500	5,604,000	5,494,300	5,495,250	5,379,300	5,258,300	5,131,300
Agency and Other Debt Expense	265	-	-	-	-	-	-
Total Expenditures	7,798,765	7,799,000	7,794,300	7,795,250	7,799,300	7,798,300	7,796,300
Net Operating Income (Loss)	(7,691,324)	(7,661,117)	(7,791,900)	(7,741,401)	(7,797,700)	(7,796,700)	(7,793,700)
Interfund Transfers	7,652,500	7,690,000	7,794,300	7,794,300	7,799,300	7,798,300	7,796,300
Increase (Decrease) in Fund Bal.	(38,824)	28,883	2,400	52,899	1,600	1,600	2,600
<i>Percentage of Change</i>	-33%	37%	1%	49%	1%	1%	2%
FUND BALANCE E.O.P.	\$78,395	\$107,278	\$240,309	\$160,178	\$161,778	\$163,378	\$165,978

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

	FY24 Actual	FY25 Actual	FY26 Budget	FY26 Forecast	FY27 Budget	FY28 Budget	FY29 Budget
FUND BALANCE B.O.P.	\$131,210	\$279,000	\$287,333	\$1,857,416	\$1,905,588	\$1,924,788	\$1,944,088
Interest on Investments	4,487	15,819	2,900	27,723	19,200	19,300	19,500
Miscellaneous	3,096	9,268	-	20,467	-	-	-
Total Revenues	7,583	25,086	2,900	48,191	19,200	19,300	19,500
Principal Payments	-	-	2,808,000	2,808,000	2,851,000	2,893,000	2,937,000
Interest Payments	302,609	491,992	486,700	486,732	464,700	442,400	419,800
Agency and Other Debt Expense	13,384	18,930	323,300	323,287	308,200	293,000	277,400
Total Expenditures	315,993	510,922	3,618,000	3,618,019	3,623,900	3,628,400	3,634,200
Net Operating Income (Loss)	(308,410)	(485,836)	(3,615,100)	(3,569,828)	(3,604,700)	(3,609,100)	(3,614,700)
Interfund Transfers	456,200	2,064,252	3,618,000	3,618,000	3,623,900	3,628,400	3,634,200
Increase (Decrease) in Fund Bal.	147,790	1,578,416	2,900	48,172	19,200	19,300	19,500
<i>Percentage of Change</i>	<i>113%</i>	<i>566%</i>	<i>1%</i>	<i>3%</i>	<i>1%</i>	<i>1%</i>	<i>1%</i>
FUND BALANCE E.O.P.	\$279,000	\$1,857,416	\$290,233	\$1,905,588	\$1,924,788	\$1,944,088	\$1,963,588

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

	FY24 Actual	FY25 Actual	FY26 Budget	FY26 Forecast	FY27 Budget	FY28 Budget	FY29 Budget
FUND BALANCE B.O.P.	\$1,084,476	\$1,181,269	\$1,216,815	\$1,195,348	\$1,226,386	\$1,238,686	\$1,251,086
Interest on Investments	11,573	28,505	12,200	17,874	12,300	12,400	12,600
Miscellaneous	17,374	15,424	-	13,201	-	-	-
Total Revenues	28,947	43,929	12,200	31,075	12,300	12,400	12,600
Principal Payments	1,800,000	1,830,000	1,862,000	1,862,000	1,894,000	1,926,000	1,959,000
Interest Payments	277,377	275,352	261,000	261,015	246,400	231,600	216,500
Agency and Other Debt Expense	196,678	187,098	172,400	172,422	162,400	152,300	141,900
Total Expenditures	2,274,054	2,292,450	2,295,400	2,295,437	2,302,800	2,309,900	2,317,400
Net Operating Income (Loss)	(2,245,107)	(2,248,521)	(2,283,200)	(2,264,362)	(2,290,500)	(2,297,500)	(2,304,800)
Interfund Transfers	2,341,900	2,262,600	2,295,400	2,295,400	2,302,800	2,309,900	2,317,400
Increase (Decrease) in Fund Bal.	96,793	14,079	12,200	31,038	12,300	12,400	12,600
<i>Percentage of Change</i>	9%	1%	1%	3%	1%	1%	1%
FUND BALANCE E.O.P.	\$1,181,269	\$1,195,348	\$1,229,015	\$1,226,386	\$1,238,686	\$1,251,086	\$1,263,686

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

	FY24 Actual	FY25 Actual	FY26 Budget	FY26 Forecast	FY27 Budget	FY28 Budget	FY29 Budget
FUND BALANCE B.O.P.	\$32,423	\$30,919	\$33,601	\$36,386	\$38,803	\$39,203	\$39,603
Interest on Investments	2,761	5,467	300	2,417	400	400	400
Total Revenues	2,761	5,467	300	2,417	400	400	400
Interest Payments	281,000	281,000	281,000	281,000	281,000	281,000	281,000
Agency and Other Debt Expense	265	-	-	-	-	-	-
Total Expenditures	281,265	281,000	281,000	281,000	281,000	281,000	281,000
Net Operating Income (Loss)	(278,504)	(275,533)	(280,700)	(278,583)	(280,600)	(280,600)	(280,600)
Interfund Transfers	277,000	281,000	281,000	281,000	281,000	281,000	281,000
Increase (Decrease) in Fund Bal.	(1,504)	5,467	300	2,417	400	400	400
<i>Percentage of Change</i>	-5%	18%	1%	7%	1%	1%	1%
FUND BALANCE E.O.P.	\$30,919	\$36,386	\$33,901	\$38,803	\$39,203	\$39,603	\$40,003

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

	FY24 Actual	FY25 Actual	FY26 Budget	FY26 Forecast	FY27 Budget	FY28 Budget	FY29 Budget
FUND BALANCE B.O.P.	\$47,640	\$40,650	\$80,962	\$97,001	\$178,141	\$179,941	\$181,741
Interest on Investments	19,225	118,301	800	81,140	1,800	1,800	2,200
Total Revenues	19,225	118,301	800	81,140	1,800	1,800	2,200
Principal Payments	-	3,360,000	6,915,000	6,915,000	7,110,000	-	-
Interest Payments	1,992,250	1,992,250	1,824,300	1,824,300	1,478,500	1,123,000	1,123,000
Agency and Other Debt Expense	265	-	-	-	-	-	-
Total Expenditures	1,992,515	5,352,250	8,739,300	8,739,300	8,588,500	1,123,000	1,123,000
Net Operating Income (Loss)	(1,973,290)	(5,233,949)	(8,738,500)	(8,658,160)	(8,586,700)	(1,121,200)	(1,120,800)
Interfund Transfers	1,966,300	5,290,300	8,739,300	8,739,300	8,588,500	1,123,000	1,123,000
Increase (Decrease) in Fund Bal.	(6,990)	56,351	800	81,140	1,800	1,800	2,200
<i>Percentage of Change</i>	<i>-15%</i>	<i>139%</i>	<i>1%</i>	<i>84%</i>	<i>1%</i>	<i>1%</i>	<i>1%</i>
FUND BALANCE E.O.P.	\$40,650	\$97,001	\$81,762	\$178,141	\$179,941	\$181,741	\$183,941

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

	FY24 Actual	FY25 Actual	FY26 Budget	FY26 Forecast	FY27 Budget	FY28 Budget	FY29 Budget
FUND BALANCE B.O.P.	\$146,622	\$90,997	\$137,112	\$93,245	\$137,535	\$138,935	\$140,335
Interest on Investments	133,602	114,261	1,400	44,302	1,400	1,400	2,200
Total Revenues	133,602	114,261	1,400	44,302	1,400	1,400	2,200
Principal Payments	6,285,000	1,650,000	1,730,000	1,730,000	1,820,000	1,910,000	2,005,000
Interest Payments	5,206,563	4,892,313	4,809,800	4,809,813	4,723,300	4,632,300	4,536,800
Agency and Other Debt Expense	265	-	-	-	-	-	-
Total Expenditures	11,491,828	6,542,313	6,539,800	6,539,813	6,543,300	6,542,300	6,541,800
Net Operating Income (Loss)	(11,358,225)	(6,428,052)	(6,538,400)	(6,495,510)	(6,541,900)	(6,540,900)	(6,539,600)
Interfund Transfers	11,302,600	6,430,300	6,539,800	6,539,800	6,543,300	6,542,300	6,541,800
Increase (Decrease) in Fund Bal.	(55,625)	2,248	1,400	44,290	1,400	1,400	2,200
<i>Percentage of Change</i>	<i>-38%</i>	<i>2%</i>	<i>1%</i>	<i>47%</i>	<i>1%</i>	<i>1%</i>	<i>2%</i>
FUND BALANCE E.O.P.	\$90,997	\$93,245	\$138,512	\$137,535	\$138,935	\$140,335	\$142,535

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

	FY24 Actual	FY25 Actual	FY26 Budget	FY26 Forecast	FY27 Budget	FY28 Budget	FY29 Budget
FUND BALANCE B.O.P.	\$30,520	\$344,719	\$354,390	\$341,737	\$350,674	\$354,174	\$357,774
Interest on Investments	4,333	9,102	3,600	5,387	3,500	3,600	3,600
Miscellaneous	3,259	4,114	-	3,516	-	-	-
Total Revenues	7,591	13,217	3,600	8,903	3,500	3,600	3,600
Principal Payments	218,000	442,000	450,000	450,000	457,000	464,000	472,000
Interest Payments	8,374	119,937	115,400	115,350	109,700	104,000	98,100
Agency and Other Debt Expense	23,519	51,262	47,700	47,716	45,300	42,900	40,400
Total Expenditures	249,893	613,198	613,100	613,066	612,000	610,900	610,500
Net Operating Income (Loss)	(242,302)	(599,981)	(609,500)	(604,163)	(608,500)	(607,300)	(606,900)
Interfund Transfers	556,500	597,000	613,100	613,100	612,000	610,900	610,500
Increase (Decrease) in Fund Bal.	314,198	(2,981)	3,600	8,937	3,500	3,600	3,600
<i>Percentage of Change</i>	<i>1,029%</i>	<i>-1%</i>	<i>1%</i>	<i>3%</i>	<i>1%</i>	<i>1%</i>	<i>1%</i>
FUND BALANCE E.O.P.	\$344,719	\$341,737	\$357,990	\$350,674	\$354,174	\$357,774	\$361,374

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

	FY24 Actual	FY25 Actual	FY26 Budget	FY26 Forecast	FY27 Budget	FY28 Budget	FY29 Budget
FUND BALANCE B.O.P.	\$32,081	\$152,076	\$165,734	\$3,213,406	\$3,598,739	\$3,634,839	\$3,671,339
Interest on Investments	20,439	37,771	1,700	51,663	36,100	36,500	36,800
Miscellaneous	325	14,607	-	36,935	-	-	-
Total Revenues	20,764	52,378	1,700	88,598	36,100	36,500	36,800
Principal Payments	-	-	5,045,000	5,045,000	5,127,000	5,213,000	5,299,000
Interest Payments	9,219	464,885	1,278,050	981,341	1,358,500	1,294,100	1,228,700
Agency and Other Debt Expense	1,050	14,995	589,500	589,474	562,400	534,900	506,900
Total Expenditures	10,269	479,880	6,912,550	6,615,815	7,047,900	7,042,000	7,034,600
Net Operating Income (Loss)	10,495	(427,501)	(6,910,850)	(6,527,217)	(7,011,800)	(7,005,500)	(6,997,800)
Interfund Transfers	109,500	3,488,831	6,912,550	6,912,550	7,047,900	7,042,000	7,034,600
Increase (Decrease) in Fund Bal.	119,995	3,061,330	1,700	385,333	36,100	36,500	36,800
<i>Percentage of Change</i>	374%	2,013%	1%	12%	1%	1%	1%
FUND BALANCE E.O.P.	\$152,076	\$3,213,406	\$167,434	\$3,598,739	\$3,634,839	\$3,671,339	\$3,708,139

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

	FY24 Actual	FY25 Actual	FY26 Budget	FY26 Forecast	FY27 Budget	FY28 Budget	FY29 Budget
FUND BALANCE B.O.P.	\$30,440	\$31,094	\$-	\$1,207	\$1,240	\$1,240	\$1,240
Interest on Investments	1,698	3,472	-	32	-	-	-
Total Revenues	1,698	3,472	-	32	-	-	-
Agency and Other Debt Expense	44	-	-	-	-	-	-
Total Expenditures	44	-	-	-	-	-	-
Net Operating Income (Loss)	1,654	3,472	-	32	-	-	-
Interfund Transfers	(1,000)	(33,359)	-	-	-	-	-
Increase (Decrease) in Fund Bal.	654	(29,887)	-	32	-	-	-
<i>Percentage of Change</i>	2%	-96%	-	3%	-	-	-
FUND BALANCE E.O.P.	\$31,094	\$1,207	\$-	\$1,240	\$1,240	\$1,240	\$1,240

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

	FY24 Actual	FY25 Actual	FY26 Budget	FY26 Forecast	FY27 Budget	FY28 Budget	FY29 Budget
FUND BALANCE B.O.P.	\$-	\$36,192	\$44,418	\$39,650	\$46,606	\$47,106	\$47,606
Interest on Investments	10,347	17,457	400	6,956	500	500	500
Total Revenues	10,347	17,457	400	6,956	500	500	500
Interest Payments	1,152,000	1,152,000	1,152,000	1,152,000	1,152,000	1,152,000	1,152,000
Agency and Other Debt Expense	155	-	-	-	-	-	-
Total Expenditures	1,152,155	1,152,000	1,152,000	1,152,000	1,152,000	1,152,000	1,152,000
Net Operating Income (Loss)	(1,141,808)	(1,134,543)	(1,151,600)	(1,145,044)	(1,151,500)	(1,151,500)	(1,151,500)
Interfund Transfers	1,178,000	1,138,000	1,152,000	1,152,000	1,152,000	1,152,000	1,152,000
Increase (Decrease) in Fund Bal.	36,192	3,457	400	6,956	500	500	500
<i>Percentage of Change</i>	-	10%	1%	18%	1%	1%	1%
FUND BALANCE E.O.P.	\$36,192	\$39,650	\$44,818	\$46,606	\$47,106	\$47,606	\$48,106

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

	FY24 Actual	FY25 Actual	FY26 Budget	FY26 Forecast	FY27 Budget	FY28 Budget	FY29 Budget
FUND BALANCE B.O.P.	\$-	\$95,355	\$56,490	\$710,785	\$802,703	\$810,803	\$818,903
Interest on Investments	4,363	11,690	600	11,313	8,100	8,100	8,200
Miscellaneous	101	2,890	-	7,964	-	-	-
Total Revenues	4,464	14,580	600	19,277	8,100	8,100	8,200
Principal Payments	-	-	1,115,000	1,115,000	1,135,000	1,156,000	1,177,000
Interest Payments	836	68,608	260,204	187,558	295,300	281,500	267,400
Agency and Other Debt Expense	350	2,242	65,400	65,405	63,200	60,100	57,000
Total Expenditures	1,186	70,850	1,440,604	1,367,963	1,493,500	1,497,600	1,501,400
Net Operating Income (Loss)	3,278	(56,270)	(1,440,004)	(1,348,686)	(1,485,400)	(1,489,500)	(1,493,200)
Interfund Transfers	92,076	671,700	1,440,604	1,440,604	1,493,500	1,497,600	1,501,400
Increase (Decrease) in Fund Bal.	95,355	615,430	600	91,918	8,100	8,100	8,200
<i>Percentage of Change</i>	-	645%	1%	13%	1%	1%	1%
FUND BALANCE E.O.P.	\$95,355	\$710,785	\$57,090	\$802,703	\$810,803	\$818,903	\$827,103

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

	FY24 Actual	FY25 Actual	FY26 Budget	FY26 Forecast	FY27 Budget	FY28 Budget	FY29 Budget
FUND BALANCE B.O.P.	\$-	\$203,489	\$201,379	\$302,827	\$318,397	\$321,597	\$324,797
Interest on Investments	862	3,842	2,000	5,806	3,200	3,200	3,300
Miscellaneous	930	3,082	-	2,831	-	-	-
Total Revenues	1,792	6,924	2,000	8,637	3,200	3,200	3,300
Principal Payments	-	368,000	374,000	374,000	381,000	388,000	395,000
Interest Payments	386	51,495	93,088	86,147	92,700	88,100	83,400
Agency and Other Debt Expense	350	28,336	20,800	20,808	39,600	37,600	35,500
Total Expenditures	736	447,830	487,888	480,955	513,300	513,700	513,900
Net Operating Income (Loss)	1,056	(440,906)	(485,888)	(472,318)	(510,100)	(510,500)	(510,600)
Interfund Transfers	202,433	540,244	487,888	487,888	513,300	513,700	513,900
Increase (Decrease) in Fund Bal.	203,489	99,338	2,000	15,570	3,200	3,200	3,300
<i>Percentage of Change</i>	-	49%	1%	5%	1%	1%	1%
FUND BALANCE E.O.P.	\$203,489	\$302,827	\$203,379	\$318,397	\$321,597	\$324,797	\$328,097

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

	FY24 Actual	FY25 Actual	FY26 Budget	FY26 Forecast	FY27 Budget	FY28 Budget	FY29 Budget
FUND BALANCE B.O.P.	\$-	\$-	\$-	\$-	\$-	\$-	\$-
Revenue Bonds	-	-	122,101,783	122,101,783	-	-	-
Total Revenues	-	-	122,101,783	122,101,783	-	-	-
Principal Payments	-	-	-	-	3,235,000	3,400,000	3,565,000
Interest Payments	-	-	-	-	5,346,500	5,184,800	5,014,800
Agency and Other Debt Expense	-	-	122,101,783	122,101,783	-	-	-
Total Expenditures	-	-	122,101,783	122,101,783	8,581,500	8,584,800	8,579,800
Net Operating Income (Loss)	-	-	-	-	(8,581,500)	(8,584,800)	(8,579,800)
Interfund Transfers	-	-	-	-	8,581,500	8,584,800	8,579,800
<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

	FY24 Actual	FY25 Actual	FY26 Budget	FY26 Forecast	FY27 Budget	FY28 Budget	FY29 Budget
FUND BALANCE B.O.P.	\$-	\$-	\$50,000	\$68,774	\$2,152,948	\$2,174,448	\$2,195,948
Interest on Investments	-	30,988	500	22,723	21,500	21,500	22,600
Miscellaneous	-	147	-	349	-	-	-
Total Revenues	-	31,135	500	23,072	21,500	21,500	22,600
Principal Payments	-	-	-	-	-	-	8,040,000
Interest Payments	-	13,544	2,200,000	138,305	4,861,100	7,095,500	7,665,200
Agency and Other Debt Expense	-	317	-	593	-	-	3,370,700
Total Expenditures	-	13,861	2,200,000	138,898	4,861,100	7,095,500	19,075,900
Net Operating Income (Loss)	-	17,274	(2,199,500)	(115,826)	(4,839,600)	(7,074,000)	(19,053,300)
Interfund Transfers	-	51,500	2,200,000	2,200,000	4,861,100	7,095,500	19,075,900
Increase (Decrease) in Fund Bal.	-	68,774	500	2,084,174	21,500	21,500	22,600
Percentage of Change	-	-	1%	3,030%	1%	1%	1%
FUND BALANCE E.O.P.	\$-	\$68,774	\$50,500	\$2,152,948	\$2,174,448	\$2,195,948	\$2,218,548

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

	FY24 Actual	FY25 Actual	FY26 Budget	FY26 Forecast	FY27 Budget	FY28 Budget	FY29 Budget
FUND BALANCE B.O.P.	\$-	\$-	\$-	\$-	\$34,127	\$34,427	\$34,727
Revenue Bonds	-	156,599,425	-	-	-	-	-
Interest on Investments	-	-	-	34,127	300	300	1,200
Total Revenues	-	156,599,425	-	34,127	300	300	1,200
Interest Payments	-	-	6,678,000	6,678,000	6,678,000	6,678,000	6,678,000
Agency and Other Debt Expense	-	156,599,425	-	-	-	-	-
Total Expenditures	-	156,599,425	6,678,000	6,678,000	6,678,000	6,678,000	6,678,000
Net Operating Income (Loss)	-	-	(6,678,000)	(6,643,873)	(6,677,700)	(6,677,700)	(6,676,800)
Interfund Transfers	-	-	6,678,000	6,678,000	6,678,000	6,678,000	6,678,000
Increase (Decrease) in Fund Bal.	-	-	-	34,127	300	300	1,200
Percentage of Change	-	-	-	-	1%	1%	3%
FUND BALANCE E.O.P.	\$-	\$-	\$-	\$34,127	\$34,427	\$34,727	\$35,927

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

	FY24 Actual	FY25 Actual	FY26 Budget	FY26 Forecast	FY27 Budget	FY28 Budget	FY29 Budget
FUND BALANCE B.O.P.	\$-	\$566,712	\$583,985	\$1,330,026	\$1,530,124	\$1,545,424	\$1,560,724
Interest on Investments	23,440	45,924	5,900	20,748	15,300	15,300	15,300
Miscellaneous	2,284	11,823	-	17,813	-	-	-
Total Revenues	25,723	57,748	5,900	38,560	15,300	15,300	15,300
Principal Payments	-	-	-	-	-	-	6,748,000
Interest Payments	5,490	1,362,340	3,023,000	2,830,068	3,276,000	3,276,000	3,254,800
Agency and Other Debt Expense	263	40,094	-	31,395	-	689,000	1,351,200
Total Expenditures	5,752	1,402,433	3,023,000	2,861,463	3,276,000	3,965,000	11,354,000
Net Operating Income (Loss)	19,971	(1,344,686)	(3,017,100)	(2,822,903)	(3,260,700)	(3,949,700)	(11,338,700)
Interfund Transfers	546,741	2,108,000	3,023,000	3,023,000	3,276,000	3,965,000	11,354,000
Increase (Decrease) in Fund Bal.	566,712	763,314	5,900	200,097	15,300	15,300	15,300
<i>Percentage of Change</i>	-	135%	1%	15%	1%	1%	1%
FUND BALANCE E.O.P.	\$566,712	\$1,330,026	\$589,885	\$1,530,124	\$1,545,424	\$1,560,724	\$1,576,024

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

	FY24 Actual	FY25 Actual	FY26 Budget	FY26 Forecast	FY27 Budget	FY28 Budget	FY29 Budget
FUND BALANCE B.O.P.	\$-	\$-	\$50,000	\$204,486	\$216,539	\$218,739	\$220,939
Revenue Bonds	28,507,440	-	-	-	-	-	-
Interest on Investments	-	6,434	500	12,003	2,200	2,200	2,200
Total Revenues	28,507,440	6,434	500	12,003	2,200	2,200	2,200
Principal Payments	-	-	-	-	-	1,730,000	-
Interest Payments	-	1,344,348	1,270,300	1,270,250	1,270,300	1,270,300	1,183,800
Agency and Other Debt Expense	28,657,151	-	-	-	-	-	-
Total Expenditures	28,657,151	1,344,348	1,270,300	1,270,250	1,270,300	3,000,300	1,183,800
Net Operating Income (Loss)	(149,712)	(1,337,914)	(1,269,800)	(1,258,247)	(1,268,100)	(2,998,100)	(1,181,600)
Interfund Transfers	149,712	1,542,400	1,270,300	1,270,300	1,270,300	3,000,300	1,183,800
Increase (Decrease) in Fund Bal.	-	204,486	500	12,053	2,200	2,200	2,200
<i>Percentage of Change</i>	-	-	1%	6%	1%	1%	1%
FUND BALANCE E.O.P.	\$-	\$204,486	\$50,500	\$216,539	\$218,739	\$220,939	\$223,139

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

	FY24 Actual	FY25 Actual	FY26 Budget	FY26 Forecast	FY27 Budget	FY28 Budget	FY29 Budget
FUND BALANCE B.O.P.	\$-	\$-	\$50,000	\$276,323	\$397,726	\$401,726	\$405,726
Interest on Investments	-	8,000	500	5,152	4,000	4,000	4,000
Miscellaneous	-	1,267	-	3,923	-	-	-
Total Revenues	-	9,268	500	9,074	4,000	4,000	4,000
Principal Payments	-	-	552,200	552,200	563,200	574,400	585,900
Interest Payments	-	388	118,251	5,968	125,300	144,400	137,300
Agency and Other Debt Expense	-	274	33,400	33,354	63,700	60,700	57,600
Total Expenditures	-	663	703,851	591,522	752,200	779,500	780,800
Net Operating Income (Loss)	-	8,605	(703,351)	(582,448)	(748,200)	(775,500)	(776,800)
Interfund Transfers	-	267,718	703,851	703,851	752,200	779,500	780,800
Increase (Decrease) in Fund Bal.	-	276,323	500	121,402	4,000	4,000	4,000
<i>Percentage of Change</i>	-	-	1%	44%	1%	1%	1%
FUND BALANCE E.O.P.	\$-	\$276,323	\$50,500	\$397,726	\$401,726	\$405,726	\$409,726

METROPOLITAN ST. LOUIS SEWER DISTRICT
 CHANGES IN FUND BALANCE
 2852 - 2025C SR DP Ref Rev Bond - Prin & Int - WW

	FY24 Actual	FY25 Actual	FY26 Budget	FY26 Forecast	FY27 Budget	FY28 Budget	FY29 Budget
FUND BALANCE B.O.P.	\$-	\$-	\$-	\$-	\$50,000	\$50,500	\$51,000
Revenue Bonds	-	-	-	95,679,343	-	-	-
Interest on Investments	-	-	-	15,611	500	500	500
Total Revenues	-	-	-	95,694,954	500	500	500
Principal Payments	-	-	-	3,073,915	-	-	-
Interest Payments	-	-	1,250,000	1,282,432	3,815,500	3,815,500	3,815,500
Interest Payments Paid into Escrow for Refunding Debt	-	-	-	6,064,343	-	-	-
Agency and Other Debt Expense	-	-	-	86,541,085	-	-	-
Total Expenditures	-	-	1,250,000	96,961,775	3,815,500	3,815,500	3,815,500
Net Operating Income (Loss)	-	-	(1,250,000)	(1,266,821)	(3,815,000)	(3,815,000)	(3,815,000)
Interfund Transfers	-	-	1,250,000	1,316,821	3,815,500	3,815,500	3,815,500
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
 2853 - 2025B SRF - Prin & Int - WW

	FY24 Actual	FY25 Actual	FY26 Budget	FY26 Forecast	FY27 Budget	FY28 Budget	FY29 Budget
FUND BALANCE B.O.P.	\$-	\$-	\$-	\$-	\$28,100	\$28,400	\$28,700
Interest on Investments	-	-	-	350	300	300	300
Total Revenues	-	-	-	350	300	300	300
Principal Payments	-	-	-	-	175,000	356,000	364,000
Interest Payments	-	-	28,125	375	7,800	116,800	122,900
Agency and Other Debt Expense	-	-	-	-	43,300	41,500	39,600
Total Expenditures	-	-	28,125	375	226,100	514,300	526,500
Net Operating Income (Loss)	-	-	(28,125)	(25)	(225,800)	(514,000)	(526,200)
Interfund Transfers	-	-	28,125	28,125	226,100	514,300	526,500
Increase (Decrease) in Fund Bal.	-	-	-	28,100	300	300	300
<i>Percentage of Change</i>	-	-	-	-	1%	1%	1%
FUND BALANCE E.O.P.	\$-	\$-	\$-	\$28,100	\$28,400	\$28,700	\$29,000

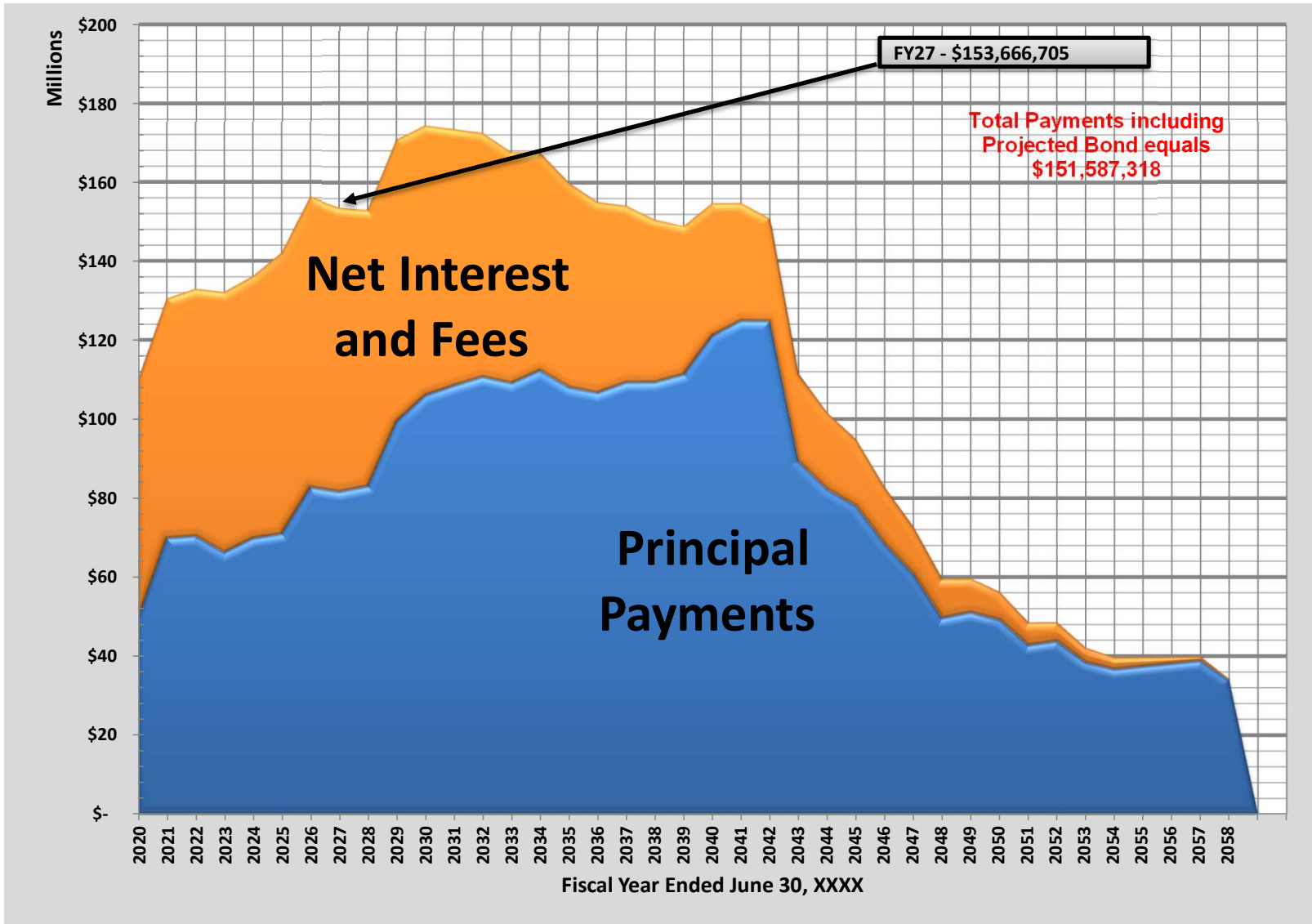
METROPOLITAN ST. LOUIS SEWER DISTRICT
CHANGES IN FUND BALANCE
Proposed Principal and Interest Senior Bond 1

	FY24 Actual	FY25 Actual	FY26 Budget	FY26 Forecast	FY27 Budget	FY28 Budget	FY29 Budget
FUND BALANCE B.O.P.	\$-	\$-	\$-	\$-	\$-	\$-	\$-
Total Revenues	-	-	-	-	-	-	-
Principal Payments	-	-	-	-	-	1,510,000	3,095,000
Interest Payments	-	-	-	-	1,714,281	6,425,281	10,656,864
Total Expenditures	-	-	-	-	1,714,281	7,935,281	13,751,864
Net Operating Income (Loss)	-	-	-	-	(1,714,281)	(7,935,281)	(13,751,864)
Interfund Transfers	-	-	-	-	1,714,281	7,935,281	13,751,864
Increase (Decrease) in Fund Bal.	-	-	-	-	-	-	-
<i>Percentage of Change</i>	-	-	-	-	-	-	-
FUND BALANCE E.O.P.	\$-	\$-	\$-	\$-	\$-	\$-	\$-

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

	FY24 Actual	FY25 Actual	FY26 Budget	FY26 Forecast	FY27 Budget	FY28 Budget	FY29 Budget
FUND BALANCE B.O.P.	\$-	\$-	\$-	\$-	\$	\$-	\$-
Total Revenues	-	-	-	-	-	-	-
Principal Payments	-	-	-	-	-	-	5,562,280
Interest Payments	-	-	-	-	188,438	1,386,563	3,422,676
Agency and Other Debt Expense	-	-	-	-	-	-	331,831
Total Expenditures	-	-	-	-	188,438	1,386,563	9,316,787
Net Operating Income (Loss)	-	-	-	-	(188,438)	(1,386,563)	(9,316,787)
Interfund Transfers	-	-	-	-	188,438	1,386,563	9,316,787
Increase (Decrease) in Fund Bal.	-	-	-	-	-	-	-
<i>Percentage of Change</i>	-	-	-	-	-	-	-
FUND BALANCE E.O.P.	\$-	\$-	\$-	\$-	\$	\$-	\$-

Debt Service On Existing Debt



Principal payments made with bond proceeds as a result of an advanced refunding are not shown in this graph. In addition Projected Payments for Bonds after 12/31/23 are not included - 2022A, 2025A, and Proposed Principal and Interest Bond 1.

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 12/31/2025 are not included - 2026A.

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)	③ Additions	Principal Payments & Retirements	Interest Payments	Gross Debt	① Fees	② Subsidy	Net Debt
2024	1,893,688,901	287,303,403	69,922,300	67,116,399	137,038,699	1,970,998	(2,813,821)	136,195,876
2025	2,111,070,004	614,122,219	71,082,000	70,892,886	141,974,886	2,334,886	(2,258,712)	142,051,061
2026	2,654,110,223	(4,805,000)	82,818,700	72,054,646	154,873,346	2,641,750	(1,194,767)	156,320,330
2027	2,566,486,523		81,688,100	69,571,779	151,259,879	2,439,292	(32,466)	153,666,705
2028	2,484,798,423		83,042,600	67,085,426	150,128,026	2,931,912	-	153,059,937
2029	2,401,755,823		99,443,300	64,603,448	164,046,748	6,771,237	-	170,817,984
2030	2,302,312,523		106,035,000	61,866,380	167,901,380	6,451,232	-	174,352,612
2031	2,196,277,523		108,512,200	58,993,858	167,506,058	5,928,274	-	173,434,332
2032	2,087,765,323		110,719,700	55,934,418	166,654,118	5,840,789	-	172,494,907
2033	1,977,045,623		109,113,900	53,001,445	162,115,345	5,537,839	-	167,653,184
2034	1,867,931,723		112,329,700	50,056,005	162,385,705	5,229,181	-	167,614,885
2035	1,755,602,023		108,078,300	47,004,781	155,083,081	4,928,778	-	160,011,859
2036	1,647,523,723		106,663,500	43,769,725	150,433,225	4,659,524	-	155,092,749
2037	1,540,860,223		109,295,800	40,484,747	149,780,547	4,391,925	-	154,172,472
2038	1,431,564,423		109,354,500	37,173,090	146,527,590	4,130,868	-	150,658,458
2039	1,322,209,923		111,332,400	33,773,793	145,106,193	3,885,610	-	148,991,802
2040	1,210,877,523		121,131,899	30,077,920	151,209,819	3,635,809	-	154,845,628
2041	1,089,745,625		124,915,500	26,604,599	151,520,099	3,381,442	-	154,901,540
2042	964,830,125		124,831,935	23,010,489	147,842,423	3,138,203	-	150,980,626
2043	839,998,190		89,374,249	19,235,741	108,609,990	2,899,682	-	111,509,672
2044	750,623,941		82,274,392	16,635,020	98,909,411	2,669,895	-	101,579,306
2045	668,349,549		78,122,813	14,312,258	92,435,071	2,456,912	-	94,891,983
2046	590,226,737		68,568,863	12,003,679	80,572,543	2,287,929	-	82,860,472
2047	521,657,873		60,889,896	9,817,343	70,707,239	2,117,769	-	72,825,008
2048	460,767,977		49,754,766	8,018,621	57,773,387	1,945,047	-	59,718,434
2049	411,013,210		51,204,530	6,788,373	57,992,903	1,768,986	-	59,761,889
2050	359,808,681		49,280,244	5,509,875	54,790,120	1,589,486	-	56,379,605
2051	310,528,437		42,874,969	4,352,802	47,227,771	1,406,506	-	48,634,277
2052	267,653,467		43,926,767	3,541,265	47,468,032	1,219,996	-	48,688,028
2053	223,726,700		38,467,700	2,702,935	41,170,636	1,029,867	-	42,200,503
2054	185,259,000		36,743,000	2,180,144	38,923,144	836,041	-	39,759,184
2055	148,516,000		37,464,000	1,722,838	39,186,838	638,451	-	39,825,289
2056	111,052,000		38,179,000	1,256,595	39,435,595	437,051	-	39,872,646
2057	72,873,000		38,926,000	781,430	39,707,430	231,748	-	39,939,178
2058	33,947,000		33,947,000	297,013	34,244,013	37,657	-	34,281,669
2059	0		-	-	-	-	-	0
Totals		\$896,620,622	\$2,790,309,523	\$1,082,231,763	\$3,872,541,286	\$103,802,570	-\$6,299,767	\$3,970,044,090

① Includes DNR Fees and Trustee/Dissemination Fee

② Debt Service Reserve Fund Earnings

③ FY26 Refundings were greater than Additions as of December 2025

For more detail on the individual bonds see the Annual Comprehensive Financial Report FY25, Note 7 starting at page 47 to page 76.



FY27 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.

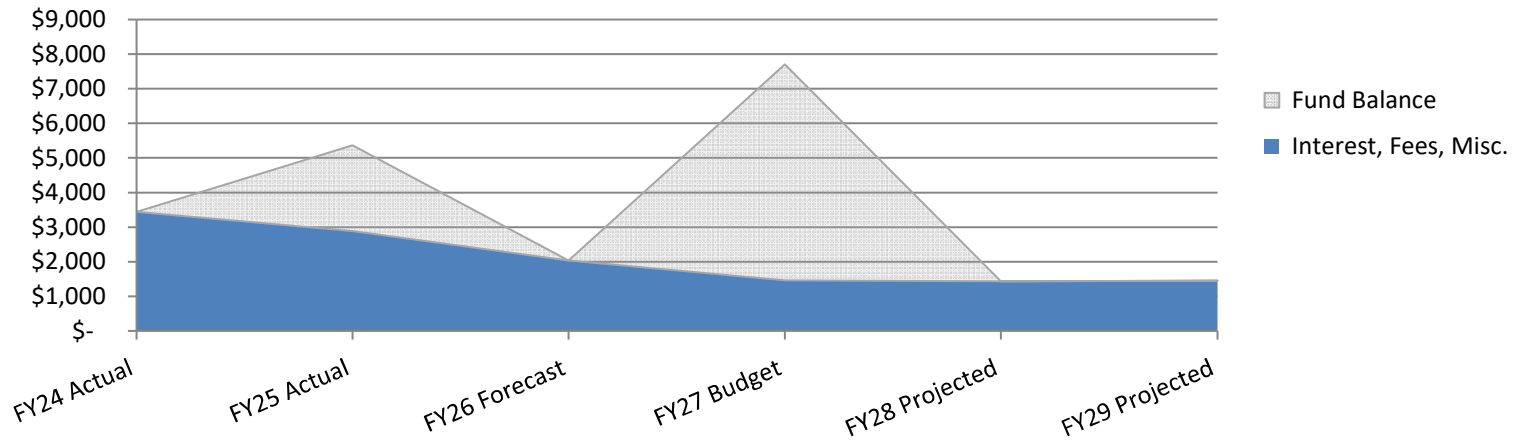
EMERGENCY FUNDS:

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 FY24 and FY25 forecasted for FY26, budgeted for FY27 and projected for FY28 and FY29.

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 FY27 the District limited the amount funded from sewer service charges for operating expenses in the Water Backup 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

	FY24 Actual	FY25 Actual	FY26 Budget	FY26 Forecast	FY27 Budget	FY28 Budget	FY29 Budget
FUND BALANCE B.O.P.	\$22,046,841	\$24,819,083	\$20,073,033	\$22,335,932	\$24,523,352	\$18,279,893	\$19,478,384
Interest on Investments	1,556,071	1,453,647	188,600	679,315	214,000	188,800	201,800
Connection and Other Fees	832,658	930,319	1,400,000	1,352,256	1,249,000	1,249,000	1,249,000
Miscellaneous	1,053,000	497,731	-	-	-	-	-
Total Revenues	3,441,729	2,881,697	1,588,600	2,031,572	1,463,000	1,437,800	1,450,800
Personnel Services	1,248,551	790,001	2,113,069	1,172,269	2,125,000	2,223,660	2,326,770
Contractual Services	11,527,015	14,941,137	15,794,500	12,106,461	15,962,500	16,297,713	16,639,964
Construction and Engineering	1,703,574	13,883	1,700,000	2,151,901	1,700,000	-	-
Interfund Labor Transfers	190,346	119,829	13,521	13,521	18,959	17,937	11,612
Total Expenditures	14,669,486	15,864,849	19,621,089	15,444,152	19,806,459	18,539,309	18,978,347
Net Operating Income (Loss)	(11,227,758)	(12,983,152)	(18,032,489)	(13,412,580)	(18,343,459)	(17,101,509)	(17,527,547)
Interfund Transfers	14,000,000	10,500,000	15,600,000	15,600,000	12,100,000	18,300,000	18,900,000
Increase (Decrease) in Fund Bal.	2,772,242	(2,483,152)	(2,432,489)	2,187,420	(6,243,459)	1,198,491	1,372,453
<i>Percentage of Change</i>	13%	-10%	-12%	10%	-25%	7%	7%
FUND BALANCE E.O.P.	\$24,819,083	\$22,335,932	\$17,640,544	\$24,523,352	\$18,279,893	\$19,478,384	\$20,850,837

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

	FY24 Actual	FY25 Actual	FY26 Budget	FY26 Forecast	FY27 Budget	FY28 Budget	FY29 Budget
FUND BALANCE B.O.P.	\$1,480,202	\$2,507,710	\$2,598,089	\$3,540,265	\$3,287,795	\$2,848,536	\$4,114,399
Interest on Investments	158,972	161,258	24,500	108,794	30,700	34,800	47,600
Connection and Other Fees	832,658	930,319	1,400,000	1,352,256	1,249,000	1,249,000	1,249,000
Total Revenues	991,630	1,091,577	1,424,500	1,461,050	1,279,700	1,283,800	1,296,600
Construction and Engineering	(135,944)	-	1,700,000	1,700,000	1,700,000	-	-
Interfund Labor Transfers	100,066	59,022	13,521	13,521	18,959	17,937	11,612
Total Expenditures	(35,878)	59,022	1,713,521	1,713,521	1,718,959	17,937	11,612
Net Operating Income (Loss)	1,027,508	1,032,555	(289,021)	(252,470)	(439,259)	1,265,863	1,284,988
Interfund Transfers	-	-	-	-	-	-	-
Increase (Decrease) in Fund Bal.	1,027,508	1,032,555	(289,021)	(252,470)	(439,259)	1,265,863	1,284,988
<i>Percentage of Change</i>	69%	41%	-11%	-7%	-13%	44%	31%
FUND BALANCE E.O.P.	\$2,507,710	\$3,540,265	\$2,309,068	\$3,287,795	\$2,848,536	\$4,114,399	\$5,399,387

**PROJECT LISTING FY27
4102 - Improvement Fund**

PROJECT NAME	MUNICIPALITY	COST ESTIMATE	PAGE (1)
13703 - MARKET STREET PARKING LOT IMPROVEMENTS	ST	\$1,700,000	0
NUMBER OF PROJECTS: 1		FUND TOTAL:	\$1,700,000

(1) The Page refers to the page number in the Budget Supplement Appendix. The municipality listed is also identified on the page number referenced.

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

	FY24 Actual	FY25 Actual	FY26 Budget	FY26 Forecast	FY27 Budget	FY28 Budget	FY29 Budget
FUND BALANCE B.O.P.	\$7,718,197	\$10,998,215	\$8,808,782	\$10,191,312	\$13,118,308	\$8,650,108	\$8,562,991
Interest on Investments	506,577	604,142	85,700	306,951	108,800	86,000	85,600
Total Revenues	506,577	604,142	85,700	306,951	108,800	86,000	85,600
Contractual Services	2,726,559	5,411,045	5,069,500	1,879,955	4,577,000	4,673,117	4,771,252
Total Expenditures	2,726,559	5,411,045	5,069,500	1,879,955	4,577,000	4,673,117	4,771,252
Net Operating Income (Loss)	(2,219,982)	(4,806,903)	(4,983,800)	(1,573,004)	(4,468,200)	(4,587,117)	(4,685,652)
Interfund Transfers	5,500,000	4,000,000	4,500,000	4,500,000	-	4,500,000	4,700,000
Increase (Decrease) in Fund Bal.	3,280,018	(806,903)	(483,800)	2,926,996	(4,468,200)	(87,117)	14,348
<i>Percentage of Change</i>	42%	-7%	-5%	29%	-34%	-1%	-
FUND BALANCE E.O.P.	\$10,998,215	\$10,191,312	\$8,324,982	\$13,118,308	\$8,650,108	\$8,562,991	\$8,577,339

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

	FY24 Actual	FY25 Actual	FY26 Budget	FY26 Forecast	FY27 Budget	FY28 Budget	FY29 Budget
FUND BALANCE B.O.P.	\$9,725,002	\$7,213,650	\$3,876,888	\$3,738,780	\$2,035,205	\$236,105	\$190,049
Interest on Investments	484,655	347,491	22,700	95,199	11,400	2,200	2,200
Miscellaneous	1,053,000	497,731	-	-	-	-	-
Total Revenues	1,537,655	845,222	22,700	95,200	11,400	2,200	2,200
Personnel Services	1,248,551	790,001	2,113,069	1,172,269	2,125,000	2,223,660	2,326,770
Contractual Services	8,800,456	9,530,092	10,725,000	10,226,506	11,385,500	11,624,596	11,868,712
Total Expenditures	10,049,007	10,320,092	12,838,069	11,398,775	13,510,500	13,848,256	14,195,482
Net Operating Income (Loss)	(8,511,352)	(9,474,870)	(12,815,369)	(11,303,575)	(13,499,100)	(13,846,056)	(14,193,282)
Interfund Transfers	6,000,000	6,000,000	9,600,000	9,600,000	11,700,000	13,800,000	14,200,000
Increase (Decrease) in Fund Bal.	(2,511,352)	(3,474,870)	(3,215,369)	(1,703,575)	(1,799,100)	(46,056)	6,718
<i>Percentage of Change</i>	-26%	-48%	-83%	-46%	-88%	-20%	4%
FUND BALANCE E.O.P.	\$7,213,650	\$3,738,780	\$661,519	\$2,035,205	\$236,105	\$190,049	\$196,767

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

	FY24 Actual	FY25 Actual	FY26 Budget	FY26 Forecast	FY27 Budget	FY28 Budget	FY29 Budget
FUND BALANCE B.O.P.	\$804,235	\$1,661,395	\$2,276,570	\$2,298,195	\$3,445,467	\$3,882,067	\$3,921,067
Interest on Investments	286,958	211,490	30,400	99,173	36,600	39,000	39,400
Total Revenues	286,958	211,490	30,400	99,173	36,600	39,000	39,400
Construction and Engineering	1,839,518	13,883	-	451,901	-	-	-
Interfund Labor Transfers	90,280	60,807	-	-	-	-	-
Total Expenditures	1,929,798	74,690	-	451,901	-	-	-
Net Operating Income (Loss)	(1,642,840)	136,800	30,400	(352,728)	36,600	39,000	39,400
Interfund Transfers	2,500,000	500,000	1,500,000	1,500,000	400,000	-	-
Increase (Decrease) in Fund Bal.	857,160	636,800	1,530,400	1,147,272	436,600	39,000	39,400
<i>Percentage of Change</i>	107%	38%	67%	50%	13%	1%	1%
FUND BALANCE E.O.P.	\$1,661,395	\$2,298,195	\$3,806,970	\$3,445,467	\$3,882,067	\$3,921,067	\$3,960,467

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

	FY24 Actual	FY25 Actual	FY26 Budget	FY26 Forecast	FY27 Budget	FY28 Budget	FY29 Budget
FUND BALANCE B.O.P.	\$2,319,205	\$2,438,113	\$2,512,704	\$2,567,379	\$2,636,577	\$2,663,077	\$2,689,877
Interest on Investments	118,908	129,266	25,300	69,197	26,500	26,800	27,000
Total Revenues	118,908	129,266	25,300	69,197	26,500	26,800	27,000
Total Expenditures	-	-	-	-	-	-	-
Net Operating Income (Loss)	118,908	129,266	25,300	69,197	26,500	26,800	27,000
Interfund Transfers	-	-	-	-	-	-	-
Increase (Decrease) in Fund Bal.	118,908	129,266	25,300	69,197	26,500	26,800	27,000
<i>Percentage of Change</i>	5%	5%	1%	3%	1%	1%	1%
FUND BALANCE E.O.P.	\$2,438,113	\$2,567,379	\$2,538,004	\$2,636,577	\$2,663,077	\$2,689,877	\$2,716,877



FY27 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.

**FY27 Budget Ordinance #16806
and Reconciliation**

**PROPOSED BUDGET ORDINANCE
FY27**

Revenue:

Wastewater Revenue Fund	592,188,782
Total Revenue Funds	592,188,782

Fund Transfers

Transfers from Wastewater Revenue Fund:	
General Fund	289,501,464
Sanitary Replacement Fund	139,000,000
Wastewater Emergency Fund	400,000
Water Backup Insurance and Reimbursement Fund	-
General Insurance Fund	11,700,000
Debt Service Funds	151,587,318
Total Wastewater Revenue Transfers	592,188,782

Appropriations:

General Fund	224,100,926
Water Backup Insurance and Reimbursement Fund	4,577,000
General Insurance Fund	13,510,500
Tax Commission Fees	944,034
Interfund Labor Transfers	46,990,624
Total Operating Budget	290,123,084
Debt Service Funds	151,587,318
Construction Funds	1,377,700
Total Other Appropriations	152,965,018
Total Appropriations	443,088,102

FY27 BUDGET ORDINANCE NO. 16806

AN ORDINANCE, repealing and superseding Ordinance No. 16594, adopted June 12, 2025, 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, and the Wastewater Revenue Bond Service Funds for the fiscal year beginning July 1, 2026 and ending June 30, 2027, amounting in the aggregate to Four Hundred Forty-three Million Eighty-eight Thousand One Hundred Two Dollars (\$443,088,102) 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 14, 2026.

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 Ninety-two Million One Hundred Eighty-eight Thousand Seven Hundred Eighty-two Dollars (\$592,188,782) 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 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, 2026, and ending June 30, 2027.

WASTEWATER USER CHARGE REVENUE \$592,188,782

EXPENSE APPROPRIATIONS

Section Two – General Fund. There is hereby transferred from the Wastewater Revenue Fund the sum of Two Hundred Eighty-nine Million Five Hundred One Thousand Four Hundred Sixty-four Dollars (\$289,501,464). There is hereby appropriated and set apart out of the General Fund of the District the sum of Two Hundred Twenty-four Million One Hundred Thousand Nine Hundred Twenty-six Dollars (\$224,100,926) 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 \$224,100,926

Section Three – Water Backup Insurance and Reimbursement Fund. For the purpose of providing water backup insurance and reimbursement for basement backups, there is hereby appropriated and set apart out of the Water Backup Insurance and Reimbursement Fund the sum of Four Million Five Hundred Seventy-seven Thousand Dollars (\$4,577,000).

SECTION THREE APPROPRIATIONS \$ 4,577,000

Section Four – General Insurance Fund. For the purpose of providing workers’ compensation, property insurance, general liability insurance, auto liability insurance and flood insurance, there is hereby transferred from the Wastewater Revenue Fund the sum of Eleven Million Seven Hundred Thousand Dollars (\$11,700,000) to the General Insurance Fund. There is hereby appropriated and set apart out of the General

Insurance Fund the sum of Thirteen Million Five Hundred Ten Thousand Five Hundred Dollars (\$13,510,500).

SECTION FOUR APPROPRIATIONS

\$ 13,510,500

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 Eighteen Thousand Nine Hundred Fifty-nine Dollars (\$18,959).

SECTION FIVE APPROPRIATIONS

\$ 18,959

Section Six – For the purpose of providing Stormwater Operations, Maintenance, Administration, and Construction Improvements, there is hereby appropriated Forty Million Eight Hundred Forty-six Thousand Thirty-four Dollars (\$40,846,034). Appropriations will be executed through the Stormwater and Operations, Maintenance, and Construction Improvement Funds as follows:

- Section Six (1) – Stormwater Regulatory Fund (5110). For the purpose of providing for operations, maintenance, administration, and construction Improvement, there is hereby appropriated and set apart out of the Stormwater Regulatory Fund the sum of Seven Million Three Hundred Seventy-five Thousand Nine Hundred Forty-eight Dollars (\$7,375,948) 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 Thirty Million Ninety-five Thousand Six Hundred Seventy-two Dollars (\$30,095,672) 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 Two Million Four Hundred Sixty-nine Thousand Five Hundred Twenty-four Dollars (\$2,469,524) for use by the Executive Director.

- Section Six (4) – Clayton Central OMCI (5563). For the purpose of providing for Operations, Maintenance, Administration, Construction Improvement, there is hereby appropriated and set apart out of the Clayton Central OMCI Fund the sum of Twenty-eight Thousand Nine Hundred Eighty-four Dollars (\$28,984) for use by the Executive Director.
- Section Six (5) – 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 Eighty Thousand Seven Hundred Sixty-seven Dollars (\$80,767) for use by the Executive Director.
- Section Six (6) – 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 Four Hundred Two Thousand Six Hundred Nineteen Dollars (\$402,619) for use by the Executive Director.
- Section Six (7) – 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 Seventeen Thousand Six Hundred One Dollars (\$117,601) for use by the Executive Director.
- Section Six (8) – Loretta Joplin OMCI Fund (5574). For the purpose of providing for Operations, Maintenance, Administration, Construction Improvement, there is hereby appropriated and set apart out of the Loretta Joplin OMCI Fund the sum of Thirty-nine Dollars (\$39) for use by the Executive Director.
- Section Six (9) – Sugar Creek OMCI Fund (5583). For the purpose of providing for Operations, Maintenance, Administration, Construction Improvement, there is hereby appropriated and set apart out of the Sugar Creek OMCI Fund the sum of Thirty-two

Thousand Six Hundred Twenty-four Dollars (\$32,624) for use by the Executive Director.

- Section Six (10) – 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 Seventy-three Thousand Eight Hundred Eighty-five Dollars (\$173,885) for use by the Executive Director.
- Section Six (11) – Wellston OMCI Fund (5589). For the purpose of providing for Operations, Maintenance, Administration, Construction Improvement, there is hereby appropriated and set apart out of the Wellston OMCI Fund the sum of One Thousand Three Hundred Fifty-five Dollars (\$1,355) for use by the Executive Director.
- Section Six (12) – Mo River Bonfil Subd #448 OMCI Fund (5590). For the purpose of providing for Operations, Maintenance, Administration, Construction Improvement, there is hereby appropriated and set apart out of the Mo River Bonfil Subd #448 OMCI Fund the sum of Eleven Thousand Three Hundred Seventy-six Dollars (\$11,376) for use by the Executive Director.
- Section Six (13) – 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 Thirty-four Thousand Four Hundred Twenty-four Dollars (\$34,424) for use by the Executive Director.
- Section Six (14) – Black Creek Subd #455 OMCI Fund (5594). For the purpose of providing for Operations, Maintenance, Administration, Construction Improvement, there is hereby appropriated and set apart out of the Black Creek Subd #455 OMCI Fund the sum of Twenty-one Thousand Two Hundred Sixteen Dollars (\$21,216) for use by the Executive Director.

SECTION SIX APPROPRIATIONS

\$ 40,846,034

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 Four Hundred Thousand Dollars (\$400,000). 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, 2026 and ending June 30, 2027, there is hereby transferred from the Wastewater Revenue Fund to the Wastewater Revenue Bond Service Funds the total sum of One Hundred Fifty-one Million Five Hundred Eighty-seven Thousand Three Hundred Eighteen Dollars (\$151,587,318) 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 Thirteen Million Nine Hundred Ninety-one Thousand Five Hundred Dollars (\$13,991,500).
- Section Nine (2) – 2013A SRF - Prin & Int – WW – Fund (2820) There is hereby appropriated and set apart out of the Wastewater Revenue Bond Service Fund Number 2820 the sum of Three Million Ninety-five Thousand Five Hundred Dollars (\$3,095,500).
- Section Nine (3) – 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 Seven Hundred Twelve Thousand Four Hundred Dollars (\$4,712,400).
- Section Nine (4) – 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 Seven Thousand Nine Hundred Dollars (\$1,207,900).
- Section Nine (5) – 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 Fifty Thousand Seven Hundred Dollars (\$4,550,700).
- Section Nine (6) – 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-five Million Three Hundred One Thousand Three Hundred Dollars (\$35,301,300).

- Section Nine (7) – 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 (8) – 2018B SRF – Principal and Interest – WW – Fund (2828) There is hereby appropriated and set apart out of the Wastewater Revenue Bond Service Fund Number 2828 the sum of One Million Five Hundred Forty-five Thousand One Hundred Dollars (\$1,545,100).
- Section Nine (9) – 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 Eighty-five Thousand Nine Hundred Dollars (\$1,385,900).
- Section Nine (10) – 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-two Thousand Dollars (\$3,442,000).
- Section Nine (11) – 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 Eight Hundred Ninety-seven Thousand One Hundred Dollars (\$8,897,100).
- Section Nine (12) – 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-seven Thousand Five Hundred

Dollars (\$1,277,500).

- Section Nine (13) – 2020B SR Rev Bond - Principal and Interest – WW – Fund (2833) There is hereby appropriated and set apart out of the Wastewater Revenue Bond Service Fund Number 2833 the sum of Seven Million Seven Hundred Ninety-nine Thousand Three Hundred Dollars (\$7,799,300).
- Section Nine (14) – 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 Twenty-three Thousand Nine Hundred Dollars (\$3,623,900)
- Section Nine (15) – 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 Three Hundred Two Thousand Eight Hundred Dollars (\$2,302,800).
- Section Nine (16) – 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 (17) – 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 Five Hundred Eighty-eight Thousand Five Hundred Dollars (\$8,588,500).
- Section Nine (18) – 2022B SR Rev Bond - Principal and Interest – WW – Fund (2839) There is hereby appropriated and set apart out of the Wastewater Revenue Bond Service Fund Number 2839 sum of Six Million Five Hundred Forty-three Thousand Three Hundred

Dollars (\$6,543,300).

- Section Nine (19) – 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 Twelve Thousand Dollars (\$612,000)
- Section Nine (20) – 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 Seven Million Forty-seven Thousand Nine Hundred Dollars (\$7,047,900).
- Section Nine (21) – 2023A 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 (22) – 2023B SRF- Principal & 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 Ninety-three Thousand Five Hundred Dollars (\$1,493,500).
- Section Nine (23) – 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 Five Hundred Thirteen Thousand Three Hundred Dollars (\$513,300).
- Section Nine (24) – 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 Eight Million Five Hundred Eighty-one Thousand Five Hundred Dollars

(\$8,581,500).

- Section Nine (25) – 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 Four Million Eight Hundred Sixty-one Thousand One Hundred Dollars (\$4,861,100).
- Section Nine (26) – 2025A SR DP Ref Rev Bond - 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 (27) – 2023E SRF – Principal and Interest – WW – Fund (2849) There is hereby appropriated and set apart out of the Wastewater Revenue Bond Service Fund Number 2849 the sum of Three Million Two Hundred Seventy-six Thousand Dollars (\$3,276,000).
- Section Nine (28) – 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 (29) – 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 Fifty-two Thousand Two Hundred Dollars (\$752,200).
- Section Nine (30) – 2025C SR DP Ref Rev Bond - Prin & Int - WW (2852) There is hereby appropriated and set apart out of the Wastewater Revenue Bond Service Fund Number 2851 the sum of Three Million Eight Hundred Fifteen Thousand Five Hundred

Dollars (\$3,815,500).

- Section Nine (31) – 2025B SRF - Prin & Int - WW (2853) There is hereby appropriated and set apart out of the Wastewater Revenue Bond Service Fund Number 2851 the sum of Two Hundred Twenty-six Thousand One Hundred Dollars (\$226,100).
- Section Nine (32) – Proposed Principal and Interest Fund Senior Bond 1 There is hereby appropriated and set apart out of the Wastewater Revenue Bond Service Proposed Fund Senior Bond 1 the sum of One Million Seven Hundred Fourteen Thousand Two Hundred Eighty Dollars (\$1,714,281).
- Section Nine (33) – Proposed Principal and Interest Fund SRF Bond 1 There is hereby appropriated and set apart out of the Wastewater Revenue Bond Service Proposed Fund SRF Bond 1 the sum of One Hundred Eight-eight Thousand Four Hundred Thirty-eight Dollars (188,438).

SECTION NINE APPROPRIATIONS

\$151,587,318

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 Thirty-nine Million Dollars (\$139,000,000). There is hereby appropriated and set apart out of the Sanitary Replacement Fund the sum of Eight Million Four Hundred Forty-seven Thousand Three Hundred Sixty-five Dollars (\$8,447,365) for use by the Executive Director for internal labor costs associated with projects appropriated in this fund.

SECTION TEN APPROPRIATIONS

\$ 8,447,365

TOTAL DISTRICT BUDGET APPROPRIATIONS

\$443,088,102

SUMMARY OF APPROPRIATIONS

FY27

Fund(s)	Appropriation
General Fund	\$224,100,926
Water Backup Insurance and Reimbursement Fund	4,577,000
General Insurance Fund	13,510,500
Improvement Fund	18,959
Stormwater & OMCI Funds	40,846,034
Emergency Funds	0
Debt Service Funds	151,587,318
Sanitary Replacement Fund	8,447,365
Total District Appropriations	\$443,088,102



FY27 BUDGET



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

**FY27 Wastewater Rates Ordinance
#16809**

WASTEWATER ORDINANCE NO. 16809

AN ORDINANCE repealing and superseding Ordinance No. 16396 adopted June 13, 2024, and enacting a new ordinance in lieu thereof for purposes of providing funding for the Wastewater System.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

DISTRICT:

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

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

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

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

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

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

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

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

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

8. "CCF" means one hundred cubic feet.

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

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

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

obligations on MSD to construct improvements to its Wastewater System.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

40. "Wastewater System" means the entire sewer and drainage system owned and operated by the District for the collection, transportation, storage, handling, and treatment of Wastewater, to serve the needs of the District and its inhabitants and others, including

all appurtenances and facilities connected therewith or relating thereto, together with all extensions, improvements, additions and enlargements thereto hereafter made or acquired by the District.

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

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

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

Section Three. Wastewater User Charges.

(A) Metered Property.

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

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

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

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

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

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

or in error.

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

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

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

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

In the above formulas the following terms shall mean:

ESS = Extra Strength Surcharges.

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

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

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

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

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

RSS = Rate for SS in dollars per ton.

RBOD = Rate for BOD in dollars per ton.

RCOD = Rate for COD in dollars per ton.

2,000 = The number of pounds per ton.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

the application.

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

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

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

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

(I) Upon the completion of a study performed by District personnel to determine the volume of water not entering the Wastewater System, the User's wastewater account shall be retroactively billed or credited from the date that the study began through its completion date. The updated reduction factor shall be applied to the User's account after the completion date of the study until such time that a future study is conducted.

Section Six. Charge for Late Payments. On or after July 1, 2009, any Wastewater User Charges billed that are not paid by the

due date indicated on any bill rendered shall bear a late payment charge equal to three-fourths of one percent (0.75%) per month, or nine percent (9%) per annum, of the amount of the bill rendered and is hereby imposed for each month or portion thereof that the Wastewater User Charges remain unpaid beyond the due date.

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

(A) After such notice of lien is recorded, all unpaid and delinquent Wastewater User Charges and all other unpaid charges

including charges of the Recorder for recording the lien and recording the release of said lien shall also be payable to the District as a prerequisite to recording the release of said lien.

Section Eight. Termination of Service for Nonpayment. When any Wastewater User Charge has not been paid and has been delinquent for a period in excess of three (3) months, the District is authorized to order the water supply to be shut off for the Property for which the Wastewater User Charge is delinquent or to remove or close any sewer connections, or both, until payment of the delinquent charge together with all reasonable costs involved in shutting off and turning on the water, or closing and reopening the sewer connection, as the case may be, have been paid.

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

Section Nine. Remedies. (A) Whenever any Owner and/or User fails to pay any Wastewater User Charge on an account after sixty (60) days from the billing date for such Charges, then the District may collect the amount of all such Charges, plus late charges or interest, collection costs including charges incurred by the District to collection agencies, court costs, attorney's fees equal to fifteen percent (15%) of the balance of charges collected, sewer and/or water shutoff costs and other related costs, and any costs and attorney fees regarding the filing, enforcement and release of any recorded lien, as applicable, accrued and accruing on the account, by any or

all of the following three (3) procedures:

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

(B) The District shall have the power to collect from and/or sue any Owner and/or User, jointly and severally, in a civil action to recover all delinquent Wastewater User Charges plus all of the other charges listed in Section 9A above.

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

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

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

- (A) Maintain the proportional distribution of operation, maintenance and replacement costs among User classes.
- (B) Provide adequate revenues to cover operation, maintenance and replacement costs.

(C) Provide adequate revenues for the payment of debt service on or required by the provisions of any outstanding bonds.

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

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

Section Fourteen. Deposit of Funds. The funds received from the collection of any of the aforesaid charges shall be deposited daily as received by the Secretary-Treasurer of the District, and shall be deposited in duly designated bank accounts, and such moneys may be appropriated and used for the purposes of the District as herein provided.

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

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

The determination by the Executive Director shall be considered a final order of the District.

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

Section Eighteen. Adjustment Review Committee. A committee, to be known as the Adjustment Review Committee (ARC), is hereby established and shall meet, at minimum, once a month to conduct its business. The ARC shall be comprised of the voting members which are the District's Director of Finance, Assistant Director of Finance, the Secretary-Treasurer, and General Counsel. Non-voting members are the Accounts Receivable Manager and Audit Administrator.

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

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

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

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

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

occupant/water meter registrant, bank encoding error, or water back-up.

(F) All write-offs or settlements of accounts shall require a majority of the ARC voting members to meet and discuss before approval. No write-off or settlement in excess of Five Thousand Dollars (\$5,000.00) and less than Twenty-five Thousand Dollars (\$25,000.00) shall be effective unless reviewed and approved by three (3) out of the four (4) voting members of the ARC. Any write-off or settlement of Twenty-five Thousand Dollars (\$25,000.00) or greater shall require approval or ratification of the Board's Finance Committee. The suspension of these rules may occur when a time constraint exists and a decision must be made before the next scheduled meeting, or a situation exists from, but not limited to: foreclosure, sheriff or county tax sale, Land Reutilization Authority, Land Clearance for Redevelopment Authority, or discharged bankruptcy. In these instances, no settlements or write-offs in excess of Five Thousand Dollars (\$5,000.00) shall be effective unless reviewed and approved by three (3) out of four (4) voting members of the ARC on an individual basis or at a special meeting as requested by any of the ARC members. All such instances will be reported at the next regularly scheduled meeting of the ARC and recorded in the minutes.

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

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

Section Nineteen. Severability. The Board hereby declares that if any section, part, sentence or clause of this Ordinance is held invalid, such invalidity shall not affect the remainder of this Ordinance, the Board hereby declaring that it would have enacted the

remainder of this Ordinance without regard to that part hereof that may be held invalid.

Section Twenty. Prior Ordinances. The provisions contained in this Ordinance (i) shall become effective July 1, 2026 (the "Effective Date"), and (ii) on the Effective Date, shall repeal and supersede Ordinance No. 16396, adopted June 13, 2024, and shall take the place of and supersede the provisions of all prior ordinances relating to the same subject matter which are herewith inconsistent. This Ordinance shall not be so construed as to relieve any Person from the payment of any charge which is due and payable under the provisions of any prior ordinance, nor to bar the collection of same by any and all of the means provided for in said prior ordinance. This Ordinance shall not be so construed as to relieve any Person from any penalty heretofore incurred by the violation of any prior ordinance or to bar the prosecution of any such violation in the manner provided therein.

APPENDIX I

WASTEWATER USER CHARGES

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

APPENDIX I

WASTEWATER USER CHARGES

continued

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

APPENDIX I

WASTEWATER USER CHARGES

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

APPENDIX I

WASTEWATER USER CHARGES

continued

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



FY27 BUDGET



Stormwater taxes are based on recent voter-approved rates that will be used to manage stormwater runoff in the City of St. Louis and St. Louis County. The tax is 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.

FY27 Stormwater Ordinance #16807

ORDINANCE NO. 16807

AN ORDINANCE, repealing and superseding Ordinance 16476 adopted November 14, 2024, and enacting a new ordinance in lieu thereof for purposes of providing revenue to fund capital improvements for flooding and erosion control; and

WHEREAS, The Metropolitan St. Louis Sewer District, a body corporate, Municipal Corporation, and political subdivision of the State of Missouri (the "District"), was established as a metropolitan sewer district under the provisions of Section 30 of Article VI of the Constitution of the State of Missouri and pursuant to the Plan adopted by the voters of St. Louis City and St. Louis County at a special election held on Tuesday, February 9, 1954 and amended on Tuesday, November 7, 2000, Tuesday, June 5, 2012, and Tuesday, April 6, 2021 (the "Plan" or the "Charter"); and

WHEREAS, the Plan established the District in the interest of the public health and for the purpose of providing adequate sewer and drainage facilities within the boundaries of the District; and

WHEREAS, the Plan empowers the District with jurisdiction, control, possession, and supervision of sewer and drainage systems and facilities as may be placed under the District's jurisdiction in the manner provided in the Plan; to maintain, operate, reconstruct, and improve the same as a comprehensive sewer and drainage system; to make additions, betterments, and extensions thereto; to protect the public health and welfare by preventing or abating the pollution of water; and to have all the rights, privileges, and jurisdiction necessary or proper for carrying such powers into execution; and

WHEREAS, the District's Plan authorizes the Board to establish by ordinance charges to be collected from all the real property served by the sewer facilities of the District, whether public or private, such charges to be based upon any classifications or sub-classifications which the Board may determine to be fair and reasonable, and to prescribe the manner in which and time at which such charges are to be paid; and

WHEREAS, the District's Plan provides that the District may "levy, assess, and collect taxes on all taxable property within the District"; and

WHEREAS, there are continuing and growing threats to the public health, safety, and welfare of the District and its residents created by stormwater flooding and erosion; and

WHEREAS, the District desires to fund stormwater capital improvements for flooding and erosion control within the District to the extent of available funds for such purposes; and

WHEREAS, because there currently is no dedicated funding source for stormwater capital improvements within the District, the District proposed the establishment of (i) an ad valorem property tax upon all residential taxable tangible property within the District and (ii) a charge upon all non-residential customers, whether public or private, within the District based on the amount of impervious area on each such customer's real property, for the purpose of funding such capital improvements for flooding and erosion control; and

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

WHEREAS, the Rate Commission issued its Rate Recommendation Report dated September 5, 2023 (the "Rate Commission Report") recommending that the District submit for approval by the voters of the District a proposition authorizing (i) a property tax upon all residential taxable tangible property within the District at a rate of not more than Seven and 45/100 Cents (\$0.0745) per One Hundred Dollars (\$100.00) of assessed valuation (the "Residential Stormwater Capital Tax") and (ii) a charge upon all non-residential customers, whether public or private, within the District based on the amount of impervious area on each such customer's real property at a rate of One Dollar and Five Cents (\$1.05) per month per 1,000 square feet of impervious area (the "Non-Residential Stormwater Capital Charge"), for the purpose of providing revenue to fund capital improvements for flooding and erosion control ("Proposition S"); and

WHEREAS, on December 14, 2023, the Board of Trustees of the District, after due deliberation and consideration of the Rate Commission Report, determined that it was necessary and in the best interest of the District to adopt Ordinance No. 16260, authorizing an election to be held in the District on April 2, 2024 for qualified voters to vote on the passage of Proposition S; and

WHEREAS, on Tuesday, April 2, 2024, an election was held by the voters in the District whereby the voters approved Proposition S; and

WHEREAS, based upon its deliberations and findings and the results of the election on April 2, 2024, in order to provide revenue to fund stormwater capital improvements for flooding and erosion control within the District to the extent of available funds for such purposes, the Board is hereby establishing a separate Stormwater Capital Fund and imposing the Residential Stormwater Capital Tax and Non-Residential Stormwater Capital Charge; and

WHEREAS, the Board hereby finds and determines that the establishment of the Residential Stormwater Capital Tax and the Non-Residential Stormwater Capital Charge, as herein provided, are fair and reasonable and will benefit the District and its residents; and

WHEREAS, the Board hereby finds and determines that the Residential Stormwater Capital Tax and the Non-Residential Stormwater Capital Charge bear a substantial relationship to and are designed to cover costs to fund capital improvements for flooding and erosion control within the District to the extent of available funds and will be set aside in a separate Stormwater Capital Fund and used for this purpose; provided, however, that by authorizing the assessment and collection of the Residential Stormwater Capital Tax and Non-Residential Stormwater Capital Charge and funding of capital improvement projects to address flooding and erosion issues based upon prioritization of the severity of the issue and the extent of approved funding, the District is not hereby assuming responsibility or liability for past or future flooding events or erosion issues; and

WHEREAS, the Board hereby finds and determines that the establishment of a stormwater charge based on an aspect of the use of the property, i.e., the Area of manmade Impervious Surface on the property, is an accepted rate methodology and such impervious charges have been imposed by numerous public stormwater systems throughout the United States; and

WHEREAS, the Board does hereby find and determine that the adoption of this Ordinance is in the public interest of the District and its residents, will further the public purposes of the District, and is desirable and necessary in furtherance of the public health, safety, and welfare of the District and its residents.

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

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

"Area" means the square footage measurement of Property. "Board" means the Board of Trustees of the District.

"Customer" means the Owner of Non-Residential Property located within the District and/or the Owner's designee.

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

"Impervious Surface" means a hardened surface (such as concrete, rooftop, compacted gravel) that does not absorb Stormwater, subject to such exemptions as provided in Section Five hereof.

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

"Non-Residential Stormwater Capital Charge or Charges" means the charges imposed by the District pursuant to this Ordinance based on the Impervious Surface Area on Non-Residential Property at a rate of One Dollar and Five Cents (\$1.05) per 1,000 square feet per month.

"Owner or Owners" means the owner or owners of record of Property as set forth in the records of the office of the respective Recorders of Deeds for the City of St. Louis or for St. Louis County, Missouri.

"Person" means any individual, trust or trustee, firm, proprietorship, partnership, company, municipality, state, federal, or local governmental entity, association, society, corporation, group, or other entity.

"Property" means a lot or parcel of real estate, whether public or private, located within the District's boundaries.

"Residential Property" means Property classified as residential property based on its current use as defined by applicable Missouri law, including but not limited to RSMo §137.016.1(1).

"Residential Stormwater Capital Tax" means the ad valorem property tax imposed by the District pursuant to this Ordinance upon all residential taxable tangible property within the District at a rate of not more than Seven and 45/100 Cents (\$0.0745) per One Hundred Dollars (\$100.00) of assessed valuation.

"Stormwater" means any water or drainage resulting from precipitation which may or may not be mixed with an accumulation of dirt, soil, and other debris or substances collected from the surfaces on which such precipitation falls or flows.

"Stormwater System" means all man-made facilities, structures, and natural watercourses used for collecting and conducting Stormwater to, through, and from drainage areas to the points of final outlet including, but not limited to, any and all of the following: sewers, pipes, inlets, conduits and appurtenant features, canals, creeks, channels, catch basins, ditches, streams, rivers, gulches, gullies, flumes, culverts, siphons, retention or detention basins, dams, flood walls, levees, and pumping stations.

"Wastewater System" means all portions of the District's system related to the collection, transportation, treatment, and disposal of wastewater and its byproducts. The term Wastewater System more specifically includes, but is not limited to, sewage and wastewater treatment and disposal plants, sewage pumping plants, sewer maintenance yards and headquarters, intercepting and collection sewers, outfall sewers, trunk, connecting, relief, and other sewer mains, and additions to, alterations of, and reconstruction of, any of them, and the lands, right of way, pipe, conduits, equipment, machinery, apparatus, and property necessary, therefore.

Section Two. Establishment of Residential Stormwater Capital Tax. The District hereby imposes, beginning January 1, 2025, a Residential Stormwater Capital property tax upon all residential taxable tangible property within the District at a rate of not more than Seven and 45/100 Cents (\$0.0745) per One Hundred Dollars (\$100.00) of assessed valuation for the purpose of providing revenue to fund capital improvements for flooding and erosion control, as approved by District voters on April 2, 2024. Billing and collection of the Residential Stormwater Capital Tax shall be addressed by separate ordinance.

Section Three. Establishment of Non-Residential Stormwater Capital Charge. The District hereby imposes, beginning January 1, 2025, a Non-Residential Stormwater Capital Charge upon all Non-Residential Customers, whether public or private, within the District based on the amount of Impervious Area on each such Customer's Property at a rate of One Dollar and Five Cents (\$1.05) per month per 1,000 square feet of Impervious Area for the purpose of providing revenue to fund capital improvements for flooding and erosion control, as approved by the voters on April 2, 2024.

Section Four. Application of Revenues. All revenues billed and collected from the Residential Stormwater Capital Tax and the Non-Residential Stormwater Capital Charge shall be segregated, credited, and deposited into a Stormwater Capital Fund to be established and maintained by the Director of Finance of the District, and shall be used solely to pay for costs of capital improvements and projects for the purposes of flooding and erosion control.

Section Five. Property Not Subject to Non-Residential Stormwater Capital Charges. The following types of Impervious Area on Property shall not be charged a Non-Residential Stormwater Capital Charge:

- (1) Streets, roads, alleys, and rights-of-way used for roadway purposes serving more than one property, and adjoining sidewalks dedicated or available for general public use;
- (2) Federal, State, county, and municipal highways and Highway rights-of-way used for roadway purposes;
- (3) Railroad and light rail tracks, roadbeds, yards, and related rights-of-way; and
- (4) Airport runways and taxiways.
- (5) Properties located in levee districts except those located in the Missouri Bottoms-Hazelwood Levee District.

Section Six. Determination of Area of Impervious Surface. The District shall determine the Area of Impervious Surface of each Non-Residential Property rounded to the nearest 1,000 square feet, by estimation, calculation, and computation of the Impervious Surface using aerial photography or photogrammetry. An Owner of Non-Residential Property who considers the determination by the District of the Area of Impervious Surface of such Property to be inaccurate or erroneous may provide other evidence satisfactory to the District of the Area of Impervious Surface of such Property. The District shall have the power to enter on any Property for the purpose of determining the Area of Impervious Surface of such Property and for the purpose of carrying out this Ordinance.

Section Seven. Notice of Impervious Surface Area. All Owners of Non-Residential Property shall be notified of any change to the Impervious Surface Area of such Owner's Property for purposes of calculating the Non-Residential Stormwater Capital Charges billed to such Customer.

Section Eight. Billing. All bills for Non-Residential Stormwater Capital Charges shall be prepared by the District and shall be issued monthly or at least quarterly for charges from the preceding month or quarter. The issuance of any bill may be delayed by the District for good cause.

The Non-Residential Stormwater Capital Charges shall be billed to the Customer of the District. Such charges shall also constitute a personal obligation of the Owner of the Property regardless of to whom the bill for Non-Residential Stormwater Capital Charges is sent and shall constitute a charge and a lien against the Property.

For the District's convenience, all Non-Residential Stormwater Capital Charges may be combined with any other charges of the District issued to the same Customer, and all such charges may be billed together. In the event of a change in the Owner of Property during a billing period, the Owner of Property shall be billed a prorated amount based on their ownership during such billing period.

Section Nine. Charge for Late Payments. If any Non-Residential Stormwater Capital Charges billed are not paid by the due date indicated on any bill rendered, then an additional late payment charge equal to a rate not to exceed the lower of nine percent (9%) per annum or the maximum legal rate shall be assessed for each month or portion thereof that the charges remain unpaid beyond the due date.

Section Ten. Non-Residential Stormwater Capital Charges Constitute a Lien. The Non-Residential Stormwater Capital Charges shall constitute a lien upon the Property on the date a bill is rendered and said lien shall have the same priority as taxes levied for state and county purposes. The District may cause a notice of lien for non-payment of such charges to be filed in the Office of the Recorder of Deeds within and for the City of St. Louis or St. Louis County, depending upon where such Non-Residential Property is located. Such notice of lien shall state the amount of the delinquent charges and shall adequately describe the Property against which such lien is asserted. All Non-Residential Stormwater Capital Charges that remain unpaid after the due date reflected on the bill shall be charged a late payment charge as described in Section Nine.

After such notice of lien is filed of record, the fees of the Recorder for filing and releasing said lien shall also be payable to the District as a prerequisite to releasing said lien.

Section Eleven. Termination of Service for Nonpayment. When any Non-Residential Stormwater Capital Charge has not been paid and has been delinquent for a period in excess of three (3) months, the District is authorized to order the water supply to be shut off for the Property for which the charge is delinquent or to remove or close any sewer connections, or both, until payment of the delinquent charge together with the reasonable costs involved in shutting off and turning on the water, or closing and reopening the sewer connection, as the case may be, have been paid. When any Non-Residential Stormwater Capital Charge has not been paid and has been delinquent for more than fifteen (15) days after the due date, then the District may refuse to issue to the Owner a permit to connect any other Property owned or controlled by said Owner to the Wastewater System or Stormwater System; or may refuse to review any plans submitted by or on behalf of such Owner; or issue any permits requested by or on behalf of such Owner; or refuse to act on any request to vacate an easement by or on behalf of such Owner; or refuse to contract for any purpose with or accept Wastewater or Stormwater from any such Owner.

Section Twelve. Remedies. Whenever any Non-Residential Stormwater Capital Charge is unpaid after ninety (90) days from the date the bill for such charges was rendered, then the amount overdue may be collected by any or all of three procedures:

- (a) by assignment to a collection agency; or
- (b) by suit or other proceedings in any court of competent jurisdiction; or
- (c) by enforcement of the lien provided herein.

The District shall have the power to sue any Customer, jointly and severally, in a civil action to recover delinquent charges plus the late payment charge and interest on the delinquent bill, plus all costs incurred by the District in connection with the filing and enforcement of such lien and the prosecution and collection of such charges, including but not

limited to court costs, fees for transcript judgments, special process servers, credit reports, video reports, sewer and/or water shutoff costs, other related fees, and reasonable attorney's fees to be fixed by the court.

Section Thirteen. False Information. It shall be unlawful for any Person to furnish any false report or information to the District which would tend to reduce Non-Residential Stormwater Capital Charges imposed by the District.

Section Fourteen. Violation of Ordinance. Any Person violating any of the provisions of this Ordinance shall be deemed guilty of a misdemeanor and upon conviction shall be punished by a fine of not less than \$50.00 nor more than \$500.00, and each day's violation shall constitute a separate offense. The imposition of such penalty shall in no way restrict or deprive the District of its right to pursue any other remedy it may have for the collection of any delinquent bill for Non-Residential Stormwater Capital Charges.

Section Fifteen. Appeals. Any Person who considers the Non-Residential Stormwater Capital Charges billed to such Person pursuant to the provisions of this Ordinance to be illegal, inaccurate, or erroneous may request a review thereof by the Director of Finance or their designee, or by the Director of Engineering or their designee if the review relates to the Impervious Surface Area calculation or whether a Credit should be applied pursuant to Section Sixteen herein. The determination by the Director of Finance or Engineering may be appealed by such Person to the Executive Director, by written notice of appeal filed with the Executive Director within thirty (30) days of the determination of the Director of Finance or Engineering. The determination by the Executive Director shall be considered a final order of the District.

Section Sixteen. Non-Residential Stormwater Capital Charge Credit Policy. Credits may be applied for, per a credit application process developed by the District and subject to the appeals process described in Section Fifteen, as follows:

A Customer or Owner of Non-Residential Property subject to the Non-Residential Stormwater Capital Charge may seek a credit for a newly-constructed stormwater BMP/Detention Basin (Best Management Practice), when otherwise not required by previous or current District regulation or funded by the District. The detention basin credit must meet the following criteria: A fifty percent (50%) credit will be applied to captured Impervious Surface Area managed within new, voluntary detention basins managing stormwater quantity when sized for the District regulatory volume criteria. Stormwater shall be detained on site and released at a rate not to exceed the allowable release rates for the 2-year and 100-year 24-hour events and meeting the current channel protection criteria (1-year design storm), as determined by the District for the watershed in question in the District's Rules and Regulations applicable at the time of plan submittal. The credit is renewable, subject to the Customer re-applying for the credit periodically as determined by District procedures.

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

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

On a monthly basis, the ARC shall review and properly record in the minutes all prior monthly billing adjustments as approved and presented by the Accounts Receivable Manager. These billing adjustments may result from but are not limited to; misapplied payment, miscalculation of impervious area, incorrect determination of impervious/pervious area, transfer of balance due to bankruptcy notice, new occupant, bank encoding error, or other matters which might result in a billing adjustment.

All write-offs or settlements of accounts shall require a majority of the ARC voting members to meet and discuss before approval. No write-off or settlement in excess of Five Thousand Dollars (\$5,000.00) and less than Twenty-Five Thousand Dollars (\$25,000.00) shall be effective unless reviewed and approved by three (3) out of the four (4) voting members of the ARC. Any write-off or settlement greater than Twenty-Five Thousand Dollars (\$25,000.00) shall require Finance Committee approval or ratification. The suspension of these rules may occur when a time constraint exists and a decision must be made before the next scheduled meeting, or a situation exists from, but not limited to foreclosure, sheriff or county tax sale, Land Reutilization Authority, Land Clearance for Redevelopment Authority, or discharged bankruptcy. In these instances, no settlements or write-offs in excess of Five Thousand Dollars (\$5,000.00) shall be effective unless reviewed and approved by three (3) out of four (4) voting members of the ARC on an individual basis or at a special meeting as requested by any of the ARC members. All such instances will be reported at the next regularly scheduled meeting of the ARC and recorded in the minutes.

ARC activity will be reported to the Board's Finance Committee on at least a quarterly basis.

The committee shall perform any other such duties relating to billing and collection policies. Such duties shall be reported to the Executive Director and Board of Trustees.

The following terms as used in this Ordinance shall have the following meanings unless some other meaning is plainly intended.

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

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

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

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

Section Twenty. Prior Ordinances. This Ordinance shall take the place of and supersede the provisions of all prior ordinances relating to the same subject matter which are herewith inconsistent. This Ordinance shall not be so construed as to relieve any Person from the payment of any fee or charge which is due and payable under the provisions of any prior ordinance, nor to bar the collection of same by any and all of the means provided for in said prior ordinance. This Ordinance shall not be so construed as to relieve any Person from any penalty heretofore incurred by the violation of any prior ordinance nor to bar the prosecution of any such violation in the manner provided therein.

Section Twenty-One. Effective Date. The provisions of this Ordinance shall be effective from and after the date of its passage.



FY27 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.

FY27 Tax Ordinance #16808

TAX ORDINANCE NO. 16808

AN ORDINANCE repealing Ordinance No. 16695, adopted September 24, 2025, and enacting a new Ordinance in lieu thereof, by determining the amount of taxes which shall be levied, assessed, and collected in the year 2026 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, all levee districts in the District's service area except the Missouri Bottoms-Hazelwood Levee District have entered into an agreement with the District to provide stormwater services within their respective service areas, including capital improvements to address flooding and erosion. As such, these properties contained in these levee districts excluding those in the Missouri Bottoms-

Hazelwood Levee District shall not be assessed the taxes levied to fund the Districtwide Stormwater Fund and the Stormwater Capital Fund.

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 2026 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, 2026, 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, 2026, the amount of taxes which shall be levied, assessed, and collected in the year 2026 on all taxable tangible property within the boundaries of The Metropolitan St. Louis Sewer District shall be Six Million Seven Hundred Sixty-four Thousand Five Hundred Sixty-one Dollars (\$6,764,561), which total sum will be produced by the rate of one point five one cents (.0151) per one hundred dollars assessed valuation for residential property, one point five one cents (.0151) per one hundred dollars assessed valuation for agricultural property, one point five one cents (.0151) per one hundred dollars assessed valuation for commercial property, and one

point five one cents (.0151) per one hundred dollars assessed valuation for personal property, and of which total sum Nine Hundred Fifty-one Thousand One Hundred Thirty-four Dollars (\$951,134) 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 Eight Hundred Thirteen Thousand Four Hundred Twenty-seven Dollars (\$5,813,427) 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, 2026, the amount of taxes which shall be levied, assessed, and collected in the year 2026 on all taxable tangible property in said District shall be Thirty-three Million Nine Hundred Nineteen Thousand Nine Hundred Eighty-five Dollars (\$33,919,985), which total sum will be produced by the rate of seven point eight cents (.078) per one hundred dollars assessed valuation for residential property, seven point eight cents (.078) per one hundred dollars assessed valuation for agricultural property, seven point eight cents (.078) per one hundred dollars assessed valuation for commercial property, and seven point eight cents (.078) per one hundred dollars assessed valuation for personal property, and of which total sum Four Million Nine Hundred Thirteen Thousand One Hundred Forty Dollars (\$4,913,140) 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-nine Million Six Thousand Eight Hundred Forty-five Dollars (\$29,006,845) 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, 2026, the amount of taxes which shall be levied, assessed, and collected in the year 2026 on all residential taxable tangible property within the boundaries of The Metropolitan St. Louis Sewer District shall be Twenty Million Seven Hundred Fifty Thousand Five Hundred Fifty-seven Dollars (\$20,750,557), 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 Five Hundred Sixty-eight Thousand Seven Hundred Seventy-seven Dollars (\$2,568,777) 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 Eighteen Million One Hundred Eighty-one Thousand Seven Hundred Eighty Dollars (\$18,181,780) 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 2026 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 2026 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 2026 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 2026 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 2026 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 2026 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 2026 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 Eighty-two Thousand Four Hundred Fifty-seven Dollars (\$282,457), which sum will be produced by the rate of one point three eight cents (.0138) per one hundred dollars assessed valuation for residential property, zero cents (.000) per one hundred dollars assessed valuation for agricultural property, one point eight cents (.018) 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 2026 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 One Hundred Thirty-one Thousand Six Hundred Ninety-nine Dollars (\$1,131,699), which sum will be produced by the rate of one point four cents (.014) per one hundred dollars assessed valuation for residential property, one point seven three cents (.0173) per one hundred dollars assessed valuation for agricultural property, one point eight cents three (.0183) 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 2026 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-four Thousand Six Hundred Eighty Dollars (\$84,680), which sum will be produced by the rate of zero point nine five cents (.0095) per one hundred dollars assessed valuation for residential property, zero cents (.000) per one hundred dollars assessed valuation for agricultural property, two point three cents (.023) 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 2026 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 2026 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 2026 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 2026 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 2026 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 2026 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.



FY27 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 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 Recorders 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

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Budget Presentation
Award*

PRESENTED TO

**Metropolitan St. Louis Sewer District
Missouri**

For the Fiscal Year Beginning

July 01, 2025

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, 2025. 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.



wastewater + stormwater